
675 Wildwood Avenue
Rio Dell, CA 95562
(707) 764-3532
(707) 764-5480 (fax)



DATE: May 18, 2026
TO: Honorable Mayor and Members of the City Council
FROM: Travis Sanborn, Finance Director
THROUGH: Kyle Knopp, City Manager
SUBJECT: Proposed Fiscal Year 2026-2027 Budget Review

IT IS RECOMMENDED THAT THE CITY COUNCIL:

Receive and review the Proposed FY 2026-27 Budget presentation and provide staff with any direction or feedback to be incorporated prior to the June 2, 2026 adoption hearing.

SUMMARY

This staff report has been prepared for the City Council's Special Budget Study Session on Monday, May 18, 2026. The purpose of this session is to present the Proposed FY 2026-27 City Budget prior to formal adoption. Council members are encouraged to ask questions and provide input on departmental requests, revenue assumptions, and capital priorities.

BACKGROUND AND DISCUSSION

The annual budget process requires the City to adopt a balanced budget prior to the start of each fiscal year on July 1. Department heads submitted their FY 2026-27 budget requests in accordance with the budget calendar established earlier this spring, and staff has compiled and reviewed those submissions in preparation for tonight's presentation.

The presentation will cover proposed revenues across all City funds, including the General Fund, Water Fund, Sewer Fund, and other special revenue funds, with key assumptions and notable changes from the prior year. Staff will then walk through proposed expenditures for all 11 departments, the capital projects budget with identified funding sources, the Position Allocation Table, organizational chart, and remaining budget calendar. Any Council direction provided during this session will be incorporated into the final budget document prior to the June 2, 2026 adoption hearing.

ATTACHMENTS

- Proposed FY 2026-27 Budget (All Funds)
- Revenue Summary
- Department Budget Worksheets
- Capital Projects Budget
- Position Allocation Table
- Organizational Chart
- Budget Calendar

FY 2026-27 Summary of Capital & Special Projects

ACCOUNT	PROJ #	PROJECT NAME	Gen Fund (000)	Parks Capital (018)	Streets Fund (020)	SB1 Fund (021)	STIP Fund (047)	Water Grant (065)	ARPA-SIFRF (076)	Sewer (052)/(055)	Water (062)(063)(064)	TOTAL
GENERAL FUND / STREETS PROJECTS												
6500 14 021 0000	9068	Asphalt Street Resurfacing				\$100,000						\$100,000
6500 14 021 0000	9105	Wildwood Ave Crack Sealing				\$30,000						\$30,000
6500 14 000 0000	9070	City Beautification	\$5,000									\$5,000
6525 14 000 0000	9031	Radio Backup Power	\$12,000									\$12,000
6000 14 000 0000	xxxx	Push-Behind Power Sweeper (Toro)	\$7,500									\$7,500
GRANTS												
6500 14 018 0000	9073	Eel River Trail		\$38,000								\$38,000
6500 14 047 1033	0139	Pedestrian Connectivity Grant		\$41,000			\$766,000					\$807,000
6500 14 065 1050	1029	Water Dist. System Project						\$10,000,000				\$10,000,000
6500 14 052 0000	9107	Painter Street Pipe Upsize								\$1,570,264		\$1,570,264
6525 14 076 0000	9086	Open Space Facility						\$140,000				\$140,000
6525 14 014 0000	9071	Dog Park						\$25,000				\$25,000
6500 14 076 0000	9113	Earthquake Infrastructure Damage						\$60,000				\$60,000
6500 14 076 0000	9080	Sewer I&I Repairs						\$250,000				\$250,000
6500 14 055 0000	9010	Sanitary Sewer Evaluation Study								\$800,000		\$800,000
6500 14 062 0000	9075	Eel River Crossing Pipeline Seismic Retro									\$25,000	\$25,000
6500 14 018 0000	9123	WCB Eel River Trail Ramp		\$1,000,000								\$1,000,000
EARTHQUAKE/CDAAs PROJECTS												
6500 14 052 0000	9113	Chlorine Contact Basin Repairs								\$800,000		\$800,000
6500 14 052 0000	9115	Fern Street Lift Station Repairs								\$700,000		\$700,000
6500 14 062 0000	9116	Infiltration Gallery Repairs									\$85,000	\$85,000
6500 14 062 0000	9118	Painter Street Tank Replacement									\$2,000,000	\$2,000,000
6500 14 063 0000	9117	Metro Wells Repairs									\$50,000	\$50,000
WASTEWATER PROJECTS AND EQUIPMENT												
5115 14 052 0000	9036	SCADA Upgrades								\$20,000		\$20,000
6500 14 052 0000	9010	I&I Reductions								\$35,000		\$35,000
6500 14 052 0000	9100	Compliance Project Chloramine								\$20,000		\$20,000
6525 14 052 0000	9098	Biosolids Tent Roof Repair/Replacement								\$125,000		\$125,000
6525 14 052 0000	xxxx	Office Workspace Repairs			\$5,000					\$20,000		\$25,000
WATER PROJECTS AND EQUIPMENT												
5115 14 062 0000	9036	SCADA Upgrades									\$50,000	\$50,000
6500 14 062 0000	9048	Water Meter Replacement									\$12,000	\$12,000
6200 14 062 0000	9021	Meter Reading Equipment Replacement									\$26,000	\$26,000
6500 14 064 0000	9011	Monument Water Line Replacement									\$150,000	\$150,000
6525 14 062 0000	xxxx	Office Workspace Repairs			\$5,000						\$20,000	\$25,000
TOTAL ALL PROJECTS			\$24,500	\$1,038,000	\$51,000	\$130,000	\$766,000	\$10,000,000	\$475,000	\$4,090,264	\$2,418,000	\$18,992,764

00 — REVENUES (All Funds) | Account Number Order

Acct #	Description	Fund	FY 2024-25 Actual (AccuFund)	FY 2025-26 Adopted Budget	Proposed FY 2026-27
4010	Tax - Property Current Secured	General	\$158,212	\$155,000	\$160,000
4011	Tax - Property Current Unsecured	General	\$6,092	\$6,000	\$6,000
4012	Tax - Property Prior Secured	General	-	\$4,000	\$2,500
4013	Tax - Property Prior Unsecured	General	\$157	\$75	\$150
4025	Tax - Supplemental Roll	General	\$2,095	\$2,500	\$2,000
4026	Tax - Homeowner's Property	General	\$1,334	\$1,400	\$1,400
4027	Tax - Prior Years Supplemental	General	\$517	\$400	\$500
4030	Tax - Transient Occupancy	General	\$19,154	\$20,000	\$20,000
4035	Tax - Timber Yield	General	\$22	\$25	\$25
4040	Tax - Retail Sales (Bradley Burns)	General	\$170,869	\$272,000	\$175,000
4043	Tax - Measure O Sales Tax	General	\$101,511	-	\$280,000
4044	Tax - Measure J Sales Tax	General	\$176,689	\$325,000	-
4045	Tax - TDA (HCAOG Transportation)	Fund 024	\$125,317	\$122,055	\$131,802
4046	Tax - SB1 RMRA	Fund 021	\$92,510	\$85,595	\$89,719
4048	Tax - Gas Tax (HUTA)	Fund 020	\$101,320	\$101,346	\$103,048
4050	Tax - Documentary Transfer	General	\$6,611	\$7,500	\$7,000
4056	Tax - Public Safety .5% Sales	General	\$4,545	\$3,500	\$4,500
4062	Grant - WCB Eel River Ramp (Proj 9123)	Fund 018	-	\$1,200,000	\$1,000,000
4110	Franchise Fee - Electric (PG&E)	General	\$38,561	\$30,000	\$38,500
4115	Franchise Fee - Gas	General	\$12,598	\$15,000	\$13,000
4120	Franchise Fee - Garbage	General	\$30,882	\$30,000	\$31,000
4125	Franchise Fee - Cable TV	General	\$24,765	\$25,000	\$25,000
4150	Business License	General	\$12,640	\$10,000	\$12,000
4151	Business License - CASP SB1186	General	\$757	\$1,000	\$750
4152	Fees - Memorial Park	General	\$100	-	-
4154	Cannabis - Administrative Fee	General	\$46,971	\$44,000	\$36,000
4155	Cannabis Business Tax	General	\$214,250	\$250,000	\$200,000
4162	Fees - Motor Vehicle License (VLF)	General	\$5,345	\$3,500	\$5,000
4163	Fees - In Lieu VLF (County Subv.)	General	\$521,563	\$510,000	\$539,000
4164	Fees - VLF in Excess (State)	General	\$5,183	-	\$5,000
4170	Animal License	General	\$2,612	\$2,000	\$2,500
4173	Animal Control / Relinquishment	General	\$1,360	\$1,000	\$1,300
4178	Booking Fees	General	-	\$250	\$250
4180	Notary Fees	General	(\$133)	\$100	\$100
4181	Rental Housing Registration	Fund 008	\$2,385	-	\$2,000
4182	Rental Housing Inspection	Fund 008	-	-	\$1,500
4183	Special Police Services	General	\$1,260	\$3,500	\$1,500
4186	Weed & Lot Abatement	General	\$1,163	-	\$1,000
4187	Penalties and Interest	General	\$2,292	\$5,000	-
4190	Integrated Waste Management	Fund 027	\$3,241	\$5,000	\$3,500
4195	Miscellaneous Revenue	General	\$33	\$50	\$50
4198	Building - Inspection Services Fee	Fund 008	\$3,886	\$5,000	\$4,000
4210	Fines- Vehicle Forfeitures	General	\$80	-	-
4220	Fines - Animal Control Spa-neu	General	\$750	\$3,500	-
4230	Building - Technology Fee Surcharge	Fund 008	\$652	-	\$500
4240	Fines & Penalties	General	\$2,383	\$8,050	-
4310	Interest Income	Various	\$252,233	-	\$200,000
4320	Rental Income - U.S. Cellular	General	\$8,775	\$8,050	\$8,800
4321	Rental Income - T-Mobile	General	\$25,564	\$30,000	\$25,500
4410	Building - Construction Permits	Fund 008	\$38,181	\$40,000	\$38,000
4420	Planning - Zoning Fees	General	\$1,175	\$2,500	\$1,500
4435	Planning - Home Occupation Permit	General	\$280	\$500	\$300
4440	Building - Plan Check Fee	Fund 008	\$893	\$2,500	\$1,000
4445	Building - Administrative Services	Fund 008	\$26,768	\$30,000	\$27,000

4460	Building - Permit Surcharge (SB1473)	Fund 008	\$443	\$500	\$450
4462	Building Standards - SB1473	Fund 008	\$166	\$200	\$200
4463	Building - Continuing Education	Fund 008	\$2,752	\$2,500	
4464	Building - Technology Fee	Fund 008	\$6,183	\$5,000	\$6,200
4465	Encroachment Permits	Fund 020	\$3,375	\$2,000	\$3,000
4471	Earthquake Disaster - Debris Clearance	General	\$225,846	-	-
4480	Insurance Premium Reimbursement	General	\$41,409	-	-
4510	Sewer - Service Charges	Fund 050	\$1,026,446	\$1,238,000	\$1,070,000
4516	Sewer - Debt Service Component	Fund 054	\$405,101	\$303,000	\$303,000
4520	Sewer - Connection Fees	Fund 052	\$5,220		
4530	Sewer - Replacement Reserve	Fund 052	\$186,101	-	-
4540	Sewer - Capital Contribution	Fund 052	\$124,614	\$105,000	\$105,000
4630a	Sewer - Late Fees	Fund 050	\$34,408	\$29,000	\$34,000
4610	Water - Service Charges	Fund 060	\$787,343	\$800,000	\$800,000
4615	Water - Debt Service Component	Fund 061	\$130,882	\$136,000	\$136,000
4616	Water - Debt Service Restricted	Fund 061	\$11	-	-
4620	Water - Connection Fees	Fund 062	\$2,700	\$18,375	
4630b	Water - Late Fees	Fund 060	\$34,408	\$29,000	\$34,000
4635	Water - Delinquent Fees	Fund 060	\$3,870	\$5,000	
4640	Water - Damage Replacement	Fund 060	\$35,246		
4641	Water - After Hours Call	Fund 060	\$375		
4650	Water - Capital Contribution	Fund 062	\$255,702	\$290,000	\$255,000
4653	Water - Metro Wells	Fund 063	\$17,839	\$18,375	\$18,000
4654	Water - Dinsmore Zone	Fund 064	\$25,041	\$24,000	\$25,000
4712	Grant - RSTP (HCAOG)	Fund 026	\$35,261	\$27,000	\$35,000
4717	Federal Aid - ARPA/SLFRF	Fund 076	-		
4725	CDBG Program Income	Fund 039	-	\$5,000	\$5,000
4730	CalOES CDAA Reimbursements	Various	-		\$2,726,250
4735	Grant - POST Reimbursement	General	\$2,924		\$2,500
4737	Grant - CalOES / HMGP - Eel River Crossing Pipeline Retrofit	Fund 062		\$18,000	
4740	Grant - SLESF / COPS Public Safety	Fund 040	\$185,271	\$160,000	\$185,000
4746	Grant - Recycling	Fund 074	\$676	\$5,000	\$5,000
4747	Grant - Measure Z	Fund 044	-	\$116,156	
4762	HCAOG Pedestrian Connectivity	Fund 047	\$25,224	\$15,000	\$766,000
4770	Grant - SWRCB Sewer Evaluation Study (SSES)	Fund 055	\$299,219	\$800,000	\$800,000
4773	Prop 68 Park Per Capita (Dog Park)	Fund 014	\$177,952		
4774	Clean CA - Eel River Trail (closeout)	Fund 018	\$1,444,770	\$240,000	\$38,000
4776	SWRCB - Water CIP (DWSRF)	Fund 065	\$1,632,932	\$10,214,423	\$10,000,000
4777	Painter Street Sewer Upsizing Project	Fund 052	-	\$1,570,264	\$1,570,264
4803	Grant - Other State Reimbursements	Various	\$170	-	-
4900	Miscellaneous - General Revenue	Fund 005	\$32,567	\$40,000	\$40,000
4920	Misc. Special Public Works	Various	\$28,262	-	-
4935	Gain Disposal of Assets	Various	-	\$10,000	
4936	Bad Debt Recovery	Various	\$927	-	-
4942	Reimbursement of State Mandated Cost for Police Department	General	\$15,468	-	-
4950	Misc	Various	\$610		
4977	Prior Year Adjustment	Various	\$1,342		
4979	HCAOG Housing/Planning (REAP 2019)	General	\$11,082	-	-
4990	Misc - Other	Various	\$963	-	-
4994	CA Dept of Tax & Fee Admin Reimbursement	General	-	-	-



GRAND TOTAL — ALL REVENUES	\$9,507,504	\$19,598,689	\$22,172,058
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02 — CITY MANAGER

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$182,885	\$177,212	\$170,000
5035	Benefit - MissionSquare 457B	\$24,421	\$27,825	\$26,000
5040	Benefit - Health Insurance	\$19,517	\$23,753	\$30,000
5042	Benefit - Life Insurance	\$374	\$390	\$400
5044	Benefit - Dental/Vision Insurance	\$1,513	\$2,127	\$2,500
5045	Worker Compensation Insurance	\$777	\$897	\$1,000
5050	FICA	\$16,219	\$13,890	\$14,000
5055	Unemployment Insurance	\$230	\$139	\$500
5056	Employment Training Tax	\$10	\$41	\$10
5080	Hiring Costs	-	-	\$1,500
Subtotal - Personnel		\$245,946	\$246,274	\$245,910
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$309	\$1,000	\$500
5102	Operating Supplies	\$246	\$400	\$250
5103	Postage	\$698	\$1,000	\$1,000
5104	Printing - Forms	\$3,855	\$5,000	\$5,000
5105	Advertising	-	\$500	\$500
5106	Promotional	\$632	\$2,000	\$2,000
5112	Legal	\$15,673	\$19,000	\$17,500
5115	Contract/Professional Services	\$61,867	\$25,000	\$45,000
5119	Safety Supplies & Equipment	\$553	\$1,000	\$1,000
5120	Cell Phones	\$1,400	\$2,023	\$2,023
5121	Telephone - Pager	\$352	\$150	\$150
5122	Travel and Training Expense	\$494	\$3,000	\$6,000
5123	Automobile - Transportation	\$6,534	\$5,670	\$6,000
5125	Publications - Books	\$62	\$50	\$50
5126	Dues & Memberships	\$5,375	\$4,500	\$6,500
5130	Rents - Leases	\$448	\$500	\$500
5131	Records Maintenance	\$129	\$150	\$150
5135	Maintenance - Repair	\$208	\$250	\$500
5138	Office Equipment	\$87	\$1,400	\$1,000
5139	Equipment	\$1,030	\$500	\$1,000
5141	General Liability Insurance	\$8,520	\$9,000	\$11,500
5143	Property Insurance	\$8,669	\$9,000	\$10,000
5144	Emp Practice Liability Insurance	\$875	\$750	\$1,000
5150	Electricity	\$225	\$780	\$780
5151	Natural Gas	\$124	\$110	\$110
5152	Water	\$768	\$900	\$1,000
5153	Sewer	\$187	\$150	\$150
5154	Garbage	\$12	-	-
5155	Earthquake	\$1,010	-	-
5160	Elections	\$1,789	-	-
5163	Property Tax Admin Fees	\$4,001	-	\$2,500
5164	Regulatory Fees	\$110	-	-
5166	LAFCO Fees	-	\$1,765	\$1,765
5171	Computer Software	\$1,727	\$300	\$300
5173	Computer Maintenance - Support	\$2,023	\$7,200	\$5,000
5174	Web Services	\$2,156	\$500	\$2,500
5212	Gas & Oil	\$148	-	-
5213	Vehicle Repair	\$142	-	-
5450	Miscellaneous Expense	\$601	-	-
5514	Engineering	-	\$2,000	\$2,000
Subtotal - Operations		\$133,039	\$105,548	\$135,228
TOTAL EXPENDITURES		\$378,985	\$351,822	\$381,138
FUND ALLOCATION — FY 2026-27				
General Fund	41.0%	\$155,384	\$144,247	\$156,267
Streets Fund	3.0%	\$11,370	\$10,555	\$11,434
TDA	2.0%	\$7,580	\$7,036	\$7,623
Sewer Fund	27.0%	\$102,326	\$94,992	\$102,907
Water Fund	27.0%	\$102,326	\$94,992	\$102,907
Allocation check	100.0%	\$378,985	\$351,822	\$381,138

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03 — FINANCE

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$293,380	\$315,020	\$336,000
5030	Overtime Salaries	\$4,521	\$3,643	\$4,000
5035	Benefit - MissionSquare 457B	\$42,444	\$45,297	\$47,000
5040	Benefit - Health Insurance	\$42,444	\$47,665	\$47,665
5042	Benefit - Life Insurance	\$903	\$810	\$1,250
5044	Benefit - Dental/Vision Insurance	\$2,558	\$3,630	\$3,000
5045	Worker Compensation Insurance	\$1,257	\$1,617	\$1,750
5050	FICA	\$26,300	\$24,733	\$26,500
5055	Unemployment Insurance	\$616	\$840	\$840
5056	Employment Training Tax	\$28	\$84	\$50
5080	Hiring Costs	-	\$500	\$500
Subtotal - Personnel		\$414,451	\$443,839	\$468,555
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$1,577	\$3,650	\$3,650
5102	Operating Supplies	\$474	\$600	\$600
5103	Postage	\$1,098	\$750	\$750
5104	Printing - Forms	\$1,688	\$1,500	\$1,500
5106	Promotional	\$1,751	-	-
5110	Accounting	\$22,250	\$23,500	\$23,500
5112	Legal	\$132	\$500	\$500
5115	Contract/Professional Services	\$123	\$500	\$500
5116	Bank Fees	\$3,089	\$3,500	\$3,500
5120	Cell Phones	\$1,400	\$1,400	\$1,400
5121	Telephone - Pager	\$360	\$175	\$400
5122	Travel and Training Expense	\$47	\$2,000	\$2,000
5123	Automobile - Transportation	\$31	\$1,500	\$1,500
5125	Publications - Books	\$63	\$100	\$100
5126	Dues & Memberships	\$95	\$220	\$220
5127	License	\$49	-	-
5130	Rents - Leases	\$441	\$600	\$600
5131	Records Maintenance	\$1,572	\$1,200	\$1,200
5135	Maintenance - Repair	\$248	\$1,000	\$1,000
5138	Office Equipment	\$46	\$4,500	\$4,500
5141	General Liability Insurance	\$8,718	\$7,000	\$12,000
5143	Property Insurance	\$8,871	\$6,000	\$10,000
5144	Emp Practice Liability Insurance	\$895	\$1,250	\$1,000
5150	Electricity	\$231	\$700	\$500
5151	Natural Gas	\$127	\$150	\$150
5152	Water	\$1,007	\$1,000	\$1,500
5153	Sewer	\$245	\$250	\$250
5154	Garbage	\$12	-	-
5163	Property Tax Admin Fees	-	\$3,400	\$3,400
5171	Computer Software	\$685	\$1,000	\$1,000
5173	Computer Maintenance - Support	\$13,429	\$22,200	\$15,000
5174	Web Services	\$843	\$100	\$2,000
5213	Vehicle Repair	\$145	-	-
5450	Miscellaneous Expense	\$18	-	-
Subtotal - Operations		\$71,760	\$90,245	\$94,220
TOTAL EXPENDITURES		\$486,211	\$534,084	\$562,775
FUND ALLOCATION — FY 2026-27				
General Fund	23.0%	\$111,829	\$122,839	\$129,438
Streets Funds	1.0%	\$4,862	\$5,341	\$5,628
TDA	1.0%	\$4,862	\$5,341	\$5,628
Sewer Fund	35.0%	\$170,174	\$186,929	\$196,971
Water Fund	40.0%	\$194,484	\$213,634	\$225,110

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04 — RECYCLING

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	-	\$3,292	
5035	Benefit - MissionSquare 457B	-	\$345	
5040	Benefit - Health Insurance	-	\$222	
5042	Benefit - Life Insurance	-	\$4	
5044	Benefit - Dental/Vision Insurance	-	\$18	
5045	Worker Compensation Insurance	-	\$11	
5050	FICA	-	\$166	
Subtotal - Personnel		-	\$4,058	
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$29	\$30	\$30
5102	Operating Supplies	\$7	\$100	\$100
5103	Postage	\$3	\$10	\$10
5104	Printing - Forms	\$2	\$10	\$10
5106	Promotional	-	\$1,000	\$1,000
5112	Legal	\$739	-	-
5115	Contract/Professional Services	\$7,476	\$5,000	\$25,000
5120	Cell Phones	-	\$21	-
5121	Telephone - Pager	\$33	\$10	\$50
5122	Travel and Training Expense	(\$3)	-	-
5123	Automobile - Transportation	-	\$90	-
5125	Publications - Books	\$6	\$5	\$25
5126	Dues & Memberships	-	\$8	\$10
5130	Rents - Leases	\$6	\$2	\$10
5135	Maintenance - Repair	\$19	\$10	\$50
5138	Office Equipment	\$4	-	-
5141	General Liability Insurance	\$793	\$750	\$1,100
5143	Property Insurance	\$806	\$500	\$1,000
5144	Emp Practice Liability Insurance	\$81	\$50	\$100
5150	Electricity	\$21	\$75	\$50
5151	Natural Gas	\$12	\$10	\$10
5154	Garbage	\$5,215	\$4,250	\$5,000
5171	Computer Software	\$5	\$5	\$5
5173	Computer Maintenance - Support	\$44	\$298	\$100
5174	Web Services	\$76	\$5	\$150
5213	Vehicle Repair	\$13	-	-
Subtotal - Operations		\$15,387	\$12,239	\$33,810
TOTAL EXPENDITURES		\$15,387	\$16,297	\$33,810
FUND ALLOCATION — FY 2026-27				
Recycling Fund	85.1%	\$13,091	\$13,865	\$28,766
Solid Waste Fund	14.9%			\$5,045
Allocation check (must = 100%)	100.0%			\$33,810

05 — IGS - INTERGOVERNMENTAL SERVICES

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	-	-	
5010	Part Time / Temporary Salaries	-	-	
5030	Overtime Salaries	-	-	
5035	Benefit - ICMA / 457(b)	-	-	
5040	Benefit - Health Insurance	-	-	
5042	Benefit - Life Insurance	-	-	
5044	Benefit - Dental / Vision Insurance	-	-	
5045	Workers Compensation Insurance	-	-	
5050	FICA / Social Security & Medicare	-	-	
5055	Unemployment Insurance	-	-	
5056	Employment Training Tax (ETT)	-	-	
5060	Clothing Allowance	-	-	
5069	Accrued Payroll Taxes	-	-	
5080	Hiring Costs	-	-	
Subtotal - Personnel		-	-	
OPERATIONS & MAINTENANCE				
5220	Maintenance - repair	\$208	\$100	\$100
5230	Gas & Oil	\$105	\$1,000	\$1,000
5240	Vehicle Repair		\$500	\$500
Subtotal - Operations		\$313	\$1,600	\$1,600
TOTAL EXPENDITURES		\$313	\$1,600	\$1,600

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06 — GENERAL GOVERNMENT

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$16,572	\$21,592	\$19,000
5035	Benefit - MissionSquare 457B	\$2,513	\$2,928	\$2,900
5040	Benefit - Health Insurance	\$1,805	\$4,701	\$4,100
5042	Benefit - Life Insurance	\$52	\$53	\$50
5044	Benefit - Dental/Vision Insurance	\$79	\$369	\$500
5045	Worker Compensation Insurance	\$319	\$518	\$500
5050	FICA	\$1,475	\$1,502	\$1,500
5055	Unemployment Insurance	\$28	\$41	\$50
5056	Employment Training Tax	\$1	\$5	\$5
Subtotal - Personnel		\$22,844	\$31,709	\$28,605
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$14	\$200	\$100
5102	Operating Supplies	\$4	\$200	\$100
5103	Postage	\$1	\$65	\$50
5104	Printing - Forms	\$142	\$200	\$250
5106	Promotional	-	\$2,000	\$1,000
5107	Memorial Park Expense	\$163	-	-
5112	Legal	\$412	\$5,000	\$500
5115	Contract/Professional Services	\$435,589	\$193,098	\$145,000
5120	Cell Phones	-	\$224	\$50
5121	Telephone - Pager	\$16	\$10	-
5122	Travel and Training Expense	(\$1)	-	-
5123	Automobile - Transportation	-	-	-
5125	Publications - Books	\$3	\$10	\$25
5126	Dues & Memberships	-	\$10	\$25
5130	Rents - Leases	\$56	\$80	\$100
5135	Maintenance - Repair	\$10	\$500	\$50
5138	Office Equipment	\$2	-	-
5141	General Liability Insurance	\$396	\$400	\$600
5143	Property Insurance	\$403	\$200	\$500
5144	Emp Practice Liability Insurance	\$41	\$50	\$50
5150	Electricity	\$10	\$40	\$25
5151	Natural Gas	\$6	\$10	\$10
5154	Garbage	\$1	-	-
5155	Earthquake	\$86,050	-	-
5160	Elections	-	\$54,149	\$2,500
5171	Computer Software	\$3	\$5	\$5
5173	Computer Maintenance - Support	\$22	\$210	\$100
5174	Web Services	\$41	\$10	\$50
5213	Vehicle Repair	\$7	-	\$25
5375	CDBG - Grant Expense	-	\$100	\$100
5450	Miscellaneous Expense	\$20	-	\$25
Subtotal - Operations		\$523,411	\$256,771	\$151,240
TOTAL EXPENDITURES		\$546,255	\$288,480	\$179,845
FUND ALLOCATION — FY 2026-27				
General Fund		\$476,192	\$231,306	\$28,188
CDBG Fund		\$25,063	\$12,174	\$106,657
Economic Dev Fund (003)		-	-	\$45,000

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		07 — POLICE		
Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$503,515	\$675,719	\$678,000
5026	Part Time Temporary Salaries	\$55,531	\$15,791	\$20,000
5030	Overtime Salaries	\$42,507	\$24,127	\$25,000
5035	Benefit - MissionSquare 457B	\$74,568	\$122,872	\$132,000
5040	Benefit - Health Insurance	\$129,994	\$234,548	\$233,000
5042	Benefit - Life Insurance	\$1,813	\$2,250	\$2,250
5044	Benefit - Dental/Vision Insurance	\$9,559	\$22,200	\$22,000
5045	Worker Compensation Insurance	\$37,804	\$30,232	\$40,000
5050	FICA	\$49,259	\$55,342	\$57,500
5055	Unemployment Insurance	\$1,389	\$1,890	\$2,000
5056	Employment Training Tax	\$63	\$189	\$100
5060	Clothing Allowance	\$3,738	\$5,294	\$5,300
5080	Hiring Costs	\$25,100	\$6,500	\$6,500
Subtotal - Personnel		\$934,840	\$1,196,954	\$1,223,650
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$1,404	\$1,500	\$1,500
5102	Operating Supplies	\$21,655	\$7,500	\$25,000
5103	Postage	\$1,425	\$1,500	\$1,500
5104	Printing - Forms	\$1,228	\$400	\$800
5106	Promotional	\$3,804	\$1,000	\$2,000
5112	Legal	\$16,892	\$3,000	\$8,000
5115	Contract/Professional Services	\$12,252	\$5,000	\$6,000
5117	Animal Control	\$25,433	\$23,800	\$27,500
5119	Safety Supplies & Equipment	\$130	\$47,064	\$35,000
5120	Cell Phones	-	\$1,000	\$1,000
5121	Telephone - Pager	\$10,482	\$2,400	\$10,000
5122	Travel and Training Expense	\$17,055	\$12,000	\$20,000
5123	Automobile - Transportation	\$36,811	\$35,000	\$35,000
5125	Publications - Books	\$92	\$250	\$250
5126	Dues & Memberships	\$2,191	\$650	\$650
5127	License	\$1,303	-	-
5130	Rents - Leases	\$3,851	\$4,000	\$4,000
5131	Records Maintenance	\$477	\$800	\$3,000
5135	Maintenance - Repair	\$1,251	\$1,000	\$2,000
5138	Office Equipment	\$7,872	\$2,500	\$6,000
5139	Equipment	-	\$12,500	\$12,500
5141	General Liability Insurance	\$12,681	\$12,500	\$17,500
5142	Vehicle Insurance	-	\$100	\$100
5143	Property Insurance	\$12,903	\$10,000	\$15,000
5144	Emp Practice Liability Insurance	\$1,302	\$2,000	\$2,000
5150	Electricity	\$2,638	\$1,500	\$3,500
5151	Natural Gas	\$185	\$200	\$200
5152	Water	\$1,835	\$2,000	\$3,000
5153	Sewer	\$447	\$400	\$500
5154	Garbage	\$17	-	\$50
5162	Medical	\$2,861	\$3,000	\$3,000
5171	Computer Software	\$10,935	\$16,500	\$18,000
5173	Computer Maintenance - Support	\$24,234	\$21,000	\$32,500
5174	Web Services	\$5,749	\$100	\$5,000
5175	Community Promotions	-	\$100	\$500
5192	Code Enforcement	-	\$5,000	\$7,000
5193	Nuisance Abatement - Vehicle	-	\$2,000	\$3,000
5212	Gas & Oil	\$22,610	\$25,000	\$30,000
5213	Vehicle Repair	\$8,804	\$10,000	\$10,000
5308	Dispatch Service Due	\$101,800	\$100,000	\$106,000
5450	Miscellaneous Expense	\$567	-	\$3,000
Subtotal - Operations		\$375,176	\$374,264	\$461,550
TOTAL EXPENDITURES		\$1,310,016	\$1,571,218	\$1,685,200

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08 — SEWER

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$205,525	\$233,392	\$240,000
5030	Overtime Salaries	\$4,837	\$5,384	\$3,000
5035	Benefit - MissionSquare 457B	\$27,637	\$31,769	\$15,000
5040	Benefit - Health Insurance	\$76,077	\$100,941	\$33,600
5042	Benefit - Life Insurance	\$626	\$707	\$89,000
5044	Benefit - Dental/Vision Insurance	\$5,509	\$9,174	\$2,000
5045	Worker Compensation Insurance	\$31,402	\$29,065	\$8,000
5050	FICA	\$17,022	\$18,529	\$35,000
5055	Unemployment Insurance	\$487	\$704	\$22,400
5056	Employment Training Tax	\$22	\$72	\$2,800
5060	Clothing Allowance	\$1,761	\$1,225	\$280
5080	Hiring Costs	\$2,619	\$2,500	\$2,000
Subtotal - Personnel		\$373,524	\$433,462	\$453,080
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$1,722	\$2,000	\$2,000
5102	Operating Supplies	\$12,187	\$10,000	\$10,000
5103	Postage	\$7,450	\$5,000	\$5,000
5104	Printing - Forms	\$2,313	\$1,500	\$1,500
5106	Promotional	\$14	-	-
5108	Streets	\$6	-	-
5109	Chemicals	\$38,482	\$47,000	\$45,000
5112	Legal	\$3,888	\$5,000	\$5,000
5115	Contract/Professional Services	\$31,444	\$40,000	\$60,000
5119	Safety Supplies & Equipment	\$3,925	\$4,000	\$5,000
5120	Cell Phones	\$1,505	\$2,204	\$2,204
5121	Telephone - Pager	\$2,336	\$2,900	\$2,900
5122	Travel and Training Expense	\$861	\$3,000	\$3,000
5123	Automobile - Transportation	\$976	\$1,200	\$1,200
5125	Publications - Books	\$236	\$300	\$300
5126	Dues & Memberships	\$1,618	\$1,500	\$1,500
5127	License	\$576	\$600	\$1,500
5130	Rents - Leases	\$1,547	\$2,500	\$2,500
5131	Records Maintenance	\$55	\$100	\$100
5135	Maintenance - Repair	\$42,342	\$70,000	\$70,000
5138	Office Equipment - P.W.	\$732	\$1,000	\$1,000
5139	Equipment	\$8,923	\$5,000	\$5,000
5141	General Liability Insurance	\$32,593	\$36,000	\$45,000
5143	Property Insurance	\$33,165	\$35,000	\$40,000
5144	Emp Practice Liability Insurance	\$3,346	\$4,000	\$4,000
5150	Electricity	\$200,717	\$200,000	\$200,000
5151	Natural Gas	\$36,720	\$45,000	\$40,000
5152	Water	\$7,240	\$5,000	\$5,000
5153	Sewer	-	-	-
5154	Garbage	\$99	\$150	\$150
5155	Earthquake Disaster - Public Utility System	\$1,749	-	-
5162	Medical	-	\$500	\$500
5164	Regulatory Fees	\$17,901	\$14,000	\$20,000
5165	Property Tax Assessment	-	\$2,500	\$2,500
5171	Computer Software	\$360	\$500	\$500
5173	Computer Maintenance - Support	\$3,106	\$11,315	\$5,000
5174	Web Services	\$3,386	\$2,700	\$4,000
5212	Gas & Oil	\$13,093	\$7,500	\$7,500
5213	Vehicle Repair	\$4,408	\$4,000	\$4,500
5215	Public Works - Small Tools	\$1,031	\$1,500	\$1,500
5225	Public Works - Lab Testing	\$32,531	\$25,000	\$32,500
5227	Public Works - Equipment Repair	\$9,029	\$16,400	\$16,400
5229	Public Works - Equipment Rental	\$1,112	\$2,000	\$2,000
5514	Engineering	\$216	\$1,000	\$1,000
Subtotal - Operations		\$564,940	\$618,869	\$656,754
TOTAL EXPENDITURES		\$938,464	\$1,052,331	\$1,109,834

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09 — WATER				
Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$145,116	\$185,222	\$216,000
5030	Overtime Salaries	\$1,868	\$1,671	\$2,000
5035	Benefit - MissionSquare 457B	\$18,770	\$25,422	\$31,000
5040	Benefit - Health Insurance	\$27,787	\$63,033	\$45,000
5042	Benefit - Life Insurance	\$419	\$527	\$750
5044	Benefit - Dental/Vision Insurance	\$1,714	\$5,705	\$3,750
5045	Worker Compensation Insurance	\$23,432	\$22,751	\$27,500
5050	FICA	\$12,513	\$14,503	\$17,000
5055	Unemployment Insurance	\$311	\$525	\$600
5056	Employment Training Tax	\$14	\$53	\$25
5060	Clothing Allowance	\$1,643	\$1,767	\$2,000
5080	Hiring Costs	\$2,446	\$525	\$2,000
Subtotal - Personnel		\$236,033	\$321,704	\$347,625
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$1,230	\$3,600	\$3,600
5102	Operating Supplies	\$628	\$11,000	\$1,000
5103	Postage	\$5,439	\$3,500	\$3,500
5104	Printing - Forms	\$2,353	\$2,000	\$2,000
5105	Advertising	-	\$50	\$50
5106	Promotional	\$16	-	-
5108	Streets	\$7	-	-
5109	Chemicals	\$19,551	\$25,000	\$25,000
5112	Legal	\$3,185	\$10,000	\$5,000
5115	Contract/Professional Services	\$22,968	\$20,000	\$35,000
5119	Safety Supplies & Equipment	\$871	\$2,500	\$2,800
5120	Cell Phones	\$1,308	\$1,800	\$1,800
5121	Telephone - Pager	\$2,402	\$2,600	\$2,600
5122	Travel and Training Expense	\$261	\$2,500	\$3,000
5123	Automobile - Transportation	\$669	\$2,500	\$2,500
5125	Publications - Books	\$226	\$600	\$600
5126	Dues & Memberships	\$1,148	\$2,200	\$2,600
5127	License	\$290	\$500	\$500
5130	Rents - Leases	\$1,712	\$2,500	\$2,500
5131	Records Maintenance	\$62	\$100	\$100
5135	Maintenance - Repair	\$48,291	\$47,000	\$55,000
5138	Office Equipment - P.W.	\$783	\$2,500	\$3,500
5139	Equipment	\$392	\$7,500	\$5,000
5141	General Liability Insurance	\$31,206	\$27,500	\$45,000
5143	Property Insurance	\$31,754	\$20,000	\$35,000
5144	Emp Practice Liability Insurance	\$3,203	\$2,200	\$3,500
5150	Electricity	\$55,267	\$40,000	\$56,500
5151	Natural Gas	\$455	\$750	\$750
5153	Sewer	\$8,653	\$8,500	\$8,500
5154	Garbage	\$104	\$50	\$50
5155	Earthquake (FEMA/CalOES reimbursement credit in FY	(\$484,717)	-	-
5162	Medical	\$306	\$1,000	\$1,000
5164	Regulatory Fees	\$8,336	\$15,000	\$15,000
5171	Computer Software	\$2,955	\$3,000	\$3,000
5173	Computer Maintenance - Support	\$3,336	\$13,921	\$8,500
5174	Web Services	\$3,792	\$400	\$400
5212	Gas & Oil	\$9,324	\$8,000	\$10,000
5213	Vehicle Repair	\$4,842	\$4,000	\$5,000
5215	Public Works - Small Tools	\$572	\$6,000	\$6,000
5225	Public Works - Lab Testing	\$9,447	\$8,500	\$8,500
5227	Public Works - Equipment Repair	\$10,374	\$7,500	\$10,000
5229	Public Works - Equipment Rental	-	\$100	\$1,000
5514	Engineering	-	\$1,500	\$1,500
Subtotal - Operations		(\$186,999)	\$317,871	\$376,850
TOTAL EXPENDITURES		\$49,034	\$639,575	\$724,475

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10 — PLANNING

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$32,367	\$34,516	\$33,000
5035	Benefit - MissionSquare 457B	\$4,735	\$5,097	\$5,000
5040	Benefit - Health Insurance	\$3,915	\$8,403	\$9,000
5042	Benefit - Life Insurance	\$95	\$101	\$100
5044	Benefit - Dental/Vision Insurance	\$249	\$738	\$725
5045	Worker Compensation Insurance	\$510	\$350	\$500
5050	FICA	\$2,893	\$2,681	\$2,600
5055	Unemployment Insurance	\$57	\$79	\$75
5056	Employment Training Tax	\$2	\$8	\$10
Subtotal - Personnel		\$44,823	\$51,973	\$51,010
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$110	\$450	\$450
5102	Operating Supplies	\$27	\$150	\$150
5103	Postage	\$241	\$76	\$76
5104	Printing - Forms	\$695	\$610	\$610
5106	Promotional	-	\$1	\$1
5112	Legal	\$155	\$2,000	\$2,000
5115	Contract/Professional Services	\$1,185	\$1,000	\$1,000
5120	Cell Phones	-	\$448	\$448
5121	Telephone - Pager	\$57	\$21	\$21
5122	Travel and Training Expense	\$4	\$30	\$30
5123	Automobile - Transportation	\$25	-	-
5125	Publications - Books	\$10	\$18	\$18
5126	Dues & Memberships	\$22	\$175	\$175
5130	Rents - Leases	\$71	\$72	\$72
5131	Records Maintenance	\$118	\$119	\$119
5135	Maintenance - Repair	\$34	\$15	\$15
5138	Office Equipment	\$7	\$8	\$8
5141	General Liability Insurance	\$1,387	\$1,200	\$2,000
5143	Property Insurance	\$1,411	\$1,200	\$2,000
5144	Emp Practice Liability Insurance	\$142	\$150	\$150
5150	Electricity	\$37	\$125	\$125
5151	Natural Gas	\$20	\$50	\$50
5152	Water	\$201	\$250	\$250
5153	Sewer	\$49	\$50	\$50
5154	Garbage	\$2	-	-
5164	Regulatory Fees	-	\$7	\$7
5171	Computer Software	\$10	\$1,200	\$100
5173	Computer Maintenance - Support	\$1,631	\$115	\$1,500
5174	Web Services	\$135	-	-
5213	Vehicle Repair	\$23	-	-
Subtotal - Operations		\$7,809	\$9,540	\$11,425
TOTAL EXPENDITURES		\$52,632	\$61,513	\$62,435

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11 — BUILDING

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$82,745	\$89,244	\$82,598
5035	Benefit - MissionSquare 457B	\$11,819	\$13,090	\$12,295
5040	Benefit - Health Insurance	\$10,538	\$21,950	\$23,584
5042	Benefit - Life Insurance	\$230	\$262	\$232
5044	Benefit - Dental/Vision Insurance	\$777	\$1,894	\$1,845
5045	Worker Compensation Insurance	\$1,109	\$869	\$1,000
5050	FICA	\$7,411	\$6,760	\$6,400
5055	Unemployment Insurance	\$146	\$204	\$200
5056	Employment Training Tax	\$6	\$20	\$20
Subtotal - Personnel		\$114,781	\$134,293	\$128,174
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$106	\$200	\$200
5102	Operating Supplies	\$67	\$50	\$50
5103	Postage	\$108	\$75	\$75
5104	Printing - Forms	\$878	\$500	\$100
5112	Legal	\$569	\$500	\$2,500
5115	Contract/Professional Services	\$85	\$3,000	\$650
5119	Safety Supplies & Equipment	-	\$20	\$1,234
5120	Cell Phones	-	\$1,204	\$425
5121	Telephone - Pager	\$53	\$30	\$100
5122	Travel and Training Expense	\$116	\$1,925	\$1,000
5123	Automobile - Transportation	\$98	\$500	\$200
5125	Publications - Books	\$9	\$1,500	\$1,500
5126	Dues & Memberships	\$413	\$410	\$500
5130	Rents - Leases	\$66	\$100	\$500
5131	Records Maintenance	\$237	\$225	\$250
5135	Maintenance - Repair	\$31	\$100	\$100
5138	Office Equipment	\$7	\$200	\$250
5141	General Liability Insurance	\$1,288	\$1,250	\$2,000
5143	Property Insurance	\$1,310	\$1,250	\$1,500
5144	Emp Practice Liability Insurance	\$132	\$150	\$150
5150	Electricity	\$34	\$130	\$50
5151	Natural Gas	\$19	\$50	\$50
5152	Water	\$170	\$200	\$250
5153	Sewer	\$41	\$45	\$50
5154	Garbage	\$2	-	-
5164	Regulatory Fees	\$675	\$500	\$500
5171	Computer Software	\$717	\$100	\$100
5173	Computer Maintenance - Support	\$71	\$300	\$300
5174	Web Services	\$126	\$50	\$250
5213	Vehicle Repair	\$21	-	-
5513	Building Expense	-	\$150	\$150
Subtotal - Operations		\$7,449	\$14,714	\$14,984
TOTAL EXPENDITURES		\$122,230	\$149,007	\$143,158

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12 — CITY COUNCIL

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	-	-	-
5010	Part Time / Temporary Salaries	-	-	-
5030	Overtime Salaries	-	-	-
5035	Benefit - ICMA / 457(b)	-	-	-
5040	Benefit - Health Insurance	-	-	-
5042	Benefit - Life Insurance	-	-	-
5044	Benefit - Dental / Vision Insurance	-	-	-
5045	Workers Compensation Insurance	-	-	-
5050	FICA / Social Security & Medicare	-	-	-
5055	Unemployment Insurance	-	-	-
5056	Employment Training Tax (ETT)	-	-	-
5060	Clothing Allowance	-	-	-
5069	Accrued Payroll Taxes	-	-	-
5080	Hiring Costs	-	-	-
Subtotal - Personnel		-	-	-
OPERATIONS & MAINTENANCE				
5101	Office Supplies	-	\$51	\$50
5102	Operating Supplies	\$19	\$200	\$200
5103	Postage	\$1	\$200	\$200
5104	Printing - Forms	-	\$151	\$150
5105	Advertising	-	\$151	\$150
5106	Promotional	\$4,216	\$2,500	\$1,000
5112	Legal	\$15,589	\$3,000	\$2,500
5115	Contract/Professional Services	\$5,977	\$1,000	\$1,500
5119	Safety Supplies & Equipment	-	\$45	\$50
5120	Cell Phones	-	\$1,000	\$500
5121	Telephone - Pager	\$498	-	\$500
5122	Travel and Training Expense	\$5,659	\$6,000	\$7,000
5123	Automobile - Transportation	\$3,233	\$2,500	\$2,500
5126	Dues & Memberships	-	\$2,500	\$2,500
5135	Maintenance - Repair	-	-	\$500
5138	Office Equipment	-	\$200	\$200
5173	Computer Maintenance - Support	-	\$2,500	\$1,500
5174	Web Services	-	\$27	\$1,000
5900	RDFD and Library Water/Sewer	\$7,006	\$6,000	\$6,500
Subtotal - Operations		\$42,198	\$28,025	\$28,500
TOTAL EXPENDITURES		\$42,198	\$28,025	\$28,500

18 — STREETS

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$65,168	\$68,776	\$74,000
5030	Overtime Salaries	\$1,044	\$4,653	\$1,000
5035	Benefit - ICMA / 457(b)	\$8,474	\$9,719	\$11,000
5040	Benefit - Health Insurance	\$16,689	\$27,066	\$19,000
5042	Benefit - Life Insurance	\$212	\$216	\$300
5044	Benefit - Dental / Vision Insurance	\$1,060	\$2,184	\$1,600
5045	Workers Compensation Insurance	\$10,215	\$8,897	\$12,000
5050	FICA / Social Security & Medicare	\$5,575	\$5,673	\$5,700
5055	Unemployment Insurance	\$153	\$168	\$230
5056	Employment Training Tax (ETT)	\$7	\$16	\$25
5060	Clothing Allowance	\$548	\$416	\$500
5080	Hiring Costs	\$264	\$500	\$500
Subtotal - Personnel		\$109,409	\$128,284	\$125,855
OPERATIONS & MAINTENANCE				
5101	Office Supplies	\$23	\$800	\$500
5102	Operating Supplies	\$1,702	\$1,800	\$1,000
5103	Postage	\$19	\$50	\$50
5104	Printing - Forms	\$19	\$50	\$50
5105	Advertising	-	\$50	\$50
5106	Promotional	\$5	-	\$50
5108	Streets	\$461	\$7,000	\$1,000
5109	Chemicals	\$2,822	-	\$1,000
5112	Legal	\$3,021	\$850	\$3,000
5115	Contract/Professional Services	\$85,298	\$57,876	\$55,000
5119	Safety Supplies & Equipment	\$316	\$680	\$6,000
5120	Cell Phones	\$297	\$595	\$600
5121	Telephone - Pager	\$371	\$700	\$700
5122	Travel and Training Expense	(\$99)	\$500	\$500
5123	Automobile - Transportation	-	\$50	\$50
5126	Dues & Memberships	\$68	\$50	\$50
5131	Records Maintenance	\$21	\$19	\$50
5135	Maintenance - Repair	\$18,380	\$15,000	\$20,000
5138	Office Equipment - P.W.	\$177	\$500	\$500
5139	Equipment	\$131	\$1,200	\$1,000
5150	Electricity	\$25,146	\$25,000	\$25,000
5151	Natural Gas	\$47	\$100	\$199
5152	Water	\$5,874	\$5,000	\$5,000
5154	Garbage	\$134	\$350	\$250
5162	Medical	-	\$19	\$20
5164	Regulatory Fees	\$198	\$500	\$500
5171	Computer Software	\$6	\$100	\$100
5173	Computer Maintenance - Support	\$6	\$100	\$100
5174	Web Services	\$172	\$50	\$250
5212	Gas & Oil	\$3,108	\$5,000	\$4,000
5213	Vehicle Repair	\$1,372	\$3,500	\$2,000
5215	Public Works - Small Tools	\$146	\$2,000	\$1,000
5227	Public Works - Equipment Repair	\$807	\$3,000	\$4,000
5229	Public Works - Equipment Rental	-	\$101	\$100
5514	Engineering	-	\$17,503	\$10,000
Subtotal - Operations		\$150,048	\$150,093	\$133,569
TOTAL EXPENDITURES		\$259,457	\$278,377	\$259,424

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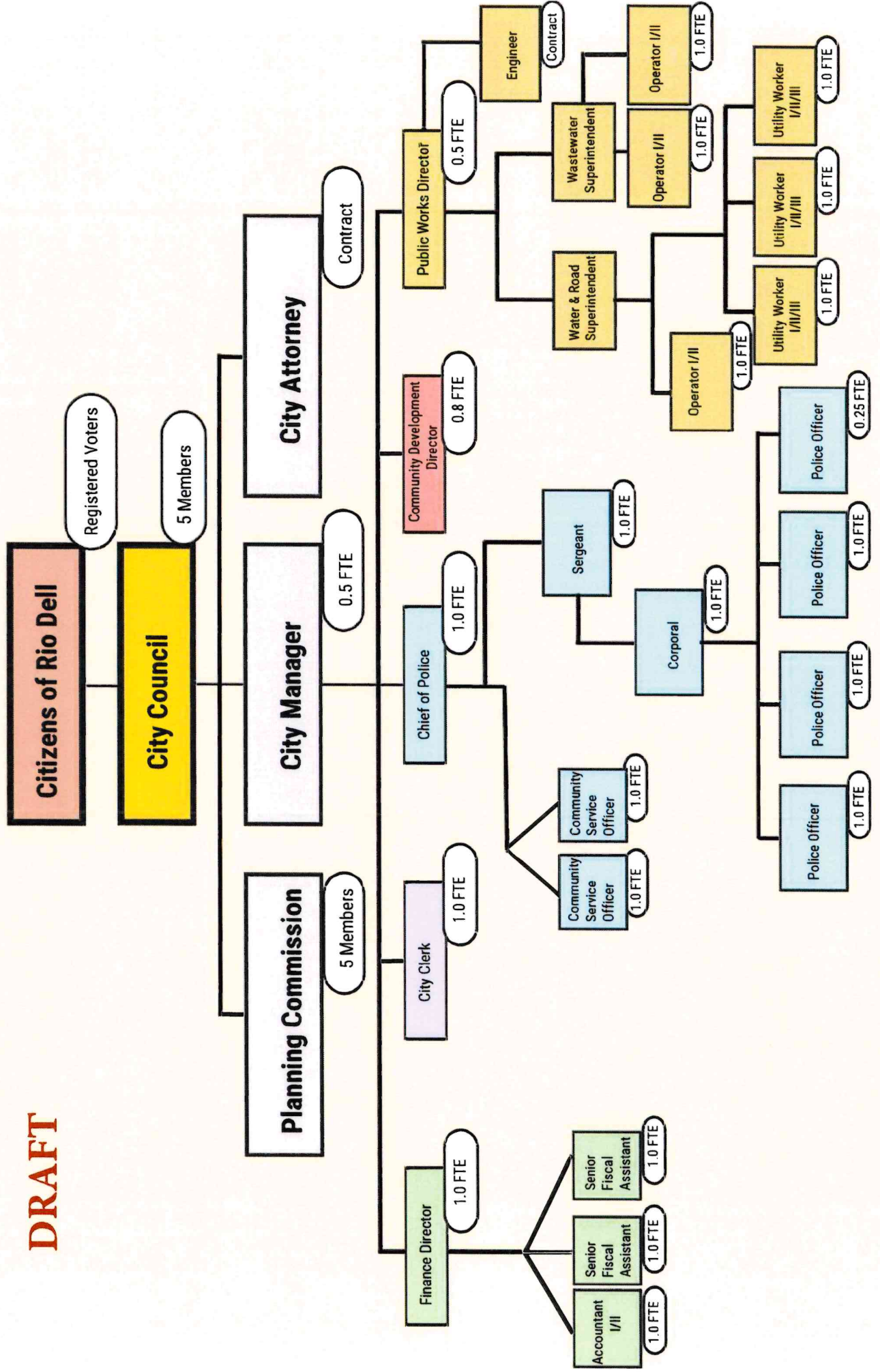
19 — FACILITIES & GROUNDS

Acct #	Description	FY 2024-25 Actual	FY 2025-26 Adopted Budget	Proposed FY 2026-27
PERSONNEL				
5000	Full Time Salaries	\$54,026	\$51,290	\$46,500
5010	Part Time / Temporary Salaries	\$5,767	-	-
5030	Overtime Salaries	\$1,402	\$2,327	\$1,000
5035	Benefit - ICMA / 457(b)	\$7,225	\$5,384	\$6,200
5040	Benefit - Health Insurance	\$15,942	\$22,761	\$15,000
5042	Benefit - Life Insurance	\$189	\$7,116	\$250
5044	Benefit - Dental / Vision Insurance	\$1,001	\$1,947	\$1,200
5045	Workers Compensation Insurance	\$8,815	\$6,736	\$10,000
5050	FICA / Social Security & Medicare	\$4,958	\$5,145	\$3,750
5055	Unemployment Insurance	\$187	\$1,187	\$250
5056	Employment Training Tax (ETT)	\$8	\$65	\$50
5060	Clothing Allowance	-	\$285	\$270
5081	Compensated Absences Payable	\$101	-	-
Subtotal - Personnel		\$99,621	\$104,243	\$84,470
OPERATIONS & MAINTENANCE				
5101	Operating Supplies	\$54	\$40	\$50
5102	Small Tools & Equipment	\$99	\$1,000	\$1,000
5103	Postage	\$5	-	-
5104	Printing-Forms	\$42	\$31	\$50
5106	Promotional	\$163	-	-
5107	Memorial Park Expense	-	\$1,000	\$1,000
5115	Contract / Professional Services	(\$3,800)	\$93	\$100
5119	Safety Suplies and Equipment	-	\$100	\$250
5120	Cell Phones	\$78	\$332	\$315
5121	Telephone - Pager	\$61	\$252	\$250
5122	Travel and Training Expense	(\$5)	\$100	\$100
5125	Publications - Books	\$11	\$11	\$100
5126	Dues & Memberships	-	\$15	\$20
5130	Rents - Leases	\$107	\$200	\$250
5135	Maintenance - Repair	\$2,443	\$5,000	\$7,500
5136	Parks Maintenance - Repair	-	\$7,000	\$7,000
5138	Office Equipment	\$8	-	-
5141	General Liability Insurance	\$1,486	\$1,252	\$2,500
5142	Vehicle Insurance	-	\$11	\$20
5143	Property Insurance	\$1,512	\$1,000	\$2,000
5144	Emp Practice Liab Insurance	\$153	\$152	\$200
5150	Electricity	\$226	\$1,000	\$1,000
5151	Natural Gas	\$22	\$59	\$75
5152	Water	\$5,710	\$7,500	\$6,000
5154	Garbage	\$39	\$11	\$50
5171	Computer Software	\$10	\$7	\$20
5173	Computer Maintenance - Support	\$82	\$575	\$600
5174	Web Services	\$143	\$24	\$25
5212	Gas & Oil	-	\$20	\$25
5213	Vehicle Repair	\$25	-	-
5215	Public Works - Small Tools	-	\$1,000	\$1,000
5227	Public Works - Equip Repair	-	\$500	\$500
5229	Public Works - Equip Rental	-	\$497	\$500
Subtotal - Operations		\$8,674	\$28,782	\$32,500
TOTAL EXPENDITURES		\$108,295	\$133,025	\$116,970

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City of Rio Dell Organization Chart Fiscal Year 2026-2027

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FISCAL YEAR 2026-27

POSITION ALLOCATION TABLE

DEPARTMENT/POSITION	FULL-TIME EMPLOYEES (FTEs)					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
ADMINISTRATION						
Management Analyst I/II/Sr	1.00	1.00	1.00	-	-	-
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
City Manager/Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Director	0.80	0.80	0.80	1.00	0.80	0.80
Total FTEs	3.80	3.80	3.80	3.00	2.80	2.80
FINANCE DEPARTMENT						
Accountant I/II	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	0.60	0.60	1.00	1.00	1.00	1.00
Fiscal Assistant I/II	1.00	1.00	-	-	-	-
Senior Fiscal Assistant	1.00	1.00	2.00	2.00	2.00	2.00
Total FTEs	3.60	3.60	4.00	4.00	4.00	4.00
POLICE DEPARTMENT						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	2.00	2.00
Police Corporal	-	1.00	1.00	1.00	1.00	1.00
Police Officer	4.25	3.25	4.15	4.15	3.25	3.25
Police Officer Recruit	-	1.00	-	-	-	-
Records Technician	0.70	0.70	0.70	0.80	-	-
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
Total FTEs	7.95	8.95	8.85	8.95	8.25	8.25
PUBLIC WORKS DEPARTMENT						
Operator in Training (OIT)	1.00	1.00	1.00	1.00	1.00	-
Public Works Leadman	1.00	1.00	1.00	1.00	-	-
Utility Worker I/II/III	2.50	2.50	3.00	2.00	3.00	3.00
Wastewater Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Water/Streets Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Water/Wastewater Plant Operator I/II/III	2.00	2.00	2.00	2.00	2.00	3.00
Total FTEs	8.50	8.50	9.00	8.00	8.00	8.00
TOTAL CITY FTEs	23.85	24.85	25.65	23.95	23.05	23.05

FY 2026-27 Proposed Budget Calendar

February

- **Tuesday, February 17th City Council Proposed Budget Calendar on Consent Calendar**
 - Agendize budget calendar

MARCH

- **March 1-31**
 - Development of proposed staffing plan
 - Salary costs are calculated based on the proposed staffing plan
 - Revenue forecasting is completed
 - Budget worksheets are compiled
- **Friday, March 20th**
 - Budget Packets Distributed to Department Heads/Supervisors

APRIL

- **April - Priority Setting Meetings with City Council**
- **Monday, April 6th**
 - Department Heads/Supervisors turn in Budget Requests to Finance Director
- **April 13 – April 17**
 - Information compiled by Finance
- **April 20 – April 24**
 - City Manager reviews Budget and provides recommended changes to Finance
 - City Manager meets with Department Heads/Supervisors as needed
- **Thursday, April 30th**
 - Finance finishes preparing the recommended budget for City Manager approval

FY 2026-27 Proposed Budget Calendar

MAY

- **May 4 - May 15**
 - Prepare Staff Report and Final Preparations for Recommended Budget
- **Tuesday, May 19th City Council Meeting**
 - The City Manager presents the Recommended Operating and Capital Budget
- **May 21– May 30**
 - *Special budget meetings, if necessary*

JUNE

- **Tuesday, June 2 City Council Meeting**
 - City Public Hearing- City Manager presents the revised Recommended Operating and Capital Budget
- **June 4 - June 16**
 - *Special budget meetings if necessary*
- **Tuesday, June 17th City Council Meeting**
 - Special Presentation - Finance Director Presents the Final Operating and Capital Budget for Adoption Resolution No. _____