



CITY COUNCIL AGENDA REPORT

Meeting Date: June 26, 2025

From: Carolina Yuen, Finance Director

Subject: Adoption of Resolutions to Approve the Budgets for Fiscal Year 2025/26 and Fiscal Year 2026/27

Recommendation

Adopt the attached resolutions to approve the budgets for Fiscal Year 2025/26 and Fiscal Year 2026/27.

Background

On June 5, 2025, Staff presented an overview of the budget to the City Council. Due to time constraints, staff was unable to initiate reviews of departmental budgets. Council requested staff come back on June 26, 2025, with departmental budgets including variances from previous year and budgeted requests.

Discussion

At the June 5, 2025, meeting, Staff presented an overview of the budget for Fiscal Years 2025/26 and 2026/27 to result in a use of funds in the amount of \$1.023 million and \$1.752 million, respectively. However, between meetings, additional information became known to staff which warranted adjustments be made to two departments – City Manager (#2100) decreased in FY25/26 and FY26/27 by \$173K and \$177K, respectively, and Central Services (#8001) increased in FY26 by \$50K and no change in FY26/27. The adjustments resulted in an overall reduction to General Fund FY25/26 expenses from \$32,301,000 to \$32,178,000 and a reduction of the FY26/27 expenses from \$33,379,000 to \$33,202,000.

| | Budget FY2025/26 | Budget FY2025/26 (revised) | change | Budget FY2026/27 | Budget FY2026/27 (revised) | change |
|--------------|---------------------|----------------------------------|---------|---------------------|----------------------------------|---------|
| in 000s | | | | | | |
| Revenue | \$31,277 | \$31,277 | \$0 | \$31,627 | \$31,627 | \$0 |
| Expenses | \$32,301 | \$32,178 | \$(123) | \$33,379 | \$33,202 | \$(177) |
| Use of Funds | \$(1,023) | \$(901) | \$(123) | \$(1,752) | \$(1,575) | \$(177) |

Any additional changes to the proposed budgets are unknown currently unknown as reviews are scheduled for the same meeting.

Financial stability remains a high priority for the City of Brisbane. Staff looks forward to working with the Council and the community to address the financial challenges ahead. Staff will continue to seek ways to provide services for the community as efficiently as possible. The City will continue to consider appropriate economic development and tax revenue generation projects that are viable for our City.

Fiscal Impact

The General Fund budget for Fiscal Year 2025/26 is balanced within available resources. The anticipated Net Use of Fund Balance is \$901,000. The General Fund budget for Fiscal Year 2026/27 is balanced within available resources. The anticipated Net Use of Fund Balance is \$1,575,000.

Attachments

- A. Resolution Adopting the Annual Budget for the Fiscal Year 2025/26
- B. Resolution Adopting the GVMID Annual Budget for the Fiscal Year 2026/27
- C. FY26 and FY27 Budget Overview (revised)
- D. Department Expense Summary and Graphs
- E. Department Expense Detail
- F. Staff Report from the City Council Meeting of June 5, 2025

Carolina Yuen
Carolina Yuen, Finance Director

Jeremy Dennis
Jeremy Dennis, City Manager

ATTACHMENT A

RESOLUTION NO. 2025-_____

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF BRISBANE
ADOPTING THE ANNUAL BUDGET
FOR THE FISCAL YEAR 2025-2026 and FISCAL YEAR 2026-2027 AND
MAKING APPROPRIATIONS FOR THE AMOUNTS BUDGETED**

WHEREAS, a proposed annual budget for the City of Brisbane for the Fiscal Year commencing July 1, 2025 and ending June 30, 2026 and July 1, 2026 and ending June 30, 2027 was submitted to the City Council

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, that the proposed budget, as submitted is adopted as the annual budget for the Fiscal Year commencing July 1, 2025 and ending June 30, 2026 and commencing July 1, 2026 and ending June 30, 2027 and thereby appropriates the amounts budgeted.

PASSED, APPROVED AND ADOPTED this 26th day of June 2025.

Cliff Lentz
Mayor

I hereby certify that the foregoing **Resolution No. 2025-_____** was duly and regularly adopted at a regular meeting of the Brisbane City Council on June 26th, 2025 by the following vote:

AYES:
NOES:
ABSENT:

Ingrid Padilla
City Clerk

ATTACHMENT B
RESOLUTION NO. GVMID 2025-_____

**A RESOLUTION OF GUADALUPE VALLEY
MUNICIPAL IMPROVEMENT DISTRICT (GVMID)
ADOPTING THE ANNUAL BUDGET
FOR THE FISCAL YEARS 2025-2026 and 2026-2027
MAKING APPROPRIATIONS FOR THE AMOUNTS BUDGETED**

WHEREAS, a proposed annual budget for the Guadalupe Valley Municipal District (GVMID) for the Fiscal Year commencing July 1, 2025 and ending June 30, 2026 and commencing on July 1, 2026 and ending June 30, 2027 was submitted to the Board of Directors, and

WHEREAS, a public hearing and proceedings for the adoption of said budget have been duly held and

NOW, THEREFORE BE IT RESOLVED by the Board of Directors of the GVMID that the proposed budget, as submitted, is adopted as the annual budget for the Fiscal Year commencing July 1, 2025 and ending June 30, 2026 and Fiscal Year commencing July 1, 2026 and ending June 30, 2027 and thereby appropriates the amounts budgeted.

PASSED, APPROVED AND ADOPTED this 26th day of June 2025.

Cliff Lentz
President of the Board

I hereby certify that the foregoing **Resolution No. GVMID 2025-_____** was duly and regularly adopted at a regular meeting of the Guadalupe Valley Municipal Improvement District on June 26th, 2025 by the following vote:

AYES:
NOES:
ABSENT:

Ingrid Padilla
District Secretary



ATTACHMENT C

General Fund

| | FY22/23 | FY23/24 | FY24/25 | FY25/26 | FY26/27 |
|--|-------------|-------------|-------------|------------|-------------|
| June Adopted/Proposed Budgeted Revenue | 21,816,001 | 26,695,707 | 28,639,787 | 31,277,438 | 31,626,718 |
| June Adopted/Proposed Budgeted Exp, net of transfers | 25,013,662 | 28,599,443 | 31,339,180 | 32,178,072 | 33,201,559 |
| Budgeted Surplus (Use of Fund Balance) | (3,197,661) | (1,903,736) | (2,699,392) | (900,634) | (1,574,841) |
| Mid-Year Amended/Reviewed Budgeted Revenues | 26,244,277 | 28,891,077 | 29,297,899 | | |
| Mid-Year Amended/Reviewed Budgeted Exp, net of trsf | 25,573,882 | 28,599,443 | 30,678,147 | | |
| Amended Surplus (Use of Fund Balance) | 670,395 | 291,634 | (1,380,248) | | |
| Actual / Anticipated Revenues | 28,562,247 | 29,657,011 | 31,892,957 | | |
| Actual / Anticipated Expenses, net of transfers | 28,127,479 | 28,078,493 | 30,678,147 | | |
| Actual / Reprojected Surplus (Use of Fund Balance) | 434,768 | 1,578,518 | 1,214,810 | | |
| Beginning Fund Balance | 15,200,290 | 15,635,058 | 17,213,576 | 18,428,386 | 17,527,752 |
| Ending Fund Balance | 15,635,058 | 17,213,576 | 18,428,386 | 17,527,752 | 15,952,911 |
| Reserve Policy: | | | | | |
| Recession Reserve | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Unanticipated Events | 3,500,000 | 3,500,000 | 3,500,000 | 3,500,000 | 3,500,000 |
| Annual Fluctuation (5% Revenues/5% Expenses) | 2,834,486 | 2,886,775 | 2,998,948 | 3,172,775 | 3,241,414 |
| Total Required Reserve | 8,834,486 | 8,886,775 | 8,998,948 | 9,172,775 | 9,241,414 |
| Fund Balance Above Required Balance | 6,800,572 | 8,326,801 | 9,429,438 | 8,354,976 | 6,711,497 |
| Additional Restrictions on Fund Balance | 5,810,028 | 6,500,000 | 5,500,000 | 4,200,000 | 4,260,000 |
| Available Fund Balance | 990,544 | 1,826,801 | 3,929,438 | 4,154,976 | 2,451,497 |

ATTACHMENT D

City of Brisbane Department Budgets

| Fund | Cost Center Name | FY24 Actual (unaudited) | FY25 Budget Total | FY25 Projected Total | FY26 Budget Total | YOY FY26 to FY25B Change % | FY27 Budget Total | YOY FY27 Change % |
|---------------------|----------------------------------|----------------------------|-------------------|-------------------------|-------------------|----------------------------------|-------------------|----------------------|
| General Fund | | | | | | | | |
| 100 | 1000 - City Council | \$ 237,195 | \$ 248,347 | \$ 232,866 | \$ 221,289 | -11% | \$ 225,220 | 2% |
| 100 | 2100 - City Manager | \$ 1,584,721 | \$ 1,621,099 | \$ 1,339,950 | \$ 1,990,440 | 23% | \$ 2,095,187 | 5% |
| 100 | 2110 - City Clerk | \$ 389,978 | \$ 474,479 | \$ 459,479 | \$ 471,065 | -1% | \$ 500,498 | 6% |
| 100 | 2111 - Co-Sponsorships | \$ 17,960 | \$ 26,894 | \$ 26,894 | \$ 29,294 | 9% | \$ 29,294 | 0% |
| 100 | 2112 - Open Space | \$ 456,123 | \$ 526,357 | \$ 516,357 | \$ 785,547 | 49% | \$ 952,945 | 21% |
| 100 | 2200 - Finance | \$ 1,670,027 | \$ 2,089,225 | \$ 1,854,760 | \$ 2,005,055 | -4% | \$ 2,052,784 | 2% |
| 100 | 2210 - Human Resources | \$ 763,997 | \$ 942,673 | \$ 942,673 | \$ 976,847 | 4% | \$ 1,140,679 | 17% |
| 100 | 2300 - Legal | \$ 517,072 | \$ 450,000 | \$ 450,000 | \$ 225,000 | -50% | \$ 225,000 | 0% |
| 100 | 3000 - Community Development | \$ 2,925,721 | \$ 2,404,150 | \$ 2,365,150 | \$ 2,370,864 | -1% | \$ 2,459,031 | 4% |
| 100 | 4101 - Police Administration | \$ 1,190,184 | \$ 1,149,551 | \$ 1,149,551 | \$ 1,179,906 | 3% | \$ 1,218,304 | 3% |
| 100 | 4110 - Police Records | \$ 792,630 | \$ 773,845 | \$ 758,845 | \$ 960,212 | 24% | \$ 1,007,510 | 5% |
| 100 | 4120 - Patrol | \$ 4,994,878 | \$ 5,351,161 | \$ 5,351,161 | \$ 5,809,230 | 9% | \$ 6,010,920 | 3% |
| 100 | 4501 - Fire | \$ 5,046,127 | \$ 4,978,361 | \$ 4,834,923 | \$ 5,010,989 | 1% | \$ 5,181,777 | 3% |
| 100 | 6001 - Public Works Admin | \$ 820,991 | \$ 799,509 | \$ 799,509 | \$ 842,861 | 5% | \$ 862,211 | 2% |
| 100 | 6005 - Streets and Storm Drains | \$ 1,127,528 | \$ 1,231,080 | \$ 1,181,080 | \$ 1,166,398 | -5% | \$ 1,173,845 | 1% |
| 100 | 6010 - Building and Grounds | \$ 429,050 | \$ 445,100 | \$ 445,100 | \$ 501,821 | 13% | \$ 461,020 | -8% |
| 100 | 6015 - Parks Maintenance | \$ 285,171 | \$ 275,993 | \$ 242,993 | \$ 346,043 | 25% | \$ 255,725 | -26% |
| 100 | 6020 - Landscape Maintenance | \$ 305,758 | \$ 296,509 | \$ 296,509 | \$ 334,101 | 13% | \$ 339,084 | 1% |
| 210 | 6035 - SPLLD (PY included in GF) | | \$ 499,373 | \$ 499,373 | \$ - | -100% | | |

City of Brisbane
Department Budgets

| Fund | Cost Center Name | FY24 Actual (unaudited) | FY25 Budget Total | FY25 Projected Total | FY26 Budget Total | YOY FY26 to FY25B Change %% | FY27 Budget Total | YOY FY27 Change %% |
|---|--|----------------------------|----------------------|-------------------------|----------------------|-----------------------------------|----------------------|-----------------------|
| 100 | 6300 - Emergency Operations Center | \$ 158,122 | \$ 160,419 | \$ 160,419 | \$ 165,790 | 3% | \$ 168,637 | 2% |
| 100 | 7001 - P&R Administration | \$ 838,021 | \$ 884,024 | \$ 884,024 | \$ 945,204 | 7% | \$ 975,290 | 3% |
| 100 | 7002 - Recreation Facilities | \$ 360,858 | \$ 413,758 | \$ 405,758 | \$ 411,820 | 0% | \$ 453,285 | 10% |
| 100 | 7003 - Youth | \$ 720,395 | \$ 938,338 | \$ 938,338 | \$ 959,118 | 2% | \$ 989,662 | 3% |
| 100 | 7004 - Adult | \$ 45,413 | \$ 88,612 | \$ 88,612 | \$ 90,769 | 2% | \$ 92,564 | 2% |
| 100 | 7005 - Seniors | \$ 225,100 | \$ 160,892 | \$ 160,892 | \$ 167,681 | 4% | \$ 170,296 | 2% |
| 100 | 7006 - Special Events | \$ 128,727 | \$ 137,370 | \$ 137,370 | \$ 151,065 | 10% | \$ 154,488 | 2% |
| 100 | 7007 - Teens | \$ 89,392 | \$ 105,673 | \$ 105,673 | \$ 109,544 | 4% | \$ 111,034 | 1% |
| 100 | 7008 - Aquatics | \$ 635,874 | \$ 725,976 | \$ 721,976 | \$ 801,608 | 10% | \$ 821,398 | 2% |
| 100 | 7100 - Library | \$ 89,498 | \$ 101,300 | \$ 101,300 | \$ 107,200 | 6% | \$ 107,200 | 0% |
| 100 | 8001 - Central Services Administration | \$ 1,251,873 | \$ 1,390,880 | \$ 1,578,380 | \$ 1,406,604 | 1% | \$ 1,337,688 | -5% |
| Subtotal | | \$ 28,098,382 | \$ 29,690,947 | \$ 29,029,914 | \$ 30,543,365 | 3% | \$ 31,572,576 | 3% |
| 6035 - SPLLD (previously included in GF) | | | | | | | | |
| <i>Transfers</i> | | | | | | | | |
| | LIRA at 25% | \$ 42,357 | \$ 46,350 | \$ 46,350 | \$ 47,000 | 1% | \$ 47,000 | 0% |
| | Reimb & Other Accounting adjustm | \$ (2,215,250) | | | | | | |
| | Vehicle Replacement | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | 0% | \$ 300,000 | 0% |
| | 9015 - Debt Service | \$ 1,853,004 | \$ 1,301,883 | \$ 1,301,883 | \$ 1,287,707 | -1% | \$ 1,281,983 | 0% |
| Subtotal General Fund with Transfers | | \$ 28,078,493 | \$ 31,339,180 | \$ 30,678,147 | \$ 32,178,072 | 3% | \$ 33,201,559 | 3% |

City of Brisbane
Department Budgets

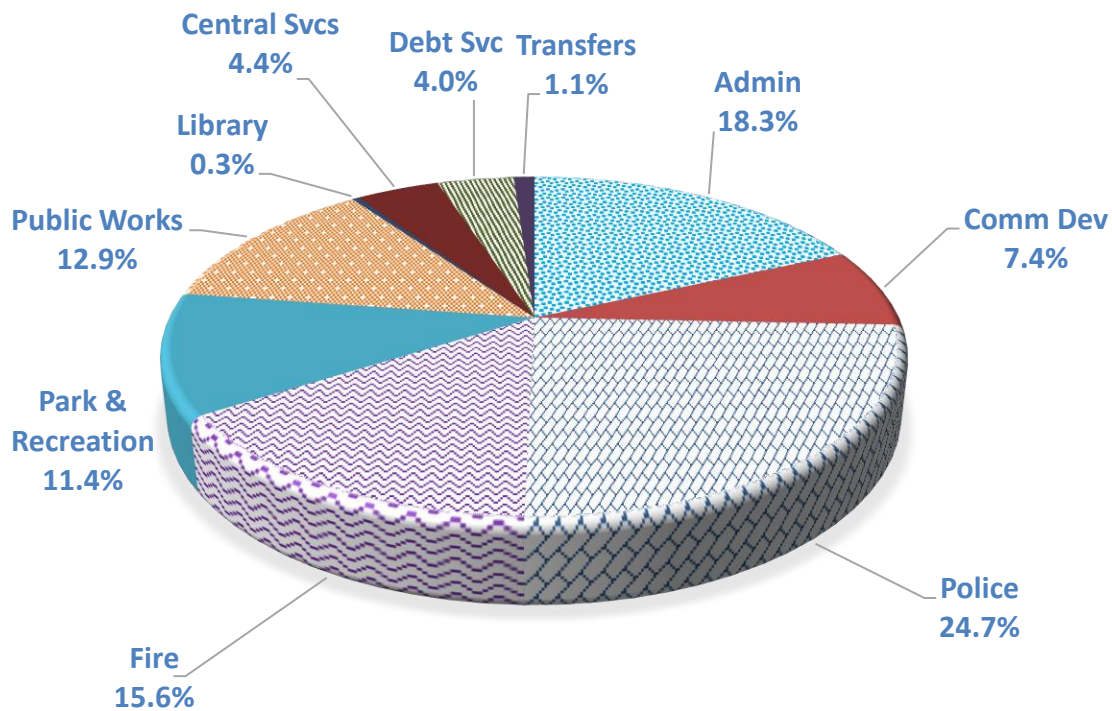
| Fund | Cost Center Name | FY24 Actual (unaudited) | FY25 Budget Total | FY25 Projected Total | FY26 Budget Total | YOY FY26 to FY25B Change %% | FY27 Budget Total | YOY FY27 Change %% |
|------------------|--|----------------------------|---------------------|-------------------------|---------------------|-----------------------------------|---------------------|-----------------------|
| Utilities | | | | | | | | |
| 540 | 6110 - Water | \$ 2,859,620 | \$ 2,342,296 | \$ 2,342,296 | \$ 2,500,308 | 7% | \$ 2,636,837 | 5% |
| 540 | 6120 - GVMID | \$ 2,469,250 | \$ 2,249,751 | \$ 2,249,751 | \$ 2,433,382 | 8% | \$ 2,355,542 | -3% |
| 540 | 6130 - Sewer | \$ 2,365,577 | \$ 2,387,355 | \$ 2,387,355 | \$ 2,340,934 | -2% | \$ 2,437,907 | 4% |
| 547 | 6115 - Water Quality Monitoring | \$ 196,155 | \$ 290,310 | \$ 290,310 | \$ 262,005 | -10% | \$ 265,893 | 1% |
| | Subtotal | \$ 7,890,602 | \$ 7,269,712 | \$ 7,269,712 | \$ 7,536,629 | 4% | \$ 7,696,179 | 2% |
| | <i>Transfers</i> | | | | | | | |
| | Vehicle Replacement | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | 0% | \$ 65,000 | 0% |
| | Indirect Costs | \$ 1,567,823 | \$ 1,567,823 | \$ 1,567,823 | \$ 1,567,823 | 0% | \$ 1,567,823 | 0% |
| | Subtotal Utilities with Transfers | \$ 9,523,425 | \$ 8,902,535 | \$ 8,902,535 | \$ 9,169,452 | 3% | \$ 9,329,002 | 2% |
| Marina | | | | | | | | |
| 550 | 7009 - Marina | \$ 1,812,762 | \$ 1,552,886 | \$ 1,552,886 | \$ 1,802,477 | 16% | \$ 1,587,468 | -12% |
| | Subtotal | \$ 1,812,762 | \$ 1,552,886 | \$ 1,552,886 | \$ 1,802,477 | 16% | \$ 1,587,468 | -12% |
| | <i>Transfers</i> | | | | | | | |
| | Vehicle Replacement | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | 0% | \$ 17,000 | 0% |
| | Indirect Costs | \$ 380,769 | \$ 380,769 | \$ 380,769 | \$ 380,769 | 0% | \$ 380,769 | 0% |
| | Admin Fee | \$ 170,000 | \$ 180,000 | \$ 180,000 | \$ - | -100% | \$ - | |
| | Subtotal Marina with Transfers | \$ 2,380,531 | \$ 2,130,656 | \$ 2,130,656 | \$ 2,200,246 | 3% | \$ 1,985,237 | -10% |

City of Brisbane
Department Budgets

| Fund | Cost Center Name | FY24 Actual (unaudited) | FY25 Budget Total | FY25 Projected Total | FY26 Budget Total | YOY FY26 to FY25B Change %% | FY27 Budget Total | YOY FY27 Change %% |
|-------|--------------------------------------|----------------------------|----------------------|-------------------------|----------------------|-----------------------------------|----------------------|-----------------------|
| Other | | | | | | | | |
| 180 | 8900 - SA Administration | \$ 196,620 | \$ 32,010 | \$ 32,010 | \$ 38,270 | 20% | \$ 40,162 | 5% |
| 210 | 6035 - SPLLD | \$ 456,582 | \$ 499,373 | \$ 499,373 | \$ 444,163 | -11% | \$ 438,489 | -1% |
| 220 | 6140 - NPDES | \$ 558,712 | \$ 461,887 | \$ 461,887 | \$ 479,823 | 4% | \$ 486,545 | 1% |
| 285 | 8910 - Housing Authority | \$ 160,503 | \$ 5,000 | \$ 5,000 | \$ 71,650 | 1333% | \$ 71,650 | 0% |
| | Subtotal | \$ 1,372,417 | \$ 998,270 | \$ 998,270 | \$ 1,033,906 | 4% | \$ 1,036,846 | 0% |
| | <i>Transfers</i> | | | | | | | |
| | Indirect Costs | \$ 310,343 | \$ 310,343 | \$ 310,343 | \$ 310,343 | 0% | \$ 310,343 | 0% |
| | Subtotal Other with Transfers | \$ 1,682,760 | \$ 1,308,614 | \$ 1,308,614 | \$ 1,344,249 | 3% | \$ 1,347,189 | 0% |
| | GRAND TOTAL | \$ 41,665,209 | \$ 43,680,983 | \$ 43,019,950 | \$ 44,892,020 | 3% | \$ 45,862,987 | 2% |

General Fund Department Breakdown FY26

Overall Budget - \$32,178,072

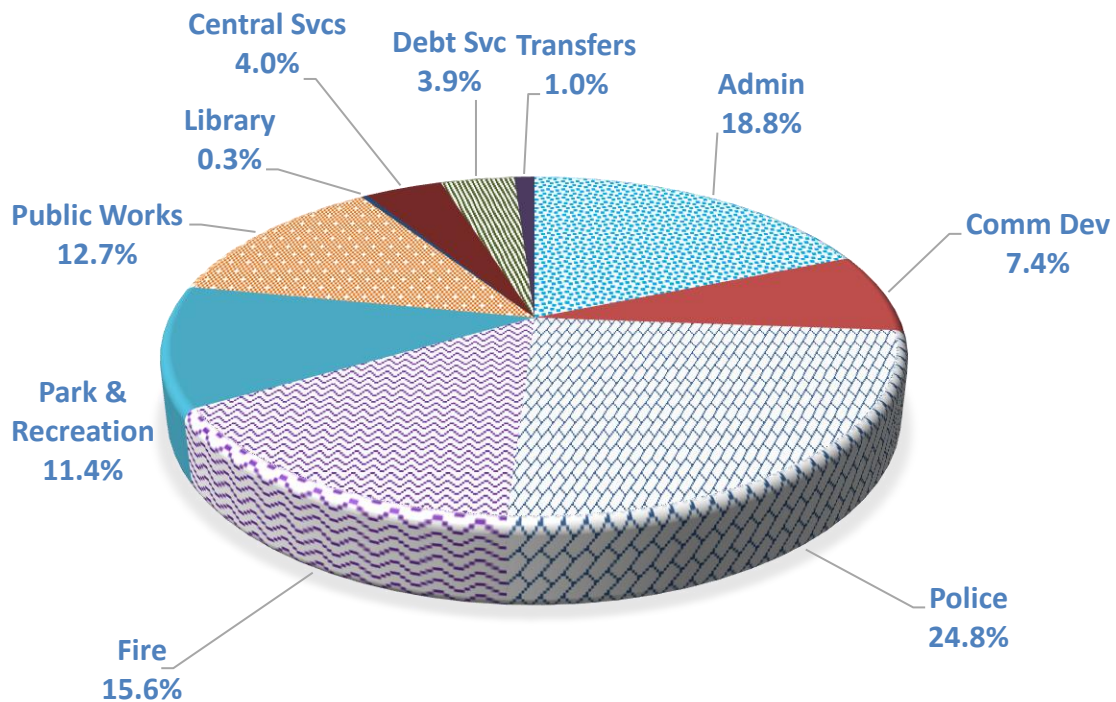


Administration includes:

| | |
|-----------------|--------------|
| City Council | 0.7% |
| City Manager | 6.2% |
| City Clerk | 1.5% |
| Finance | 6.2% |
| Human Resources | 3.0% |
| Legal | 0.7% |
| | <u>18.3%</u> |

General Fund Department Breakdown FY27

Overall Budget - \$33,201,559



Administration includes:

| | |
|-----------------|--------------|
| City Council | 0.7% |
| City Manager | 6.3% |
| City Clerk | 1.5% |
| Finance | 6.2% |
| Human Resources | 3.4% |
| Legal | 0.7% |
| | <u>18.8%</u> |

Department Background

Department/Division: 1000 City Council

Mission Statement –

The City Council serves as the public policy-making body for the community. Five representatives are elected by the citizenry to set goals, establish priorities, enact laws, and make budgetary and other decisions on behalf of the community.

| | | |
|----------------------------|--|------------------|
| Overall Budget | FY26 | \$221,289 |
| | FY27 | \$225,220 |
| Number of Positions | 5 Council Members | |
| Areas Covered | City Policy, Special Events, History Project | |

General Fund

Fund 100

Department/Division: 1000 City Council

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|----------------|-------------------|--------------|
| SALARIES & BENEFITS | 205,140 | 193,647 | 164,989 | -14.80% | 168,920 | 2.38% |
| Total Salaries & Benefits | 205,140 | 193,647 | 164,989 | -5.60% | 168,920 | 0.00% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | - | 1,800 | 1,800 | 0.00% | 1,800 | 0.00% |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | - | - | | | | |
| 52025 Office Expense | 6,400 | 6,400 | 7,100 | 10.94% | 7,100 | 0.00% |
| 52030 Professional Services | 35,000 | 2,500 | | -100.00% | | |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 47,700 | 30,300 | 32,800 | 8.25% | 32,800 | 0.00% |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | 13,700 | 13,700 | 14,600 | 6.57% | 14,600 | 0.00% |
| 52060 Utilities | - | - | | | | |
| Total Services & Supplies | 102,800 | 54,700 | 56,300 | 2.93% | 56,300 | 0.00% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$307,940 | \$248,347 | \$221,289 | -10.90% | \$225,220 | 1.78% |

City of Brisbane

FY26 & FY27 Budget Variances

Department/Division: 1000 City Council

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|--|---------------|---------------|---------------------|
| Staffing: Eliminate History Project Asst until needed | (30,961) | | none |
| Office Expenses: Council meeting refreshments | 700 | | 2,500 |
| Professional Services: Goal & Priority Setting | (2,500) | | 0 |
| Special Dept Exp: Council celebrations | 1,000 | | 1,000 |
| Special Dept Exp: Volunteer projects | 1,500 | | 1,500 |
| Travel & Training: misc association dinners & meetings | 900 | | 1,500 |
| | (29,361) | - | |

Department Background

Department/Division: 2100 City Manager

Mission Statement –

It is the mission of the City Manager's Department to provide leadership and administrative direction for the implementation of the policies and the accomplishment of the objectives set forth by the City Council. We will recruit and retain quality employees, and maintain and provide informational services to citizens and departments in a timely and effective manner.

| | | |
|----------------------------|--|--------------------|
| Overall Budget | FY26 | \$1,990,440 |
| | FY27 | \$2,095,187 |
| Number of Positions | 6 - Full time | |
| Areas Covered | City Administration, Communications, Economic Development, Risk Management | |

General Fund

Fund 100

Department/Division: 2100 City Manager

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|---------------------|---------------------|---------------------|----------------|---------------------|--------------|
| SALARIES & BENEFITS | 1,438,070 | 1,501,029 | 1,883,166 | 25.46% | 1,984,884 | 5.40% |
| Total Salaries & Benefits | 1,438,070 | 1,501,029 | 1,883,166 | 25.46% | 1,984,884 | 5.40% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | - | 3,600 | 3,600 | 0.00% | 3,600 | 0.00% |
| 52010 Equipment Maintenance | 100 | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | 3,460 | 3,460 | 2,440 | -29.48% | 2,440 | 0.00% |
| 52025 Office Expense | 4,000 | 4,000 | 4,000 | 0.00% | 4,000 | 0.00% |
| 52030 Professional Services | 62,500 | 70,000 | 78,234 | 11.76% | 81,263 | 3.87% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 36,000 | 26,000 | 13,000 | -50.00% | 13,000 | 0.00% |
| 52046 Marketing Expenses | - | 2,000 | | -100.00% | | |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | 4,010 | 11,010 | 6,000 | -45.50% | 6,000 | 0.00% |
| 52060 Utilities | | | | | | |
| Total Services & Supplies | 110,070 | 120,070 | 107,274 | -10.66% | 110,303 | 2.82% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$ 1,548,140 | \$ 1,621,099 | \$ 1,990,440 | 22.78% | \$ 2,095,187 | 5.26% |

City of Brisbane

FY26 & FY27 Budget Variances

Department/Division: 2100 City Manager

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|--|------------------|------------------|------------------------|
| Staffing: Full year of Asst City Manager | 221,000 | | |
| Memberships: Alliance for Innovations removed | (1,020.00) | - | none |
| Professional Services - Economic Development Contract annual increases; PY budgeted too low | 15,734.00 | 3,029.00 | 78,763.00 |
| Professional Services - City Manager Evaluation services | (2,500.00) | - | none |
| Special Dept Exp - Annual Yard Waste Clean-up weekend costs moved to Open Space | (16,000.00) | - | none |
| Special Dept Exp - Innovations Projects & Training | (2,000.00) | - | 8,000 |
| Special Dept Exp - One time projects | 5,000.00 | - | 5,000 |
| Marketing Expenses - for Betsy - moved to Central Services | (2,000.00) | | none |
| | <u>218,214</u> | <u>3,029</u> | |

Department Background

Department/Division: 2110 City Clerk

Mission Statement –

It is the mission of the City Clerk’s Office to help engage the community in local government and promote openness in government by processing and recording City Council actions, coordinating municipal government elections, and managing all official records of the Council promptly and efficiently.

| | | |
|----------------------------|--|------------------|
| Overall Budget | FY26 | \$471,065 |
| | FY27 | \$500,498 |
| Number of Positions | Full Time 1; Part-time 1 | |
| Areas Covered | Council Support, Agenda Administration, Records Management | |

General Fund

Fund 100

Department/Division: 2110 City Clerk

| | 2023/24 | 2024/25 | 2025/26 | Change | 2026/27 | Change |
|---|-------------------|-------------------|-------------------|----------------|-------------------|---------------|
| Account and Title: | Budget | Budget | Budget | %% | Budget | %% |
| SALARIES & BENEFITS | 344,181 | 383,354 | 394,525 | 2.91% | 408,958 | 3.66% |
| Total Salaries & Benefits | 344,181 | 383,354 | 394,525 | 2.91% | 408,958 | 3.66% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | - | - | 540 | | 540 | 0.00% |
| 52010 Equipment Maintenance | 225 | 225 | | -100.00% | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | 1,100 | 1,100 | 1,100 | 0.00% | 1,100 | 0.00% |
| 52025 Office Expense | 12,900 | 12,900 | 13,000 | 0.78% | 13,000 | 0.00% |
| 52030 Professional Services | - | - | | | | |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 51,300 | 66,300 | 51,300 | -22.62% | 66,300 | 29.24% |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | 10,600 | 10,600 | 10,600 | 0.00% | 10,600 | 0.00% |
| 52060 Utilities | - | - | | | | |
| Total Services & Supplies | 76,125 | 91,125 | 76,540 | -16.01% | 91,540 | 19.60% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$ 420,306 | \$ 474,479 | \$ 471,065 | -0.72% | \$ 500,498 | 6.25% |

City of Brisbane

FY26 & FY27 Budget Variances

Department/Division: 2110 City Clerk

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|---------------------|------------------|------------------|---------------------|
|---------------------|------------------|------------------|---------------------|

| | | | |
|---|----------|--------|--|
| Special Department Expense: Election costs change for election years | (15,000) | 15,000 | |
|---|----------|--------|--|

| | | | |
|--|----------|--------|--|
| | (15,000) | 15,000 | |
|--|----------|--------|--|

Department Background

Department/Division: 2200 Finance

Mission Statement –

Finance delivers reliable financial and information technology services. We are responsible for facilitating the planning, organization, implementation, control, coordination, and direction of the financial and technological policies and programs of the City, as established by City Council and the City Manager.

| | | |
|----------------------------|--|--------------------|
| Overall Budget | FY26 | \$2,005,055 |
| | FY27 | \$2,052,774 |
| Number of Positions | 7 Full Time (exclude 1FTE in UB/PW) | |
| Areas Covered | Accounting, Financial Management, Budget, Audit, Cashiering, Billing, Payables, Payroll, Treasury Management, Business Licenses, Information Services, Risk Management | |

General Fund

Fund 100

Department/Division: 2200 Finance

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|--------------------|--------------------|--------------------|---------------|---------------------|----------------|
| SALARIES & BENEFITS | 1,427,383 | 1,781,535 | 1,716,146 | -3.67% | 1,811,909 | 0.055801196 |
| Total Salaries & Benefits | 1,427,383 | 1,781,535 | 1,716,146 | -3.67% | 1,811,909 | 5.58% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | 2,800 | - | 3,100 | | 3,100 | 0.00% |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | 1,640 | 2,060 | 2,125 | 3.16% | 2,125 | 0.00% |
| 52025 Office Expense | 9,300 | 4,500 | 4,800 | 6.67% | 4,800 | 0.00% |
| 52030 Professional Services | 188,880 | 273,236 | 258,834 | -5.27% | 209,955 | -18.88% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 17,675 | - | | | | |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | 29,290 | 27,894 | 20,050 | -28.12% | 20,885 | 4.16% |
| 52060 Utilities | - | - | | | | |
| Total Services & Supplies | 249,585 | 307,690 | 288,909 | -6.10% | 240,865 | -16.63% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$1,676,968 | \$2,089,225 | \$2,005,055 | -4.03% | \$ 2,052,774 | 2.38% |

City of Brisbane
FY26 & FY27 Budget Variances
Department/Division: 2200 Finance

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|---|------------------|-----------------|---------------------|
| Staffing: Deputy Finance Director | 21,744 | | |
| Staffing: Sr Management Analyst | 22,338 | | |
| Staffing: Admin Management Analyst | 13,464 | | |
| Staffing: Reduction for Info Systems Administrator | (156,310) | | |
| <u>Non Personnel Related Variance:</u> | | | |
| Communications: increase in phone service | 3,100 | | 3,100 |
| Prof. Svcs: Artificial Intelligence (AI) implementation costs reduced in FY27 | | (4,500) | 2,500 |
| Prof. Svcs: misc audit prep services | 1,285 | 1,847 | 55,632 |
| Prof. Svcs: misc Business License administration costs and business license study (\$50K in FY26) | 62,450 | (49,645) | 18,105 |
| Prof. Svcs: budget & forecasting software replacement | (28,535) | (9,768) | 22,957 |
| Prof. Svcs: compliance reporting costs | 2,280 | | 6,750 |
| Prof. Svcs: labor and retirement costing & reporting | (4,351) | 10,980 | 29,400 |
| Prof. Svcs: Investment Custodial fees | 2,700 | | 8,000 |
| Prof. Svcs: Master Fee Study conducted in FY25 | (55,000) | - | |
| Prof. Svcs: Software maintenance for Tyler financial software | 4,569 | 2,491 | 52,310 |
| Training: prioritize local and virtual trainings | (13,066) | 835 | 20,885 |
| Total Non Personnel related requests | (123,332) | (47,760) | |

Department Background

Department/Division: 2210 Human Resources

Mission Statement –

The City of Brisbane prides itself on being an employee-oriented organization, which emphasizes our desire to “provide for today and prepare for tomorrow.” The Human Resources Department is committed to providing excellent customer service and supporting the needs of our staff and community to ensure they continue to feel valued and happy.

| | | |
|----------------------------|--------------------------|--------------------|
| Overall Budget | FY26 | \$976,847 |
| | FY27 | \$1,140,679 |
| Number of Positions | 3 full-time, 1 part-time | |
| Areas Covered | Human Resources | |

General Fund

Fund 100

Department/Division: 2210 Human Resources

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|--------------------|--------------|
| SALARIES & BENEFITS | 732,273 | 817,233 | 839,407 | 3% | 1,007,239 | 20% |
| Total Salaries & Benefits | 732,273 | 817,233 | 839,407 | 3% | 1,007,239 | 20% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | - | - | | | | |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | 1,440 | 1,540 | 1,540 | 0% | 1,540 | 0% |
| 52025 Office Expense | 4,200 | 4,200 | 4,700 | 12% | 5,200 | 11% |
| 52030 Professional Services | 79,000 | 85,000 | 95,500 | 12% | 91,000 | -5% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 8,500 | 8,500 | 9,500 | 12% | 9,500 | 0% |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | 26,200 | 26,200 | 26,200 | 0% | 26,200 | 0% |
| 52060 Utilities | - | - | | | | |
| Total Services & Supplies | 119,340 | 125,440 | 137,440 | 10% | 133,440 | -3% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$851,613 | \$942,673 | \$976,847 | 4% | \$1,140,679 | 17% |

City of Brisbane

FY26 & FY27 Budget Variances

Department/Division: 2210 Human Resources

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|--|---------------|---------------|---------------------|
| Staffing: Convert PT Office Specialist to FT Admin Assistant | | 135,099 | |
| Office Expense: increase to supplies | 500 | 500 | 3,000 |
| Professional Svcs: CalOpps | 500 | 500 | 5,500 |
| Professional Svcs: Labor legal costs | | 5,000 | 35,000 |
| Professional Svcs: Comp Study update | 10,000 | (10,000) | |
| Special Dept Exp: Employee Recognition Program | 1,000 | | 4,000 |
| | 12,000 | 131,099 | |

Department Background

Department/Division: 3000 Community Development

Mission Statement –

The Department of Community Development is committed to assist the Citizens of Brisbane, the Planning Commission and the City Council to develop and maintain community goals in regard to quality of life and the built environment by applying its professional and technical skills to the analysis of complex issues and by overseeing private and public development projects.

| | | |
|----------------------------|--|--------------------|
| Overall Budget | FY26 | \$2,370,864 |
| | FY27 | \$2,459,031 |
| Number of Positions | 8 Full-time | |
| Areas Covered | Planning Services, Building Development, Housing | |

General Fund

Fund 100

Department/Division: 3000 Community Development

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|--------------------|--------------------|--------------------|----------------|--------------------|---------------|
| SALARIES & BENEFITS | 1,572,524 | 1,742,142 | 1,978,503 | 13.57% | 2,068,250 | 4.54% |
| Total Salaries & Benefits | 1,572,524 | 1,742,142 | 1,978,503 | 13.57% | 2,068,250 | 4.54% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | - | - | | | | |
| 52010 Equipment Maintenance | 1,540 | 4,140 | 10,920 | 163.77% | 10,920 | 0.00% |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | - | 2,128 | 2,321 | 9.07% | 2,321 | 0.00% |
| 52025 Office Expense | 5,560 | 6,600 | 8,180 | 23.94% | 6,600 | -19.32% |
| 52030 Professional Services | 1,115,880 | 622,980 | 363,940 | -41.58% | 363,940 | 0.00% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 4,160 | 4,160 | | -100.00% | | |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | 22,000 | 22,000 | 7,000 | -68.18% | 7,000 | 0.00% |
| 52060 Utilities | - | - | | | | |
| Total Services & Supplies | 1,149,140 | 662,008 | 392,361 | -40.73% | 390,781 | -0.40% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$2,721,664 | \$2,404,150 | \$2,370,864 | -11.67% | \$2,459,031 | 7.17% |

City of Brisbane

FY26 & FY27 Budget Variances

Department/Division: 3000 Community Development

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|---|------------------|------------------|------------------------|
| Staffing: Office specialist - Focused on records management and general office support | 136,009 | 146,320 | 146,320 |
| Equip Maint: Bluebeam licenses | 180 | | 1,980 |
| Equip Maint: Azure Server | 6,600 | | 6,600 |
| Memberships: misc changes | 193 | | none |
| Office Exp: Books & Publications | 1,580 | (1,580) | 420 |
| Prof Svcs: misc rate increases | (200) | | 161,200 |
| Prof Svcs: Planning Assistance | 14,500 | | 40,000 |
| Prof Svcs: Planning Commission minutes for appeals | (1,040) | | 1,040 |
| Prof Svcs: Granicus - STR Monitoring handled in-house | (12,500) | | none |
| Prof Svcs: Legal counsel | (20,800) | | none |
| Prof Svcs: BoA/Parkside Planning Program | (150,000) | | none |
| Prof Svcs: NCRO-2 ODDs | (50,000) | | none |
| Prof Svcs: Housing Consultant - Housing Programs Administration moved to Housing Fund | (39,000) | | none |
| Special Dpt Exp: Environmental Review filing fees for the State Department of Fish and Game | (2,080) | | None |
| Special Dpt Exp: Strong Motion Instrumentation Fees - pass thru pmts now budgeted as reduction from revenue | (2,080) | | None |
| Travel & Training: CEQA Training - not needed | (15,000) | | None |
| | <u>(133,638)</u> | <u>144,740</u> | |

Department Background

Department/Division: Police

Mission Statement –

It is the mission of the men and women of the Brisbane Police Department, working in Partnership with the Community, to provide highly effective and responsive police services, which protect individual rights, respect community values, and enhance professional ethics. We welcome the challenge to meet the present demands and prepare for the future while preserving the unique environment of the community we serve.

Overall Budget

FY26 \$7,949,348

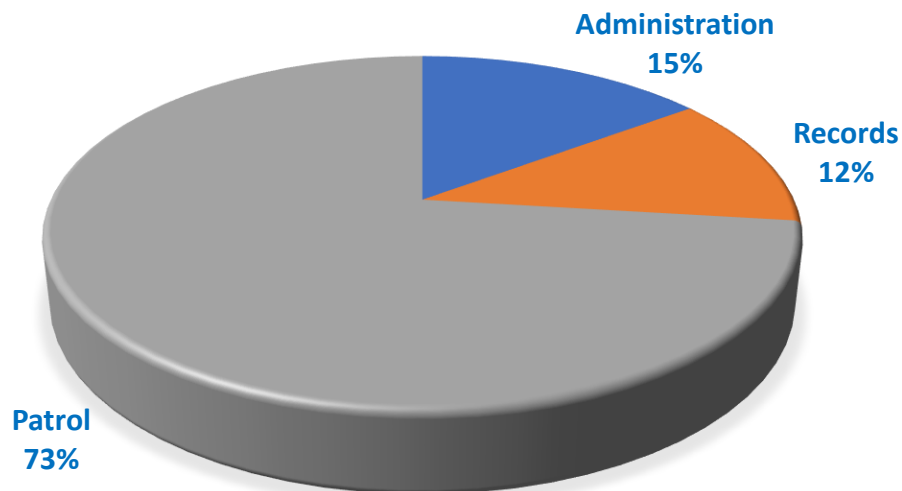
FY27 \$8,236,734

Number of Positions

21 Full-time

Areas Covered

Patrol, Investigative Services, Traffic Enforcement, Parking Enforcement, Records Management, Code Enforcement



General Fund

Fund 100

Department/Division: 4101 Police Administration

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|---------------------|---------------------|---------------------|--------------|---------------------|--------------|
| SALARIES & BENEFITS | 1,017,523 | 1,125,154 | 1,166,046 | 4% | 1,204,444 | |
| Total Salaries & Benefits | 1,017,523 | 1,125,154 | 1,166,046 | 11% | 1,204,444 | |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | 0% |
| 52005 Communications | - | - | | | | |
| 52010 Equipment Maintenance | 320 | 320 | | 0% | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | 1,530 | 2,937 | 3,550 | 92% | 3,550 | |
| 52025 Office Expense | 944 | 1,090 | 3,960 | 15% | 3,960 | |
| 52030 Professional Services | - | - | | | | 0% |
| 52035 Equipment Rental | - | - | | | | 0% |
| 52045 Special Department Expense | - | - | | | | |
| 52050 Small Tools & Supplies | 320 | 320 | 320 | 0% | 320 | |
| 52055 Travel & Training | 3,610 | 4,730 | 6,030 | 31% | 6,030 | |
| 52060 Utilities | - | - | | | | |
| Total Services & Supplies | 6,724 | 9,397 | 13,860 | 40% | 13,860 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | 13,450 | 15,000 | | 12% | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | 13,450 | 15,000 | - | 12% | - | 0% |
| TOTAL BUDGET | \$ 1,037,697 | \$ 1,149,551 | \$ 1,179,906 | 11% | \$ 1,218,304 | 34% |

General Fund

Fund 100

Department/Division: 4110 Police Records

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|---------------------|--------------|
| SALARIES & BENEFITS | 333,397 | 349,211 | 493,668 | 41% | 514,912 | |
| Total Salaries & Benefits | 333,397 | 349,211 | 493,668 | 41% | 514,912 | |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | 0% |
| 52005 Communications | 27,120 | 47,070 | 47,750 | 1% | 47,750 | |
| 52010 Equipment Maintenance | 2,238 | 2,388 | 1,560 | -35% | 1,560 | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | 0% |
| 52020 Memberships | 260 | 260 | 260 | 0% | 260 | 0% |
| 52025 Office Expense | 2,550 | 2,550 | 2,550 | 0% | 2,550 | |
| 52030 Professional Services | 323,165 | 360,806 | 401,384 | 11% | 427,438 | 10021% |
| 52035 Equipment Rental | - | - | | | | 0% |
| 52045 Special Department Expense | - | - | | | | 0% |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | 7,840 | 11,560 | 13,040 | 13% | 13,040 | |
| 52060 Utilities | - | - | | | | |
| Total Services & Supplies | 363,173 | 424,634 | 466,544 | 10% | 492,598 | 200% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | 145,000 | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | 145,000 | - | - | | - | |
| TOTAL BUDGET | \$ 841,570 | \$ 773,845 | \$ 960,212 | 24% | \$ 1,007,510 | |

General Fund

Fund 100

Department/Division: 4120 Patrol

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|---------------------|---------------------|---------------------|--------------|---------------------|--------------|
| SALARIES & BENEFITS | 3,781,814 | 4,888,436 | 5,310,440 | 9% | 5,512,130 | |
| Total Salaries & Benefits | 3,781,814 | 4,888,436 | 5,310,440 | 9% | 5,512,130 | |
| SERVICES AND SUPPLIES | | | | | | 0% |
| 52001 Safety Clothing | 21,650 | 22,075 | 22,350 | 1% | 22,350 | 0% |
| 52005 Communications | - | - | | | | |
| 52010 Equipment Maintenance | 77,890 | 101,590 | 136,800 | 35% | 136,800 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | 570 | 1,260 | 1,760 | 40% | 1,760 | 0% |
| 52025 Office Expense | 3,890 | 3,890 | 3,980 | 2% | 3,980 | |
| 52030 Professional Services | 131,730 | 142,230 | 152,030 | 7% | 152,030 | 0% |
| 52035 Equipment Rental | 27,500 | 45,800 | 45,800 | 0% | 45,800 | 0% |
| 52045 Special Department Expense | 296,620 | 60,320 | 32,200 | -47% | 32,200 | 0% |
| 52049 K-9 Expense | | | 13,700 | | 13,700 | 0% |
| 52050 Small Tools & Supplies | 520 | 520 | 520 | 0% | 520 | 0% |
| 52055 Travel & Training | 25,740 | 25,740 | 33,850 | 32% | 33,850 | 0% |
| 52060 Utilities | - | - | | | | 0% |
| Total Services & Supplies | 586,110 | 403,425 | 442,990 | 10% | 442,990 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | - |
| 53030 Equipment | 102,100 | 59,300 | 55,800 | -6% | 55,800 | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | - |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | 102,100 | 59,300 | 55,800 | -6% | 55,800 | |
| TOTAL BUDGET | \$ 4,470,024 | \$ 5,351,161 | \$ 5,809,230 | 9% | \$ 6,010,920 | |

City of Brisbane
FY26 & FY27 Budget Variances
Department/Division: Police

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|---|-------------------|------------------|------------------------|
| <u>Admin:</u> | | | |
| Equipment Maintenance | (320) | | 0 |
| Memberships: miscellaneous | 613 | | |
| Office Expense | 2,870 | | |
| Misc Training | 1,300 | | |
| Equipment: Server upgrade | (15,000) | | 0 |
| Total Admin | (\$10,537) | \$0 | |
| <u>Records:</u> | | | |
| Staffing: Office Specialist | 136,349 | | |
| Communications: microwave line and message switch | 680 | | |
| Equipment Maint: Certified shredding of police records | (828) | | |
| Professional Svcs: City of SM Records, Dispatch | 18,915 | 10,035 | 260,700 |
| Professional Svcs: SMCo Warrants | 5,623 | 5,607 | 260,700 |
| Professional Svcs: IT Maintenance Contract | 6,888 | 8,712 | 95,832 |
| Professional Svcs: Law Net Router/Server | 470 | 500 | 10,000 |
| Professional Svcs: RIMS Maint contract | 4,582 | 700 | 17,500 |
| Professional Svcs: TEA Radio Base station | 400 | 500 | 1,000 |
| Misc training | 1,480 | | |
| Total Records | 174,559 | 26,054 | |

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|---|------------------|------------------|------------------------|
| Patrol: | | | |
| Safety Clothing: Uniform cleaning | 275 | - | 1,000 |
| Misc Equipment Maintenance incl. fuel | 35,210 | - | 136,800 |
| Memberships: miscellaneous | 500 | - | 500 |
| Prof. Svcs: Crime Prevention Community Outreach | 1,460 | - | 5,000 |
| Prof. Svcs: Specialized Health & wellness counseling for PD personnel - Better Help | 6,000 | | 8,000 |
| Prof. Svcs: misc | 1,512 | | 14,200 |
| Special Dept Exp: Ammunition / range supplies | 1,900 | | 20,000 |
| Special Dept Exp: Homeless Encampment Clean up | 2,800 | | 6,000 |
| Special Dept Exp: Tactical equipment | 800 | | 3,500 |
| Misc training | 8,110 | | 31,050 |
| Total Patrol | <u>58,567</u> | - | |

Note on Patrol Staffing:

In FY25, PD was authorized to have 4 corporal positions. They were included in the headcount, but not in the budgeted cost.

That has been corrected for FY26 & FY27.

Department Background

Department/Division: 4501 Fire

Mission Statement –

Be Kind. Always prepared. Care for others.

| | | |
|----------------------------|--|--------------------|
| Overall Budget | FY26 | \$5,196,144 |
| | FY27 | \$5,181,777 |
| Number of Positions | 15 Full-time (analyst, fire marshall, 13 shift personnel) | |
| Areas Covered | Fire Response, Medical Response, Fire Code Compliance, Administration, Personnel Training, Public Education and Community Outreach | |

General Fund

Fund 100

Department/Division: 4501 Fire

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|----------------|-------------------|--------------|
| SALARIES & BENEFITS | 3,541,557 | 3,880,870 | 4,062,470 | 4.68% | 4,205,039 | 4% |
| Total Salaries & Benefits | 3,541,557 | 3,880,870 | 4,062,470 | 4.68% | 4,205,039 | 4% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 21,790 | 21,790 | 21,790 | 0.00% | 21,790 | 0% |
| 52005 Communications | 37,670 | 48,640 | 48,640 | 0.00% | 48,640 | 0% |
| 52010 Equipment Maintenance | 117,350 | 117,350 | 122,500 | 4.39% | 122,500 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 39,750 | 39,750 | 39,750 | 0.00% | 39,750 | 0% |
| 52020 Memberships | 1,900 | 1,900 | 1,900 | 0.00% | 1,900 | 0% |
| 52025 Office Expense | 7,650 | 7,650 | 7,650 | 0.00% | 7,650 | 0% |
| 52030 Professional Services | 501,400 | 555,154 | 572,977 | 3.21% | 600,196 | 5% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 564,677 | 214,677 | 47,882 | -77.70% | 48,882 | 2% |
| 52050 Small Tools & Supplies | 5,150 | 5,150 | | -100.00% | | |
| 52055 Travel & Training | 18,000 | 18,000 | 18,000 | 0.00% | 18,000 | 0% |
| 52060 Utilities | 17,430 | 17,430 | 17,430 | 0.00% | 17,430 | 0% |
| Total Services & Supplies | 1,332,767 | 1,047,491 | 898,519 | -14.22% | 926,738 | 3% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 53040 Sinking Fund Equipment | 40,000 | 50,000 | 50,000 | 0.00% | 50,000 | 0% |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | 40,000 | 50,000 | 50,000 | 0.00% | 50,000 | 0% |
| TOTAL BUDGET | 4,914,324 | 4,978,361 | 5,010,989 | 0.66% | 5,181,777 | 3% |

City of Brisbane
FY26 & FY27 Budget Variances
Department/Division: 4501 Fire

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|--|------------------|------------------|------------------------|
| Communications: Station alert monitoring & tech svcs | 26,120 | | 27,840 |
| Communications: Prior Year projects | (26,120) | | - |
| Equipment Maint: medical equipment repairs | 5,150 | | 5,150 |
| Prof. Svcs: Hep B & TB Testing, OSHA medical reviews | 800 | | 2,597 |
| Prof. Svcs: North County JPA | 5,823 | 25,079 | 526,656 |
| Prof. Svcs: North Zone Paramedic Coordinator | 12,000 | 2,140 | 44,943 |
| Special Dept Exp: prior year equipment purchases | (25,000) | | |
| Special Dept Exp: Fire Prevention, public education, outreach | 25,000 | | 26,282 |
| Special Dept Exp: vegetation management | 3,500 | 1,000 | 44,943 |
| Special Dept Exp: prior year projects | (170,295) | | - |
| Small Tools & supplies: move to office exp | (5,150) | | - |
| | <u>(148,172)</u> | <u>28,219</u> | |

Department Background

Department/Division: Public Works & Utilities

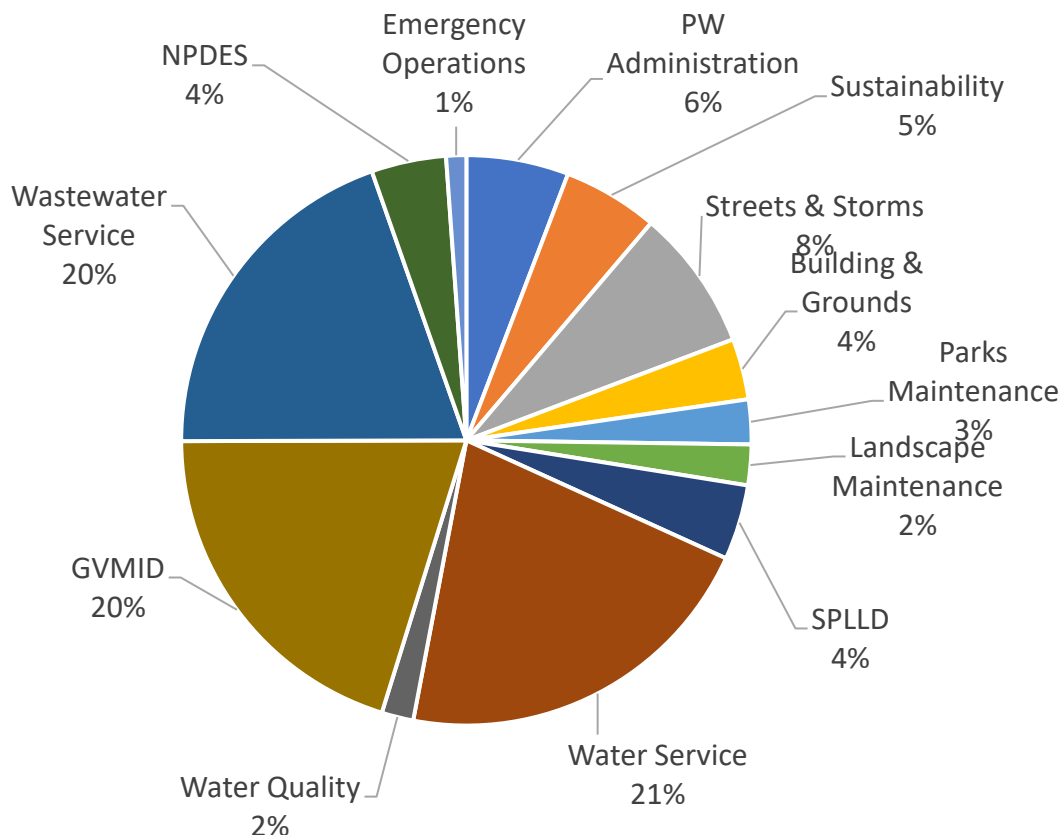
Mission Statement –

Mission Statement - To provide overall management of the Engineering and Operations & Maintenance Divisions, and the implementation of department objectives to sustain and enhance the quality of life within the City of Brisbane by providing safe, well-maintained public infrastructure and facilities.

Overall Budget **FY26** **\$14,525,641**
 FY27 **\$14,701,563**

Number of Positions 27 Full-time

Areas Covered Building and Grounds Maintenance, Landscape Maintenance, Sustainability, Emergency Operations Center, Water Service, Wastewater Service, Street & Storm Drain Maintenance, NPDES, GVMID



| General Fund Fund 100 Department/Division: 2112 Open Space | | | | | | |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
| SALARIES & BENEFITS | 321,413 | 318,857 | 322,147 | 1% | 524,545 | 63% |
| Total Salaries & Benefits | 321,413 | 318,857 | 322,147 | 1% | 524,545 | 63% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | | | | | |
| 52005 Communications | - | | | | | |
| 52010 Equipment Maintenance | | | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | | | | | |
| 52020 Memberships | 5,250 | 6,000 | 6,900 | 15% | 6,900 | 0% |
| 52025 Office Expense | 500 | 14,500 | 14,500 | 0% | 14,500 | 0% |
| 52030 Professional Services | 40,000 | 115,000 | 369,000 | 221% | 335,000 | -9% |
| 52035 Equipment Rental | - | | | | | |
| 52045 Special Department Expense | 154,500 | 63,000 | 64,000 | 2% | 63,000 | -2% |
| 52050 Small Tools & Supplies | - | | | | | |
| 52055 Travel & Training | 2,500 | 2,500 | 2,500 | 0% | 2,500 | 0% |
| 52060 Utilities | 6,500 | 6,500 | 6,500 | 0% | 6,500 | 0% |
| Total Services & Supplies | 209,250 | 207,500 | 463,400 | 123% | 428,400 | -8% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | - | | | | | |
| 55961 Transfers to Other Funds | - | | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | 530,663 | 526,357 | 785,547 | 49% | 952,945 | 21% |

General Fund

Fund 100

Department/Division: 6001 Public Works Administration

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 732,149 | 756,634 | 774,081 | 2% | 802,001 | 4% |
| Total Salaries & Benefits | 732,149 | 756,634 | 774,081 | 2% | 802,001 | 4% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 500 | 800 | 800 | 0% | 800 | 0% |
| 52005 Communications | 1,600 | 2,600 | 2,850 | 10% | 2,850 | 0% |
| 52010 Equipment Maintenance | 4,425 | 4,425 | 6,800 | 54% | 6,800 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | - | | | | | |
| 52020 Memberships | 940 | 1,000 | 1,280 | 28% | 1,280 | 0% |
| 52025 Office Expense | 6,900 | 6,900 | 6,900 | 0% | 6,900 | 0% |
| 52030 Professional Services | 5,000 | 5,400 | 1,800 | -67% | 1,800 | 0% |
| 52035 Equipment Rental | 3,500 | 3,500 | 3,500 | 0% | 3,500 | 0% |
| 52045 Special Department Expense | 2,900 | 12,400 | 39,000 | 215% | 30,430 | -22% |
| 52050 Small Tools & Supplies | | | | | | |
| 52055 Travel & Training | 3,850 | 5,850 | 5,850 | 0% | 5,850 | 0% |
| 52060 Utilities | | | | | | |
| Total Services & Supplies | 29,615 | 42,875 | 68,780 | 60% | 60,210 | -12% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | - | | | | | |
| 55961 Transfers to Other Funds | - | | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | 761,764 | 799,509 | 842,861 | 5% | 862,211 | 2% |

| General Fund Fund 100 Department/Division: 6005 Streets & Storms | | | | | | |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
| SALARIES & BENEFITS | 533,095 | 645,130 | 653,998 | 1% | 689,445 | 5% |
| Total Salaries & Benefits | 533,095 | 645,130 | 653,998 | 1% | 689,445 | 5% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 800 | 800 | 850 | 6% | 850 | 0% |
| 52005 Communications | 1,650 | 1,650 | 2,050 | 24% | 2,050 | 0% |
| 52010 Equipment Maintenance | 7,100 | 7,100 | 7,500 | 6% | 7,500 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 104,900 | 115,200 | 127,800 | 11% | 127,800 | 0% |
| 52020 Memberships | 620 | 620 | 620 | 0% | 620 | 0% |
| 52025 Office Expense | 1,280 | 1,280 | 1,280 | 0% | 1,280 | 0% |
| 52030 Professional Services | 160,200 | 154,200 | 116,200 | -25% | 113,200 | -3% |
| 52035 Equipment Rental | 1,200 | 1,200 | 1,200 | 0% | 1,200 | 0% |
| 52045 Special Department Expense | 222,400 | 222,400 | 153,400 | -31% | 128,400 | -16% |
| 52050 Small Tools & Supplies | 300 | 300 | 300 | 0% | 300 | 0% |
| 52055 Travel & Training | 1,200 | 1,200 | 1,200 | 0% | 1,200 | 0% |
| 52060 Utilities | | 80,000 | 100,000 | 25% | 100,000 | 0% |
| Total Services & Supplies | 501,650 | 585,950 | 512,400 | -13% | 484,400 | -5% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | - | | | | | |
| 55961 Transfers to Other Funds | - | | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | 1,034,745 | 1,231,080 | 1,166,398 | -5% | 1,173,845 | 1% |

General Fund

Fund 100

Department/Division: 6010 Building & Grounds

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 226,570 | 294,150 | 297,171 | 1% | 311,370 | 5% |
| Total Salaries & Benefits | 226,570 | 294,150 | 297,171 | 1% | 311,370 | 5% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 1,800 | 1,800 | 1,850 | 3% | 1,850 | 0% |
| 52005 Communications | 2,750 | 2,750 | 3,450 | 25% | 3,450 | 0% |
| 52010 Equipment Maintenance | 10,500 | 10,500 | 5,700 | -46% | 5,700 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 57,900 | 56,800 | 46,800 | -18% | 46,800 | 0% |
| 52020 Memberships | - | - | - | - | - | - |
| 52025 Office Expense | 200 | 200 | 200 | 0% | 200 | 0% |
| 52030 Professional Services | 84,400 | 76,800 | 109,550 | 43% | 89,550 | -18% |
| 52035 Equipment Rental | - | - | - | - | - | - |
| 52045 Special Department Expense | 15,000 | - | 35,000 | - | - | -100% |
| 52050 Small Tools & Supplies | 2,100 | 2,100 | 2,100 | 0% | 2,100 | 0% |
| 52055 Travel & Training | - | - | - | - | - | - |
| 52060 Utilities | - | - | - | - | - | - |
| Total Services & Supplies | 174,650 | 150,950 | 204,650 | 36% | 149,650 | -27% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | - | - | - | - |
| 53030 Equipment | - | - | - | - | - | - |
| 54010 Administrative Charges | - | - | - | - | - | - |
| 54025 Indirect Costs | - | - | - | - | - | - |
| 55961 Transfers to Other Funds | - | - | - | - | - | - |
| Total Other | - | - | - | - | - | - |
| TOTAL BUDGET | 401,220 | 445,100 | 501,821 | 13% | 461,020 | -8% |

General Fund

Fund 100

Department/Division: 6015 Parks Maintenance

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 198,975 | 182,235 | 182,235 | 0% | 182,235 | 0% |
| Total Salaries & Benefits | 198,975 | 182,235 | 182,235 | 0% | 182,235 | 0% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 1,450 | 1,450 | 1,650 | 14% | 1,650 | 0% |
| 52005 Communications | 1,500 | 1,500 | 2,200 | 47% | 2,200 | 0% |
| 52010 Equipment Maintenance | 4,300 | 4,300 | 8,500 | 98% | 8,500 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 27,660 | 24,160 | 27,660 | 14% | 27,660 | 0% |
| 52020 Memberships | 200 | 200 | 200 | 0% | 200 | 0% |
| 52025 Office Expense | - | | | | | |
| 52030 Professional Services | 9,900 | 10,900 | 11,650 | 7% | 11,650 | 0% |
| 52035 Equipment Rental | 3,499 | 7,000 | 7,000 | 0% | 7,000 | 0% |
| 52045 Special Department Expense | 18,000 | 41,000 | 124,000 | 202% | - | -100% |
| 52050 Small Tools & Supplies | 3,040 | 3,248 | 3,040 | -6% | 3,040 | 0% |
| 52055 Travel & Training | 208 | | 208 | | 208 | 0% |
| 52060 Utilities | - | | | | | |
| Total Services & Supplies | 69,757 | 93,758 | 186,108 | 98% | 62,108 | -67% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | - | | | | | |
| 55961 Transfers to Other Funds | - | | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | 268,732 | 275,993 | 368,343 | 33% | 244,343 | -34% |

General Fund

Fund 100

Department/Division: 6020 Landscape Maintenance

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 50,008 | 95,459 | 93,351 | -2% | 98,334 | 5% |
| Total Salaries & Benefits | 50,008 | 95,459 | 93,351 | -2% | 98,334 | 5% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 350 | 350 | 350 | 0% | 350 | 0% |
| 52005 Communications | 250 | 250 | 350 | 40% | 350 | 0% |
| 52010 Equipment Maintenance | 3,100 | 3,100 | 2,700 | -13% | 2,700 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 10,400 | 10,400 | 10,400 | 0% | 10,400 | 0% |
| 52020 Memberships | 300 | 300 | 300 | 0% | 300 | 0% |
| 52025 Office Expense | | | | | | |
| 52030 Professional Services | 144,400 | 144,400 | 164,400 | 14% | 164,400 | 0% |
| 52035 Equipment Rental | 1,000 | 1,000 | 1,000 | 0% | 1,000 | 0% |
| 52045 Special Department Expense | - | - | - | | - | |
| 52050 Small Tools & Supplies | 1,000 | 1,000 | 1,000 | 0% | 1,000 | 0% |
| 52055 Travel & Training | 250 | 250 | 250 | 0% | 250 | 0% |
| 52060 Utilities | | 40,000 | 60,000 | 50% | 60,000 | 0% |
| Total Services & Supplies | 161,050 | 201,050 | 240,750 | 20% | 240,750 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | - | | | | | |
| 55961 Transfers to Other Funds | - | | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | 211,058 | 296,509 | 334,101 | 13% | 339,084 | 1% |

Sierra Point Light & Landscape District Fund

Fund 210

Department/Division: 6035 Sierra Point Light & Landscape District

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 116,230 | 122,223 | 124,057 | 2% | 128,183 | 3% |
| Total Salaries & Benefits | 116,230 | 122,223 | 124,057 | 2% | 128,183 | 3% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 330 | 330 | 380 | 15% | 380 | 0% |
| 52005 Communications | 300 | 300 | 400 | 33% | 400 | 0% |
| 52010 Equipment Maintenance | 1,500 | 1,500 | 1,675 | 12% | 1,675 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 76,000 | 76,000 | 76,000 | 0% | 76,000 | 0% |
| 52020 Memberships | 200 | 200 | - | -100% | - | |
| 52025 Office Expense | 251 | 251 | 251 | 0% | 251 | 0% |
| 52030 Professional Services | 138,000 | 128,000 | 141,200 | 10% | 131,400 | -7% |
| 52035 Equipment Rental | - | | | | | |
| 52045 Special Department Expense | 80,269 | 90,269 | - | -100% | - | |
| 52050 Small Tools & Supplies | 200 | 200 | 200 | 0% | 200 | 0% |
| 52055 Travel & Training | 100 | 100 | - | -100% | - | |
| 52060 Utilities | 80,000 | 80,000 | 100,000 | 25% | 100,000 | 0% |
| Total Services & Supplies | 377,150 | 377,150 | 320,106 | -15% | 310,306 | -3% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | 174,547 | 174,547 | 174,547 | 0% | 174,547 | 0% |
| 55961 Transfers to Other Funds | - | | | | | |
| Total Other | 174,547 | 174,547 | 174,547 | 0% | 174,547 | 0% |
| TOTAL BUDGET | 667,927 | 673,920 | 618,710 | -8% | 613,036 | -1% |

Utilities Fund

Fund 540

Department/Division: 6110 Water

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 876,484 | 729,496 | 876,178 | 20% | 920,250 | 5% |
| Total Salaries & Benefits | 876,484 | 729,496 | 876,178 | 20% | 920,250 | 5% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 2,550 | 2,550 | 2,600 | 2% | 2,600 | 0% |
| 52005 Communications | 4,450 | 4,450 | 5,400 | 21% | 5,400 | 0% |
| 52010 Equipment Maintenance | 11,400 | 24,100 | 13,900 | -42% | 13,900 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 63,563 | 63,563 | 65,663 | 3% | 65,663 | 0% |
| 52020 Memberships | 53,443 | 53,195 | 50,235 | -6% | 50,235 | 0% |
| 52025 Office Expense | 20,704 | 20,704 | 20,704 | 0% | 20,704 | 0% |
| 52030 Professional Services | 210,620 | 167,710 | 97,000 | -42% | 97,000 | 0% |
| 52035 Equipment Rental | - | | | | | |
| 52045 Special Department Expense | 71,500 | 145,000 | 50,000 | -66% | 50,000 | 0% |
| 52050 Small Tools & Supplies | 7,387 | 7,387 | 7,387 | 0% | 7,387 | 0% |
| 52055 Travel & Training | 3,241 | 7,141 | 6,241 | -13% | 6,241 | 0% |
| 52060 Utilities | 22,000 | 22,000 | 22,000 | 0% | 22,000 | 0% |
| 52065 Water Purchases | 917,000 | 1,095,000 | 1,305,000 | 19% | 1,375,457 | 5% |
| Total Services & Supplies | 1,387,858 | 1,612,800 | 1,646,130 | 2% | 1,716,587 | 4% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | 0% | | |
| 53030 Equipment | - | | | 0% | | |
| 54010 Administrative Charges | - | | | 0% | | |
| 54025 Indirect Costs | 556,871 | 556,871 | 556,871 | 0% | 556,871 | 0% |
| 55961 Transfers to Other Funds | 20,096 | | | -100% | | |
| Total Other | 576,967 | 556,871 | 556,871 | 0% | 556,871 | 0% |
| TOTAL BUDGET | 2,841,309 | 2,899,167 | 3,079,179 | 6% | 3,193,708 | 4% |

Utilities Fund

Fund 540

Department/Division: 6115 Water Quality Monitoring

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 55,972 | 33,310 | 72,005 | 116% | 75,993 | 6% |
| Total Salaries & Benefits | 55,972 | 33,310 | 72,005 | 116% | 75,993 | 6% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | | | | | |
| 52005 Communications | - | | | | | |
| 52010 Equipment Maintenance | - | | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | | | | | |
| 52020 Memberships | - | | | | | |
| 52025 Office Expense | - | | | | | |
| 52030 Professional Services | 60,000 | 257,000 | 190,000 | -26% | 190,000 | 0% |
| 52035 Equipment Rental | - | | | | | |
| 52045 Special Department Expense | - | | | | | |
| 52050 Small Tools & Supplies | - | | | | | |
| 52055 Travel & Training | - | | | | | |
| 52060 Utilities | - | | | | | |
| 52065 Water Purchases | - | | | | | |
| Total Services & Supplies | 60,000 | 257,000 | 190,000 | -26% | 190,000 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | - | | | | | |
| 55961 Transfers to Other Funds | - | | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | 115,972 | 290,310 | 262,005 | -10% | 265,993 | 2% |

Utilities Fund

Fund 540

Department/Division: 6120 GVMID

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 675,383 | 727,725 | 848,490 | 17% | 889,750 | 5% |
| Total Salaries & Benefits | 675,383 | 727,725 | 848,490 | 17% | 889,750 | 5% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 2,550 | 2,550 | 2,600 | 2% | 2,600 | 0% |
| 52005 Communications | 3,450 | 3,450 | 4,350 | 26% | 4,350 | 0% |
| 52010 Equipment Maintenance | 12,000 | 12,000 | 16,100 | 34% | 16,100 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 62,382 | 57,382 | 41,673 | -27% | 41,673 | 0% |
| 52020 Memberships | 36,577 | 37,577 | 41,120 | 9% | 41,120 | 0% |
| 52025 Office Expense | 23,929 | 23,929 | 23,929 | 0% | 23,929 | 0% |
| 52030 Professional Services | 141,138 | 167,138 | 126,970 | -24% | 126,970 | 0% |
| 52035 Equipment Rental | - | | | | | |
| 52045 Special Department Expense | 60,000 | 85,000 | 207,200 | 144% | 20,000 | -90% |
| 52050 Small Tools & Supplies | 2,809 | 2,809 | 2,809 | 0% | 2,809 | 0% |
| 52055 Travel & Training | 3,341 | 7,241 | 6,241 | -14% | 6,241 | 0% |
| 52060 Utilities | 65,000 | 65,000 | 65,000 | 0% | 65,000 | 0% |
| 52065 Water Purchases | 157,000 | 157,000 | 65,000 | -59% | 67,000 | 3% |
| 52070 Sewage Treatment | 807,000 | 900,950 | 981,900 | 9% | 1,048,000 | 7% |
| Total Services & Supplies | 1,377,176 | 1,522,026 | 1,584,892 | 4% | 1,465,792 | -8% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | 32,000 | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | 495,541 | 495,541 | 495,541 | 0% | 495,541 | 0% |
| 55961 Transfers to Other Funds | 20,096 | | | | | |
| Total Other | 515,637 | 495,541 | 495,541 | 0% | 495,541 | 0% |
| TOTAL BUDGET | 2,600,196 | 2,745,292 | 2,928,923 | 7% | 2,851,083 | 0% |

Utilities Fund

Fund 540

Department/Division: 6130 Sewer

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 521,071 | 605,928 | 685,489 | 13% | 717,462 | 5% |
| Total Salaries & Benefits | 521,071 | 605,928 | 685,489 | 13% | 717,462 | 5% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 3,250 | 3,250 | 3,300 | 2% | 3,300 | 0% |
| 52005 Communications | 3,600 | 3,600 | 4,850 | 35% | 4,850 | 0% |
| 52010 Equipment Maintenance | 11,400 | 24,100 | 17,700 | -27% | 17,700 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 18,360 | 18,360 | 18,360 | 0% | 18,360 | 0% |
| 52020 Memberships | 7,914 | 9,290 | 15,477 | 67% | 15,477 | 0% |
| 52025 Office Expense | 17,687 | 17,687 | 17,687 | 0% | 17,687 | 0% |
| 52030 Professional Services | 56,666 | 21,166 | 51,096 | 141% | 16,096 | -68% |
| 52035 Equipment Rental | - | | | | | |
| 52045 Special Department Expense | 62,000 | 50,000 | 20,000 | -60% | 20,000 | 0% |
| 52050 Small Tools & Supplies | 5,410 | 5,410 | 5,410 | 0% | 5,410 | 0% |
| 52055 Travel & Training | 1,664 | 2,964 | 2,964 | 0% | 2,964 | 0% |
| 52060 Utilities | 25,600 | 25,600 | 25,600 | 0% | 25,600 | 0% |
| 52065 Water Purchases | - | | | | | |
| 52070 Sewage Treatment | 1,562,028 | 1,600,000 | 1,473,000 | -8% | 1,573,000 | 7% |
| Total Services & Supplies | 1,775,579 | 1,781,427 | 1,655,444 | -7% | 1,720,444 | 4% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | 48,000 | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | 515,411 | 515,411 | 515,411 | 0% | 515,411 | 0% |
| 55961 Transfers to Other Funds | 20,096 | | | | | |
| Total Other | 583,507 | 515,411 | 515,411 | 0% | 515,411 | 0% |
| TOTAL BUDGET | 2,880,157 | 2,902,766 | 2,856,344 | -2% | 2,953,317 | 0% |

NPDES Fund

Fund 220

Department/Division: 6140 NPDES

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 346,980 | 363,386 | 369,823 | 2% | 386,545 | 5% |
| Total Salaries & Benefits | 346,980 | 363,386 | 369,823 | 2% | 386,545 | 5% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 1,850 | 1,850 | 1,900 | 3% | 1,900 | 0% |
| 52005 Communications | 1,550 | 1,550 | 2,400 | 55% | 2,400 | 0% |
| 52010 Equipment Maintenance | 10,100 | 10,100 | 16,300 | 61% | 6,300 | -61% |
| 52015 Maint. Structures/Improvement.Grounds | 18,000 | 18,000 | 18,000 | 0% | 18,000 | 0% |
| 52020 Memberships | 15,700 | 20,000 | 20,000 | 0% | 20,000 | 0% |
| 52025 Office Expense | - | - | - | | - | |
| 52030 Professional Services | 45,001 | 45,001 | 48,000 | 7% | 48,000 | 0% |
| 52035 Equipment Rental | - | - | - | | - | |
| 52045 Special Department Expense | 6,000 | 2,000 | 2,000 | 0% | 2,000 | 0% |
| 52050 Small Tools & Supplies | - | - | - | | - | |
| 52055 Travel & Training | 1,400 | - | 1,400 | | 1,400 | 0% |
| 52060 Utilities | - | | | | | |
| 52065 Water Purchases | - | | | | | |
| 52070 Sewage Treatment | - | | | | | |
| Total Services & Supplies | 99,601 | 98,501 | 110,000 | 12% | 100,000 | -9% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | 135,796 | 135,796 | 135,796 | 0% | 135,796 | 0% |
| 55961 Transfers to Other Funds | - | | | | | |
| Total Other | 135,796 | 135,796 | 135,796 | 0% | 135,796 | 0% |
| TOTAL BUDGET | 582,377 | 597,683 | 615,619 | 3% | 622,341 | 0% |

| General Fund Fund 100 Department/Division: 6300 Emergency Operations Center | | | | | | |
|--|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
| SALARIES & BENEFITS | 92,007 | 95,119 | 96,190 | 1% | 99,037 | 3% |
| Total Salaries & Benefits | 92,007 | 95,119 | 96,190 | 1% | 99,037 | 3% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 150 | 150 | 150 | 0% | 150 | 0% |
| 52005 Communications | 7,750 | 7,750 | 12,400 | 60% | 12,400 | 0% |
| 52010 Equipment Maintenance | 5,850 | 5,850 | 5,500 | -6% | 5,500 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | - | | | | | |
| 52020 Memberships | - | | | | | |
| 52025 Office Expense | 750 | 750 | 750 | 0% | 750 | 0% |
| 52030 Professional Services | - | | | | | |
| 52035 Equipment Rental | - | | | | | |
| 52045 Special Department Expense | 50,000 | 50,000 | 50,000 | 0% | 50,000 | 0% |
| 52050 Small Tools & Supplies | - | | | | | |
| 52055 Travel & Training | 800 | 800 | 800 | 0% | 800 | 0% |
| 52060 Utilities | - | | | | | |
| 52065 Water Purchases | - | | | | | |
| 52070 Sewage Treatment | - | | | | | |
| Total Services & Supplies | 65,300 | 65,300 | 69,600 | 7% | 69,600 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | - | | | | | |
| 55961 Transfers to Other Funds | - | | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | 157,307 | 160,419 | 165,790 | 3% | 168,637 | 0% |

City of Brisbane
FY26 & FY27 Budget Variances
Department/Division: Public Works

| Request Description | FY26 variance | FY27 variance | Division | Purpose |
|--|---------------|---------------|---------------------|---|
| Urban Forestry Plan | \$ (6,000) | | Open Space | |
| Public Outdoor Lighting Assessment | | \$ (34,000) | Open Space | rolled over |
| City Tree Management | \$ 170,000 | | Open Space | 3 yr project |
| Implement Dark Sky Ord on City lighting | \$ 50,000 | | Open Space | |
| Implement Invasive Species Regulation on City facilities | \$ 40,000 | | Open Space | 15 years |
| SB 1383 required compost/mulch procurement | | \$ 9,000 | Open Space | |
| Equip Maint: gas & oil for vehicles | \$ 2,175 | | Public Works Admin | New ongoing costs |
| ARC GIS License | \$ 4,500 | \$ 5,800 | Public Works Admin | New ongoing costs |
| NearMap Hi-Res Current Aerial Imagery | \$ 7,000 | \$ 630 | Public Works Admin | subscription for GIS Integration |
| GNSS Receiver | \$ 15,000 | \$ (15,000) | Public Works Admin | For data location accuracy to comply with upcoming state regs |
| Annual weed abatement | \$ 50,000 | \$ 50,000 | Streets & Storms | |
| Storm Drain repairs and repair materials | \$ 9,600 | | Streets & Storms | |
| Street Repairs and Materials | \$ (47,000) | | Streets & Storms | One time projects completed in FY25 |
| Mutt mitts, trash bag supplies | \$ (51,000) | | Streets & Storms | Professional Svc 52030 moved to Maintenance 52015 |
| Sidewalk repairs | \$ 10,000 | | Streets & Storms | 2-yr project start in FY26 |
| Striping Mods AB413 | \$ (60,000) | | Streets & Storms | One time projects completed in FY25 |
| Fire Safety Planning | \$ (50,000) | | Streets & Storms | one time project |
| SF/San Bruno concrete bulbout | \$ 25,000 | | Streets & Storms | |
| Annual Yard Waste Cleanup | \$ 16,000 | | Streets & Storms | Moved from City Manager's budget |
| Corp Yard pump wash rack | \$ (10,000) | | Buildings & Grounds | Maintenance 52015 moved to Professional Svc 52030 |
| Repair concrete/stucco stair caps at MRC | \$ 20,000 | \$ (20,000) | Buildings & Grounds | not spent from FY24 |
| Paint yard trailers | \$ 15,000 | \$ (15,000) | Buildings & Grounds | |
| City Hall/Rain Garden Landscape Improvements | \$ 20,000 | \$ (20,000) | Buildings & Grounds | |
| Equip Maint: gas & oil for vehicles | \$ 4,200 | | Park Maintenance | New ongoing costs |
| Dog Park Maintenance | \$ (4,500) | | Park Maintenance | Projects completed reduced to regular rates |

| Request Description | FY26 variance | FY27 variance | Division | Purpose |
|--|---------------|---------------|--------------------------|--|
| Community Park - Bathroom Renovation | \$ (18,000) | \$ 18,000 | Park Maintenance | P/Y one time costs |
| Community Park - Play Structure Repairs | \$ (15,000) | \$ 15,000 | Park Maintenance | P/Y one time costs |
| MB & Lipman Tennis Court, strip and recoat surface | \$ 124,000 | \$ (124,000) | Park Maintenance | One time costs |
| Contract landscape and irrigation maint | \$ 20,000 | | Landscape Maintenance | Increase for Annex, Quarry Road Park |
| Utilities - Water Charges | \$ 20,000 | | Landscape Maintenance | Captured historical costs (some may be vendor increases) |
| Staffing: Engineering Technician | \$ 159,440 | \$ 12,220 | Water / GVMID / Sewer | |
| Equip Maint: gas & oil for vehicles | \$ (10,200) | | Water | moved to other division |
| Fire Hydrant Painting - 5yr Program | \$ 2,100 | | Water | |
| Misc Memberships | \$ (2,960) | | | change in rates |
| Profesional Svcs: Previous year projects | \$ (102,000) | | Water | Guadalupe Tank Roof; Replace fall RW on waterturnout at San Bruno; Replace water vault lid at new compliance program |
| CCCP Site Hazard Assessment Program | \$ 25,000 | | Water | |
| Special Dept Exp: Previous year projects | \$ (95,000) | | Water | Margaret Tank Roof Safety Rail Replacement; SWRCB Cross Connection Control Policy Plan |
| Utilities - Water Purchases | \$ 210,000 | | Water | Captured historical costs (some may be vendor increases) |
| Maintenance Mgmt & Emergency Response Plan | \$ (67,000) | | Water Quality Monitoring | Genesis Bldg project |
| Gas & oil for PW Vehicles | \$ 4,100 | | GVMID | Captured historical costs (some may be vendor increases) |
| Maint Exp: Previous year projects | \$ (18,000) | | GVMID | Guadalupe Tank Cupola Replacement |
| Misc Memberships | \$ 3,542 | | GVMID | change in rates |
| Prof Svcs: Previous year projects | \$ (63,000) | | GVMID | Streetlight Repair; 1/2 VDLS Pump/Motor Replacement |
| Cathodic Protection - Water Tank | \$ 1,000 | | GVMID | |
| CCCP Site Hazard Assessment Program | \$ 11,000 | | GVMID | new compliance program |
| Sidewalk Repairs | \$ 5,000 | | GVMID | |
| Special Dept Exp: Previous year projects | \$ (65,000) | | GVMID | SWRCB Cross Connection Control Policy Plan; All Weather Road Access No Hill Sanitary Sewer junction |
| Zone 3 Automatic Flushing Unit | \$ 48,000 | | GVMID | New projects |
| VDLS Flow Totalizer Upgrade | \$ 7,000 | | GVMID | New projects |
| VDLS Discharge Valve Assembly Upgrade | \$ 12,000 | | GVMID | New projects |

| Request Description | FY26 variance | FY27 variance | Division | Purpose |
|--|-------------------|--------------------|----------|--|
| Emergency Backup Generator Replacement (Golden Aster PS) | \$ 120,000 | | GVMID | New projects |
| Utilities - Water Purchases | \$ (92,000) | \$ 2,000 | GVMID | Captured historical costs (some may be vendor increases) |
| Utilities - Sewer Treatment | \$ 80,950 | \$ 66,100 | GVMID | Captured historical costs (some may be vendor increases) |
| Gas & oil for PW Vehicles | \$ (6,400) | | Sewer | Captured historical costs (some may be vendor increases) |
| Misc Memberships | \$ 6,187 | | Sewer | change in rates; SMC Landfill Gas Monitoring Cat 2 Permit; SMC Site HazMat (CUPA) inspection |
| Prof Svcs: Maintenance and monitoring | \$ (5,070) | | Sewer | Sewer Lift Station Genset Maintenance ; Sierra Point Lift Station Methane Monitoring |
| Prof Svcs: Smoke Test | \$ 35,000 | | Sewer | Smoke Test Field Survey Investigation |
| Prof Svcs: VDLS related projects | \$ 25,200 | | Sewer | VDLS Flow Totalizer Upgrade; VDLS Discharge Valve Assembly Upgrade |
| Special Dept Exp: Previous year projects | \$ (30,000) | | GVMID | 1/2 VDLS Pump/Motor Replacement |
| Utilities - Sewer Treatment | \$ (127,000) | | Sewer | Captured historical costs (some may be vendor increases) |
| | <u>\$ 432,864</u> | <u>\$ (49,250)</u> | | |

Department Background

Department/Division: Marina

Mission Statement –

The mission of the Marina is to professionally operate a well-maintained, clean and secure facility with prompt, courteous customer service for boaters and the general public. department objectives to sustain and enhance the quality of life within the City of Brisbane by providing safe, well-maintained public infrastructure and facilities.

| | | |
|----------------------------|-----------------------------|--------------------|
| Overall Budget | FY26 | \$2,200,246 |
| | FY27 | \$1,985,237 |
| Number of Positions | Full time - 4 | |
| Areas Covered | Marina Maintenance, Billing | |

Marina Fund

Fund 550

Department/Division: 7009 Marina

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 761,736 | 834,590 | 835,297 | 0% | 873,513 | 5% |
| Total Salaries & Benefits | 761,736 | 834,590 | 835,297 | 0% | 873,513 | 5% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 2,230 | 2,230 | 2,530 | 13% | 2,530 | 0% |
| 52005 Communications | 28,132 | 28,132 | 28,200 | 0% | 28,200 | 0% |
| 52010 Equipment Maintenance | 76,712 | 28,175 | 28,350 | 0% | 28,425 | 0% |
| 52015 Maint. Structures/Improvement.Grounds | 72,886 | 73,860 | 130,100 | 77% | 84,200 | -35% |
| 52020 Memberships | 1,100 | 1,100 | 1,500 | 36% | 1,500 | 0% |
| 52025 Office Expense | 43,764 | 43,764 | 44,600 | 2% | 44,600 | 0% |
| 52030 Professional Services | 67,738 | 82,060 | 272,800 | 282% | 65,300 | -76% |
| 52035 Equipment Rental | 2,185 | 2,185 | 2,200 | 1% | 2,200 | 0% |
| 52045 Special Department Expense | 180,710 | 180,540 | 180,550 | 0% | 180,550 | 0% |
| 52050 Small Tools & Supplies | 3,000 | 3,500 | 3,600 | 3% | 3,700 | 3% |
| 52055 Travel & Training | 3,750 | 3,750 | 3,750 | 0% | 3,750 | 0% |
| 52060 Utilities | 135,252 | 269,000 | 269,000 | 0% | 269,000 | 0% |
| 52065 Water Purchases | - | | | | | |
| 52070 Sewage Treatment | - | | | | | |
| Total Services & Supplies | 617,459 | 718,296 | 967,180 | 35% | 713,955 | -26% |
| OTHER | | | | | | |
| 53010 Improvements | - | | | | | |
| 53030 Equipment | - | | | | | |
| 54010 Administrative Charges | - | | | | | |
| 54025 Indirect Costs | 380,769 | | 380,769 | 100% | 380,769 | 0% |
| 55961 Transfers to Other Funds | 196,158 | | 17,000 | 9% | 17,000 | 0% |
| Total Other | 576,927 | - | 397,769 | | 397,769 | 0% |
| TOTAL BUDGET | 1,956,122 | 1,552,886 | 2,200,246 | 42% | 1,985,237 | -10% |

City of Brisbane

FY26 & FY27 Budget Variances

Department/Division: 7009 - Marina

| Request Description | FY26 variance | FY27 variance |
|--|-------------------|---------------------|
| Maintenance - Structures, Improvements & Grounds | | |
| Building repairs and maintenance, painting supplies | \$ 38,000 | \$ (38,000) |
| Bulletin boards at dock gates | \$ 2,000 | \$ (2,000) |
| Tool storage | \$ 600 | \$ (600) |
| New Dumpsters and concrete pads along promenade | \$ 15,500 | \$ (15,500) |
| Professional Services | | |
| Bathymetric Survey | \$ (11,000) | |
| Dredging pre design & permitting | \$ 202,500 | \$ (202,500) |
| | <u>\$ 247,600</u> | <u>\$ (258,600)</u> |

Department Background

Department/Division: 7100 Library

Mission Statement –

San Mateo County Libraries strengthen our communities by creating an inclusive sense of place and environment for learning.

| | | |
|----------------------------|---|------------------|
| Overall Budget | FY26 | \$107,200 |
| | FY27 | \$107,200 |
| Number of Positions | none | |
| Areas Covered | Maintenance of the Library, allows for additional events held at the Library. | |

General Fund

Fund 100

Department/Division: 7100 Library

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 0% | | | | | 0% |
| Total Salaries & Benefits | - | - | - | | - | |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | | | | | | |
| 52005 Communications | | | | | | |
| 52010 Equipment Maintenance | | | | | | |
| 52015 Maint. Structures/Improvement.Grounds | 10,900 | 9,000 | 9,000 | 0% | 9,000 | 0% |
| 52020 Memberships | | | | | | |
| 52025 Office Expense | | | | | | |
| 52030 Professional Services | 29,200 | 64,300 | 67,700 | 5% | 67,700 | 0% |
| 52035 Equipment Rental | | | | | | |
| 52045 Special Department Expense | | | | | | |
| 52050 Small Tools & Supplies | | | | | | |
| 52055 Travel & Training | | | | | | |
| 52060 Utilities | 4,500 | 28,000 | 30,500 | 9% | 30,500 | 0% |
| 52300 Contributions | 26,000 | | | | | |
| Total Services & Supplies | 70,600 | 101,300 | 107,200 | 6% | 107,200 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | | | | | | |
| 53030 Equipment | | | | | | |
| 54010 Administrative Charges | | | | | | |
| 54025 Indirect Costs | | | | | | |
| 55961 Transfers to Other Funds | | | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$ 70,600 | \$ 101,300 | \$ 107,200 | 6% | \$ 107,200 | 0% |

City of Brisbane
FY26 & FY27 Budget Variances
Department/Division: 7100 Library

| Request Description | FY26 variance | FY27 variance |
|--|---------------|---------------|
| <u>Professional Services:</u> | | |
| Inverter Service | 2,650 | |
| Photovoltaic Panel Cleaning | 750 | |
| <u>Utilities:</u> | | |
| Update electricity, water, gas & sewer | 2,500 | |
| | 5,900 | - |

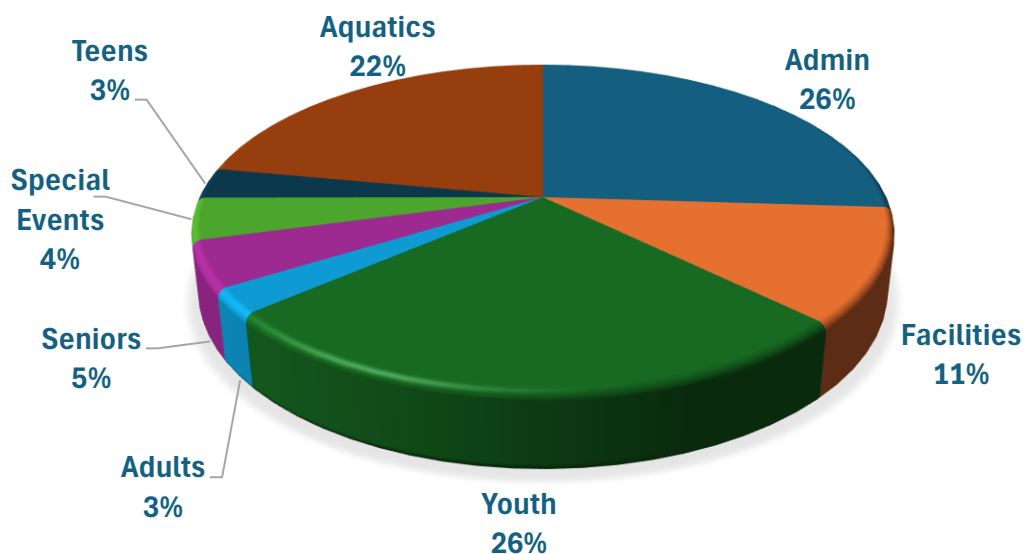
Department Background

Department/Division: Park & Recreation

Mission Statement –

The mission of Parks & Recreation in Brisbane is to engage and inspire a healthier community by providing fun, inclusive, innovative and safe parks, facilities and programs.

| | | |
|---------------------|---|--------------------|
| Overall Budget | FY26 | \$3,636,809 |
| | FY27 | \$3,768,017 |
| Number of Positions | 7 Full-time | |
| | 70 Part-time (14.9 FTE) | |
| Areas Covered | Administration, Facilities, Youth, Teens, Adults, Special Events, Seniors, Aquatics | |



General Fund

Fund 100

Department/Division: 2111 Co-Sponsorships

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|--------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | - | - | | | | |
| Total Salaries & Benefits | - | - | - | | - | |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | - | - | 70 Part-time (14.! | | | |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | - | - | | | | |
| 52025 Office Expense | - | - | | | | |
| 52030 Professional Services | 17,571 | 17,571 | 17,571 | 0% | 17,571 | 0% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 8,323 | 9,323 | 11,723 | 26% | 11,723 | 0% |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | - | - | | | | |
| 52060 Utilities | - | - | | | | |
| 52900 Contributions | - | - | | | | |
| Total Services & Supplies | 25,894 | 26,894 | 29,294 | 9% | 29,294 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$ 25,894 | \$ 26,894 | \$ 29,294 | 9% | \$ 29,294 | 0% |

| General Fund | | | | | | |
|--|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| Fund 100 | | | | | | |
| Department/Division: 7001 Park & Recreation Administration | | | | | | |
| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
| SALARIES & BENEFITS | 722,325 | 833,357 | 882,490 | 6% | 910,622 | 3% |
| Total Salaries & Benefits | 722,325 | 833,357 | 882,490 | 6% | 910,622 | 3% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | - | - | 70 Part-time (14 | | | |
| 52010 Equipment Maintenance | 104 | 104 | | -100% | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | 1,732 | 1,940 | 2,282 | 18% | 2,282 | 0% |
| 52025 Office Expense | 3,488 | 4,488 | 4,592 | 2% | 4,592 | 0% |
| 52030 Professional Services | 21,646 | 21,646 | 23,000 | 6% | 25,000 | 9% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 3,417 | 4,283 | 5,700 | 33% | 5,700 | 0% |
| 52050 Small Tools & Supplies | 204 | 204 | 250 | 23% | 204 | -18% |
| 52055 Travel & Training | 18,002 | 18,002 | 26,890 | 49% | 26,890 | 0% |
| 52060 Utilities | - | - | | | | |
| Total Services & Supplies | 48,593 | 50,667 | 62,714 | 24% | 64,668 | 3% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$ 770,918 | \$ 884,024 | \$ 945,204 | 7% | \$ 975,290 | 3% |

General Fund

Fund 100

Department/Division: 7002 Recreation Facilities

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 200,744 | 188,814 | 146,672 | -22% | 152,932 | 4% |
| Total Salaries & Benefits | 200,744 | 188,814 | 146,672 | -22% | 152,932 | 4% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 312 | 312 | 315 | 1% | 315 | 0% |
| 52005 Communications | 2,032 | 2,032 | 70 Part-time (14 | | 1,616 | |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | 21,008 | 21,008 | 22,327 | 6% | 22,327 | 0% |
| 52020 Memberships | - | - | | | | |
| 52025 Office Expense | 260 | 260 | 260 | 0% | 260 | 0% |
| 52030 Professional Services | 89,702 | 97,702 | 98,500 | 1% | 98,500 | 0% |
| 52035 Equipment Rental | 7,178 | 7,178 | 7,178 | 0% | 7,178 | 0% |
| 52045 Special Department Expense | 20,540 | 10,540 | 48,140 | 357% | 48,140 | 0% |
| 52050 Small Tools & Supplies | 2,500 | 2,500 | 2,500 | 0% | 2,500 | 0% |
| 52055 Travel & Training | - | - | | | | |
| 52060 Utilities | 82,712 | 82,712 | 84,312 | 2% | 119,517 | 42% |
| Total Services & Supplies | 226,244 | 224,244 | 263,532 | 18% | 300,353 | 14% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | 500 | 700 | | -100% | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | 500 | 700 | - | -100% | - | |
| TOTAL BUDGET | \$ 427,488 | \$ 413,758 | \$ 410,204 | -1% | \$ 453,285 | 11% |

General Fund

Fund 100

Department/Division: 7003 Youth

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|--------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 627,162 | 735,442 | 754,739 | 3% | 785,283 | 4% |
| Total Salaries & Benefits | 627,162 | 735,442 | 754,739 | 3% | 785,283 | 4% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 1,836 | 1,836 | 2,500 | 36% | 2,500 | 0% |
| 52005 Communications | - | - | 70 Part-time (14.1 | | | |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | - | - | | | | |
| 52025 Office Expense | - | - | | | | |
| 52030 Professional Services | 56,164 | 58,528 | 56,528 | -3% | 56,528 | 0% |
| 52035 Equipment Rental | 22,113 | 22,113 | 22,102 | 0% | 22,102 | 0% |
| 52045 Special Department Expense | 76,810 | 82,318 | 85,148 | 3% | 85,148 | 0% |
| 52050 Small Tools & Supplies | 2,000 | 2,000 | 2,000 | 0% | 2,000 | 0% |
| 52055 Travel & Training | - | - | | | | |
| 52060 Utilities | - | - | | | | |
| 52900 Contributions | 36,101 | 36,101 | 36,101 | 0% | 36,101 | 0% |
| Total Services & Supplies | 195,024 | 202,896 | 204,379 | 1% | 204,379 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | 700 | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | 700 | - | - | | - | |
| TOTAL BUDGET | \$ 822,886 | \$ 938,338 | \$ 959,118 | 2% | \$ 989,662 | 3% |

General Fund

Fund 100

Department/Division: 7004 Adult

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|--------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 16,608 | 25,959 | 28,116 | 8% | 29,911 | 6% |
| Total Salaries & Benefits | 16,608 | 25,959 | 28,116 | 8% | 29,911 | 6% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | | | 70 Part-time (14.9 | | | |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | 510 | 510 | 510 | 0% | 510 | 0% |
| 52025 Office Expense | 208 | 208 | 208 | 0% | 208 | 0% |
| 52030 Professional Services | 55,772 | 52,727 | 52,727 | 0% | 52,727 | 0% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 4,835 | 7,208 | 7,208 | 0% | 7,208 | 0% |
| 52050 Small Tools & Supplies | 2,000 | 2,000 | 2,000 | 0% | 2,000 | 0% |
| 52055 Travel & Training | - | - | | | | |
| 52060 Utilities | - | - | | | | |
| 52900 Contributions | - | - | | | | |
| Total Services & Supplies | 63,325 | 62,653 | 62,653 | 0% | 62,653 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$ 79,933 | \$ 88,612 | \$ 90,769 | 2% | \$ 92,564 | 2% |

General Fund

Fund 100

Department/Division: 7005 Seniors

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 60,545 | 104,811 | 104,311 | 0% | 107,426 | 3% |
| Total Salaries & Benefits | 60,545 | 104,811 | 104,311 | 0% | 107,426 | 3% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | 1,080 | 1,080 | 70 Part-time (14 | | 1,080 | |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | - | - | | | | |
| 52025 Office Expense | - | - | | | | |
| 52030 Professional Services | 9,364 | 9,364 | 10,800 | 15% | 10,800 | 0% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 50,273 | 45,273 | 50,490 | 12% | 49,990 | -1% |
| 52050 Small Tools & Supplies | 500 | - | 500 | | 500 | 0% |
| 52055 Travel & Training | - | - | | | | |
| 52060 Utilities | - | - | | | | |
| 52900 Contributions | - | - | | | | |
| Total Services & Supplies | 61,217 | 55,717 | 61,790 | 11% | 62,370 | 1% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | 364 | 364 | 500 | 37% | 500 | |
| 54010 Administrative Charges | - | - | | | | - |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | 364 | 364 | 500 | 37% | 500 | 0% |
| TOTAL BUDGET | 122,126 | 160,892 | 166,601 | 4% | 170,296 | 0% |

General Fund

Fund 100

Department/Division: 7006 Special Events

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 60,545 | 69,290 | 74,779 | 8% | 78,202 | 5% |
| Total Salaries & Benefits | 60,545 | 69,290 | 74,779 | 8% | 78,202 | 5% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | - | - | 70 Part-time (1 | | | |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | - | - | | | | |
| 52025 Office Expense | - | - | | | | |
| 52030 Professional Services | - | - | | | | |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 67,732 | 68,080 | 76,286 | 12% | 76,286 | - |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | - | - | | | | |
| 52060 Utilities | - | - | | | | |
| 52900 Contributions | - | - | | | | |
| Total Services & Supplies | 67,732 | 68,080 | 76,286 | 12% | 76,286 | - |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$ 128,277 | \$ 137,370 | \$ 151,065 | 10% | \$ 154,488 | 2% |

General Fund

Fund 100

Department/Division: 7007 Teens

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 29,812 | 44,615 | 46,780 | 5% | 48,270 | 3% |
| Total Salaries & Benefits | 29,812 | 44,615 | 46,780 | 5% | 48,270 | 3% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | | | | |
| 52005 Communications | - | - | 70 Part-time | | | |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | - | - | | | | |
| 52020 Memberships | - | - | | | | |
| 52025 Office Expense | - | - | | | | |
| 52030 Professional Services | 2,081 | 2,381 | 2,500 | 5% | 2,500 | 0% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 8,283 | 8,177 | 9,764 | 19% | 9,764 | 0% |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | 500 | 500 | 500 | 0% | 500 | 0% |
| 52060 Utilities | - | - | | | | |
| 52900 Contributions | 50,000 | 50,000 | 50,000 | 0% | 50,000 | 0% |
| Total Services & Supplies | 60,864 | 61,058 | 62,764 | 3% | 62,764 | 0% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$ 90,676 | \$105,673 | \$109,544 | 4% | \$ 111,034 | 1% |

General Fund

Fund 100

Department/Division: 7008 Aquatics

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|--------------|-------------------|--------------|
| SALARIES & BENEFITS | 384,890 | 444,482 | 471,375 | 6% | 485,515 | 3% |
| Total Salaries & Benefits | 384,890 | 444,482 | 471,375 | 6% | 485,515 | 3% |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | 2,164 | 2,164 | 3,000 | 39% | 3,000 | 0% |
| 52005 Communications | 6,158 | 5,050 | 70 Part-time i | | 4,800 | |
| 52010 Equipment Maintenance | - | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | 47,576 | 48,500 | 67,300 | 39% | 66,300 | -1% |
| 52020 Memberships | - | - | | | | |
| 52025 Office Expense | 1,028 | 1,197 | 1,050 | -12% | 1,050 | 0% |
| 52030 Professional Services | 59,641 | 80,620 | 86,620 | 7% | 86,620 | 0% |
| 52035 Equipment Rental | - | - | | | | |
| 52045 Special Department Expense | 7,300 | 4,200 | 4,000 | -5% | 3,700 | -8% |
| 52050 Small Tools & Supplies | 6,563 | 4,763 | 5,413 | 14% | 5,413 | 0% |
| 52055 Travel & Training | - | - | | | | |
| 52060 Utilities | 86,595 | 135,000 | 158,000 | 17% | 165,000 | 4% |
| 52900 Contributions | - | - | | | | |
| Total Services & Supplies | 217,025 | 281,494 | 325,383 | 16% | 335,883 | 3% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | - | - | | | | |
| 54010 Administrative Charges | - | - | | | | |
| 54025 Indirect Costs | - | - | | | | |
| 55961 Transfers to Other Funds | - | - | | | | |
| Total Other | - | - | - | | - | |
| TOTAL BUDGET | \$ 601,915 | \$ 725,976 | \$ 796,758 | | \$ 821,398 | 3% |

City of Brisbane
FY26 & FY27 Budget Variances
PARKS & RECREATION

| Request Description | FY26 variance | FY27 variance |
|---|---------------|------------------------------------|
| Memberships | 342 | |
| Prof. Svcs: online registration costs | 1,354 | 2,000 |
| Special Dept: BMI & ASCAP Music licenses (+SESAC) | 850 | 600 |
| Special Dept: Exp misc items | 567 | |
| P&R-7001 Admin | 2,771 | 2,600 |
| | | 70 Part-time (14.9 FTE) |
| Special Dept: banner replacement | 3,000 | |
| Special Dept: AED Supplies | 1,000 | |
| Special Dept : Sierra Point Association Fees | 33,600 | |
| Utilities corrections | 1,600 | 35,205 |
| P&R-7002 Recreation Facilities | 39,200 | 35,205 |
| Prof. Svcs: ClubRec Enrichment Contractors | (1,000) | |
| Prof. Svcs: Youth Art | (1,000) | |
| Special Dept: Seasonal Camp Field Trips | 2,000 | |
| Special Dept: Summer camp t-shirts | (1,050) | |
| Special Dept: Youth Sports | 2,000 | |
| P&R-7003 Youth | 950 | - |
| Prof. Svcs: Rodman | (1,800) | |
| Prof. Svcs: Tennis instructors | 1,500 | |
| P&R-7004 Adult | (300) | - |
| Special Dept: Day in the Park/Community Festival | 3,990 | |
| Special Dept: Festival of Lights | 1,880 | |
| Special Dept: Volunteer of the year | 1,800 | |
| P&R-7006 Special Events | 7,670 | - |
| Prof. Svcs: Disc Jockey/Teen Dances | 419 | |
| Special Dept: Leaders in Training apparel & supplies | 1,500 | |
| P&R-7007 Teens | 1,919 | - |

| Request Description | FY26 variance | FY27 variance |
|---|---------------|---------------|
| Safety Clothing | 836 | |
| Communications: telephone costs | (200) | |
| Maint - Structural: pool chemicals | 8,500 | |
| Maint - Structural: solar/thermal system project | (8,500) | |
| Maint - Structural: general maint & repairs | 15,300 | |
| Maint - Structural: LED light replacement | 2,500 | |
| Maint - Structural: Bathroom stall repairs | 1,000 | |
| Prof. Svcs: Adult private lessons & other aquatics classes | 3,250 | |
| Prof. Svcs: Janitorial services | 1,430 | |
| Prof. Svcs: Pest control | 1,320 | |
| Special Dept: New deep end rope | (500) | |
| Special Dept: Benches for locker rooms | 300 | |
| Small tools & Supplies: Portable fans for bathrooms for ventilation | (1,450) | |
| Small tools & Supplies: Lane line repairs | 500 | |
| Small tools & Supplies: Facility Signage | 1,600 | |
| Utilities: PG&E | 23,000 | 3,000 |
| P&R-7008 Aquatics | 48,886 | 3,000 |

Department Background

Department/Division: 8001 Central Services

Mission Statement –

Central Services covers the costs of general organization-wide services and programs not attributed to any one department, to implement policies and programs as established by City Council and the City Manager.

| | | |
|----------------------------|--------------------------------------|--------------------|
| Overall Budget | FY26 | \$1,406,604 |
| | FY27 | \$1,337,688 |
| Number of Positions | None | |
| Areas Covered | General Citywide issues and services | |

General Fund

Fund 100

Department/Division: 8001 Central Services

| Account and Title: | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | Change %% | 2026/27 Budget | Change %% |
|---|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| SALARIES & BENEFITS | - | - | - | | - | |
| Total Salaries & Benefits | - | - | - | | - | |
| SERVICES AND SUPPLIES | | | | | | |
| 52001 Safety Clothing | - | - | - | | - | |
| 52005 Communications | 70,000 | 80,000 | 104,808 | 31.01% | 104,808 | 0.00% |
| 52010 Equipment Maintenance | 3,000 | - | | | | |
| 52015 Maint. Structures/Improvement.Grounds | 57,000 | 67,500 | 101,040 | 49.69% | 101,040 | 0.00% |
| 52020 Memberships | 60,850 | 47,680 | 69,180 | 45.09% | 69,180 | 0.00% |
| 52025 Office Expense | 42,700 | 70,200 | 75,500 | 7.55% | 75,500 | 0.00% |
| 52030 Professional Services | 508,941 | 541,400 | 461,140 | -14.82% | 381,140 | -17.35% |
| 52033 Office Space Rental | 300,000 | 323,000 | 332,736 | 3.01% | 342,720 | 3.00% |
| 52035 Equipment Rental | 48,600 | 38,600 | 38,600 | 0.00% | 38,600 | 0.00% |
| 52045 Special Department Expense | 13,500 | 13,500 | 14,600 | 8.15% | 14,700 | 0.68% |
| 52050 Small Tools & Supplies | - | - | | | | |
| 52055 Travel & Training | - | - | | | | |
| 52060 Utilities | 70,000 | 125,000 | 128,000 | 2.40% | 129,000 | 0.78% |
| 52900 Contributions | 21,000 | 21,000 | 21,000 | 0.00% | 21,000 | 0.00% |
| Total Services & Supplies | 1,195,591 | 1,327,880 | 1,346,604 | 11.37% | 1,277,688 | -5.12% |
| OTHER | | | | | | |
| 53010 Improvements | - | - | | | | |
| 53030 Equipment | 77,700 | 63,000 | 60,000 | -4.76% | 60,000 | 0.00% |
| 54010 Administrative Charges | - | - | - | | - | |
| 54025 Indirect Costs | - | - | - | | - | |
| 55961 Transfers to Other Funds | - | - | - | | - | |
| Total Other | 77,700 | 63,000 | 60,000 | -4.76% | 60,000 | 0.00% |
| TOTAL BUDGET | 1,273,291 | 1,390,880 | 1,406,604 | 1.13% | 1,337,688 | -4.90% |

City of Brisbane

FY26 & FY27 Budget Variances

Department/Division: 8001 Central Services

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|--|------------------|------------------|------------------------|
| Communications: cost of the majority of the city telephone lines | 24,808 | | 104,808 |
| Maintenance: Janitorial Services incl City Hall and Annex | 28,140 | | 92,640 |
| Maintenance: add back window washing, carpet cleaning incl City Hall and Annex | 5,400 | | 5,400 |
| Memberships: Peninsula Conflict Reso Ctr | 2,500 | | 2,500 |
| Memberships: Misc changes | (6,000) | | none |
| Memberships: OneShore | 25,000 | | 25,000 |
| Office Exp: change in Credit Card Processing, Network access, banking fees | 2,000 | | 52,000 |
| Office Exp: Office & Kitchen supplies | 1,300 | | 7,300 |
| Office Exp: Postage Brisbane STAR | 1,000 | | 7,200 |
| Office Exp: Postage misc | 1,000 | | 1,000 |
| Prof. Svcs: Eliminate Social Media Archiving | (4,200) | | - |
| Prof. Svcs: Citizen Engagement s/w (Citizenlab) | 500 | | 9,500 |
| Prof. Svcs: CPPG Grant Writing Assistance | 1,000 | | 55,000 |
| Prof. Svcs: Endsight Server support | 30,000 | | 180,000 |
| Prof. Svcs: reduce Endsight on-site Tech Support (from 3 to 1 day/week) | (100,000) | (50,000) | - |
| Prof. Svcs: special projects (Cyber Policy) | 15,000 | (15,000) | - |
| Prof. Svcs: move misc processing fees to Office Expense | (16,000) | | - |
| Prof. Svcs: Laserfiche converted to maintenance | (46,700) | | 5,300 |
| Prof. Svcs: Printing STAR Newsletter | 11,940 | | 32,940 |
| Prof. Svcs: City of Brisbane Website support | 28,200 | (15,000) | 20,000 |
| Office Space Rental Exp - 25 Park Place | 9,736 | 9,984 | 342,720 |
| Special Dept Exp - Filing fees eliminated | (1,000) | | |
| Special Dept Exp - Staff events & hospitality supplies | 2,100 | 100 | 4,700 |

| Request Description | FY26 variance | FY27 variance | Ongoing annual cost |
|--|------------------|------------------|------------------------|
| Utilities: Gas/Electricity/Water (City Hall & Annex) | 3,000 | 1,000 | 129,000 |
| Equipment: Computer Replacements & Contingencies | 4,000 | | 25,000 |
| Equipment: Server | (7,000) | | 2,000 |
| | 15,724 | (68,916) | |

ATTACHMENT F



CITY COUNCIL AGENDA REPORT

Meeting Date: June 5, 2025

From: Carolina Yuen

Subject: Consider Adoption of Resolutions to Approve the Budget for Fiscal Years 2025/26 and 2026/27

Goal

Fiscally Prudent – Brisbane’s fiscal vitality will reflect sound decisions which also speak to the values of the community

Purpose

To provide a sound fiscal plan which provides flexibility to City Council and the Community to provide for services during the time of unknown economic circumstances while planning for the long-term fiscal sustainability.

Recommendation

It is recommended that the City Council receive a general overview and department presentations of the proposed Budget for Fiscal Years (FY) 2025/26 and 2026/27 and consider for approval.

Background

For several years, the City has adopted two-year budgets. The most recent biennial budget for FY2020-22 was approved on June 4th, 2020, through Resolution 2020-23. During this period, the City and local economy faced the impacts of COVID-19 and other volatile economic conditions. Additionally, City staff were implementing a new Priority Based Budgeting software program for the following year. Consequently, the City Manager proposed a one-year budget for FY2022/23 which was adopted on June 16, 2022, and another one-year budget for FY2023/24, adopted on June 29, 2023.

With the City Manager’s retirement announcement for the end of 2023, another one-year budget covering the period of July 1, 2024, through June 30, 2025 (FY2024/25) was proposed and adopted on June 6, 2024, with the recommendation to return to a biennial budget schedule starting the subsequent fiscal year. Starting with FY 2025/26, the City Manager recommends reimplementing a two-year budget process covering the periods of July 1, 2025, through June 30, 2026 (FY2025/26), and July 1, 2026, through June 30, 2027 (FY2026/27).

Discussion

The City's budget document contains revenues, appropriations, and other financial information pertaining to all City operating budgets. The Capital Improvement Plan is not included, as it is usually reviewed during the off years of the biennial budget cycle and will therefore be revisited at a later period. The City's budget goal is to achieve a balanced budget with revenues, including reimbursements or transfers from other funds for services provided, equal to or greater than expenditures. At times, the City can plan for revenues to be less than expenses, and therefore the budget is balanced by using its available resources or Fund Balance.

Budgetary control is maintained at the Department/Program level. The City Manager may approve transfer of appropriation from one program, activity, or line item within or across departments. Total appropriation within a fund may be increased by the City Manager up to \$200,000. Anything exceeding this threshold can only be increased with Council approval. Departments monitor and control budgets using the City's financial system, through reports of revenue and expenditure accounts. The financial system monitors expenditures down to the line-item level. The Council is provided with a mid-year financial status report that reflects year-to-date expenditures and revenues compared to budget.

Staff's presentation will focus on the General Fund which supports the City's main operations, funded by a variety of taxes, program fees and service charges. Information will also be presented for two proprietary funds (business-type activities) that are funded primarily through user charges -- the Utility Fund and the Marina Fund

General Fund Overview

The City Council received the FY2024/25 Budget Review Report on March 6, 2025. At that time, General Fund total revenues and resources were projected at \$29,298,000, while expenditures were projected at \$30,678,000 net of transfers, with a projected General Fund deficit of approximately \$1,380,000.

The original budgeted Net Use of Fund Balance was \$2,699,000. At the June 6, 2024 FY2024/25 Budget Adoption, staff provided a list of expenses to target and identified \$466,000 in potential savings. Staff was able to reduce the projected deficit, by postponing back-filling open positions, delaying projects where not critical, and continuing to find creative ways to reduce program costs.

General Fund Revenues:

Although revenues remain strong for FY2025/26, staff is projecting that revenues will decrease from the current year's projected results by approximately \$616,000, although increasing from the FY2024/25 budget by \$2.6 million. The City expects Sales Taxes, Business Licenses, Fees and Charges and Investments to grow in FY25/26 over the current year, but is setting conservative targets for Property Taxes, Transient Occupancy Taxes, and Franchises Taxes.

For FY2026/27, staff is budgeting an overall revenue increase from FY2025/26 of 1% to \$31.6 million, primarily driven by increases to Property Taxes (2%), Sales Taxes (2%) and Business Licenses (3%), offset with a reduction in investment income (-33%).

Property Taxes: Staff is projecting an annual 2% increase to secured property taxes, but staff projects a decrease overall in this category due to the offset from the reductions in ERAF and other miscellaneous county-related tax distributions for a total decrease in FY2025/26 of \$354,000 or 4% from mid-year FY25 projections. Budgeted Total Property Taxes of \$7.6 million is 19% over the FY25 Budget. The 2% increase in FY2026/27 results in a budgeted Total Property Tax amount of \$7.8 million.

Sales Taxes overall are budgeted at \$9.2 million for FY2025/26 and \$9.4 million in FY2026/27. Sales Taxes imposed through the Bradley-Burns tax law are expected to increase from current year results of \$7.2 million to a target of \$7.8 million and \$7.9 million for each respective budget year. This increase is primarily due to the expanded Amazon business and the impact to our County Pool percentage. The City implemented the Transaction and Use Sales Tax in 2023, and we have more history to review a trend. Although the results are below the original expectation of \$2 million, this revenue line is still contributing strong revenues. Staff is budgeting \$1.4 million for each budget year.

Transient Occupancy Tax (TOT): Although we are projecting a slight increase in (TOT) to \$2 million, this revenue source is still projected to be well below our pre-COVID-19 average of \$3 million, which appears to be the new normal. Short Term Rentals are providing additional TOT, but they can be challenging to project.

Business License revenue is expected to increase from mid-year projections by \$186,000 driven by the annual increase to taxes related to recycling businesses and the expansion of the discovery program by HdL, the City's Business License Tax administrator, offset by the known reduction in liquid storage revenues. The City has now collected two full years of the business license tax on hotels, raising our Business License revenue to \$5.5 million which is 3% above the FY2024/25 budget. The budgeted amount for FY2026/27 increases to \$5.7 million in anticipation of results from the Business License Tax Study.

Fees & Charges: The City has seen growth in Park and Recreation charges due to expanded programming, but Building and Planning fees are historically kept rather flat for budgeting purposes and expected construction for larger developments is not expected in the next few years. Therefore, staff is budgeting a slight increase of \$94,000 from mid-year 2025 projections to \$2 million which is a decrease of 4% over prior year's budget. In correlation with the Master Fee Study, Staff is not proposing significant increases for FY2026/27 until further information becomes available.

Following is a comparison of the proposed Budget of our major revenue sources in comparison to previous years coming out of COVID:

| Major Revenue Source | Actual FY2022/23 Recovery | Actual FY2023/24 (unaudited) | Budget FY2024/25 | Projected FY2024/25 | Budget FY2025/26 | Budget FY2026/27 |
|----------------------|---------------------------|------------------------------|------------------|---------------------|------------------|------------------|
| in 000s | | | | | | |
| Property Tax | \$6,201 | \$6,781 | \$6,432 | \$7,998 | \$7,644 | \$7,780 |
| Sales Tax | \$6,908 | \$7,488 | \$7,767 | \$8,704 | \$9,240 | \$9,400 |
| Franchise Taxes | \$1,149 | \$1,193 | \$1,105 | \$1,297 | \$1,301 | \$1,313 |
| TOT | \$2,151 | \$1,818 | \$1,902 | \$2,118 | \$2,010 | \$2,010 |
| Business License | \$5,778 | \$5,390 | \$5,441 | \$5,327 | \$5,513 | \$5,705 |
| Fees & Services | \$3,602 | \$3,352 | \$2,908 | \$1,921 | \$2,015 | \$2,017 |

Budgeted Revenue for FY2025/26 does not include any reimbursements from federal and/or state grants in response to the 2022/23 New Year's Atmospheric River Storms. A portion of the granted funds were issued and received in FY2023/24. Staff is actively working with FEMA and CalOES for final payouts but timing of receipt is unknown. Staff is expecting to receive at least \$1.9 million in reimbursements when fully collected.

General Fund Expenses:

Considering the revenues are not budgeted to outpace expenses in FY2025/26 or FY2026/27, staff is making the following recommendations and comments regarding expenses:

- Staff recommends the City continue to provide necessary services for FY2025/26 and FY2026/27
- Open positions should continue to be actively filled.
- In order to support critical succession planning efforts that are especially important for a small organization such as Brisbane, there are requests for additional staffing in FY2025/26, primarily to address succession planning, and proposed promotions to expand program responsibilities and provide job retention through career advancement. The proposed staffing changes are as follows:

| Position | Division |
|--|-----------------------------|
| New position(s) for FY2025/26: | |
| Office Specialist | Community Development |
| Office Specialist | Police Records |
| Engineering Technician | Utilities |
| New position(s) for FY2026/27: | |
| Admin Managementt Analyst | Open Space & Sustainability |
| Retention: | |
| Deputy Finance Director | Finance |
| Senior Management Analyst | Finance |
| Admin Management Analyst | Finance |
| Admin Assistant to commence in FY2026/27 | Human Resources |

Staff recommends recruiting for these new positions and proceed with retention advancements in respective years outlined for FY2025/26 and FY2026/27.

- The City updated its labor agreements with the various bargaining groups in 2022 to cover the period of July 2022 through June 2026. The agreements included one final agreed-upon rate increase effective July 2026 between the range of 4% and 6% based off a CPI review. Preliminary outcomes based on CPI resulted in a proposed rate increase of 4.5% for FY2026/27. Without labor agreements in place, staff is including a 3% increase for FY2026/27 for budgeting purposes only, which is a standard increase. These rate increases are driving the majority of the increases to the Salaries and Benefits line of each department.
- Once again with this budget, staff has used labor costing software to better predict and measure the impact of the 2022 labor agreements. Also, this software allowed us to include costs associated with our part-time labor force that was challenging to measure in the past.
- Increases in insurance coverage has also impacted salaries and benefits. Each department is absorbing an increase to the City's General Liability and Workers Comp coverage of 7%.

- We recommend the City delay funding pension reserves until mid-year results are projected, except for savings as a result of paying the required Unfunded Liability amount as charged by CalPERS in lump sum instead of monthly payments.

With these considerations, overall Expenses from the General Fund are expected to total \$32,300,517 in FY2025/26 and \$33,379,170 in FY2026/27. Therefore, staff recommends the use of available resources as required to meet the established programs and initiatives.

Individual departments will highlight their programs and discuss expenditure variances compared to prior year.

Fund Balance:

The net use of Fund Balance (difference between revenues and expenditures) for FY2025/26 is therefore anticipated to be \$1,023,000, and \$1,752,000 for FY2026/27. As part of the Mid-Year Budget Review, staff anticipated the ending fund balance for FY2024/25 to be \$15,067,000. Based on additional months of activity to review since then, Staff now projects an ending fund Balance to be \$18,428,000, where a portion is restricted for existing loans receivable, contract commitments, and encumbrances, leaving an unrestricted and available amount of \$3,929,000 which we recommend be used in FY2025/26.

Over the past decade the City has built up its reserves to be able to continue to provide necessary services during times of economic stress. The City Council has looked at a three-pronged reserve policy:

- Recession Reserve – To be used during times of national economic downturns, set at \$2.5 million.
- Emergency Reserve for Unanticipated Events – To be used during times of local events which increases the City's need to spend or decreases the City's ability to collect anticipated revenues, set at \$3.5 million.
- Annual Fluctuation Reserve – To be used for one-time events which either increase expenditures or decreases revenues, set at 5% of Budgeted Revenues plus 5% of Budgeted Expenses.

The City's reserve policy has resulted in a healthy fund balance and the City fared well through the COVID-19 event, and recent supply-chain shortages and volatile markets. It's important to note, focusing on the City's health primarily based on a year-over-year review of budgeted amounts can distort perceptions about the overall fiscal health of the City. Staff will, through its mid-year update and other tools, provide new ways for the City's fiscal health to be considered in context with actual revenue and expenditure results. However, building activity within the City continues to grow and programs have not slowed

down. Although historically the City has earned more than projected and spent less than budgeted, Staff recommends tapping into the Annual Fluctuation Reserve to meet the objectives outlined above if necessary.

Based on the recent actual results and budgeted projects, staff anticipates the available reserves as shown below if these reserves are used:

| Reserve | Actual 6/30/2023 | Actual (unaudited) 6/30/2024 | Projected 6/30/2025 | Projected 6/30/2026 | Projected 6/30/2027 |
|-------------------|---------------------|------------------------------------|------------------------|------------------------|------------------------|
| In 000s | | | | | |
| Recession Reserve | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| Emergency Reserve | \$3,500 | \$3,500 | \$3,500 | \$3,500 | \$3,500 |
| Annual Reserve | \$2,834 | \$2,887 | \$3,000 | \$3,179 | \$3,250 |

The above projections are based on conservative estimates due to uncertainties in the local, national and global economy and markets.

Other Considerations and Budget Threats:

As the City continues to fully financially recover from local economy slowdowns, there are some long-term financial implications to consider:

- The labor agreements currently in place expire on June 30, 2026. The proposed budget for FY2026/27 includes an assumed COLA increase of 3%. Negotiations will directly impact the Salaries and Benefits expenses, representing 73% of the overall General Fund FY2026/27 budget.
- The City is anticipating several retirements in key executive positions over the next three years. Change in management may have unforeseen transitional costs.
- PERS rates – in July 2021, CalPERS announced their investment return for FY2020-21 was 21.3% which triggered a reduction in their discount rate from 7% to 6.8%. In November 2021, the CalPERS Board voted to maintain the 6.8% discount rate target for its investment portfolio, and there has been no change to the discount rate announced since then. This discount rate is the long-term interest rate used to fund future pension benefits. The less earned by the CalPERS investment portfolio, the more the City must cover to fund the pension liability, also known as the unfunded liability.
- Pension Trust Fund Reserves – Staff recommended resuming funding the reserves as part of the FY2023/24 Mid-Year review. The goal was to reach \$5 million which would cover two years' worth of our unfunded liability payment. With the

anticipated growth in our Unfunded Liability payment, staff will recommend this Trust Fund grow accordingly as well. At a minimum any savings from prepayment of the annual cost versus monthly payments should be considered for transfer to the Pension Trust in FY2025/26 and FY2026/27. Resuming annual funding would be \$500,000.

- The Council has identified three council priorities for FY2025/26, one being the need to address long-term facility use and related maintenance needs. The goals were discussed at the April 17, 2025, Council meeting and the related staff report can be found [here](#).
- Healthcare, Liability Insurance and Workers' Compensation costs have been rising in recent years. Any additional increases will need to immediately be implemented.
- Because Staff is currently engaged in a Master Fee Study, Staff is recommending to postpone the annual Master Fee Schedule review typically reviewed in conjunction with the Budget adoption and instead wait for the thorough report expected to be available for the Council's review in the fall of 2025. Any adopted rate changes should be able to be implemented by early 2026. Part of this study is also expected to evaluate the Indirect Fees charged to various City funds for services provided by the General Fund's operations.
- Council has authorized staff to conduct a Business License Tax Study to explore current and potential methodologies for the evolving local business segments. The Study is expected to commence this summer.
- Staff continues to review its investment portfolio to explore additional strategies to address volatile markets and maximize the City's investment returns.
- While they do not directly address general fund opportunities, the City will consider the implementation of four impact fees in the fall of 2025.
- Other revenue opportunities will be considered.

Any one or combination of these items will continue to have impacts on our ability to begin new programs going forward and add stress to our bottom line.

Financial stability remains a high priority for the City of Brisbane. Staff looks forward to working with the Council and the community to address the financial challenges that lay ahead. Staff will continue to seek ways as efficiently as possible to provide services to the community. The City will continue to consider appropriate economic development and tax revenue generation projects that are viable for our City.

Fiscal Impact

The General Fund budget for Fiscal Year 2025/26 and 2026/27 are balanced within available resources. The anticipated Net Use of Fund Balance is \$1,023,080 for FY2025/26 and \$1,752,452 for FY2026/27.

Attachments

Attachment 1 Budget Overview Summary

Attachment 2 Proposed Department Expenses

Attachment 3 Resolution Adopting the Annual Budget for the Fiscal Years 2025/26 and 2026/27

Attachment 4 Resolution Adopting the GVMID Annual Budget for the Fiscal Years 2025/26 and 2026/27

Carolina Yuen

Carolina Yuen, Finance Director

Jeremy Dennis

Jeremy Dennis, City Manager