



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



Attachment 1 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	32,300,517	33,379,170
Budgeted Surplus (Use of Fund Balance)	<u>(3,197,661)</u>	<u>(1,903,736)</u>	<u>(2,699,392)</u>	<u>(1,023,080)</u>	<u>(1,752,452)</u>
Mid-Year Amended/Reviewed Budgeted Revenues	26,244,277	28,891,077	29,297,899		
Mid-Year Amended/Reviewed Budgeted Exp, net of trsfs	25,573,882	28,599,443	30,678,147		
Amended Surplus (Use of Fund Balance)	<u>670,395</u>	<u>291,634</u>	<u>(1,380,248)</u>		
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)	<u>434,768</u>	<u>1,578,518</u>	<u>1,214,810</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	15,200,290	15,635,058	17,213,576	18,428,386	17,405,307
Ending Fund Balance	15,635,058	17,213,576	18,428,386	17,405,307	15,652,854

	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27
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	3,178,898	3,250,294
Total Required Reserve	8,834,486	8,886,775	8,998,948	9,178,898	9,250,294
Fund Balance Above Required Balance	6,800,572	8,326,801	9,429,438	8,226,409	6,402,560
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	4,026,409	2,142,560

Attachment 2
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	\$ 2,162,885	33%	\$ 2,272,798	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	\$ 1,356,604	-2%	\$ 1,337,688	-1%
Subtotal		\$ 28,098,382	\$ 29,690,947	\$ 29,029,914	\$ 30,665,810	3%	\$ 31,750,187	4%
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	\$ 32,300,517	3%	\$ 33,379,170	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	\$ 300,000	362%	\$ 300,000	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	\$ 9,404,452	6%	\$ 9,564,002	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%
	Transfers							
	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	\$ 45,249,465	4%	\$ 46,275,599	2%

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	\$2,162,885
	FY27	\$2,272,798
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	2,055,611	36.95%	2,162,495	5.20%
Total Salaries & Benefits	1,438,070	1,501,029	2,055,611	36.95%	2,162,495	5.20%
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	\$ 2,162,885	33.42%	\$ 2,272,798	5.08%

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
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Special Department Expense: Election costs change for election years	(15,000)	15,000	
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	<u>(15,000)</u>	<u>15,000</u>	
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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	8 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
Memberships: cost changes	65		2,125
Office expense: cost changes	300		4,800
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	62,450	(49,645)	18,105
Prof. Svcs: budget & forecasting software	(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	(122,967)	(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.” As we continue to serve current and future generations, we aim to use the city’s mission statement as a guide for our human resources-related processes. As the Human Resources team, we are committed to providing excellent customer service and supporting the needs of our staff and community. We will uphold our unified commitment to serving others and ensure that our employees, community members, and residents continue to feel valued & 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

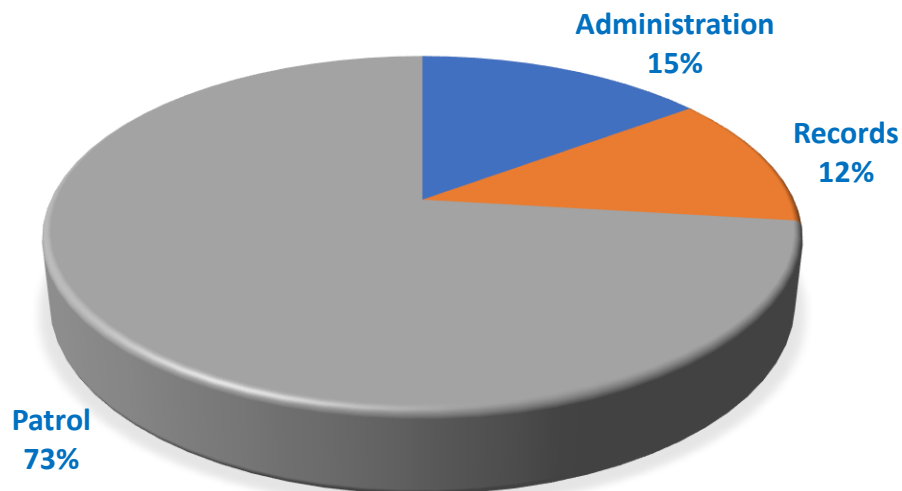
FY27 \$8,236,734

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	58,567	-	

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)
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Areas Covered	Fire Response, Medical Response, Fire Code Compliance, Administration, Personnel Training, Public Education and Community Outreach
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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

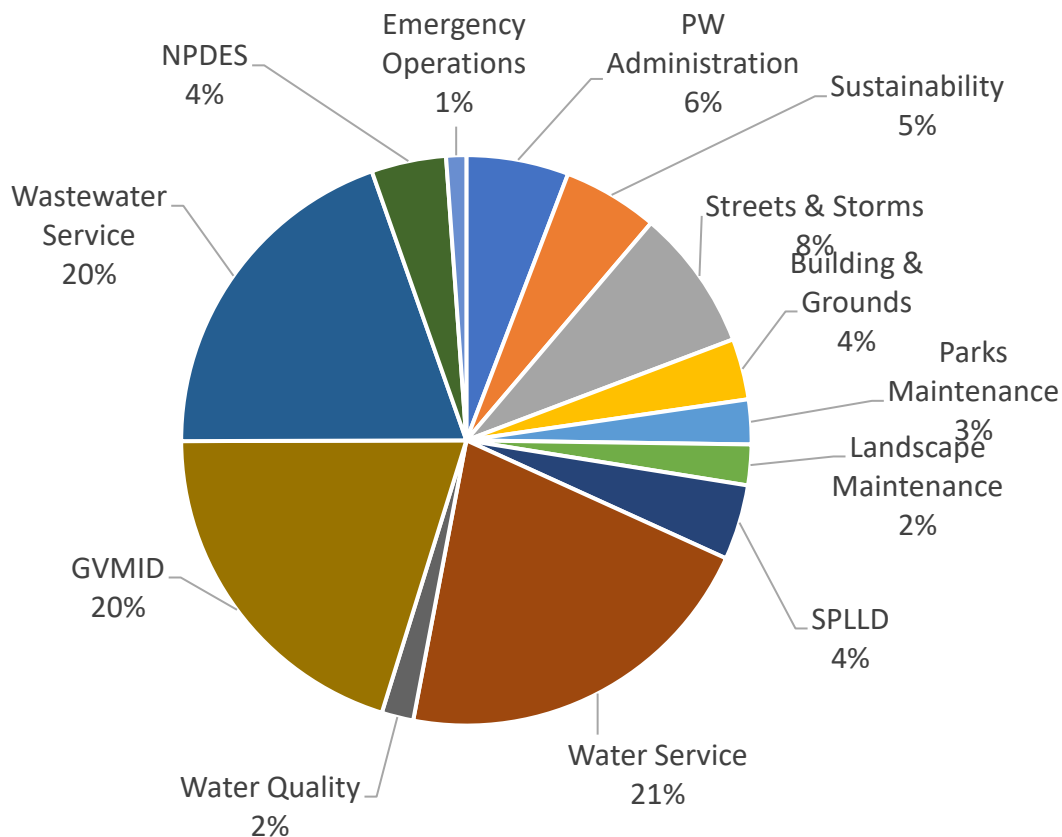
Mission Statement –

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 25 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	

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	-

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>

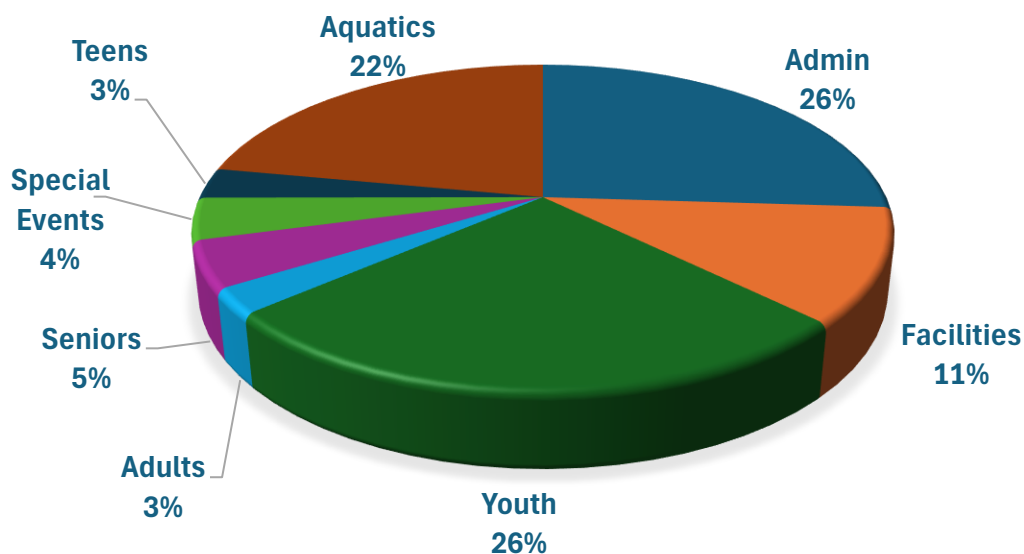
Department Background

Department/Division: 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	
	50 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	-	-				
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	-	-				
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	1,616	-20%	1,616	0%
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	265,148	18%	300,353	13%
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	\$ 411,820	0%	\$ 453,285	10%

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	-	-				
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						
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	1,080	0%	1,080	0%
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	62,870	13%	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	167,681	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	-	-				
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	-	-				
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	4,850	-4%	4,800	-1%
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	330,233	17%	335,883	2%
OTHER						
53010 Improvements	-	-				
53030 Equipment	-	-				
54010 Administrative Charges	-	-				
54025 Indirect Costs	-	-				
55961 Transfers to Other Funds	-	-				
Total Other	-	-	-		-	
TOTAL BUDGET	\$ 601,915	\$ 725,976	\$ 801,608	21%	\$ 821,398	2%

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
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 & sunnies	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	\$1,356,604
	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	411,140	-24.06%	381,140	-7.30%
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	1,296,604	7.61%	1,277,688	-1.46%
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	1,356,604	-2.46%	1,337,688	-1.39%

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: eliminate Endsight on-site Tech Support (2 days a week)	(150,000)		-
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
	<u>(34,276)</u>	<u>(18,916)</u>	

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 5th 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 5th, 2025 by the following vote:

AYES:
NOES:
ABSENT:

Ingrid Padilla
City Clerk

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 5th 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 5th, 2025 by the following vote:

AYES:
NOES:
ABSENT:

Ingrid Padilla
District Secretary