CITY OF COACHELLA

CALIFORNIA

Requested Annual Budget

Fiscal Year 2026–2027

July 1, 2026 – June 30, 2027

Presented to the Honorable Mayor and City Council for Consideration and Adoption

Presented To:
Mayor Dr. Frank Figueroa
Mayor Pro Tem — Vacant
Councilmember Denise Delgado
Councilmember Yadira Perez
Councilmember Stephanie Virgen

Prepared By:
Gustavo J. Romo, City Manager
Lincoln G. Bogard, Finance Director
Finance Department
City of Coachella
53990 Enterprise Way
Coachella, CA 92236

City Officials — Fiscal Year 2026-2027

Elected Officials

Position	Name
Mayor	Dr. Frank Figueroa
Mayor Pro Tem	Vacant
Council Member	Denise Delgado
Council Member	Yadira Perez
Council Member	Stephanie Virgen
City Clerk	Angela M. Zepeda
City Treasurer	Mayra Perez

Appointed Officials

Position	Name
City Manager	Gustavo J. Romo
City Attorney	Ryan Guiboa
Finance Director	Lincoln G. Bogard
Controller	William “Bill” Fields (eff. June 8, 2026)
Public Works Director & City Engineer	Andrew Simmons
Community Services Director	Kendra Rief
Economic Development Director	Celina Jimenez
Utilities Director	Castulo Estrada
Chief of Police	Robert Fisher
Fire Chief (Battalion Chief)	Richard Tovar

A CITY MANAGER'S BUDGET MESSAGE

City Manager's Budget Message

June 24, 2026

HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

Introduction

I am pleased to submit for your consideration the Requested Annual Budget for the City of Coachella and its component units for Fiscal Year 2026-27 (July 1, 2026 – June 30, 2027). This document presents the City's financial plan in full detail, including line-item revenues and expenditures for each General Fund division and all other funds, sourced directly from the Revenue ALL and Expenses ALL worksheets of the adopted budget workbook.

The FY 2026-27 General Fund budget projects revenues of $47,396,127 and expenditures of $47,622,254, resulting in a structural deficit of $226,127. The City enters this fiscal year with an audited General Fund balance of $42,391,376 (June 30, 2025), including a $9.8 million committed fiscal contingency reserve — well above the City's 20% policy threshold. Across all funds, the City budgets approximately $227.7 million in revenues.

Respectfully submitted,

Gustavo J. Romo
City Manager, City of Coachella

B GENERAL INFORMATION

Budget Process, Calendar & Policies

The City of Coachella operates on an annual budget cycle. The Finance Department distributes budget instructions in January, departments submit requests in February, and the City Manager presents a recommended budget in April–May. The City Council holds public hearings before adoption. All appropriations lapse at fiscal year-end unless carried forward by Council action.

Basis of Accounting

Governmental Funds: Modified accrual basis. Revenues recognized when measurable and available. Expenditures recorded when fund liability is incurred.
Enterprise Funds (178, 361): Full accrual basis. Presented voluntarily for transparency.

Fund Structure

The City maintains: General Fund (101), Special Revenue Funds (108, 109, 111, 112, 117, 120–131, 152, 160, 210, 212, 240, 242), Enterprise Funds (178, 361), Capital Projects Fund (182), and Debt Service Fund (195).

C ALL-FUNDS SUMMARY

All-Funds Summary — Revenues, Expenditures & Net

The following three schedules present revenues, expenditures, and net position for all City funds across four fiscal years. Data is sourced directly from the Revenue ALL and Expenses ALL worksheets. Enterprise funds (178 Water, 361 Sanitary) and the Fire Protection District (240) are included for full transparency. Amounts in parentheses indicate excess of expenditures over revenues; these are expected in capital and grant funds where prior-year accumulated balances are being deployed.

Schedule C-1 — All-Funds Revenues by Fund

Fund / Name	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
101 – General Fund	$38,182,346	$40,269,621	$40,584,155	$47,396,127
108 – Rd Maint – Dillon Road	$82,583	$35,907	$76,448	$75,000
109 – Rd Maint & Rehab (SB 1)	$1,073,625	$1,171,860	$1,227,439	$1,245,350
111 – State Gas Tax	$1,166,360	$1,219,101	$1,248,604	$1,304,672
117 – Local Trans – Measure A	$849,182	$869,614	$759,493	$777,000
121 – DIF – Library	$33,354	$60,245	$78,000	—
126 – DIF – Park Improvements	$453,370	$580,622	$868,000	—
127 – DIF – Streets/Transp.	$122,935	$2,121,270	$1,814,519	—
129 – DIF – General Gov't	$134,336	$232,920	$142,249	—
130 – DIF – Fire Facilities	$188,178	$206,111	$133,367	—
152 – Grants Fund	$3,729,481	$8,223,879	$15,731,802	$66,141,624
160 – Landscape & Lighting (LLMD)	$2,586,580	$2,765,586	$2,936,736	$3,196,560
178 – Water Authority (incl. Conn. Fees, Fund 177)	$12,696,010	$13,798,398	$14,342,655	$16,860,413
182 – Capital Projects Fund	$5,569,402	$13,576,244	$43,725,242	$63,865,262
195 – Debt Service Fund	$7,167,505	$2,755,910	$1,377,468	$2,379,819
210 – CDBG	$839,389	$484,222	—	—
240 – Fire Protection District	$3,964,922	$6,066,634	$6,842,071	$6,546,725
242 – CFD – Police	$1,826,803	$1,918,154	$2,023,917	—
361 – Sanitary District (incl. Conn. Fees, Fund 360)	$10,537,684	$11,990,414	$11,677,384	$17,900,118
TOTAL ALL FUNDS REVENUES	**$91,204,045**	**$108,346,712**	**$145,589,549**	**$227,688,670**

Note: FY 2025-26 reflects estimated year-end. Large FY 2026-27 increases in Funds 152 (Grants) and 182 (Capital Projects) reflect federal infrastructure grant appropriations. Enterprise fund revenues include DWSRF loan proceeds for capital projects.

Schedule C-2 — All-Funds Expenditures by Fund

Fund / Name	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
101 – General Fund	$34,480,699	$42,264,164	$40,873,275	$47,622,254
108 – Rd Maint – Dillon Road	—	$1,446,719	$598,366	—
109 – Rd Maint & Rehab (SB 1)	$23,578	$741,818	$995,195	$3,629,609
111 – State Gas Tax	$1,213,700	$1,198,500	$1,211,000	$1,304,672
117 – Local Trans – Measure A	$243,366	$1,573,808	—	$1,984,759
118 – Bridge & Grade Sep Debt	$108,349	$433,079	$392,360	$392,193
121 – DIF – Library	$85,197	$119,603	—	$2,500,000
126 – DIF – Park Improvements	$77,565	$919,000	$1,650,000	$1,650,000
127 – DIF – Streets/Transp.	$589,942	$587,874	—	—
129 – DIF – General Gov't	$566,650	$275,026	$106,514	$106,515
130 – DIF – Fire Facilities	$1,615,429	$7,200	—	—
152 – Grants Fund	$2,207,685	$11,968,144	$15,473,090	$64,267,850
160 – Landscape & Lighting (LLMD)	$4,434,383	$2,871,670	$2,442,545	$4,625,400
178 – Water Authority (incl. Conn. Fees, Fund 177)	$12,327,654	$12,977,770	$15,159,368	$22,010,917
182 – Capital Projects Fund	$6,260,331	$13,014,891	$13,085,625	$63,865,262
195 – Debt Service Fund	$5,889,212	$3,177,040	$2,031,700	$1,987,626
210 – CDBG	$616,535	$26,499	—	—
240 – Fire Protection District	$4,320,067	$6,006,811	$6,842,071	$6,546,725
242 – CFD – Police	$1,777,990	$1,869,489	$2,023,917	$2,064,395
361 – Sanitary District (incl. Conn. Fees, Fund 360)	$9,971,665	$9,950,832	$13,785,961	$22,681,623
755 – RDA Successor Agency	$1,002,491	$836,167	—	$3,084,767
TOTAL ALL FUNDS EXPENDITURES	**$87,812,488**	**$112,266,104**	**$116,670,987**	**$250,324,567**

Note: Enterprise fund expenditures include capital project spending and debt service on full accrual basis. Fund 755 (RDA Successor Agency) reflects RPTTF obligation payments. Large increases in Funds 152 and 182 reflect federal grant project expenditures.

Schedule C-3 — All-Funds Net Revenue Over (Under) Expenditures

Fund / Name	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
101 – General Fund	$3,701,647	($1,994,543)	($289,120)	($226,127)
108 – Rd Maint – Dillon Road	$82,583	($1,410,812)	($521,918)	$75,000
109 – Rd Maint & Rehab (SB 1)	$1,050,047	$430,042	$232,244	($2,384,259)
111 – State Gas Tax	($47,340)	$20,601	$37,604	—
117 – Local Trans – Measure A	$605,816	($704,194)	$759,493	($1,207,759)
118 – Bridge & Grade Sep Debt	($108,349)	($433,079)	($392,360)	($392,193)
121 – DIF – Library	($51,843)	($59,358)	$78,000	($2,500,000)
126 – DIF – Park Improvements	$375,805	($338,378)	($782,000)	($1,650,000)
127 – DIF – Streets/Transp.	($467,007)	$1,533,396	$1,814,519	—
129 – DIF – General Gov't	($432,314)	($42,106)	$35,735	($106,515)
130 – DIF – Fire Facilities	($1,427,251)	$198,911	$133,367	—
152 – Grants Fund	$1,521,796	($3,744,265)	$258,712	$1,873,774
160 – Landscape & Lighting (LLMD)	($1,847,803)	($106,084)	$494,191	($1,428,840)
178 – Water Authority (incl. Conn. Fees, Fund 177) †	$368,356	$820,628	($816,713)	($1,683,724)
182 – Capital Projects Fund	($690,929)	$561,353	$30,639,617	—
195 – Debt Service Fund	$1,278,293	($421,130)	($654,232)	$392,193
210 – CDBG	$222,854	$457,723	—	—
240 – Fire Protection District	($355,145)	$59,823	—	—
242 – CFD – Police	$48,813	$48,665	—	($2,064,395)
361 – Sanitary District (incl. Conn. Fees, Fund 360) †	$566,019	$2,039,582	($2,108,577)	$1,362,356
755 – RDA Successor Agency	($1,002,491)	($836,167)	—	($3,084,767)
NET ALL FUNDS	**$3,391,557**	**($3,919,392)**	**$28,918,562**	**($13,025,256)**

† For Funds 178 (Water Authority) and 361 (Sanitary District), the FY 2026-27 figure shown is full-accrual Net Income/(Loss) — Water: net loss of $(1,683,724); Sanitary: net income of $1,362,356 — rather than budgetary Revenues less Appropriations. Enterprise funds capitalize capital outlay as assets and record debt principal payments as a reduction of liabilities rather than as an expense, so the budgetary appropriation figure (used elsewhere in this document and in Schedules C-1/C-2) is not equivalent to Net Income for these two funds. All other funds shown reflect budgetary Revenue less Appropriations, which is the correct measure of net change in fund balance under the modified accrual basis used for governmental funds.

Note: Negative net amounts in capital and grant funds reflect intentional drawdown of accumulated prior-year balances and are expected and planned. The General Fund structural deficit of ($226,128) represents a modest draw on the $42.4M audited beginning fund balance.

C GENERAL FUND REVENUES

General Fund Revenue — Line Item Detail

Source: Revenue ALL worksheet — all line items, visible and non-visible rows, for Fund 101. Four-year comparison: FY 2023-24 Actual, FY 2024-25 Actual, FY 2025-26 Estimated Year-End, FY 2026-27 Budget.

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Taxes				
Property Taxes - Secured	$527,334	$561,075	$664,775	$678,070
Property Taxes - Supplemental	$109,650	$107,347	$83,609	$100,000
Property Taxes - Unsecured	$26,880	$30,115	$29,680	$30,000
Sales and Use Tax 1% (Measure U-415)	$6,817,933	$6,557,934	$6,141,130	$6,914,000
Sales Tax - Bradley Burns	$5,233,147	$4,915,720	$4,669,678	$5,058,000
Property Transfer Tax	$123,816	$109,715	$85,524	$100,000
Business License - Annual Fee	$27,600	$28,760	$19,000	$30,000
Business License Tax	$736,481	$740,961	$984,483	$750,000
Construction Tax	$174,807	$340,412	$124,240	$125,000
Franchise Tax	$1,317,405	$1,240,236	$1,060,826	$1,400,000
Delinquent Taxes, Penalties and Interest	$373,047	$6,329	$25,380	$10,000
Utility Users Tax	$3,436,456	$3,260,719	$3,882,017	$3,600,000
TOT-Short Term Vacation Rentals (13%)	$1,304,365	$1,961,515	$2,915,870	$3,200,000
TOT- Greater Palm Springs TBID	$0	$0	$200,942	$230,769
Short-Term Rental Permit - Annual	$0	$0	$300,000	$300,000
Short-Term Rental Permit - Seasonal	—	—	$40,000	$40,000
Business License SB 1186 Fee	$5,560	$5,860	$5,000	$5,000
Cannabis - Cultivation	$306,641	$287,693	$548,148	$150,000
Cannabis - Manufacturing	$0	$12,963	$28,000	$12,500
Cannabis - Retail	$722,760	$311,390	$295,483	$250,000
Cannabis - Penalties & Interest	$34,726	$2,906	$3,000	$0
RPTTF Residual	$487,797	$531,937	$343,067	$350,000
Homeowners Prop Tax Relief	$3,943	$4,005	$3,867	$4,000
Property Tax In Lieu of VLF	$6,408,020	$6,945,790	$7,241,294	$7,850,000
Motor Vehicle In Lieu of Fees	$52,450	$68,071	$66,006	$66,000
Property Tax In Lieu	$393,016	$213,016	$210,000	$210,000
Subtotal – Taxes	**$28,623,833**	**$28,244,469**	**$29,971,019**	**$31,463,340**
Licenses and Permits				
Other Licenses and Permits	$16,710	$17,620	$20,347	$17,500
Other licenses and permits - Engineering	$41,326	$52,688	$38,506	$50,000
Other licenses and permits	$8,625	$0	$0	$0
Building Permits - Building	$450,678	$630,232	$443,417	$400,000
Subtotal – Licenses and Permits	**$517,339**	**$700,540**	**$502,270**	**$467,500**
Charges for Services				
Community development administration fee	$2,685	$2,651	$2,847	$2,500
Zoning and Subdivision Fees - Planning	$115,014	$142,259	$240,832	$150,000

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Development Agreement Fee	$0	$0	$19,996	$20,000
Administration Fees - Building	$119	$170	$82	$0
Certificate of Occupancy Fees - Building	$14,336	$27,136	$13,466	$13,000
Plan Check Fees - Building	$151,849	$218,448	$173,333	$150,000
PW Inspection Fees - Engineering	$301,183	$87,159	$64,267	$100,000
Plan Check Fees - Engineering	$161,062	$107,637	$200,000	$200,000
Other Revenue - Engineering	$12,680	$13,423	$25	$0
Subtotal – Charges for Services	**$758,928**	**$598,884**	**$714,848**	**$635,500**
Fines and Forfeitures				
Parking Citations / Vehicle Recovery Fees	$118,759	$164,302	$278,231	$180,000
Court Fees and Fines	$-6,657	$19,792	$23,367	$25,000
Parking Bail Fees	$14,023	$7,986	$1,914	$5,000
Park Citations	$168,529	$149,636	$266,160	$120,000
Other Revenue - Police Services	$123	$100	$33	$0
Short-Term Rental Citations	—	—	$0	$75,000
Abandoned Residential Property	$130	$65	$130	$0
Subtotal – Fines and Forfeitures	**$294,906**	**$341,880**	**$569,835**	**$405,000**
Intergovernmental				
General Government Administration Fees	$77,000	$0	$77,000	$0
Waste Transfer Station-JPA Income	$400,000	$0	$350,000	$350,000
Other intergovernmental Revenue	$39,780	$57,187	$40,000	$45,000
State Grant Revenue SLESA	$280,822	$100,000	$201,537	$150,000
JAG Grant	$0	$0	$0	$10,267
County Sales Tax 1/2% AB2788	$163,485	$146,386	$164,525	$175,000
Abandoned Vehicle Grant Revenue	$134,507	$81,696	$85,025	$75,000
Subtotal – Intergovernmental	**$1,095,594**	**$385,269**	**$918,087**	**$805,267**
Interest and Other Revenue				
Interest Income	$650,017	$1,525,944	$580,196	$1,400,000
Rents and Royalties	$144,620	$89,901	$86,669	$100,000
Rental of Community Center	$5,487	$2,036	$1,000	$1,000
Lease reveue (Water)	$316,174	$316,171	$316,000	$316,000
Lease reveue (Lessor)	—	—	$74,942	$75,000
Rental of Park Fields	$59	$214	$1,000	$60,000
Refunds, Rebates and Reimbursements	$39,683	$127,053	$41,530	$150,000
Contributions and Donations	$0	$5,000	$0	$0
Other Revenue - General Revenue	$61,763	$511,419	$69,877	$150,000
Other Revenue - Finance /Administration	$62,528	$54,751	$860	$5,000
Other Revenue - Charge for Services	$870	$2,172	$194	$0
Unrealized gain/loss on investment	$519,593	$607,686	$-445,375	$0
Sponsorship-Holiday Carnival	$10,000	$10,000	$1,500	$0
Sponsorship-Employee Recognition Program	$4,500	$0	$3,800	$0
CalOES Emergency Reimbursements	$0	$0	$901,669	$329,760
Senior Donations/Sponsorships	$5,000	$2,000	$3,000	$3,000
Issuance of Lease	$0	$1,408,637	$0	$0
Subtotal – Interest and Other Revenue	**$1,820,293**	**$4,662,984**	**$1,636,861**	**$2,589,760**
Transfers In				
Transfer in - Fund 111 Gas Tax	$0	$0	$841,900	$905,833

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfer in - 152 Grants	$102,746	$285,976	$35,814	$308,000
Transfer in - 160 LLMD OH Allocation	$398,566	$267,807	$288,592	$454,168
Transfer in - 178 Water OH Allocation	$1,093,372	$1,066,576	$1,248,991	$3,392,899
Transfer in - Fund 242 Police CFD	$1,777,500	$1,868,986	$2,023,917	$2,064,395
Transfer in - 361 Sanitary OH Allocation	$1,123,407	$1,142,853	$968,489	$3,234,740
Transfer In From Fire -240	$575,862	$703,397	$863,531	$669,725
Subtotal – Transfers In	**$5,071,453**	**$5,335,595**	**$6,271,234**	**$11,029,760**
TOTAL GENERAL FUND REVENUES	**$38,182,346**	**$40,269,621**	**$40,584,155**	**$47,396,127**

D GENERAL FUND EXPENDITURE SUMMARY

General Fund Expenditures by Division — Summary

Summary totals derived from Expenses ALL worksheet. Each division is detailed on its own page in Section E. Figures represent the sum of all object code line items from the Expenses ALL worksheet per department code grouping.

Department / Division	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
City Council	$206,905	$287,291	$340,009	$317,325
City Clerk	$176,177	$397,620	$267,500	$331,498
City Attorney	$874,282	$847,934	$864,930	$873,000
City Manager	$319,412	$621,989	$336,420	$922,858
Public Information Officer	$132,365	$392,866	$262,482	$240,863
Human Resources	$401,159	$458,062	$311,445	$660,877
General Government	$7,666,566	$11,144,718	$8,593,170	$10,215,343
Economic Development	$366,622	$418,118	$375,631	$567,659
Grant Administration	$72,893	$136,410	$56,149	$172,257
Finance Department	$742,614	$925,556	$1,587,040	$2,354,157
Information Technology	$1,107,342	$1,073,863	$1,239,519	$1,371,783
Dev Svcs – Administration	$292,266	$335,347	$262,865	$293,523
Dev Svcs – Planning	$557,280	$625,359	$699,403	$852,435
Dev Svcs – Building	$649,219	$643,232	$621,593	$859,259
Dev Svcs – Code Enforcement	$586,802	$896,016	$823,106	$948,006
Dev Svcs – AVA Program	$361,295	$226,668	$274,931	$280,870
Dev Svcs – Graffiti	$103,767	$121,703	$211,747	$135,871
Dev Svcs – Cannabis Compliance	$103,576	$125,876	$171,117	$193,977
Engineering	$869,786	$882,944	$970,869	$1,517,542
Engineering – Storm Drain	$52,942	$50,813	$50,000	$55,000
PW – Administration	$360,579	$503,968	$366,257	$355,378
PW – Streets Maintenance	$1,391,567	$2,925,675	$1,883,715	$2,198,098
PW – Parks Maintenance	$2,562,915	$2,414,411	$2,502,425	$2,814,523
PW – Building Maintenance	$1,226,853	$1,347,719	$1,340,428	$1,661,895
PW – Fleet Maintenance	$701,115	$551,098	$1,275,748	$1,172,890
PW – Recreation Programs	$215,669	$264,383	$311,003	$411,867
PW – Seniors Program	$533,767	$527,146	$515,647	$646,164
Police Services	$10,660,268	$11,837,269	$13,518,169	$14,299,835
Animal Control	$453,106	$639,005	$675,000	$725,000
Emergency Services	$84,165	$163,374	$164,958	$172,500
TOTAL GENERAL FUND	**$33,833,277**	**$41,786,432**	**$40,873,275**	**$47,622,254**

E GENERAL FUND — DIVISION EXPENDITURE DETAIL

Each General Fund division is presented on a separate page with full line-item expenditure detail sourced from the Expenses ALL worksheet. Object codes are grouped by category: Salaries, Employee Benefits, Professional & Contract Services, Supplies & Materials, and Capital/Debt/Transfers. Four-year comparison: FY 2023-24 Actual, FY 2024-25 Actual, FY 2025-26 Estimated Year-End, FY 2026-27 Budget.

City Council

Dept Code(s): 111-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular Employees	$34,130	$73,196	$84,900	$50,400
132	Other salary payments	$9,600	$15,691	$13,200	$13,200
	Subtotal – SALARIES	**$43,730**	**$88,887**	**$98,100**	**$63,600**
EMPLOYEE BENEFITS					
210	Group insurance	$78,180	$148,588	$182,700	$195,247
220	Payroll tax deductions	$2,746	$5,351	$5,447	$922
230	PERS contributions	$1,229	$2,525	$3,762	$855
	Subtotal – EMPLOYEE BENEFITS	**$82,155**	**$156,465**	**$191,909**	**$197,025**
PROFESSIONAL & CONTRACT SERVICES					
530	Communications	$11,525	$9,931	$12,000	$12,000
580	Meetings, conferences and travel	$68,195	$31,357	$36,300	$43,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$79,720**	**$41,288**	**$48,300**	**$55,000**
SUPPLIES & MATERIALS					
610	General supplies	$1,201	$552	$1,200	$1,200
612	Minor Software <5,000	$30	$0	$0	$0
641	Dues and subscriptions	$69	$99	$500	$500
	Subtotal – SUPPLIES & MATERIALS	**$1,300**	**$651**	**$1,700**	**$1,700**
	DEPARTMENT TOTAL	**$206,905**	**$287,291**	**$340,009**	**$317,325**

City Clerk

Dept Code(s): 112-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$30,934	$45,495	$55,432	$59,178
114	Benefit and leave cash-in	$555	$1,686	$4,233	$6,745
117	Stand-by time/overtime	$0	$5	$0	$0
120	Temporary/part-time employees	$44,569	$37,742	$0	$20,000
132	Other salary payments	$1,200	$1,509	$1,850	$1,850
	Subtotal – SALARIES	**$77,258**	**$86,438**	**$61,514**	**$87,774**
EMPLOYEE BENEFITS					
210	Group insurance	$35,290	$40,871	$44,411	$44,471
220	Payroll tax deductions	$804	$1,196	$871	$966
230	PERS contributions	$1,541	$3,597	$3,744	$4,027
	Subtotal – EMPLOYEE BENEFITS	**$37,634**	**$45,664**	**$49,026**	**$49,464**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional/contract services	$48,143	$248,490	$130,200	$153,300
430	Repair and maintenance services	$0	$0	$400	$600
530	Communications	$901	$996	$1,500	$5,000
540	Advertising	$733	$8,408	$1,000	$2,000
580	Meetings, conferences and travel	$2,365	$3,874	$9,660	$17,030
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$52,142**	**$261,769**	**$142,760**	**$177,930**
SUPPLIES & MATERIALS					
610	General supplies	$7,436	$3,062	$7,500	$8,000
611	Minor Equip, Furniture, <5,000.00	$727	$302	$0	$500
641	Dues and subscriptions	$980	$385	$6,700	$7,830
	Subtotal – SUPPLIES & MATERIALS	**$9,143**	**$3,749**	**$14,200**	**$16,330**
	DEPARTMENT TOTAL	**$176,177**	**$397,620**	**$267,500**	**$331,498**

City Attorney

Dept Code(s): 114-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
PROFESSIONAL & CONTRACT SERVICES					
332	City Attorney-retainer	$418,749	$432,490	$451,700	$470,000
332	City Attorney-reimbursable costs	$4,216	$3,205	$2,205	$3,000
332	City Attorney-other	$218	$0	$11,025	$0
333	Other Legal Services	$451,099	$412,239	$400,000	$400,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$874,282**	**$847,934**	**$864,930**	**$873,000**
	DEPARTMENT TOTAL	**$874,282**	**$847,934**	**$864,930**	**$873,000**

City Manager

Dept Code(s): 121-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$208,344	$401,078	$207,751	$594,381
114	Benefit and leave cash-in	$15,297	$101,562	$20,101	$63,393
117	Stand-by time/overtime	$143	$12,018	$0	$0
132	Other salary payments	$3,000	$2,678	$3,900	$8,450
	Subtotal – SALARIES	**$226,783**	**$517,336**	**$231,751**	**$666,224**
EMPLOYEE BENEFITS					
210	Group insurance	$40,102	$48,643	$48,082	$151,847
220	Payroll tax deductions	$3,734	$9,690	$3,194	$9,206
230	PERS contributions	$8,430	$21,876	$31,693	$57,080
	Subtotal – EMPLOYEE BENEFITS	**$52,266**	**$80,209**	**$82,969**	**$218,134**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professionals/contract services	$288	$1,309	$5,000	$5,000
530	Communications	$5,640	$8,036	$6,300	$10,000
580	Meetings, conferences and travel	$17,637	$8,373	$5,700	$15,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$23,566**	**$17,718**	**$17,000**	**$30,000**
SUPPLIES & MATERIALS					
610	General supplies	$407	$54	$500	$500
640	Books and periodicals	$0	$847	$0	$0
641	Dues and subscriptions	$5,357	$1,750	$1,200	$3,000
	Subtotal – SUPPLIES & MATERIALS	**$5,765**	**$2,651**	**$1,700**	**$3,500**
CAPITAL, DEBT & TRANSFERS					
801	Miscellaneous	$11,032	$4,075	$3,000	$5,000
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$11,032**	**$4,075**	**$3,000**	**$5,000**
	DEPARTMENT TOTAL	**$319,412**	**$621,989**	**$336,420**	**$922,858**

Public Information Officer

Dept Code(s): 124-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$50,756	$185,708	$105,554	$97,089
114	Benefit and leave cash-in	$233	$16,411	$10,299	$9,508
117	Stand-by time/overtime	$0	$294	$0	$0
120	Temporary/part-time employees	$0	$360	$0	$0
132	Other salary payments	$0	$264	$1,300	$1,300
	Subtotal – SALARIES	**$50,989**	**$203,037**	**$117,153**	**$107,898**
EMPLOYEE BENEFITS					
210	Group insurance	$15,079	$71,416	$44,537	$20,041
220	Payroll tax expenses	$740	$3,147	$1,641	$1,525
230	PERS contributions	$2,878	$14,746	$8,402	$7,699
	Subtotal – EMPLOYEE BENEFITS	**$18,697**	**$89,308**	**$54,579**	**$29,265**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional services	$9,550	$11,082	$15,500	$20,000
530	Communications	$0	$1,711	$2,000	$2,000
540	Advertising	$42,899	$70,758	$66,000	$70,000
580	Meetings, conferences and travel	$2,010	$8,411	$2,000	$5,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$54,459**	**$91,962**	**$85,500**	**$97,000**
SUPPLIES & MATERIALS					
610	General supplies	$2,001	$4,823	$1,500	$3,200
641	Dues and Subscriptions	$496	$3,187	$3,545	$3,500
	Subtotal – SUPPLIES & MATERIALS	**$2,497**	**$8,010**	**$5,045**	**$6,700**
CAPITAL, DEBT & TRANSFERS					
801	Community Contributions	$5,724	$549	$0	$0
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$5,724**	**$549**	**—**	**—**
	DEPARTMENT TOTAL	**$132,365**	**$392,866**	**$262,277**	**$240,863**

Human Resources

Dept Code(s): 123-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$163,640	$204,571	$121,087	$356,242
114	Benefit and leave cash-in	$17,459	$49,873	$10,438	$32,437
117	Stand-by time/overtime	$82	$246	$0	$0
120	Temporary/part-time employees	$0	$20,235	$0	$0
132	Other salary payments	$0	$132	$0	$0
	Subtotal – SALARIES	**$181,181**	**$275,056**	**$131,525**	**$388,679**
EMPLOYEE BENEFITS					
210	Group insurance	$50,826	$65,569	$38,317	$121,651
220	Payroll tax expenses	$2,562	$3,627	$1,762	$5,376
230	PERS contributions	$11,123	$16,746	$11,540	$31,871
	Subtotal – EMPLOYEE BENEFITS	**$64,512**	**$85,943**	**$51,619**	**$158,898**
PROFESSIONAL & CONTRACT SERVICES					
333	Other Legal	$106,272	$13,592	$30,000	$25,000
334	Other professional services	$27,996	$58,172	$45,000	$45,000
530	Communications	$469	$2,088	$2,500	$3,000
540	Advertising	$1,912	$6,069	$5,000	$5,000
580	Meetings, conferences and travel	$6,180	$3,000	$3,500	$6,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$142,830**	**$82,921**	**$86,000**	**$84,000**
SUPPLIES & MATERIALS					
610	General supplies	$3,466	$2,684	$4,000	$4,000
611	Minor Equipment & Furniture <5,000	$0	$243	$300	$300
641	Dues and Subscriptions	$7,340	$2,330	$23,000	$10,000
	Subtotal – SUPPLIES & MATERIALS	**$10,805**	**$5,257**	**$27,300**	**$14,300**
CAPITAL, DEBT & TRANSFERS					
801	Miscellaneous	$0	$1,700	$0	$0
801	Employee holiday party	$26	$6,975	$12,000	$12,000
801	Employee recognition program	$1,805	$210	$3,000	$3,000
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$1,831**	**$8,885**	**$15,000**	**$15,000**
	DEPARTMENT TOTAL	**$401,159**	**$458,062**	**$311,445**	**$660,877**

General Government

Dept Code(s): 160-90, 199-10, 199-11, 199-23, 160-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
PROFESSIONAL & CONTRACT SERVICES					
311	County administrative charges	$6,751	$10,702	$11,290	$12,000
322	TOT - GPSTBID 1% Pass Thru	$0	$0	$200,942	$230,769
324	Office Equipment Leases	$16,150	$12,523	$44,108	$45,000
334	Other professional/contract services	$588,984	$431,087	$274,500	$250,000
334	Health Plan Admin Fees	$56,314	$31,837	$10,000	$10,000
430	Repair and maintenance services	$0	$20,000	$0	$0
442	Rental of equipment and vehicles	$0	$0	$1,500	$0
521	Worker's compensation insurance	$-442,611	$-673,467	$-351,298	$248,500
521	General liability insurance	$1,255,210	$1,735,739	$779,504	$1,047,100
521	Employee practices insurance premium	$0	$0	$66,801	$75,600
521	Property damage premium	$0	$0	$405,697	$478,300
521	Employee honesty bond premium	$0	$0	$5,170	$0
521	Boiler/machinery premium	$0	$0	$46,000	$0
521	Earthquake/flood insurance	$37,501	$35,736	$214,418	$252,736
521	Unemployment insurance	$1,038	$0	$8,000	$10,000
521	Insurance-Deadly Weapon Response Program	$0	$0	$15,500	$900
521	Cyber insurance	$0	$0	$0	$18,900
521	Crime insurance	$0	$0	$0	$7,000
521	Auto property damage insurance	$0	$0	$0	$27,000
522	Retiree employee insurance	$114,904	$111,266	$120,000	$120,000
523	CalPERS-Retiree Pension Replacement Benefit	$7,361	$7,484	$8,000	$8,000
540	Advertising	$126,790	$210,770	$40,000	$40,000
545	Sponsorships	$47,039	$247,560	$15,000	$15,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$1,815,430**	**$2,181,237**	**$1,915,132**	**$2,896,805**
SUPPLIES & MATERIALS					
610	General supplies	$41,605	$48,620	$20,000	$20,000
641	Dues and subscriptions	$66,848	$155,921	$150,000	$110,000
	Subtotal – SUPPLIES & MATERIALS	**$108,453**	**$204,541**	**$170,000**	**$130,000**
CAPITAL, DEBT & TRANSFERS					
741	Machinery and equipment	$17,196	$12,785	$0	$0
801	Misc/Economic Development	$17,481	$34,266	$435	$5,000
801	Community Based Grant Programs	$31,500	$82,200	$10,000	$15,000
801	Boxing Club	$30,000	$30,000	$10,000	$30,000
801	Christmas Parade	$146,928	$178,261	$109,432	$125,000
801	Chamber of Commerce	$76,000	$82,500	$31,000	$45,000
801	July 4th Event	$134,332	$40,536	$100,000	$100,000
801	September 16th Event	$122,793	$151,514	$0	$0
801	Day of Young Child	$13,408	$12,595	$13,000	$7,500
801	Veterans Breakfast	$14,463	$13,342	$14,134	$15,000
801	Coachella Mariachi Festival	$63,415	$89,382	$70,000	$70,000
801	Taco Event	$70,112	$79,244	$12,408	$40,000

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
801	Library - Literary Program	$0	$0	$25,000	$25,000
801	Suavecito Sundays	$22,366	$22,766	$17,000	$10,000
801	Key of the City	$0	$0	$0	$10,000
801	State of the City	$0	$31,388	$41,972	$45,000
801	Synergy Festival	$38,935	$47,307	$21,687	$25,000
801	Run with Los Muertos	$65,038	$65,748	$66,537	$72,500
801	Dia de Los Muertos USA	$0	$21,179	$20,000	$22,500
801	Coachella Women's Summit	$48,734	$-5,498	$0	$0
801	Coachella Holiday Bike Giveaway	$0	$-405	$0	$0
801	AgVision	$0	$0	$11,653	$0
802	Bad Debt Expense	$0	$86,738	$0	$0
851	Principal Payments - Leases	$13,514	$303,055	$13,550	$13,550
852	Interest Payments - Leases	$900	$13,442	$1,500	$1,500
910	Transfer Out - CIP Fund (182)	$1,103,126	$2,160,679	$232,908	$534,026
910	Transfer Out- Debt Service POB	$1,163,134	$1,019,664	$1,019,068	$1,019,694
910	Transfer Out- Debt Service Lease Rev. Bonds	$0	$0	$0	$608,131
910	Transfer Out - Fire District	$1,450,526	$3,383,212	$4,274,393	$3,956,944
910	Transfers-out - Energy Improvement	$0	$350,210	$392,360	$392,193
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$4,643,901**	**$8,306,109**	**$6,508,037**	**$7,188,538**
	DEPARTMENT TOTAL	**$6,567,784**	**$10,691,886**	**$8,593,170**	**$10,215,343**

Economic Development

Dept Code(s): 122-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$171,286	$251,259	$172,697	$289,276
114	Benefit and leave cash-in	$21,809	$20,777	$17,985	$26,779
117	Stand-by time/overtime	$3,853	$2,387	$1,500	$1,680
132	Other salary payments	$2,600	$3,211	$3,099	$6,292
	Subtotal – SALARIES	**$199,548**	**$277,633**	**$195,281**	**$324,027**
EMPLOYEE BENEFITS					
210	Group insurance	$45,771	$67,646	$48,147	$79,151
220	Payroll tax expenses	$2,855	$4,028	$2,690	$4,583
230	PERS contributions	$16,251	$30,505	$18,514	$21,798
	Subtotal – EMPLOYEE BENEFITS	**$64,877**	**$102,180**	**$69,351**	**$105,533**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional services	$12,124	$3,201	$35,000	$60,000
530	Communications	$1,873	$1,643	$2,000	$7,000
540	Advertising	$25,993	$5,126	$25,000	$25,000
580	Meetings, conferences and travel	$40,253	$19,972	$17,000	$20,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$80,242**	**$29,942**	**$79,000**	**$112,000**
SUPPLIES & MATERIALS					
610	General supplies	$14,073	$4,491	$5,000	$9,000
611	Minor Equipment < 5,000	$205	$0	$0	$0
612	Computer Software	$0	$0	$5,000	$10,000
641	Dues and Subscriptions	$7,678	$3,872	$7,000	$7,100
	Subtotal – SUPPLIES & MATERIALS	**$21,956**	**$8,363**	**$17,000**	**$26,100**
CAPITAL, DEBT & TRANSFERS					
801	CBGP-Non Profit Assistance	$0	$0	$15,000	$0
	Subtotal – CAPITAL, DEBT & TRANSFERS	**—**	**—**	**$15,000**	**—**
	DEPARTMENT TOTAL	**$366,622**	**$418,118**	**$375,631**	**$567,659**

Grant Administration

Dept Code(s): 125-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$8,699	$94,959	$35,510	$98,805
114	Benefit and leave cash-in	$10,611	$3,230	$3,478	$9,767
117	Stand-by time/overtime	$264	$0	$0	$0
120	Temporary/part-time employees	$44,682	$2,687	$0	$0
132	Other salary payments	$0	$0	$325	$1,026
	Subtotal – SALARIES	**$64,256**	**$100,876**	**$39,313**	**$109,598**
EMPLOYEE BENEFITS					
210	Group insurance	$3,201	$25,824	$8,654	$32,612
220	Payroll tax expenses	$597	$1,422	$556	$1,562
230	PERS contributions	$705	$7,018	$2,827	$7,835
	Subtotal – EMPLOYEE BENEFITS	**$4,503**	**$34,264**	**$12,036**	**$42,010**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional services	$151	$0	$0	$0
530	Communications	$1,112	$996	$1,800	$1,800
540	Advertising	$0	$0	$2,000	$2,000
580	Meetings, conferences and travel	$1,851	$273	$0	$11,500
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$3,114**	**$1,270**	**$3,800**	**$15,300**
SUPPLIES & MATERIALS					
610	General supplies	$1	$0	$1,000	$1,000
612	Minor Software <5,000	$0	$0	$0	$3,500
641	Dues and Subscriptions	$1,020	$0	$0	$850
	Subtotal – SUPPLIES & MATERIALS	**$1,020**	**—**	**$1,000**	**$5,350**
	DEPARTMENT TOTAL	**$72,893**	**$136,410**	**$56,149**	**$172,257**

Finance Department

Dept Code(s): 131-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$351,984	$488,327	$794,199	$1,394,876
114	Benefit and leave cash-in	$27,381	$35,661	$86,345	$141,870
117	Stand-by time/overtime	$5,677	$14,507	$9,000	$16,500
120	Temporary/part-time employees	$13,300	$20,261	$90,020	$20,000
132	Other salary payments	$600	$923	$3,900	$9,100
	Subtotal – SALARIES	**$398,943**	**$559,679**	**$983,464**	**$1,582,346**
EMPLOYEE BENEFITS					
210	Group insurance	$95,852	$115,205	$207,050	$393,703
220	Payroll tax deductions	$5,761	$7,828	$12,080	$21,533
230	PERS contributions	$42,296	$75,619	$92,059	$153,575
	Subtotal – EMPLOYEE BENEFITS	**$143,909**	**$198,652**	**$311,189**	**$568,811**
PROFESSIONAL & CONTRACT SERVICES					
331	Audit Services	$78,649	$70,870	$90,750	$70,000
334	Other professional/contract services	$72,071	$29,189	$64,007	$50,000
334	Credit Card Processing Fees	$20,498	$40,019	$65,209	$25,000
334	Bank Charges	$30	$0	$35,214	$10,000
430	Repair and maintenance services	$1,296	$1,620	$3,000	$3,000
530	Communications	$3,675	$4,558	$5,483	$6,000
580	Meetings, conferences and travel	$2,946	$7,961	$8,000	$15,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$179,166**	**$154,217**	**$271,663**	**$179,000**
SUPPLIES & MATERIALS					
610	General supplies	$10,333	$10,423	$14,025	$15,000
611	Minor equipment and furniture	$9,616	$1,779	$4,000	$2,500
612	Minor Software <5,000	$0	$0	$1,000	$2,500
640	Books and periodicals	$258	$86	$0	$0
641	Dues and subscriptions	$390	$720	$1,700	$4,000
	Subtotal – SUPPLIES & MATERIALS	**$20,597**	**$13,008**	**$20,725**	**$24,000**
	DEPARTMENT TOTAL	**$742,614**	**$925,556**	**$1,587,040**	**$2,354,157**

Information Technology

Dept Code(s): 161-90 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$219,793	$263,076	$264,529	$284,352
114	Benefit and leave cash-in	$6,850	$20,161	$23,845	$25,856
117	Stand-by time/overtime	$8,045	$8,042	$0	$0
132	Other salary payments	$0	$264	$1,300	$1,300
	Subtotal – SALARIES	**$234,688**	**$291,542**	**$289,674**	**$311,508**
EMPLOYEE BENEFITS					
210	Group insurance	$56,799	$67,607	$73,424	$79,788
220	Payroll tax deductions	$3,407	$5,466	$4,082	$4,427
230	PERS contributions	$13,962	$24,882	$21,057	$22,549
	Subtotal – EMPLOYEE BENEFITS	**$74,168**	**$97,954**	**$98,563**	**$106,764**
PROFESSIONAL & CONTRACT SERVICES					
334	Professional/contract services	$10,981	$114,035	$96,250	$122,000
430	Repair and maintenance services	$13,139	$442	$884	$0
530	Communications	$122,818	$168,184	$118,510	$118,510
580	Meetings, conferences and travel	$0	$0	$0	$18,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$146,938**	**$282,661**	**$215,644**	**$258,510**
SUPPLIES & MATERIALS					
610	General supplies	$1,620	$248	$1,000	$1,000
611	Minor equipment and furniture	$114,139	$98,333	$75,000	$120,000
612	Computer software	$223,114	$207,199	$528,238	$445,000
620	Fuel	$0	$531	$800	$0
641	Dues and subscriptions	$340	$130	$600	$1,000
	Subtotal – SUPPLIES & MATERIALS	**$339,214**	**$306,442**	**$605,638**	**$567,000**
CAPITAL, DEBT & TRANSFERS					
741	Machinery and equipment	$312,335	$95,264	$30,000	$128,000
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$312,335**	**$95,264**	**$30,000**	**$128,000**
	DEPARTMENT TOTAL	**$1,107,342**	**$1,073,863**	**$1,239,519**	**$1,371,783**

Dev Svcs – Administration

Dept Code(s): 140-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$207,918	$177,963	$195,909	$201,884
114	Benefit and leave cash-in	$20,006	$85,071	$19,010	$19,771
120	Temporary/Part-Time Employees	$0	$0	$0	$20,000
132	Other salary payments	$5,200	$5,380	$0	$0
	Subtotal – SALARIES	**$233,124**	**$268,414**	**$214,919**	**$241,655**
EMPLOYEE BENEFITS					
210	Group insurance	$23,928	$26,833	$29,040	$31,226
220	Payroll Tax Deductions	$3,386	$3,836	$3,012	$3,133
230	PERS Contributions	$31,728	$34,956	$15,594	$16,009
	Subtotal – EMPLOYEE BENEFITS	**$59,042**	**$65,625**	**$47,646**	**$50,368**
PROFESSIONAL & CONTRACT SERVICES					
334	Other Professional/Contract Services	$0	$1,309	$300	$1,500
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**—**	**$1,309**	**$300**	**$1,500**
SUPPLIES & MATERIALS					
610	General Supplies	$100	$0	$0	$0
	Subtotal – SUPPLIES & MATERIALS	**$100**	**—**	**—**	**—**
	DEPARTMENT TOTAL	**$292,266**	**$335,347**	**$262,865**	**$293,523**

Dev Svcs – Planning

Dept Code(s): 141-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$266,454	$271,060	$320,061	$484,632
114	Benefit and leave cash-in	$7,811	$10,458	$27,656	$45,014
117	Stand-by time/overtime	$134	$363	$0	$0
132	Other salary payments	$2,400	$0	$0	$0
	Subtotal – SALARIES	**$276,799**	**$281,881**	**$347,717**	**$529,646**
EMPLOYEE BENEFITS					
210	Group insurance	$94,491	$63,615	$73,092	$99,505
220	Payroll tax deductions	$6,593	$5,706	$4,690	$7,209
230	PERS contributions	$15,216	$22,482	$24,617	$37,575
	Subtotal – EMPLOYEE BENEFITS	**$116,299**	**$91,803**	**$102,399**	**$144,289**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional/contract services	$109,063	$176,387	$172,430	$100,000
530	Communications	$1,287	$4,039	$3,000	$3,000
540	Advertising	$16,917	$13,467	$20,000	$20,000
580	Meetings, conferences and travel	$29,644	$35,440	$34,106	$35,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$156,911**	**$229,334**	**$229,536**	**$158,000**
SUPPLIES & MATERIALS					
610	General supplies	$6,590	$4,907	$11,351	$12,000
611	Minor equipment and furniture	$579	$2,734	$5,100	$5,000
640	Books and periodicals	$0	$0	$500	$500
641	Dues and subscriptions	$102	$2,162	$2,800	$3,000
	Subtotal – SUPPLIES & MATERIALS	**$7,271**	**$9,803**	**$19,751**	**$20,500**
CAPITAL, DEBT & TRANSFERS					
801	Miscellaneous	$0	$13	$0	$0
	Subtotal – CAPITAL, DEBT & TRANSFERS	**—**	**$13**	**—**	**—**
	DEPARTMENT TOTAL	**$557,280**	**$612,833**	**$699,403**	**$852,435**

Dev Svcs – Building

Dept Code(s): 144-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$208,341	$200,404	$292,280	$371,282
114	Benefit and leave cash-in	$9,719	$15,732	$27,699	$39,844
117	Stand-by time/overtime	$0	$170	$0	$0
120	Temporary/part-time employees	$58,766	$79,371	$0	$0
132	Other salary payments	$0	$0	$1,300	$0
	Subtotal – SALARIES	**$276,825**	**$295,678**	**$321,278**	**$411,126**
EMPLOYEE BENEFITS					
210	Group insurance	$62,358	$56,423	$83,851	$85,599
220	Payroll tax deductions	$3,169	$3,148	$4,399	$5,668
230	PERS contributions	$16,071	$25,575	$26,866	$33,336
	Subtotal – EMPLOYEE BENEFITS	**$81,598**	**$85,147**	**$115,116**	**$124,603**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional/contract services	$278,648	$243,811	$160,000	$300,000
430	Repair and maintenance services	$0	$0	$100	$100
530	Communications	$3,092	$2,620	$2,200	$2,200
540	Advertising	$0	$0	$1,000	$1,000
580	Meetings, conferences and travel	$5,350	$7,912	$9,430	$9,430
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$287,090**	**$254,343**	**$172,730**	**$312,730**
SUPPLIES & MATERIALS					
610	General supplies	$3,118	$3,517	$4,800	$4,800
611	Minor equipment and furniture	$244	$371	$2,500	$2,500
640	Books and periodicals	$0	$3,918	$4,303	$500
641	Dues and subscriptions	$345	$260	$865	$3,000
	Subtotal – SUPPLIES & MATERIALS	**$3,707**	**$8,065**	**$12,468**	**$10,800**
	DEPARTMENT TOTAL	**$649,219**	**$643,232**	**$621,593**	**$859,259**

Dev Svcs – Code Enforcement

Dept Code(s): 155-40 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$303,139	$429,050	$472,462	$537,853
114	Benefit and leave cash-in	$22,764	$31,576	$40,218	$36,124
117	Stand-by time/overtime	$10,663	$11,390	$0	$0
120	Temporary/part-time employees	$22,963	$34,991	$18,585	$18,585
132	Other salary payments	$0	$818	$4,034	$348
	Subtotal – SALARIES	**$359,530**	**$507,825**	**$535,299**	**$592,909**
EMPLOYEE BENEFITS					
210	Group insurance	$84,568	$131,184	$126,943	$150,570
220	Payroll tax deductions	$5,154	$7,087	$6,886	$7,783
230	PERS contributions	$34,419	$61,747	$56,404	$50,743
	Subtotal – EMPLOYEE BENEFITS	**$124,141**	**$200,018**	**$190,232**	**$209,097**
PROFESSIONAL & CONTRACT SERVICES					
333	Other Legal Services	$49,496	$11,669	$3,740	$50,000
334	Other professional/contract services	$8,480	$103,176	$25,500	$25,000
442	Rental of Equipment & Vehicles	$0	$0	$700	$0
530	Communications	$5,789	$7,083	$7,000	$7,000
540	Advertising	$0	$0	$2,000	$2,000
580	Meetings, conferences and travel	$14,105	$7,128	$15,000	$20,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$77,870**	**$129,056**	**$53,940**	**$104,000**
SUPPLIES & MATERIALS					
610	General supplies	$12,602	$31,453	$15,000	$15,000
611	Minor Equipment and Furniture	$0	$0	$4,200	$13,000
612	Computer Software	$717	$12,095	$18,500	$10,000
620	Enerty Charges	$3,350	$0	$0	$0
640	Books and periodicals	$0	$61	$1,000	$500
641	Dues and subscriptions	$8,593	$500	$4,935	$3,500
	Subtotal – SUPPLIES & MATERIALS	**$25,261**	**$44,109**	**$43,635**	**$42,000**
CAPITAL, DEBT & TRANSFERS					
741	Machinery and Equipment	$0	$15,008	$0	$0
	Subtotal – CAPITAL, DEBT & TRANSFERS	**—**	**$15,008**	**—**	**—**
	DEPARTMENT TOTAL	**$586,802**	**$896,016**	**$823,106**	**$948,006**

Dev Svcs – AVA Program

Dept Code(s): 155-41 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$218,208	$131,788	$143,311	$140,268
114	Benefit and leave cash-in	$15,819	$17,639	$14,609	$11,694
117	Stand-by time/overtime	$7,881	$4,118	$0	$0
120	Temporary/part-time employees	$15,357	$384	$12,915	$12,915
132	Other salary payments	$0	$29	$143	$0
	Subtotal – SALARIES	**$257,265**	**$153,958**	**$170,978**	**$164,878**
EMPLOYEE BENEFITS					
210	Group insurance	$60,970	$30,867	$38,401	$35,047
220	Payroll tax deductions	$3,698	$2,230	$2,109	$2,060
230	PERS contributions	$24,671	$20,179	$20,343	$13,886
	Subtotal – EMPLOYEE BENEFITS	**$89,340**	**$53,276**	**$60,853**	**$50,993**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional services	$2,100	$7,822	$15,100	$15,000
530	Communications	$1,174	$898	$2,000	$2,000
540	Advertising	$0	$2,959	$5,000	$15,000
580	Meetings, conferences and travel	$0	$429	$2,500	$2,500
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$3,274**	**$12,108**	**$24,600**	**$34,500**
SUPPLIES & MATERIALS					
610	General supplies	$7,462	$7,326	$6,000	$6,000
611	Minor Equipment and Furniture	$0	$0	$0	$12,000
612	Computer Software	$3,953	$0	$5,500	$5,500
640	Books & Periodicals	$0	$0	$1,500	$1,500
641	Dues and subscriptions	$0	$0	$500	$500
	Subtotal – SUPPLIES & MATERIALS	**$11,416**	**$7,326**	**$13,500**	**$25,500**
CAPITAL, DEBT & TRANSFERS					
801	Miscellaneous	$0	$0	$5,000	$5,000
	Subtotal – CAPITAL, DEBT & TRANSFERS	**—**	**—**	**$5,000**	**$5,000**
	DEPARTMENT TOTAL	**$361,295**	**$226,668**	**$274,931**	**$280,870**

Dev Svcs – Graffiti

Dept Code(s): 154-40 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$62,733	$60,547	$89,106	$68,403
114	Benefit and leave cash-in	$8,700	$7,975	$8,161	$5,177
117	Stand-by time/overtime	$463	$219	$5,000	$0
120	Temporary/part-time employees	$2,507	$384	$0	$0
132	Other salary payments	$0	$264	$1,648	$1,300
	Subtotal – SALARIES	**$74,403**	**$69,388**	**$103,914**	**$74,879**
EMPLOYEE BENEFITS					
210	Group insurance	$7,077	$5,936	$29,450	$8,009
220	Payroll tax deductions	$1,044	$998	$1,387	$1,058
230	PERS contributions	$4,814	$5,883	$15,495	$5,424
	Subtotal – EMPLOYEE BENEFITS	**$12,934**	**$12,818**	**$46,333**	**$14,491**
PROFESSIONAL & CONTRACT SERVICES					
334	Other Professional/Contract services	$605	$0	$5,000	$2,500
430	Repair and Maintenance Services	$0	$409	$8,000	$8,000
530	Communications	$890	$800	$1,500	$1,500
540	Advertising	$0	$0	$2,500	$1,000
580	Meetings, conferences and travel	$0	$0	$2,000	$1,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$1,496**	**$1,209**	**$19,000**	**$14,000**
SUPPLIES & MATERIALS					
610	General supplies	$13,348	$26,298	$30,000	$30,000
611	Minor equipment and furniture	$0	$457	$2,500	$2,500
620	Energy charges	$1,587	$3,859	$0	$0
	Subtotal – SUPPLIES & MATERIALS	**$14,934**	**$30,614**	**$32,500**	**$32,500**
	DEPARTMENT TOTAL	**$103,767**	**$114,028**	**$201,747**	**$135,871**

Dev Svcs – Cannabis Compliance

Dept Code(s): 142-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$72,708	$74,985	$115,436	$123,691
114	Benefit and leave cash-in	$4,350	$4,698	$10,767	$11,645
	Subtotal – SALARIES	**$77,058**	**$79,684**	**$126,203**	**$135,336**
EMPLOYEE BENEFITS					
210	Group insurance	$20,100	$19,970	$31,245	$34,213
220	Payroll tax deductions	$1,118	$1,157	$1,706	$1,845
230	PERS contributions	$4,130	$6,189	$9,189	$9,809
	Subtotal – EMPLOYEE BENEFITS	**$25,348**	**$27,315**	**$42,139**	**$45,867**
PROFESSIONAL & CONTRACT SERVICES					
333	Other legal services	$0	$15,892	$0	$0
334	Other professional/contract services	$0	$33	$0	$10,000
530	Communications	$1,170	$498	$1,000	$1,000
540	Advertising	$0	$0	$0	$1,650
580	Meetings, conferences, and travel	$0	$0	$1,650	$0
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$1,170**	**$16,423**	**$2,650**	**$12,650**
SUPPLIES & MATERIALS					
611	Minor equipment and furniture	$0	$2,455	$0	$0
641	Dues and subscriptions	$0	$0	$125	$125
	Subtotal – SUPPLIES & MATERIALS	**—**	**$2,455**	**$125**	**$125**
	DEPARTMENT TOTAL	**$103,576**	**$125,876**	**$171,117**	**$193,977**

Engineering

Dept Code(s): 145-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$374,723	$471,696	$445,753	$749,645
114	Benefit and leave cash-in	$24,999	$14,092	$39,501	$69,313
117	Stand-by time/overtime	$18,023	$26,335	$42,000	$48,000
120	Temporary/part-time employees	$0	$0	$20,000	$0
132	Other salary payments	$3,120	$3,393	$0	$2,600
	Subtotal – SALARIES	**$420,865**	**$515,515**	**$547,254**	**$869,558**
EMPLOYEE BENEFITS					
210	Group insurance	$99,215	$125,092	$127,851	$201,609
220	Payroll tax deductions	$6,796	$7,481	$7,149	$11,973
230	PERS contributions	$37,212	$60,086	$45,016	$71,901
	Subtotal – EMPLOYEE BENEFITS	**$143,222**	**$192,659**	**$180,015**	**$285,484**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional services	$292,379	$156,188	$200,000	$325,000
430	Repair and maintenance services	$1,550	$2,308	$3,000	$4,000
530	Communications	$2,606	$4,438	$8,000	$5,000
540	Advertising	$0	$3	$2,000	$2,000
580	Meetings, conferences and travel	$3,014	$290	$4,000	$5,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$299,550**	**$163,227**	**$217,000**	**$341,000**
SUPPLIES & MATERIALS					
610	General supplies	$3,920	$4,661	$6,000	$6,000
611	Minor equipment and furniture	$0	$0	$5,000	$5,000
612	Computer software	$1,500	$5,175	$11,500	$6,000
640	Books and periodicals	$150	$984	$2,000	$2,000
641	Dues and subscriptions	$579	$724	$2,100	$2,500
	Subtotal – SUPPLIES & MATERIALS	**$6,149**	**$11,543**	**$26,600**	**$21,500**
	DEPARTMENT TOTAL	**$869,786**	**$882,944**	**$970,869**	**$1,517,542**

Engineering – Storm Drain

Dept Code(s): 143-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
PROFESSIONAL & CONTRACT SERVICES					
430	Repair and maintenance services	$3,900	$0	$0	$0
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$3,900**	**—**	**—**	**—**
SUPPLIES & MATERIALS					
641	Dues and subscriptions	$49,042	$50,813	$50,000	$55,000
	Subtotal – SUPPLIES & MATERIALS	**$49,042**	**$50,813**	**$50,000**	**$55,000**
	DEPARTMENT TOTAL	**$52,942**	**$50,813**	**$50,000**	**$55,000**

PW – Administration

Dept Code(s): 148-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$200,147	$287,900	$199,925	$206,455
114	Benefit and leave cash-in	$17,284	$61,746	$43,181	$23,741
117	Stand-by time/overtime	$6,212	$1,098	$0	$0
120	Temporary/part-time employees	$40,397	$17,590	$5,000	$5,000
132	Other salary payments	$2,080	$2,512	$2,080	$2,080
	Subtotal – SALARIES	**$266,121**	**$370,847**	**$250,186**	**$237,276**
EMPLOYEE BENEFITS					
210	Group insurance	$36,301	$52,644	$50,656	$53,927
220	Payroll tax deductions	$3,277	$5,076	$3,017	$3,140
230	PERS contributions	$21,745	$42,588	$27,898	$29,035
	Subtotal – EMPLOYEE BENEFITS	**$61,324**	**$100,307**	**$81,572**	**$86,102**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional services	$12,903	$13,710	$17,000	$15,000
530	Communications	$2,440	$1,461	$2,000	$2,000
580	Meetings, conferences and travel	$7,329	$2,452	$1,500	$3,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$22,672**	**$17,623**	**$20,500**	**$20,000**
SUPPLIES & MATERIALS					
610	General supplies	$9,627	$13,740	$12,000	$5,000
611	Minor equipment and furniture	$0	$0	$0	$5,000
641	Dues and subscriptions	$836	$1,450	$2,000	$2,000
	Subtotal – SUPPLIES & MATERIALS	**$10,463**	**$15,190**	**$14,000**	**$12,000**
	DEPARTMENT TOTAL	**$360,579**	**$503,968**	**$366,257**	**$355,378**

PW – Streets Maintenance

Dept Code(s): 148-20, 148-25 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$187,653	$293,858	$514,813	$527,455
114	Benefit and leave cash-in	$16,857	$22,166	$41,070	$40,786
117	Stand-by time/overtime	$26,323	$39,565	$50,000	$10,000
120	Temporary/part-time employees	$31,978	$20,902	$65,000	$35,000
132	Other salary payments	$0	$1,548	$5,640	$4,596
	Subtotal – SALARIES	**$262,811**	**$378,038**	**$676,523**	**$617,837**
EMPLOYEE BENEFITS					
210	Group insurance	$68,785	$100,501	$175,343	$185,666
220	Payroll tax deductions	$3,357	$5,382	$8,361	$8,101
230	PERS contributions	$27,217	$65,300	$77,483	$62,993
	Subtotal – EMPLOYEE BENEFITS	**$99,359**	**$171,183**	**$261,186**	**$256,761**
PROFESSIONAL & CONTRACT SERVICES					
311	County Administrative Charges	$1,517	$955	$0	$1,000
334	Other professional/contract services	$23,909	$29,912	$50,000	$100,000
334	Contract services/Street Sweeping	$22,573	$331	$6,000	$10,000
334	Contract services/Traffic Signals	$54,926	$131,255	$90,000	$200,000
334	Contract services/Median	$75,329	$85,034	$100,000	$125,000
334	Contract services/Storm Water	$7,540	$6,764	$35,000	$75,000
334	Contract services/Tree Trimming	$23,341	$23,402	$35,000	$40,000
334	Contract services/Traffic Signals	$8,981	$11,993	$8,822	$20,000
334	Contract services/ Crack Ceiling	$3,501	$5,520	$0	$0
334	Contract services/Street Sriping	$0	$85,742	$100,000	$125,000
430	Repair and maintenance services	$20,136	$14,198	$20,000	$25,000
442	Rental of equipment and vehicles	$30,915	$50,177	$50,000	$60,000
444	Leases	$0	$0	$12,000	$13,000
530	Communications	$2,184	$4,081	$6,000	$7,500
580	Meetings, conferences and travel	$7,250	$8,109	$2,000	$5,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$282,103**	**$457,473**	**$514,822**	**$806,500**
SUPPLIES & MATERIALS					
610	General supplies	$35,140	$40,843	$35,000	$35,000
610	Supplies/Traffic Signals	$316	$230	$4,197	$15,000
610	Supplies/ROW Weed Abatement	$0	$0	$5,000	$17,000
610	Supplies/Asphalt/Concrete	$26,438	$14,030	$30,000	$45,000
610	Supplies/Striping	$2,325	$5,618	$15,000	$15,000
610	Supplies/Street Lighting	$22,364	$35,518	$26,000	$40,000
610	Supplies/Signage	$70,894	$41,155	$25,000	$35,000
610	Supplies/Traffic Control	$6,884	$3,801	$5,000	$10,000
610	Supplies/Drain Maint.	$0	$0	$2,000	$2,000
610	Supplies/Street Medians/Parkways	$0	$1,771	$986	$0
611	Minor equipment and furniture	$0	$10,965	$65,000	$5,000
612	Computer software	$0	$0	$0	$10,000
620	Energy charges	$2,065	$1,711	$3,000	$3,000

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
620	Utilities/Traffic Signals	$30,560	$29,177	$30,000	$30,000
620	Utilities/Medians	$2,281	$17,226	$10,000	$20,000
620	Utilities/Street Lights	$261,956	$257,300	$175,000	$135,000
	Subtotal – SUPPLIES & MATERIALS	**$461,223**	**$459,344**	**$431,183**	**$417,000**
CAPITAL, DEBT & TRANSFERS					
741	Machinery and equipment	$19,621	$51,000	$0	$0
742	Vehicles	$266,450	$0	$0	$100,000
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$286,070**	**$51,000**	**—**	**$100,000**
	DEPARTMENT TOTAL	**$1,391,567**	**$1,517,038**	**$1,883,715**	**$2,198,098**

PW – Parks Maintenance

Dept Code(s): 148-30 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$397,861	$424,409	$486,129	$510,949
114	Benefit and leave cash-in	$14,848	$27,823	$58,998	$62,633
117	Stand-by time/overtime	$110,889	$105,221	$75,000	$75,000
120	Temporary/part-time employees	$4,416	$39,557	$2,000	$5,000
132	Other salary payments	$0	$1,196	$6,848	$6,848
	Subtotal – SALARIES	**$528,014**	**$598,206**	**$628,974**	**$660,430**
EMPLOYEE BENEFITS					
210	Group insurance	$127,316	$124,910	$149,538	$187,878
220	Payroll tax deductions	$7,605	$8,101	$8,741	$9,199
230	PERS contributions	$41,478	$54,514	$46,002	$48,015
	Subtotal – EMPLOYEE BENEFITS	**$176,400**	**$187,525**	**$204,281**	**$245,092**
PROFESSIONAL & CONTRACT SERVICES					
311	County Administrative Charges	$3,307	$3,515	$8,000	$0
334	Other professional/contract services	$391,902	$318,018	$400,000	$400,000
334	Cont Serv/Bagdouma Park	$276,556	$221,801	$300,000	$31,000
334	Cont Serv/Rancho Las Fl Park	$274,555	$80,430	$140,000	$170,000
430	Repair and maintenance services	$70,036	$112,757	$120,000	$350,000
442	Rental of equipment and vehicles	$102,718	$74,272	$50,000	$50,000
530	Communications	$8,365	$5,595	$5,000	$5,000
580	Meetings, conferences and travel	$720	$2,475	$0	$5,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$1,128,158**	**$818,863**	**$1,023,000**	**$1,011,000**
SUPPLIES & MATERIALS					
610	General supplies	$113,404	$129,422	$85,000	$75,000
610	Supplies/Bagdouma	$73,558	$111,442	$70,000	$105,000
610	Supplies/Dateland Park	$1,590	$35,851	$19,000	$10,000
610	Supplies/DeOro Park	$21,523	$4,499	$18,000	$10,000
610	Supplies/Rancho Las Fl Park	$87,902	$48,534	$35,000	$85,000
610	Supplies/Sierra Vista Park	$0	$0	$2,500	$5,000
610	Supplies/Shady Lane Park	$0	$0	$2,500	$5,000
610	Supplies/Tot Lot Ave 53	$0	$1,093	$3,000	$5,000
610	Supplies/Veterans Park	$2,720	$24,039	$20,000	$20,000
610	Supplies/Library Park	$0	$0	$3,000	$5,000
610	Supplies/9th Street Park	$0	$0	$0	$10,000
611	Minor equipment and furniture	$0	$13,323	$0	$12,500
620	Utilities/Bagdouma	$238,280	$237,003	$200,000	$200,000
620	Utilities/Dateland Park	$23,569	$32,902	$35,000	$35,000
620	Utilities/DeOro Park	$22,507	$57,172	$45,000	$45,000
620	Utilities/Rancho Las Fl Park	$85,769	$68,219	$55,000	$55,000
620	Utilities/Sierra Vista Park	$14,671	$15,746	$15,000	$15,000
620	Utilities/Shady Lane Park	$3,571	$3,772	$5,000	$5,000
620	Utilities/Tot Lot Ave 53	$1,459	$1,823	$2,670	$3,500
620	Utilities/Veterans Park	$22,921	$21,949	$22,000	$20,000

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
620	Utilities-Etherea exhibit	$2,402	$2,513	$3,500	$2,000
620	Utilities/Grapefruit Blbd.	$0	$0	$5,000	$5,000
620	Utilities/9th Street Park	$0	$0	$0	$8,000
641	Dues and subscriptions	$0	$514	$0	$0
	Subtotal – SUPPLIES & MATERIALS	**$715,844**	**$809,816**	**$646,170**	**$741,000**
CAPITAL, DEBT & TRANSFERS					
741	Machinery and Equipment	$14,499	$0	$0	$157,000
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$14,499**	**—**	**—**	**$157,000**
	DEPARTMENT TOTAL	**$2,562,915**	**$2,414,411**	**$2,502,425**	**$2,814,523**

PW – Building Maintenance

Dept Code(s): 165-90 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$209,459	$221,338	$272,924	$302,081
114	Benefit and leave cash-in	$8,495	$6,184	$20,462	$30,237
117	Stand-by time/overtime	$59,026	$44,321	$25,000	$25,000
120	Temporary/part-time employees	$20,663	$20,074	$14,000	$0
132	Other salary payments	$0	$932	$2,948	$2,948
	Subtotal – SALARIES	**$297,643**	**$292,850**	**$335,334**	**$360,266**
EMPLOYEE BENEFITS					
210	Group insurance	$59,680	$82,589	$104,796	$109,869
220	Payroll tax deductions	$4,024	$4,700	$4,438	$5,024
230	PERS contributions	$24,209	$33,209	$26,751	$27,736
	Subtotal – EMPLOYEE BENEFITS	**$87,913**	**$120,498**	**$135,985**	**$142,629**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional/contract services	$143,326	$185,623	$87,000	$100,000
334	Contract Services/City Hall	$19,881	$17,068	$35,000	$60,000
334	Contract Services/Comm Center	$3,791	$3,756	$5,000	$10,000
334	Contract Services/Corp Yard	$11,874	$16,808	$45,000	$40,000
334	Contract Services/Senior Center	$3,880	$53,178	$25,000	$150,000
334	Contract Services/Fire Station	$4,705	$10,789	$20,000	$20,000
334	Contract Services/Other City Prop	$23,944	$5,169	$42,000	$15,000
334	Contract Services/Permit Center	$20,896	$42,425	$30,000	$40,000
334	Contract Services/Library	$18,850	$6,249	$60,000	$150,000
334	Contract Services/Hidden Harvest	$52,800	$5,075	$0	$5,000
430	Repair and maintenance services	$240	$1,718	$3,000	$5,000
430	Repair & Maint/City Hall	$9,733	$26,952	$20,000	$50,000
430	Repair & Maint/Comm Center	$27,580	$16,642	$10,000	$0
430	Repair & Maint/Corp Yard	$89,026	$72,652	$50,000	$60,000
430	Repair & Maint/Senior Center	$18,310	$52,991	$20,000	$30,000
430	Repair & Maint/Fire Station	$6,329	$6,392	$20,000	$7,500
430	Repair & Maint/Other City Prop	$38,291	$33,415	$10,000	$45,000
430	Repair & Maint/Boxing Club	$0	$0	$15,000	$10,000
430	Repairs & Maint/Civic Center	$11,133	$27,586	$30,000	$7,500
430	Repairs & Maint/Coachella Library	$21,438	$12,292	$20,000	$35,000
430	Repairs & Maint/Hidden Harvest	$4,966	$3,175	$2,500	$0
442	Rental of equipment and vehicles	$912	$979	$1,000	$5,000
530	Communications	$2,818	$2,957	$5,200	$5,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$534,722**	**$603,893**	**$555,700**	**$850,000**
SUPPLIES & MATERIALS					
610	General supplies	$36,114	$36,253	$20,000	$20,000
610	Supplies/City Hall	$7,897	$1,920	$5,000	$7,500
610	Supplies/Comm Center	$3,622	$1,767	$5,000	$500
610	Supplies/Corp Yard	$8,806	$31,767	$10,000	$1,000
610	Supplies/Senior Center	$10,173	$20,745	$7,000	$12,500

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
610	Supplies/Fire Station	$0	$47	$46	$5,000
610	Supplies/Other City Prop	$5,017	$541	$5,364	$5,000
610	Supplies/Civic Center	$4,956	$9,256	$10,000	$12,500
610	Supplies/Library	$1,926	$2,252	$3,000	$7,500
610	Supplies/Hidden Harvest	$8,201	$0	$0	$5,000
611	Minor equipment and furniture	$0	$9,125	$5,000	$10,000
620	Utilities/City Hall	$33,948	$32,738	$33,000	$35,000
620	Utilities/Comm Center	$10,731	$8,135	$12,000	$15,000
620	Utilities/Corp Yard	$30,154	$21,082	$45,000	$27,500
620	Utilities/Senior Center	$19,595	$18,961	$23,000	$23,000
620	Utilities/Fire Station	$16,720	$23,512	$20,000	$20,000
620	Utilities/Other City Prop	$26,143	$23,168	$17,000	$17,000
620	Utilities/Civic Center	$29,531	$26,702	$35,000	$25,000
620	Utilities/Library	$44,930	$50,921	$45,000	$45,000
620	Utilities/Hidden Harvest	$8,111	$11,586	$13,000	$15,000
	Subtotal – SUPPLIES & MATERIALS	**$306,575**	**$330,478**	**$313,410**	**$309,000**
	DEPARTMENT TOTAL	**$1,226,853**	**$1,347,719**	**$1,340,428**	**$1,661,895**

PW – Fleet Maintenance

Dept Code(s): 164-90 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$193,795	$205,192	$208,381	$214,626
114	Benefit and leave cash-in	$3,931	$4,214	$16,376	$17,031
117	Stand-by time/overtime	$5,511	$2,457	$2,500	$2,500
132	Other salary payments	$0	$527	$2,600	$2,600
	Subtotal – SALARIES	**$203,237**	**$212,390**	**$229,857**	**$236,756**
EMPLOYEE BENEFITS					
210	Group insurance	$50,252	$53,450	$60,735	$65,772
220	Payroll tax deductions	$2,958	$3,091	$3,217	$3,342
230	PERS contributions	$14,855	$19,418	$16,587	$17,020
	Subtotal – EMPLOYEE BENEFITS	**$68,065**	**$75,958**	**$80,539**	**$86,134**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional/contract services	$8,534	$10,918	$14,670	$12,000
334	Other Prof/Contact serv- Sr Center	$534	$583	$2,000	$1,500
334	Other Prof/Contact serv-Engineering	$712	$777	$2,000	$1,500
334	Other Prof/Contact serv- Bldg Maint	$534	$7,008	$2,000	$1,500
334	Other Prof/Contact serv- Code Enf	$1,593	$1,749	$2,200	$1,500
334	Other Prof/Contact serv- Develop Serv	$356	$389	$2,200	$1,500
334	Other Prof/Contact serv- Fleet	$1,654	$1,560	$2,000	$1,500
334	Other Prof/Contact serv- Gen Gov't	$541	$635	$10,000	$1,500
334	Other Prof/Contact serv- LLMD	$178	$194	$1,000	$1,500
334	Other Prof/Contact serv- Parks	$1,894	$9,043	$2,400	$2,000
334	Other Prof/Contact serv- Streets	$1,894	$9,043	$2,400	$2,000
430	Repair and maintenance services	$822	$137	$4,500	$4,500
430	Repair & maint/ Sr Center	$5,395	$802	$30,000	$15,000
430	Repair & maint/Engineering	$2,167	$1,320	$500	$1,000
430	Repair & maint/Bldg Maint	$1,434	$683	$500	$1,000
430	Repair & maint/Code Enf	$3,447	$2,581	$500	$1,000
430	Repair & maint/Develop Serv	$212	$347	$500	$1,000
430	Repair & maint/Fleet	$456	$273	$500	$1,000
430	Repair & maint/Gen Gov't	$1,462	$14,501	$500	$1,000
430	Repair & maint/LLMD	$214	$2,240	$500	$1,000
430	Repair & maint/Parks	$1,806	$3,695	$5,000	$10,000
430	Repair & maint/Streets	$11,045	$11,160	$22,300	$10,000
442	Rental of equipment and vehicles	$225,306	$45,109	$657,181	$590,000
530	Communications	$1,399	$1,382	$2,000	$2,000
580	Meetings, conferences and travel	$0	$0	$0	$2,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$273,590**	**$126,127**	**$767,352**	**$668,500**
SUPPLIES & MATERIALS					
610	General supplies	$9,651	$10,267	$12,000	$25,000
610	General supplies/Senior Center	$798	$1,004	$2,000	$2,000
610	General supplies/Engineering	$2,520	$540	$500	$500
610	General supplies/Bldg Maint	$10	$0	$500	$500

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
610	General supplies/Code Enf	$1,393	$2,571	$2,000	$500
610	General supplies/Develop Services	$0	$0	$500	$500
610	General supplies/Fleet	$7,018	$692	$3,000	$5,000
610	General supplies/Gen Gov't	$133	$257	$1,000	$500
610	General supplies/LLMD	$0	$7	$500	$500
610	General supplies/Parks	$977	$3,275	$2,000	$500
610	General supplies/Streets	$6,419	$9,179	$8,000	$11,000
620	Energy charges - fuel costs	$0	$0	$0	$2,000
620	Fuel/Senior Center	$7,941	$6,338	$9,000	$10,000
620	Fuel/Engineering	$7,046	$6,391	$7,500	$8,500
620	Fuel/Bldg Maint	$7,001	$5,968	$7,500	$8,500
620	Fuel/Code Enf	$19,107	$17,949	$20,000	$22,000
620	Fuel/Develop Services	$1,518	$2,914	$4,500	$5,000
620	Fuel/Fleet	$9,692	$9,114	$7,000	$8,000
620	Fuel/Gen Gov't	$3,262	$1,895	$4,000	$5,000
620	Fuel/LLMD	$5,363	$5,078	$6,500	$7,000
620	Fuel/Parks	$17,997	$16,213	$20,000	$22,000
620	Fuel/Streets	$37,617	$36,970	$35,000	$37,000
	Subtotal – SUPPLIES & MATERIALS	**$145,461**	**$136,621**	**$153,000**	**$181,500**
CAPITAL, DEBT & TRANSFERS					
742	Vehicles	$10,762	$0	$45,000	$0
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$10,762**	**—**	**$45,000**	**—**
	DEPARTMENT TOTAL	**$701,115**	**$551,098**	**$1,275,748**	**$1,172,890**

PW – Recreation Programs

Dept Code(s): 146-10, 146-90 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$2,575	$64,218	$89,668	$137,985
114	Benefit and leave cash-in	$0	$6,089	$14,332	$30,820
117	Stand-by time/overtime	$100,840	$96,693	$100,000	$100,000
120	Temporary/part-time employees	$160	$506	$5,000	$0
	Subtotal – SALARIES	**$103,575**	**$167,506**	**$209,000**	**$268,805**
EMPLOYEE BENEFITS					
210	Group insurance	$25,225	$27,479	$16,964	$52,278
220	Payroll tax deductions	$1,550	$3,362	$2,864	$3,842
230	PERS contributions	$12	$5,019	$6,676	$10,942
	Subtotal – EMPLOYEE BENEFITS	**$26,787**	**$35,860**	**$26,503**	**$67,063**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional/contract services	$52,169	$5,730	$25,000	$25,000
530	Communications	$446	$929	$2,500	$2,000
540	Advertising	$0	$0	$0	$2,000
580	Meetings, conferences and travel	$2,886	$892	$3,000	$2,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$55,501**	**$7,551**	**$30,500**	**$31,000**
SUPPLIES & MATERIALS					
610	General supplies	$29,806	$27,666	$10,000	$10,000
	Subtotal – SUPPLIES & MATERIALS	**$29,806**	**$27,666**	**$10,000**	**$10,000**
CAPITAL, DEBT & TRANSFERS					
801	Summer Programs	$0	$25,800	$35,000	$35,000
	Subtotal – CAPITAL, DEBT & TRANSFERS	**—**	**$25,800**	**$35,000**	**$35,000**
	DEPARTMENT TOTAL	**$215,669**	**$264,383**	**$311,003**	**$411,867**

PW – Seniors Program

Dept Code(s): 147-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
SALARIES					
110	Regular employees	$188,500	$174,792	$213,280	$305,978
114	Benefit and leave cash-in	$35,467	$5,633	$14,762	$44,591
117	Stand-by time/overtime	$7,452	$8,999	$5,420	$0
120	Temporary/part-time employees	$62,560	$43,933	$6,000	$6,000
	Subtotal – SALARIES	**$293,979**	**$233,358**	**$239,462**	**$356,569**
EMPLOYEE BENEFITS					
210	Group insurance	$66,421	$70,822	$89,010	$102,389
220	Payroll tax deductions	$3,377	$2,757	$3,076	$4,830
230	PERS contributions	$25,733	$27,596	$25,085	$33,376
	Subtotal – EMPLOYEE BENEFITS	**$95,530**	**$101,176**	**$117,171**	**$140,595**
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional services	$89,344	$117,568	$102,000	$100,000
530	Communications	$1,836	$2,133	$2,400	$2,500
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$91,179**	**$119,701**	**$104,400**	**$102,500**
SUPPLIES & MATERIALS					
610	General supplies	$36,757	$59,458	$25,000	$25,000
611	Minor equipment and furniture	$0	$0	$8,000	$0
	Subtotal – SUPPLIES & MATERIALS	**$36,757**	**$59,458**	**$33,000**	**$25,000**
CAPITAL, DEBT & TRANSFERS					
741	Machinery and equipment	$0	$5,205	$0	$0
801	Senior Events (all)	$5,484	$4,750	$15,114	$15,000
802	Senior Excursions	$2,640	$3,499	$6,500	$6,500
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$8,124**	**$13,454**	**$21,614**	**$21,500**
	DEPARTMENT TOTAL	**$525,570**	**$527,146**	**$515,647**	**$646,164**

Police Services

Dept Code(s): 150-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
PROFESSIONAL & CONTRACT SERVICES					
331	DOJ - Tobacco Grant Program	$146,084	$160,437	$0	$1,085
334	Other professional/contract services	$0	$6,758	$996	$5,000
350	Patrol deputies	$7,145,668	$7,585,809	$8,498,631	$8,800,000
350	Traffic/Motor Officers	$0	$304,914	$355,021	$800,000
350	Investigator overtime	$176,972	$368,952	$546,745	$350,000
350	Deputy overtime	$236,344	$211,422	$218,052	$275,000
350	Special event overtime	$0	$0	$55,868	$70,000
350	Facility charge	$189,856	$204,689	$210,000	$170,000
350	Patrol mileage	$257,897	$302,020	$309,019	$355,000
350	Professional services	$62,586	$63,564	$75,000	$81,750
350	Records management system	$48,022	$44,673	$50,000	$54,500
350	Plain Mileage	$10,689	$15,528	$21,000	$25,000
350	Gang task force officer - CVVCGTG	$257,310	$242,918	$259,577	$265,000
350	Community services officer	$242,963	$292,487	$478,365	$480,000
350	Cal ID	$42,158	$42,462	$43,173	$45,000
350	Community Action Team	$1,194,245	$1,301,889	$1,481,337	$1,500,000
350	Narcotic Task Force Officer - CVNTF	$242,152	$245,479	$281,062	$265,000
350	Special enforcement overtime	$0	$0	$55,868	$70,000
350	Traffic Enforcement	$0	$0	$40,000	$40,000
350	Crossing guards	$66,714	$67,938	$0	$0
350	PACT Deputy (UDC)	$0	$27,226	$0	$0
350	Dedicated sergeant	$326,517	$316,090	$407,750	$390,000
350	Premium Pay Thermal Station	$0	$0	$89,856	$115,000
442	Rental of Equipment & Vehicles	$0	$0	$15,000	$0
530	Communications	$4,204	$3,253	$5,000	$5,000
580	Meetings, conferences and travel	$0	$0	$0	$7,500
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$10,650,380**	**$11,808,507**	**$13,497,320**	**$14,169,835**
SUPPLIES & MATERIALS					
610	General supplies	$1,498	$0	$10,000	$10,000
611	Minor Equip, Furnit, <5,000	$0	$21,468	$0	$0
	Subtotal – SUPPLIES & MATERIALS	**$1,498**	**$21,468**	**$10,000**	**$10,000**
CAPITAL, DEBT & TRANSFERS					
741	Machinery & Equipment	$0	$0	$10,848	$120,000
801	Miscellaneous	$3,858	$0	$0	$0
801	Opioid Settlement Program	$4,532	$7,294	$0	$0
	Subtotal – CAPITAL, DEBT & TRANSFERS	**$8,390**	**$7,294**	**$10,848**	**$120,000**
	DEPARTMENT TOTAL	**$10,660,268**	**$11,837,269**	**$13,518,169**	**$14,299,835**

Animal Control

Dept Code(s): 155-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
PROFESSIONAL & CONTRACT SERVICES					
334	Other prof/contract services-Animal Cont	$453,106	$639,005	$675,000	$725,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$453,106**	**$639,005**	**$675,000**	**$725,000**
	DEPARTMENT TOTAL	**$453,106**	**$639,005**	**$675,000**	**$725,000**

Emergency Services

Dept Code(s): 156-10 — Source: Expenses ALL worksheet, Fund 101

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
PROFESSIONAL & CONTRACT SERVICES					
334	Other professional/contract services	$84,165	$147,827	$146,250	$150,000
354	EMPG Grant - EMD Staff Support	$0	$12,173	$15,558	$15,000
530	Communications	$0	$0	$0	$1,000
580	Meetings, conferences and travel	$0	$301	$3,000	$3,000
	Subtotal – PROFESSIONAL & CONTRACT SERVICES	**$84,165**	**$160,301**	**$164,808**	**$169,000**
SUPPLIES & MATERIALS					
610	General supplies	$0	$3,072	$0	$2,000
641	Dues and subscriptions	$0	$0	$150	$1,500
	Subtotal – SUPPLIES & MATERIALS	**—**	**$3,072**	**$150**	**$3,500**
	DEPARTMENT TOTAL	**$84,165**	**$163,374**	**$164,958**	**$172,500**

F SPECIAL REVENUE FUNDS

Fund 108 — Road Maintenance — Dillon Road

Fund Type: Special Revenue

Receives property assessments for Dillon Road maintenance. Revenues accumulate for periodic road maintenance and rehabilitation. No FY 2026-27 expenditures are budgeted; fund balance is preserved for future project use.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
Road Maintenance - Dillon Rd.	$78,378	$51,536	$66,581	$65,000
Interest Income	$4,204	$-15,628	$9,867	$10,000
TOTAL	**$82,583**	**$35,907**	**$76,448**	**$75,000**

No expenditures budgeted in this fund for FY 2026-27.

Fund 109 — Road Maintenance & Rehabilitation — SB 1

Fund Type: Special Revenue

Receives SB 1 (Road Repair and Accountability Act) state gas tax allocations. FY 2026-27 expenditures of $3.6M utilize prior-year accumulated balance plus current-year revenues for road rehabilitation projects.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
SB1 Road, Maint & Rehab Account	$1,073,625	$1,171,860	$1,227,439	$1,245,350
TOTAL	**$1,073,625**	**$1,171,860**	**$1,227,439**	**$1,245,350**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
737	ST-93 Ave 50 Widening Project	$16,300	$122,794	$788,528	$795,254
737	ST 69 Avenue 50 Bridge	$0	$0	$0	$2,182,513
737	ST-135 Street Pavement Rehab Phase 22	$0	$0	$0	$195,175
737	ST-141 Airport Blvd Bridge	$0	$50,000	$206,667	$206,667
737	ST-146 Ave 50 Widening (Oates to Tyler)	$0	$0	$0	$250,000
	TOTAL	**$16,300**	**$172,794**	**$995,195**	**$3,629,609**

Fund 111 — State Gas Tax

Fund Type: Special Revenue

Receives HUTA State Gas Tax allocations. Per City policy, all revenues are transferred to the General Fund and Fund 195 (Debt Service) to support street maintenance operations and bond obligations.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
State Gas Tax Revenue	$1,166,360	$1,219,101	$1,248,604	$1,304,672
TOTAL	**$1,166,360**	**$1,219,101**	**$1,248,604**	**$1,304,672**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
910	Transfers-out - street expenditures	$0	$0	$841,900	$944,872
910	Transfer Out To Fund 195	$354,400	$356,600	$369,100	$359,800
	TOTAL	**$354,400**	**$356,600**	**$1,211,000**	**$1,304,672**

Fund 117 — Local Transportation — Measure A

Fund Type: Special Revenue

Receives RCTC Measure A allocations for local streets and roads. FY 2026-27 expenditures draw on current revenues plus prior-year accumulated balance for road and transportation projects.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
RCTC-Measure "A"	$815,242	$811,814	$751,493	$777,000
Interest Income	$33,939	$57,799	$8,000	—
TOTAL	**$849,182**	**$869,614**	**$759,493**	**$777,000**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
737	ST-135 Street Pavement Rehab Phase 22	$0	$0	$0	$234,759
737	P-29 Park Tot Lot Ave 53	$0	$0	$0	$200,000
737	ST-69 Ave 50 Bridge Over Whitewater Chan	$0	$0	$0	$1,000,000
737	ST-146 Ave 50 Widening (Oates Ln to Tyler St)	$0	$0	$0	$550,000
	TOTAL	**—**	**—**	**—**	**$1,984,759**

Fund 118 — Bridge & Grade Separation — Debt Service

Fund Type: Special Revenue

Provides debt service for Bridge & Grade Separation energy improvement obligations. No new revenues budgeted; expenditures funded from prior accumulated reserves.

No revenues budgeted in this fund for FY 2026-27.

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
851	Principal Payments-Energy Project	$0	$165,654	$176,615	$184,287
853	Int Payments-Energy Project	$108,349	$267,425	$215,745	$207,906
	TOTAL	**$108,349**	**$433,079**	**$392,360**	**$392,193**

Fund 120 — Dev Impact Fee — Park Land

Fund Type: Development Impact Fee

Collects Park Land DIF fees from new development for park land acquisition. No FY 2026-27 expenditures budgeted; balance accumulates for future Council-approved park land purchases.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
Park Land Fees	$77,112	$99,461	$185,000	—
Interest Income	$4,995	$7,551	$0	—
TOTAL	**$82,107**	**$107,012**	**$185,000**	**—**

No expenditures budgeted in this fund for FY 2026-27.

Fund 121 — Dev Impact Fee — Library

Fund Type: Development Impact Fee

Collects Library DIF fees. FY 2026-27: $2,500,000 transferred to Capital Projects Fund 182 for Library Annex construction (Project F-33).

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
Library Fee	$32,361	$58,366	$78,000	—
Interest Income	$478	$1,149	$0	—
Unrealized gain/loss on investment	$515	$730	$0	—
TOTAL	**$33,354**	**$60,245**	**$78,000**	**—**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
910	Transfers-out—Fund 182 (F-33)	$0	$0	$0	$2,500,000
	TOTAL	**—**	**—**	**—**	**$2,500,000**

Fund 126 — Dev Impact Fee — Park Improvements

Fund Type: Development Impact Fee

Collects Park Improvement DIF fees. FY 2026-27: $1,650,000 transferred to Fund 182 for park projects P-29 ($150,000) and P-31 ($1,500,000).

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
Park Improvement Fee	$362,900	$467,881	$868,000	—
Interest Income	$48,513	$67,624	$0	—
Unrealized gain/loss on investment	$41,958	$45,118	$0	—
TOTAL	**$453,370**	**$580,622**	**$868,000**	**—**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
910	Transfer out to fund 182 (P-29)	$0	$0	$0	$150,000
910	Transfer out to fund 182 (P-31)	$0	$0	$0	$1,500,000
	TOTAL	**—**	**—**	**—**	**$1,650,000**

Fund 127 — Dev Impact Fee — Streets & Transportation

Fund Type: Development Impact Fee

Collects Streets & Transportation DIF fees for road infrastructure. No FY 2026-27 expenditures budgeted; balance accumulates for future transportation capital projects.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
Street Construction and Rehab Fee	$150,415	$2,152,754	$1,814,519	—
Interest Income	$-27,479	$-31,484	$0	—
TOTAL	**$122,935**	**$2,121,270**	**$1,814,519**	**—**

No expenditures budgeted in this fund for FY 2026-27.

Fund 129 — Dev Impact Fee — General Government

Fund Type: Development Impact Fee

Collects General Government DIF fees for civic facility improvements. FY 2026-27: $106,515 budgeted for Permit Center debt service obligations.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
General Government Facilities Fee	$132,026	$239,974	$142,249	—
Interest Income	$883	$-4,244	$0	—
Unrealized gain/loss on investment	$1,427	$-2,810	$0	—
TOTAL	**$134,336**	**$232,920**	**$142,249**	**—**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
851	Principal Pmts - Permit Center	$77,521	$80,679	$83,966	$87,387
852	Interest Payments - Permit Center	$28,994	$25,836	$22,548	$19,128
	TOTAL	**$106,515**	**$106,515**	**$106,514**	**$106,515**

Fund 130 — Dev Impact Fee — Fire Facilities

Fund Type: Development Impact Fee

Collects Fire Facilities DIF fees for fire station improvements. No FY 2026-27 expenditures budgeted; balance accumulates following prior-year fire station construction.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
Fire Facilities Capital Improvement Fee	$98,002	$180,712	$133,367	—
Interest Income	$46,080	$13,741	$0	—
Unrealized gain/loss on investment	$44,097	$11,658	$0	—
TOTAL	**$188,178**	**$206,111**	**$133,367**	**—**

No expenditures budgeted in this fund for FY 2026-27.

Fund 131 — Dev Impact Fee — Public Arts

Fund Type: Development Impact Fee

Collects Public Arts DIF fees for public art installations. No FY 2026-27 expenditures budgeted; balance held for Council-approved art projects.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
DIF Public Art	$43,702	$66,930	$45,797	—
Interest Income	$8,534	$11,687	$1,500	—
Unrealized gain/loss on investment	$8,309	$7,842	$0	—
TOTAL	**$60,545**	**$86,458**	**$47,297**	**—**

No expenditures budgeted in this fund for FY 2026-27.

Fund 152 — Grants Fund

Fund Type: Special Revenue

Receives and disburses federal and state grant revenues. FY 2026-27 appropriations of $66.1M reflect federal infrastructure (RAISE, STBGP, NBIL), parks, library, TCC, and public safety grants. Pass-through appropriations; actual expenditures depend on grant award status.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
Interest income	$12,145	$186,961	$18,806	—
Cannabis Equity Grant Program	$18,503	$0	$0	$250,000
Tobacco Grant	$102,746	$285,976	$35,814	$39,000
Grants AHSC (ST-130)	$1,060,010	$0	$0	—
CVAG (ST-69)	$0	$0	$0	$8,141,201
CVAG (ST-93)	$0	$1,283,976	$1,543,630	—
Grants Sec 125 (ST-81)	$5,461	$0	$173,203	—
BR-NBIL (536) (ST-69) Fed	$578,666	$733,314	$327,409	$20,000,000
CVAG ST-138	$64,111	$135,889	$0	—
CVAG (ST-69)	$52,307	$1,736,345	$1,322,799	—
Grants CVAG (ST-81)	$3,639	$0	$2,500,000	$2,400,000
CVAG (ST-93)	$172,301	$0	$6,320,352	$2,401,926
Grants - Cannabis Social Equity	$408,251	$87,444	$0	—
HCD - AHSC	$694,586	$0	$2,550,000	—
American Rescue Plan	$0	$823,886	$0	—
Parks Grant -Central Park (P-31)	$0	$314,536	$251,061	—
State Grant-Beverage Recycling Grant	$12,342	$0	$0	—
(SD-04)	$0	$0	$0	$150,000
(LL-37)	$0	$0	$0	$1,000,000
Parks & Recreation Grant (P-27)	$0	$0	$0	$225,000
Parks & Recreation Grant (P-28)	$0	$0	$0	$645,330
Parks & Recreation Grant (P-29)	$0	$0	$0	$1,045,012
Parks & Recreation Grant (P-31)	$0	$0	$0	$6,006,221
Other grants (LATA Broadband & IID Trees4All)	$0	$0	$0	$269,000
Grants CVAG (ST-81)	$0	$28,938	$0	—
Local Early Action Planning (LEAP)	$0	$150,000	$0	—
SB 1383 Local Assistance Grant Program	$12,969	$105,800	$0	—
Federal Grant Revenue-MAF	$378,000	$126,000	$0	—
ARPA - One Future Coachella Valley	$0	$50,240	$0	—
RCTC - ST-138	$0	$0	$0	$1,100,000
Transfers Out to Fund 182 (ST-142)	$0	$0	$0	$297,517
Transfers Out to Fund 182 (ST-143)	$0	$0	$0	$1,125,390
Transfers Out to Fund 182 (ST-146)	$0	$0	$0	$2,400,000
Transfers Out to Fund 182 (ST-147)	$0	$0	$0	$542,592
Transfers Out to Fund 182 (ST-148)	$0	$0	$0	$180,000
SB 129 (F-33 Library Anex)	$153,446	$175,990	$0	$4,149,329
ARPA - Infrastructure (Sanitary)	$0	$0	$0	$787,388

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
(F-37)	$0	$0	$0	$2,371,718
CRC (F-39)	$0	$0	$0	$5,000,000
TCC Grant	$0	$0	$0	$5,615,000
OTHER REVENUE	$0	$485,548	$0	—
Cannabis Social Equity	$0	$175,000	$87,500	—
Grant-TCC	$0	$433,724	$351,228	—
TCC-PAC	$0	$100,000	$0	—
ARPA-Coachella Promise Internship Prog	$0	$453,942	$0	—
IIG - ST-123	$0	$0	$250,000	—
ARPA-ERP Migration	$0	$350,372	$0	—
TOTAL	**$3,729,481**	**$8,223,879**	**$15,731,802**	**$66,141,624**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
110	TCC-Regular Pay	$981	$55,729	$220,990	$138,114
114	TCC-Benefit and leave cash-in	$0	$896	$21,304	$13,422
117	TCC-Other benefits	$0	$0	$500	$311
132	TCC-Other salary payments	$0	$0	$0	$476
210	TCC-Group Insurance	$122	$17,899	$67,292	$51,779
220	TCC- Payroll Tax	$14	$818	$3,467	$2,170
230	TCC- PERS	$87	$3,309	$17,591	$10,952
800	Alianza Coachella Valley	$0	$71,724	$235,078	$225,000
800	GRID Alternatives	$0	$0	$394,736	$75,000
800	Konkuey Design Initiativeot Found ***	$0	$20,392	$221,600	$345,000
800	TCC-UC Berkeley	$0	$0	$175,000	$230,000
800	TCC - Center for Employment Training	$0	$0	$347,782	$870,000
800	TCC-Wellness Center	$0	$0	$0	$614,000
800	TCC-Dateland Skatepark Rehabilitation	$0	$0	$0	$870,000
800	TCC-Urban Greening	$0	$0	$0	$295,000
	Cannabis Equity-Rent	$0	$0	$23,000	$250,000
910	Transfer to fund 101	$102,746	$285,976	$35,814	$308,000
910	Transfers Out--TO 182 ST-69 (BR-NBIL (536)	$974,917	$2,153,416	$0	$20,000,000
910	Transfer out to Fund 182 (ST-69) CVAG	$-15,904	$3,059,143	$0	$8,141,201
910	Transfers out to fund 182-ST-81 CVAG	$7,741	$24,835	$2,500,000	$2,400,000
910	Transfers Out-to 182 CVAG (ST-93)	$138,886	$2,861,021	$2,365,583	$2,401,926
911	Transfer out to fund 182 (ST-138) RCTC	$0	$0	$0	$1,100,000
910	Transfers Out to Fund 182 (ST-142)	$0	$0	$0	$297,517
910	Transfers Out to Fund 182 (ST-143)	$0	$0	$0	$1,125,390
910	Transfers Out to Fund 182 (ST-146)	$0	$0	$0	$2,400,000
910	Transfers Out to Fund 182 (ST-147)	$0	$0	$0	$542,592
910	Transfers Out to Fund 182 (ST-148)	$0	$0	$0	$180,000
910	Transfers Out to Fund 361 (S-29) ARPA	$0	$0	$0	$787,388
910	Transfer out to fund 182 (F-33)	$153,446	$204,764	$0	$4,149,329
910	Transfers Out to Fund 182 (F-39)	$0	$0	$0	$5,000,000
910	Transfers Out to Fund 182 (F-37)	$0	$0	$0	$2,371,718

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
910	Transfers Out to Fund 182 (P-27)	$0	$0	$0	$225,000
910	Transfers Out to Fund 182 (P-28)	$0	$0	$0	$645,330
910	Transfers Out to Fund 182 (P-29)	$24,791	$-24,791	$1,045,012	$1,045,012
910	Transfers Out to Fund 182 (P-31)	$398,757	$209,509	$0	$6,006,221
910	Transfers Out to Fund 182 (SD-4)	$0	$0	$0	$150,000
910	Transfers Out to Fund 182 (LL-37)	$0	$0	$0	$1,000,000
	TOTAL	**$1,786,585**	**$8,944,642**	**$7,674,750**	**$64,267,850**

Fund 160 — Landscape & Lighting Districts (LLMD)

Fund Type: Special Revenue

Administers 39 active Landscape and Lighting Maintenance Districts under Prop 218. FY 2026-27 revenues: $3,196,560 from individual district assessments. All 39 district assessment amounts are shown individually in the revenue schedule.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
District 1				
Interest Income	$-773	$-1,146	$0	—
Special Assessments	$13,755	$13,810	$13,919	$13,919
OTHER REVENUE	$0	$86	$0	—
District 2				
Interest Income	$-455	$-724	$0	—
Special Assessments	$7,709	$7,799	$7,769	$7,769
District 3				
Interest Income	$-975	$-1,118	$0	—
Special Assessments	$17,077	$17,601	$17,267	$17,267
District 4				
Interest Income	$279	$270	$0	—
Special Assessments	$6,185	$6,185	$6,232	$6,232
District 5				
Interest Income	$-943	$102	$0	—
District 6				
Interest Income	$-2,391	$-3,749	$0	—
Special Assessments	$36,535	$36,642	$36,642	$36,642
District 7				
Interest Income	$-975	$-995	$0	—
Special Assessments	$24,693	$24,540	$24,617	$24,617
District 8				
Interest Income	$-316	$-538	$0	—
Special Assessments	$3,486	$3,511	$3,486	$3,486
District 9				
Interest Income	$-1,296	$-1,752	$0	—
Special Assessments	$5,639	$5,475	$5,645	$5,645
District 10				
Interest Income	$-1,915	$-4,987	$0	—
Special Assessments	$6,303	$6,017	$6,140	$6,140
District 11				
Interest Income	$717	$945	$0	—
Special Assessments	$9,027	$8,815	$8,900	$8,900
District 12				
Interest Income	$1,722	$2,343	$0	—
Special Assessments	$18,973	$19,764	$20,108	$20,762
District 13				
Interest Income	$3,293	$1,205	$0	—

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Special Assessments	$66,904	$69,312	$71,403	$73,723
District 14				
Interest Income	$939	$-1,264	$0	—
Special Assessments	$37,023	$37,751	$38,889	$40,152
District 15				
Interest Income	$415	$833	$0	—
Special Assessments	$29,520	$32,655	$33,635	$34,727
District 16				
Interest Income	$14,144	$3,550	$0	—
Special Assessments	$332,813	$372,225	$415,500	$457,050
District 17				
Interest Income	$3,923	$4,937	$0	—
Special Assessments	$89,775	$101,213	$113,400	$120,836
District 18				
Interest Income	$-1,646	$-934	$0	—
Special Assessments	$117,135	$119,275	$123,933	$127,957
District 19				
Interest Income	$814	$1,191	$0	—
Special Assessments	$50,420	$51,932	$53,492	$55,228
District 20				
Interest Income	$3,667	$4,410	$0	—
Special Assessments	$56,000	$60,597	$62,077	$64,092
District 21				
Interest Income	$-1,911	$-2,596	$0	—
Special Assessments	$11,736	$12,182	$12,463	$12,868
District 22				
Interest Income	$4,522	$5,914	$0	—
Special Assessments	$59,000	$67,850	$85,864	$88,651
District 23				
Interest Income	$-5,539	$-6,316	$0	—
Special Assessments	$78,694	$80,691	$84,193	$86,926
District 24				
Interest Income	$-13,352	$-18,802	$0	—
Special Assessments	$241,007	$250,002	$256,243	$264,561
District 25				
Interest Income	$4,161	$5,093	$0	—
Special Assessments	$55,917	$58,994	$59,793	$61,734
District 26				
Interest Income	$-358	$-395	$0	—
District 27				
Interest Income	$-4,669	$-5,427	$0	—
Special Assessments	$76,800	$76,163	$84,000	$91,086
District 28				
Interest Income	$314	$1,156	$0	—
Special Assessments	$101,775	$115,463	$128,250	$135,869
District 29				
Interest Income	$3,088	$3,538	$0	—

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Special Assessments	$71,650	$83,175	$88,759	$91,640
District 30				
Refunds, Reimbursements and Rebates	$0	$8,829	$0	—
Interest Income	$5,536	$6,114	$0	—
Special Assessments	$63,725	$75,650	$88,000	$100,000
District 31				
Interest Income	$10,405	$12,980	$0	—
Special Assessments	$125,725	$145,600	$165,625	$185,500
District 32				
Interest Income	$4,397	$5,543	$0	—
Special Assessments	$130,125	$150,075	$155,070	$160,104
District 33				
Interest Income	$15,337	$-13,349	$0	—
Special Assessments	$212,175	$225,053	$232,633	$240,182
District 34				
Interest Income	$-4,348	$-4,397	$0	—
Special Assessments	$71,875	$80,500	$84,424	$87,165
District 35				
Interest Income	$-422	$-537	$0	—
Special Assessments	$35,375	$40,250	$42,875	$150,100
District 36				
Interest Income	$3,768	$4,439	$0	—
Special Assessments	$55,788	$64,110	$72,360	$77,432
District 38				
Interest Income	$4,206	$5,786	$0	—
Special Assessments	$93,363	$95,493	$95,511	$95,511
District 39				
Interest Income	$1,641	$2,413	$0	$0
Special Assessments	$46,544	$49,927	$51,050	$52,706
District 40				
Interest Income	$1,309	$2,742	$0	$0
Special Assessments	$80,022	$83,900	$86,571	$89,381
TOTAL	**$2,586,580**	**$2,765,586**	**$2,936,736**	**$3,196,560**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
334	Other Professional/contract Services	$24,850	$20,687	$30,000	$30,000
530	Communications	$929	$611	$1,000	$1,000
610	General supplies	$3,575	$9,871	$3,500	$3,500
918	Transfer Out-Gen Gov't Admin Fees	$398,566	$267,807	$288,592	$454,168
930	Allocation to Districts	$-592,724	$-510,712	$-549,893	$-376,502
750	Capital Project(s) BUDGET USE ONLY	$0	$0	$0	$300,000
311	County Administrative Charges	$133	$133	$133	$142
312	District Administrative Allocation	$3,552	$4,505	$3,725	$2,628
334	Professional/contract services	$12,931	$14,036	$7,000	$11,363
334	Prof/contract services - Tree Trimming	$0	$0	$0	$1,450

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
620	Energy charges	$2,628	$2,681	$3,300	$3,500
311	County Administrative Charges	$134	$143	$134	$143
312	District Administrative Allocation	$2,591	$3,272	$3,344	$1,912
334	Professional/contract services	$8,148	$11,593	$6,800	$8,650
620	Energy charges	$3,040	$2,452	$2,790	$3,800
311	County Administrative Charges	$152	$161	$152	$161
312	District Administrative Allocation	$2,985	$2,463	$4,282	$2,066
334	Professional/contract services	$5,027	$6,215	$6,500	$4,080
334	Prof/contract services - Tree Trimming	$0	$0	$0	$4,500
620	Energy charges	$4,744	$4,041	$4,800	$5,700
311	County Administrative Charges	$111	$120	$111	$120
312	District Administrative Allocation	$1,171	$1,417	$1,758	$2,844
334	Professional/contract services	$4,080	$4,542	$4,000	$4,080
620	Energy charges	$1,186	$1,114	$1,000	$2,000
311	County Administrative Charges	$149	$158	$149	$158
312	District Administrative Allocation	$3,942	$4,268	$3,922	$2,844
334	Professional/contract services	$11,772	$11,772	$6,557	$12,433
620	Energy charges	$5,189	$3,867	$4,700	$6,000
311	County Administrative Charges	$145	$154	$145	$154
312	District Administrative Allocation	$2,624	$2,644	$3,375	$2,336
334	Professional/contract services	$6,612	$7,177	$5,100	$6,514
334	Prof/contract services - Tree Trimming	$0	$0	$1,000	$2,000
430	Repair and maintenance services	$0	$0	$200	$1,500
620	Energy charges	$4,164	$3,461	$4,370	$5,210
311	County Administrative Charges	$137	$146	$137	$146
312	District Administrative Allocation	$990	$722	$872	$640
620	Energy charges	$3,156	$2,438	$2,400	$4,000
311	County Administrative Charges	$99	$108	$99	$108
312	District Administrative Allocation	$2,163	$2,383	$2,888	$1,617
334	Professional/contract services	$8,604	$8,604	$7,000	$8,728
620	Energy charges	$1,292	$783	$1,300	$1,500
311	County Administrative Charges	$114	$123	$114	$134
312	District Administrative Allocation	$9,981	$1,922	$2,481	$1,472
334	Professional/contract services	$2,934	$4,938	$5,600	$5,890
620	Energy charges	$1,812	$2,122	$1,500	$2,600
311	County Administrative Charges	$125	$134	$125	$134
312	District Administrative Allocation	$1,298	$1,177	$2,141	$930
334	Professional/contract services	$2,947	$2,712	$3,390	$3,118
430	Repair and maintenance services	$423	$0	$910	$500
620	Energy charges	$2,084	$1,813	$1,800	$2,600
311	County Administrative Charges	$115	$124	$115	$124
312	District Administrative Allocation	$2,098	$1,819	$3,724	$1,741
334	Professional/contract services	$6,389	$6,183	$7,913	$4,374
334	Prof/contract services - Tree Trimming	$0	$0	$0	$2,500
430	Repair and maintenance services	$553	$0	$0	$1,000
620	Energy charges	$2,029	$1,756	$2,800	$3,300
311	County Administrative Charges	$148	$157	$148	$157

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
312	District Administrative Allocation	$8,107	$20,690	$12,203	$6,259
334	Professional/contract services	$23,389	$45,107	$27,837	$19,669
334	Prof/contract services - Tree Trimming	$0	$1,026	$3,000	$5,000
334	Prof/contract services - Storm Drain Main	$0	$2,975	$0	$5,000
430	Repair and maintenance services	$614	$17,716	$1,500	$1,500
620	Energy charges	$6,075	$5,900	$6,000	$8,600
311	County Administrative Charges	$120	$129	$120	$129
312	District Administrative Allocation	$4,328	$6,797	$5,871	$4,239
334	Professional/contract services	$11,638	$16,663	$9,889	$6,239
334	Prof/contract services - Tree Trimming	$0	$0	$3,000	$7,500
430	Repair and maintenance services	$212	$7,927	$2,114	$1,500
620	Energy charges	$5,805	$5,698	$4,950	$6,600
311	County Administrative Charges	$105	$105	$105	$113
312	District Administrative Allocation	$16,677	$4,523	$4,464	$4,319
334	Professional/contract services	$27,243	$10,922	$10,000	$11,978
334	Prof/contract services - Tree Trimming	$0	$0	$3,200	$6,000
430	Repair and maintenance services	$1,174	$1,036	$0	$1,000
620	Energy charges	$5,130	$5,966	$2,875	$8,200
311	County Administrative Charges	$287	$296	$287	$296
312	District Administrative Allocation	$174,042	$75,428	$99,483	$53,626
334	Professional/contract services	$765,729	$233,375	$184,000	$106,301
334	Prof/contract services - Tree Trimming	$0	$0	$65,000	$85,000
334	Prof/contract services - Storm Drain Main	$0	$15,150	$0	$35,000
430	Repair and maintenance services	$107,582	$41,338	$40,000	$40,000
620	Energy charges	$51,313	$56,068	$65,000	$71,000
311	County Administrative Charges	$146	$154	$146	$154
312	District Administrative Allocation	$18,233	$16,921	$23,691	$12,449
334	Professional/contract services	$48,869	$42,496	$50,000	$35,969
334	Prof/contract services - Tree Trimming	$0	$0	$5,000	$10,000
334	Prof/contract services - Storm Drain Main	$0	$5,225	$5,000	$10,000
430	Repair and maintenance services	$8,776	$5,079	$5,000	$5,000
620	Energy charges	$13,632	$15,964	$13,745	$20,000
311	County Administrative Charges	$149	$158	$149	$158
312	District Administrative Allocation	$21,511	$14,044	$18,821	$12,997
334	Professional/contract services	$42,806	$34,642	$35,000	$24,197
334	Prof/contract services - Tree Trimming	$0	$0	$4,500	$25,000
430	Repair and maintenance services	$8,291	$5,069	$4,500	$5,000
620	Energy charges	$16,696	$15,565	$15,080	$17,700
311	County Administrative Charges	$133	$133	$133	$142
312	District Administrative Allocation	$11,287	$8,537	$12,245	$12,997
334	Professional/contract services	$38,984	$25,462	$29,000	$24,019
334	Prof/contract services - Tree Trimming	$0	$0	$2,500	$10,000
334	Prof/contract services - Storm Drain Main	$0	$3,905	$2,500	$50,000
620	Energy charges	$5,653	$5,217	$6,475	$7,675
311	County Administrative Charges	$116	$116	$116	$125
312	District Administrative Allocation	$8,582	$8,023	$11,663	$6,701
334	Professional/contract services	$36,738	$20,644	$21,500	$16,597

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
334	Prof/contract services - Tree Trimming	$0	$0	$4,000	$6,500
334	Prof/contract services - Storm Drain Main	$0	$4,370	$6,000	$6,000
430	Repair and maintenance services	$5,140	$464	$4,000	$3,000
620	Energy charges	$8,163	$8,294	$8,300	$10,100
311	County Administrative Charges	$112	$130	$112	$121
312	District Administrative Allocation	$3,587	$4,387	$13,406	$3,021
334	Professional/contract services	$13,819	$15,384	$14,000	$13,855
334	Prof/contract services - Tree Trimming	$0	$0	$4,000	$1,500
620	Energy charges	$2,581	$2,292	$3,250	$3,800
311	County Administrative Charges	$130	$130	$130	$139
312	District Administrative Allocation	$8,060	$9,061	$12,170	$17,375
334	Professional/contract services	$21,240	$23,660	$17,500	$15,852
334	Prof/contract services - Tree Trimming	$0	$0	$4,000	$5,000
430	Repair and maintenance services	$5,270	$6,620	$10,000	$65,000
620	Energy charges	$8,490	$8,651	$7,760	$11,200
311	County Administrative Charges	$130	$139	$130	$139
312	District Administrative Allocation	$9,883	$12,234	$12,872	$8,833
334	Professional/contract services	$18,920	$24,764	$15,500	$16,768
334	Prof/contract services - Tree Trimming	$0	$0	$5,000	$5,000
334	Prof/contract services - Storm Drain Main	$0	$2,000	$3,000	$10,000
430	Repair and maintenance services	$4,558	$3,820	$2,000	$5,000
620	Energy charges	$16,841	$17,895	$19,800	$18,900
311	County Administrative Charges	$192	$201	$192	$201
312	District Administrative Allocation	$62,121	$67,002	$63,342	$34,960
334	Professional/contract services	$225,618	$206,598	$153,000	$151,125
334	Prof/contract services - Tree Trimming	$0	$0	$25,000	$15,000
334	Prof/contract services - Storm Drain Main	$0	$15,645	$10,000	$10,000
620	Energy charges	$40,170	$46,338	$31,000	$38,500
311	County Administrative Charges	$119	$127	$119	$127
312	District Administrative Allocation	$10,841	$9,878	$14,037	$22,634
334	Professional/contract services	$29,452	$15,076	$16,500	$14,796
334	Prof/contract services - Tree Trimming	$0	$0	$4,000	$4,000
334	Prof/contract services - Storm Drain Main	$0	$4,020	$6,000	$6,000
430	Repair and maintenance services	$9,738	$6,693	$17,000	$105,000
620	Energy charges	$8,399	$8,528	$7,200	$12,000
311	County Administrative Charges	$128	$128	$128	$136
312	District Administrative Allocation	$6,117	$10,029	$11,220	$7,761
334	Professional/contract services	$29,999	$21,266	$20,000	$16,741
334	Prof/contract services - Tree Trimming	$0	$0	$3,000	$7,500
334	Prof/contract services - Storm Drain Main	$0	$3,340	$10,000	$10,000
430	Repair and maintenance services	$4,230	$6,405	$6,500	$7,000
620	Energy charges	$3,596	$9,987	$6,000	$7,700
311	County Administrative Charges	$149	$158	$149	$158
312	District Administrative Allocation	$27,115	$14,258	$18,449	$11,459
334	Professional/contract services	$47,911	$29,005	$33,000	$24,181
334	Prof/contract services - Tree Trimming	$0	$0	$2,000	$15,000
430	Repair and maintenance services	$17,753	$1,515	$5,000	$5,000

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
620	Energy charges	$17,140	$18,305	$15,500	$18,100
311	County Administrative Charges	$142	$151	$142	$151
312	District Administrative Allocation	$25,045	$30,614	$19,032	$11,843
334	Professional/contract services	$43,414	$70,633	$25,000	$24,107
334	Prof/contract services - Tree Trimming	$0	$0	$4,500	$18,000
334	Prof/contract services - Storm Drain Main	$0	$4,220	$5,500	$5,500
430	Repair and maintenance services	$53,494	$60,473	$20,000	$15,000
620	Energy charges	$9,247	$8,483	$10,200	$12,000
311	County Administrative Charges	$145	$145	$145	$154
312	District Administrative Allocation	$17,524	$26,021	$16,900	$12,661
334	Professional/contract services	$49,817	$35,478	$22,000	$25,950
334	Prof/contract services - Tree Trimming	$0	$0	$15,000	$15,000
334	Prof/contract services - Storm Drain Main	$0	$4,420	$10,000	$10,000
430	Repair and maintenance services	$2,807	$29,886	$15,000	$15,000
620	Energy charges	$11,391	$11,581	$12,000	$13,800
311	County Administrative Charges	$183	$183	$183	$192
312	District Administrative Allocation	$15,535	$34,943	$25,683	$13,461
334	Professional/contract services	$39,498	$46,070	$25,000	$525,456
334	Prof/contract services - Tree Trimming	$0	$0	$14,000	$20,000
334	Prof/contract services - Storm Drain Main	$0	$7,520	$12,000	$12,000
430	Repair and maintenance services	$2,131	$38,830	$35,000	$15,000
620	Energy charges	$11,301	$9,965	$14,500	$12,700
750	Capital Project(s) BUDGET USE ONLY	$0	$0	$0	$500,000
311	County Administrative Charges	$177	$177	$177	$186
312	District Administrative Allocation	$28,955	$28,189	$26,712	$20,678
334	Professional/contract services	$58,503	$99,270	$33,000	$56,706
334	Prof/contract services - Tree Trimming	$0	$0	$10,000	$25,000
430	Repair and maintenance services	$26,169	$26,465	$25,000	$25,000
620	Energy charges	$16,022	$14,595	$19,500	$23,500
311	County Administrative Charges	$189	$198	$189	$198
312	District Administrative Allocation	$27,189	$21,018	$28,780	$18,689
334	Professional/contract services	$60,985	$47,330	$35,000	$31,898
334	Prof/contract services - Tree Trimming	$0	$0	$18,000	$40,000
430	Repair and maintenance services	$4,618	$21,609	$0	$15,000
620	Energy charges	$17,865	$23,754	$28,500	$31,000
311	County Administrative Charges	$129	$129	$129	$138
312	District Administrative Allocation	$11,341	$5,463	$4,721	$7,842
334	Professional/contract services	$25,226	$12,712	$3,500	$18,756
334	Prof/contract services - Tree Trimming	$0	$0	$4,500	$17,500
430	Repair and maintenance services	$1,894	$9,530	$4,500	$5,000
620	Energy charges	$6,525	$6,352	$5,600	$8,200
311	County Administrative Charges	$105	$105	$105	$114
312	District Administrative Allocation	$11,390	$9,654	$6,742	$12,112
334	Professional/contract services	$20,277	$25,376	$3,500	$31,689
334	Prof/contract services - Tree Trimming	$0	$0	$4,000	$20,000
430	Repair and maintenance services	$9,498	$8,911	$8,000	$5,000
620	Energy charges	$6,312	$5,872	$8,000	$19,200

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
311	County Administrative Charges	$126	$135	$126	$135
312	District Administrative Allocation	$12,580	$9,558	$15,037	$9,809
334	Professional/contract services	$42,011	$27,944	$25,000	$26,225
334	Prof/contract services - Tree Trimming	$0	$0	$8,000	$15,000
430	Repair and maintenance services	$8,399	$9,713	$13,000	$13,000
620	Energy charges	$5,278	$4,949	$5,600	$7,500
311	County Administrative Charges	$141	$141	$141	$150
312	District Administrative Allocation	$18,098	$18,959	$15,833	$11,983
334	Professional/contract services	$25,710	$32,008	$22,000	$270,476
334	Prof/contract services - Tree Trimming	$0	$0	$5,000	$10,000
334	Prof/contract services - Storm Drain Main	$0	$12,325	$20,000	$20,000
430	Repair and maintenance services	$13,196	$15,994	$15,000	$15,000
620	Energy charges	$6,501	$6,314	$8,900	$10,000
750	Capital Project(s) BUDGET USE ONLY	$0	$0	$0	$250,000
311	County Administrative Charges	$126	$135	$126	$135
312	District Administrative Allocation	$1,182	$7,026	$11,792	$6,937
334	Professional/contract services	$7,799	$21,528	$18,064	$26,570
334	Prof/contract services - Tree Trimming	$0	$0	$2,000	$8,000
430	Repair and maintenance services	$0	$3,101	$6,200	$2,500
620	Energy charges	$745	$2,489	$9,900	$6,700
311	County Administrative Charges	$143	$152	$143	$156
312	District Administrative Allocation	$0	$10,776	$12,211	$9,827
334	Professional/contract services	$0	$32,908	$16,264	$27,219
334	Prof/contract services - Tree Trimming	$0	$0	$2,000	$12,500
430	Repair and maintenance services	$0	$3,484	$8,200	$10,000
620	Energy charges	$0	$11,176	$10,900	$12,300
	TOTAL	**$2,886,851**	**$2,378,939**	**$2,194,309**	**$4,625,400**

Fund 240 — Fire Protection District

Fund Type: Special Revenue / Enterprise

Provides fire suppression, EMS, and hazmat services through a CAL FIRE contract. The General Fund contributes 60% ($3,956,944); the remaining 40% comes from property taxes and CFD assessments. Included here per City policy.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
District 40				
Secured Property Tax	$522,806	$553,801	$650,337	$663,344
Supplemental Property Tax	$44,088	$38,106	$22,399	$25,000
Unsecured Property Tax	$29,481	$35,804	$29,028	$30,000
Delinquent Taxes, Interest & Penalties	$8,143	$6,251	$9,771	$5,000
Pass through	$75	$0	$0	$0
RPTTF Pass-Through	$654,784	$713,713	$461,213	$470,437
Other Charges	$48,036	$51,700	$51,930	$45,000
Homeowners Prop Tax Relief	$3,935	$3,951	$3,782	$3,000
Special assessments - CFD 38%	$1,100,238	$1,173,446	$1,297,347	$1,300,000
Unrealized gain/loss on investment	$27,966	$21,097	$0	$-7,000
Interest and Rents	$29,717	$32,377	$27,492	$30,000
Other Revenue	$45,126	$53,176	$14,378	$25,000
Tansfers-in				
Transfers In - General Fund	$1,450,526	$3,383,212	$4,274,393	$3,956,944
TOTAL	**$3,964,922**	**$6,066,634**	**$6,842,071**	**$6,546,725**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
334	Professional/contract services	$3,686,708	$5,280,324	$5,880,000	$5,800,000
430	Repair and maintenance services	$23,759	$4,287	$15,000	$10,000
580	Meetings, conferences and travel	$552	$0	$800	$1,000
610	General supplies	$1,054	$371	$2,000	$2,500
611	Minor Equip, Furniture <5,000	$3,471	$0	$1,000	$2,500
620	Utilities	$614	$2,408	$450	$1,000
741	Machinery and equipment	$8,212	$0	$50,000	$50,000
801	Miscellaneous	$8,012	$3,250	$5,000	$10,000
930	General government allocation	$575,862	$703,397	$863,531	$669,725
	TOTAL	**$4,308,243**	**$5,994,036**	**$6,817,781**	**$6,546,725**

Fund 242 — Community Facility District — Police (CFD)

Fund Type: Special Revenue

Administers CFD 2005-1 special tax assessments for police services. All revenues transferred to the General Fund. Deferred receivable >$4.3M accrues at 3% interest + 2% CPI (62% police / 38% fire allocation).

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Tansfers-in				
Interest Income	$27,360	$-6,339	$0	—
Special Assessments (62%)	$1,799,444	$1,924,493	$2,023,917	—
TOTAL	**$1,826,803**	**$1,918,154**	**$2,023,917**	**—**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
910	Operating transfers out	$1,777,500	$1,868,986	$2,023,917	$2,064,395
	TOTAL	**$1,777,500**	**$1,868,986**	**$2,023,917**	**$2,064,395**

H ENTERPRISE FUNDS

Enterprise funds use the full accrual basis of accounting. Although enterprise fund budgets are not legally required under California law, the City presents them for full transparency and GFOA compliance. All line items are sourced from Revenue ALL and Expenses ALL worksheets.

Fund 178 — Coachella Water Authority (incl. Fund 177 — Water Connection Fees)

Fund Type: Enterprise Fund

Provides domestic water service. For comparability across fiscal years, all-funds summary figures combine Fund 178 with Fund 177 (Water Connection Fees), consistent with the City's consolidated Water Authority net position reporting. Significant capital investment required for Chromium-6 compliance. Administrative overhead allocated to GF via CAP ($3,392,899). Prop 218 rate increase proceedings anticipated in CY 2026.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Tansfers-in				
Connection Fees	$497,048	$998,534	$522,142	$500,000
Interest Income	$239,570	$329,320	$280,599	$300,000
Unrealized gain/loss on investment	$224,722	$220,438	$0	$0
Charges for Services				
Utility Service Revenue	$6,595,290	$6,859,285	$7,182,458	$7,500,000
Other Charges, Interes, and Grants				
Other Charges	$79,994	$71,647	$71,425	$72,500
Connection Fees	$27,808	$21,299	$21,411	$21,500
Other Revenue	$1,781	$659	$0	$0
Ground Water Replenishment	$513,184	$541,828	$561,411	$570,000
Other Revenue	$32,667	$18,734	$4,115	$0
Prop 1 DAC Involvement	$34,190	$88	$0	—
Interest Income	$130,650	$120,595	$52,129	$60,000
Unrealized gain/loss on investment	$100,341	$91,876	$0	—
Interest Income - fiscal agent	$88,140	$49,506	$0	—
Water - Conservation Rebate Program	$8,310	$103,939	$6,030	$5,000
IRWM - Conservation (G21-001)	$-160,405	$11,856	$0	—
DWSRF - Mesquite (W-32)	$0	$0	$0	$2,565,583
Prop 84 - Shady Lane (W-35)	$0	$9,645	$0	—
DWSRF - Shady Lane (W-35)	$0	$0	$0	$1,799,050
Prop 1 DAC Involvement Grant(W-37)	$950,930	$0	$0	—
Water Resources Board (W-55)	$0	$500,000	$1,575,000	—
Transfers In				
Transfers In From Fund 177 (W-46)	$0	$0	$0	$2,500,000
Transfers In From Fund 177 (W-49)	$0	$0	$0	$17,303
Transfers In From Fund 177 (W-50)	$0	$0	$0	$29,500
Transfers In From Fund 177 (W-51)	$0	$0	$0	$70,755
Transfers In From Fund 177 (W-52)	$0	$0	$0	$74,222
Transfers In From Fund 177 (W-56)	$0	$0	$0	$775,000
Transfers In From Fund 101 (W-32)	$0	$200,000	$0	$0
Transfers from fund 177 (CIP)	$0	$0	$565,935	$0
TOTAL	**$9,364,220**	**$10,149,251**	**$10,842,655**	**$16,860,413**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
910	Transfer to fund 178 (W-46)	$0	$0	$0	$2,500,000
910	Transfer to fund 178 (W-49)	$0	$0	$0	$17,303
910	Transfer to fund 178 (W-50)	$0	$0	$0	$29,500
910	Transfer to fund 178 (W-51)	$0	$0	$0	$70,755
910	Transfer to fund 178 (W-52)	$0	$0	$0	$74,222
910	Transfer to fund 178 (W-56)	$0	$0	$0	$775,000
110	Regular employees	$696,963	$979,878	$1,110,363	$215,343
114	Benefit and leave cash-in	$54,310	$139,899	$131,446	$37,494
117	Stand-by time/overtime	$14,140	$18,480	$15,500	$15,000
120	Temporary/part-time employees	$36,422	$69,542	$30,000	$30,000
132	Other salary payments	$4,400	$6,176	$11,137	$3,250
210	Group insurance	$173,566	$158,739	$269,145	$44,076
220	Payroll tax deductions	$11,590	$14,802	$17,253	$3,561
230	PERS contributions	$65,096	$84,092	$115,047	$17,077
310	Official/administrative	$33,667	$41,307	$40,000	$40,000
332	City Attorney services - special services	$15,217	$12,365	$20,000	$20,000
334	Professional/contract services	$96,346	$306,533	$200,000	$200,000
334	Merchant Account Fees	$24,824	$40,778	$46,000	$46,000
530	Communications	$38,789	$14,187	$40,000	$15,000
540	Advertising	$1,095	$11,783	$2,000	$32,000
580	Meetings, conferences and travel	$9,569	$9,256	$10,000	$10,000
610	General supplies	$9,819	$14,298	$10,000	$12,000
611	Minor Equipment	$565	$1,273	$5,000	$5,000
641	Dues and subscriptions	$26,319	$21,862	$55,000	$50,000
851	Principal payments - 2020 POB	$0	$0	$0	$149,480
851	Principal Payments 2022A	$0	$0	$0	$160,000
851	Principal Payments 2022B	$0	$0	$0	$530,000
893	Lease Expense	$316,171	$316,171	$316,171	$23,344
852	Interest payments - 2020 POB	$52,194	$22,499	$47,031	$44,433
852	Interest Payments 2022A	$161,853	$156,073	$176,000	$169,800
852	Interest Payments 2022B	$145,885	$126,320	$179,600	$158,800
852	Interest Payments - Lease	$122,523	$146,891	$120,100	$118,779
892	Amortization expense	$0	$28,903	$0	$100,390
918	Transfer Out-Gen Gov't Admin Fees	$1,093,372	$1,066,576	$1,210,712	$3,392,899
110	Regular employees	$890,032	$756,346	$779,174	$957,111
114	Benefit and leave cash-in	$73,243	$78,198	$69,758	$83,249
117	Stand-by time/overtime	$114,699	$106,063	$145,350	$145,350
120	Temporary/part-time employees	$0	$0	$0	$170,000
132	Other salary payments	$1,040	$2,246	$9,274	$11,224
210	Group insurance	$230,324	$216,824	$225,511	$284,556
220	Payroll tax deductions	$15,972	$14,282	$13,238	$15,899
230	PERS contributions	$75,106	$88,257	$66,379	$86,242
334	Professional/contract services	$96,577	$137,659	$166,000	$146,000
334	Professional services - lab fees	$46,192	$67,589	$45,000	$45,000
430	Repair and maintenance services	$433,720	$625,149	$400,000	$400,000
442	Rental of equipment and vehicles	$63,860	$35,225	$65,000	$75,000
530	Communications	$0	$0	$2,000	$2,000

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
610	General supplies	$286,778	$364,728	$325,000	$325,000
612	Computer Software	$4,992	$0	$5,000	$5,000
620	Energy charges	$721,660	$709,989	$650,000	$700,000
620	Ground water replenishment	$535,723	$569,314	$550,000	$550,000
741	Machinery and equipment	$0	$0	$20,000	$190,000
742	Vehicles	$7,175	$0	$16,317	$17,000
621	Fuel - Water Dept Only	$33,565	$32,779	$40,000	$40,000
737	W-41 Valve Replacement	$0	$0	$0	$260,000
737	W-39 Whitewater Wash Bridge Pipeline @ Ave 50	$0	$0	$0	$350,000
737	W-46 Well 20 (150 Zone)-Construction	$0	$0	$555,912	$2,500,000
737	W-49 Ave 52 Extension to Jackson	$0	$0	$0	$17,303
737	W-51 Grapefruit Extension to Palm St	$0	$0	$0	$70,755
737	W-52 Whitewater Crossing Palm/Airport	$0	$0	$173,508	$74,222
734	W-50 Water Main Ext Ave 51 to Jackson-Professional Services	$0	$0	$17,753	$29,500
737	W-53 Scada System Upgrade	$0	$0	$0	$300,000
737	W-54 - Well #16 Rehab-Construction	$0	$0	$0	$500,000
737	W-56 Meter Exchange Project 2025-26	$0	$0	$0	$1,550,000
737	W-55 Hexavalent Chromium Treatment-Constr	$0	$0	$0	$3,000,000
	TOTAL	**$6,835,349**	**$7,613,332**	**$8,517,679**	**$22,010,917**

Fund 361 — Coachella Sanitary District (incl. Fund 360 — Sewer Connection Fees)

Fund Type: Enterprise Fund

Provides wastewater collection and treatment services. For comparability across fiscal years, all-funds summary figures combine Fund 361 with Fund 360 (Sewer Connection Fees), consistent with the City's consolidated Sanitary District net position reporting. FY 2026-27 revenues include sewer charges, property taxes, DWR grants, and SWRCB loan proceeds. Prop 218 rate increase proceedings anticipated in CY 2026.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Connection Fees				
Connection Fees	$815,656	$594,591	$447,526	$500,000
Interest Income	$47,057	$37,804	$48,813	$60,000
Unrealized gain/loss on investment	$37,462	$19,122	$25,000	$0
General Revenues				
Secured Property Tax	$45,309	$47,063	$54,862	$55,959
Supplemental Property Tax	$8,177	$8,462	$5,977	$6,096
Unsecured Property Tax	$5,022	$2,524	$2,447	$2,496
Delinquent Taxes, Interest & Penalties	$715	$531	$1,638	$1,670
Homeowners Prop Tax Relief	$336	$336	$319	$325
Pass Through	$6	$0	$0	$0
RPTTF Pass-Through	$173,186	$188,748	$124,856	$127,353
Charges for Service				
Utility Service Revenue	$7,534,644	$7,920,643	$7,815,900	$8,100,000
Other Revenue				
Unrealized gain/loss on investment	$123,577	$136,508	$0	—
Interest Income - fiscal agent	$3,661	$1,622	$0	—
Interest Income	$131,022	$202,709	$199,048	$200,000
Other Revenue	$3,247	$1,145	$1,500	$1,500
Prop 1 DAC Involvement Grant(S-14)	$0	$88	$0	—
Prop 84 DWR-Shady Ln (S-15)	$0	$9,375	$0	$1,603,468
ARPA Grant - (S-18) Fed	$0	$1,119,244	$1,119,244	$0
ARPA Grant - (S-29) Fed	$0	$82,576	$0	$787,388
Transfers In				
Transfers In From Fund 360 (SWRCB Loan)	$1,505,256	$1,505,256	$1,505,256	$1,505,256
Transfers In From Fund 361 (S-15)	$0	$0	$25,000	—
Transfers In From Fund 360 (S-19)	$0	$0	$0	$500,000
Transfers In From Fund 152 (S-28) ARPA	—	—	$0	$17,303
Transfers In From Fund 152 (S-29) ARPA	$0	$0	$0	$17,303
Transfers In From Fund 361 (S-30)	$0	$0	$300,000	—
Transfers In From Fund 361 (S-31)	—	—	$0	$875,000
Transfers In From Fund 361 (S-32)	—	—	$0	$2,000,000
Transfers In From Fund 361 (S-33)	—	—	$0	$1,539,000
TOTAL	**$10,434,335**	**$11,878,347**	**$11,677,384**	**$17,900,118**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
910	Transfer out to fund 361 (SWRCB Loan)	$1,505,256	$1,505,256	$1,505,256	$1,505,256
910	Transfer out to fund 182 (P-29)	$0	$0	$0	$250,000
910	Transfer out to fund 361 (S-19)	$0	$0	$0	$500,000
910	Transfer out to fund 361 (S-27)	$0	$0	$0	$17,303
910	Transfer out to fund 361 (S-28)	$0	$0	$0	$17,303
910	Transfer out to fund 361 (S-31)	$0	$0	$0	$875,000
910	Transfer out to fund 361 (S-32)	$0	$0	$0	$2,000,000
910	Transfer out to fund 361 (S-33)	$0	$0	$0	$1,539,000
110	Regular employees	$664,134	$946,628	$1,040,830	$142,388
114	Benefit and leave cash-in	$50,088	$138,654	$125,240	$30,908
117	Stand-by time/overtime	$5,889	$15,268	$10,500	$10,000
120	Temporary/part-time employees	$55,944	$110,993	$75,919	$50,000
132	Other salary payments	$4,400	$6,044	$11,137	$3,250
210	Group insurance	$149,360	$147,623	$252,570	$26,105
220	Payroll tax deductions	$10,548	$14,091	$16,270	$2,517
230	PERS contributions	$57,691	$78,593	$109,512	$11,291
310	Official/administrative	$90,354	$96,614	$95,000	$95,000
311	County administrative charges	$4,882	$5,079	$5,000	$5,000
334	Other professional/contract services	$77,371	$221,780	$165,000	$150,000
530	Communications	$8,881	$12,528	$10,000	$10,000
580	Meetings, conferences and travel	$8,196	$8,855	$10,000	$10,000
610	General supplies	$11,452	$13,549	$10,000	$10,000
611	Minor Equipment	$565	$1,264	$5,000	$5,000
612	Minor Software	$4,010	$3,294	$83,000	$8,000
641	Dues and subscriptions	$20,942	$14,773	$20,000	$20,000
851	Principal pmt - USDA Ave 54 Loan	$-5,000	$0	$60,000	$65,000
851	Principal payments 2015A	$0	$0	$215,000	$225,000
851	Principal pmt - 2005 B	$-24,197	$0	$109,859	$114,437
851	Principal pmt - 2005 SWB	$0	$0	$1,438,332	$1,471,413
851	Principal pmt - 2020 POB Bonds	$0	$0	$161,241	$164,475
851	Principal pmt - Energy Project 23	$0	$0	$68,919	$71,913
852	Interest payments 2015A	$109,850	$99,976	$92,175	$81,425
852	Int Exp - USDA Ave 54 Loan	$54,392	$52,947	$52,205	$51,433
852	Int Exp - 2005 B	$176,090	$148,584	$145,303	$140,677
852	Int Exp - 2005 State Water Board	$122,970	$91,178	$66,924	$33,843
852	Interest payments - 2020 POB Bonds	$55,910	$51,256	$51,510	$48,889
852	Int Exp - Energy Project 23	$57,029	$46,622	$84,189	$81,130
892	Amortization expense	$0	$28,903	$22,623	$24,043
918	Transfer Out-Gen Gov't Admin Fees	$1,123,407	$1,142,853	$936,423	$3,234,740
110	Regular employees	$979,765	$833,108	$948,775	$1,042,043
114	Benefit and leave cash-in	$81,101	$74,705	$83,474	$108,780
117	Stand-by time/overtime	$84,335	$95,183	$125,000	$125,000
132	Other salary payments	$1,040	$2,519	$11,618	$10,968
210	Group insurance	$207,578	$220,449	$249,043	$279,055
220	Payroll tax deductions	$16,942	$15,188	$14,958	$16,780
230	PERS contributions	$101,158	$126,593	$102,281	$120,263

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
334	Professional/contract services	$139,372	$129,853	$210,000	$150,000
334	Professional/contract services - lab	$55,720	$61,424	$55,000	$55,000
430	Repair and maintenance services	$126,787	$123,187	$100,000	$150,000
442	Rental of equipment and vehicles	$38,706	$11,497	$35,000	$65,000
610	General supplies	$202,947	$224,347	$150,000	$160,000
611	Minor Equip, Furniture, <5,000	$0	$0	$5,000	$5,000
612	Software	$4,992	$1,000	$5,000	$5,000
620	Energy charges	$925,214	$852,210	$820,000	$820,000
621	FUEL - SANITATION DEPT ONLY	$39,654	$29,848	$50,000	$50,000
741	Machinery and equipment	$0	$0	$100,000	$371,000
742	Vehicles	$10,762	$0	$10,000	$10,000
737	S-19 Capacity Imp. Ave 50 from Coronado to Harrison	$0	$0	$0	$500,000
737	S-27 Ave 52 Extension to Jackson	$0	$0	$0	$17,303
737	S-28 Ave 51Extension to Jackson	$0	$0	$0	$17,303
737	S-29 Headworks Screening Improvement	$0	$0	$220,792	$787,388
737	S-30 SCADA System Upgrade	$0	$0	$0	$300,000
737	S-31 Capcity Improvements Ave 53 Frederick to Shady	$0	$0	$0	$875,000
737	S-32 Capacity Improvements Ave 54 Tyler to Grapefruit	$0	$0	$0	$2,000,000
737	S-33 Pipe Replacement Frederick to Julia to Westerfield	$0	$0	$0	$1,539,000
	TOTAL	**$7,416,488**	**$7,804,315**	**$10,350,877**	**$22,681,623**

I DEBT SERVICE & CAPITAL PROJECTS

Fund 195 — Debt Service Fund

Fund Type: Debt Service Fund

Provides for repayment of the City's bonded debt and capital lease obligations. Funded by General Fund and Gas Tax transfers. 2034 bond retirement will release ~$3M+/year in RPTTF distributions to the City.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In				
Transfers In From Fund 101	$1,163,134	$1,369,874	$1,019,068	$2,020,019
Interest Income - fiscal agent	$-37	$9,571	$0	—
Bond Proceeds	$5,220,458	$0	$0	—
Transfer In From Fund 111	$354,400	$356,600	$358,400	$359,800
Interest Income	$599	$0	$0	—
Transfers In from Fund 182	$0	$588,774	$0	—
Special Assessments	$378,000	$378,000	$0	—
Other Revenue	$50,951	$53,092	$0	—
TOTAL	**$7,167,505**	**$2,755,910**	**$1,377,468**	**$2,379,819**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
851	Principal Payments-Coachella Lease Bonds	$315,000	$325,000	$340,000	$350,000
851	Principal Payments-Gas Tax Bonds 19	$195,000	$205,000	$215,000	$225,000
851	Principal Payments - POB's	$750,316	$761,034	$771,753	$786,045
852	Interest Payments-Coachella Lease Bonds	$297,331	$284,731	$271,731	$258,132
852	Int Payments-Gas Tax Bonds 19	$159,400	$151,600	$143,400	$134,800
853	Interest Payments-POBs	$262,189	$258,630	$247,315	$233,649
	TOTAL	**$1,979,236**	**$1,985,995**	**$1,989,200**	**$1,987,626**

Fund 182 — Capital Projects Fund

Fund Type: Capital Projects Fund

Accounts for major capital improvement expenditures financed through federal/state grants, development impact fees, and inter-fund transfers. Total FY 2026-27 appropriations: $63,865,262, all revenue-matched.

Revenues — Line Item Detail

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
District 40				
Transfer in from fund 127 (ST-69)	$0	$0	$1,651,512	—
Transfer in from Fund 152 (ST-69)NBIL536	$974,917	$2,153,416	$-1,868,596	$20,000,000
Transfer From Fund 152 CVAG (ST-69)	$-15,904	$3,059,143	$27,500,000	$8,141,201
Transfers In From Fund 152 CVAG (ST-81)	$5,461	$19,505	$2,673,203	$2,400,000
Transfers In From Fund 152 Sec 125 (ST-81)	$7,741	$24,835	$0	—
Transfers In From Fund 109 (ST-93)	$0	$0	$788,528	—
Transfers In From Fund 127 (ST-93)	$347,405	$0	$0	—
Transfer In From Fund 152 RCTC/CVAG (ST-93)	$138,886	$2,861,021	$2,365,583	$2,401,926
Other Revenue - Developer ST-98 La Entra	$-486,522	$486,522	$0	—
Transfers In From Fund 152 CVAG (ST-109)	$0	$-29,151	$0	—
Transfer in from fund 152 (ST-123 CVAG)	$-713,374	$0	$0	—
Transfers In From Fund 152(ST-123) I I G	$156,935	$0	$0	—
Transfers In From Fund 101 (ST-130)	$1,054,369	$45,119	$0	—
Transfers In From Fund 152 (ST-130)	$-2,145,200	$368,483	$0	—
Transfer in from fund 152 (ST-130) AHSC	$904,790	$0	$0	—
Transfers In From Fund 152 (ST-138)	$-40,859	$0	$1,100,000	$1,100,000
Transfer in from fund 101 (ST-140)	$48,757	$35,291	$84,400	$83,355
Transfers In From Fund 152 (ST-142)	$0	$0	$0	$297,517
Transfers In From Fund 152 (ST-143)	$0	$0	$0	$1,125,390
Transfers In From Fund 152 (ST-146)	$0	$0	$0	$2,400,000
Transfers In From Fund 101 (ST-147)	$0	$0	$0	$66,008
Transfers In From Fund 152 (ST-147)	$0	$0	$0	$542,592
Transfers In From Fund 101 (ST-148)	$0	$0	$0	$45,000
Transfers In From Fund 152 (ST-148)	$0	$0	$0	$180,000
Transfers In From Fund 152 (F-7)	$0	$295,136	$0	—
Tranfer in-from Fund 121 (F-33)	$0	$0	$0	$2,500,000
Tranfer in-from Fund 152 (F-33)	$153,446	$204,764	$3,000,000	$4,149,329
Transfers In From Fund 210 (P-21)	$31,234	$0	$0	—
Transfer in from fund 152 (F-37)	$0	$0	$0	$2,371,718
Transfer in from fund 152 (F-39)	$0	$0	$0	$5,000,000
Transfer in from fund 101 (P-26)	$0	$51,000	$0	—
Transfers In From Fund 152 (P-27)	$0	$0	$0	$225,000
Transfers In From Fund 152 (P-28)	$0	$0	$0	$645,330
Transfers In From Fund 101 (P-29)	—	—	$0	$2,163
Transfers In From Fund 126 (P-29)	—	—	$0	$150,000
Transfers In From Fund 152 (P-29)	$24,791	$-24,791	$1,045,012	$1,045,012
Transfers In From Fund 210 (P-30)	$322,435	$0	$0	—

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
Transfers In From Fund 126 (P-31)	$0	$0	$0	$1,500,000
Transfers In From Fund 152 (P-31)	$398,757	$209,509	$5,000,000	$6,006,221
Transfers In From Fund 210 (P-32)	$262,866	$26,499	$0	—
Transfer in-from Fund 152 (LL-37)	—	—	$0	$1,000,000
Transfer in - Fund 360	$0	$0	$384,600	—
Transfers In From Fund 152 (ST-138) CVMC	$230,934	$0	$0	—
Transfers in from fund 101 (F-35)	$0	$39,423	$0	$300,000
Transfers in from fund 152 (F-35)	$0	$350,372	$0	—
Transfer in-from Fund 152 (SD-4)	$0	$0	$0	$150,000
Transfer in-from Fund 101 (SD-4)	$0	$0	$0	$37,500
Transfers in from fund 178 (F-35)	$0	$19,711	$0	—
Transfers in from fund 361 (F-35)	$0	$19,711	$0	—
Transfers In From Fund 101 (P-21)	$0	$196,267	$0	—
Transfers In From Fund 101 (P-29)	$0	$28,966	$0	—
Transfer in from fund 101 (ST-118)	$0	$1,102,150	$0	—
Transfers in from fund 195 (F-34)	$3,907,537	$1,175,355	$0	—
Other revenue - ST-93	$0	$195,522	$0	—
Transfer in from 101 (ST-109)	$0	$29,151	$0	—
Other Revenue (ST-140)	$0	$0	$1,000	—
Transfer in from fund 101 (ST-139)	$0	$280,290	$0	—
Tfr in From fund 101 (P-31)	$0	$301,600	$0	—
Transfer in from 101 (P-32)	$0	$51,423	$0	—
TOTAL	**$5,569,402**	**$13,576,244**	**$43,725,242**	**$63,865,262**

Expenditures — Line Item Detail

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
737	ST 69 Avenue 50 Bridge	$0	$0	$0	$28,141,201
737	ST-81 Avenue 50 Interchange	$0	$0	$0	$2,400,000
737	ST-93 Ave 50 Widening Project	$160,770	$2,866,305	$3,154,111	$2,401,926
737	ST-138 ATP HWY 111 and Ave 54 Bike Lanes	$190,075	$0	$1,100,000	$1,100,000
737	ST-140 Coachella Valley Arts and Music Line	$0	$0	$0	$83,355
737	ST-142 TCC Urban Greening	$0	$0	$0	$297,517
737	ST-143 TCC ATP	$0	$0	$0	$1,125,390
737	ST-146 Ave 50 Widening (Oates Ln to Tyler St)	$0	$0	$0	$2,400,000
737	ST-148 Safe Streets for All	$0	$0	$0	$225,000
737	ST-147 HSIP Cycle 12	$0	$0	$0	$608,600
737	F-33 Library Annex-Construction	$0	$0	$0	$6,649,329
737	F-37 Wellness Center	$0	$0	$282,560	$2,371,718
737	F-39 CRC	$0	$0	$750,000	$5,000,000
737	P-27 Dateland Skate Park	$0	$0	$0	$225,000
737	P-28 Sierra Vista Park Restrooms	$0	$0	$0	$645,330
737	P-29 Park Tot Lot Ave 53	$0	$0	$0	$1,197,175
737	P-31 Rancho Las Flore Exp	$0	$0	$0	$7,506,221
737	SD-04 - Park Drywell Project	$0	$0	$0	$187,500

Object	Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Est.	FY 2026-27 Budget
737	LL-37 LLMD 31 and 38 District Improvements	$0	$0	$0	$1,000,000
737	F-35 ERP - Munis - Installation	$0	$401,092	$78,333	$300,000
	TOTAL	**$350,845**	**$3,267,398**	**$5,365,004**	**$63,865,262**

J STAFFING SCHEDULE

Authorized Positions — FY 2026-27

FTE allocations are sourced from the Labor Distribution worksheet as updated. Elected officials (Mayor, City Council members, City Clerk, City Treasurer) are excluded from all employee counts. Appointed officials (Planning Commission, Youth Commissioners) are also excluded. Split employees are shown at their allocated FTE fraction in each department they serve. The GF FTE total of 77.63 is confirmed from the Labor Distribution total row.

Department / Division	Fund / Dept Code	# Employees	FTE (LD)	Notes
City Clerk	General Fund (112)	3	1.50	Excl. elected City Clerk
City Manager	General Fund (121)	4	3.50	Incl. 2 staff split w/ City Clerk
Public Information / Comm.	General Fund (124)	1	1.00	
Human Resources	General Fund (123)	3	3.00	
Economic Development	General Fund (122)	2	1.84	0.84 FTE allocation for 1 position
Grant Administration	General Fund (125)	1	0.79	0.7891 FTE GF allocation
Finance Dept	General Fund (131)	8	8.00	Incl. Finance Director & Controller
Water / Finance (Customer Svc)	General Fund (131)	4	4.00	Customer service reps coded to Finance
Community Services	General Fund (146/147)	1	1.00	Comm. Services Mgr (0.5 each dept)
Senior Center	General Fund (147)	3	3.00	
Parks & Recreation	General Fund (146)	1	1.00	
Dev Svcs – Administration	General Fund (140)	2	2.00	Incl. Community Dev Director
Dev Svcs – Planning	General Fund (141)	7	6.25	1 position split 0.25/0.75 w/ Building
Dev Svcs – Building	General Fund (144)	3	2.75	1 position split w/ Planning
Dev Svcs – Code Enf.	General Fund (155-40)	7	5.77	2 positions split 0.59/0.41 w/ AVA
Dev Svcs – AVA Program	General Fund (155-41)	3	1.23	Same 2 split positions as Code Enf.
Dev Svcs – Graffiti	General Fund (154-40)	1	1.00	
Dev Svcs – Cannabis	General Fund (142)	1	1.00	
Engineering	General Fund (145)	6	5.40	PW Dir. 0.5 FTE; 1 position at 0.9 FTE
Public Works – Admin	General Fund (148)	4	3.40	PW Dir. 0.4 FTE here; incl. 1 temp
Public Works – Streets	General Fund (148-20)	7	7.00	Incl. 1 temp position
Public Works – Parks	General Fund (148-30)	6	6.00	
Public Works – Bldg Maint.	General Fund (165)	4	4.00	
Public Works – Fleet	General Fund (164)	2	2.00	
Landscape & Lighting (B&LD)	General Fund (195)	3	1.20	PW Dir. 0.1 FTE; 1 staff 0.1 FTE split
Information Technology	General Fund (161)	2	2.00	

Department / Division	Fund / Dept Code	# Employees	FTE (LD)	Notes
Water Authority Operations	Fund 178 (Enterprise)	14	14.00	Enterprise fund employees; FTE = 1.0 each
Sanitary District Operations	Fund 361 (Enterprise)	10	10.00	Enterprise fund employees; FTE = 1.0 each
GENERAL FUND SUBTOTAL (excl. Enterprise)		**89**	**77.6291**	**Confirmed from Labor Distribution tab**
Water Authority Operations	Fund 178 (Enterprise)	14	14.00	
Sanitary District Operations	Fund 361 (Enterprise)	10	10.00	
GRAND TOTAL (All Funds, excl. Elected Officials)		**113**	**101.6291**	

Notes: (1) FTE values reflect the General Fund cost allocation from the Labor Distribution worksheet. Enterprise fund employees (Water, Sanitary) are shown at 1.0 FTE each in their respective funds. (2) Several employees are split across departments; they are counted once in each department at their allocated FTE. (3) “Public Works – Admin” includes the Communications & Community Engagement supervisor whose payroll is coded there. (4) The Finance Department includes the Finance Director, Controller, Finance Manager, Payroll Specialist, three Accountants/Technicians, and four Customer Service Representatives.

S STATISTICAL SECTION

General Fund — Revenue and Expenditure History

Source: 1. 7 Rev&ExpbyYear worksheet (visible rows).

Fiscal Year	Revenues	Expenditures	Net
2011/12 Actual	$16,814,123	$16,424,288	$389,835
2012/13 Actual	$16,620,201	$16,525,859	$94,342
2013/14 Actual	$17,417,788	$18,132,947	$(715,159)
2014/15 Actual	$18,652,755	$19,047,727	$(394,972)
2015/16 Actual	$22,866,316	$19,225,631	$3,640,685
2016/17 Actual	$23,115,940	$21,939,469	$1,176,471
2017/18 Actual	$24,774,104	$23,021,440	$1,752,664
2018/19 Actual	$26,007,359	$23,476,610	$2,530,749
2019/20 Actual	$25,501,857	$24,042,586	$1,459,271
2020/21 Actual	$30,683,718	$25,200,670	$5,483,048
2021/22 Actual	$33,074,194	$31,833,287	$1,240,907
2022/23 Actual	$33,110,893	$33,842,522	$(731,629)
2023/24 Actual	$38,182,346	$34,480,699	$3,701,647
2024/25 Actual	$40,269,621	$42,264,164	$(1,994,543)
2025/26 Est.	$40,584,155	$40,873,275	$(289,120)
2026/27 Budget	**$47,396,127**	**$47,622,254**	**$(226,127)**

Z GFOA COMPLIANCE & BUDGET NOTES

GFOA Distinguished Budget Presentation Award — Compliance Notes

This document is designed to satisfy all four GFOA budget document dimensions: Policy Document, Financial Plan, Operations Guide, and Communication Tool. All financial data is sourced from the Expenses ALL and Revenue ALL worksheets of the FY 2026-27 Approved Budget workbook.

Staff Action Items

#	Item	Responsible	Target
1	RESOLVED – Controller: William “Bill” Fields (June 8, 2026)	HR/CM	Complete
2	Initiate Prop 218 proceedings for Water & Sanitary rate increases	Finance/CM	Q1 FY26-27
3	Confirm federal grant award status (RAISE, NBIL, STBGP) for Fund 152/182	Grants Mgr	At Adoption
4	Verify GANN Appropriation Limit for FY 2026-27	Finance	At Adoption
5	Insert organizational chart (current structure with Community Services Division)	City Manager	At Adoption
6	Finalize Chromium-6 compliance financing plan ($50–70M)	Finance/Water	Q2 FY26-27
7	Confirm adoption resolution numbers for all entities	City Clerk	At Adoption
8	Add performance measures to each department section	Dept Heads	At Adoption

Data Source Notes

Revenue ALL: Fund 101 revenues: 66 line items across 6 categories. Non-GF fund revenues: 318 additional line items. All four fiscal years presented.
Expenses ALL: Fund 101 expenditures: line items grouped by department code (parsed from full account string FUND-DIV-DEPT-SUBDIV-OBJ-SUB). Non-GF fund expenses include 652 line items across Funds 109, 111, 117, 118, 121, 126, 129, 152, 160, 178, 182, 195, 240, 242, 361.
CAP Methodology: Transfers from Water (918 code, $3,392,899) and Sanitary ($3,234,740) recover overhead allocated to General Fund payroll per 2 CFR Part 200.