

CITY OF  
**ANTIOCH**  
CALIFORNIA

**ANNOTATED AGENDA**

**Antioch City Council**

**SPECIAL MEETING/BUDGET STUDY SESSION**

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Date: **Tuesday, April 1, 2025**  
Time: **6:00 P.M. – Special Meeting/Budget Study Session**  
Place: **Council Chambers**  
**200 'H' Street**  
**Antioch, CA 94509**

***PLEASE TURN OFF CELL PHONES BEFORE ENTERING COUNCIL CHAMBERS.***

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**Ron Bernal**, Mayor

**Louie Rocha**, Mayor Pro Tem (District 2)

**Tamisha Torres-Walker**, Council Member District 1

**Donald P. Freitas**, Council Member District 3

**Monica E. Wilson**, Council Member District 4

**Melissa Rhodes**, City Clerk

**Jorge R. Rojas**, City Treasurer

**Bessie Marie Scott**, City Manager

**Derek Cole**, Interim City Attorney

**ACCESSIBILITY:** In accordance with the Americans with Disabilities Act and California law, it is the policy of the City of Antioch to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact the ADA Coordinator at the number or address below at least 72 hours prior to the meeting or when you desire to receive services. Advance notification within this guideline will enable the City to make reasonable arrangements to ensure accessibility. The City's ADA Coordinator can be reached @ Phone: (925) 779-6950, and e-mail: [publicworks@antiochca.gov](mailto:publicworks@antiochca.gov).

CITY OF  
**ANTIOCH**  
CALIFORNIA

**CALL OF SPECIAL MEETING**

Antioch City Council  
Special Meeting/Budget Study Session

Pursuant to Government Code section 54956, I hereby call a Special Meeting/Budget Study Session of the Antioch City Council. Said meeting shall be held on the following date, time and place:


**DATE:** Tuesday, April 1, 2025

**TIME:** 6:00 P.M. Special Meeting/Budget Study  
Session

**PLACE:** Council Chambers  
200 'H' Street  
Antioch, CA 94509

The only items of business to be considered at such Special Meeting/Budget Study Session shall be set forth on the Special Meeting Agenda.

Dated: March 11, 2025

  
\_\_\_\_\_  
RON BERNAL, Mayor  
City of Antioch

## **Notice of Opportunity to Address Council**

The City Council can only take action on items that are listed on this agenda. The public has the opportunity to address the Council on each agenda item. To address the Council, fill out a Speaker Request form and place in the Speaker Card Tray near the City Clerk before the meeting begins. Please identify the specific agenda item number you would like to speak on. Speakers will be notified shortly before they are called to speak. When you are called to speak, please limit your comments to the time allotted (up to 3 minutes, at the discretion of the Mayor). The Speaker Request forms are located at the entrance of the Council Chambers. No one may speak more than once on an agenda item.

**6:01 P.M.      ROLL CALL – SPECIAL MEETING/BUDGET STUDY SESSION** – for Council Members –  
***Council Members District 3 Freitas, District 4 Wilson,  
Mayor Pro Tem (District 2) Rocha, and Mayor Bernal  
[Council Member District 1 Torres-Walker – Absent]***

### **PLEDGE OF ALLEGIANCE**

### **BUDGET STUDY SESSION**

1. FISCAL YEAR 2025-27 BUDGET DEVELOPMENT – PUBLIC WORKS DEPARTMENT  
***City Council received the presentation.  
Council consensus to continue the item to the April 8, 2025, Council  
Special Meeting/Budget Study Session for Council discussion***  
Recommended Action: It is recommended that the City Council provide feedback and direction regarding the budget development information provided for the Fiscal Year 2025-27 Budget.

**MOTION TO ADJOURN** – *The Mayor will make a motion to adjourn the Special Meeting. A second motion is required, and then a majority vote is required to adjourn the Special Meeting.*

***Motioned to adjourn Special Meeting at 8:45 p.m., 4/0***

**STAFF REPORT TO THE CITY COUNCIL**

**DATE:** Special Meeting of April 1, 2025

**TO:** Honorable Mayor and Members of the City Council

**SUBMITTED BY:** Dawn Merchant, Finance Director *DM*

**APPROVED BY:** Bessie Marie Scott, City Manager *BMS*

**SUBJECT:** FY2025-27 Budget Development – Public Works

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**RECOMMENDED ACTION**

It is recommended that the City Council provide feedback and direction regarding the budget development information provided for the fiscal year 2025-27 budget.

**FISCAL IMPACT**

The fiscal impact of this budget is outlined in this report and attachments.

**DISCUSSION**

We are continuing development of the two-year budget with a detailed review of Public Works. This session not only focuses on Public Work's General Fund divisions, but all other funds associated with Public Works; Special Revenue Funds, Capital Funds, Internal Service Funds and Enterprise Funds. Public Works has prepared budget presentation slides for this session. In the General Fund, the following Public Works divisions are accounted for:

- Administration
- Street Maintenance
- Signals/Streetlights
- Facilities Maintenance
- Parks Maintenance
- Parks Median/General Landscape Maintenance
- Work Alternative Program
- Engineering Land Development
- Capital Improvement Administration

The table below provide a summary of the General Fund Public Works division budgets in total.

**PUBLIC WORKS GENERAL FUND BUDGET SUMMARY**

	<b>2024-25 Revised</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
<b>Revenue Source:</b>			
1% Sales Tax	\$325,000	\$0	\$0
Plan Checking Fees	22,000	22,000	22,000
Inspection Fees	850,140	850,140	850,140
Encroachment Permits	997,769	590,200	590,200
Other Revenue	589,850	567,650	567,650
Transfers In	3,412,893	3,134,369	3,339,486
<b>Total Revenue</b>	<b>6,197,652</b>	<b>5,164,359</b>	<b>5,369,476</b>
<b>Expenditures:</b>			
Personnel	5,149,115	5,957,380	6,214,479
Services & Supplies	10,470,141	8,016,844	7,821,694
Transfers Out	1,917,458	1,303,000	1,353,000
Internal Services	(613,289)	(825,289)	(825,289)
<b>Total Expenditures</b>	<b>16,923,425</b>	<b>14,451,935</b>	<b>14,563,884</b>
<b>General Fund FTE's</b>	<b>33.075</b>	<b>33.075</b>	<b>33.075</b>

Public Works represents 16% of the FY25 General Fund budget and then 13% in each of the next two years. “*Transfers In*” are from the Gas Tax Special Revenue Fund, Street Impact Special Revenue Fund and Traffic Safety Special Revenue Fund to pay a portion of street and traffic signal maintenance costs. “*Transfers Out*” represents General Fund monies allocated to the Street Light and Landscape Maintenance District Funds to pay for maintenance costs within those districts that either have no property assessment or insufficient property assessment for maintenance.

The Public Works General Fund budget reflects the minimum level of funding for operational needs. As such the following additional services and asks were excluded from the proposed General Fund Public Works budget:

1. \$227,000 in FY26 and \$233,810 in FY27 has been excluded from the Street Maintenance budget for additional street sweeping services that City Council requested in the FY25 budget. Should City Council want to continue providing this additional service, a budget reduction in another area should be considered to offset this cost.
2. \$45,000 in each fiscal year for part-time help in the Facilities Maintenance division to aid in increasing demand for maintenance of City facilities. The division is only staffed with one Lead Facilities Maintenance Worker and two Facility Maintenance Workers.

3. \$110,000 new to fleet vehicle and equipment purchases comprised of two trailers (\$110,000) for streets. These purchases could be authorized to be paid from the Vehicle Replacement Fund, with contributions to catch-up and repay the purchases to be evaluated in the next two-year budget cycle.

There are some additional new to fleet vehicle purchases that would impact the Water and Sewer Enterprise Fund budgets that have also not been included pending direction from City Council: Water Fund - three Ford trucks and a CAT at a cost of \$362,000; Sewer Fund – three Ford trucks at a cost of \$293,000.

Public Works has prepared presentation slides of all Public Works budgets for review and discussion.

**General Fund Budget Update**

On March 26<sup>th</sup>, the City received notification of the amount of the annual PG&E Gas Franchise payment to be received by the City in April. The revised FY25 amount (\$2,298,735) was projected to be 3% over the FY24 amount, however, the payment will actually be \$1,339,324, a \$959,411 decrease from the projected and a \$892,457, or 40%, decrease from FY24. As a result of this, the FY26 and FY27 projections need to be revised from what was previously included in the draft budget.

<b>Gas Franchise</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
Previously Proposed	\$2,298,735	\$2,367,000	\$2,440,000
Revised	1,339,324	1,366,110	1,393,433
Variance	(959,411)	(1,000,890)	(1,046,567)

A modest 2% increase for each fiscal year has been built in over the updated FY25 number. This has a monumental impact on the General Fund budget, further reducing our projected reserves cumulatively \$3,006,868 over the current and next two years and widening the deficit each fiscal year. The projected FY25 Budget Stabilization contribution to the General Fund has been increased to \$1,212,728 from \$405,014 as well. An updated General Fund Budget Summary follows with the current projections. A revised General Fund Revenue Summary is provided in Attachment D.

**GENERAL FUND BUDGET SUMMARY**

	<b>2024-25 Revised Budget</b>	<b>2025-26 Draft Budget</b>	<b>2026-27 Draft Budget</b>
<b>Beginning Balance, July 1</b>	<b>\$43,258,769</b>	<b>\$37,899,927</b>	<b>\$21,488,199</b>
<b>Revenue Source:</b>			
Taxes	57,298,926	59,234,576	60,890,598
1% Sales Tax	19,921,225	19,997,489	20,235,000
Licenses & Permits	3,506,569	3,090,200	3,090,200
Fines & Penalties	16,413	25,100	50,100
Investment Income & Rentals	3,140,000	1,872,500	1,210,000
Revenue from Other Agencies	1,004,017	455,000	260,000
Current Service Charges	4,552,969	4,661,551	4,760,181
Other Revenue	843,095	934,079	936,350
Transfers In	9,638,149	4,505,175	4,710,292
<b>Total Revenue</b>	<b>99,921,363</b>	<b>94,775,670</b>	<b>96,142,721</b>
<b>Expenditures:</b>			
Legislative & Administrative	7,516,332	7,260,220	6,614,328
Finance	2,043,512	2,019,409	2,210,062
Nondepartmental	6,308,476	7,128,748	7,711,331
Public Works	16,923,425	14,451,935	14,563,884
Police Services	56,992,526	58,440,062	60,243,398
Police Services-Animal Support	2,266,306	2,901,616	3,027,019
Recreation/Community Services	5,318,816	5,226,965	5,465,141
Public Safety & Community Resources	2,434,312	4,447,879	5,237,015
Community Development	6,689,228	9,310,564	9,474,927
<b>Total Expenditures</b>	<b>106,492,933</b>	<b>111,187,398</b>	<b>114,547,105</b>
<b>FY24 Encumbrance Roll-Over</b>	<b>(5,358,842)</b>	<b>0</b>	<b>0</b>
<b>Budget Stabilization Transfer</b>	<b>1,212,728</b>	<b>0</b>	<b>0</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>(16,411,728)</b>	<b>(18,404,384)</b>
<b>Ending Balance, June 30</b>	<b>\$37,899,927</b>	<b>\$21,488,199</b>	<b>\$3,083,815</b>
Committed-Litigation Reserve	0	500,000	500,000
Committed-Comm. Dev. Fees	1,096,954	296,954	0
<b>Unassigned Fund Balance</b>	<b>\$36,802,973</b>	<b>\$20,691,245</b>	<b>\$2,583,815</b>
<b>Percentage of Revenue</b>	<b>36.83%</b>	<b>21.83%</b>	<b>2.69%</b>

**March 18, 2025 Session & Other Follow Up**

There were several requests for information made at the March 18<sup>th</sup> meeting and from the Mayor since, with many still to be brought back, however, responses are provided below to the following:

1. What would the cost of a 2% COLA be in each fiscal year as the budget assumes no COLA? **A 2% COLA in FY26 would cost the General Fund \$1,200,132 and an additional 2% COLA added in FY27 would cost \$2,262,129 (assumes 2% stacked on top of 2% given in FY26)**
2. What are the City's unfunded pension and OPEB (Other Post Employment Benefit) liabilities? **As provide at the January 27<sup>th</sup> meeting, see below:**

As of June 30, 2024, the City of Antioch has the following unfunded pension and other post-employment benefit (OPEB) assets/liabilities:

<b>Plan</b>	<b>Pension Asset</b>	<b>Pension Liability</b>	<b>OPEB Asset</b>	<b>OPEB Liability</b>
Miscellaneous	\$ -	\$ 69,332,344	\$ -	\$ -
Safety	-	77,354,146	-	-
Police Supplementary	40,037	-	-	-
OPEB	-	-	263,316	19,701,776
	<u>\$ 40,037</u>	<u>\$ 146,686,490</u>	<u>\$ 263,316</u>	<u>\$ 19,701,776</u>

Budgeted pension and OPEB contributions from the General Fund are as follows:

<b>Contribution Type</b>	<b>FY26</b>	<b>FY27</b>
CalPERS Pension	\$ 17,428,950	\$ 19,082,097
OPEB - Pre 2007 Plan	1,537,749	1,615,111
OPEB - Post 2007 Plan	600,774	612,242
Total Contributions	<u>\$ 19,567,473</u>	<u>\$ 21,309,450</u>

3. Can the City draw funds out of the Section 115 trust established for OPEB to reimburse the City for OPEB payments made? **Yes. The estimated General Fund contribution towards OPEB payments (pre 2007 plan) is \$1,537,749 in FY26 and \$1,615,111 in FY27. However, should the City seek reimbursement of these funds, it may increase the unfunded liability amount due to the reduction in trust assets.**
4. What part-time help is budgeted? **Attachment A provides the amount budgeted for part-time help in the General Fund by department in FY26 and FY27. Part-time help for those funds that receive either a direct subsidy or support of the General Fund are also included.**
5. What are the current General Fund non-sworn position vacancies and status? **Attachment B lists current non-sworn vacancies, recruitment status and budgeted**



**cost for the next two fiscal years. Positions for those funds that receive a direct subsidy or support of the General Fund are also included.**

6. What is the breakdown of the Non-Departmental Budget? **Attachment C provides a detail budget worksheet for the Non-Departmental budget which will be discussed during the April 15<sup>th</sup> budget session.**

## **ATTACHMENTS**

- A.** Part-Time Help Budgets by Department
- B.** General Fund Vacancies as of 3.25.25
- C.** Non-Departmental Budget Worksheet
- D.** General Fund Revenue Summary

# ATTACHMENT A

## General Fund Part-Time Help Budgets by Department

	<u>FY25 Revised</u>	<u>FY26 Proposed</u>	<u>FY27 Proposed</u>
City Council	\$ 27,137	\$ 63,127	\$ 64,329
City Attorney	26,287	27,208	27,971
City Manager	-	26,302	27,159
Human Resources	-	15,986	16,036
Public Works			
Median/General Landscaping	64,003	77,120	77,910
Work Alternative	37,024	37,344	38,881
Police			
Administration	337,000	390,911	405,862
Cadets	2,156	2,156	2,156
Communications	30,825	-	-
Public Safety and Community Resources			
Youth Network Services	173,037	189,380	189,822
Administration	21,150	52,575	52,729
Economic Development	24,142	26,302	27,160
<b>Total General Fund Budgeted Part-Time Help</b>	<b>\$ 742,761</b>	<b>\$ 908,411</b>	<b>\$ 930,015</b>

### Part-Time Help for Budgets Supported by General Fund

Recreation	\$ 1,987,378	\$ 2,142,812	\$ 2,265,170
Marina	45,513	37,431	38,971
Downtown Maintenance SLLMD	17,413	22,279	23,195
Animal Services	148,731	145,195	146,357

Note: Budgeted amounts include associated benefit costs (PARS, medicare, workers comp)

**ATTACHMENT B**

**General Fund Non-Sworn Vacancies 3.25.25**

	<b>Total</b>	<b>FY26</b>	<b>FY27</b>	
	<b>FTE</b>	<b>Gen Fund Cost</b>	<b>Gen Fund Cost</b>	<b>Notes</b>
<b>City Attorney's Office</b>				
City Attorney	1	\$ 486,633	\$ 499,935	Pending direction
<b>City Manager's Office</b>				
Assistant City Manager	1	448,888	461,760	Internal recruitment closing 3.25.25
<b>City Clerk's Office</b>				
Public Records Coordinator	1	216,865	223,303	Conversion of a CEO approved 2.25.25 - position job spec/salary to be brought back to Council
Administrative Analyst I	1	208,407	223,303	Interviews in process of being scheduled
<b>Human Resources Department</b>				
Human Resources Manager	1	265,248	285,333	Conversion of a CEO approved 2.25.25 - job spec/salary approved 3.25.25, HR to post job
<b>Finance Department</b>				
Accounting Specialist II	1	161,260	172,424	Pending posting until HR move to new building
Accounting Technician	0.1	13,860	14,290	Internal recruitment in progress - closes 4.1.25
<b>Economic Development</b>				
Economic Development Director	1	-	-	In draft budget to eliminate
<b>Public Works Department</b>				
Administrative Analyst III	0.1	25,604	26,839	Pending direction from PW Director
Facility Maintenance Worker	1	172,098	178,202	Recruitment in progress - closes 4/6/25
Assistant City Engineer	1	233,983	248,332	Pending direction from PW Director
Senior Civil Engineer	0.25	46,104	48,826	Continuous recruitment in progress until eligible candidates
Assistant Engineer	1	167,529	182,416	Eligibility list with department
Development Services/Engineering Technician	1	103,058	114,932	Eligibility list with department
<b>Public Safety and Community Resources Dept.</b>				
Public Safety Manager	0.5	126,108	135,631	Interviews scheduled for mid-April
Community Engagement Coordinator	0.5	99,875	107,228	Recruitment request form submitted by Department
Community Resources Specialists	4	-	-	In draft budget to eliminate
<b>Community Development Department</b>				
Community Development Director	1	410,269	422,683	Pending direction from City Manager
Code Enforcement Officer*	4	377,548	401,791	1 starting 4/7/25; 1 in background and recruitment posted for remaining 2 vacancies - cost is for 2
<small>*budgeted cost for 2 since 2 about to be filled</small>				
<b>Police Department</b>				
Community Service Officer	5	817,836	857,052	Eligibility list with department
Dispatcher	3	609,060	625,296	Eligibility list with department
Public Records Technician	2	288,565	303,200	Eligibility list with department
<b>Total General Fund</b>	<b>31.45</b>	<b>\$ 5,278,798</b>	<b>\$ 5,532,776</b>	

**Vancies in General Fund Supported Funds 3.25.25**

		<b>FY26</b>	<b>FY27</b>	
		<b>Budget</b>	<b>Budget</b>	
<b>Animal Services</b>				
Animal Services Manager	1	\$ 281,260	\$ 290,141	Interviews scheduled
Animal Control Officer	2	311,194	322,214	Eligibility list with department
Registered Vet Tech	1	142,822	147,468	Candidate in background
<b>Loss Control Fund</b>				
Risk & Safety Specialist	1	178,660	191,230	Interviews scheduled
<b>Information Services Fund</b>				
Administrative Assistant	1	143,394	153,781	Recruitment closed 3.23.25, first round interviews to be scheduled
<b>Total Other Funds Supported by General Fund</b>	<b>6</b>	<b>\$ 1,057,330</b>	<b>\$ 1,104,834</b>	

**ATTACHMENT C  
NONDEPARTMENTAL BUDGET**

**NON-DEPARTMENTAL DEPARTMENT (100-1250)** - The Non-Departmental classification is for revenues and expenditures that are not attributed to any one City department or division within the General Fund. Revenue items recognized in Non-Departmental include property taxes, franchise fees, business licenses, sales and use tax and motor-vehicle-in-lieu. Non-Departmental operating expenses include insurance policies and claims, sales tax audits, property tax audits, ABAG and League of California Cities membership dues.

<b>GENERAL FUND NONDEPARTMENTAL (100-1250) – REVENUES/SOURCE OF FUNDS</b>									
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>%</b>	<b>2026-27</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>	<b>Proposed</b>	<b>Change</b>	<b>Proposed</b>	<b>Change</b>
<b>Source of Funds:</b>									
Taxes	51,941,232	55,621,688	56,146,325	57,981,803	56,452,226	58,354,776	3%	59,979,998	3%
Investment Income & Rentals	(50,053)	1,814,661	3,221,639	1,175,000	3,140,000	1,872,500	-40% <sup>1</sup>	1,210,000	-35%
Revenue from other Agencies	147,614	212,277	186,834	130,000	125,000	135,000	8%	140,000	4%
Charges for Services	1,803,081	1,932,069	2,122,922	2,148,400	2,167,150	2,160,150	0%	2,185,150	1%
Other Revenue	4,623,073	21,731	2,436,226	150,000	150,000	250,000	67% <sup>2</sup>	250,000	0%
Transfer In - ARPA	0	0	0	2,813,059	4,303,594	0	-100% <sup>3</sup>	0	0%
Transfer In – CIP Fund	0	0	0	550,000	550,000	0	-100% <sup>4</sup>	0	0%
Transfer in – Budget Stabilization	0	0	0	4,617,143	1,212,728	0	-100% <sup>5</sup>	0	0%
<b>Total Source of Funds</b>	<b>58,464,947</b>	<b>59,602,426</b>	<b>64,113,946</b>	<b>69,565,405</b>	<b>68,100,698</b>	<b>62,772,426</b>	<b>-7%</b>	<b>63,765,148</b>	<b>2%</b>

<sup>1</sup>VARIANCE: Project reduction in interest earnings allocated to General Fund due to declining fund balance.

<sup>2</sup>VARIANCE: Increase for projected Amports revenue.

<sup>3</sup>VARIANCE: ARPA funding for government services in FY25 which has ended.

<sup>4</sup>VARIANCE: Return of General Fund monies previously allocated to match Bike Garden project. Park Development Impact fees will be used instead.

<sup>5</sup>VARIANCE: No amounts for FY26 & 27 have been determined while budget is being deliberated.

**ATTACHMENT C  
NONDEPARTMENTAL BUDGET**

<b>GENERAL FUND NONDEPARTMENTAL (100-1250) – EXPENSES/USE OF FUNDS</b>									
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>%</b>	<b>2026-27</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>	<b>Proposed</b>	<b>Change</b>	<b>Proposed</b>	<b>Change</b>
<b>Use of Funds:</b>									
Personnel	14,333	15,919	15,626	20,600	20,600	20,500	0%	20,500	0%
Supplies	12,159	22,123	15,475	10,000	20,000	22,000	10%	24,000	9%
Contracts <sup>1</sup>	61,658	230,160	163,480	353,458	275,000	275,000	0%	275,000	0%
Contracts – County Admin.	97,651	91,338	105,657	115,268	113,923	121,030	6%	127,085	5%
Utility Box Artwork	0	1,000	500	83,891	83,891	0	-100% <sup>2</sup>	0	0%
Murals	56,106	0	5,000	108,772	108,772	0	-100% <sup>2</sup>	0	0%
Chinese History Project	0	0	0	60,000	60,000	0	-100% <sup>3</sup>	0	0%
Community Grants	0	49,715	50,000	50,000	50,000	50,000	0%	50,000	0%
Non-Profit Capacity Grants	0	0	0	277,131	277,131	0	-100% <sup>4</sup>	0	0%
Insurance & Claims	2,516,518	3,614,088	4,420,458	4,767,077	4,729,149	5,650,813	19% <sup>5</sup>	6,155,894	9%
Library Contribution	152,529	170,963	162,657	175,000	180,259	226,979	26%	249,676	10%
Water – Golf Course	70,264	181,315	127,462	200,000	200,000	200,000	0%	200,000	0%
Water - AUSD	117,254	59,149	71,801	100,000	100,000	100,000	0%	100,000	0%
Vehicle Maint/Replacement	5,735	6,522	4,325	4,971	4,971	10,080	103%	10,080	0%
Business Expense	187,006	522,867	176,024	281,000	291,000	253,000	-13%	298,000	18%
Transfer Out - CIP	2,309,372	2,208,788	2,806,365	0	0	0	0%	0	0%
Transfer Out – Debt Service	344,520	348,688	341,933	344,977	344,988	342,276	-1%	344,026	1%
Transfers Out – Marina Subsidy	100,000	585,000	621,000	685,375	300,000	708,000	0%	708,000	0%
Transfer Out – Budget Stabilization	7,583,062	3,676,917	3,504,092	0	0	0	0%	0	0%
Internal Services	(702,736)	(702,736)	(851,589)	(851,589)	(851,208)	(850,930)	0%	(850,930)	0%
<b>Total Use of Funds</b>	<b>12,925,431</b>	<b>11,081,816</b>	<b>11,740,266</b>	<b>6,785,931</b>	<b>6,308,476</b>	<b>7,128,748</b>	<b>13%</b>	<b>7,711,331</b>	<b>8%</b>

<sup>1</sup>NOTE: Contracts are for 4<sup>th</sup> of July event funding, actuarial services, collection agency services and other city wide event promotional activity.

<sup>2</sup>VARIANCE: Prior year one time revenue funding allocated to these projects.

<sup>3</sup>VARIANCE: Prior City Council allocation to a Chinese History Project

<sup>4</sup>VARIANCE: One time revenue funding allocated to non-profit capacity building grants. As of yet, no guidelines or parameters have been established to carry this out, Council may want to evaluate returning funds to reserves or another program.

<sup>5</sup>VARIANCE: 19% projected increase in General Liability insurance premium.

## ATTACHMENT D

GENERAL FUND REVENUE SUMMARY - REVISED 3.26.25						
Revenue Type	2024-25	2024-25	2025-26	%	2026-27	%
	Budget	Revised	Proposed	Change	Proposed	Change
<b>Taxes:</b>						
Property Tax-Secured	15,367,563	15,310,563	16,235,292	6%	16,884,704	4%
Property Tax In Lieu of VLF	11,379,766	11,489,706	11,948,230	4%	12,426,160	4%
Property Tax-Unsecured	360,000	360,000	360,000	0%	360,000	0%
Property Tax-Other	1,000,000	1,000,000	1,100,000	10%	1,100,000	0%
Other In Lieu Taxes	500	500	600	20%	600	0%
Unitary Tax	525,000	525,000	505,000	-4%	505,000	0%
<b>Total Property Tax</b>	<b>28,632,829</b>	<b>28,685,769</b>	<b>30,149,122</b>	<b>5%</b>	<b>31,276,464</b>	<b>4%</b>
Franchises - Miscellaneous	10,000	25,968	26,750	3%	27,550	3%
Franchise-Gas	2,579,120	1,339,324	1,366,110	2%	1,393,433	2%
Franchise-Electric	666,340	722,310	743,980	3%	766,299	3%
Franchise-Cable TV	1,347,340	1,100,000	1,122,000	2%	1,144,440	2%
Franchise-Refuse Collection	1,586,622	1,725,000	1,731,250	0%	1,821,812	5%
<b>Total Franchise Taxes</b>	<b>6,189,422</b>	<b>4,912,602</b>	<b>4,990,090</b>	<b>2%</b>	<b>5,153,534</b>	<b>3%</b>
Business License Tax	1,820,000	1,820,000	1,820,000	0%	1,820,000	0%
Business License Tax - Rental	2,100,000	2,200,000	2,205,000	0%	2,210,000	0%
Business License Tax Penalty	85,000	150,000	150,000	0%	150,000	0%
Business Lic Tax Application	90,000	90,000	100,000	11%	115,000	15%
Contractors Business License	10,000	2,000	2,000	0%	2,000	0%
<b>Total Business License Taxes</b>	<b>4,105,000</b>	<b>4,262,000</b>	<b>4,277,000</b>	<b>0%</b>	<b>4,297,000</b>	<b>0%</b>
Property Transfer Tax	600,000	620,000	620,000	0%	620,000	0%
Sales and Use Tax	18,224,552	17,639,537	18,043,564	2%	18,358,000	2%
1% Sales Tax	20,594,826	19,921,225	19,997,489	0%	20,235,000	1%
Sales & Use Tax P.S. Allocation	985,000	846,700	879,800	4%	910,600	4%
Motor Vehicle In Lieu Fees	80,000	182,318	125,000	-31%	125,000	0%
Transient Occupancy Tax	150,000	150,000	150,000	0%	150,000	0%
<b>Total Other Taxes</b>	<b>40,634,378</b>	<b>39,359,780</b>	<b>39,815,853</b>	<b>1%</b>	<b>40,398,600</b>	<b>1%</b>
<b>Total Taxes</b>	<b>79,561,629</b>	<b>77,220,151</b>	<b>79,232,065</b>	<b>3%</b>	<b>81,125,598</b>	<b>2%</b>
<b>Licenses &amp; Permits:</b>						
Building Permits	2,508,800	2,508,800	2,500,000	0%	2,500,000	0%
Encroachment Permits	289,000	987,769	585,000	-41%	585,000	0%
Wide Vehicle/Overload Permits	11,240	10,000	5,200	-48%	5,200	0%
<b>Total Licenses &amp; Permits</b>	<b>2,809,040</b>	<b>3,506,569</b>	<b>3,090,200</b>	<b>-12%</b>	<b>3,090,200</b>	<b>0%</b>
<b>Fines &amp; Penalties:</b>						
Vehicle Code Fines	75,000	15,000	25,000	67%	50,000	100%
Non-Traffic Fines	100	1,413	100	-93%	100	0%
<b>Total Fines &amp; Penalties</b>	<b>75,100</b>	<b>16,413</b>	<b>25,100</b>	<b>53%</b>	<b>50,100</b>	<b>100%</b>

## ATTACHMENT D

GENERAL FUND REVENUE SUMMARY - REVISED 3.26.25						
Revenue Type	2024-25	2024-25	2025-26	%	2026-27	%
	Budget	Revised	Proposed	Change	Proposed	Change
<b>Use of Money &amp; Property:</b>						
Interest Earnings-Pooled	600,000	2,565,000	1,282,500	-50%	600,000	-53%
Rent	575,000	575,000	590,000	3%	610,000	3%
<b>Total Use of Money &amp; Property</b>	<b>1,175,000</b>	<b>3,140,000</b>	<b>1,872,500</b>	<b>-40%</b>	<b>1,210,000</b>	<b>-35%</b>
<b>Revenue from Other Agencies:</b>						
Homeowners Prop Tax Relief	80,000	75,000	75,000	0%	75,000	0%
State Mandated Reimbursements	50,000	50,000	60,000	20%	65,000	8%
POST Reimbursements	20,000	47,931	20,000	-58%	20,000	0%
Grants-Community Development	0	0	300,000	100%	100,000	-67%
Grants-Police	38,615	831,086	0	-100%	0	0%
<b>Total Revenue from Other Agencies</b>	<b>188,615</b>	<b>1,004,017</b>	<b>455,000</b>	<b>-55%</b>	<b>260,000</b>	<b>-43%</b>
<b>Services Charges:</b>						
Other Service Charges	40,525	28,150	28,150	0%	28,150	0%
Cannabis Fees	2,125,000	2,125,000	2,150,000	1%	2,175,000	1%
Assessment/Abatement Fees	200,000	100,000	107,000	7%	157,000	47%
Administration Services	23,000	42,000	10,000	-76%	10,000	0%
Plan Checking Fees	677,840	342,520	382,000	12%	382,000	0%
Planning Fees	76,800	70,000	77,000	10%	77,000	0%
Pool Safety Fee	1,100	1,100	1,100	0%	1,100	0%
Technology Fee	105,000	105,000	105,000	0%	105,000	0%
Energy Inspection Fee	45,750	35,000	40,000	14%	40,000	0%
Accessibility Fee	2,550	2,550	2,550	0%	2,550	0%
Green Building Verification & Compliance	199,000	130,000	150,000	15%	150,000	0%
General Plan Maintenance Fee	117,760	90,000	100,000	11%	100,000	0%
Inspection Fees	748,000	850,140	850,140	0%	850,140	0%
Billings-Mail Piece Fee	6,000	6,000	6,632	11%	6,000	-10%
Billings-Cash Management	490,577	469,509	495,979	6%	520,241	5%
Police Services General	150,000	100,000	100,000	0%	100,000	0%
False Alarm Permit Fees	70,000	50,000	50,000	0%	50,000	0%
False Alarm Response	25,000	6,000	6,000	0%	6,000	0%
<b>Total Service Charges</b>	<b>5,103,902</b>	<b>4,552,969</b>	<b>4,661,551</b>	<b>2%</b>	<b>4,760,181</b>	<b>2%</b>
<b>Other Revenue:</b>						
Miscellaneous Revenue	540,629	842,248	934,079	11%	936,350	0%
Donations	0	100	0	-100%	0	0%
Reimb-Plan Rev Contract-Dev	0	747	0	-100%	0	0%
<b>Total Other Revenue</b>	<b>540,629</b>	<b>843,095</b>	<b>934,079</b>	<b>11%</b>	<b>936,350</b>	<b>0%</b>
<b>Total Revenue Before Transfers In</b>	<b>89,453,915</b>	<b>90,283,214</b>	<b>90,270,495</b>	<b>0%</b>	<b>91,432,429</b>	<b>1%</b>

## ATTACHMENT D

GENERAL FUND REVENUE SUMMARY - REVISED 3.26.25						
Revenue Type	2024-25	2024-25	2025-26	%	2026-27	%
	Budget	Revised	Proposed	Change	Proposed	Change
<b>Transfers In:</b>						
A-2 City Wide Main. Dist (256)	30,000	30,000	30,000	0%	30,000	0%
Almondridge Main. Dist (253)	55,000	55,000	55,000	0%	55,000	0%
Gas Tax (213)	1,010,000	1,010,000	1,010,000	0%	1,010,000	0%
Lone Tree Main. Dist (251)	21,092	21,092	21,092	0%	21,092	0%
SLLM Admin Fund 257	26,478	26,478	27,731	5%	28,721	4%
NPDES (229)	260,323	260,323	265,546	2%	269,673	2%
CFD 2016-01 (280)	274,980	314,117	313,962	0%	313,962	0%
CFD 2018-02 (282)	624,416	755,170	754,469	0%	754,469	0%
Street Impact Fund (241)	1,925,000	1,925,000	1,650,000	-14%	1,850,000	12%
Supplemental Law Enforce. Grant (232)	275,940	302,375	302,375	0%	302,375	0%
Traffic Safety Fund (237)	110,000	85,000	75,000	-12%	75,000	0%
American Rescue Plan Fund (206)	2,813,059	4,303,594	0	-100%	0	0%
Capital Improvement Fund (311)	550,000	550,000	0	-100%	0	0%
<b>Total Transfers In To General Fund</b>	<b>7,976,288</b>	<b>9,638,149</b>	<b>4,505,175</b>	<b>-53%</b>	<b>4,710,292</b>	<b>5%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$97,430,203</b>	<b>\$99,921,363</b>	<b>\$94,775,670</b>	<b>-5%</b>	<b>\$96,142,721</b>	<b>1%</b>





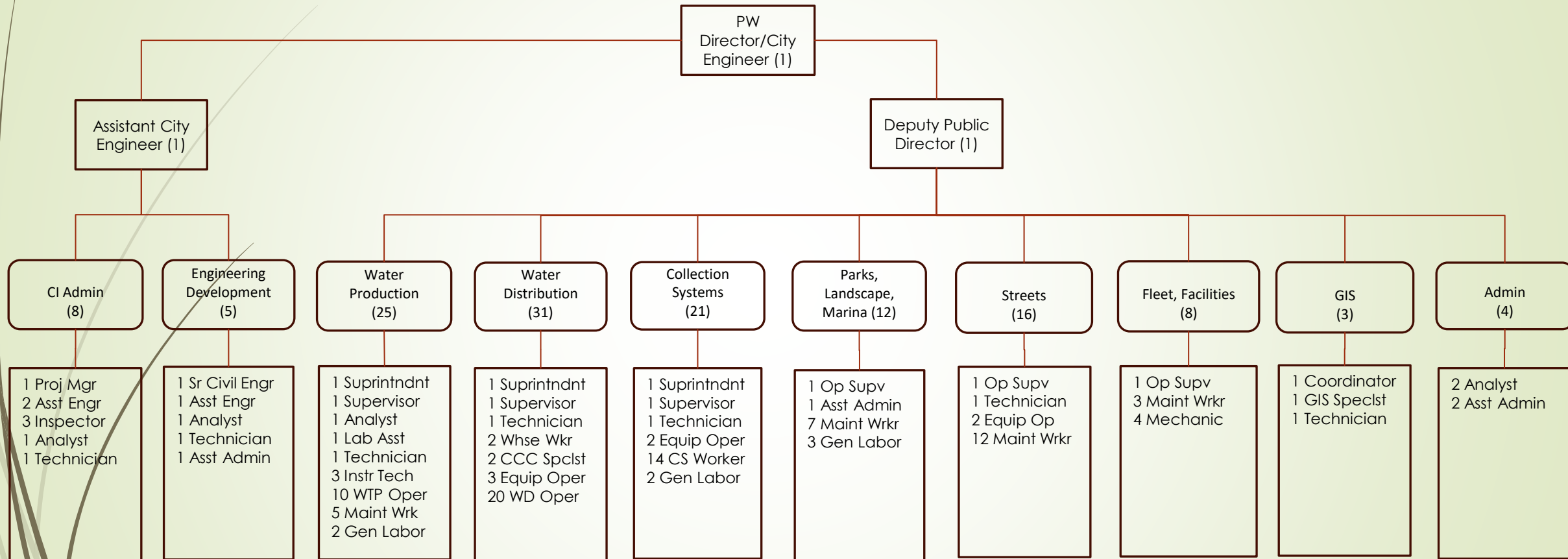
# Fiscal Years 2025-2027



# Public Works provides

- Maintenance service to Antioch's roads, parks, marina, open spaces, flood control areas, water and sewer lines
- Safe potable water to the residents
- 24-hr emergency response related to water, sewer, and public infrastructure
- GIS mapping related to activities throughout the City's different departments
- Technical engineering services and support to all City departments related to facility expansions and improvements, infrastructure rehabilitation and development
- Reviews of final and parcel maps, which divides large parcels of land into lots for residential, commercial or industrial development

# Organizational Chart



# Staffing Overview

Division	Authorized	Filled	Vacant
Administration	7	5	2
Capital Improvement Admin	8	7	1
Collection Systems	21	18	3
Engineering Development	5	3	2
Fleet & Facilities	8	7	1
GIS	3	2	1
Parks/Landscape & Marina	12	12	0
Streets	16	16	0
Water Distribution	31	30	1
Water Production	25	21	4
<b>Total</b>	<b>136</b>	<b>121</b>	<b>15</b>

Vacant Positions	Total
Administrative Analyst III	1
Assistant City Engineer	1
Assistant Engineer	1
Assistant Public Works Technician	1
Equipment Operator	1
Facility Maintenance Worker	1
GIS Specialist	1
Lead Collection Systems Worker	2
Senior Civil Engineer	1
Senior Engineering Technician	1
Water Distribution Operator II	1
Water Treatment Instrument Tech. I/II	1
Water Treatment Operator wCert	1
Water Treatment Plant Supervisor	1
<b>Total</b>	<b>15</b>

# Funding Sources

- General Fund
  - ❖ Administration, Streets, Signal/Street Lights, Facilities, Parks, Landscape, Work Alternative Program, Engineering, Capital Improvement
- Streets, Lights, Landscape, Median Departments (SLLMD)
  - ❖ Assessment Districts Maintenance
- Internal Services
  - ❖ Vehicle Replacement, Equipment Maintenance, Geographic Information System (GIS)
- Enterprise
  - ❖ Water, Sewer, Marina
- Special Revenue and Capital Projects
  - ❖ Road Maintenance and Repair Account (RMRA), Della Fair, Gas Tax, Park In Lieu, Traffic Signal, Measure J, Channel Maintenance, Parks and Open Space, Benefit Districts, Community Facility District (CFD), Development Impact Fees, Assessment Districts, Bridge Streets

# 2024-2025 Accomplishments Highlight

- ▶ Replaced meter reading software to align with 10K new meter registry replacements providing better consumption reports and leak detection
- ▶ Installed water circulators throughout the Marina reducing aquatic vegetation growth
- ▶ Implemented Storm Line Cleaning Program enhancing system performance and preventing blockages that cause flooding during winter storms
- ▶ Implemented new asset management system (Cityworks) integrating with GIS to provide real time work orders and its location to staff working out in the field

# 2026 and 2027 Goals Highlight

- ▶ Complete HVAC systems upgrade throughout City facilities
- ▶ Launch a Trenchless Repair Program for sanitary sewer service laterals to improve efficiency and minimize disruptions
- ▶ Implement an Inventory Control Program utilizing the Computer Maintenance Management System (CMMS) to improve inventory accuracy
- ▶ Commission and operate the Brackish Water Desalination Project
- ▶ Replace battery operated controller in medians and right-of-ways with wireless connections to Weather Trak controllers to improve access and management of irrigation systems

## 8 ADMINISTRATION



Management support for the department's daily operations



Addresses public's concerns and service needs





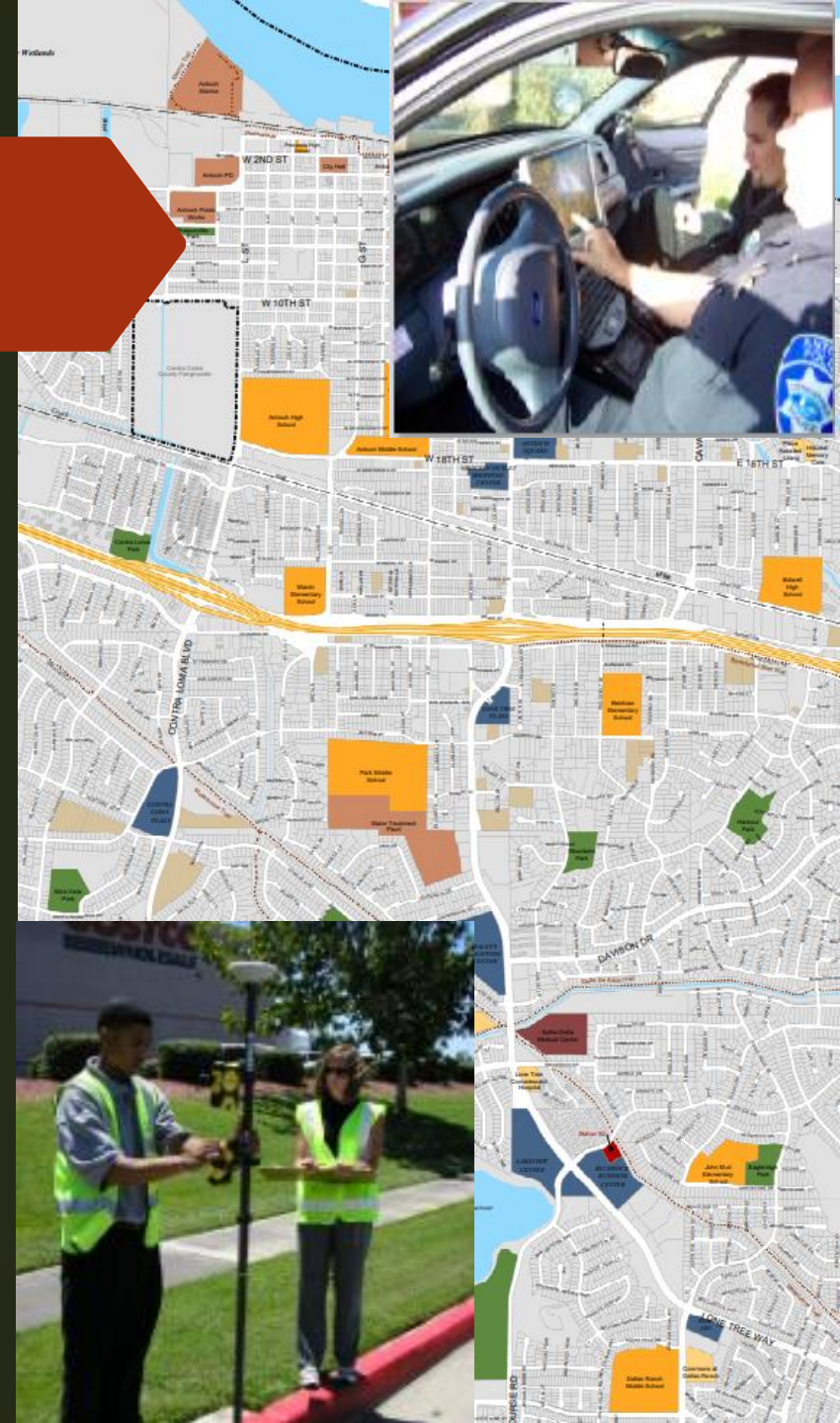
## Administration (100-2140)

PUBLIC WORKS ADMINISTRATION (100-2140)									
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Budget	Revised	Proposed	Change	Proposed	Change
<b>Use of Funds:</b>									
Salaries	282,605	352,541	86,624	339,536	169,032	337,367	100%	346,656	3%
Benefits	218,276	154,637	58,166	266,022	117,765	258,112	119%	282,350	9%
Supplies	3,164	2,311	3,621	9,040	8,853	4,305	-51%	4,305	0%
Contracts	188	156	4,373	1,166	1,166	500	-57%	500	0%
Vehicle Maint/Replacement	0	0	58	66	66	0	-100%	0	0%
Computer/Phone Maint	71,999	71,999	195,925	195,925	252,851	252,851	0%	252,851	0%
Bus Exp/Conf/Dues	934	1,633	2,809	10,364	8,132	8,691	7%	8,691	0%
Internal Services	-502,380	-502,380	-304,941	-679,539	-467,539	-679,539	45%	-679,539	0%
<b>Total Use of Funds</b>	<b>74,786</b>	<b>80,897</b>	<b>46,635</b>	<b>142,580</b>	<b>90,326</b>	<b>182,287</b>	<b>102%</b>	<b>215,814</b>	<b>18%</b>
Funded FTE's	1.78	1.78	1.78	1.78	1.780	1.780		1.780	

2026 Salaries and Benefits budget includes filling the Public Works/City Engineer and Assistant City Engineer vacancies

## 10 GEOGRAPHIC INFORMATION SYSTEM (GIS)

- ▶ Management and support of GIS related activities throughout the City which includes
  - \* design, development and maintenance of spatial databases
  - \* acquisition and data conversion of assessor parcel data
  - \* GIS data linkage to internal software
- ▶ Provides support to all departments for GIS software applications
- ▶ Dedicated support for the Public Works' Maintenance Management System



## GIS (573-1435)

Information Services - GIS Support Services (573-1435)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Revenue Source:</b>								
Billings to Dept - Computer	0	141,098	151,085	151,085	170,520	13%	182,535	7%
Transfers in from Enterprise	538,380	280,678	529,020	445,048	570,180	28%	597,402	5%
<b>Total Revenues</b>	<b>538,380</b>	<b>421,776</b>	<b>680,105</b>	<b>596,133</b>	<b>740,700</b>	<b>24%</b>	<b>779,937</b>	<b>5%</b>
<b>Expenditures:</b>								
Salaries	343,423	250,608	462,691	324,100	403,558	25%	414,563	3%
Benefits	194,954	166,997	307,859	272,032	337,143	24%	366,064	9%
Supplies	13,633	16,003	20,000	20,000	20,000	0%	20,000	0%
Contracts	102,202	161,910	800,808	604,054	295,000	-51%	295,000	0%
Insurance	25,339	32,058	42,686	41,885	48,586	16%	53,445	10%
Computer/Phone Maint	26,657	24,654	24,654	31,061	31,061	0%	31,061	0%
Bus Exp/Conf/Dues	19,413	92,933	10,050	10,050	10,000	0%	10,000	0%
Furniture & Equipment	257,917	12,449	10,000	10,000	15,000	50%	15,000	0%
Internal Services	100,679	138,662	164,676	180,745	266,231	47%	266,231	0%
<b>Total Expenditures</b>	<b>1,084,217</b>	<b>896,274</b>	<b>1,843,424</b>	<b>1,493,927</b>	<b>1,426,579</b>	<b>-5%</b>	<b>1,471,364</b>	<b>3%</b>
Funded FTE'S	4.08	4.08	4.08	4.08	4.08		4.08	

## GIS (573-1435) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CIVIC PLUS (SeeClickFix)	SOFTWARE LICENSING	45,000	45,000
ESRI SGEA	SOFTWARE LICENSING	85,000	85,000
KOSMOS GEOSPATIAL	GIS CONSULTING SERVICES	90,000	90,000
ROK Technologies	SOFTWARE LICENSING	75,000	75,000
<b>TOTAL</b>		<b>295,000</b>	<b>295,000</b>

## 13 FLEET & FACILITIES

- ▶ Manage the City's fleet inventory and services
- ▶ Provide service to all City-owned and leased building facilities



## Facilities Maintenance (100-2190)

PUBLIC WORKS FACILITIES MAINTENANCE (100-2190)									
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>									
1% Sales Tax	141,165	152,475	0	0	0	0	0%	0	0%
<b>Total Source of Funds</b>	<b>141,165</b>	<b>152,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Use of Funds:</b>									
Salaries	271,105	296,377	309,668	321,581	337,236	351,085	4%	351,276	0%
Benefits	186,803	237,382	256,961	288,250	283,958	323,313	14%	346,024	7%
Supplies	48,549	72,287	60,678	64,850	64,850	59,850	-8%	59,850	0%
Contracts	518,418	569,738	826,613	1,275,669	1,368,347	855,200	-38%	947,800	11%
Parts & Serv-Vandalism/Accidents	10,653	50,713	35,344	66,656	63,656	47,800	-25%	47,800	0%
Insurance & Taxes	13,731	16,560	20,516	24,101	23,978	22,611	-6%	24,101	7%
Vehicle Maint/Replacement	12,772	13,920	12,987	11,463	11,463	7,448	-35%	7,448	0%
Computer/Phone Maint	1,507	1,507	17,994	17,994	22,913	22,913	0%	22,913	0%
Utilities	160,318	243,123	233,744	228,456	234,878	240,000	2%	240,000	0%
Bus Exp/Conf/Dues	1,325	2,225	2,454	7,900	7,900	8,500	8%	8,500	0%
Furniture & Equipment	0	23,647	25,998	0	0	0	0%	0	0%
Internal Services	-193,723	-193,723	-112,601	-112,601	-145,750	-145,750	0%	-145,750	0%
<b>Total Use of Funds</b>	<b>1,031,458</b>	<b>1,333,756</b>	<b>1,690,356</b>	<b>2,194,319</b>	<b>2,273,429</b>	<b>1,792,970</b>	<b>-21%</b>	<b>1,909,962</b>	<b>7%</b>
FTE's	3.415	3.415	3.415	3.415	3.415	3.415		3.415	

## Facilities Maintenance (100-2190) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
American Plumbing	Various plumbing Repair	50,000	50,000
Bay Areq Air Quality Management		7,500	7,500
Bay Alarm	Monthly Maintenance	68,016	74,900
Bay Cities	Sprinkler Inspections and Maintenance	40,000	44,000
Dream Ride	Elevator Services	25,000	27,500
Facilities Public Works	Maintenance Restroom Upgrade	20,000	0
Honeywell	Mechanical Maintenance	124,300	130,480
Honeywell	City Hall Electronic Zones	140,000	0
Honeywell	Honeywell HVAC Lab	0	25,000
Honeywell	Honeywell HVAC Filter Gallery	0	50,000
Honeywell	Honeywell BMS Upgrade	0	50,000
Honeywell	Honeywell Boiler	0	30,000
Honeywell	HVAC Repairs Various Facilities	150,000	150,000
Lopez/Luma	All Maintenance Shops Windows and Building Painting	0	50,000
Odyssey Power	Generator Maintenance and Service	25,000	27,500
Pepper Investments	Aantex Pest and Rodent Control	25,350	27,900
Real Protection	Real Protection Fire Panel Upgrade	0	20,000
Real Protection	Fire Alarm Inspections and Monitoring	30,000	33,000
	Roof Repairs & Assesment Various Facilities	150,000	150,000
<b>TOTAL</b>		<b>855,166</b>	<b>947,780</b>

## Vehicle Replacement (569) Fund Summary

VEHICLE REPLACEMENT (Fund 569)								
Statement of Revenues, Expenditures and Change in Net Position								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	<b>\$8,404,369</b>	<b>\$9,735,918</b>	<b>\$11,528,550</b>	<b>\$11,528,550</b>	<b>\$9,049,635</b>		<b>\$8,136,240</b>	
<b>Revenue Source:</b>								
Investment Income	131,992	363,884	65,000	365,000	300,000	-18%	200,000	-33%
Current Service Charges	2,903,340	2,500,060	1,457,751	1,457,751	740,970	-49%	740,970	0%
Other	76,688	203,852	45,000	45,000	45,000	0%	45,000	0%
Transfers in from Dev Impact - PW	0	0	66,042	66,042	0	-100%	0	0%
<b>Total Revenues</b>	<b>3,112,020</b>	<b>3,067,796</b>	<b>1,633,793</b>	<b>1,933,793</b>	<b>1,085,970</b>	<b>-44%</b>	<b>985,970</b>	<b>-9%</b>
<b>Expenditures:</b>								
Equipment	1,780,069	1,274,434	4,411,728	4,411,728	1,998,000	-55%	2,126,625	6%
Internal Services	402	730	730	980	1,365	39%	1,365	0%
<b>Total Expenditures</b>	<b>1,780,471</b>	<b>1,275,164</b>	<b>4,412,458</b>	<b>4,412,708</b>	<b>1,999,365</b>	<b>-55%</b>	<b>2,127,990</b>	<b>6%</b>
<b>Ending Balance, June 30</b>	<b>\$9,735,918</b>	<b>\$11,528,550</b>	<b>\$8,749,885</b>	<b>\$9,049,635</b>	<b>\$8,136,240</b>		<b>\$6,994,220</b>	



## Vehicle Equipment Maintenance (570-2610)

EQUIPMENT MAINTENANCE (570-2610)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Interest Earnings-Pooled	9,453	25,303	1,000	18,000	5,000	-72%	5,000	0%
Billings To Departments	1,427,240	1,350,000	1,550,000	1,550,000	1,900,000	23%	1,900,000	0%
Fuel and Lubricant Sales	473,697	517,951	770,000	615,000	615,000	0%	615,000	0%
Miscellaneous Revenue	22,505	17,759	25,000	20,000	20,000	0%	20,000	0%
Miscellaneous Refunds	13,082	39,008	5,000	5,000	5,000	0%	5,000	0%
<b>Total Source of Funds</b>	<b>1,945,977</b>	<b>1,950,021</b>	<b>2,351,000</b>	<b>2,208,000</b>	<b>2,545,000</b>	<b>15%</b>	<b>2,545,000</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	385,814	454,895	582,762	520,300	591,194	14%	604,622	2%
Benefits	284,636	340,343	468,281	436,590	517,626	19%	562,144	9%
Supplies	710,374	639,462	843,051	681,936	683,500	0%	684,550	0%
Contracts	287,980	289,922	546,769	501,543	323,000	-36%	323,000	0%
Parts & Service-Vandalism/Accidents	149,031	140,104	189,706	189,706	190,000	0%	190,000	0%
Insurance & Taxes	74,718	109,921	134,640	130,000	150,800	16%	165,880	10%
Vehicle Maint/Replacement	10,367	76,843	13,052	13,052	6,877	-47%	6,877	
Computer/Phone Maint	33,088	34,290	34,290	43,379	43,379	0%	43,379	0%
Utilities	7,050	10,951	20,812	10,000	10,000	0%	10,000	0%
BusExp/Conf/Dues	2,883	2,491	16,550	19,600	7,600	-61%	7,600	0%
Furniture & Equipment	0	10,079	157,195	157,195	35,000	-78%	15,000	-57%
<b>Total Use of Funds</b>	<b>1,945,941</b>	<b>2,109,301</b>	<b>3,007,108</b>	<b>2,703,301</b>	<b>2,558,976</b>	<b>-5%</b>	<b>2,613,052</b>	<b>2%</b>
Funded FTE's	5.735	5.735	5.735	5.735	5.735		5.735	

## Vehicle Equipment Maintenance (570-2610) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
PRECISION BRAKE AND FORNT END	VEHICLE REPAIR	6,000	6000
PETERSON TRACTOR CO	AUTO REPAIR PARTS	50,000	50000
UNLIMITED GRAPHICS AND SIGN NETWORK	CITY VEHICLE DECALS	12,000	12000
VARIOUS	OUTSIDE PARTS AND REPAIR	250,000	250,000
NORCAL DIESEL SOLUTIONS	DIESEL OPACITY TESTING	5,000	5,000
<b>TOTAL</b>		<b>323,000</b>	<b>323,000</b>

## 19 STREETS

- ▶ Maintain and repair roadway, right-of-ways, parking lots
- ▶ Manage the operation and maintenance of traffic signals, signal controllers, streetlights, and traffic loops



## Street Maintenance (100-2160)

PUBLIC WORKS STREET MAINTENANCE (100-2160)									
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>									
1% Sales Tax	157,284	345,991	0	0	0	0	0%	0	0%
Special Service Public Works	1,114	0	0	0	0	0	0%	0	0%
Miscellaneous Revenue	49,958	0	7,232	0	0	0	0%	0	0%
Trans in from Gas Tax Fund	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	0%	1,010,000	0%
Trans in from St Impact Fund	1,644,559	1,893,893	1,898,135	1,925,000	1,925,000	1,650,000	-14%	1,850,000	12%
<b>Total Source of Funds</b>	<b>2,862,915</b>	<b>3,249,884</b>	<b>2,915,367</b>	<b>2,935,000</b>	<b>2,935,000</b>	<b>2,660,000</b>	<b>-9%</b>	<b>2,860,000</b>	<b>8%</b>
<b>Use of Funds:</b>									
Salaries	697,607	797,715	782,726	999,325	999,325	1,025,177	3%	1,036,676	1%
Benefits	529,834	622,276	596,706	857,735	822,307	878,981	7%	950,950	8%
Supplies	407,663	345,557	452,175	566,615	566,615	485,080	-14%	498,280	3%
Contracts	360,104	177,378	323,244	665,653	665,653	286,000	-57%	290,000	1%
Contracts - Encampment Cleanups	0	0	245,185	455,000	455,000	455,000	0%	475,680	5%
Parts & Serv-Vandalism/Accidents	4,200	8,139	5,347	13,213	13,213	12,500	-5%	12,575	1%
Vehicle Maint/Replacement	386,540	431,864	512,695	253,478	253,478	173,894	-31%	173,894	0%
Computer/Phone Maint	5,363	5,363	14,018	14,018	17,744	17,744	0%	17,744	0%
Bus Exp/Conf/Dues	2,445	3,004	3,840	9,800	18,300	8,560	-53%	8,640	1%
Furniture & Equipment	0	0	17,245	127,373	127,373	0	-100%	0	0%
<b>Total Use of Funds</b>	<b>2,393,756</b>	<b>2,391,296</b>	<b>2,953,181</b>	<b>3,962,210</b>	<b>3,939,008</b>	<b>3,342,936</b>	<b>-15%</b>	<b>3,464,439</b>	<b>4%</b>
Funded FTE's	12.43	12.43	12.43	12.43	11.43	12.43		11.43	

## Street Maintenance (100-2160) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
ANRAK	ASPHALT GRINDING	50,000	50,000
HERMANN EQUIPMENT	PAVER REPAIR	50,000	50,000
KENT'S OIL	PAVING OIL	50,000	50,000
VARIOUS	SIGNS AND SIGNS REPAIR	136,000	140,000
<b>TOTAL</b>		<b>286,000</b>	<b>290,000</b>

## Signal/Street Lights (100-2170)

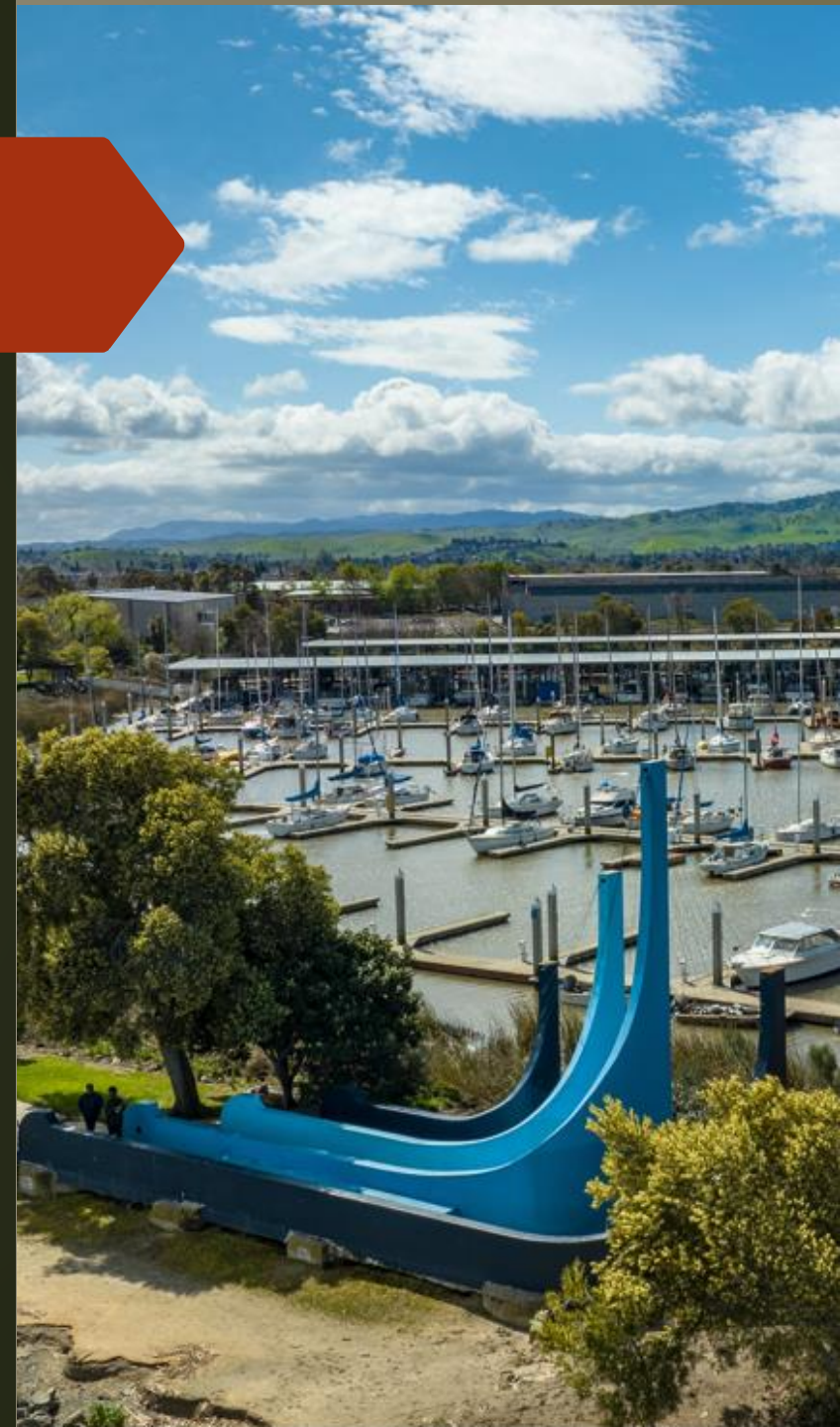
PUBLIC WORKS SIGNAL/STREET LIGHTS (100-2170)									
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>									
Grant Reimbursement	0	0	51,941	0	0	0	0%	0	0%
Miscellaneous Revenue	21,497	754	0	1,000	37,200	15,000	-60%	15,000	0%
Transfers in From Traffic Safety	100,000	120,000	81,135	110,000	85,000	75,000	-12%	75,000	0%
<b>Total Source of Funds</b>	<b>121,497</b>	<b>120,754</b>	<b>133,076</b>	<b>111,000</b>	<b>122,200</b>	<b>90,000</b>	<b>-26%</b>	<b>90,000</b>	<b>0%</b>
<b>Use of Funds:</b>									
Contracts	788,697	690,646	785,479	772,000	772,000	787,000	2%	796,000	1%
Computer/Phone Maint	500	500	1,000	1,000	1,000	1,000	0%	1,000	0%
Parts & Serv-Vandalism/Accidents	67,243	89,809	69,234	105,175	105,175	107,500	2%	107,725	0%
Utilities	112,368	125,396	155,289	202,978	202,978	164,000	-19%	168,500	3%
<b>Total Use of Funds</b>	<b>968,808</b>	<b>906,351</b>	<b>1,011,002</b>	<b>1,081,153</b>	<b>1,081,153</b>	<b>1,059,500</b>	<b>-2%</b>	<b>1,073,225</b>	<b>1%</b>
Funded FTE's	0.00	0.00	0.00	0.00	0.00	0.00		0.00	

## Signal/Street Lights (100-2170) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	STATE OF CALIFORNIA TRAFFIC	472,000	472,000
DC ELECTRIC	STREET LIGHT MAINTENANCE	315,000	324,000
<b>TOTAL</b>		<b>787,000</b>	<b>796,000</b>

## 24 MARINA, PARKS & LANDSCAPE

- Manages 7-day-a-week operation of the Marina
- Maintain the upkeep of the City's 34 Parks and administer the Memorial Tree Program and Children's Memorial Tree Grove
- Landscape maintenance for 21 miles, 42 acres of median and 85 acres of streetscape along major arterials and right-of ways
- Oversees the maintenance operation of the Street Light and Landscape Maintenance Districts (SLLMD)





## Park Maintenance (100-2195)

PUBLIC WORKS PARKS MAINTENANCE (100-2195)									
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>									
1% Sales Tax	0	0	307,000	325,000	325,000	0	-100%	0	0%
Miscellaneous Revenue	38,169	37,500	37,950	39,500	37,500	37,500	0%	37,500	0%
Transfer in to SLLMDs	92,369	71,598	91,598	91,598	91,598	91,598	0%	91,598	0%
<b>Total Source of Funds</b>	<b>130,538</b>	<b>109,098</b>	<b>436,548</b>	<b>456,098</b>	<b>454,098</b>	<b>129,098</b>	<b>-72%</b>	<b>129,098</b>	<b>0%</b>
<b>Use of Funds:</b>									
Salaries	153,520	128,703	153,573	209,166	205,500	210,504	2%	213,955	2%
Benefits	87,744	87,919	85,466	182,257	138,080	157,103	14%	171,459	9%
Supplies	19,265	32,938	18,772	19,935	19,935	24,800	24%	25,500	3%
Contracts	1,372,167	1,401,606	1,396,958	2,108,790	2,108,790	2,075,500	-2%	2,075,500	0%
Parts & Serv-Vandalism/Accidents	60,439	49,002	69,894	118,901	118,901	106,500	-10%	109,600	3%
Computer/Phone Maint	2,015	2,015	2,685	2,685	2,980	2,980	0%	2,980	0%
Taxes	7,405	7,712	8,372	13,996	13,996	13,996	0%	13,996	0%
Utilities	14,933	15,078	22,793	32,787	34,383	33,404	-3%	33,404	0%
Bus Exp/Conf/Dues	0	2,252	1,694	2,500	2,500	4,500	80%	4,500	0%
Furniture & Equipment	0	0	24,898	0	0	0	0%	0	0%
Transfer out to SLLMDs	777,000	1,059,458	1,331,458	1,912,458	1,917,458	1,303,000	-32%	1,353,000	4%
<b>Total Use of Funds</b>	<b>2,494,488</b>	<b>2,786,683</b>	<b>3,116,563</b>	<b>4,603,475</b>	<b>4,562,523</b>	<b>3,932,287</b>	<b>-14%</b>	<b>4,003,894</b>	<b>2%</b>
Funded FTE's	1.325	1.325	1.325	2.325	2.325	2.325		2.325	

## Park Maintenance (100-2195) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
ALTA FENCE	FENCE REPAIR	5,000	5,400
AMERICAN PLUMBING	PLUMBING SERVICE	5,000	5,000
AMERICAN PLUMBING	PLUMBING VANDALISM	5,000	5,000
DC ELECTRIC	ELECTRICAL SERVICE	10,500	11,000
JONES FAMILY BEE REMOVAL	BEE REMOVAL SERVICE	1,500	1,500
M&L OVERHEAD DOORS	DOOR REPAIR	5,000	5,000
MARTELL WATER SYSTEMS	PUMP REPAIR	5,000	5,000
MIRACLE PLAYSYSTEMS	PLAYGROUND PARTS/REPAIR	300,000	300,000
PROFESSIONAL TREE	TREE SERVICE	120,000	120,000
ROBINS LOCK AND KEY	LOCKSMITH	7,500	8,100
TERRACARE	PARKS MAINTENANCE	1,410,911	1,410,911
TERRACARE	CONTINGENCY	200,000	200,000
<b>TOTAL</b>		<b>2,075,411</b>	<b>2,076,911</b>

## Landscape Maintenance (100-2196)

PUBLIC WORKS PARK MEDIAN/GENERAL LANDSCAPE MAINTENANCE (100-2196)									
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>									
1% Sales Tax	57,730	72,541	0	0	0	0	0%	0	0%
Miscellaneous Revenue	52,891	16,563	11,238	0	0	0	0%	0	0%
Trans in from SLLMDs	38,704	14,494	14,494	14,494	14,494	14,494	0%	14,494	0%
<b>Total Source of Funds</b>	<b>149,325</b>	<b>103,598</b>	<b>25,732</b>	<b>14,494</b>	<b>14,494</b>	<b>14,494</b>	<b>0%</b>	<b>14,494</b>	<b>0%</b>
<b>Use of Funds:</b>									
Salaries	88,198	95,760	97,180	158,924	162,000	186,092	15%	189,385	2%
Benefits	51,928	57,009	59,928	109,260	101,768	112,398	10%	122,407	9%
Supplies	87,271	82,528	146,782	242,721	242,721	189,020	-22%	189,220	0%
Contracts	399,947	342,989	305,115	656,381	656,381	453,000	-31%	458,000	1%
Parts & Serv-Vandalism/Accidents	151,440	157,204	87,602	444,321	463,000	210,000	-55%	210,000	0%
Computer/Phone Maint	1,000	1,000	1,500	1,500	1,500	1,500	0%	1,500	0%
Vehicle Maint/Replacement	23,397	39,961	25,889	29,647	29,647	14,156	-52%	14,156	0%
Utilities	29,272	24,862	26,878	39,905	39,905	39,905	0%	39,905	0%
Furniture & Equipment	0	0	4,271	10,729	10,729	0	-100%	0	0%
<b>Total Use of Funds</b>	<b>832,453</b>	<b>801,313</b>	<b>755,145</b>	<b>1,693,388</b>	<b>1,707,651</b>	<b>1,206,071</b>	<b>-29%</b>	<b>1,224,573</b>	<b>2%</b>
Funded FTE's	1.475	1.475	1.475	1.475	1.475	1.475		1.475	

## Landscape Maintenance (100-2196) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
BOETHING	PLANTS/TREES	5,000	5,000
DC ELECTRIC	ELECTRICAL REPAIR SERVICE	10,000	10,500
EVERDE	PLANTS/TREES	5,000	5,000
PROFESSIONAL TREE	TREE SERVICE	100,000	100,000
SITEONE	IRRIGATION REPAIR SERVICE	15,000	15,000
TERRACARE	CONTINGENCY	100,000	100,000
TERRACARE	LANDSCAPE SERVICE	153,083	157,676
WEST COVINA	PLANTS/TREES	2,000	2,000
WESTSIDE LANDSCAPE	FIREBREAK AND DISKING	37,409	37,409
WESTSIDE LANDSCAPE	CONTINGENCY	25,000	25,000
<b>TOTAL</b>		<b>452,492</b>	<b>457,584</b>

## Marina Administration (631-2410)

Marina Administration (631-2410)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Projected	% Change
<b>Sources of Funds:</b>								
Investment Income	11,302	6,502	5,000	15,000	5,000	-67%	5,000	0%
Charges for Service	601,740	586,834	580,000	564,000	564,000	0%	564,000	0%
Other	7,521	21,016	1,000	1,000	1,000	0%	1,000	0%
Transfer in from General Fund	585,000	621,000	685,375	300,000	708,000	136%	708,000	0%
<b>Total Source of Funds</b>	<b>1,205,563</b>	<b>1,235,352</b>	<b>1,271,375</b>	<b>880,000</b>	<b>1,278,000</b>	<b>45%</b>	<b>1,278,000</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	165,670	172,447	202,172	210,000	205,877	-2%	209,395	2%
Benefits	189,842	39,454	124,304	143,575	152,026	6%	165,657	9%
Supplies	81,947	100,040	116,249	116,249	98,200	-16%	98,800	1%
Contracts	289,132	138,617	473,647	473,647	201,000	-58%	201,000	0%
Parts & Service-Vandalism/Accidents	1,689	1,768	1,750	1,750	2,000	14%	2,000	0%
Insurance & Taxes	37,025	39,079	46,511	45,839	53,173	16%	58,490	10%
Vehicle Maint/Replacement	3,932	2,340	2,340	2,340	1,700	-27%	1,700	0%
Computer/Phone Maint	16,104	32,790	32,790	41,879	41,879	0%	41,879	0%
Utilities	62,553	67,583	92,260	79,572	79,800	0%	79,800	0%
BusExp/Conf/Dues	19,191	8,784	13,994	11,994	10,750	-10%	11,250	5%
Bank Charges	4,223	4,554	27,000	18,000	20,000	11%	20,000	0%
Debt Service	177,653	177,484	181,389	181,389	181,389	0%	181,390	0%
Internal Services	160,717	191,590	207,500	249,953	281,151	12%	281,151	0%
<b>Total Use of Funds</b>	<b>1,209,678</b>	<b>976,530</b>	<b>1,521,906</b>	<b>1,576,187</b>	<b>1,328,945</b>	<b>-16%</b>	<b>1,352,512</b>	<b>2%</b>
Funded FTE's	2.140	2.140	2.140	2.140	2.140		2.140	

## Marina Administration (631-2410) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
AANTEX	PEST CONTROL	18,000	18,500
BAY ALARM	ALARM/CCTV	4,754	4,754
COMCAST	WIFI	8,387	8,387
CONTRA COSTA COUNTY	HAZMAT PERMIT	6,000	6,000
DC ELECTRIC	ELECTRICAL REPAIR	15,000	15,000
DOCKWA	ANNUAL SUBSCRIPTION	10,000	10,000
HENDERSON MARINE	DOCK PARTS	5,000	5,000
HONEYWELL	HVAC REPAIR	5,000	5,000
HUNT AND SONS	FUEL	45,000	45,000
KARLAS JANITORIAL	JANITORIAL SERVICE	18,480	18,480
PROFESSIONAL TREE	TREE REMOVALS	20,000	20,000
REINHOLDT ENGINEERING	UST TANK INSPECTION	2,100	2,100
STEPHANIES AUTO CLEARANCE	LIEN PROCESSING SERVICE	5,000	5,000
VALVTECT PETROLEUM	FUEL ADDITIVE	3,000	3,000
VARIOUS	FENCE, CARD READER, KEY FOBS, WEED HARVESTER	35,000	35,000
<b>TOTAL</b>		<b>200,721</b>	<b>201,221</b>

## Marina (631) Fund Summary

<b>MARINA FUND SUMMARY (631)</b>								
<b>Statement of Revenues, Expenditures and Change in Net Position</b>								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	%	2026-27 Proposed	%
						Change		Change
<b>Beginning Retained Earnings 7/1</b>	\$4,527	\$412	\$259,234	\$259,234	(\$436,953)		(\$487,898)	
<b>Revenue Source:</b>								
Investment Income	11,302	6,502	5,000	15,000	5,000	-67%	5,000	0%
Charges for Services	601,740	586,834	580,000	564,000	564,000	0%	564,000	0%
Other	7,521	21,016	1,000	1,000	1,000	0%	1,000	0%
Transfers In	585,000	621,000	685,375	300,000	708,000	0%	708,000	0%
<b>Total Revenues</b>	<b>1,205,563</b>	<b>1,235,352</b>	<b>1,271,375</b>	<b>880,000</b>	<b>1,278,000</b>	<b>45%</b>	<b>1,278,000</b>	<b>0%</b>
<b>Expenses:</b>								
Personnel	355,512	211,901	326,476	353,575	357,903	1%	375,052	5%
Services & Supplies	515,796	395,555	806,541	791,270	508,502	-36%	514,919	1%
Debt Service	177,653	177,484	181,389	181,389	181,389	0%	181,390	0%
Internal Services	160,717	191,590	207,500	249,953	281,151	12%	281,151	0%
<b>Total Expenses</b>	<b>1,209,678</b>	<b>976,530</b>	<b>1,521,906</b>	<b>1,576,187</b>	<b>1,328,945</b>	<b>-16%</b>	<b>1,352,512</b>	<b>2%</b>
<b>Ending Balance with Pension Liability, June</b>	<b>\$412</b>	<b>\$259,234</b>	<b>\$8,703</b>	<b>(\$436,953)</b>	<b>(\$487,898)</b>		<b>(\$562,410)</b>	
<b>Net Pension Liability - June 30</b>	<b>\$536,966</b>	<b>\$564,047</b>	<b>\$564,047</b>	<b>\$564,047</b>	<b>\$564,047</b>		<b>\$564,047</b>	
<b>Available Ending Balance, June 30</b>	<b>\$537,378</b>	<b>\$823,281</b>	<b>\$572,750</b>	<b>\$127,094</b>	<b>\$76,149</b>		<b>\$1,637</b>	
FTE's	2.140	2.140	2.140	2.140	2.140		2.140	

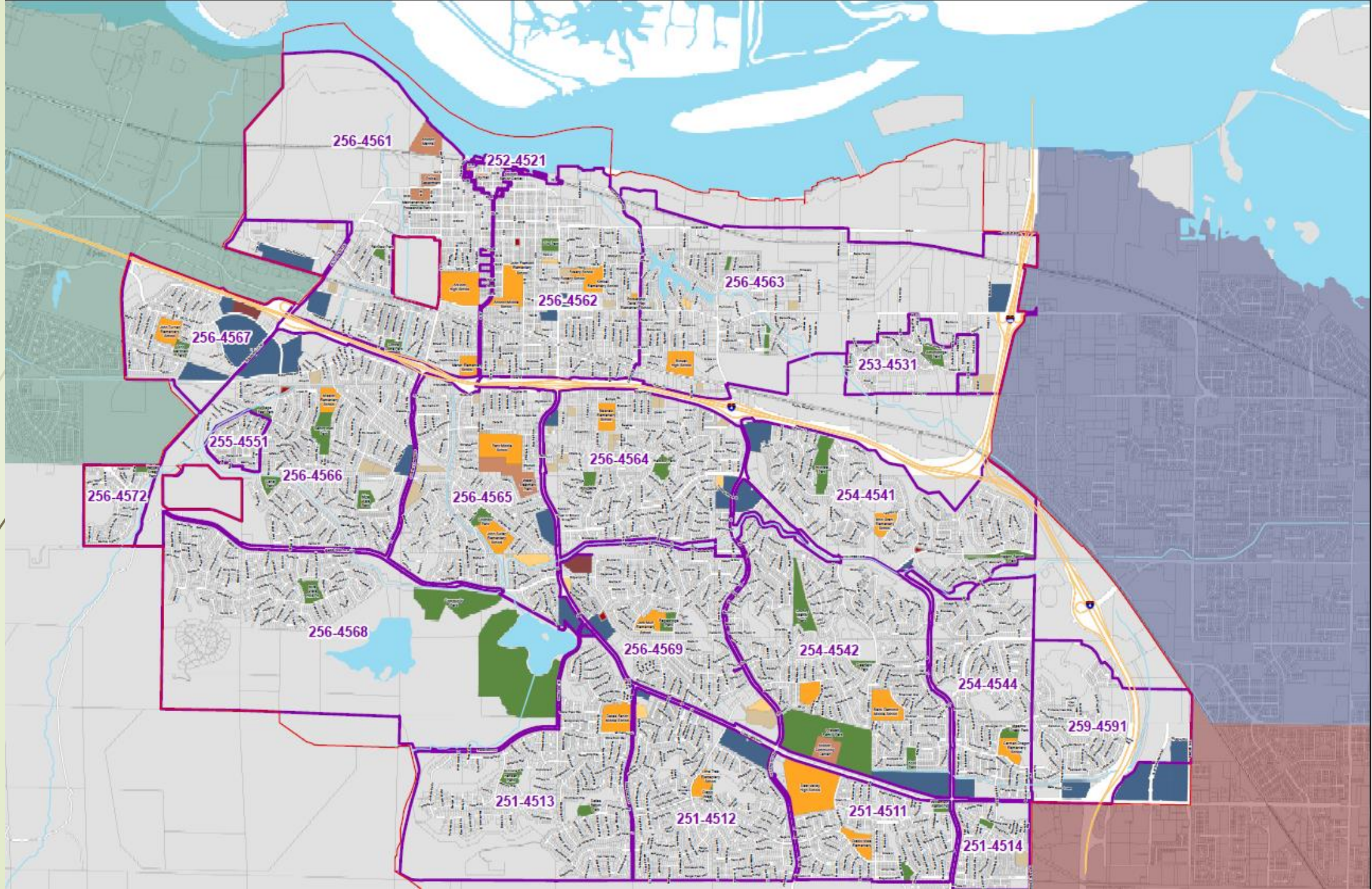
## 32 SLLMD FUNDS

established to account for revenue and related expenditures of lighting and landscape activities throughout the City's designated districts

- ❖ Lone Tree Way Maintenance District
- ❖ Downtown Maintenance District
- ❖ Almondridge Maintenance District
- ❖ Hillcrest Maintenance District
- ❖ Park Maintenance District 1-A
- ❖ Citywide District 2A Maintenance District
- ❖ SLLMD Maintenance District Administration
- ❖ East Lone Tree District



33 SLLMD  
MAP



## Lone Tree Maintenance District (251-4511) Zone 1

Lone Tree Maintenance District - Zone 1 (251-4511)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Source of Funds:</b>								
Interest Earnings-Pooled	7,537	18,644	500	19,000	3,500	-82%	2,500	-29%
Assessment Fees	148,750	155,559	148,749	149,032	149,032	0%	149,032	0%
<b>Total Source of Funds</b>	<b>156,287</b>	<b>174,203</b>	<b>149,249</b>	<b>168,032</b>	<b>152,532</b>	<b>-9%</b>	<b>151,532</b>	<b>-1%</b>
<b>Use of Funds:</b>								
Salaries	11,428	9,958	11,217	15,717	16,209	3%	16,443	1%
Benefits	8,288	6,919	9,398	8,886	9,943	12%	10,838	9%
Supplies	0	0	15,608	15,608	0	-100%	0	0%
Contracts	78,456	70,758	132,900	132,818	84,715	-36%	84,970	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	10,761	10,567	11,357	11,357	11,357	0%	11,357	0%
Business Exp/Conf/Dues	2,209	2,099	2,306	2,306	2,206	-4%	2,156	-2%
Transfer out to Park Admin	16,302	21,254	37,165	38,116	29,694	-22%	30,163	2%
Internal Services	10,114	13,484	14,520	18,233	24,679	35%	24,679	0%
<b>Total Use of Funds</b>	<b>137,558</b>	<b>135,039</b>	<b>234,971</b>	<b>243,541</b>	<b>179,303</b>	<b>-26%</b>	<b>181,106</b>	<b>1%</b>
Funded FTE'S	0.1370	0.1370	0.1370	0.1370	0.1370		0.1370	

## Lone Tree Maintenance District (251-4511) Zone 1 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	1,154	1,270
TERRACARE ASSOCIATES	TURF MOWING	2,338	2,338
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	60,816	60,793
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	5,406	5,569
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	15,000	15,000
<b>TOTAL</b>		<b>84,715</b>	<b>84,970</b>

## Lone Tree Maintenance District (251-4512) Zone 2

Lone Tree Maintenance District - Zone 2 (251-4512)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Assessment Fees	198,161	207,233	198,160	198,537	198,537	0%	198,537	
Transfer in from General Fund	150,000	251,000	229,000	229,000	200,000	-13%	215,000	8%
<b>Total Source of Funds</b>	<b>348,161</b>	<b>458,233</b>	<b>427,160</b>	<b>427,537</b>	<b>398,537</b>	<b>-7%</b>	<b>413,537</b>	<b>4%</b>
<b>Use of Funds:</b>								
Salaries	32,140	33,963	40,104	40,154	42,769	7%	43,741	2%
Benefits	23,683	23,827	30,629	29,377	35,340	20%	38,715	10%
Supplies	4	2	46,824	46,824	0	-100%	0	0%
Contracts	153,087	196,094	335,720	335,611	161,815	-52%	161,895	0%
Parts & Service-Vandalism/Accidents	0	0	500	500	500	0%	500	0%
Utilities	9,318	8,644	10,600	10,600	10,600	0%	10,600	0%
Business Exp/Conf/Dues	2,165	3,797	2,488	2,488	2,500	0%	2,500	0%
Transfer out to Park Admin	64,078	83,539	146,084	149,820	116,713	-22%	118,559	2%
Internal Services	16,908	26,479	29,798	35,373	49,387	40%	49,387	0%
<b>Total Use of Funds</b>	<b>301,383</b>	<b>376,345</b>	<b>642,747</b>	<b>650,747</b>	<b>419,624</b>	<b>-36%</b>	<b>425,897</b>	<b>1%</b>
Funded FTE'S	0.5385	0.5385	0.5385	0.5385	0.5385		0.5385	

## Lone Tree Maintenance District (251-4512) Zone 2 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	1,538	1,695
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	132,169	131,698
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	13,109	13,502
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	15,000	15,000
<b>TOTAL</b>		<b>161,815</b>	<b>161,895</b>

## Lone Tree Maintenance District (251-4513) Zone 3

Lone Tree Maintenance District - Zone 3 (251-4513)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Assessment Fees	216,761	226,686	216,762	217,173	217,173	0%	217,173	0%
Transfer in from General Fund	90,000	190,000	151,000	151,000	170,000	13%	170,000	0%
<b>Total Source of Funds</b>	<b>306,761</b>	<b>416,686</b>	<b>367,762</b>	<b>368,173</b>	<b>387,173</b>	<b>5%</b>	<b>387,173</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	26,259	29,081	36,815	36,885	38,791	5%	39,608	2%
Benefits	19,116	20,179	29,602	26,933	31,823	18%	34,840	9%
Supplies	109	1	31,109	31,109	0	-100%	0	0%
Contracts	147,112	170,344	362,757	362,637	165,365	-54%	166,550	1%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Business Exp/Conf/Dues	945	1,040	1,082	1,082	1,082	0%	1,082	0%
Transfer out to Park Admin	57,355	74,774	130,756	134,100	104,467	-22%	106,120	2%
Internal Services	14,273	20,307	22,727	27,231	37,764	39%	37,764	0%
<b>Total Use of Funds</b>	<b>265,169</b>	<b>315,726</b>	<b>615,348</b>	<b>620,477</b>	<b>379,792</b>	<b>-39%</b>	<b>386,464</b>	<b>2%</b>
Funded FTE'S	0.4820	0.4820	0.4820	0.4820	0.4820		0.4820	

## Lone Tree Maintenance District (251-4513) Zone 3 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	1,765	1,850
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	115,026	115,151
WESTSIDE LANDSCAPE AND CONCRET	FIREBREAK MOW AND DISKING	35,339	36,399
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	15,000	15,000
<b>TOTAL</b>		<b>165,365</b>	<b>166,550</b>

## Lone Tree Maintenance District (251-4514) Zone 4

Lone Tree Maintenance District - Zone 4 (251-4514)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Source of Funds:</b>								
Assessment Fees	76,511	80,013	76,510	91,987	91,987	0%	91,987	0%
<b>Total Source of Funds</b>	<b>76,511</b>	<b>80,013</b>	<b>76,510</b>	<b>91,987</b>	<b>91,987</b>	<b>0%</b>	<b>91,987</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	1,892	2,793	3,190	3,190	3,266	2%	3,266	0%
Benefits	1,623	2,302	2,869	2,669	2,977	12%	3,185	7%
Contracts	39,373	43,680	84,912	84,989	45,750	-46%	45,785	0%
Parts & Service-Vandalism/Aciidents	0	0	250	250	250	0%	250	0%
Transfer out to General Fund	21,092	21,092	21,092	21,092	21,092	0%	21,092	0%
Transfer out to Park Admin	2,975	3,878	6,783	6,956	5,419	-22%	5,504	2%
Internal Services	3,895	5,946	6,326	8,100	10,777	33%	10,777	0%
<b>Total Use of Funds</b>	<b>70,850</b>	<b>79,691</b>	<b>125,422</b>	<b>127,246</b>	<b>89,531</b>	<b>-30%</b>	<b>89,859</b>	<b>0%</b>
Funded FTE'S	0.0250	0.0250	0.0250	0.0250	0.0250		0.0250	



## Lone Tree Maintenance District (251-4514) Zone 4 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	750	785
TERRACARE ASSOCIATES	TURF MOWING	3,740	3,740
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	30,025	29,988
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	1,234	1,271
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	10,000	10,000
<b>TOTAL</b>		<b>45,750</b>	<b>45,785</b>

## Lone Tree Maintenance District (251) Fund Summary

LONE TREE MAINTENANCE DISTRICT (FUND 251)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$429,864</b>	<b>\$542,624</b>	<b>\$764,958</b>	<b>\$764,958</b>	<b>\$178,676</b>		<b>\$140,655</b>	
<b>Revenue Source:</b>								
Investment Income	7,537	18,644	500	19,000	3,500	-82%	2,500	-29%
Assessments	640,183	669,491	640,181	656,729	656,729	0%	656,729	0%
Transfers In	240,000	441,000	380,000	380,000	370,000	0%	385,000	4%
<b>Total Revenue</b>	<b>887,720</b>	<b>1,129,135</b>	<b>1,020,681</b>	<b>1,055,729</b>	<b>1,030,229</b>	<b>-2%</b>	<b>1,044,229</b>	<b>1%</b>
<b>Expenditures:</b>								
Personnel	124,429	129,022	163,824	163,811	181,118	11%	190,636	5%
Services & Supplies	443,539	507,026	1,039,413	1,039,179	487,140	-53%	488,645	0%
Transfers Out	161,802	204,537	341,880	350,084	277,385	-21%	281,438	1%
Internal Services	45,190	66,216	73,371	88,937	122,607	38%	122,607	0%
<b>Total Expenditures</b>	<b>774,960</b>	<b>906,801</b>	<b>1,618,488</b>	<b>1,642,011</b>	<b>1,068,250</b>	<b>-35%</b>	<b>1,083,326</b>	<b>1%</b>
<b>Ending Balance, June 30</b>	<b>\$542,624</b>	<b>\$764,958</b>	<b>\$167,151</b>	<b>\$178,676</b>	<b>\$140,655</b>		<b>\$101,558</b>	
FTE Positions	1.1825	1.1825	1.1825	1.1825	1.1825		1.1825	
<b>Fund Balance by Zone:</b>								
Zone 1	\$130,051	\$169,215	\$83,493	\$93,706	\$66,935		\$37,361	
Zone 2	\$178,053	\$259,941	\$44,354	\$36,731	\$15,644		\$3,284	
Zone 3	\$152,698	\$253,658	\$6,072	\$1,354	\$8,735		\$9,444	
Zone 4	\$81,822	\$82,144	\$33,232	\$46,885	\$49,341		\$51,469	
	\$542,624	\$764,958	\$167,151	\$178,676	\$140,655		\$101,558	

## Downtown Maintenance District (252-4521)

DOWNTOWN MAINTENANCE DISTRICT (FUND 252)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Actual	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$115,725</b>	<b>\$196,693</b>	<b>\$269,723</b>	<b>\$269,723</b>	<b>\$140,316</b>		<b>\$69,924</b>	
<b>Revenue Source:</b>								
Interest Earnings-Pooled	548	2,644	50	8,000	2,500	-69%	2,500	0%
Transfer in from General Fund	235,458	235,458	235,458	235,458	175,000	-26%	185,000	6%
<b>Total Revenue</b>	<b>236,006</b>	<b>238,102</b>	<b>235,508</b>	<b>243,458</b>	<b>177,500</b>	<b>-27%</b>	<b>187,500</b>	<b>6%</b>
<b>Expenditures:</b>								
Salaries	47,256	42,082	53,693	57,193	65,986	15%	67,980	3%
Benefits	41,467	34,714	59,429	46,620	48,220	3%	53,556	11%
Supplies	4,889	5,335	60,956	60,956	6,000	-90%	6,000	0%
Contracts	35,349	34,977	143,238	143,238	36,200	-75%	36,200	0%
Parts & Service-Vandalism/Vandalism	0	0	500	500	500	0%	500	0%
Utilities	3,753	3,198	5,408	5,408	5,408	0%	5,408	0%
Bus Exp/Conf/Dues	86	175	100	250	200	-20%	200	0%
Transfer Out to Park Admin	2,380	3,102	5,425	5,564	4,334	-22%	4,403	2%
Internal Services	19,858	41,489	50,451	53,136	81,044	53%	81,044	0%
<b>Total Expenditures</b>	<b>155,038</b>	<b>165,072</b>	<b>379,200</b>	<b>372,865</b>	<b>247,892</b>	<b>-34%</b>	<b>255,291</b>	<b>3%</b>
<b>Ending Balance, June 30</b>	<b>\$196,693</b>	<b>\$269,723</b>	<b>\$126,031</b>	<b>\$140,316</b>	<b>\$69,924</b>		<b>\$2,133</b>	
Funded FTE's	0.686	0.686	0.686	0.686	0.686		0.686	

## Downtown Maintenance District (252-4521) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
TERRACARE ASSOCIATES	TURF MOWING	2,338	2,338
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	15,737	15,737
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	18,125	18,125
<b>TOTAL</b>		<b>36,200</b>	<b>36,200</b>

## Almondridge Maintenance District (253-4531)

ALMONDRIDGE MAINTENANCE DISTRICT (FUND 253)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$71,344</b>	<b>\$70,258</b>	<b>\$79,050</b>	<b>\$79,050</b>	<b>\$59,709</b>		<b>\$46,696</b>	
<b>Revenue Source:</b>								
Interest Earnings-Pooled	2,610	3,287	500	2,500	2,500	0%	2,500	0%
Assessment Fees	102,436	107,126	102,436	109,682	109,682	0%	109,682	0%
<b>Total Revenue</b>	<b>105,046</b>	<b>110,413</b>	<b>102,936</b>	<b>112,182</b>	<b>112,182</b>	<b>0%</b>	<b>112,182</b>	<b>0%</b>
<b>Expenditures:</b>								
Salaries	1,892	2,793	3,190	3,190	3,339	5%	3,440	3%
Benefits	1,622	2,302	2,872	2,832	3,021	7%	3,280	9%
Contracts	38,807	29,640	52,967	52,967	45,775	-14%	45,800	0%
Parts & Service-Vandalism/Aciidents	0	0	1,000	1,000	1,000	0%	1,000	0%
Utilities	2,580	3,281	3,137	3,137	3,137	0%	3,137	0%
Bus Exp/Conf/Dues	193	119	175	150	150	0%	150	0%
Transfer out to General Fund	55,000	55,000	55,000	55,000	55,000	0%	55,000	0%
Transfer out to Park Admin	2,975	3,878	6,783	6,956	5,419	-22%	5,504	2%
Internal Services	3,063	4,608	4,919	6,291	8,354	33%	8,354	0%
<b>Total Expenditures</b>	<b>106,132</b>	<b>101,621</b>	<b>130,043</b>	<b>131,523</b>	<b>125,195</b>	<b>-5%</b>	<b>125,665</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>\$70,258</b>	<b>\$79,050</b>	<b>\$51,943</b>	<b>\$59,709</b>	<b>\$46,696</b>		<b>\$33,213</b>	
Funded FTEs	0.025	0.025	0.025	0.025	0.025		0.025	

## Almondridge Maintenance District (253-4531) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	875	900
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	29,210	29,210
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	690	690
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	15,000	15,000
<b>TOTAL</b>		<b>45,775</b>	<b>45,800</b>

## Hillcrest Maintenance District (254-4541) Zone 1

Hillcrest Maintenance District, Zone 1 (254-4541)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Interest Earnings-Pooled	15,654	36,501	1,000	32,000	15,000	-53%	8,000	-47%
Assessment Fees	276,456	289,113	276,456	276,981	276,981	0%	276,981	0%
Transfer in from General Fund	82,000	117,000	202,000	202,000	140,000	-31%	140,000	0%
<b>Total Source of Funds</b>	<b>374,110</b>	<b>442,614</b>	<b>479,456</b>	<b>510,981</b>	<b>431,981</b>	<b>-15%</b>	<b>424,981</b>	<b>-2%</b>
<b>Use of Funds:</b>								
Salaries	37,993	42,223	49,332	49,397	52,241	6%	53,238	2%
Benefits	27,588	29,099	37,322	36,969	42,625	15%	46,599	9%
Supplies	4	1	115,368	115,368	15,000	-87%	15,000	0%
Contracts	169,308	156,608	253,813	253,660	148,255	-42%	148,365	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	8,643	11,630	10,005	10,005	10,005	0%	10,005	0%
Business Exp/Conf/Dues	2,457	2,114	1,853	1,853	1,703	-8%	1,553	-9%
Transfer out to Park Admin	74,073	96,569	168,870	173,188	134,918	-22%	137,052	2%
Internal Services	22,116	31,769	35,606	42,481	59,144	39%	59,144	0%
<b>Total Use of Funds</b>	<b>342,182</b>	<b>370,013</b>	<b>672,669</b>	<b>683,421</b>	<b>464,391</b>	<b>-32%</b>	<b>471,456</b>	<b>2%</b>
Funded FTE's	0.6225	0.6225	0.6225	0.6225	0.6225		0.6225	

## Hillcrest Maintenance District (254-4541) Zone 1 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	2,255	2,365
TERRACARE ASSOCIATES	TURF MOWING	6,218	6,218
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	99,583	99,583
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	25,198	25,198
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	15,000	15,000
<b>TOTAL</b>		<b>148,255</b>	<b>148,365</b>



## Hillcrest Maintenance District (254-4542) Zone 2

Hillcrest Maintenance District, Zone 2 (254-4542)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Assessment Fees	365,066	381,779	365,065	365,759	365,759	0%	365,759	0%
Transfer in from General Fund	0	22,000	92,000	157,000	85,000	-46%	95,000	12%
<b>Total Source of Funds</b>	<b>365,066</b>	<b>403,779</b>	<b>457,065</b>	<b>522,759</b>	<b>450,759</b>	<b>-14%</b>	<b>460,759</b>	<b>2%</b>
<b>Use of Funds:</b>								
Salaries	23,768	31,997	32,628	69,210	34,674	-50%	35,398	2%
Benefits	17,419	21,267	26,083	48,048	28,369	-41%	31,045	9%
Supplies	10,223	1	35,123	35,123	10,000	-72%	10,000	0%
Contracts	165,399	194,442	822,328	822,127	163,475	-80%	164,725	1%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	9,171	8,448	10,546	10,546	10,546	0%	10,546	0%
Business Exp/Conf/Dues	2,205	2,484	2,434	2,434	2,434	0%	2,434	0%
Transfer out to Park Admin	50,274	65,543	114,614	117,545	91,571	-22%	93,019	2%
Internal Services	18,884	61,414	65,900	84,433	110,920	31%	110,920	0%
<b>Total Use of Funds</b>	<b>297,343</b>	<b>385,596</b>	<b>1,110,156</b>	<b>1,189,966</b>	<b>452,489</b>	<b>-62%</b>	<b>458,587</b>	<b>1%</b>
Funded FTE's	0.4225	0.4225	0.4225	0.4225	0.4225		0.4225	

## Hillcrest Maintenance District (254-4542) Zone 2 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	2,975	3,125
TERRACARE ASSOCIATES	TURF MOWING	8,324	8,324
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	99,008	100,108
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	38,168	38,168
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	15,000	15,000
<b>TOTAL</b>		<b>163,475</b>	<b>164,725</b>

## Hillcrest Maintenance District (254-4544) Zone 4

Hillcrest Maintenance District, Zone 4 (254-4544)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Assessment Fees	186,762	195,313	186,762	187,147	187,147	0%	187,147	0%
Transfer in from General Fund	135,000	135,000	270,000	270,000	175,000	-35%	175,000	0%
<b>Total Source of Funds</b>	<b>321,762</b>	<b>330,313</b>	<b>456,762</b>	<b>457,147</b>	<b>362,147</b>	<b>-21%</b>	<b>362,147</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	25,811	30,010	39,328	39,328	41,069	4%	41,901	2%
Benefits	18,592	20,583	32,176	29,345	33,510	14%	36,676	9%
Supplies	61	1	2,704	2,704	0	-100%	0	0%
Contracts	153,429	174,509	280,925	280,823	144,275	-49%	144,800	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	8,502	8,260	9,194	9,194	9,194	0%	9,194	0%
Business Exp/Conf/Dues	1,870	2,042	1,839	1,839	1,839	0%	1,839	0%
Transfer out to Park Admin	59,497	77,566	135,638	139,108	108,369	-22%	110,082	2%
Internal Services	16,141	21,324	23,674	28,551	39,584	39%	39,584	0%
<b>Total Use of Funds</b>	<b>283,903</b>	<b>334,295</b>	<b>525,978</b>	<b>531,392</b>	<b>378,340</b>	<b>-29%</b>	<b>384,576</b>	<b>2%</b>
Funded FTE's	0.5000	0.5000	0.5000	0.5000	0.5000		0.5000	

## Hillcrest Maintenance District (254-4544) Zone 4 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	1,525	1,600
TERRACARE ASSOCIATES	TURF MOWING	4,676	4,676
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	107,154	107,604
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	15,919	15,919
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	15,000	15,000
<b>TOTAL</b>		<b>144,275</b>	<b>144,800</b>

## Hillcrest Maintenance District (254) Fund Summary

HILLCREST MAINTENANCE DISTRICT (FUND 254)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	<b>\$826,329</b>	<b>\$963,839</b>	<b>\$1,050,641</b>	<b>\$1,050,641</b>	<b>\$136,749</b>		<b>\$86,416</b>	
<b>Revenue Source:</b>								
Investment Income	15,654	36,501	1,000	32,000	15,000	-53%	8,000	-47%
Assessment Fees	828,284	866,205	828,283	829,887	829,887	0%	829,887	0%
Transfer in from Gen Fd	217,000	274,000	564,000	629,000	400,000	-36%	410,000	3%
<b>Total Revenue</b>	<b>1,060,938</b>	<b>1,176,706</b>	<b>1,393,283</b>	<b>1,490,887</b>	<b>1,244,887</b>	<b>-17%</b>	<b>1,247,887</b>	<b>0%</b>
<b>Use of Funds:</b>								
Personnel	151,171	175,179	216,869	272,297	232,488	-15%	244,857	5%
Services & Supplies	531,272	560,540	1,547,632	1,547,176	518,226	-67%	519,961	0%
Transfers Out	183,844	239,678	419,122	429,841	334,858	-22%	340,153	2%
Internal Services	57,141	114,507	125,180	155,465	209,648	35%	209,648	0%
<b>Total Use of Funds</b>	<b>923,428</b>	<b>1,089,904</b>	<b>2,308,803</b>	<b>2,404,779</b>	<b>1,295,220</b>	<b>-46%</b>	<b>1,314,619</b>	<b>1%</b>
<b>Ending Balance, June 30</b>	<b>\$963,839</b>	<b>\$1,050,641</b>	<b>\$135,121</b>	<b>\$136,749</b>	<b>\$86,416</b>		<b>\$19,684</b>	
Funded FTE'S	1.545	1.545	1.545	1.545	1.545		1.545	
<b>Fund Balance by Zone:</b>								
Zone 1	187,276	259,877	66,664	87,437	55,027		8,552	
Zone 2	653,170	671,353	18,262	4,146	2,416		4,588	
Zone 4	123,393	119,411	50,195	45,166	28,973		6,544	
	963,839	1,050,641	135,121	136,749	86,416		19,684	

## Park Maintenance District 1-A (255-4551)

Park 1A Maintenance District (FUND 255)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$188,333</b>	<b>\$234,751</b>	<b>\$288,914</b>	<b>\$288,914</b>	<b>\$242,223</b>		<b>\$287,825</b>	
<b>Revenue Sources:</b>								
Interest Earnings-Pooled	3,069	9,361	2,500	9,400	9,400	0%	9,400	0%
Taxes	56,215	57,935	53,967	59,765	61,436	3%	63,139	3%
Rent	44,080	40,735	45,090	45,090	45,090	0%	45,090	0%
Miscellaneous Revenue	0	14	0	0	0	0%	0	0%
<b>Total Revenues</b>	<b>103,364</b>	<b>108,045</b>	<b>101,557</b>	<b>114,255</b>	<b>115,926</b>	<b>1%</b>	<b>117,629</b>	<b>1%</b>
<b>Expenditures:</b>								
Salaries	1,513	2,234	2,552	2,552	2,671	5%	2,752	3%
Benefits	1,299	1,842	2,296	2,296	2,415	5%	2,625	9%
Supplies	1,978	1,641	3,786	3,786	1,700	-55%	1,700	0%
Contracts	33,017	33,652	130,528	130,528	40,400	-69%	37,420	-7%
Parts & Service-Vandalism/Aciidents	0	0	1,500	1,500	1,500	0%	1,500	0%
Utilities	2,496	2,598	2,920	2,920	1,500	-49%	1,500	0%
Bus Exp/Conf/Dues	531	324	330	330	330	0%	330	0%
Furniture & Equipment	8,052	0	0	0	0	0%	0	0%
Transfer out to Park Admin	2,380	3,102	5,424	5,564	4,334	-22%	4,403	2%
Internal Services	5,680	8,489	8,902	11,470	15,474	35%	15,474	0%
<b>Total Expenditures</b>	<b>56,946</b>	<b>53,882</b>	<b>158,238</b>	<b>160,946</b>	<b>70,324</b>	<b>-56%</b>	<b>67,704</b>	<b>-4%</b>
<b>Ending Balance, June 30</b>	<b>\$234,751</b>	<b>\$288,914</b>	<b>\$232,233</b>	<b>\$242,223</b>	<b>\$287,825</b>		<b>\$337,750</b>	
Funded FTE's	0.0200	0.0200	0.0200	0.0200	0.0200		0.0200	

## Park Maintenance District 1-A (255-4551) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
BAY ALARM	CCTV/ALARM	1,740	1,740
COMCAST	WI-FI	1,366	1,366
CONTRA COSTA COUNTY	PROPERTY TAX	400	420
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	17,257	17,257
TERRACARE ASSOCIATES	TURF MOWING	6,079	6,079
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	557	558
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	13,000	10,000
<b>TOTAL</b>		<b>40,400</b>	<b>37,420</b>

## Citywide District 2A District (256-4563) Zone 3

CITYWIDE MAINTENANCE ZONE 3 (256-4563)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Interest Earnings-Pooled	7,615	17,163	1,000	18,000	15,000	-17%	10,000	-33%
Assessment Fees	14,569	15,236	14,569	74,585	74,585		74,585	
Transfer in from General Fund	40,000	50,000	60,000	0	0	0%	0	0%
<b>Total Source of Funds</b>	<b>62,184</b>	<b>82,399</b>	<b>75,569</b>	<b>92,585</b>	<b>89,585</b>	<b>-3%</b>	<b>84,585</b>	<b>-6%</b>
<b>Use of Funds:</b>								
Salaries	4,375	4,741	5,936	5,936	6,274	6%	6,423	2%
Benefits	3,147	3,233	4,680	4,285	5,111	19%	5,608	10%
Contracts	27,142	17,916	59,035	59,492	37,606	-37%	37,635	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	984	929	1,298	1,298	1,298	0%	1,298	0%
Business Exp/Conf/Dues	869	703	850	850	800	-6%	750	-6%
Transfer out to Park Admin	9,519	12,410	21,701	22,257	17,339	-22%	17,613	2%
Internal Services	2,996	5,222	5,672	6,946	9,757	40%	9,757	0%
<b>Total Use of Funds</b>	<b>49,032</b>	<b>45,154</b>	<b>99,672</b>	<b>101,564</b>	<b>78,685</b>	<b>-23%</b>	<b>79,584</b>	<b>1%</b>
Funded FTE's	0.0800	0.0800	0.0800	0.0800	0.0800		0.0800	



## Citywide District 2A District (256-4563) Zone 3 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
BAY ALARAM	CCTV/ALARM	1,740	1,740
COMCAST	WI-FI	1,366	1,366
CONTRA COSTA COUNTY	PROPERTY TAX	606	635
TERRACARE ASSOCIATES	TURF MOWING	6,079	6,079
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	17,266	17,266
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	548	548
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	10,000	10,000
<b>TOTAL</b>		<b>37,606</b>	<b>37,635</b>

## Citywide District 2A District (256-4564) Zone 4

CITYWIDE MAINTENANCE ZONE 4 (256-4564)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Assessment Fees	12,981	13,576	12,982	13,006	13,006	0%	13,006	0%
Transfer in from General Fund	86,000	90,000	261,000	261,000	90,000	-66%	95,000	6%
<b>Total Source of Funds</b>	<b>98,981</b>	<b>103,576</b>	<b>273,982</b>	<b>274,006</b>	<b>103,006</b>	<b>-62%</b>	<b>108,006</b>	<b>5%</b>
<b>Use of Funds:</b>								
Salaries	535	615	1,508	1,508	1,579	5%	1,657	5%
Benefits	402	433	1,421	1,013	1,320	30%	1,475	12%
Contracts	121,041	83,461	265,094	265,087	78,106	-71%	78,111	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	4,764	5,160	4,651	4,651	4,651	0%	4,651	0%
Transfer out to Park Admin	2,975	3,878	6,783	6,956	5,419	-22%	5,504	2%
Internal Services	5,673	10,490	11,007	14,463	18,845	30%	18,845	0%
<b>Total Use of Funds</b>	<b>135,390</b>	<b>104,037</b>	<b>290,964</b>	<b>294,178</b>	<b>110,420</b>	<b>-62%</b>	<b>110,743</b>	<b>0%</b>
Funded FTE's	0.0250	0.0250	0.0250	0.0250	0.0250		0.0250	

## Citywide District 2A District (256-4564) Zone 4 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	106	111
TERRACARE ASSOCIATES	TURF MOWING	4,111	4,235
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	63,889	63,765
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	10,000	10,000
<b>TOTAL</b>		<b>78,106</b>	<b>78,111</b>

## Citywide District 2A District (256-4565) Zone 5

CITYWIDE MAINTENANCE ZONE 5 (256-4565)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Assessment Fees	1,500	1,569	1,500	1,502	1,502	0%	1,502	0%
Transfer in from General Fund	82,000	82,000	207,000	207,000	100,000	-52%	100,000	0%
<b>Total Source of Funds</b>	<b>83,500</b>	<b>83,569</b>	<b>208,500</b>	<b>208,502</b>	<b>101,502</b>	<b>-51%</b>	<b>101,502</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	7,131	8,192	8,950	8,950	9,554	7%	9,759	2%
Benefits	5,340	5,456	6,863	6,597	7,761	18%	8,501	10%
Contracts	42,306	28,589	171,805	171,805	45,215	-74%	45,218	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	7,554	8,243	5,408	5,408	5,408	0%	5,408	0%
Transfer out to Park Admin	13,982	18,228	31,875	32,690	25,467	-22%	25,869	2%
Internal Services	4,797	6,452	7,178	8,603	12,036	40%	12,036	0%
<b>Total Use of Funds</b>	<b>81,110</b>	<b>75,160</b>	<b>232,579</b>	<b>234,553</b>	<b>105,941</b>	<b>-55%</b>	<b>107,291</b>	<b>1%</b>
Funded FTE's	0.1175	0.1175	0.1175	0.1175	0.1175		0.1175	

## Citywide District 2A District (256-4565) Zone 5 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	15	18
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	29,434	29,434
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	5,766	5,765
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	10,000	10,000
<b>TOTAL</b>		<b>45,215</b>	<b>45,218</b>

## Citywide District 2A District (256-4566) Zone 6

CITYWIDE MAINTENANCE ZONE 6 (256-4566)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Assessment Fees	28,727	30,042	28,727	28,781	28,781	0%	28,781	0%
Transfer in from General Fund	48,000	48,000	69,000	69,000	48,000	-30%	48,000	0%
<b>Total Source of Funds</b>	<b>76,727</b>	<b>78,042</b>	<b>97,727</b>	<b>97,781</b>	<b>76,781</b>	<b>-21%</b>	<b>76,781</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	2,845	3,023	3,084	3,084	3,291	7%	3,320	1%
Benefits	2,002	2,035	2,241	2,305	2,641	15%	2,882	9%
Supplies	0	0	2,704	2,704	0	-100%	0	0%
Contracts	52,135	39,393	131,498	131,482	47,735	-64%	47,845	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	2,978	2,861	3,461	3,461	3,461	0%	3,461	0%
Transfer out to Park Admin	4,462	5,818	10,174	10,433	8,128	-22%	8,257	2%
Internal Services	5,519	8,457	8,974	11,491	15,400	34%	15,400	0%
<b>Total Use of Funds</b>	<b>69,941</b>	<b>61,587</b>	<b>162,636</b>	<b>165,460</b>	<b>81,156</b>	<b>-51%</b>	<b>81,665</b>	<b>1%</b>
Funded FTE's	0.0375	0.0375	0.0375	0.0375	0.0375		0.0375	

## Citywide District 2A District (256-4566) Zone 6 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	235	245
TERRACARE ASSOCIATES	TURF MOWING	5,611	5,611
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	27,720	27,720
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	4,169	4,269
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	10,000	10,000
<b>TOTAL</b>		<b>47,735</b>	<b>47,845</b>

## Citywide District 2A District (256-4568) Zone 8

CITYWIDE MAINTENANCE ZONE 8 (256-4568)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Source of Funds:</b>								
Assessment Fees	75,145	78,585	75,145	75,287	75,287	0%	75,287	0%
Transfer in from General Fund	58,000	58,000	58,000	58,000	65,000	12%	70,000	8%
<b>Total Source of Funds</b>	<b>133,145</b>	<b>136,585</b>	<b>133,145</b>	<b>133,287</b>	<b>140,287</b>	<b>5%</b>	<b>145,287</b>	<b>4%</b>
<b>Use of Funds:</b>								
Salaries	8,627	9,443	13,294	13,294	13,975	5%	14,396	3%
Benefits	6,427	6,472	10,892	9,501	11,449	21%	12,617	10%
Contracts	66,033	67,813	118,012	117,970	67,912	-42%	68,042	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Transfer out to Park Admin	22,311	29,087	50,865	52,166	40,638	-22%	41,281	2%
Internal Services	9,454	12,437	13,577	16,801	22,860	36%	22,860	0%
<b>Total Use of Funds</b>	<b>112,852</b>	<b>125,252</b>	<b>207,140</b>	<b>210,232</b>	<b>157,334</b>	<b>-25%</b>	<b>159,696</b>	<b>2%</b>
Funded FTE's	0.1875	0.1875	0.1875	0.1875	0.1875		0.1875	



## Citywide District 2A District (256-4568) Zone 8 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	612	642
TERRACARE ASSOCIATES	TURF MOWING	468	468
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	50,311	50,311
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	6,522	6,622
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	10,000	10,000
<b>TOTAL</b>		<b>67,912</b>	<b>68,042</b>

## Citywide District 2A District (256-4569) Zone 9

CITYWIDE MAINTENANCE ZONE 9 (256-4569)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Assessment Fees	116,580	121,917	116,580	116,801	116,801	0%	116,801	0%
Transfer in from General Fund	53,000	53,000	78,000	78,000	55,000	-29%	60,000	9%
<b>Total Source of Funds</b>	<b>169,580</b>	<b>174,917</b>	<b>194,580</b>	<b>194,801</b>	<b>171,801</b>	<b>-12%</b>	<b>176,801</b>	<b>3%</b>
<b>Use of Funds:</b>								
Salaries	9,071	9,850	12,795	12,795	13,496	5%	13,841	3%
Benefits	6,554	6,719	10,220	9,245	11,006	19%	12,094	10%
Supplies	1	0	2,704	2,704	0	-100%	0	0%
Contracts	104,482	69,365	182,150	182,087	89,150	-51%	89,498	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	6,004	5,555	7,030	7,030	7,030	0%	7,030	0%
Business Exp/Conf/Dues	1,260	1,386	1,298	1,298	1,298	0%	1,298	0%
Transfer out to Park Admin	20,824	27,148	47,473	48,688	37,929	-22%	38,529	2%
Internal Services	9,587	12,645	13,785	16,972	23,327	37%	23,327	0%
<b>Total Use of Funds</b>	<b>157,783</b>	<b>132,668</b>	<b>277,955</b>	<b>281,319</b>	<b>183,736</b>	<b>-35%</b>	<b>186,117</b>	<b>1%</b>
Funded FTE's	0.1750	0.1750	0.1750	0.1750	0.1750		0.1750	

## Citywide District 2A District (256-4569) Zone 9 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	950	998
TERRACARE ASSOCIATES	TURF MOWING	1,403	1,403
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	66,515	66,515
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	10,283	10,582
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	10,000	10,000
<b>TOTAL</b>		<b>89,150</b>	<b>89,498</b>

## Citywide District 2A District (256-4572) Zone 10

CITYWIDE MAINTENANCE ZONE 9 (256-4569)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Source of Funds:</b>								
Assessment Fees	162,479	169,917	162,478	96,247	96,247	0%	96,247	0%
<b>Total Source of Funds</b>	<b>162,479</b>	<b>169,917</b>	<b>162,478</b>	<b>96,247</b>	<b>96,247</b>	<b>0%</b>	<b>96,247</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	6,809	10,053	11,487	11,487	11,757	2%	11,757	0%
Benefits	5,862	8,286	10,336	10,452	10,714	3%	11,453	7%
Contracts	38,086	67,697	214,570	213,966	51,085	-76%	51,222	0%
Parts & Service-Vandalism/Aciidents	0	0	500	500	500	0%	500	0%
Utilities	1,740	1,329	2,110	2,110	2,110	0%	2,110	0%
Transfer out to General Fund	10,000	30,000	30,000	30,000	30,000	0%	30,000	0%
Transfer out to NPDES	10,000	10,000	10,000	10,000	10,000	0%	10,000	0%
Internal Services	9,516	11,278	12,072	15,436	20,460	33%	20,460	0%
<b>Total Use of Funds</b>	<b>82,013</b>	<b>138,643</b>	<b>291,075</b>	<b>293,951</b>	<b>136,626</b>	<b>-54%</b>	<b>137,502</b>	<b>1%</b>
FTE's	0.0900	0.0900	0.0900	0.0900	0.0900		0.0900	

## Citywide District 2A District (256-4572) Zone 10 Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	785	822
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	31,904	31,904
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	3,396	3,496
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	15,000	15,000
<b>TOTAL</b>		<b>51,085</b>	<b>51,222</b>

## Citywide District 2A District (256) Fund Summary

CITYWIDE 2A MAINTENANCE DISTRICT (FUND 256)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$480,033</b>	<b>\$578,508</b>	<b>\$725,012</b>	<b>\$725,012</b>	<b>\$240,964</b>		<b>\$166,275</b>	
<b>Revenue Source:</b>								
Investment Income	7,615	17,163	1,000	18,000	15,000	-17%	10,000	-33%
Assessment Fees	411,981	430,842	411,981	406,209	406,209	0%	406,209	0%
Transfers In	367,000	381,000	733,000	673,000	358,000	-47%	373,000	4%
<b>Total Revenue</b>	<b>786,596</b>	<b>829,005</b>	<b>1,145,981</b>	<b>1,097,209</b>	<b>779,209</b>	<b>-29%</b>	<b>789,209</b>	<b>1%</b>
<b>Expenditures:</b>								
Personnel	69,127	78,551	103,707	100,452	109,928	9%	115,783	5%
Services & Supplies	477,379	400,400	1,177,178	1,176,903	446,365	-62%	447,077	0%
Transfers Out	94,073	136,569	208,871	213,190	174,920	-18%	177,053	1%
Internal Services	47,542	66,981	72,265	90,712	122,685	35%	122,685	0%
<b>Total Expenditures</b>	<b>688,121</b>	<b>682,501</b>	<b>1,562,021</b>	<b>1,581,257</b>	<b>853,898</b>	<b>-46%</b>	<b>862,598</b>	<b>1%</b>
<b>Ending Balance, June 30</b>	<b>\$578,508</b>	<b>\$725,012</b>	<b>\$308,972</b>	<b>\$240,964</b>	<b>\$166,275</b>		<b>\$92,886</b>	
Funded FTE's	0.71	0.71	0.713	0.7125	0.71250		0.71250	

## Citywide District 2A District (256) Fund Summary Continued

<b>Fund Balance by Zone:</b>						
Zone 3	28,937	66,182	42,079	57,203	68,103	73,104
Zone 4	32,234	31,773	14,791	11,601	4,187	1,450
Zone 5	29,180	37,589	13,510	11,538	7,099	1,310
Zone 6	61,422	77,877	12,968	10,198	5,823	939
Zone 8	98,068	109,401	35,406	32,456	15,409	1,000
Zone 9	69,879	112,128	28,753	25,610	13,675	4,359
Zone 10	258,788	290,062	161,465	92,358	51,979	10,724
	578,508	725,012	308,972	240,964	166,275	92,886

## SLLMD Maintenance District Administration (257-4580)

STREET LIGHT AND LANDSCAPE MAINTENANCE DISTRICT ADMINISTRATION (FUND 257)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	\$0	\$0	\$0	\$0	\$0		\$0	
<b>Revenue Source:</b>								
Transfer in from Lone Tree MD	140,710	183,445	320,788	328,992	256,293	-22%	260,346	2%
Transfer in from Downtown MD	2,380	3,102	5,425	5,564	4,334	-22%	4,403	2%
Transfer in from Almondridge MD	2,975	3,879	6,783	6,956	5,419	-22%	5,504	2%
Transfer in from Hillcrest MD	183,844	239,678	419,122	429,841	334,858	-22%	340,153	2%
Transfer in from 1A	2,380	3,102	5,424	5,564	4,334	-22%	4,403	2%
Transfer in from 2A MD	74,074	96,571	168,871	173,190	134,920	-22%	137,053	2%
<b>Total Revenue</b>	<b>406,363</b>	<b>529,777</b>	<b>926,413</b>	<b>950,107</b>	<b>740,158</b>	<b>-22%</b>	<b>751,862</b>	<b>2%</b>



## SLLMD Maintenance District Administration (257-4580) Continued

STREET LIGHT AND LANDSCAPE MAINTENANCE DISTRICT ADMINISTRATION (FUND 257)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Expenditures:</b>								
Salaries	69,753	85,111	95,842	95,842	121,189	26%	121,189	0%
Benefits	25,130	24,067	21,416	34,124	24,019	-30%	27,069	13%
Supplies	59,448	71,640	186,832	186,832	97,300	-48%	98,400	1%
Contracts	42,554	31,439	243,145	243,145	145,100	-40%	145,100	0%
Parts & Service-Vandalism/Accidents	0	0	250	250	250	0%	250	0%
Insurance	42,955	55,688	62,548	61,785	68,196	10%	74,760	10%
Vehicle Maint/Replacement	96,830	146,553	181,304	181,304	135,407	-25%	135,407	0%
Computer/Phone Maint	8,412	12,626	12,626	16,104	16,104	0%	16,104	0%
Business Exp/Conf/Dues	8,436	4,727	8,782	8,782	8,782	0%	8,782	0%
Furniture & Equipment	0	24,898	28,808	28,808	0	-100%	0	0%
Transfer out to General Fund (WAP 2198)	19,039	22,358	26,478	26,478	27,731	5%	28,721	4%
Internal Services	33,806	50,670	58,382	66,653	96,080	44%	96,080	0%
<b>Total Expenditures</b>	<b>406,363</b>	<b>529,777</b>	<b>926,413</b>	<b>950,107</b>	<b>740,158</b>	<b>-22%</b>	<b>751,862</b>	<b>2%</b>
<b>Ending Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	
Funded FTE's	0.130	0.130	0.130	0.130	0.130		0.130	

## SLLMD Maintenance District Administration (257-4580) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	2,500	2,500
TERRACARE ASSOCIATES	TURF MOWING	5,600	5,600
PROFESSIONAL TREE	TREE SERVICE	80,000	80,000
SITE ONE	CONTROLLERS	50,000	50,000
VARIOUS	PLANT/TREES	7,000	7,000
<b>TOTAL</b>		<b>145,100</b>	<b>145,100</b>

## East Lone Tree District (259-4591)

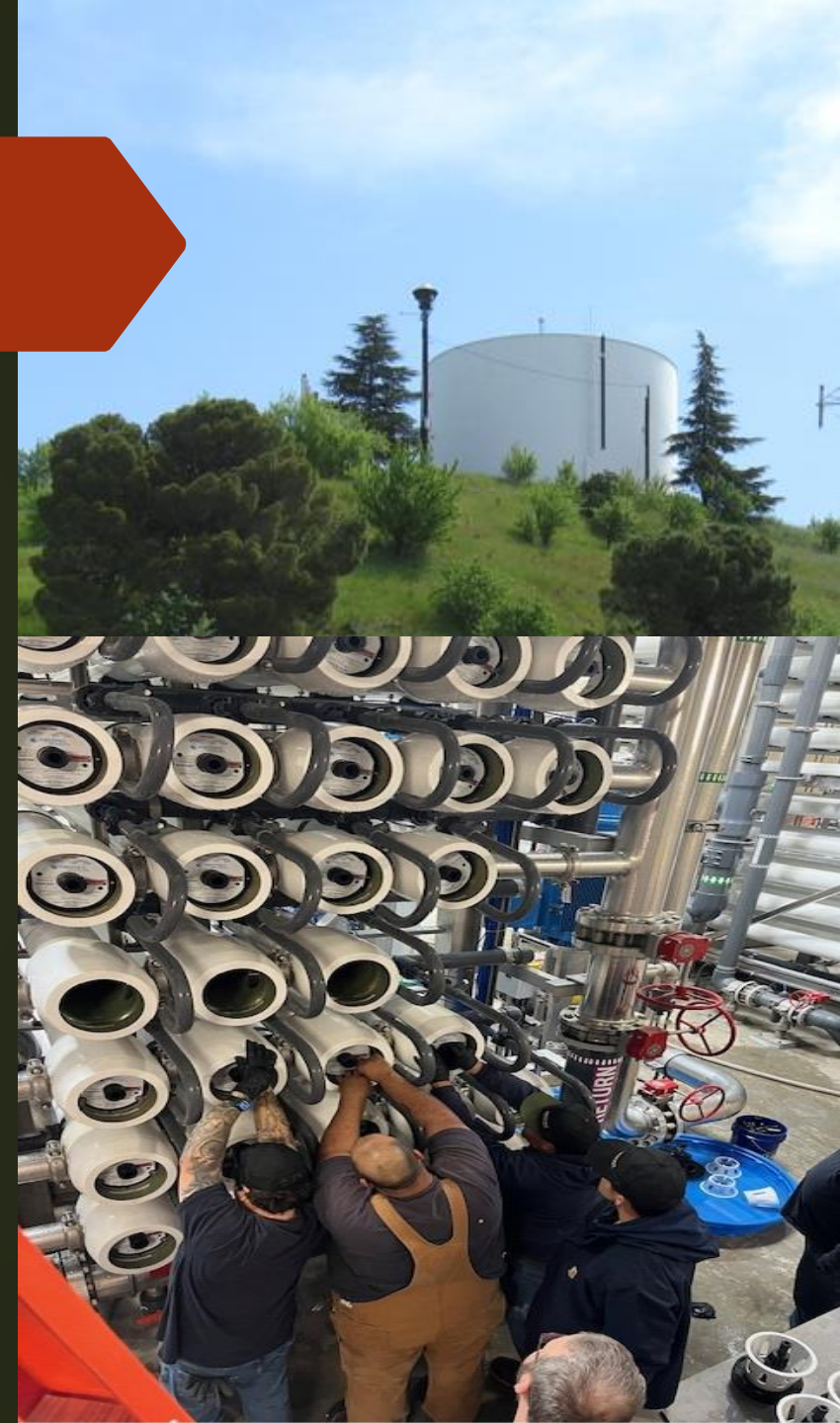
EAST LONE TREE STREET LIGHT AND LANDSCAPE MAINTENANCE DISTRICT (FUND 259)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$203,366</b>	<b>\$168,369</b>	<b>\$174,717</b>	<b>\$174,717</b>	<b>\$72,949</b>		<b>\$92,729</b>	
<b>Revenue Source:</b>								
Interest Earnings - Pooled	4,235	6,287	500	6,000	3,000	-50%	3,000	0%
Assessment Fees	223,914	234,167	223,915	234,167	234,167	0%	234,167	0%
<b>Total Revenue</b>	<b>228,149</b>	<b>240,454</b>	<b>224,415</b>	<b>240,167</b>	<b>237,167</b>	<b>-1%</b>	<b>237,167</b>	<b>0%</b>
<b>Expenditures:</b>								
Salaries	10,213	15,080	16,643	16,700	17,636	6%	17,636	0%
Benefits	8,794	12,430	15,132	15,036	16,002	6%	17,105	7%
Contracts	174,907	131,510	228,343	228,343	95,504	-58%	95,852	0%
Parts & Service-Vandalism/Accidents	0	0	1,000	1,000	1,000	0%	1,000	0%
Business Exp/Conf/Dues	418	214	500	500	300	-40%	300	0%
Transfer out to NPDES Channel Maint.	60,000	60,000	60,000	60,000	60,000	0%	60,000	0%
Internal Services	8,814	14,872	16,046	20,356	26,945	32%	26,945	0%
<b>Total Expenditures</b>	<b>263,146</b>	<b>234,106</b>	<b>337,664</b>	<b>341,935</b>	<b>217,387</b>	<b>-36%</b>	<b>218,838</b>	<b>1%</b>
<b>Ending Balance, June 30</b>	<b>\$168,369</b>	<b>\$174,717</b>	<b>\$61,468</b>	<b>\$72,949</b>	<b>\$92,729</b>		<b>\$111,058</b>	
Funded FTEs	0.135	0.135	0.135	0.135	0.135		0.135	

## East Lone Tree District (259-4591) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
CONTRA COSTA COUNTY	PROPERTY TAX	1,949	2,297
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	54,383	54,383
WESTSIDE LANDSCAPE AND CONCRETE	FIREBREAK MOW AND DISKING	9,172	9,172
VARIOUS	ELECTRICAL, TREE MAINTENANCE, MULCH	30,000	30,000
<b>TOTAL</b>		<b>95,504</b>	<b>95,852</b>

## 77 WATER PRODUCTION

- ▶ Operates 24-hours/day under the regulatory oversight of the State Water Resources Control Board (SWRCB) Division of Drinking Water, ensuring that the water distributed by the City is of the highest quality possible and meets all State and Federal health standards
- ▶ Responsible for the operation and maintenance of 2 surface water treatment plants with a combined capacity of 36 million gallons per day
- ▶ Responsible for the municipal reservoir, the river intake pump station, 11 booster pump stations, and 12 water tanks



## Water Production (611-2320)

WATER PRODUCTION (611-2320)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Use of Funds:</b>								
Salaries	1,682,633	1,736,221	2,770,949	2,120,000	2,528,830	19%	2,603,822	3%
Benefits	1,024,193	1,147,163	2,014,228	1,494,810	1,972,880	32%	2,165,034	10%
Supplies	168,864	168,104	225,486	201,425	210,825	5%	214,570	2%
Chemicals	1,092,358	1,658,072	2,400,000	1,907,500	2,002,875	5%	2,103,019	5%
Contracts	13,798,709	16,970,134	19,036,991	13,177,092	13,957,218	6%	16,033,300	15%
Parts & Serv-Vandalism/Accidents	470,784	170,407	270,000	110,000	110,000	0%	110,000	0%
Taxes	0	23,615	0	0	0	0%	0	0%
Vehicle Maint/Replacement	85,504	111,391	114,407	114,407	182,915	60%	182,915	0%
Computer/Phone Maint	16,293	17,888	17,888	22,207	22,207	0%	22,207	0%
Utilities	2,141,443	2,203,703	3,719,954	2,219,954	2,330,952	5%	2,447,499	5%
Bus Exp/Conf/Dues	25,729	63,513	84,500	51,500	51,500	0%	51,575	0%
Furniture & Equipment	256,963	205,239	160,000	160,000	60,000	-63%	60,000	0%
Internal Services	379,865	561,812	631,286	763,076	1,059,314	39%	1,059,314	0%
<b>Total Use of Funds</b>	<b>21,143,338</b>	<b>25,037,262</b>	<b>31,445,689</b>	<b>22,341,971</b>	<b>24,489,516</b>	<b>10%</b>	<b>27,053,255</b>	<b>10%</b>
Funded FTE's	14.00	18.00	18.00	22.00	22.00		22.00	

## Water Production (611-2320) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
AQUATIC INFOMATICS	WATER QUALITY SOFTWARE	12,000	15,000
AVEVA	SCADA SOFTWARE	20,000	20,000
CCWD	WATER SUPPLY	13,442,718	15,535,800
CLEAN LAKES	RESERVOIR MAINTENANCE AND SURVEY	163,000	163,000
FGL	LABORATORY TESTING	50,000	30,000
IXOM	RESERVOIR SOLAR BEES	15,000	15,000
PUMPMAN	PUMP REPAIR	100,000	100,000
TRUE BLUE AUTOMATION	SCADA SERVICES	150,000	150,000
VESTIS	DOOR MATS AND SUPPLIES	4,500	4,500
<b>TOTAL</b>		<b>13,957,218</b>	<b>16,033,300</b>

## 80 WATER DISTRIBUTION

- ▶ Maintain the City's treated and raw water distribution systems in safe and serviceable condition
- ▶ Manage the City's meter reading, backflow prevention programs, and central stores operation
- ▶ Operates a 24-hour Standby system to respond to emergency calls





## Water Supervision (611-2310)

WATER SUPERVISION (611-2310)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Sources of Funds:</b>								
Interest Earnings - Pooled-NO	971,796	2,684,553	250,000	2,600,000	2,600,000	0%	2,600,000	0%
Metered Water Sales	24,488,864	25,780,051	27,420,000	24,579,554	27,023,757	10%	32,022,473	18%
Water Utility Penalties	625,659	850,653	300,000	700,000	700,000	0%	700,000	0%
City Metered Water	2,288,204	2,695,058	3,900,000	2,900,000	2,900,000	0%	2,900,000	0%
Water Service Charge	12,363,093	12,498,994	11,525,529	14,390,137	15,575,503	8%	17,351,318	11%
Water for Construction	9,541	9,773	10,000	10,000	10,000	0%	10,000	0%
Water Meter Installation	135,695	202,461	67,500	70,000	70,000	0%	70,000	0%
Backflow Prevention Device	340,514	359,434	207,000	275,000	275,000	0%	275,000	0%
Miscellaneous Revenue	124,024	109,049	84,000	100,000	116,000	16%	116,000	0%
<b>Total Source of Funds</b>	<b>41,347,390</b>	<b>45,190,026</b>	<b>43,764,029</b>	<b>45,624,691</b>	<b>49,270,260</b>	<b>8%</b>	<b>56,044,791</b>	<b>14%</b>

## Water Supervision (611-2310)

WATER SUPERVISION (611-2310)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Sources of Funds:</b>								
Interest Earnings - Pooled-NO	971,796	2,684,553	250,000	2,600,000	2,600,000	0%	2,600,000	0%
Special Srvc Public Works	0	0	0	0	0	0%	0	0%
Metered Water Sales	24,488,864	25,780,051	27,420,000	24,579,554	27,023,757	10%	32,022,473	18%
Water Utility Penalties	625,659	850,653	300,000	700,000	700,000	0%	700,000	0%
City Metered Water	2,288,204	2,695,058	3,900,000	2,900,000	2,900,000	0%	2,900,000	0%
Water Service Charge	12,363,093	12,498,994	11,525,529	14,390,137	15,575,503	8%	17,351,318	11%
Water for Construction	9,541	9,773	10,000	10,000	10,000	0%	10,000	0%
Water Meter Installation	135,695	202,461	67,500	70,000	70,000	0%	70,000	0%
Backflow Prevention Device	340,514	359,434	207,000	275,000	275,000	0%	275,000	0%
Miscellaneous Revenue	124,024	109,049	84,000	100,000	116,000	16%	116,000	0%
Reimbursement-Comp Abs	0	0	0	0	0	0%	0	0%
<b>Total Source of Funds</b>	<b>41,347,390</b>	<b>45,190,026</b>	<b>43,764,029</b>	<b>45,624,691</b>	<b>49,270,260</b>	<b>8%</b>	<b>56,044,791</b>	<b>14%</b>

## Water Supervision (611-2310) Continued

WATER SUPERVISION (611-2310)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Use of Funds:</b>								
Salaries	559,128	745,426	1,132,642	982,000	1,100,995	12%	1,121,532	2%
Benefits	124,945	335,855	862,881	698,611	879,741	26%	950,045	8%
Supplies	7,032	6,047	10,998	7,500	7,500	0%	7,500	0%
Insurance	662,888	749,550	930,118	907,252	1,052,412	16%	1,157,653	10%
Vehicle Maint/Replacement	8,648	3,257	3,681	3,681	4,477	22%	4,477	0%
Computer/Phone Maint	45,058	77,032	77,032	99,692	99,692	0%	99,692	0%
Bus Exp/Conf/Dues	8,129	4,003	19,300	9,200	9,200	0%	9,200	0%
Cash Management	112,444	89,366	115,000	115,000	115,000	0%	115,000	0%
Bank Charges	275,656	448,972	435,000	998,000	998,000	0%	998,000	0%
Bad Debt Expense	885,386	59,314	300,000	10,000	10,000	0%	10,000	0%
Debt Service	525,302	672,169	2,257,584	711,360	2,463,079	246%	2,463,079	0%
Transfer Out to Capital Imp Fund	45,489	70,503	409,870	313,427	150,000	-52%	150,000	0%
Transfer out to IS Fund 573	269,190	140,339	264,510	222,524	285,090	28%	298,701	5%
Internal Services	202,634	257,736	293,344	348,390	490,287	41%	490,287	0%
<b>Total Use of Funds</b>	<b>3,731,929</b>	<b>3,659,569</b>	<b>7,111,960</b>	<b>5,426,637</b>	<b>7,665,473</b>	<b>41%</b>	<b>7,875,166</b>	<b>3%</b>
Funded FTE's	7.14	7.14	7.14	7.14	7.14		7.14	

## Water Distribution (611-2330)

WATER DISTRIBUTION (611-2330)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Sources of Funds:</b>								
Special Services-Public Works	85,369	107,680	50,000	50,000	50,000	0%	50,000	0%
Billings To Departments	140,089	490,977	569,000	569,000	569,000	0%	569,000	0%
Miscellaneous Revenue	1,816	0	0	280	0	-100%	0	0%
<b>Total Source of Funds</b>	<b>227,274</b>	<b>598,657</b>	<b>619,000</b>	<b>619,280</b>	<b>619,000</b>	<b>0%</b>	<b>619,000</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	2,502,261	2,730,614	3,139,603	2,560,000	3,298,977	29%	3,373,418	2%
Benefits	1,695,824	1,908,075	2,482,162	2,291,372	2,525,883	10%	2,747,969	9%
Supplies	1,376,558	753,690	981,142	886,712	927,250	5%	927,250	0%
Paving Materials	75,956	89,122	100,000	100,000	100,000	0%	100,000	0%
Pipe-Fittings/Irrigation	452,495	618,728	756,617	625,000	645,000	3%	665,000	3%
Parts & Service	27,879	12,926	50,000	30,000	30,000	0%	30,000	0%
Contracts	423,543	1,231,588	1,851,500	1,851,500	1,560,088	-16%	1,600,088	3%
Contributed Wtr-City Property	2,042,304	2,493,426	3,650,000	2,700,000	2,700,000	0%	2,700,000	0%
Recycled Water	61,318	50,244	145,800	100,000	100,000	0%	100,000	0%
Insurance	0	25,625	75,000	50,000	50,000	0%	50,000	0%
Vehicle Maint/Replacement	1,200,121	459,141	482,718	482,718	351,094	-27%	351,094	0%
Computer/Phone Maint	61,532	45,492	45,492	56,506	56,506	0%	56,506	0%
Bus Exp/Conf/Dues	94,057	360,334	105,700	309,561	77,400	-75%	77,400	0%
Furniture & Equipment	208,453	117,419	303,689	303,689	0	-100%	0	0%
Meters/Backflow	0	680,643	989,357	745,000	745,000	0%	745,000	0%
Internal Services	771,528	892,300	1,030,794	1,196,103	1,710,586	43%	1,710,586	0%
<b>Total Use of Funds</b>	<b>10,993,829</b>	<b>12,469,367</b>	<b>16,189,574</b>	<b>14,288,161</b>	<b>14,877,784</b>	<b>4%</b>	<b>15,234,311</b>	<b>2%</b>
Funded FTE's	31.07	31.07	31.07	33.07	33.07		33.07	

## Water Distribution (611-2330) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
ADVANCE TRENCHLESS	EMERGENCY WATER LEAK REPAIR	150,000	150,000
ALTA FENCE	FEND REPAIR	50,000	50,000
BADGER	BADGER CELLULAR SERVICE	156,000	156,000
BAY ALARM	ALARM	10,000	10,000
C and J FAVALORA	TRUCKING AND RECYCLE SERVICE	420,000	450,000
CENTER FOR HEARING HEALTH	HEARING TEST	1,100	1,100
CENTRICITY	GIS CONSULTING FOR CITYWORKS	70,000	70,000
CITYWORKS	COMPUTER MAINT MANAGEMENT SYSTEM (CMMS)	65,000	75,000
CONTRA COSTA COUNTY	PARCEL QUEST	18,100	18,100
ESOURCE	TAP REPORT	3,000	3,000
G AN S PAVING	PAVE SERVICE CUTS	292,500	292,500
HILLCREST CHEVRON	CAR WASH	1,688	1,688
INFOSEND	PRINT AND MAIL SERVIES	85,500	85,500
M AND L OVERHEAD DOORS	GATE REPAIR	10,000	10,000
SEECCLICK FIX	SEECCLICK FIX	9,000	9,000
TYLER TECHNOLOGIES	INCODE UTILITY BILLING	169,500	169,500
USA NORTH 811	USA MARK AND LOCATE	3,700	3,700
VARIOUS PHYSICIANS	DOT PHYSICAL	3,000	3,000
WEBSOFT	COMPUTER MAINTENANCE MANAGEMENT SYSTEM	27,000	27,000
WESTERN PACIFIC TRUCKING	DMV CLASS	15,000	15,000
<b>TOTAL</b>		<b>1,560,088</b>	<b>1,600,088</b>

## Water Public Building and Facilities - CIP(611-2550)

Water Public Buildings and Facilities - CIP								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Sources of Funds:</b>								
Grant Reimbursement	3,006,115	0	1,000,000	1,000,000	0	-100%	0	0%
Revenue from Other Agencies	7,272	22,255	0	0	0	0%	0	0%
Other Financing Source(SWRCB Loan)	34,157,126	16,865,359	0	0	0	0%	0	0%
Transfer In - Water System Improvement	6,100,000	0	0	0	0	0%	0	0%
<b>Total Source of Funds</b>	<b>43,270,513</b>	<b>16,887,614</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>-100%</b>	<b>0</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	88,786	95,099	100,949	100,949	102,102	1%	102,531	0%
Benefits	77,008	73,781	83,662	81,552	78,148	-4%	84,106	8%
Capital Projects*	50,270,579	19,800,937	21,092,153	11,093,167	12,083,000	9%	15,578,000	29%
Internal Services	28,792	42,050	45,953	57,644	78,890	37%	78,890	0%
<b>Total Use of Funds</b>	<b>50,465,165</b>	<b>20,011,867</b>	<b>21,322,717</b>	<b>11,333,312</b>	<b>12,342,140</b>	<b>9%</b>	<b>15,843,527</b>	<b>28%</b>
Funded FTE's	0.625	0.625	0.625	0.625	0.625		0.625	

## Water Capital Projects (611)

Water Public Buildings and Facilities - CIP								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
WTP Renovation				0	500,000		0	
Water Studies & Planning				426,088	225,000		300,000	
Water Main Replacement				294,000	2,000,000		0	
Storage Reservoir Rehabilitation				0	1,600,000		1,500,000	
WTP Solids Handling Improvements				500,000	700,000		0	
WTP Drainage Capture				0	126,000		0	
Re-coat Surface of Clearwalls				0	0		300,000	
Pittsburg/Antioch Intertie				0	775,000		0	
WTP Improvements				659,249	475,000		500,000	
WTP Electrical Upgrade				0	1,350,000		0	
Desalination Plant-High Purification				5,820,528	0		0	
WTP B Flash Mixers				0	0		500,000	
WTP B Solar Covers				0	500,000			
WTP B Improvements				0	0		500,000	

## Water Capital Projects (611) Continued

Water Public Buildings and Facilities - CIP								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
AMI Meter Reading Upgrade				1,865,639	1,500,000		1,500,000	
Hypo Injection Dist Sys Impvmts				0	0		2,500,000	
Chemical Injection Modifications				176,000	0		0	
WTP Generator Replacement				0	0		900,000	
Canal Pump Variable Frequency Drives				0	0		300,000	
Lone Tree Booster Pump Improvements				0	1,100,000		0	
Reservoir Road Rehab				0	550,000		0	
*Capital Projects				9,741,504	11,401,000		8,800,000	



## Water (611) Fund Summary

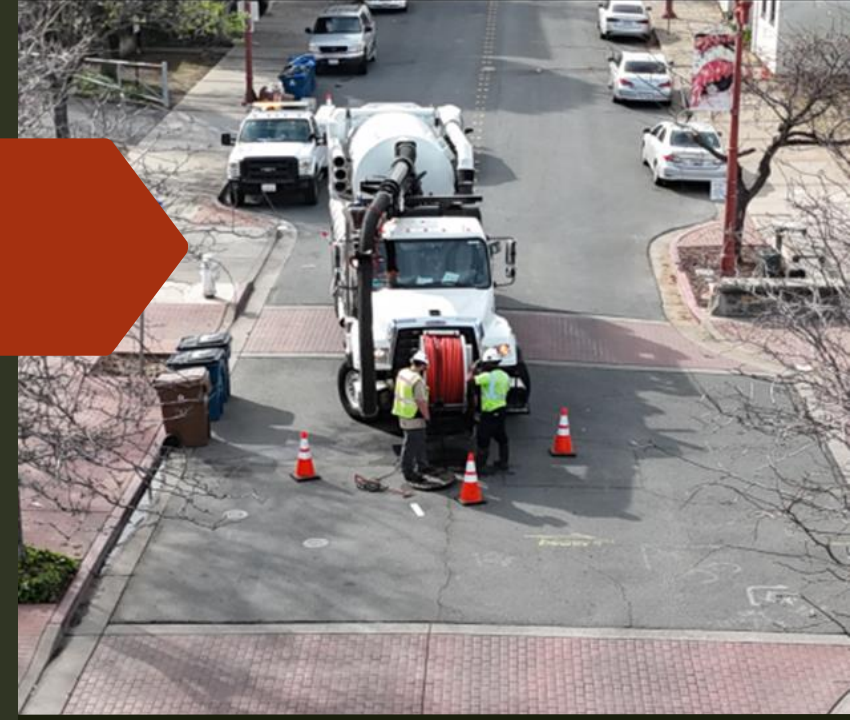
WATER FUND SUMMARY (611)								
Statement of Revenues, Expenditures and Change in Net Position								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	\$59,243,184	\$58,000,581	\$59,461,881	\$59,461,881	\$54,667,434		\$45,863,781	
<b>Revenue Source:</b>								
Investment Income	971,796	2,684,553	250,000	2,600,000	2,600,000	0%	2,600,000	0%
Charges for Services	40,477,028	42,995,081	44,049,029	43,543,691	47,173,260	8%	53,947,791	14%
Revenue from Other Agencies	3,013,387	22,255	1,000,000	1,000,000	0	-100%	0	0%
Other	125,840	109,049	84,000	100,280	116,000	16%	116,000	0%
Other Financing Sources - SWRCB Loan	34,157,126	16,865,359	0	0	0	0%	0	0%
Transfers In	6,100,000	0	0	0	0	0%	0	0%
<b>Total Revenues:</b>	<b>84,845,177</b>	<b>62,676,297</b>	<b>45,383,029</b>	<b>47,243,971</b>	<b>49,889,260</b>	<b>6%</b>	<b>56,663,791</b>	<b>14%</b>
<b>Expenditures:</b>								
Personnel	7,754,778	8,772,234	12,587,076	10,329,294	12,487,556	21%	13,148,457	5%
Services & Supplies	26,086,104	29,967,985	37,457,370	28,355,096	28,567,111	1%	31,028,945	9%
Capital Projects	50,024,098	19,837,869	17,039,209	9,741,504	11,401,000	17%	8,800,000	-23%
Debt Service	525,302	672,169	2,257,584	711,360	2,463,079	246%	2,463,079	0%
Transfers Out	314,679	210,842	674,380	535,951	435,090	-19%	448,701	3%
Internal Services	1,382,819	1,753,898	2,001,377	2,365,213	3,339,077	41%	3,339,077	0%
<b>Total Expenditures</b>	<b>86,087,780</b>	<b>61,214,997</b>	<b>72,016,996</b>	<b>52,038,418</b>	<b>58,692,913</b>	<b>13%</b>	<b>59,228,259</b>	<b>1%</b>
<b>Ending Balance, June 30</b>	<b>\$58,000,581</b>	<b>\$59,461,881</b>	<b>\$32,827,914</b>	<b>\$54,667,434</b>	<b>\$45,863,781</b>		<b>\$43,299,313</b>	
Funded FTE's	52.83	56.83	56.83	62.83	62.832		62.832	

## Water System Improvement (612)

<b>WATER SYSTEM IMPROVEMENT FUND (FUND 612)</b>								
<b>Statement of Revenues, Expenditures and Change in Net Position</b>								
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>%</b>	<b>2026-27</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>	<b>Proposed</b>	<b>Change</b>	<b>Proposed</b>	<b>Change</b>
<b>Beginning Balance, July 1</b>	<b>\$12,748,706</b>	<b>\$9,147,917</b>	<b>\$12,112,156</b>	<b>\$12,112,156</b>	<b>\$14,913,414</b>		<b>\$17,737,442</b>	
<b>Revenue Source:</b>								
Interest Earnings-Pooled	187,855	454,741	100,000	475,000	500,000	5%	550,000	10%
Water Connection Fees	2,339,134	2,485,968	2,100,000	2,100,000	2,100,000	0%	2,100,000	0%
FRF-Treated Water Capacity	0	37,235	678,900	247,000	247,000	0%	247,000	0%
<b>Total Revenues</b>	<b>2,526,989</b>	<b>2,977,944</b>	<b>2,878,900</b>	<b>2,822,000</b>	<b>2,847,000</b>	<b>1%</b>	<b>2,897,000</b>	<b>2%</b>
<b>Expenditures:</b>								
Cash Management	27,043	13,189	22,000	20,000	22,000	10%	22,000	0%
Transfer out to Brackish Water	6,100,000	0	0	0	0	0%	0	0%
Internal Services	735	516	516	742	972	31%	972	0%
<b>Total Expenditures</b>	<b>6,127,778</b>	<b>13,705</b>	<b>22,516</b>	<b>20,742</b>	<b>22,972</b>	<b>11%</b>	<b>22,972</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>\$9,147,917</b>	<b>\$12,112,156</b>	<b>\$14,968,540</b>	<b>\$14,913,414</b>	<b>\$17,737,442</b>		<b>\$20,611,470</b>	

# 91 COLLECTION SYSTEMS

- ▶ Provides wastewater collection, storm drain, and channel maintenance services for the City
- ▶ Manage the Public Works' Work Alternative Program in conjunction with the Contra Costa County Sheriff's office



## Collection Systems (621-2210)

SEWER-WASTEWATER SUPERVISION (621-2210)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Interest Earnings - Pooled-NO	230,378	486,934	100,000	400,000	100,000	-75%	100,000	0%
Sewer Service Fees	7,225,855	7,287,232	7,931,665	7,500,000	8,159,000	9%	9,483,000	16%
Miscellaneous Revenue	19,082	18,940	0	0	0	0%	0	0%
<b>Total Source of Funds</b>	<b>7,475,315</b>	<b>7,793,106</b>	<b>8,031,665</b>	<b>7,900,000</b>	<b>8,259,000</b>	<b>5%</b>	<b>9,583,000</b>	<b>16%</b>
<b>Use of Funds:</b>								
Salaries	2,065,454	2,279,197	2,680,036	2,535,432	2,874,899	13%	2,889,490	1%
Benefits	1,453,587	1,554,067	2,029,568	1,987,628	2,292,957	15%	2,461,831	7%
Supplies	360,961	450,972	461,292	449,743	463,465	3%	471,755	2%
Contracts	1,738,780	1,623,172	3,711,067	2,335,000	2,721,200	17%	2,448,200	-10%
Vehicle Maint/Replacement	787,039	541,487	484,765	484,765	740,620	53%	740,620	0%
Computer/Phone Maint	41,702	10,122	10,122	12,352	12,352	0%	12,352	0%
Insurance	201,826	198,685	339,962	335,008	301,609	-10%	331,770	10%
Bank Charges	281,482	458,743	458,000	950,000	950,000	0%	950,000	0%
Bus Exp/Conf/Dues	190,814	187,127	93,400	93,400	107,000	15%	107,000	0%
Furniture & Equipment	14,554	92,101	452,372	452,372	0	-100%	0	0%
Internal Services	657,036	723,343	839,855	965,699	833,419	-14%	833,419	0%
Transfers out to CIP	45,489	70,503	409,870	313,427	150,000	-52%	150,000	0%
Transfer out to GIS	0	0	0	3,716	173,714	4575%	0	-100%
Transfer out to Storm Damage	269,190	140,339	264,510	222,524	285,090	28%	298,701	5%
<b>Total Use of Funds</b>	<b>8,107,914</b>	<b>8,329,858</b>	<b>12,234,819</b>	<b>11,141,066</b>	<b>11,906,325</b>	<b>7%</b>	<b>11,695,138</b>	<b>-2%</b>
Funded FTE's	26.507	26.507	26.507	26.507	26.507		26.507	

## Collection Systems (621-2210) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
ALL STAR RENTS	EQUIPMENT RENTAL	15,000	15,000
ALTA FENCE	FENCE REPAIR	40,000	40,000
C AND J FAVALORA TRUCKING	TRUCKING AND RECYCLING SERVICE	420,000	450,000
CENTRICITY	GIS CONSULTING FOR CITYWORKS	70,000	70,000
CITYWORKS	GIS CENTRIC PLATFORM FOR WORK AND ASSET	65,000	65,000
DELTA DIABLO	HAZARDOUS WASTE	85,000	85,000
DKF SOLUTIONS	TRAINING FOR EMPLOYEES	75,000	75,000
DUKES ROOT	CHEMICAL ROOT CONTROL	50,000	50,000
G AND S PAVING	PAVE SERVICE CUTS	242,750	242,750
GOLDER BELL PRODUCTS	SEWER ROACH CONTROL	42,808	42,808
H&R PLUMBING	MANHOLE REHAB	48,000	48,000
HILLCREST CHEVRON	CAR WASH	1,688	1,688
INFOSEND	PRINT AND MAIL SERVICES	85,000	85,000
JACK DOHENY SUPPLIES	CCTV TRUCK SUPPLIES	65,000	65,000
NATIONAL TRENCH SAFETY	STEEL TRAFFIC PLATES SUPPLIES	12,500	12,500
NINYO & MOORE	GEOTECHNICAL ENGINEERING	75,000	0
PONDER ENVIRONMENTAL	SEWER AND STORM GRIT HAULING	24,500	24,500
PUMP REPAIR SERVICE	CITY LIFT STATION PUMP REPAIR	20,000	20,000
SECLICKFIX	WORK MANAGEMENT SOFTWARE	9,000	9,000
SPARTAN TOOLS LLC	PARTS	15,000	15,000
TBD - RFP PROCESS	EMERGENCY REPAIR SERVICES	550,000	550,000
TYLER TECHNOLOGIES	INCODE UTILITY BILLING	169,500	169,500
WILSEY HAM	GEOTECHNICAL ENGINEERING	75,000	0
WOODARD AND CURRAN	PW 201-5A WEST ANTIOCH CREEK	152,992	0
VARIOUS	IT PIPES SUBSCRIPTION, RENT, MEDICAL, TAX, TRAINING, JANITORIAL, CHEMICAL, ELECTRICAL	312,425	312,425
<b>TOTAL</b>		<b>2,721,162</b>	<b>2,448,170</b>

## Collection Systems Capital Projects (621-2570)

Sewer-Wastewater Collection Capital Projects (621-2570)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Use of Funds:</b>								
Salaries	79,271	86,706	100,949	100,949	102,102	1%	102,532	0%
Benefits	51,083	58,535	80,748	80,748	78,130	-3%	84,088	8%
Capital Projects	50,552	613	1,998,835	1,550,000	250,000	-84%	300,000	20%
Internal Services	19,784	16,934	19,666	22,826	19,452	-15%	19,452	0%
<b>Total Use of Funds</b>	<b>200,690</b>	<b>162,788</b>	<b>2,200,198</b>	<b>1,754,523</b>	<b>449,684</b>	<b>-74%</b>	<b>506,072</b>	<b>13%</b>
Funded FTE's	0.625	0.625	0.625	0.625	0.625		0.625	
Trenchless Rehabilitation				50,000	100,000		300,000	
E Antioch Creek Outfall				1,500,000	0		0	
Corrosion Rehab				0	150,000		0	
*Capital Projects				1,550,000	250,000		300,000	

## Collection Systems (621) Fund Summary

SEWER FUND SUMMARY (621)								
Statement of Revenues, Expenditures and Change in Net Position								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$9,698,667</b>	<b>\$8,865,378</b>	<b>\$8,165,838</b>	<b>\$8,165,838</b>	<b>\$3,170,249</b>		<b>-\$926,760</b>	
<b>Revenue Source:</b>								
Investment Income	230,378	486,934	100,000	400,000	100,000	-75%	100,000	0%
Charges for Services	7,225,855	7,287,232	7,931,665	7,500,000	8,159,000	9%	9,483,000	16%
Other	19,082	18,940	0	0	0	0%	0	0%
<b>Total Revenues</b>	<b>7,475,315</b>	<b>7,793,106</b>	<b>8,031,665</b>	<b>7,900,000</b>	<b>8,259,000</b>	<b>5%</b>	<b>9,583,000</b>	<b>16%</b>
<b>Expenditures:</b>								
Personnel	3,649,395	3,978,505	4,891,301	4,704,757	5,348,088	14%	5,537,941	4%
Services & Supplies	3,617,158	3,562,409	6,010,980	5,112,640	5,296,246	4%	5,061,697	-4%
Capital Projects	50,552	613	1,998,835	1,550,000	250,000	-84%	300,000	20%
Transfers Out	314,679	210,842	674,380	539,667	608,804	13%	448,701	-26%
Internal Services	676,820	740,277	859,521	988,525	852,871	-14%	852,871	0%
<b>Total Expenditures</b>	<b>8,308,604</b>	<b>8,492,646</b>	<b>14,435,017</b>	<b>12,895,589</b>	<b>12,356,009</b>	<b>-4%</b>	<b>12,201,210</b>	<b>-1%</b>
<b>Ending Balance, June 30</b>	<b>\$8,865,378</b>	<b>\$8,165,838</b>	<b>\$1,762,486</b>	<b>\$3,170,249</b>	<b>(\$926,760) *</b>		<b>(\$3,544,970) *</b>	
Funded FTE's	27.13	27.132	27.132	27.132	27.132		27.132	

\* Ending balance is negative due to pension and OPEB liabilities

## Sewer System Improvement (622)

SEWER SYSTEM IMPROVEMENT FUND (FUND 622)								
Statement of Revenues, Expenditures and Change in Net Position								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	\$4,712,824	\$5,580,535	\$6,517,548	\$6,517,548	\$6,444,677		\$7,221,691	
<b>Revenue Source:</b>								
Interest Earnings-Pooled	70,725	214,292	45,000	200,000	200,000	0%	225,000	13%
Sewer Connection Fees	810,809	730,462	1,000,000	735,000	735,000	0%	735,000	0%
<b>Total Revenues</b>	<b>881,534</b>	<b>944,754</b>	<b>1,045,000</b>	<b>935,000</b>	<b>935,000</b>	<b>0%</b>	<b>960,000</b>	<b>3%</b>
<b>Expenditures:</b>								
Telephone-Software/Maint	3,551	0	0	0	0	0%	0	0%
Cash Management	10,052	7,483	6,500	7,500	7,500	0%	8,000	7%
Capital Projects*	0	0	1,600,000	1,000,000	150,000	-85%	0	-100%
Internal Services	220	258	258	371	486	31%	486	0%
<b>Total Expenditures</b>	<b>13,823</b>	<b>7,741</b>	<b>1,606,758</b>	<b>1,007,871</b>	<b>157,986</b>	<b>-84%</b>	<b>8,486</b>	<b>-95%</b>
<b>Ending Balance, June 30</b>	<b>\$5,580,535</b>	<b>\$6,517,548</b>	<b>\$5,955,790</b>	<b>\$6,444,677</b>	<b>\$7,221,691</b>		<b>\$8,173,205</b>	
East Antioch Creek Outfall				1,000,000	0		0	
Sewer Main Replacement				0	150,000		0	
*Capital Projects				1,000,000	150,000		0	



## Channel Maintenance Operations (229-2585)

Channel Maintenance (229-2585)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>								
Rev - Monsato Settlement	2,616,081	0	0	0	0	0%	0	0%
Miscellaneous Revenue	190	260	0	0	0	0%	0	0%
Transfer in from SLLMD Districts( EL&2A Zone10)	70,000	70,000	70,000	70,000	70,000	0%	70,000	0%
<b>Total Source of Funds</b>	<b>2,686,271</b>	<b>70,260</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0%</b>	<b>70,000</b>	<b>0%</b>
<b>Use of Funds:</b>								
Salaries	307,285	286,482	419,306	369,900	397,747	8%	409,582	3%
Benefits	234,107	189,142	295,763	257,635	283,018	10%	311,146	10%
Supplies	20,249	33,353	38,313	35,850	36,450	2%	36,750	1%
Contracts	286,034	294,732	607,668	607,300	276,600	-54%	276,600	0%
Parts & Service-Vandalism/Accidents	11,192	5,429	13,200	9,200	9,200	0%	9,200	0%
Insurance	18,214	29,604	39,430	38,690	44,880	16%	49,368	10%
Computer/Phone Maint	800	800	800	800	800	0%	800	0%
Bus Exp/Conf/Dues	19,928	20,253	25,464	24,964	71,974	188%	71,974	0%
Furniture & Equipment	72,540	0	0	0	0	0%	0	0%
Capital Projects*	93	0	500,000	400,000	100,000	-75%	100,000	0%
Transfer out to General Fund (WAP 2198)	79,331	93,158	110,323	110,323	115,546	5%	119,673	4%
Internal Services	78,421	127,974	148,864	168,368	147,501	-12%	147,501	0%
<b>Total Use of Funds</b>	<b>1,128,194</b>	<b>1,080,927</b>	<b>2,199,131</b>	<b>2,023,030</b>	<b>1,483,716</b>	<b>-27%</b>	<b>1,532,594</b>	<b>3%</b>
Funded FTE'S	4.24	4.24	4.24	4.24	4.24		4.24	
Trash Capture Devices	93	0	500,000	400,000	100,000		100,000	
*Capital Projects	93	0	500,000	400,000	100,000		100,000	

## Channel Maintenance Operations (229-2585) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
ATLANTIS DIVING AND SALVAGE CO	TWO-MAN DIVE TEAM TO INSPECT, CLEAN	12,000	12,000
DEPT OF FISH AND GAME	ANNUAL PERMIT	2,000	2,000
LIVE OAK ASSOCIATES INC	BIOLOGIST SERVICES	30,000	30,000
NOMAD ECOLOGY LLC	BIOLOGIST SERVICES	30,000	30,000
PEPPER INVESTMENTS INC (AANTEX)	GROUND SQUIRREL AND RODENT CONTROL	12,600	12,600
SILVA LANDSCAPE	3-PERSON STORM SYSTEM MAINTENANCE CREW	190,000	190,000
<b>TOTAL</b>		<b>276,600</b>	<b>276,600</b>

## Storm Drain Administration (229-5230)

Storm Drain Administration (229-5230)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Source of Funds:</b>								
Interest Earnings - Pooled	4,548	138,306	5,000	120,000	60,000	-50%	5,000	-92%
Assessment Fees	878,674	742,607	825,000	825,000	825,000	0%	825,000	0%
<b>Total Source of Funds</b>	<b>883,222</b>	<b>880,913</b>	<b>830,000</b>	<b>945,000</b>	<b>885,000</b>	<b>-6%</b>	<b>830,000</b>	<b>-6%</b>
<b>Use of Funds:</b>								
Contracts	101,191	47,584	352,416	165,000	315,000	91%	115,000	-63%
Bus Exp/Conf/Dues	7,226	5,548	8,000	8,000	8,500	6%	8,500	0%
Transfer out to General Fund	150,000	150,000	150,000	150,000	150,000	0%	150,000	0%
Internal Services	11,661	17,517	18,413	24,416	18,065	-26%	18,065	0%
<b>Total Use of Funds</b>	<b>270,078</b>	<b>220,649</b>	<b>528,829</b>	<b>347,416</b>	<b>491,565</b>	<b>41%</b>	<b>291,565</b>	<b>-41%</b>

## Storm Drain Administration (229-5230) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
SWRCB	PERMITS	115,000	115,000
	TRASH CAPTURE	200,000	0
<b>TOTAL</b>		<b>315,000</b>	<b>115,000</b>

## National Pollutant Discharge Elimination System Fund (229) Summary

NATIONAL POLLUTANT DISCHARGE ELIMINATION SERVICES (NPDES) (FUND 229)								
Statement of Revenues, Expenditures and Change in Funds Available								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$1,819,181</b>	<b>\$3,990,402</b>	<b>\$3,639,999</b>	<b>\$3,639,999</b>	<b>\$2,284,553</b>		<b>\$1,264,272</b>	
<b>Revenue Source:</b>								
Investment Income	4,548	138,306	5,000	120,000	60,000	-50%	5,000	-92%
Settlement Funds	2,616,081	0	0	0	0	0%	0	0%
Assessment Fees	878,674	742,607	825,000	825,000	825,000	0%	825,000	0%
Other Revenue	190	260	0	0	0	0%	0	0%
Transfers In	70,000	70,000	70,000	70,000	70,000	0%	70,000	0%
<b>Total Revenues</b>	<b>3,569,493</b>	<b>951,173</b>	<b>900,000</b>	<b>1,015,000</b>	<b>955,000</b>	<b>-6%</b>	<b>900,000</b>	<b>-6%</b>
<b>Expenditures:</b>								
Personnel	541,392	475,624	715,069	627,535	680,765	8%	720,728	6%
Services & Supplies	537,374	437,303	1,085,291	889,804	763,404	-14%	568,192	-26%
Capital Projects	93	0	500,000	400,000	100,000	-75%	100,000	0%
Transfers Out	229,331	243,158	260,323	260,323	265,546	2%	269,673	2%
Internal Services	90,082	145,491	167,277	192,784	165,566	-14%	165,566	0%
<b>Total Expenditures</b>	<b>1,398,272</b>	<b>1,301,576</b>	<b>2,727,960</b>	<b>2,370,446</b>	<b>1,975,281</b>	<b>-17%</b>	<b>1,824,159</b>	<b>-8%</b>
<b>Ending Balance June 30</b>	<b>\$3,990,402</b>	<b>\$3,639,999</b>	<b>\$1,812,039</b>	<b>\$2,284,553</b>	<b>\$1,264,272</b>		<b>\$340,113</b>	
Funded FTE's	4.24	4.24	4.24	4.24	4.24		4.24	

## Work Alternative Program (100-2198)

PUBLIC WORKS WORK ALTERNATIVE PROGRAM (100-2198)									
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>									
Transferinfrom NPDES	76,752	79,331	93,158	110,323	110,323	115,546	5%	119,673	4%
Transfer in from SLLMD Admin	18,420	19,039	22,358	26,478	26,478	27,731	5%	28,721	4%
<b>TotalSourceofFunds</b>	<b>95,172</b>	<b>98,370</b>	<b>115,516</b>	<b>136,801</b>	<b>136,801</b>	<b>143,277</b>	<b>5%</b>	<b>148,394</b>	<b>4%</b>
<b>UseofFunds:</b>									
Salaries	97,470	93,501	116,809	141,668	136,400	139,320	2%	139,370	0%
Benefits	55,911	65,160	70,025	86,820	89,933	91,771	2%	100,014	9%
Supplies	7,207	5,503	7,250	10,750	10,750	10,750	0%	10,750	0%
Bus Exp/Conf/Dues	126	0	0	750	750	750	0%	750	0%
<b>Total Use of Funds</b>	<b>160,714</b>	<b>164,164</b>	<b>194,084</b>	<b>239,988</b>	<b>237,833</b>	<b>242,591</b>	<b>2%</b>	<b>250,884</b>	<b>3%</b>
Funded FTE's	1.15	1.15	1.15	1.15	1.15	1.15		1.15	

STORM DAMAGE FUND (FUND 261)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Budget	Change	2026-27 Revised	% Change
<b>Beginning Balance, July 1</b>	\$0	(\$664,000)	(\$664,000)	(\$664,000)	(\$664,000)		(\$521,141)	
<b>Revenue Source:</b>								
Grant Reimbursement - State CalOES	0	0	0	11,147	0	-100%	0	0%
Grant Reimbursement - Federal(FEMA)	0	0	0	208,445	2,084,562	900%	0	-100%
Transfer In (FEMA in-kind)	0	0	0	3,716	173,714	4575%	0	-100%
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>223,308</b>	<b>2,258,276</b>	<b>911%</b>	<b>0</b>	<b>-100%</b>
<b>Expenditures:</b>								
Salaries	0	0	92,604	100,967	0	-100%	0	0%
Contracts	664,000	0	1,288,454	122,341	2,115,416	1629%	0	-100%
<b>Total Expenditures</b>	<b>664,000</b>	<b>0</b>	<b>1,381,058</b>	<b>223,308</b>	<b>2,115,416</b>	<b>847%</b>	<b>0</b>	<b>-100%</b>
<b>Ending Balance, June 30</b>	<b>(\$664,000)</b>	<b>(\$664,000)</b>	<b>(\$2,045,058)</b>	<b>(\$664,000)</b>	<b>(\$521,141)</b>		<b>(\$521,141)</b>	

# 104 Engineering and Development

- ▶ Reviews and approves
  - ▶ \* final and parcel maps
  - ▶ \* public improvements for new residential, commercial, and industrial development
  - ▶ \* inspection of public improvements
- ▶ Provides information for the City's flood plains
- ▶ Manages the National Pollutant Discharge Elimination System (NPDES) permit
- ▶ Issues Transportation and Encroachment permits





## Engineering and Development (100-5150)

ENGINEERING LAND DEVELOPMENT (100-5150)									
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Source of Funds:</b>									
Encroachment Permit	592,060	577,451	183,030	289,000	987,769	585,000	-41%	585,000	0%
Wide Veh/Trans Permits	6,000	5,680	3,648	11,240	10,000	5,200	-48%	5,200	0%
Sale of Maps & Plans	0	270	270	125	0	0	0%	0	0%
Plan Checking Fees	48,817	7,062	10,111	258,000	22,000	22,000	0%	22,000	0%
Inspection Fees	872,554	752,062	925,805	748,000	850,140	850,140	0%	850,140	0%
Miscellaneous Revenue	45,002	51,980	49,711	24,500	48,900	48,900	0%	48,900	0%
Reimbursement Developers	408,969	487,501	502,241	130,500	466,250	466,250	0%	466,250	0%
Transfers in from NPDES	150,000	150,000	150,000	150,000	150,000	150,000	0%	150,000	0%
<b>Total Source of Funds</b>	<b>2,123,402</b>	<b>2,032,006</b>	<b>1,824,816</b>	<b>1,611,365</b>	<b>2,535,059</b>	<b>2,127,490</b>	<b>-16%</b>	<b>2,127,490</b>	<b>0%</b>
<b>Use of Funds:</b>									
Salaries	653,485	575,947	489,845	700,995	676,195	707,941	5%	720,837	2%
Benefitts	436,389	428,130	345,517	587,002	586,745	630,860	8%	681,008	8%
Supplies	15,599	13,239	10,247	15,990	15,190	15,190	0%	15,190	0%
Contracts	1,010,581	1,338,846	1,503,897	701,534	1,284,500	500,000	-61%	300,000	-40%
Computer/Phone Maint	58,222	58,222	25,104	25,104	31,801	31,801	0%	31,801	0%
Vehicle Maint/Replacement	17,000	17,409	16,058	8,066	8,066	3,081	-62%	3,081	0%
Bus Exp/Conf/Dues	6,449	5,876	2,325	11,450	11,450	11,480	0%	11,480	0%
Furniture & Equipment	4,176	0	0	75,000	0	75,000	0%	0	-100%
<b>Total Use of Funds</b>	<b>2,201,901</b>	<b>2,437,669</b>	<b>2,392,993</b>	<b>2,125,141</b>	<b>2,613,947</b>	<b>1,975,353</b>	<b>-24%</b>	<b>1,763,397</b>	<b>-11%</b>
Funded FTE's	7.75	7.75	7.75	7.75	7.75	7.75		7.75	

## Engineering and Development (100-5150) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
INTERWEST CONSULTING	ENGINEERING SERVICES	500,000	300,000
<b>TOTAL</b>		<b>500,000</b>	<b>300,000</b>

# 107 Capital Improvement Administration

- ▶ Provides oversight of the design, construction, and inspection of the City's Capital Improvement Program
- ▶ Oversee the development of the City's Five-Year Capital Improvement Program
- ▶ Protects the City's pre-1914 water rights
- ▶ Oversees the Special Revenue and Capital Project Funds Budgets



## Capital Improvement Administration (100-5170)

CAPITAL IMPROVEMENT ADMINISTRATION (100-5170)									
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Use of Funds:</b>									
Salaries	121,891	147,959	154,088	283,086	155,000	282,634	82%	280,783	-1%
Benefits	76,504	111,002	92,933	232,474	167,871	264,722	58%	281,329	6%
Supplies	11,906	8,011	8,660	12,500	12,500	13,400	7%	13,400	0%
Contracts	16,309	37,019	108	51,688	2,000	2,000	0%	2,000	0%
Computer/Phone Maint	20,279	20,279	52,880	52,880	68,384	68,384	0%	68,384	0%
Bus Exp/Conf/Dues	2,089	1,756	693	11,800	11,800	11,800	0%	11,800	0%
Furniture&Equipment	4,176	0	0	75,000	0	75,000	0%	0	-100%
<b>Total Use of Funds</b>	<b>253,154</b>	<b>326,026</b>	<b>309,362</b>	<b>719,428</b>	<b>417,555</b>	<b>717,940</b>	<b>72%</b>	<b>657,696</b>	<b>-8%</b>
Funded FTE's	3.75	3.75	3.75	3.75	3.75	3.75		3.75	

*Contracts is Chevron for Car Wash*

## Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM					
GENERAL FUNDED PROJECTS					
		2024-25	2025-26	2026-27	Grand
		Revised	Proposed	Proposed	Total
Project Fund	Project # & Title				
3117933-73000	7933 - Prewett Pool Decking, being used for Proj #8012	\$ 71,748	\$ -	\$ -	
1001250-63042	7954 - (Murals) - General Fund Non Departmental	\$ 108,772	\$ -	\$ -	
1001250-63041	7955 - (Utility Box Artwork) - GF Non Dept	\$ 83,891	\$ -	\$ -	
1002190-63010	7976 - Facility Maint & Repairs - GF Non Dept	\$ 805,000	\$ -	\$ -	
3117988-73000	7988 - Rivertown Landmark Signs, being used for Proj #7921	\$ 40,068	\$ -	\$ -	
1003180	7990 - PD Simulcast Tower	\$ 230,812	\$ -	\$ -	
1004110-63310	8019 - Prewett Peak Structure Remediation	\$ 363,653	\$ -	\$ -	
3117921	7921 - Citywide Signage Program	\$ 420,256	\$ -	\$ -	
2167946-73000	7946 - Marchetti Park Reno	\$ 480,000	\$ -	\$ -	
3117948	7948 - Restoration of Public Art	\$ -	\$ 47,000	\$ -	
3117949	7949 - Prewett Park Easement Fencing	\$ -	\$ -	\$138,661	
3117957-72000	7957 - City Hall Office Modifications	\$ 63,000	\$1,400,000	\$ -	
3117967	7967 - Prewett Park Pool Resurfacing	\$ 614,000	\$ -	\$ -	
3127967-73000	7967 - Prewett Park Pool Resurfacing/Concrete Impvmts, Ph 4	\$ 425,000	\$ -	\$ -	
3117971	7971 - EOC Improvements	\$ 480,325	\$ -	\$ -	
3118006	8006 - Public Safety & Community Resources Building	\$ 832,982	\$ -	\$ -	
3128011	8011 - Prewett Building Renovation	\$ 25,844	\$ -	\$ -	
3128012	8012 - Prewett Concrete Improvements	\$ 685,000	\$ -	\$ -	
3128013	8013 - Prewett Evaluation	\$ 50,000	\$ -	\$ -	
3118018-75000	8018 - Zero Emission Vehicle Transition	\$1,226,417	\$ -	\$ -	
3128020	8020 - Prewett Mechanical Improvement	\$ 88,876	\$ 44,046	\$ -	
	<b>Total GF Budget</b>	<b>\$7,095,644</b>	<b>\$1,491,046</b>	<b>\$138,661</b>	<b>\$8,725,351</b>

## Capital Improvement Program

<b>CAPITAL IMPROVEMENT PROGRAM</b>					
<b>UNFUNDED PROJECTS</b>					
<b>Project #</b>	<b>Project Title</b>	<b>2024-25 Revised</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>	<b>Grand Total</b>
7929	Marina Basin Dredging	\$ -	\$ 500,000	\$ -	
7948	Restoration of Public Art	\$ -	\$ 25,000	\$ -	
7949	Prewett Park Easement Fencing	\$ -	\$ 310,000	\$ -	
7954	Murals	\$ 80,000	\$ 80,000	\$ 80,000	
7967	Prewett Park Pool Resurfacing	\$ 130,000	\$ -	\$ -	
7976	Facility Maintenance & Repairs	\$ -	\$ 185,000	\$ 242,000	
8010	ACC Carpet Replacement	\$ -	\$ 75,000	\$ -	
8011	Prewett Park Buildings Renovation	\$ 1,155,000	\$ -	\$ -	
8012	Prewett Park Concrete Impvmts, Ph 4	\$ 625,000	\$ -	\$ -	
8018	Zero Emission Vehicle Transition	\$ -	\$ 2,000,000	\$ 2,000,000	
8021	ACC Interior Painting	\$ 50,000	\$ -	\$ -	
8022	Dispatch Communications Center Impvmts	\$ -	\$ 1,300,000	\$ 300,000	
8023	Property & Evidence Storage Bldg	\$ -	\$ 300,000	\$ -	
8024	PD Records Area Remodel	\$ -	\$ 70,000	\$ -	
8027	Window Security at City Hall	\$ 50,000	\$ -	\$ -	
8028	Citywide Key Upgrades	\$ 250,000	\$ -	\$ -	
7984	Comm Park Synthetic Turf Replacement	\$ -	\$ 2,200,000	\$ -	
8008	Rivertown Community Space	\$ 4,500,000	\$ -	\$ -	
7921	Citywide Signage Program	\$ -	\$ 500,000	\$ 500,000	
7941	Streetlighting Impvmts	\$ -	\$ 1,100,000	\$ 1,000,000	
8009	Antioch School Pedestrian Safety Impvmts	\$ 50,000	\$ 50,000	\$ 50,000	
8031	Irrigation Controller Upgrades	\$ 200,000	\$ 200,000	\$ 200,000	
8032	Playground Replacement Program	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
8033	Marina Pedestals Replacement	\$ -	\$ 200,000	\$ -	
8034	Marina Upgrades	\$ 150,000	\$ 150,000	\$ 150,000	
<b>TOTAL GF BUDGET</b>		<b>\$ 8,240,000</b>	<b>\$ 10,245,000</b>	<b>\$ 5,522,000</b>	<b>\$ 24,007,000</b>

# 111 SPECIAL REVENUE FUNDS

comes from specific revenue sources in which expenditures are restricted for a specific purpose

- ❖ Road Maintenance and Repair Account (RMRA)
- ❖ Delta Fair Property
- ❖ Gas Tax
- ❖ Park In Lieu
- ❖ Traffic Signal
- ❖ Measure J
- ❖ Tidelands and Parks
- ❖ East Lone Tree Benefit Districts
- ❖ Kaiser Public Facility Benefit District
- ❖ Community Facility District (CFD) 2018-02 Police Protection
- ❖ Community Facility District (CFD) 2022-01 Public Services

RMRA FUND (FUND 209)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Budget	% Change	2026-27 Budget	% Change
<b>Beginning Balance, July 1</b>	<b>\$3,275,512</b>	<b>\$5,508,879</b>	<b>\$6,880,527</b>	<b>\$6,880,527</b>	<b>\$5,223,699</b>		<b>\$7,446,095</b>	
<b>Revenue Source:</b>								
RMRA Gas Tax (2032)	2,546,579	2,920,235	2,989,896	2,919,622	3,033,812	4%	3,094,488	2%
Interest Earnings-Pooled	37,949	208,133	10,000	100,000	200,000	100%	300,000	50%
Grant Reimbursement (OBAG - L St)	0	0	1,469,000	1,469,000	0	-100%	0	0%
Grant Reimbursement (OBAG - Pvmt)	150,113	0	0	0	0	0%	0	0%
Transfer in from Measure J - for L St	0	0	1,200,000	1,200,000	0	-100%	0	0%
<b>Total Revenues</b>	<b>2,734,641</b>	<b>3,128,368</b>	<b>5,668,896</b>	<b>5,688,622</b>	<b>3,233,812</b>	<b>-43%</b>	<b>3,394,488</b>	<b>5%</b>
<b>Expenditures:</b>								
Cash Management	8,354	7,452	4,500	7,500	10,000	33%	15,000	50%
Capital Projects*	492,750	1,748,528	11,004,730	7,337,000	1,000,000	-86%	1,000,000	0%
Internal Services	170	740	740	950	1,416	49%	1,416	0%
<b>Total Expenditures</b>	<b>501,274</b>	<b>1,756,720</b>	<b>11,009,970</b>	<b>7,345,450</b>	<b>1,011,416</b>	<b>-86%</b>	<b>1,016,416</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>\$5,508,879</b>	<b>\$6,880,527</b>	<b>\$1,539,453</b>	<b>\$5,223,699</b>	<b>\$7,446,095</b>		<b>\$9,824,167</b>	
Pavement Preventative Maintenance				0	1,000,000		0	
Pavement Plugs and Leveling Courses				2,385,000	0		1,000,000	
L Street Improvements				4,952,000	0		0	
Capital Projects*				7,337,000	1,000,000		1,000,000	



## Delta Fair Property Fund (211)

DELTA FAIR PROPERTY (FUND 211)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	\$112,214	(\$45,366)	(\$551,631)	(\$551,631)	\$858		\$43,701	
<b>Revenue Source:</b>								
Interest Earnings-Pooled	1,836	1,881	500	500	1,000	100%	1,000	0%
Lease Interest	15,442	17,550	0	0	0	0%	0	0%
Rent	33,540	50,054	41,498	62,800	42,288	-33%	43,557	3%
Grant Reimbursement State & Local	0	179,191	2,772,809	2,772,809	0	-100%	0	0%
<b>Total Revenue</b>	<b>50,818</b>	<b>248,676</b>	<b>2,814,807</b>	<b>2,836,109</b>	<b>43,288</b>	<b>-98%</b>	<b>44,557</b>	<b>3%</b>
<b>Expenditures:</b>								
Cash Management	50	91	300	50	300	500%	300	0%
Capital Projects*	208,327	754,773	2,021,472	2,283,472	0	-100%	0	0%
Internal Services	21	77	77	98	145	48%	145	0%
<b>Total Expenditures</b>	<b>208,398</b>	<b>754,941</b>	<b>2,021,849</b>	<b>2,283,620</b>	<b>445</b>	<b>-100%</b>	<b>445</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>(\$45,366)</b>	<b>(\$551,631)</b>	<b>\$241,327</b>	<b>\$858</b>	<b>\$43,701</b>		<b>\$87,813</b>	
Contra Loma Estates Park Renovation				2,227,472	0		0	
Security Fencing				56,000	0		0	
*Capital Projects				2,283,472	0		0	

## Gas Tax (213)

GAS TAX FUND (FUND 213)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$1,125,343</b>	<b>\$1,960,041</b>	<b>\$3,311,712</b>	<b>\$3,311,712</b>	<b>\$1,017,034</b>		<b>\$1,398,184</b>	
<b>Revenue Source:</b>								
Gas Tax	2,911,350	3,163,728	3,257,027	3,242,481	3,241,771	0%	3,274,089	1%
Interest Earnings-Pooled	8,966	82,151	5,000	100,000	125,000	25%	145,000	16%
Grant Reimbursement	0	64,726	1,098,000	0	98,000	0%	1,000,000	920%
<b>Total Revenues</b>	<b>2,920,316</b>	<b>3,310,605</b>	<b>4,360,027</b>	<b>3,342,481</b>	<b>3,464,771</b>	<b>4%</b>	<b>4,419,089</b>	<b>28%</b>
<b>Expenditures:</b>								
Salaries	44,322	52,707	142,851	142,851	198,800	39%	203,325	2%
Benefits	37,915	43,769	122,260	122,260	172,246	41%	186,854	8%
Supplies	0	6	0	0	0	0%	0	0%
Contracts	5,820	3,192	1,515,000	1,515,000	5,000	-100%	5,000	0%
Utilities	551,632	714,942	530,250	725,000	725,000	0%	725,000	0%
Cash Management	3,146	3,180	5,000	5,000	8,000	60%	10,000	25%
Capital Projects*	324,879	12,563	3,329,333	1,739,175	725,000	-58%	1,625,000	124%
Transfers out to Gen Fund	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	0%	1,010,000	0%
Transfers out to CIP (Sidewalk)	45,489	70,503	439,870	313,427	150,000	-52%	180,000	20%
Internal Services	62,415	48,072	54,053	64,446	89,575	39%	89,575	0%
<b>Total Expenditures</b>	<b>2,085,618</b>	<b>1,958,934</b>	<b>7,148,617</b>	<b>5,637,159</b>	<b>3,083,621</b>	<b>-45%</b>	<b>4,034,754</b>	<b>31%</b>
<b>Ending Balance, June 30</b>	<b>\$1,960,041</b>	<b>\$3,311,712</b>	<b>\$523,122</b>	<b>\$1,017,034</b>	<b>\$1,398,184</b>		<b>\$1,782,519</b>	
Funded FTE's	1.25	1.25	1.25	2.25	2.25		2.25	

## Gas Tax (213) Continued

<b>GAS TAX FUND (FUND 213)</b>					
<b>Statement of Revenues, Expenditures and Change in Fund Balance</b>					
	<b>2024-25</b>	<b>2025-26</b>	<b>%</b>	<b>2026-27</b>	<b>%</b>
	<b>Revised</b>	<b>Proposed</b>	<b>Change</b>	<b>Proposed</b>	<b>Change</b>
Trail Maintenance Program	253,000	175,000		175,000	
Pavement Management System	0	100,000		0	
Overhead Utility Undergrounding	0	0		1,000,000	
Amtrak Station Improvements	300,000	0		0	
Streetlight Improvements	402,000	0		0	
Median Island Improvements	400,000	400,000		400,000	
School Safety Improvements	50,000	50,000		50,000	
Countywide Smart Signals Project	334,175	0		0	
*Capital Projects	1,739,175	725,000		1,625,000	

PARK IN LIEU (FUND 216)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$2,774,237</b>	<b>\$2,930,652</b>	<b>\$3,481,704</b>	<b>\$3,481,704</b>	<b>\$746,626</b>		<b>\$1,002,006</b>	
<b>Revenue Source:</b>								
Interest Earnings-Pooled	43,706	114,676	15,000	115,000	100,000	-13%	100,000	0%
Grant Reimbursement	0	0	247,566	247,566	0	-100%	0	0%
Park In-Lieu Fees	236,698	551,205	324,000	324,000	324,000	0%	324,000	0%
<b>Total Revenues</b>	<b>280,404</b>	<b>665,881</b>	<b>586,566</b>	<b>686,566</b>	<b>424,000</b>	<b>-38%</b>	<b>424,000</b>	<b>0%</b>
<b>Expenditures:</b>								
Contracts	0	0	12,000	12,000	12,000	0%	12,000	0%
Cash Management	5,601	4,020	4,000	4,200	4,200	0%	4,200	0%
Capital Projects*	118,247	109,454	3,100,520	3,403,570	150,000	-96%	150,000	0%
Internal Services	141	1,355	1,424	1,874	2,420	29%	2,420	0%
<b>Total Expenditures</b>	<b>123,989</b>	<b>114,829</b>	<b>3,117,944</b>	<b>3,421,644</b>	<b>168,620</b>	<b>-95%</b>	<b>168,620</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>\$2,930,652</b>	<b>\$3,481,704</b>	<b>\$950,326</b>	<b>\$746,626</b>	<b>\$1,002,006</b>		<b>\$1,257,386</b>	

<b>PARK IN LIEU (FUND 216)</b>					
<b>Statement of Revenues, Expenditures and Change in Fund Balance</b>					
	<b>2024-25</b>	<b>2025-26</b>	<b>%</b>	<b>2026-27</b>	<b>%</b>
	<b>Revised</b>	<b>Proposed</b>	<b>Change</b>	<b>Proposed</b>	<b>Change</b>
Jacobsen Park Renovation	625,000	0		0	
Marchetti Park Renovation	1,840,800	0		0	
Contra Loma Park Renovation	200,000	0		0	
Rivertown Community Space	222,770	0		0	
Park Facilities Upgrade	515,000	150,000		150,000	
Capital Projects*	3,403,570	150,000		150,000	

TRAFFIC SIGNAL FUND (FUND 220)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	\$668,986	\$659,985	\$816,399	\$816,399	\$565,647		\$416,447	
<b>Revenue Source:</b>								
Interest Earnings - Pooled	12,809	26,115	5,500	26,000	13,000	-50%	13,000	0%
Federal Grant (HSIP)	0	0	2,520,540	0	2,520,540	0%	828,000	-67%
Traffic Signal Fees	79,584	132,141	119,000	119,000	119,000	0%	119,000	0%
<b>Total Revenue</b>	<b>92,393</b>	<b>158,256</b>	<b>2,645,040</b>	<b>145,000</b>	<b>2,652,540</b>	<b>1729%</b>	<b>960,000</b>	<b>-64%</b>
<b>Expenditures:</b>								
Cash Management	1,310	912	1,007	1,007	1,000	-1%	1,000	0%
Capital Projects*	99,966	819	3,265,189	394,589	2,800,540	610%	920,000	-67%
Internal Services	118	111	111	156	200	28%	200	0%
<b>Total Expenditures</b>	<b>101,394</b>	<b>1,842</b>	<b>3,266,307</b>	<b>395,752</b>	<b>2,801,740</b>	<b>608%</b>	<b>921,200</b>	<b>-67%</b>
<b>Ending Balance, June 30</b>	<b>\$659,985</b>	<b>\$816,399</b>	<b>\$195,132</b>	<b>\$565,647</b>	<b>\$416,447</b>		<b>\$455,247</b>	

<b>TRAFFIC SIGNAL FUND (FUND 220)</b>					
<b>Statement of Revenues, Expenditures and Change in Fund Balance</b>					
	<b>2024-25</b>	<b>2025-26</b>	<b>%</b>	<b>2026-27</b>	<b>%</b>
	<b>Revised</b>	<b>Proposed</b>	<b>Change</b>	<b>Proposed</b>	<b>Change</b>
Heidorn/Prewett	394,589	0		0	
Hawk Signals at Trail Crossing	0	0		920,000	
Signal System Upgrade	0	2,800,540		0	
New Traffic Signals	0	0		0	
*Capital Projects	394,589	2,800,540		920,000	

## Measure J (222)

MEASURE C/J GROWTH MANAGEMENT (FUND 222)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$2,798,479</b>	<b>\$2,313,094</b>	<b>\$2,595,025</b>	<b>\$2,595,025</b>	<b>\$1,202,863</b>		<b>\$762,533</b>	
<b>Revenue Source:</b>								
Measure J	0	1,741,217	1,565,650	1,632,304	1,632,304	0%	1,632,304	0%
Interest Earnings - Pooled	51,995	86,856	50,000	100,000	85,000	-15%	160,000	88%
<b>Total Revenue</b>	<b>51,995</b>	<b>1,828,073</b>	<b>1,615,650</b>	<b>1,732,304</b>	<b>1,717,304</b>	<b>-1%</b>	<b>1,792,304</b>	<b>4%</b>
<b>Expenditures:</b>								
Salaries	9,671	15,598	5,000	5,000	5,000	0%	5,000	0%
Benefits	7,060	10,676	1,865	1,865	1,865	0%	1,865	0%
Contracts	19,380	33,165	72,858	73,000	32,000	-56%	32,000	0%
Cash Management	5,627	2,658	7,000	5,500	5,500	0%	10,000	82%
Capital Projects*	492,431	1,476,675	2,742,394	1,829,000	2,100,000	15%	700,000	-67%
Transfer out to RMRA	0	0	1,200,000	1,200,000	0	-100%	0	0%
Internal Services	3,211	7,370	7,714	10,101	13,269	31%	13,269	0%
<b>Total Expenditures</b>	<b>537,380</b>	<b>1,546,142</b>	<b>4,036,831</b>	<b>3,124,466</b>	<b>2,157,634</b>	<b>-31%</b>	<b>762,134</b>	<b>-65%</b>
<b>Ending Balance, June 30</b>	<b>\$2,313,094</b>	<b>\$2,595,025</b>	<b>\$173,844</b>	<b>\$1,202,863</b>	<b>\$762,533</b>		<b>\$1,792,703</b>	
Traffic Calming				393,000	150,000		150,000	

*Contracts is for Contra Costa County for Transportation Dues*



## Measure J (222) Continued

<b>MEASURE C/J GROWTH MANAGEMENT (FUND 222)</b>					
<b>Statement of Revenues, Expenditures and Change in Fund Balance</b>					
	<b>2024-25 Revised</b>	<b>2025-26 Proposed</b>	<b>% Change</b>	<b>2026-27 Proposed</b>	<b>% Change</b>
Traffic Calming	434,000	150,000		150,000	
Sidewalk/Handicap/Ped Improvements	485,000	0		0	
Pavement Surface Treatments	10,000	1,400,000		0	
Hillcrest Ave/E18th Median Landscape	0	0		0	
Median Island Improvements	941,000	550,000		550,000	
*Capital Projects	1,870,000	2,100,000		700,000	

TIDELANDS (FUND 225)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	\$125,430	\$134,359	\$146,871	\$146,871	\$157,340		\$92,867	
<b>Revenue Source:</b>								
Interest Earnings - Pooled	2,016	5,119	2,000	3,000	3,000	0%	3,000	0%
Rent	7,420	7,584	8,428	7,738	7,801	1%	7,866	1%
<b>Total Revenue</b>	<b>9,436</b>	<b>12,703</b>	<b>10,428</b>	<b>10,738</b>	<b>10,801</b>	<b>1%</b>	<b>10,866</b>	<b>1%</b>
<b>Expenditures:</b>								
Cash Management	258	177	250	250	250	0%	250	0%
Capital Project								
Marina Basin Dredging	0	0	0	0	75,000	0%	0	-100%
Internal Services	249	14	14	19	24	26%	24	0%
<b>Total Expenditures</b>	<b>507</b>	<b>191</b>	<b>264</b>	<b>269</b>	<b>75,274</b>	<b>27883%</b>	<b>274</b>	<b>-100%</b>
<b>Ending Balance, June 30</b>	<b>\$134,359</b>	<b>\$146,871</b>	<b>\$157,035</b>	<b>\$157,340</b>	<b>\$92,867</b>		<b>\$103,459</b>	

## East Lone Tree Benefit District (270)

East Lone Tree Specific Plan Benefit District (Fund 270) Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Budget	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	<b>\$8,412,524</b>	<b>\$8,855,088</b>	<b>\$10,144,760</b>	<b>\$10,144,760</b>	<b>\$11,434,487</b>		<b>\$12,729,134</b>	
<b>Revenue Sources:</b>								
Interest Earnings-Pooled	136,138	341,812	50,000	345,000	350,000	1%	375,000	7%
Benefit District Fees	345,000	960,000	1,215,000	960,000	960,000	0%	960,000	0%
<b>Total Revenues</b>	<b>481,138</b>	<b>1,301,812</b>	<b>1,265,000</b>	<b>1,305,000</b>	<b>1,310,000</b>	<b>0%</b>	<b>1,335,000</b>	<b>2%</b>
<b>Expenditures:</b>								
Cash Management	16,977	11,946	15,000	15,000	15,000	0%	15,000	0%
Internal Services	21,597	194	194	273	353	29%	353	0%
<b>Total Expenditures</b>	<b>38,574</b>	<b>12,140</b>	<b>15,194</b>	<b>15,273</b>	<b>15,353</b>	<b>1%</b>	<b>15,353</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>\$8,855,088</b>	<b>\$10,144,760</b>	<b>\$11,394,566</b>	<b>\$11,434,487</b>	<b>\$12,729,134</b>		<b>\$14,048,781</b>	

## Kaiser Public Facility Benefit District (271)

Kaiser Public Facility Benefit District (Fund 271) Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Budget	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	\$0	\$1,927,024	\$33,857	\$33,857	\$35,007		\$36,157	
<b>Revenue Sources:</b>								
Interest Earnings-Pooled	-19,084	55,490	2,000	1,200	1,200	0%	1,200	0%
Benefit District Fees	1,947,287	0	0	0	0	0%	0	0%
<b>Total Revenues</b>	<b>1,928,203</b>	<b>55,490</b>	<b>2,000</b>	<b>1,200</b>	<b>1,200</b>	<b>0%</b>	<b>1,200</b>	<b>0%</b>
<b>Expenditures:</b>								
Cash Management	1,179	1,370	150	50	50	0%	50	0%
Developer Reimbursements	0	1,947,287	0	0	0	0%	0	0%
<b>Total Expenditures</b>	<b>1,179</b>	<b>1,948,657</b>	<b>150</b>	<b>50</b>	<b>50</b>	<b>0%</b>	<b>50</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>\$1,927,024</b>	<b>\$33,857</b>	<b>\$35,707</b>	<b>\$35,007</b>	<b>\$36,157</b>		<b>\$37,307</b>	

## CFD 2018-02 Police Protection Fund (281)

CFD 2018-01 PUBLIC SERVICES (FUND 281)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Budget	% Change	2026-27 Revised	% Change
<b>Beginning Balance, July 1</b>	\$428,209	\$989,425	\$1,737,795	\$1,737,795	\$2,545,781		\$3,353,053	
<b>Revenue Source:</b>								
Interest Earnings-Pooled	2,826	41,978	2,000	60,000	85,000	42%	105,000	24%
2018-01 Assessment Revenue	581,581	724,879	724,879	785,502	785,502	0%	785,502	0%
<b>Total Revenues</b>	<b>584,407</b>	<b>766,857</b>	<b>726,879</b>	<b>845,502</b>	<b>870,502</b>	<b>3%</b>	<b>890,502</b>	<b>2%</b>
<b>Expenditures:</b>								
Contracts	312	8,952	101,231	19,429	31,200	61%	31,200	0%
Cash Management	1,390	1,647	650	2,100	3,000	43%	3,500	17%
Water - CFD 2018-01	0	0	0	5,000	15,000	200%	15,000	0%
Internal Services	21,489	7,888	8,301	10,987	14,030	28%	14,030	0%
<b>Total Expenditures</b>	<b>23,191</b>	<b>18,487</b>	<b>110,182</b>	<b>37,516</b>	<b>63,230</b>	<b>69%</b>	<b>63,730</b>	<b>1%</b>
<b>Ending Balance, June 30</b>	<b>\$989,425</b>	<b>\$1,737,795</b>	<b>\$2,354,492</b>	<b>\$2,545,781</b>	<b>\$3,353,053</b>		<b>\$4,179,825</b>	

## CFD 2018-02 Police Protection Fund (281) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	27,662	27,662
WESTSIDE LANDSCAPE	FIREBREAK MOW AND DISKING	3,538	3,538
<b>TOTAL</b>		<b>31,200</b>	<b>31,200</b>

## CFD 2022-03 Public Services Fund (283)

CFD 2022-01 PUBLIC SERVICES (FUND 283)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Budget	% Change	2026-27 Revised	% Change
<b>Beginning Balance, July 1</b>	\$0	\$46,452	\$181,043	\$181,043	\$403,570		\$626,527	
<b>Revenue Source:</b>								
Interest Earnings-Pooled	-352	2,700	700	7,600	10,000	32%	15,000	50%
2022-01 Assessment Revenue	47,216	133,604	133,604	234,177	234,177	0%	234,177	0%
<b>Total Revenues</b>	<b>46,864</b>	<b>136,304</b>	<b>134,304</b>	<b>241,777</b>	<b>244,177</b>	<b>1%</b>	<b>249,177</b>	<b>2%</b>
<b>Expenditures:</b>								
Supplies	367	0	4,000	4,000	500	-88%	500	0%
Contracts	0	1,580	10,000	10,000	5,370	-46%	5,370	0%
Cash Management	45	133	200	250	350	40%	450	29%
Water - CFD 2022-01	0	0	0	5,000	15,000	200%	15,000	0%
<b>Total Expenditures</b>	<b>412</b>	<b>1,713</b>	<b>14,200</b>	<b>19,250</b>	<b>21,220</b>	<b>10%</b>	<b>21,320</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>\$46,452</b>	<b>\$181,043</b>	<b>\$301,147</b>	<b>\$403,570</b>	<b>\$626,527</b>		<b>\$854,384</b>	

## CFD 2022-03 Public Services Fund (283) Contracts

<b>Vendor</b>	<b>Type of Service</b>	<b>2025-26 Proposed</b>	<b>2026-27 Proposed</b>
TERRACARE ASSOCIATES	LANDSCAPE SERVICES	5,730	5,730
<b>TOTAL</b>		<b>5,730</b>	<b>5,730</b>



# 129 CAPITAL PROJECTS FUNDS

are utilized to account for resources used for the acquisition and construction of capital facilities by the City

- ❖ Capital Improvement
- ❖ Development Impact Fee – Administrative
- ❖ Development Impact Fee – Public Works
- ❖ Development Impact Fee – Police
- ❖ Development Impact Fee – Parks & Recreation
- ❖ Hillcrest Assess District Construction #26
- ❖ Lone Tree Assessment District Construction #27/31
- ❖ Hillcrest/Highway 4 Bridget Benefit District

## Capital Improvement (311)

Capital Improvement (311-2520)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Revenue Source:</b>								
Interest Earnings-Pooled	15,967	160,437	15,000	250,000	235,000	-6%	75,000	-68%
Street and Curb Repairs	5,535	6,849	20,000	5,000	5,000	0%	5,000	0%
Grant Reimbursement	126,998	526,061	19,252,000	6,290,000	13,008,000	107%	0	-100%
Miscellaneous Revenue	275	0	0	0	0	0%	0	0%
Transfer in from General Fund	2,208,788	1,226,760	0	0	0	0%	0	0%
Transfer in from Impact (Bike Garden)	0	0	1,000,000	1,000,000	0	-100%	0	0%
Transfer in from ARPA (PSCR Bldg)	0	0	832,982	832,982	0	-100%	0	0%
Transfer in from AD27	1,043	0	73,661	0	0	0%	73,661	0%
Transfer in from Gas Tax	45,489	70,503	439,870	313,427	150,000	-52%	180,000	20%
Trans in from Water fd (sidewalk)	45,489	70,503	409,870	313,427	150,000	-52%	150,000	0%
Trans in from Sewer fd (sidewalk)	45,489	70,503	409,870	313,427	150,000	-52%	150,000	0%
<b>Total Revenue</b>	<b>2,495,073</b>	<b>2,131,616</b>	<b>22,453,253</b>	<b>9,318,263</b>	<b>13,698,000</b>	<b>47%</b>	<b>633,661</b>	<b>-95%</b>
<b>Expenditures:</b>								
Bad Debt Expense	2,572	133	0	0	0	0%	0	0%
Cash Management	5,859	6,622	6,000	8,000	8,000	0%	3,000	-63%
Capital Projects*	595,649	943,542	26,454,373	11,400,832	15,094,327	32%	588,661	-96%
Transfer out to General Fund (return Bike Garden match funds)	0	0	550,000	616,627	0	-100%	0	0%
Internal Services	282	1,186	1,186	1,509	2,276	51%	2,276	0%
<b>Total Expenditures</b>	<b>604,362</b>	<b>951,483</b>	<b>27,011,559</b>	<b>12,026,968</b>	<b>15,104,603</b>	<b>26%</b>	<b>593,937</b>	<b>-96%</b>

## Capital Improvement (311) Continued

Capital Improvement (311-2520)								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
Sidewalk Repair Program				940,282	450,000		450,000	
Prewett Pool Resurfacing				0	189,679		0	
Restoration of Public Art				0	46,648		0	
L Street Improvements				0	13,008,000		0	
Prewett Park Fencing				0	0		138,661	
City Hall Office Modifications				63,000	1,400,000		0	
*Capital Projects				11,400,832	15,094,327		588,661	

## Capital Improvement (311) Continued

<b>Energy Efficiency &amp; Conservation (311-2535)</b>								
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>	<b>%</b>	<b>2026-27</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>	<b>Proposed</b>	<b>Change</b>	<b>Proposed</b>	<b>Change</b>
<b>Revenue Source:</b>								
Other	6,962	32,446	41,305	41,689	5,501	-87%	0	-100%
<b>Total Revenue</b>	<b>6,962</b>	<b>32,446</b>	<b>41,305</b>	<b>41,689</b>	<b>5,501</b>	<b>-87%</b>	<b>0</b>	<b>-100%</b>
<b>Expenditures:</b>								
Personnel	0	0	0	0	15,783	0%	15,819	0%
Services & Supplies	6,029	31,210	40,000	40,000	40,000	0%	40,000	0%
Internal Services	933	1,236	1,305	1,689	2,218	31%	2,218	0%
<b>Total Expenditures</b>	<b>6,962</b>	<b>32,446</b>	<b>41,305</b>	<b>41,689</b>	<b>58,001</b>	<b>39%</b>	<b>58,037</b>	<b>0%</b>

*\* Not part of Public Works' Budget*

## Capital Improvement (311) Continued

Northeast Annexation (311-2545)								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Revenue Source:</b>								
Taxes	300,000	300,000	300,000	300,000	0	-100%	0	0%
Revenue from Other Agencies	300,000	0	0	0	0	0%	0	0%
<b>Total Revenue</b>	<b>600,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>-100%</b>	<b>0</b>	<b>0%</b>
<b>Expenditures:</b>								
Capital Projects								
NE Annexation Infrastructure	0	0	0	0	0	0%	1,998,000	0%
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>1,998,000</b>	<b>0%</b>

## Capital Improvement (311) Fund Summary

CAPITAL IMPROVEMENT FUND (FUND 311)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$2,857,987</b>	<b>\$5,348,698</b>	<b>\$6,828,831</b>	<b>\$6,828,831</b>	<b>\$4,420,126</b>		<b>\$2,961,023</b>	
<b>Revenue Source:</b>								
Investment Income	15,967	160,437	15,000	250,000	235,000	-6%	75,000	-68%
Property Taxes	300,000	300,000	300,000	300,000	0	-100%	0	0%
Revenue from Other Agencies	426,998	526,061	19,252,000	6,290,000	13,008,000	107%	0	-100%
Current Service Charges	5,535	6,849	20,000	5,000	5,000	0%	5,000	0%
Other	7,237	32,446	41,305	41,689	5,501	-87%	0	-100%
Transfers In	2,346,298	1,438,269	3,166,253	2,773,263	450,000	-84%	553,661	23%
<b>Total Revenue</b>	<b>3,102,035</b>	<b>2,464,062</b>	<b>22,794,558</b>	<b>9,659,952</b>	<b>13,703,501</b>	<b>42%</b>	<b>633,661</b>	<b>-95%</b>
<b>Expenditures:</b>								
Personnel	0	0	0	0	15,783	0%	15,819	0%
Services & Supplies	14,460	37,965	46,000	48,000	48,000	0%	43,000	-10%
Capital Projects	595,649	943,542	26,454,373	11,400,832	15,094,327	32%	2,586,661	-83%
Transfers Out	0	0	550,000	616,627	0	-100%	0	0%
Internal Services	1,215	2,422	2,491	3,198	4,494	41%	4,494	0%
<b>Total Expenditures</b>	<b>611,324</b>	<b>983,929</b>	<b>27,052,864</b>	<b>12,068,657</b>	<b>15,162,604</b>	<b>26%</b>	<b>2,649,974</b>	<b>-83%</b>
<b>Ending Balance, June 30</b>	<b>\$5,348,698</b>	<b>\$6,828,831</b>	<b>\$2,570,525</b>	<b>\$4,420,126</b>	<b>\$2,961,023</b>		<b>\$944,710</b>	

## Development Impact Fee – Administrative Facilities (321)

DEVELOPMENT IMPACT FEE - ADMINISTRATIVE FACILITIES (FUND 321)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	\$673,672	\$927,025	\$1,090,902	\$1,090,902	\$1,182,863		\$1,100,579	
<b>Revenue Source:</b>								
Interest Earnings	9,445	35,568	6,000	36,000	36,000	0%	36,000	0%
Dev Impact - General Admin	245,588	131,478	165,000	60,000	60,000	0%	60,000	0%
<b>Total Revenue</b>	<b>255,033</b>	<b>167,046</b>	<b>171,000</b>	<b>96,000</b>	<b>96,000</b>	<b>0%</b>	<b>96,000</b>	<b>0%</b>
<b>Use of Funds:</b>								
Cash Management	1,609	1,243	1,200	1,350	1,350	0%	1,350	0%
Capital Project								
Building (Admin)	0	0	173,476	0	173,476	100%	0	-100%
Internal Services	71	1,926	1,995	2,689	3,458	29%	3,458	0%
<b>Total Use of Funds</b>	<b>1,680</b>	<b>3,169</b>	<b>176,671</b>	<b>4,039</b>	<b>178,284</b>	<b>4314%</b>	<b>4,808</b>	<b>-97%</b>
<b>Ending Balance, June 30</b>	<b>\$927,025</b>	<b>\$1,090,902</b>	<b>\$1,085,231</b>	<b>\$1,182,863</b>	<b>\$1,100,579</b>		<b>\$1,191,771</b>	

## Development Impact Fee – Public Works (322)

DEVELOPMENT IMPACT FEE PUBLIC WORKS (FUND 322)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Proposed	Proposed	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$456,132</b>	<b>\$688,888</b>	<b>\$835,245</b>	<b>\$835,245</b>	<b>\$798,964</b>		<b>\$943,913</b>	
<b>Revenue Source:</b>								
Interest Earnings	5,960	26,703	8,000	30,000	25,000	-17%	25,000	0%
Dev Impact - Public Works	227,963	120,623	160,000	121,000	121,000	0%	121,000	0%
<b>Total Revenue</b>	<b>233,923</b>	<b>147,326</b>	<b>168,000</b>	<b>151,000</b>	<b>146,000</b>	<b>-3%</b>	<b>146,000</b>	<b>0%</b>
<b>Use of Funds:</b>								
Cash Management	1,167	0	0	0	0	0%	0	0%
Furniture & Equipment (PW)	0	941	1,000	121,200	1,000	-99%	1,000	0%
Transfer out to Vehicle Fund	0	0	66,042	66,042	0	-100%	0	0%
Internal Services	0	28	28	39	51	31%	51	0%
<b>Total Use of Funds</b>	<b>1,167</b>	<b>969</b>	<b>67,070</b>	<b>187,281</b>	<b>1,051</b>	<b>-99%</b>	<b>1,051</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>\$688,888</b>	<b>\$835,245</b>	<b>\$936,175</b>	<b>\$798,964</b>	<b>\$943,913</b>		<b>\$1,088,862</b>	



## Development Impact Fee – Police (323)

DEVELOPMENT IMPACT FEE POLICE (FUND 323)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$1,231,573</b>	<b>\$1,843,017</b>	<b>\$1,722,871</b>	<b>\$1,722,871</b>	<b>\$1,915,694</b>		<b>\$1,983,494</b>	
<b>Revenue Source:</b>								
Interest Earnings	16,556	64,658	10,000	65,000	65,000	0%	70,000	8%
Dev Impact - Police	632,970	328,563	450,000	150,000	150,000	0%	150,000	0%
<b>Total Revenue</b>	<b>649,526</b>	<b>393,221</b>	<b>460,000</b>	<b>215,000</b>	<b>215,000</b>	<b>0%</b>	<b>220,000</b>	<b>2%</b>
<b>Use of Funds:</b>								
Cash Management	3,140	2,090	2,100	2,100	2,100	0%	2,300	10%
Furniture & Equipment	34,678	504,983	0	0	0	0%	0	0%
Capital Projects*	264	6,239	158,497	20,000	145,000	625%	0	-100%
Internal Services	0	55	55	77	100	30%	100	0%
<b>Total Use of Funds</b>	<b>38,082</b>	<b>513,367</b>	<b>160,652</b>	<b>22,177</b>	<b>147,200</b>	<b>564%</b>	<b>2,400</b>	<b>-98%</b>
<b>Ending Balance, June 30</b>	<b>\$1,843,017</b>	<b>\$1,722,871</b>	<b>\$2,022,219</b>	<b>\$1,915,694</b>	<b>\$1,983,494</b>		<b>\$2,201,094</b>	
PD Parking Lot Expansion				20,000	60,000		0	
PD Investigation Unit Remodel				0	85,000		0	
*Capital Projects				20,000	145,000		0	

## Development Impact Fee – Parks &amp; Recreation (324)

DEVELOPMENT IMPACT FEE PARKS & REC (FUND 324)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	<b>\$4,218,197</b>	<b>\$5,491,282</b>	<b>\$6,675,034</b>	<b>\$6,675,034</b>	<b>\$6,355,525</b>		<b>\$7,191,791</b>	
<b>Revenue Source:</b>								
Interest Earnings	61,004	214,036	50,000	240,000	245,000	2%	255,000	4%
Dev Impact - Park & Rec	1,320,788	977,406	1,000,000	600,000	600,000	0%	600,000	0%
<b>Total Revenue</b>	<b>1,381,792</b>	<b>1,191,442</b>	<b>1,050,000</b>	<b>840,000</b>	<b>845,000</b>	<b>1%</b>	<b>855,000</b>	<b>1%</b>
<b>Use of Funds:</b>								
Cash Management	9,782	7,524	8,000	8,200	8,500	4%	8,700	2%
Capital Project								
Prewett Grand Plaza Shade Structure	98,925	0	151,075	151,075	0	-100%	0	0%
Transfer out to CIP (Bike Garden)	0	0	1,000,000	1,000,000	0	-100%	0	0%
Internal Services	0	166	166	234	234	0%	234	0%
<b>Total Use of Funds</b>	<b>108,707</b>	<b>7,690</b>	<b>1,159,241</b>	<b>1,159,509</b>	<b>8,734</b>	<b>-99%</b>	<b>8,934</b>	<b>2%</b>
<b>Ending Balance, June 30</b>	<b>\$5,491,282</b>	<b>\$6,675,034</b>	<b>\$6,565,793</b>	<b>\$6,355,525</b>	<b>\$7,191,791</b>		<b>\$8,037,857</b>	

## Hillcrest Assessment District #26 Construction (361)

HILLCREST AD (FUND 361)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$380,023</b>	<b>\$389,610</b>	<b>\$403,556</b>	<b>\$403,556</b>	<b>\$418,002</b>		<b>\$70,181</b>	
<b>Revenue Source:</b>								
Interest Earnings - Pooled	4,210	0	0	0	0	0%	0	0%
Bridge Fees	6,145	14,476	500	15,000	2,500	-83%	2,500	0%
<b>Total Revenue</b>	<b>10,355</b>	<b>14,476</b>	<b>500</b>	<b>15,000</b>	<b>2,500</b>	<b>-83%</b>	<b>2,500</b>	<b>0%</b>
<b>Expenditures:</b>								
Cash Management	749	491	250	500	250	-50%	250	0%
Capital Projects								
Wildhorse Left Turn Pocket	0	0	350,000	0	350,000	100%	0	-100%
Internal Services	19	39	39	54	71	31%	71	0%
<b>Total Expenditures</b>	<b>768</b>	<b>530</b>	<b>350,289</b>	<b>554</b>	<b>350,321</b>	<b>63135%</b>	<b>321</b>	<b>-100%</b>
<b>Ending Balance, June 30</b>	<b>\$389,610</b>	<b>\$403,556</b>	<b>\$53,767</b>	<b>\$418,002</b>	<b>\$70,181</b>		<b>\$72,360</b>	

## Lone Diamond Assessment District #27/32 Construction (376)

LONE DIAMOND ASSESSMENT DISTRICT CONSTRUCTION FUND (FUND 376)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23	2023-24	2024-25	2024-25	2025-26	%	2026-27	%
	Actual	Actual	Budget	Revised	Proposed	Change	Proposed	Change
<b>Beginning Balance, July 1</b>	<b>\$192,187</b>	<b>\$276,163</b>	<b>\$405,327</b>	<b>\$405,327</b>	<b>\$452,021</b>		<b>\$461,799</b>	
<b>Revenue Source:</b>								
Interest Earnings - Pooled	2,668	11,942	400	14,000	14,000	0%	10,000	-29%
Bridge Fees	6,585	0	0	0	0	0%	0	0%
Sewer Connection Fees	81,726	123,317	0	56,563	0	-100%	0	0%
<b>Total Revenue</b>	<b>90,979</b>	<b>135,259</b>	<b>400</b>	<b>70,563</b>	<b>14,000</b>	<b>-80%</b>	<b>10,000</b>	<b>-29%</b>
<b>Expenditures:</b>								
Contracts	4,814	5,000	5,000	2,500	2,500	0%	2,500	0%
Insurance	50	67	61	73	80	10%	88	10%
Cash Management	485	454	300	550	550	0%	450	-18%
Capital Project						0%		0%
West Ant Creek Channel Impr Monitoring	0	0	20,000	20,000	0	-100%	0	0%
Transfer out to CIP for Prewett	1,043	0	73,661	0	0	0%	74,000	100%
Internal Services	611	574	574	746	1,092	46%	1,092	0%
<b>Total Expenditures</b>	<b>7,003</b>	<b>6,095</b>	<b>99,596</b>	<b>23,869</b>	<b>4,222</b>	<b>-82%</b>	<b>78,130</b>	<b>1751%</b>
<b>Ending Balance, June 30</b>	<b>\$276,163</b>	<b>\$405,327</b>	<b>\$306,131</b>	<b>\$452,021</b>	<b>\$461,799</b>		<b>\$393,669</b>	

## Hillcrest/Highway 4 Bridge Benefit District (391)

HILLCREST/HIGHWAY 4 BRIDGE DISTRICT (391)								
Statement of Revenues, Expenditures and Change in Fund Balance								
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised	2025-26 Proposed	% Change	2026-27 Proposed	% Change
<b>Beginning Balance, July 1</b>	<b>\$144,306</b>	<b>\$94,573</b>	<b>\$97,951</b>	<b>\$97,951</b>	<b>\$101,328</b>		<b>\$104,647</b>	
<b>Revenue Source:</b>								
Interest Earnings - Pooled	2,456	3,514	1,500	3,550	3,500	-1%	3,500	0%
Bridge Fees	6,759	0	0	0	0	0%	0	0%
<b>Total Revenues</b>	<b>9,215</b>	<b>3,514</b>	<b>1,500</b>	<b>3,550</b>	<b>3,500</b>	<b>-1%</b>	<b>3,500</b>	<b>0%</b>
<b>Expenditures:</b>								
Contracts	58,750	0	0	0	0	0%	0	0%
Cash Management	184	119	300	150	150	0%	150	0%
Internal Services	14	17	17	23	31	35%	31	0%
<b>Total Expenditures</b>	<b>58,948</b>	<b>136</b>	<b>317</b>	<b>173</b>	<b>181</b>	<b>5%</b>	<b>181</b>	<b>0%</b>
<b>Ending Balance, June 30</b>	<b>\$94,573</b>	<b>\$97,951</b>	<b>\$99,134</b>	<b>\$101,328</b>	<b>\$104,647</b>		<b>\$107,966</b>	

# PUBLIC WORKS

