
CITY OF FORTUNA



MID-YEAR BUDGET REVIEW FISCAL YEAR 2025-2026

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**CITY OF
FORTUNA**

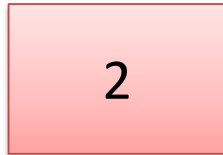
**MID-YEAR
BUDGET
REVIEW**

**FISCAL YEAR
2025-26**



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**CITY OF
FORTUNA**

**MID-YEAR
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**FISCAL YEAR
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Section 1
Fund Summaries

Fiscal Year 2024-25 Fund Summary - General Fund

	2023-24 Actual	2024-25 Actual	Difference
SOURCES:			
Revenues:			
Taxes and Fees	\$ 7,591,667	\$ 7,609,107	\$ 17,440
Non-recurring Receipts	804,962	329,492	(475,470)
Transfers from Other Funds	-	-	-
Total Sources	8,396,629	7,938,599	(458,030)
USES:			
Operating Budgets:			
Salaries and Benefits	4,375,066	5,205,269	830,203
Service and Supplies	1,765,722	2,126,563	360,841
Capital Outlay	354,679	82,924	(271,755)
Projects	1,600,000	204,051	(1,395,949)
Debt Service	-	-	-
Development Fund Support	130,515	216,781	86,266
River Lodge Fund Support	97,087	153,275	56,188
Transfers to Other Funds	62,467	130,479	68,012
Total Uses	8,385,536	8,119,342	(266,194)
Net Sources (Uses)	\$ 11,093	\$ (180,743)	\$ (191,836)

General Fund Revenues 2025-26

	Adopted Budget	YTD thru 12-2025	% of Budget	Mid Year Est	Mid-Year Adjustments
Property Tax	\$ 650,000	\$ -	0%	\$ 680,000	\$ 30,000
Property Tax In-lieu/VLF	1,590,000	19,157	1%	1,590,000	-
Sales Tax	2,168,500	722,789	33%	2,158,500	(10,000)
Transient Occupancy Tax	720,000	272,650	38%	700,000	(20,000)
Franchise Fees	546,000	89,752	16%	535,000	(11,000)
Business Licenses	100,000	98,705	99%	100,000	-
Parks and Recreation	324,500	131,615	41%	278,600	(45,900)
Police	568,550	302,883	53%	554,800	(13,750)
Successor Agency	200,000	100,000	50%	200,000	-
Other	597,193	508,614	85%	712,293	115,100
TOTAL	\$ 7,464,743	\$ 2,246,165	30%	\$ 7,509,193	\$ 44,450

General Fund Department Operating Expenses 2025-26

	Adopted Budget	YTD thru 12-2025	% of Budget	Mid Year Est	Mid-Year Adjustments
City Council	\$ 40,982	\$ 12,515	31%	\$ 40,699	\$ (283)
City Attorney	50,000	15,698	31%	50,000	-
City Manager	158,492	70,377	44%	159,612	1,120
City Clerk	68,529	31,777	46%	70,051	1,522
General Government	278,680	137,531	49%	364,120	85,440
Risk HR	689,647	76,761	11%	691,542	1,895
Community Promotion	125,135	54,995	44%	125,106	(29)
Finance	212,293	102,364	48%	213,123	830
Police	4,414,089	2,269,152	51%	5,781,624	1,367,535
Community Development	194,597	99,825	51%	218,149	23,552
Parks & Recreation	1,245,331	485,872	39%	1,101,767	(143,564)
Public Works	419,295	183,481	44%	383,108	(36,187)
TOTAL	\$ 7,897,070	\$ 3,540,348	45%	\$ 9,198,901	\$ 1,301,831

Fiscal Year 2025-26 Fund Summary - General Fund

	Adopted Budget	Mid-Year Estimate
SOURCES:		
Revenues	\$ 7,464,743	\$ 7,509,193
Transfers from Other Funds	700,000	700,000
Total Sources	8,164,743	8,209,193
USES:		
Operating Expenses	7,897,070	9,198,901
Debt Service	-	-
Capital Improvement Projects	20,000	20,000
Transfer to Development Fund	138,217	241,935
Transfer to Riverlodge Fund	263,989	308,521
Transfer to Streets Fund	226,188	194,407
Total Uses	8,545,464	9,963,764
Net Sources (Uses)	\$ (380,721)	\$ (1,754,571)

Fiscal Year 2025-26 Fund Summary - Water Fund

	Adopted Budget	Mid-Year Estimate
SOURCES:		
Charges for Services	\$ 3,312,000	\$ 3,312,000
Miscellaneous	250,000	265,000
Total Sources	3,562,000	3,577,000
USES:		
Operating Budgets	2,709,798	2,665,551
Debt Service	397,025	397,025
Projects	2,695,000	2,695,000
Total Uses	5,801,823	5,757,576
Net Sources (Uses)	\$ (2,239,823)	\$ (2,180,576)

Fiscal Year 2025-26 Fund Summary - Wastewater Fund

	Adopted Budget	Mid-Year Estimate
SOURCES:		
Charges for Services	\$ 5,494,000	\$ 5,494,000
Miscellaneous	423,000	431,000
Total Sources	5,917,000	5,925,000
USES:		
Operating Budgets	3,902,267	3,779,018
Debt Service	688,844	688,844
Projects	6,740,000	6,986,000
Total Uses	11,331,111	11,453,862
Net Sources (Uses)	\$ (5,414,111)	\$ (5,528,862)



Section 2

Revenues



**General Fund
Revenue Detail**

		2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
		Actual	Actual	Actual	Budget	thru 12-2025	Estimate	Adjustments
<u>Taxes and Licenses</u>								
Property Taxes	4010	\$ 647,719	\$ 666,814	\$ 714,414	\$ 650,000	\$ -	\$ 680,000	\$ 30,000
Sales & Use Tax	4030	2,129,109	2,207,165	2,142,354	2,168,500	722,789	2,158,500	(10,000)
Transient Occupancy Tax (10%)	4060	782,808	722,447	710,119	720,000	272,650	700,000	(20,000)
Humboldt Tourism Asmt Admin	4061	1,528	1,435	1,344	1,400	884	1,400	-
Franchise - Gas & Electric	4065	153,538	156,567	164,417	165,000	-	165,000	-
Franchise - Garbage	4070	240,736	260,890	265,708	265,000	63,297	265,000	-
Franchise - Cable TV	4075	126,420	124,845	116,164	116,000	26,455	105,000	(11,000)
Business License Tax	4080	99,337	106,443	102,165	100,000	98,705	100,000	-
Real Property Transfer Tax	4085	40,608	48,979	42,136	30,000	-	30,000	-
		4,221,803	4,295,585	4,258,821	4,215,900	1,184,780	4,204,900	(11,000)
<u>Interest, Loans, and Rents</u>								
Interest Income	4100	240,381	604,187	564,179	200,000	115,186	250,000	50,000
Other Rents	4150	600	720	120	600	120	600	-
Tower Rental	4155	65,420	58,126	55,131	41,500	18,659	41,500	-
Parking Lot Rental	4156	2,256	2,379	2,450	2,500	1,459	2,500	-
Storage Container Rental	4157	1,200	1,200	1,650	1,200	500	1,200	-
Space Rent - Corp Yard	4158	3,000	3,000	3,000	3,000	1,500	3,000	-
		312,857	669,612	626,530	248,800	137,424	298,800	50,000
<u>Intergovernmental</u>								
Motor Vehicle In-Lieu	4200	1,443,652	1,537,780	1,618,514	1,590,000	19,157	1,590,000	-
Homeowners Exemption	4255	6,306	6,270	6,392	6,200	-	6,200	-
State Mandates	4910	6,109	9,088	30,605	10,000	38,959	39,000	29,000
Reimbursement Revenue	4801	110,845	34,334	58,629	5,000	12,386	15,000	10,000
		1,566,912	1,587,472	1,714,140	1,611,200	70,502	1,650,200	39,000
<u>Police Services</u>								
Public Safety/Prop. 172	4035	33,998	21,736	28,653	29,600	-	29,600	-
Finger Prints	4500	38,174	37,583	30,280	38,000	15,893	32,000	(6,000)
Special Services/Alarm Fees	4505	16,484	36,427	25,390	25,000	5,400	15,000	(10,000)
Vehicle Impound Fees	4508	18,425	18,875	11,700	18,000	10,645	20,000	2,000
Animal License	4510	32,927	29,813	34,026	36,000	12,636	34,000	(2,000)
Animal Control Charges	4512	6,131	5,768	3,300	5,000	2,808	5,500	500
Bicycle License	4514	6	4	6	-	4	-	-
Fireworks Permit	4515	50	50	40	50	10	50	-
Other Fines	4520	15,746	15,847	11,682	15,000	-	15,000	-
Parking Violation Fines	4525	3,658	3,165	3,791	3,000	1,079	3,000	-
Parking Fines - Ferndale	4527	125	238	355	-	123	250	250
Motor Vehicle Abatement	4560	16,244	17,768	16,324	16,000	-	16,000	-
Accident Reports	4564	3,380	2,322	2,280	2,000	1,511	2,500	500
Post Grant Reimbursement	4565	17,521	23,077	14,509	15,000	1,156	10,000	(5,000)
Dispatch - Ferndale Police	4570	38,600	42,280	51,800	51,800	30,217	51,800	-
Dispatch - Rio Dell Police	4571	69,200	75,940	101,800	101,800	59,383	101,800	-
Dispatch - Fortuna Fire	4572	27,300	27,300	27,300	27,300	15,925	27,300	-
State COPS Grant	4580	164,501	177,430	185,271	177,000	134,917	180,000	3,000
Remote Access Network (RAN)	4585	9,812	9,696	6,704	8,000	11,176	11,000	3,000
		512,282	545,319	555,211	568,550	302,883	554,800	(13,750)



**General Fund
Revenue Detail**

Revenues (continued)		2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Actual</u>	2025-26 <u>Budget</u>	2025-26 YTD thru 12-2025	2025-26 <u>Estimate</u>	Mid-Year Budget <u>Adjustments</u>
<u>Parks & Recreation</u>								
Park Use Fees	4300	18,226	24,546	23,400	58,000	19,655	45,000	(13,000)
Playgroup Grant	4301	3	6,233	10,970	15,000	583	600	(14,400)
Pavilion Use Fees	4305	15,454	10,535	14,585	12,000	11,819	20,000	8,000
Vending Machines	4306	3,596	2,713	2,119	2,500	568	2,000	(500)
Skate Revenue	4307	29,381	44,815	38,394	40,000	16,168	35,000	(5,000)
Pavillion Drop-ins	4308	5,556	11,452	12,137	10,000	6,475	12,000	2,000
Recreation Program Fees	4310	89,697	119,862	82,094	120,000	49,667	100,000	(20,000)
Break Camps Revenue	4311	20,205	7,200	14,935	15,000	5,154	12,000	(3,000)
Youth Sports	4312	9,760	20,905	17,414	20,000	16,060	20,000	-
Adult Leagues	4315	26,708	38,188	31,180	32,000	5,466	32,000	-
		218,586	286,449	247,228	324,500	131,615	278,600	(45,900)
<u>Other Revenues</u>								
Bus License Penalties	4930	4,068	5,905	5,852	4,000	4,839	5,000	1,000
Restitution	4575	-	-	-	-	-	-	-
Admin Fees - Other	4840	1,325	1,325	1,325	1,325	-	1,325	-
Admin - Successor Agency	4840	200,000	200,000	200,000	200,000	100,000	200,000	-
		205,393	207,230	207,177	205,325	104,839	206,325	1,000
Total Recurring Revenue		7,037,833	7,591,667	7,609,107	7,174,275	1,932,043	7,193,625	19,350
<u>Non-Recurring Revenue:</u>								
Successor Agency Loans	4110	240,000	214,028	262,498	285,468	285,468	285,468	-
Sale of Property	4810	-	6,209	4,085	-	2,543	2,500	2,500
Administrative Fines	4820	550	1,100	1,400	-	-	-	-
Sale of Recovered Property	4920	1,000	12	-	-	600	600	600
Grant Revenue	4600	-	577,440	38,000	-	16,630	17,000	17,000
Misc. Revenues/Donations	4900	1,558,575	6,173	23,509	5,000	8,881	10,000	5,000
Transfers In	4800	-	-	-	700,000	-	700,000	-
Total Non-Recurring Revenue		1,800,125	804,962	329,492	990,468	314,122	1,015,568	25,100
Total General Fund Revenue:		\$ 8,837,958	\$ 8,396,629	\$ 7,938,599	\$ 8,164,743	\$ 2,246,165	\$ 8,209,193	\$ 44,450
<u>Measure E</u>								
<u>Fund 101</u>								
<u>Taxes:</u>								
Supp. Transaction & Use Tax	4032	1,844,883	1,938,466	1,916,923	1,884,000	679,854	1,913,500	29,500
Reimbursement Revenue	4801	-	-	-	-	-	-	-
Total Measure E Fund Revenue:		\$ 1,844,883	\$ 1,938,466	\$ 1,916,923	\$ 1,884,000	\$ 679,854	\$ 1,913,500	\$ 29,500



Restricted Funds
Revenue Detail

		2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
		Actual	Actual	Actual	Budget	thru 12-2025	Estimate	Adjustments
Police Department								
Funds 180, 183, 184, 186, 188, 189								
Asset Seizure Fund	180-4590	\$ 87,660	\$ 4,640	\$ 374	\$ -	\$ 76	\$ 200	\$ 200
Every 15 Minute	183-4900	-	17,229	3,000	-	-	-	-
Recovered Property	184-4595	526	1,442	1,463	-	328	750	750
Distributor Opioid Abatement	185-4900	60,670	39,256	163,794	40,000	69,235	100,000	60,000
Dept of Alcohol Beverage Control	188-4650	2,649	449	-	-	-	-	-
Measure Z	189-4650	321,361	153,215	356,338	380,000	-	380,000	-
		<u>472,866</u>	<u>216,231</u>	<u>524,969</u>	<u>420,000</u>	<u>69,639</u>	<u>480,950</u>	<u>60,950</u>
Development Review								
Fund 120								
Building Permits	4400	200,347	245,979	263,236	260,000	72,028	220,000	(40,000)
Building Plan Check Fees	4405	40,330	51,810	61,151	58,000	12,946	40,000	(18,000)
Engineering Inspection Fees	4410	2,735	5,942	7,260	5,000	3,200	6,500	1,500
Engineering Plan Check Fees	4415	220	1,867	-	2,000	3,071	6,000	4,000
Subdivision Application Fees	4420	7,887	11,721	3,250	12,000	29,073	40,000	28,000
Planning Fees	4425	4,821	8,321	32,983	24,000	38,253	60,000	36,000
Technology Surcharge	4440	-	-	332	16,500	-	5,000	(11,500)
General Plan Surcharge	4445	-	-	1,071	33,000	2,683	12,000	(21,000)
		<u>256,340</u>	<u>325,640</u>	<u>369,283</u>	<u>410,500</u>	<u>161,254</u>	<u>389,500</u>	<u>(21,000)</u>
River Lodge/Monday Club								
Fund 160								
River Lodge Rent	4330	113,826	115,270	123,769	124,000	67,683	130,000	6,000
Kitchen Rental	4331	17,838	14,875	18,475	15,000	9,600	19,000	4,000
Linen Rental	4333	9,133	7,812	11,576	8,000	4,063	8,000	-
Catering Services	4334	7,756	4,908	3,494	4,000	750	1,000	(3,000)
Wedding Packages	4335	32,107	27,350	41,050	32,000	13,500	30,000	(2,000)
Bridal Faire	4336	-	6,215	4,150	5,000	1,500	3,750	(1,250)
Craft Faire	4337	5,000	5,325	6,750	6,000	5,963	6,000	-
Miscellaneous Revenue	4900	941	56,742	136	-	25,696	25,700	25,700
Monday Club Rent	4320	27,825	28,155	26,285	25,000	11,275	24,000	(1,000)
Monday Club Linen Rental	4322	264	-	-	-	-	-	-
		<u>214,690</u>	<u>266,652</u>	<u>235,685</u>	<u>219,000</u>	<u>140,030</u>	<u>247,450</u>	<u>28,450</u>
Museum								
Fund 165								
Museum Revenue	4340	3,106	3,064	2,217	3,000	895	2,000	(1,000)
Museum Donations	4850	-	759	848	500	775	1,000	500
Interest Income	4100	336	992	1,058	-	253	500	500
		<u>3,442</u>	<u>4,815</u>	<u>4,123</u>	<u>3,500</u>	<u>1,923</u>	<u>3,500</u>	<u>-</u>
Rohner Community Recreation and Park District								
Fund 110								
Rohner Recreation District	4345	23,910	27,698	28,256	27,000	596	27,000	-
Grant Revenue	4650	-	-	-	-	-	-	-
		<u>23,910</u>	<u>27,698</u>	<u>28,256</u>	<u>27,000</u>	<u>596</u>	<u>27,000</u>	<u>-</u>
Fortuna Transit								
Fund 590								
Allocation From TDA Transit Tax	4351	381,987	440,626	447,635	419,877	204,554	419,877	-
Bus Rider Fees	4360	15,628	16,257	24,929	20,000	6,482	15,000	(5,000)
Reimbursement Revenue	4801	1,499	600	561	2,000	-	-	(2,000)
Interest Income	4100	1,583	(2,955)	(1,996)	-	1,492	2,000	2,000
		<u>400,697</u>	<u>454,528</u>	<u>471,129</u>	<u>441,877</u>	<u>212,528</u>	<u>436,877</u>	<u>(5,000)</u>
Business Improvement District								
Fund 250								
City Wide Assessment Fee	4050	37,386	38,257	-	16,500	14,775	16,500	-
Downtown Assessment Fee	4051	11,943	12,652	-	-	-	-	-
Redwood Village Assessment	4052	9,141	10,236	-	-	-	-	-
Strong's Creek Plaza	4053	5,100	5,032	-	-	-	-	-
Miscellaneous Revenue	4900	1,750	1,305	4,400	-	-	-	-
Transfer Out- FBID	4054	26,538	-	-	-	-	-	-
		<u>91,858</u>	<u>67,482</u>	<u>4,400</u>	<u>16,500</u>	<u>14,775</u>	<u>16,500</u>	<u>-</u>



Restricted Funds
Revenue Detail

		2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
		Actual	Actual	Actual	Budget	thru 12-2025	Estimate	Adjustments
Solid Waste Program								
Fund 210								
Transfer Station Fees	4450	23,770	23,070	22,627	24,000	9,163	23,000	(1,000)
Interest Income	4100	1,188	5,165	5,147	500	1,172	2,000	1,500
		24,958	28,235	27,774	24,500	10,335	25,000	500
Water								
Fund 500/510								
Water Service Charges	4700	2,344,728	2,370,434	2,828,737	3,312,000	1,721,702	3,312,000	-
Other Utilities Revenue	4715	30,354	31,945	25,103	28,000	11,586	25,000	(3,000)
Meter Connection Fees	4720	33,599	41,939	57,415	30,000	14,772	30,000	-
Delinquent Payment Penalty	4730	10,326	11,204	13,826	12,000	7,580	15,000	3,000
Interest Income	4100	57,089	163,684	177,735	50,000	41,036	80,000	30,000
Reimbursement Revenue	4801	273,500	8,618	-	-	-	-	-
		2,749,596	2,627,824	3,102,816	3,432,000	1,796,676	3,462,000	30,000
Water Capital Connection	4735	56,810	32,475	148,177	50,000	8,032	25,000	(25,000)
Miscellaneous Revenue	4900	61,664	-	-	-	-	-	-
Interest Income - Capital	4100	105,936	224,411	224,171	80,000	46,974	90,000	10,000
		224,410	256,886	372,348	130,000	55,006	115,000	(15,000)
Wastewater								
Fund 550/560								
Wastewater Service Charges	4705	3,498,167	3,507,554	4,478,533	5,494,000	2,720,552	5,494,000	-
Other Revenues	4715	1,046	78,760	-	5,000	-	5,000	-
Delinquent Payment Penalty	4730	17,489	18,680	24,433	18,000	13,172	26,000	8,000
Interest Income	4100	94,679	254,464	277,703	80,000	66,074	120,000	40,000
Reimbursement Revenue	4801	-	-	-	-	-	-	-
		3,611,381	3,859,458	4,780,669	5,597,000	2,799,798	5,645,000	48,000
Wastewater Capital Connection	4735	145,270	120,968	173,459	120,000	50,317	100,000	(20,000)
Interest Income - Capital	4100	184,794	482,094	438,897	200,000	81,821	180,000	(20,000)
		330,064	603,062	612,356	320,000	132,138	280,000	(40,000)
Transportation Development Act								
Funds 260, 265								
TDA allocation to Non-Transit	4350	222,350	60,047	-	29,681	-	29,681	-
TDA 2% Set-Aside	4355	12,333	13,561	-	9,175	-	9,175	-
Sidewalk Loan Collections	4830	135	-	-	-	-	-	-
Reimbursement Revenue	4801	18,145	-	-	-	-	-	-
Interest Income	4100	14,489	47,991	48,429	8,000	10,556	20,000	12,000
		267,452	121,599	48,429	46,856	10,556	58,856	12,000
STIP / HSIP								
Funds 270, 273, 275								
Regional TEA Allocation 270	4650	132,319	408,546	541,916	2,550,000	182,109	2,550,000	-
RSTP State Allocation 273	4600	-	-	-	-	-	-	-
RSTP State Allocation 275	4280	74,480	87,560	82,672	87,500	85,937	87,500	-
Interest Income	4100	6,466	15,088	11,364	-	3,026	6,000	6,000
		213,265	511,194	635,952	2,637,500	271,072	2,643,500	6,000
Gas Tax Fund 280								
Gas Tax Administration	4260	3,000	3,000	3,000	3,000	3,000	3,000	-
2105 Gas Tax	4261	71,275	75,958	77,925	79,764	32,531	80,510	746
2106 Gas Tax	4262	52,865	55,595	57,036	55,270	23,812	56,055	785
2107 Gas Tax	4263	97,136	102,816	103,372	108,860	43,398	107,601	(1,259)
2103 Gas Tax Prop 42 Replace	4264	102,048	113,899	119,523	114,027	55,516	120,079	6,052
Interest Income	4100	(1,557)	(3,830)	(6,903)	-	(584)	(2,000)	(2,000)
		324,767	347,438	353,953	360,921	157,673	365,245	4,324



**Restricted Funds
Revenue Detail**

		2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
		Actual	Actual	Actual	Budget	thru 12-2025	Estimate	Adjustments
Road Maintenance Rehab Acct								
Fund 290								
Road Maintenance Rehab Acct	4269	279,438	323,118	341,932	328,747	115,143	331,616	2,869
Interest Income	4100	3,065	25,970	34,810	10,000	8,404	15,000	5,000
		<u>282,503</u>	<u>349,088</u>	<u>376,742</u>	<u>338,747</u>	<u>123,547</u>	<u>346,616</u>	<u>7,869</u>
Services & Development Fees								
Funds 130, 140, 150, 152, 200								
Drainage Facility Revenues	130-4430	55,068	43,589	54,458	25,000	12,704	25,000	-
Traffic Impact Fees - Citywide	140-4435	12,702	23,078	19,856	10,000	7,901	15,000	5,000
Traffic Impact Fees - Home Ave	150-4435	7	18	18	-	4	-	-
Traffic Impact Fees - Hillside Dr.	152-4435	49	136	138	-	31	-	-
Storm Drain Maintenance	200-4040	46,775	46,191	77,877	46,000	23,492	46,000	-
		<u>114,601</u>	<u>113,012</u>	<u>152,347</u>	<u>81,000</u>	<u>44,132</u>	<u>86,000</u>	<u>5,000</u>
Maintenance Districts								
Funds 670, 671, 672, 673, 674, 675, 676, 677, 678								
Rancho Bueno Vista Sewer	670-4090	7,710	8,776	8,698	6,500	611	6,500	-
Kenwood Meadows Sewer	671-4090	5,758	9,260	10,784	6,000	1,081	6,000	-
Forest Hills Estates Stormwater	672-4090	26,438	31,739	32,108	22,000	2,329	28,000	6,000
Forest Hills Stormwater	673-4090	6,600	8,178	9,040	6,500	611	6,500	-
Dove Subdivision Stormwater	674-4090	1,430	2,135	2,183	1,200	253	1,200	-
Gulliksen Subdivision Stormwater	675-4090	2,890	4,275	4,372	2,500	499	2,500	-
Astor Subdivision Stormwater	676-4090	3,446	5,058	4,873	3,000	495	3,000	-
Astor Lift Station Sewer	677-4090	5,945	6,273	5,171	6,000	(120)	6,000	-
Wright Subdivision Stormwater	678-4090	2,231	3,093	3,167	2,000	312	2,000	-
		<u>62,448</u>	<u>78,787</u>	<u>80,396</u>	<u>55,700</u>	<u>6,071</u>	<u>61,700</u>	<u>6,000</u>
Successor Agency to the Fortuna Redevelopment Agency								
Funds 801/891								
ROPS - Recognized Obligation	4020	1,053,438	1,013,698	1,084,685	1,126,998	456,835	1,126,998	-
Interest Income	4100	303	527	474	-	-	-	-
		<u>1,053,741</u>	<u>1,014,225</u>	<u>1,085,159</u>	<u>1,126,998</u>	<u>456,835</u>	<u>1,126,998</u>	<u>-</u>
HOME Grant Fund								
Fund 230								
Loan Repayments	4835	26,357	17,104	-	-	-	-	-
Interest Income	4100	4,466	13,123	13,553	2,000	3,014	4,000	2,000
		<u>30,823</u>	<u>30,227</u>	<u>13,553</u>	<u>2,000</u>	<u>3,014</u>	<u>4,000</u>	<u>2,000</u>
Housing/Redevelopment Successor								
Fund 205								
RDA Loan Repayment	4110	60,000	53,507	65,624	71,367	71,367	71,367	-
Loan Repayments	4835	29,449	-	94,901	-	-	-	-
Interest Income	4100	5,050	18,573	27,295	5,000	6,919	14,000	9,000
		<u>94,499</u>	<u>72,080</u>	<u>187,820</u>	<u>76,367</u>	<u>78,286</u>	<u>85,367</u>	<u>9,000</u>
Community Dev Block Grants (CDBG)								
Funds 825, 830, 836								
Interest Income	825-4100	4,582	12,554	12,737	-	2,856	6,000	6,000
Loan Repayments	830-4830	-	176,400	144,763	-	90,793	100,000	100,000
Interest Income	830-4100	-	52,652	37,196	-	9,071	20,000	20,000
Loan Repayment/Rent	836-4150	27,477	25,191	24,376	26,000	14,219	26,000	-
Interest Income	836-4100	11,929	33,682	34,879	-	7,986	18,000	18,000
		<u>43,988</u>	<u>300,479</u>	<u>253,951</u>	<u>26,000</u>	<u>124,925</u>	<u>170,000</u>	<u>144,000</u>



City of Fortuna
FY 2025-26 Mid-Year Budget Review

Restricted Funds
Revenue Detail

Grants and Other Funds		2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
Various Funds		Actual	Actual	Actual	Budget	thru 12-2025	Estimate	Adjustments
Donations Fund	105-4850	65,314	52,493	14,386	15,000	9,878	15,000	-
ADA SB 1186	125-4081	4,036	5,127	5,257	4,000	3,450	5,000	1,000
Youth Recreation	170-4100	181	497	504	-	113	250	250
Small Grants	300-4650	45,703	113,262	56,802	-	-	-	-
Recycle-Parks Grant	306-4650	25,000	75,000	-	5,000	-	5,000	-
Capital Projects Grant	350-4650	-	381,059	739,884	500,000	106,493	500,000	-
FEMA Grant	351-4600	218,811	160,409	-	-	-	-	-
CA Water Resources Grant	352-4600	391,976	685,019	-	-	-	-	-
Dept Fish Wildlife Grant	359-4650	-	-	-	-	-	-	-
		<u>751,021</u>	<u>1,472,866</u>	<u>816,833</u>	<u>524,000</u>	<u>119,934</u>	<u>525,250</u>	<u>1,250</u>
Total Restricted Fund Revenues		\$ 11,643,320	\$ 13,149,506	\$ 14,538,943	\$ 16,317,966	\$ 6,790,743	\$ 16,602,309	\$ 284,343



Section 3
Expenditures



City Administration

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	1000	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Stipends	5165	\$ 18,750	\$ 18,000	\$ 16,800	\$ 18,000	\$ 9,000	\$ 18,000	\$ -
Benefits	5200	1,495	1,438	1,238	1,482	608	1,199	(283)
Subtotal, Pay and Benefits		<u>20,245</u>	<u>19,438</u>	<u>18,038</u>	<u>19,482</u>	<u>9,608</u>	<u>19,199</u>	<u>(283)</u>
Department Supplies	5500	1,479	-	1,177	1,000	316	1,000	-
Travel/Conferences/Training	7000	7,772	8,141	8,785	10,000	1,115	10,000	-
Council Contingency	7612	3,940	3,968	1,722	2,500	358	2,500	-
Televised Meeting Costs	7616	3,864	2,460	2,721	8,000	1,118	8,000	-
Subtotal, Services and Supplies		<u>17,055</u>	<u>14,569</u>	<u>14,405</u>	<u>21,500</u>	<u>2,907</u>	<u>21,500</u>	<u>-</u>
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		\$ 37,300	\$ 34,007	\$ 32,443	\$ 40,982	\$ 12,515	\$ 40,699	\$ (283)



City Administration

**General Fund
 City Attorney**

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	1300	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
Legal Services	Account 6020	\$ 28,609	\$ 38,522	\$ 27,732	\$ 50,000	\$ 15,698	\$ 50,000	\$ -
Total:		\$ 28,609	\$ 38,522	\$ 27,732	\$ 50,000	\$ 15,698	\$ 50,000	\$ -



City of Fortuna
FY 2025-26 Mid-Year Budget Review

General Fund
City Manager

City Administration

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	1100	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Pay Full-Time	5100	\$ 74,049	\$ 72,797	\$ 73,376	\$ 92,647	\$ 46,327	\$ 92,325	\$ (322)
Pay Part-Time	5165	-	450	11,264	-	-	-	-
Overtime	5170	-	11	320	-	87	100	100
Vacation Buyback	5180	145	2	6,354	2,000	111	2,000	-
Benefits	5200	38,939	22,304	35,213	44,395	20,026	45,737	1,342
Subtotal, Pay and Benefits		113,133	95,564	126,527	139,042	66,551	140,162	1,120
Department Supplies	5500	4,285	4,317	1,091	3,500	1,874	3,500	-
Vehicle Fuel	5505	291	216	181	350	34	350	-
Equipment Maintenance	5705	286	286	956	500	82	500	-
Personnel Services	6035	10	71	2,246	200	85	200	-
Cell Phone	6205	460	231	314	400	135	400	-
Travel/Conferences/Training	7000	5,263	2,551	261	6,000	800	6,000	-
Dues and Subscriptions	7015	1,656	1,644	2,098	2,500	660	2,500	-
City Manager Contingency	7612	1,562	4,087	4,763	6,000	156	6,000	-
Subtotal, Services and Supplies		13,813	13,403	11,910	19,450	3,826	19,450	-
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		\$ 126,946	\$ 108,967	\$ 138,437	\$ 158,492	\$ 70,377	\$ 159,612	\$ 1,120



General Fund
City Clerk

City Administration

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	1150	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Pay Full-Time	5100	\$ 27,466	\$ 26,285	\$ 30,286	\$ 32,728	\$ 16,328	\$ 32,480	\$ (248)
Pay Part-Time	5165	5,252	6,471	6,401	8,416	4,703	8,934	518
Overtime	5170	-	5	16	-	43	50	50
Vacation Buyback	5180	-	1	433	500	55	500	-
Benefits	5200	21,014	14,352	18,660	20,185	9,441	21,387	1,202
Subtotal, Pay and Benefits		<u>53,732</u>	<u>47,114</u>	<u>55,796</u>	<u>61,829</u>	<u>30,570</u>	<u>63,351</u>	<u>1,522</u>
Department Supplies	5500	883	1,544	4,553	1,500	264	1,500	-
Personnel Services	6035	10	71	280	500	43	500	-
Travel/Conferences/Training	7000	2,344	3,156	558	3,200	5	3,200	-
Dues and Subscriptions	7015	1,187	847	460	1,500	895	1,500	-
Subtotal, Services and Supplies		<u>4,424</u>	<u>5,618</u>	<u>5,851</u>	<u>6,700</u>	<u>1,207</u>	<u>6,700</u>	<u>-</u>
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		\$ 58,156	\$ 52,732	\$ 61,647	\$ 68,529	\$ 31,777	\$ 70,051	\$ 1,522



City of Fortuna
FY 2025-26 Mid-Year Budget Review

General Fund
Finance

City Administration

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	1200	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Pay Full-Time	5100	\$ 105,008	\$ 116,554	\$ 122,522	\$ 131,530	\$ 70,620	\$ 134,885	\$ 3,355
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	-	-	301	500	35	500	-
Vacation Buyback	5180	2,487	2,948	6,575	3,000	3,206	3,500	500
Benefits	5200	70,934	35,485	47,250	53,863	24,848	52,338	(1,525)
Subtotal, Pay and Benefits		<u>178,429</u>	<u>154,987</u>	<u>176,648</u>	<u>188,893</u>	<u>98,709</u>	<u>191,223</u>	<u>2,330</u>
Department Supplies	5500	6,080	4,099	5,712	7,500	31	7,000	(500)
Equipment Maintenance	5705	572	572	430	600	247	600	-
Professional Services	6025	5,264	4,615	5,720	6,000	1,755	6,000	-
Personnel Services	6035	358	-	1,326	800	-	800	-
Travel/Conferences/Training	7000	116	2,519	4,673	8,000	1,122	7,000	(1,000)
Dues and Subscriptions	7015	315	325	924	500	500	500	-
Overhead Transfer	9500	(12,500)	-	-	-	-	-	-
Subtotal, Services and Supplies		<u>205</u>	<u>12,130</u>	<u>18,785</u>	<u>23,400</u>	<u>3,655</u>	<u>21,900</u>	<u>(1,500)</u>
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		<u>\$ 178,634</u>	<u>\$ 167,117</u>	<u>\$ 195,433</u>	<u>\$ 212,293</u>	<u>\$ 102,364</u>	<u>\$ 213,123</u>	<u>\$ 830</u>



City of Fortuna
FY 2025-26 Mid-Year Budget Review

General Fund
Non-Departmental

City Administration

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	1400	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
Account								
Audit Fees (A)	6000	\$ 20,280	\$ 25,800	\$ 19,800	\$ 28,800	\$ 3,074	\$ 28,800	\$ -
Legal Services	6020	123	-	48,764	8,000	14,252	20,000	12,000
Professional Services	6025	29,034	23,732	31,038	47,000	47,511	117,000	70,000
Cable Franchise Admin. Fees	6036	4,230	4,230	4,230	4,250	1,058	4,250	-
Codifications	6225	2,343	3,261	3,133	3,500	-	3,500	-
Publication Costs	6305	443	1,190	1,115	1,500	487	1,500	-
Employee Recognition	6315	2,080	1,766	4,263	3,000	1,943	3,000	-
County Admin. Fees	6700	18,456	18,705	18,805	22,000	-	22,000	-
Election Expenses	6710	7,259	252	13,102	1,000	-	1,000	-
County Fire Assessments	6720	216	-	216	250	-	250	-
Conferences/Training (City-Wide)	7000	-	900	1,000	3,000	616	3,000	-
Dues & Subscriptions	7015	7,676	7,722	13,511	9,000	67	9,000	-
Bad Debt	7800	5,196	8,154	3,678	-	-	-	-
Subtotal, Services and Supplies		<u>97,336</u>	<u>95,712</u>	<u>162,655</u>	<u>131,300</u>	<u>69,008</u>	<u>213,300</u>	<u>82,000</u>
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		\$ 97,336	\$ 95,712	\$ 162,655	\$ 131,300	\$ 69,008	\$ 213,300	\$ 82,000



City of Fortuna
FY 2025-26 Mid-Year Budget Review

City Administration

General Fund
General Government

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	1500	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Pay Full-Time	5100	\$ 6,361	\$ 4,833	\$ 9,749	\$ 11,639	\$ 6,476	\$ 11,916	\$ 277
Pay Part-Time	5165	-	-	-	-	-	-	-
Vacation Buyback	5180	-	-	-	-	-	-	-
Benefits	5200	5,492	1,673	3,775	5,131	2,261	4,794	(337)
Subtotal, Pay and Benefits		<u>11,853</u>	<u>6,506</u>	<u>13,524</u>	<u>16,770</u>	<u>8,737</u>	<u>16,710</u>	<u>(60)</u>
Department Supplies	5500	4,739	3,319	6,635	4,000	965	4,000	-
Vehicle Fuel	5505	679	346	928	750	419	750	-
Office Equipment Maintenance	5705	11,840	12,505	11,248	14,000	6,984	14,000	-
Software Maintenance (A)	5710	19,114	8,569	22,152	18,000	9,676	18,000	-
Vehicle Repairs & Maintenance	5715	1,028	1,110	72	1,000	165	1,000	-
Building Repairs & Maintenance	5740	1,819	2,058	41,254	1,500	1,483	1,500	-
Network Support (A)	5775	23,478	14,534	15,382	18,860	8,168	18,860	-
Website Hosting & Maintenance (A)	5780	257	1,173	438	1,000	437	1,000	-
Professional Services	6025	-	948	1,341	-	-	-	-
Personnel Services	6035	186	277	2,387	500	1,262	1,500	1,000
Bank Account Fees	6060	13,806	18,024	19,721	16,000	10,685	20,000	4,000
Credit Card Fees	6061	3,660	2,396	2,172	4,000	1,075	2,500	(1,500)
Telephone	6200	2,934	2,660	2,435	3,000	-	2,500	(500)
Cell Phones	6205	1,549	1,744	2,342	2,000	1,295	2,500	500
Internet Service	6210	6,347	27,596	46,463	36,000	17,172	36,000	-
Utilities - General and Electric	6505	7,446	8,151	10,187	10,000	-	10,000	-
Subtotal, Services and Supplies		<u>98,882</u>	<u>105,410</u>	<u>185,157</u>	<u>130,610</u>	<u>59,786</u>	<u>134,110</u>	<u>3,500</u>
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		\$ 110,735	\$ 111,916	\$ 198,681	\$ 147,380	\$ 68,523	\$ 150,820	\$ 3,440



City of Fortuna
FY 2025-26 Mid-Year Budget Review

City Administration

General Fund
Risk Management/Human Resources

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	1600	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Pay Full-Time	5100	\$ 45,000	\$ 44,285	\$ 43,347	\$ 51,795	\$ 26,104	\$ 51,739	\$ (56)
Pay Part-Time	5165	5,252	6,651	10,907	8,416	4,703	8,934	518
Overtime	5170	-	5	131	-	43	50	50
Vacation Buyback	5180	-	1	2,622	500	55	500	-
Benefits	5200	24,680	16,117	22,813	27,480	12,602	28,363	883
Subtotal, Pay and Benefits		74,932	67,059	79,820	88,191	43,507	89,586	1,395
Unemployment Insurance	5300	-	17,579	-	20,000	23,265	30,000	10,000
Department Supplies	5500	700	328	505	500	11	500	-
Legal Services	6020	35,069	24,218	27,493	30,000	6,391	20,000	(10,000)
Personnel Services	6035	-	-	280	400	318	400	-
Liability Insurance (A)	6350	332,412	393,396	465,259	546,056	-	546,056	-
Claims Settlement	6360	13,232	932	6,205	-	-	-	-
Travel/Conferences/Training	7000	40	1,563	4,865	4,000	2,398	4,000	-
Dues & Subscriptions	7015	-	1,330	1,752	500	871	1,000	500
Subtotal, Services and Supplies		381,453	439,346	506,359	601,456	33,254	601,956	500
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		\$ 456,385	\$ 506,405	\$ 586,179	\$ 689,647	\$ 76,761	\$ 691,542	\$ 1,895



City of Fortuna
FY 2025-26 Mid-Year Budget Review

General Fund
Community Promotion

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	1800	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Chamber of Commerce	6800	\$ 18,333	\$ 3,760	\$ 6,305	\$ 10,000	\$ 1,200	\$ 10,000	\$ -
Chamber 10% TOT Allocation	6801	78,013	74,124	69,867	72,000	46,052	72,000	-
FBID Facility Rent	6804	1,400	-	-	-	-	-	-
Contingency - Community Events	7612	5,571	4,971	4,219	6,000	-	6,000	-
Business Improvement	7625	277	-	-	20,000	-	20,000	-
Total:		\$ 103,594	\$ 82,855	\$ 80,391	\$ 108,000	\$ 47,252	\$ 108,000	\$ -



City of Fortuna
FY 2025-26 Mid-Year Budget Review

General Fund
Library

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	5500	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Pay Full-Time	5100	\$ 3,181	\$ 2,416	\$ 4,874	\$ 5,819	\$ 3,238	\$ 5,958	\$ 139
Pay Part-Time	5165	-	-	-	-	-	-	-
Vacation Buyback	5180	-	-	-	-	-	-	-
Benefits	5200	2,747	838	1,889	2,566	1,132	2,398	(168)
Subtotal, Pay and Benefits		<u>5,928</u>	<u>3,254</u>	<u>6,763</u>	<u>8,385</u>	<u>4,370</u>	<u>8,356</u>	<u>(29)</u>
Department Supplies	5500	259	274	995	1,000	76	1,000	-
Building Repairs	5740	531	209	174	500	-	500	-
Professional Services	6025	93	-	-	-	-	-	-
Water	6500	1,067	906	1,032	1,500	597	1,500	-
Utilities	6505	5,022	5,395	5,848	5,500	2,700	5,500	-
Property Tax	6720	216	-	216	250	-	250	-
Subtotal, Services and Supplies		<u>7,188</u>	<u>6,784</u>	<u>8,265</u>	<u>8,750</u>	<u>3,373</u>	<u>8,750</u>	<u>-</u>
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		\$ 13,116	\$ 10,038	\$ 15,028	\$ 17,135	\$ 7,743	\$ 17,106	\$ (29)



City of Fortuna
FY 2025-26 Mid-Year Budget Review

Restricted Fund
Fortuna Business Improvement District

<u>Fund History</u>	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Fund 250</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
Beginning Available Fund Balance	\$ (2,623)	\$ 31,431	\$ 56,282	\$ 42,977	\$ 42,977	\$ 42,977	\$ -
Revenues:							
City Wide Assessment Fee	37,386	38,257	-	16,500	14,775	16,500	-
Downtown Assessment Fee	11,943	12,652	-	-	-	-	-
Redwood Village Assessment	9,141	10,236	-	-	-	-	-
Strong's Creek Plaza Assessment	5,100	5,032	-	-	-	-	-
Miscellaneous Revenue	1,750	1,305	4,400	-	-	-	-
Transfer from Other Fund	26,538	-	-	-	-	-	-
	91,858	67,482	4,400	16,500	14,775	16,500	-
Operating Expenditures:							
Pay and Benefits	15,976	13,556	-	-	-	-	-
Service and Supplies	41,828	29,075	17,705	32,500	2,992	27,500	(5,000)
Capital Outlay	-	-	-	-	-	-	-
	57,804	42,631	17,705	32,500	2,992	27,500	(5,000)
Net Annual Activity	34,054	24,851	(13,305)	(16,000)	11,783	(11,000)	5,000
Ending Available Fund Balance	\$ 31,431	\$ 56,282	\$ 42,977	\$ 26,977	\$ 54,760	\$ 31,977	\$ 5,000
Fund Department							
250	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
1800	Actual	Actual	Actual	Budget	thru 12-2025	Estimate	Adjustments
History of Expenditures							
Account							
Pay Full-Time	5100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pay Part-Time	5165	14,586	12,318	-	-	-	-
Benefits	5200	1,390	1,238	-	-	-	-
Subtotal, Pay and Benefits		15,976	13,556	-	-	-	-
Department Supplies	5500	7,279	92	-	-	-	-
Special Event Supplies	5570	-	12,991	5,411	8,000	8,000	-
Professional Services	6025	33,049	13,176	11,352	20,000	15,000	(5,000)
Personnel Services	6035	853	-	-	-	-	-
Cell Phones	6205	184	416	316	-	-	-
Advertising	6300	-	-	-	4,000	4,000	-
Publication Expense	6305	463	-	626	500	500	-
Monday Club Rental	6804	-	2,400	-	-	-	-
Subtotal, Services and Supplies		41,828	29,075	17,705	32,500	27,500	(5,000)
Capital Outlay	8000	-	-	-	-	-	-
Total:	\$	\$ 57,804	\$ 42,631	\$ 17,705	\$ 32,500	\$ 27,500	\$ (5,000)



General and Restricted Funds
Police Department

Police

<u>Fund</u> <u>Department</u>	100 2000	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Actual</u>	2025-26 <u>Budget</u>	2025-26 YTD <u>thru 12-2025</u>	2025-26 <u>Estimate</u>	Mid-Year Budget <u>Adjustments</u>
Police Services								
Account								
Pay Full-Time	5100	\$ 1,224,576	\$ 1,166,144	\$ 1,275,405	\$ 1,469,369	\$ 625,636	\$ 1,287,442	\$ (181,927)
Pay Part-Time	5165	22,464	29,178	20,465	29,540	3,304	18,151	(11,389)
Overtime	5170	189,976	181,492	224,857	160,000	118,340	250,000	90,000
Holiday Pay	5175	34,141	40,496	36,950	40,000	30,043	34,000	(6,000)
Vacation/Comp Time Buyback	5180	153,909	119,379	182,362	100,000	73,786	150,000	50,000
Benefits	5200	1,395,426	1,011,806	1,373,312	1,334,224	793,558	2,791,188	1,456,964
Uniform Allowance	5260	12,639	13,134	11,087	15,000	4,255	14,000	(1,000)
Subtotal, Pay and Benefits		<u>3,033,131</u>	<u>2,561,629</u>	<u>3,124,438</u>	<u>3,148,133</u>	<u>1,648,922</u>	<u>4,544,781</u>	<u>1,396,648</u>
Department Supplies	5500	36,838	46,064	41,364	55,000	34,713	65,000	10,000
Vehicle Fuel & Oil	5505	81,055	75,158	62,711	85,000	28,729	65,000	(20,000)
Ammunition/Range Supplies	5515	14,332	2,062	11,299	15,000	2,167	15,000	-
Radio & Equipment Maintenance	5700	2,505	1,973	4,906	5,000	692	5,000	-
Office Equipment Maintenance	5705	8,797	7,993	10,151	10,000	4,469	10,000	-
Software Maintenance (A)	5710	43,053	39,479	63,422	63,750	50,114	63,750	-
Vehicle Repairs & Maintenance	5715	32,446	22,786	87,206	35,000	22,260	55,000	20,000
Equipment Repairs & Maintenance	5720	1,659	1,999	18	2,000	530	2,000	-
Building Repairs & Maintenance	5740	3,670	1,654	2,085	3,000	779	3,000	-
Network Support (A)	5775	31,925	22,866	22,763	29,460	11,719	29,460	-
Website Hosting & Maintenance (A)	5780	257	2,173	438	1,000	437	1,000	-
Legal Services	6020	-	2,318	-	2,000	-	2,000	-
Professional Services	6025	11,963	14,727	12,702	12,000	8,249	12,000	-
Personnel Services/Recruitment	6035	14,517	11,866	23,103	15,000	7,443	15,000	-
Credit Card Fees	6061	1,902	2,725	2,501	2,500	1,192	2,500	-
Telephone	6200	17,065	7,872	12,201	10,000	7,735	14,000	4,000
Cell Phones	6205	9,445	11,200	14,759	14,000	8,326	14,500	500
Internet Service	6210	18,485	39,670	42,771	36,000	17,373	36,000	-
CLEWS/CLETS Service	6220	8,624	8,427	8,750	10,000	1,430	10,000	-
Advertising	6300	-	1,794	250	-	-	-	-
Utility - Water	6500	1,359	1,285	1,238	1,500	748	1,500	-
Utility - General & Electric	6505	27,620	35,804	26,517	20,000	4,197	10,000	(10,000)
DUI/DOJ Testing Fees	6600	1,925	2,275	1,330	3,000	665	3,000	-
Live scan Fees	6625	11,157	11,560	10,555	13,000	4,374	10,000	(3,000)
County Property Tax	6720	216	-	216	200	-	200	-
Travel/Conferences/Training	7000	53,627	45,880	52,307	50,000	23,728	50,000	-
Dues & Subscriptions	7015	9,543	15,727	10,376	4,500	5,760	7,500	3,000
Special Expense	7405	3,165	64	3,819	5,000	1,491	5,000	-
SCOP Volunteers	7415	141	837	1,541	5,000	-	1,500	(3,500)
Police Chief Contingency	7612	5,784	6,495	7,466	6,000	3,054	6,000	-
Overhead Transfer	9500	(12,500)	-	-	-	-	-	-
Subtotal, Services and Supplies		<u>440,575</u>	<u>444,733</u>	<u>538,765</u>	<u>513,910</u>	<u>252,374</u>	<u>514,910</u>	<u>1,000</u>
Capital Outlay	8000	190,800	196,160	67,924	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-
Subtotal, Capital Outlay		<u>190,800</u>	<u>196,160</u>	<u>67,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal:		<u>\$ 3,664,506</u>	<u>\$ 3,202,522</u>	<u>\$ 3,731,127</u>	<u>\$ 3,662,043</u>	<u>\$ 1,901,296</u>	<u>\$ 5,059,691</u>	<u>\$ 1,397,648</u>



City of Fortuna
FY 2025-26 Mid-Year Budget Review

General and Restricted Funds
Police Department

Police

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	2400	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>Dispatch</u>								
Pay Full-Time	5100	\$ 264,882	\$ 251,517	\$ 311,272	\$ 394,017	\$ 216,045	\$ 377,987	\$ (16,030)
Pay Part-Time	5165	25,791	24,047	17,130	31,146	212	15,689	(15,457)
Overtime	5170	19,039	56,612	47,052	30,000	16,026	40,000	10,000
Holiday Pay	5175	12,505	10,640	9,764	12,000	15,650	16,000	4,000
Vacation/Comp Time Buyback	5180	24,093	34,328	38,749	25,000	6,072	15,000	(10,000)
Benefits	5200	217,292	127,259	160,817	194,743	90,063	193,782	(961)
Uniform Allowance	5260	2,477	1,900	1,973	3,000	1,342	3,000	-
Subtotal, Pay and Benefits		566,079	506,303	586,757	689,906	345,410	661,458	(28,448)
Department Supplies	5500	-	234	-	1,000	-	1,000	-
Personnel Services	6035	1,426	1,222	1,870	2,000	-	2,000	-
Subtotal, Services and Supplies		1,426	1,456	1,870	3,000	-	3,000	-
Subtotal:		\$ 567,505	\$ 507,759	\$ 588,627	\$ 692,906	\$ 345,410	\$ 664,458	\$ (28,448)
<u>Animal Control</u>								
Pay Part-Time	5165	\$ 9,525	\$ 9,253	\$ 10,047	\$ 18,710	\$ 3,943	\$ 13,091	\$ (5,619)
Benefits	5200	854	859	966	1,930	440	1,384	(546)
Subtotal, Pay and Benefits		10,379	10,112	11,013	20,640	4,383	14,475	(6,165)
Department Supplies	5500	3,437	5,905	5,268	6,000	3,143	6,000	-
Vehicle Fuel & Oil	5505	3,845	3,674	3,217	4,000	1,672	4,000	-
Personnel Services	6035	1,649	2,082	-	500	74	500	-
Utilities	6505	3,458	2,685	2,345	3,000	913	2,500	(500)
Miranda's Rescue	7400	15,482	17,234	17,497	20,000	8,197	20,000	-
Veterinary Expense	7455	5,028	5,336	4,995	5,000	4,064	10,000	5,000
Subtotal, Services and Supplies		32,899	36,916	33,322	38,500	18,063	43,000	4,500
Subtotal:		\$ 43,278	\$ 47,028	\$ 44,335	\$ 59,140	\$ 22,446	\$ 57,475	\$ (1,665)
Total General Fund:		\$ 4,275,289	\$ 3,757,309	\$ 4,364,089	\$ 4,414,089	\$ 2,269,152	\$ 5,781,624	\$ 1,367,535



General and Restricted Funds
Police Department

Police

<u>Fund</u>	180	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	2000	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>Asset Seizure</u>								
Department Supplies	5500	\$ 26,861	\$ 3,122	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	6025	5,000	-	3,000	-	-	-	-
Capital Outlay	8000	240,972	17,600	-	-	-	-	-
Total Fund:		\$ 272,833	\$ 20,722	\$ 3,000	\$ -	\$ -	\$ -	\$ -
<u>Every 15 Minute</u>								
Department Supplies	5500	\$ -	\$ 14,184	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	6025	-	-	-	-	-	-	-
Total Fund:		\$ -	\$ 14,184	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Distributor Opioid Abatement</u>								
Department Supplies	5500	\$ 6,990	\$ (6,990)	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	6025	-	-	-	50,000	-	50,000	-
Total Fund:		\$ 6,990	\$ (6,990)	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
<u>State AB 109 Realignment Pool</u>								
Overtime	5170	\$ 2,794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	5200	1,110	-	-	-	-	-	-
Subtotal, Pay and Benefits		3,904	-	-	-	-	-	-
Department Supplies	5500	2,240	11,750	-	-	-	-	-
Subtotal, Services and Supplies		2,240	11,750	-	-	-	-	-
Capital Outlay	8000	13,838	-	-	-	-	-	-
Total Fund:		\$ 19,982	\$ 11,750	\$ -	\$ -	\$ -	\$ -	\$ -
<u>State Dept of Alcohol Beverage Control (ABC)</u>								
Overtime	5170	\$ 2,611	\$ 443	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	5200	37	6	-	-	-	-	-
Subtotal, Pay and Benefits		2,648	449	-	-	-	-	-
Department Supplies	5500	-	-	-	-	-	-	-
Travel/Conferences/Training	7000	-	-	-	-	-	-	-
Subtotal, Services and Supplies		-	-	-	-	-	-	-
Total Fund:		\$ 2,648	\$ 449	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Measure Z</u>								
Pay Full-Time	5100	\$ 132,552	\$ 81,681	\$ 161,635	\$ 176,242	\$ 90,784	\$ 168,522	\$ (7,720)
Overtime/Holiday Pay	5170	33,501	19,647	49,290	50,000	26,369	60,000	10,000
Benefits	5200	120,999	47,013	136,074	116,458	83,233	114,303	(2,155)
Subtotal, Pay and Benefits		287,052	148,341	346,999	342,700	200,386	342,825	125
Department Supplies	5500	1,963	-	527	2,500	80	2,500	-
Vehicle Fuel	5505	7,347	4,875	7,702	5,000	3,496	5,000	-
Travel/Conferences/Training	7000	-	-	1,109	2,500	-	2,500	-
Occupancy and Overhead	9400	25,000	-	-	-	-	-	-
Subtotal, Services and Supplies		34,310	4,875	9,338	10,000	3,576	10,000	-
Capital Outlay	8000	-	-	-	-	-	-	-
Total Fund:		\$ 321,362	\$ 153,216	\$ 356,337	\$ 352,700	\$ 203,962	\$ 352,825	\$ 125
Total Restricted Funds		\$ 623,815	\$ 193,331	\$ 359,337	\$ 402,700	\$ 203,962	\$ 402,825	\$ 125
Total Police Department, All Funds		\$ 4,899,104	\$ 3,950,640	\$ 4,723,426	\$ 4,816,789	\$ 2,473,114	\$ 6,184,449	\$ 1,367,660



Measure E Fund
Multiple Departments

Measure E Fund History	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 YTD thru 12-2025	2025-26 Estimate	Mid-Year Budget Adjustments
Beginning Available Fund Balance	\$ 4,541,551	\$ 5,024,277	\$ 4,434,318	\$ 4,992,430	\$ 4,992,430	\$ 4,992,430	\$ -
Sources:							
Supp. Transaction & Use Tax	1,844,883	1,938,466	1,916,923	1,884,000	679,854	1,913,500	29,500
K-9 Donations	-	-	-	-	-	-	-
	1,844,883	1,938,466	1,916,923	1,884,000	679,854	1,913,500	29,500
Uses:							
Pay and Benefits	829,821	800,250	767,958	878,640	458,920	861,839	(16,801)
Service And Supplies	81,845	72,203	116,823	63,500	25,914	77,500	14,000
Capital Outlay	24,099	-	25,346	252,500	117,500	252,500	-
Capital Improvement Projects	412,460	1,643,594	434,041	1,505,000	262,979	705,500	(799,500)
Transfers-Out	13,932	12,378	14,643	715,000	-	715,000	-
	1,362,157	2,528,425	1,358,811	3,414,640	865,313	2,612,339	(802,301)
Net Activity	482,726	(589,959)	558,112	(1,530,640)	(185,459)	(698,839)	831,801
Ending Available Fund Balance	\$ 5,024,277	\$ 4,434,318	\$ 4,992,430	\$ 3,461,790	\$ 4,806,971	\$ 4,293,591	\$ 831,801

Fund	101	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 YTD thru 12-2025	2025-26 Estimate	Mid-Year Budget Adjustments
Department	5400							
Recreation								
Account								
Pay Full-Time	5100	\$ 77,144	\$ 64,446	\$ 86,097	\$ 100,400	\$ 50,203	\$ 90,516	\$ (9,884)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	1,253	-	-	-	-	-	-
Vacation/Sick Leave Buyback	5180	-	4,798	2,098	-	-	-	-
Benefits	5200	65,707	24,039	44,530	46,750	31,748	67,125	20,375
Subtotal, Pay and Benefits		144,104	93,283	132,725	147,150	81,951	157,641	10,491
Department Supplies	5500	-	-	-	-	-	-	-
Professional Services	6025	60,945	40,945	-	-	-	-	-
Personnel Services	6035	-	1,621	480	-	-	-	-
Subtotal, Services and Supplies		60,945	42,566	480	-	-	-	-
Total Recreation:		\$ 205,049	\$ 135,849	\$ 133,205	\$ 147,150	\$ 81,951	\$ 157,641	\$ 10,491

Fund	101	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 YTD thru 12-2025	2025-26 Estimate	Mid-Year Budget Adjustments
Department	5450							
Parks								
Account								
Pay Full-Time	5100	\$ 36,683	\$ 22,490	\$ 39,286	\$ 39,508	\$ 20,574	\$ 38,266	\$ (1,242)
Vacation/Sick Leave Buyback	5180	-	3,216	231	-	-	-	-
Benefits	5200	28,729	8,540	25,493	21,101	15,636	32,506	11,405
Subtotal, Pay and Benefits		65,412	34,246	65,010	60,609	36,210	70,772	10,163
Department Supplies	5500	-	8,957	1,794	-	-	-	-
Professional Services	6025	-	7,849	84,805	-	13,928	15,000	15,000
Personnel Services	6035	-	1,023	-	-	-	-	-
Subtotal, Services and Supplies		-	17,829	86,599	-	13,928	15,000	15,000
Capital Outlay	8000	22,286	-	25,346	-	-	-	-
Bartow Field Renovation		-	-	-	20,000	-	20,000	-
Boom Mower		-	-	-	117,500	117,500	117,500	-
Playground Improvements		-	-	-	115,000	-	115,000	-
Subtotal, Capital Outlay		22,286	-	25,346	252,500	117,500	252,500	-
Total Parks:		\$ 87,698	\$ 52,075	\$ 176,955	\$ 313,109	\$ 167,638	\$ 338,272	\$ 25,163



Measure E Fund
Multiple Departments

<u>Fund</u>	101	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	2000	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
Police								
Account								
Pay Full-Time	5100	\$ 224,253	\$ 313,230	\$ 252,649	\$ 304,233	\$ 155,074	\$ 281,365	\$ (22,868)
Pay Part-Time	5165	18,236	20,169	20,446	28,141	10,458	24,437	(3,704)
Overtime	5170	20,613	27,380	19,307	35,000	21,149	45,000	10,000
Vacation Buyback	5180	23,617	32,466	23,435	25,000	5,037	25,000	-
Benefits	5200	314,453	263,568	247,295	246,507	144,799	240,624	(5,883)
Subtotal, Pay and Benefits		601,172	656,813	563,132	638,881	336,517	616,426	(22,455)
Department Supplies	5500	-	-	12,810	-	-	-	-
Vehicle Fuel	5505	2,079	3,856	2,009	3,500	779	2,500	(1,000)
Professional Services	6025	8,750	2,113	12,475	38,000	4,620	38,000	-
Cell Phones	6205	336	-	-	500	-	500	-
Travel/Conferences/Training	7000	287	-	-	3,500	-	3,500	-
Subtotal, Services and Supplies		11,452	5,969	27,294	45,500	5,399	44,500	(1,000)
Capital Outlay	8000	1,813	-	-	-	-	-	-
Subtotal, Capital Outlay		1,813	-	-	-	-	-	-
Total Police:		\$ 614,437	\$ 662,782	\$ 590,426	\$ 684,381	\$ 341,916	\$ 660,926	\$ (23,455)
Special Unit - K-9								
Account								
Pay Full-Time	5100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	5170	13,674	10,946	4,562	24,000	2,816	12,000	(12,000)
Benefits	5200	5,459	4,962	2,529	8,000	1,426	5,000	(3,000)
Subtotal, Pay and Benefits		19,133	15,908	7,091	32,000	4,242	17,000	(15,000)
Department Supplies	5500	840	1,065	2,450	1,000	6,587	9,000	8,000
Professional Services	6025	284	-	-	-	-	-	-
Travel/Conferences/Training	7000	8,324	4,774	-	16,000	-	8,000	(8,000)
Veterinary Expense	7455	-	-	-	1,000	-	1,000	-
Subtotal Services and Supplies		9,448	5,839	2,450	18,000	6,587	18,000	-
Total Capital Outlay	8000	-	-	-	-	-	-	-
Total Special Unit - K-9:		\$ 28,581	\$ 21,747	\$ 9,541	\$ 50,000	\$ 10,829	\$ 35,000	\$ (15,000)
Transfer-Out								
Account								
General Fund 100	4805	-	\$ -	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -
Abatement Fund 240		5,000	5,000	5,000	5,000	-	5,000	-
Transit Fund 590		8,932	7,378	9,643	10,000	-	10,000	-
Total Transfers-Out:		13,932	12,378	14,643	715,000	-	715,000	-
Total:		\$ 949,697	\$ 884,831	\$ 924,770	\$ 1,909,640	\$ 602,334	\$ 1,906,839	\$ (2,801)



**General Fund
Planning**

Community Development

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	3200	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
History of Expenditures								
	Account							
Pay Full-Time	5100	\$ 27,299	\$ 24,733	\$ 71,468	\$ 78,224	\$ 26,687	\$ 70,754	\$ (7,470)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	-	-	-	-	-	-	-
Vacation Buyback	5180	3,365	-	-	1,500	6,275	7,000	5,500
Benefits	5200	21,057	11,111	25,907	30,148	15,035	40,920	10,772
Subtotal, Pay and Benefits		<u>51,721</u>	<u>35,844</u>	<u>97,375</u>	<u>109,872</u>	<u>47,997</u>	<u>118,674</u>	<u>8,802</u>
Department Supplies	5500	2,674	2,635	2,895	1,000	1,639	2,000	1,000
Equipment Maintenance	5705	143	143	987	250	966	1,500	1,250
Professional Services	6025	34,589	51,731	86,408	75,000	46,112	87,500	12,500
Personnel Services	6035	425	5,198	213	250	146	250	-
Cell Phones	6205	521	686	1,081	1,000	539	1,000	-
Publication Expenses	6305	-	402	1,142	500	150	500	-
Travel/Conferences/Training	7000	-	2,193	5,650	2,000	578	2,000	-
Dues and Subscriptions	7015	-	-	277	700	561	700	-
Planning Commission	7600	1,830	2,333	5,555	2,625	570	2,625	-
Televised Meeting Costs	7616	950	1,213	1,062	1,400	567	1,400	-
Subtotal, Services and Supplies		<u>41,132</u>	<u>66,534</u>	<u>105,270</u>	<u>84,725</u>	<u>51,828</u>	<u>99,475</u>	<u>14,750</u>
Capital Outlay	8000	59,630	-	-	-	-	-	-
Total:		\$ 152,483	\$ 102,378	\$ 202,645	\$ 194,597	\$ 99,825	\$ 218,149	\$ 23,552



City of Fortuna
FY 2025-26 Mid-Year Budget Review

Community Development

Restricted Fund
Development Review

<u>Fund</u>	120	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	3100	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
Account								
Pay Full-Time	5100	\$ 118,498	\$ 99,116	\$ 102,107	\$ 131,773	\$ 74,562	\$ 162,062	\$ 30,289
Pay Part-Time	5165	-	126	3,154	-	-	-	-
Overtime	5170	-	-	81	-	-	-	-
Vacation Buyback	5180	6,758	1,036	2,953	3,000	3,664	4,000	1,000
Benefits	5200	80,617	40,337	51,245	61,740	33,420	86,396	24,656
Subtotal, Pay and Benefits		<u>205,873</u>	<u>140,615</u>	<u>159,540</u>	<u>196,513</u>	<u>111,646</u>	<u>252,458</u>	<u>55,945</u>
Departmental Supplies	5500	147	516	740	1,500	1,552	2,000	500
Software Maintenance	5710	2,168	749	13,844	14,000	13,684	14,000	-
Engineering Services	6005	16,693	45,079	59,648	20,000	23,736	30,000	10,000
Personnel Services	6035	183	106	156	250	979	1,000	750
Publication Expenses	6305	1,601	2,191	3,489	2,000	1,018	2,000	-
Travel/Conferences/Training	7000	180	3,335	775	1,500	233	1,500	-
Planning Commission	7600	-	-	-	2,625	570	2,625	-
Subtotal, Services and Supplies		<u>20,972</u>	<u>51,976</u>	<u>78,652</u>	<u>41,875</u>	<u>41,772</u>	<u>53,125</u>	<u>11,250</u>
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		\$ 226,845	\$ 192,591	\$ 238,192	\$ 238,388	\$ 153,418	\$ 305,583	\$ 67,195



**Restricted Fund
 Building**

Community Development

<u>Fund</u>	120	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	3000	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Pay Full-Time	5100	\$ 166,623	\$ 168,046	\$ 135,383	\$ 162,872	\$ 71,841	\$ 152,452	\$ (10,420)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	-	-	-	-	-	-	-
Vacation Buyback	5180	5,911	3,601	17,122	5,000	4,748	8,000	3,000
Benefits	5200	116,296	78,661	75,171	95,657	38,224	101,100	5,443
Subtotal, Pay and Benefits		288,830	250,308	227,676	263,529	114,813	261,552	(1,977)
Department Supplies	5500	4,991	1,773	2,010	5,500	8,065	9,000	3,500
Fuel & Oil	5505	2,375	1,928	1,494	2,500	357	1,500	(1,000)
Equipment Maintenance	5705	143	143	987	1,000	1,049	1,500	500
Software Maintenance	5710	-	240	13,694	14,000	13,684	14,000	-
Vehicle Repair & Maintenance	5715	235	553	1,071	1,000	52	500	(500)
Engineering Services	6005	28,003	688	1,673	4,000	608	2,000	(2,000)
Professional Services	6025	-	-	9,694	-	16,406	16,500	16,500
Personnel Services	6035	133	418	485	500	803	1,000	500
Telephone	6200	254	294	225	200	148	200	-
Cell Phones	6205	909	1,730	2,530	2,500	1,263	2,500	-
Insurance (A)	6350	2,000	2,000	4,000	5,000	-	5,000	-
Utility - General and Electric	6505	1,314	1,438	6,112	6,000	-	6,000	-
Travel/Conferences/Training	7000	3,048	1,821	-	4,000	2,517	4,000	-
Dues & Subscriptions	7015	280	230	663	600	113	600	-
Subtotal, Services and Supplies		43,685	13,256	44,638	46,800	45,065	64,300	17,500
Capital Outlay	8000	-	-	-	-	-	-	-
CBO and Inspection Vehicles (x2)		-	-	75,558	-	-	-	-
Total:		\$ 332,515	\$ 263,564	\$ 347,872	\$ 310,329	\$ 159,878	\$ 325,852	\$ 15,523



**General Fund
 Recreation**

Parks and Recreation

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	5400	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
History of Expenditures								
	Account							
Pay Full-Time	5100	\$ 40,004	\$ 35,075	\$ 17,622	\$ 45,085	\$ 11,925	\$ 29,849	\$ (15,236)
Pay Part-Time	5165	195,917	171,400	139,150	174,870	61,503	148,689	(26,181)
Overtime	5170	-	3,381	1,666	2,000	61	1,500	(500)
Vacation/Sick Leave Buyback	5180	-	286	-	1,000	-	1,000	-
Benefits	5200	58,398	41,435	39,338	70,210	19,961	52,623	(17,587)
Subtotal, Pay and Benefits		<u>294,319</u>	<u>251,577</u>	<u>197,776</u>	<u>293,165</u>	<u>93,450</u>	<u>233,661</u>	<u>(59,504)</u>
Department Supplies	5500	3,732	5,552	4,035	7,500	1,101	2,500	(5,000)
Software Maintenance (A)	5710	3,224	3,227	14,282	18,200	12,220	18,200	-
Network Support (A)	5775	8,503	5,027	7,280	6,560	3,216	6,560	-
Website Hosting & Maintenance (A)	5780	257	2,173	438	1,000	437	1,000	-
Personnel Services	6035	1,359	1,370	1,819	3,000	992	3,000	-
Credit Card Processing/Bank Fees	6061	3,223	3,826	3,608	4,000	1,051	3,000	(1,000)
Telephone	6200	6,093	5,091	3,823	6,000	1,564	5,000	(1,000)
Advertising	6300	1,499	1,311	246	2,000	21	2,000	-
Utility - Water	6500	1,314	1,053	1,248	2,000	990	2,000	-
Utility - General and Electric	6505	7,029	6,390	6,265	7,000	1,851	7,000	-
Travel/Conferences/Training	7000	935	1,000	932	1,500	7,443	7,750	6,250
Dues & Subscriptions	7015	200	30	1,915	2,000	42	2,000	-
Sports League Officials	7200	22,914	22,033	33,782	29,200	5,322	32,000	2,800
Adult Sports	7215	2,879	1,273	528	1,500	56	1,500	-
Summer Fun Program	7220	5,347	5,604	2,831	6,000	595	9,000	3,000
Break Camp Program	7221	793	1,082	291	750	950	2,000	1,250
Half-Day Camp Program	7222	2,683	2,486	40	2,000	-	-	(2,000)
Playgroup Program	7223	-	-	5,200	3,000	-	-	(3,000)
Youth Basketball League	7225	3,267	4,859	4,012	7,000	-	7,000	-
Skating Program	7230	2,647	2,497	1,627	4,000	492	4,000	-
Subtotal, Services and Supplies		<u>77,898</u>	<u>75,884</u>	<u>94,202</u>	<u>114,210</u>	<u>38,343</u>	<u>115,510</u>	<u>1,300</u>
Capital Outlay - Software (2/3)	8000	5,976	7,408	-	-	-	-	-
Subtotal, Capital Outlay		<u>5,976</u>	<u>7,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total:		\$ 378,193	\$ 334,869	\$ 291,978	\$ 407,375	\$ 131,793	\$ 349,171	\$ (58,204)



Parks and Recreation

**General Fund
Parks Maintenance**

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	5450	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
History of Expenditures								
Account								
Pay Full-Time	5100	\$ 205,524	\$ 220,015	\$ 240,584	\$ 271,620	\$ 146,448	\$ 291,888	\$ 20,268
Pay Part-Time	5165	32,555	46,405	39,405	96,440	1,094	1,094	(95,346)
Overtime	5170	649	186	297	1,000	1,812	2,500	1,500
Vacation/Sick Leave Buyback	5180	794	-	918	2,000	285	1,000	(1,000)
Benefits	5200	203,282	122,859	160,451	196,795	81,710	181,401	(15,394)
Subtotal, Pay and Benefits		<u>442,804</u>	<u>389,465</u>	<u>441,655</u>	<u>567,855</u>	<u>231,349</u>	<u>477,883</u>	<u>(89,972)</u>
Department Supplies	5500	26,090	23,466	17,099	22,500	3,525	22,500	-
Vehicle Fuel & Oil	5505	12,000	13,637	12,876	13,000	4,885	12,000	(1,000)
Janitorial Supplies	5565	16,970	17,808	18,233	18,000	9,980	18,000	-
Special Event Supplies	5570	4,935	5,211	7,064	4,000	3,300	4,000	-
Office Equipment Maintenance	5705	2,395	2,542	2,289	2,400	2,232	3,600	1,200
Vehicle Repairs & Maintenance	5715	8,575	8,323	5,297	6,000	539	6,000	-
Equipment Maintenance	5720	4,636	6,578	5,095	4,000	717	4,000	-
Alarm System Maintenance	5730	575	883	7,141	800	225	800	-
Building Repairs & Maintenance	5740	5,151	2,237	4,672	5,000	1,021	5,000	-
Newburg Park Maintenance	5741	6,512	2,095	3,786	5,000	633	5,000	-
Median Maintenance Supplies	5742	2,140	3,852	51	1,500	12	1,500	-
Pavilion Maintenance	5743	4,198	2,468	5,043	7,550	815	7,550	-
Vandalism Repair	5745	1,483	669	1,483	2,100	131	2,100	-
Weed Abatement	5750	684	628	716	450	296	450	-
Contract Tree Trimming	5755	-	2,803	-	3,000	3,000	3,000	-
Tools & Small Equipment	5900	1,529	1,278	1,465	1,500	218	1,500	-
Professional Services	6025	4,361	15,198	2,731	-	-	-	-
Personnel Services	6035	7,026	5,926	8,616	3,000	5,768	6,000	3,000
Cell Phones	6205	2,748	3,467	4,336	3,500	1,964	4,000	500
Internet Service	6210	6,784	14,889	14,916	15,000	6,686	15,000	-
Utility - Water	6500	38,138	39,563	50,072	60,000	34,599	60,000	-
Utility - General and Electric	6505	39,120	42,654	46,200	50,000	23,102	50,000	-
Fire Assessment	6720	648	-	648	650	-	650	-
Travel/Conferences/Training	7000	1,925	595	3,511	2,000	757	2,000	-
Dues & Subscriptions	7015	50	110	50	100	140	250	150
Adult Sports	7215	1,637	-	-	-	-	-	-
Subtotal, Services and Supplies		<u>200,310</u>	<u>216,880</u>	<u>223,390</u>	<u>231,050</u>	<u>104,545</u>	<u>234,900</u>	<u>3,850</u>
Capital Outlay - 12" wood chipper (1/4)	8000	-	148,654	15,000	-	-	-	-
Subtotal, Capital Outlay		<u>-</u>	<u>148,654</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total:		\$ 643,114	\$ 754,999	\$ 680,045	\$ 798,905	\$ 335,894	\$ 712,783	\$ (86,122)



General and Restricted Funds
Museum

Parks and Recreation

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	5600	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
Account								
Pay Full-Time	5100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pay Part-Time	5165	17,056	19,015	21,279	25,553	13,389	26,001	448
Benefits	5200	1,581	1,741	2,064	1,678	1,164	1,992	314
Subtotal, Pay and Benefits		18,637	20,756	23,343	27,231	14,553	27,993	762
Department Supplies	5500	645	234	168	600	93	600	-
Alarm System	5730	561	282	508	600	212	600	-
Building Repair & Maintenance	5740	1,020	426	365	2,500	-	2,500	-
Network Support (A)	5775	766	586	1,456	820	355	820	-
Advertising	6300	-	-	-	100	-	100	-
Water	6500	905	733	925	1,000	562	1,000	-
Utilities	6505	5,338	4,579	5,625	6,000	2,370	6,000	-
Dues & Subscriptions	7015	160	85	85	200	40	200	-
Subtotal, Services and Supplies		9,395	6,925	9,132	11,820	3,632	11,820	-
Capital Outlay	8000	-	-	-	-	-	-	-
Total Museum:		\$ 28,032	\$ 27,681	\$ 32,475	\$ 39,051	\$ 18,185	\$ 39,813	\$ 762
Fund	165							
Department	5610							
<u>Museum Exhibit Acquisition Fund</u>								
Department Supplies	5500	\$ -	\$ -	\$ -	\$ 3,500	\$ 29	\$ 3,500	\$ -
- Photographs								
- Timber Industry Artifacts								
- Archival Storage Materials								
- Upgrade of Museum Artifact Storage								
Gift Shop Purchases/CGS	5550	1,756	1,308	1,084	3,000	560	3,000	-
Professional Services	6025	975	975	975	1,000	975	1,000	-
Subtotal, Services and Supplies		2,731	2,283	2,059	7,500	1,564	7,500	-
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Total Exhibit Acquisition:		2,731	2,283	2,059	7,500	1,564	7,500	-
Combined Total:		\$ 30,763	\$ 29,964	\$ 34,534	\$ 46,551	\$ 19,749	\$ 47,313	\$ 762



**Supported by General Fund
River Lodge & Monday Club**

Parks and Recreation

<u>Fund</u>	160	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	5800	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
History of Expenditures								
River Lodge								
Account								
Pay Full-Time	5100	\$ 95,955	\$ 113,752	\$ 136,404	\$ 170,005	\$ 89,747	\$ 173,645	\$ 3,640
Pay Part-Time	5165	35,024	25,593	32,914	31,990	13,087	28,942	(3,048)
Overtime	5170	4	22	8	400	450	1,000	600
Vacation/Sick Leave Buyback	5180	399	-	67	1,500	-	1,500	-
Benefits	5200	97,790	51,209	76,233	104,304	44,370	98,094	(6,210)
Subtotal, Pay and Benefits		229,172	190,576	245,626	308,199	147,654	303,181	(5,018)
Department Supplies	5500	6,998	4,196	5,217	8,000	1,374	5,000	(3,000)
Kitchen Supplies	5539	241	1,431	779	1,500	52	1,500	-
Facility Catering	5540	6,154	3,499	1,508	2,500	332	2,500	-
Catering - Other Costs	5546	1,142	417	743	1,000	363	1,000	-
User Group Linen	5547	9,495	10,271	11,872	11,000	4,398	11,000	-
Gift Shop Purchases	5550	142	-	-	-	-	-	-
Janitorial Supplies	5565	7,384	8,025	8,027	8,000	3,296	8,000	-
Special Events - Bridal Faire	5571	-	539	2,071	2,500	-	2,500	-
Special Events - Craft Faire	5572	1,457	1,292	1,376	1,800	1,701	1,800	-
Kitchen Chemicals	5575	982	1,899	3,617	2,500	657	2,500	-
Equipment Maintenance	5705	1,609	2,541	6,086	8,500	993	8,500	-
Equipment Lease	5706	1,491	1,451	1,670	2,000	1,023	2,000	-
Software Maintenance	5710	-	-	5,243	5,500	8,447	8,500	3,000
Equipment Repair	5720	1,814	3,816	2,039	3,500	-	3,500	-
Alarm System	5730	582	366	402	400	27	400	-
Building Repair and Maintenance	5740	18,231	42,214	5,455	25,000	1,969	25,000	-
Network Support (A)	5775	7,029	4,372	5,106	5,740	2,486	5,740	-
Website Host & Maintenance (A)	5780	257	2,173	438	1,000	437	1,000	-
Personnel Services	6035	5,726	1,622	3,477	3,500	3,345	3,500	-
Credit Card Fees	6061	2,969	2,708	3,608	3,500	1,051	3,500	-
Telephone	6200	7,235	6,445	4,904	6,000	2,029	6,000	-
Cell Phones	6205	30	42	54	200	27	200	-
Internet Service	6210	5,731	9,445	9,889	12,000	4,610	10,000	(2,000)
Advertising	6300	2,216	1,545	914	2,500	239	2,500	-
Water	6500	9,723	9,571	11,799	12,000	6,985	14,000	2,000
Utilities	6505	30,701	32,008	32,603	30,000	13,246	30,000	-
Property Tax	6720	216	-	216	250	-	250	-
Travel/Conferences/Training	7000	100	300	408	850	-	850	-
Subtotal, Services and Supplies		129,655	152,188	129,521	161,240	59,087	161,240	-
Capital Outlay - Audio Visual	8000	3,984	3,715	-	-	63,247	78,000	78,000
Subtotal, Capital Outlay		3,984	3,715	-	-	63,247	78,000	78,000
River Lodge Total:		\$ 362,811	\$ 346,479	\$ 375,147	\$ 469,439	\$ 269,988	\$ 542,421	\$ 72,982
Monday Club								
Account								
Pay Part-Time	5165	\$ 200	\$ 402	\$ 74	\$ -	\$ -	\$ -	\$ -
Benefits	5200	18	37	7	-	-	-	-
Subtotal, Pay and Benefits		218	439	81	-	-	-	-
Department Supplies	5500	-	280	1,676	550	288	550	-
Equipment Repair	5720	563	42	-	750	-	750	-
Building Repair and Maintenance	5740	5,832	9,819	5,743	5,000	518	5,000	-
Telephone	6200	313	347	377	300	158	300	-
Internet Service	6210	1,109	1,259	1,500	1,200	750	1,200	-
Water	6500	1,677	2,149	1,939	2,000	1,167	2,000	-
Utilities	6505	3,369	2,925	2,281	3,500	810	3,500	-
Property Tax	6720	216	-	216	250	-	250	-
Subtotal, Services and Supplies		13,079	16,821	13,732	13,550	3,691	13,550	-
Capital Outlay	8000	-	-	-	-	-	-	-
Monday Club Total:		13,297	17,260	13,813	13,550	3,691	13,550	-
Combined Total:		\$ 376,108	\$ 363,739	\$ 388,960	\$ 482,989	\$ 273,679	\$ 555,971	\$ 72,982



**General Fund
Engineering**

Public Works Department

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	4000	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Pay Full-Time	5100	\$ 37,504	\$ 41,656	\$ 51,137	\$ 59,258	\$ 31,149	\$ 59,148	\$ (110)
Vacation Buyback	5180	10	101	1,423	500	-	500	-
Benefits	5200	22,442	14,673	20,811	24,519	7,862	16,346	(8,173)
Subtotal, Pay and Benefits		59,956	56,430	73,371	84,277	39,011	75,994	(8,283)
Department Supplies	5500	1,981	1,750	5,832	1,500	2,205	3,000	1,500
Fuel & Oil	5505	446	894	884	1,500	442	1,000	(500)
Office Equipment Maintenance	5705	1,027	893	1,080	2,000	145	1,000	(1,000)
Software Maintenance	5710	500	479	2,332	2,500	3,345	3,500	1,000
Vehicle Repair	5715	122	173	325	500	-	500	-
Network Support (A)	5775	5,127	4,692	5,064	6,560	2,841	6,560	-
Website Hosting & Maintenance (A)	5780	257	1,173	438	1,000	437	1,000	-
Engineering Services	6005	4,644	28,107	9,593	5,000	5,653	6,000	1,000
Professional Services	6025	280	413	265	200	-	200	-
Personnel Services	6035	777	387	492	500	-	500	-
Cell Phones	6205	549	308	392	900	242	400	(500)
Utilities	6505	358	105	292	500	86	500	-
Travel/Conferences/Training	7000	1,105	311	1,005	2,000	175	1,500	(500)
Dues & Subscriptions	7015	2,596	4,213	1,307	5,000	1,861	4,000	(1,000)
Subtotal, Services and Supplies		19,769	43,898	29,301	29,660	17,432	29,660	-
Capital Outlay - Radar Signs (1/3)	8000	-	2,457	-	-	-	-	-
Total:		\$ 79,725	\$ 102,785	\$ 102,672	\$ 113,937	\$ 56,443	\$ 105,654	\$ (8,283)



Public Works Department

**General Fund
General Services**

<u>Fund</u>	100	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	4100	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
	Account							
Pay Full-Time	5100	\$ 96,238	\$ 93,964	\$ 96,887	\$ 125,158	\$ 58,834	\$ 117,811	\$ (7,347)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	180	183	3	500	166	500	-
Vacation Buyback	5180	1,703	3,658	3,702	2,500	2,922	4,000	1,500
Labor Distribution	5195	(4,075)	(4,075)	(4,075)	-	-	-	-
Benefits	5200	88,554	55,298	75,908	98,300	37,600	81,743	(16,557)
Subtotal, Pay and Benefits		<u>182,600</u>	<u>149,028</u>	<u>172,425</u>	<u>226,458</u>	<u>99,522</u>	<u>204,054</u>	<u>(22,404)</u>
Department Supplies	5500	19,142	14,854	14,645	20,000	8,176	20,000	-
Vehicle Fuel & Oil	5505	31,447	27,749	23,506	30,000	10,387	25,000	(5,000)
Vehicle Repairs	5715	15,348	4,554	17,532	12,000	2,297	12,000	-
Equipment Maintenance	5720	3,845	3,453	2,660	4,000	1,257	4,000	-
Building Repair & Maintenance	5740	637	795	502	500	411	500	-
Tree Trimming & Removal	5755	-	372	-	3,000	1,658	3,000	-
Tools & Small Equipment	5900	2,040	1,500	1,838	2,500	915	2,500	-
Professional Services	6025	1,254	1,110	760	1,500	330	1,500	-
Personnel Services	6035	284	899	472	1,500	516	1,000	(500)
Cell Phones	6205	1,333	848	1,147	1,500	513	1,500	-
Travel/Conferences/Training	7000	1,333	1,083	5,673	1,200	311	1,200	-
Dues & Subscriptions	7015	938	930	1,066	1,200	745	1,200	-
Subtotal, Services and Supplies		<u>77,601</u>	<u>58,147</u>	<u>69,801</u>	<u>78,900</u>	<u>27,516</u>	<u>73,400</u>	<u>(5,500)</u>
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Total:		<u>\$ 260,201</u>	<u>\$ 207,175</u>	<u>\$ 242,226</u>	<u>\$ 305,358</u>	<u>\$ 127,038</u>	<u>\$ 277,454</u>	<u>\$ (27,904)</u>



Public Works Department

**Restricted Funds
 Storm Drain Maintenance**

<u>Fund History</u>	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Fund 200</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
Beginning Available Fund Balance	\$ 38,723	\$ 8,450	\$ (4,198)	\$ 14,924	\$ 14,924	\$ 14,924	\$ -
<u>Revenues:</u>							
Storm Drain Maintenance	46,775	46,191	77,877	46,000	23,492	46,000	-
Transfer from Other Fund	-	-	-	-	-	-	-
	46,775	46,191	77,877	46,000	23,492	46,000	-
<u>Operating Expenditures:</u>							
Pay and Benefits	43,651	28,255	31,090	46,908	23,389	47,067	159
Service and Supplies	33,397	30,584	27,665	29,600	13,878	26,600	(3,000)
Capital Outlay	-	-	-	-	-	-	-
	77,048	58,839	58,755	76,508	37,267	73,667	(2,841)
Net Annual Activity	(30,273)	(12,648)	19,122	(30,508)	(13,775)	(27,667)	2,841
Ending Available Fund Balance	\$ 8,450	\$ (4,198)	\$ 14,924	\$ (15,584)	\$ 1,149	\$ (12,743)	\$ 2,841

<u>Fund</u>	200	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	4300	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>Storm Drain Maintenance</u>								
<u>History of Expenditures</u>								
Account								
Pay Full-Time	5100	\$ 24,650	\$ 17,516	\$ 17,655	\$ 27,877	\$ 14,800	\$ 28,467	\$ 590
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	22	-	68	-	14	100	100
Vacation/Sick Leave Buyback	5180	290	629	349	500	396	500	-
Labor Distribution	5195	(200)	(200)	(200)	-	-	-	-
Benefits	5200	18,889	10,310	13,218	18,531	8,179	18,000	(531)
Subtotal, Pay and Benefits		43,651	28,255	31,090	46,908	23,389	47,067	159
Department Supplies	5500	886	7,254	6,136	8,000	378	7,500	(500)
Personnel Services	6035	123	362	660	100	516	600	500
Travel/Conferences/Training	7000	-	-	-	500	-	500	-
Subtotal, Services and Supplies		1,009	7,616	6,796	8,600	894	8,600	-
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Subtotal:		\$ 44,660	\$ 35,871	\$ 37,886	\$ 55,508	\$ 24,283	\$ 55,667	\$ 159

<u>Fund</u>	200	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	4310	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>Stormwater Management</u>								
Pay Part-Time	5165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	5200	-	-	-	-	-	-	-
Subtotal, Pay and Benefits		-	-	-	-	-	-	-
Professional Services	6025	20,256	19,999	6,215	3,000	-	3,000	-
NPDS Permit	6612	10,602	399	11,483	12,000	11,483	12,000	-
SWMP Implementation	6618	1,530	2,570	3,171	6,000	1,501	3,000	(3,000)
Subtotal, Services and Supplies		32,388	22,968	20,869	21,000	12,984	18,000	(3,000)
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal:		32,388	22,968	20,869	21,000	12,984	18,000	(3,000)
Total Fund:		\$ 77,048	\$ 58,839	\$ 58,755	\$ 76,508	\$ 37,267	\$ 73,667	\$ (2,841)



Public Works Department

**Restricted Funds
Street Maintenance**

<u>Fund</u>	280	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	4200	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
<u>Operation and Maintenance</u>								
Account								
Pay Full-Time	5100	\$ 174,839	\$ 168,969	\$ 176,144	\$ 232,915	\$ 115,543	\$ 224,702	\$ (8,213)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	1,283	598	725	1,500	318	1,500	-
Vacation/Sick Leave Buyback	5180	3,496	7,819	6,485	4,000	6,039	7,000	3,000
Benefits	5200	154,002	98,504	135,845	181,132	69,116	150,888	(30,244)
Subtotal, Pay and Benefits		<u>333,620</u>	<u>275,890</u>	<u>319,199</u>	<u>419,547</u>	<u>191,016</u>	<u>384,090</u>	<u>(35,457)</u>
Department Supplies	5500	11,577	9,490	6,807	10,500	6,534	11,000	500
Vehicle Fuel & Oil	5505	4,613	3,702	2,762	5,000	1,590	4,000	(1,000)
Base Materials	5520	270	-	-	700	-	700	-
Asphalt	5525	6,138	8,130	7,638	8,000	7,150	8,000	-
Crack Seal Material	5526	1,869	2,046	2,245	2,500	-	2,500	-
Software Maintenance (A)	5710	1,598	2,054	5,971	3,600	1,887	3,600	-
Vehicle Repairs	5715	1,917	507	1,152	5,000	2,369	5,000	-
Equipment Repairs	5720	11,355	13,762	8,424	12,000	5,850	12,000	-
Retroreflective Sign Compliance	5722	1,353	3,721	2,404	2,000	62	2,000	-
Traffic Signal Maintenance	5725	14,431	143	3,866	10,000	453	10,000	-
Street Light Maintenance	5726	3,340	626	10,566	8,000	1,873	8,000	-
Vandalism Repair	5745	-	21	-	500	-	500	-
Tree Trimming & Removal	5755	-	4,261	-	5,000	-	5,000	-
Tools & Small Equipment	5900	489	1,189	1,277	1,500	423	1,500	-
Professional Services	6025	2,549	3,000	3,203	3,000	216	3,000	-
Personnel Services	6035	701	2,413	1,983	1,000	1,288	1,500	500
Property and Liability Insurance (A)	6350	20,762	24,394	32,668	40,262	-	40,262	-
Utilities - Electric	6505	40,423	51,909	52,312	48,000	28,025	56,000	8,000
Travel/Conferences/Training	7000	401	190	6,955	1,000	580	1,000	-
Subtotal, Services and Supplies		<u>123,786</u>	<u>131,558</u>	<u>150,233</u>	<u>167,562</u>	<u>58,300</u>	<u>175,562</u>	<u>8,000</u>
Capital Outlay	8000	-	2,457	-	-	-	-	-
12" wood chipper (1/4)		-	-	15,000	-	-	-	-
Subtotal Capital Outlay		-	<u>2,457</u>	<u>15,000</u>	-	-	-	-
Total Fund:		<u>\$ 457,406</u>	<u>\$ 409,905</u>	<u>\$ 484,432</u>	<u>\$ 587,109</u>	<u>\$ 249,316</u>	<u>\$ 559,652</u>	<u>\$ (27,457)</u>

<u>Fund</u>	260	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	4150	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>TDA Street Repairs</u>								
Grinding/Inlay	8000	\$ 9,570	\$ 39,847	\$ 77,057	\$ 57,000	\$ 57,000	\$ 57,000	\$ -
Street Striping	8000	-	-	-	20,000	-	20,000	-
ADA Parking Compliance	8000	-	-	-	15,000	-	15,000	-
Alley Maintenance	8000	8,000	8,000	8,000	8,000	-	8,000	-
Total Fund:		<u>\$ 17,570</u>	<u>\$ 47,847</u>	<u>\$ 85,057</u>	<u>\$ 100,000</u>	<u>\$ 57,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>



Public Works Department

**Restricted Funds
 Solid Waste & Recycling**

<u>Fund History</u>	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Consolidated Fund 210</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
Beginning Available Fund Balance	\$ 69,008	\$ 104,088	\$ 99,931	\$ 106,529	\$ 106,529	\$ 106,529	\$ -
<u>Revenues:</u>							
Solid Waste Management Fees	23,770	23,070	22,627	24,000	9,163	23,000	(1,000)
Other	1,188	5,165	5,147	500	1,172	2,000	1,500
General Fund Support	45,000	-	-	-	-	-	-
	<u>69,958</u>	<u>28,235</u>	<u>27,774</u>	<u>24,500</u>	<u>10,335</u>	<u>25,000</u>	<u>500</u>
<u>Operating Expenditures:</u>							
Pay and Benefits	19,703	18,472	16,722	21,840	11,676	22,308	468
Service and Supplies	5,425	13,920	4,454	14,500	7,730	36,500	22,000
Capital Outlay	9,750	-	-	-	-	-	-
	<u>34,878</u>	<u>32,392</u>	<u>21,176</u>	<u>36,340</u>	<u>19,406</u>	<u>58,808</u>	<u>22,468</u>
Net Annual Activity	35,080	(4,157)	6,598	(11,840)	(9,071)	(33,808)	(21,968)
Ending Available Fund Balance	<u>\$ 104,088</u>	<u>\$ 99,931</u>	<u>\$ 106,529</u>	<u>\$ 94,689</u>	<u>\$ 97,458</u>	<u>\$ 72,721</u>	<u>\$ (21,968)</u>

<u>Fund</u>	210	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	5300	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
<u>Recycling Division</u>								
Pay Full-Time	5100	\$ 10,906	\$ 11,080	\$ 9,311	\$ 12,274	\$ 6,561	\$ 12,335	\$ 61
Pay Part-Time	5165	-	-	-	-	-	-	-
Vacation Buyback	5180	415	529	436	300	641	750	450
Benefits	5200	8,382	6,863	6,975	9,266	4,474	9,223	(43)
Subtotal, Pay and Benefits		<u>19,703</u>	<u>18,472</u>	<u>16,722</u>	<u>21,840</u>	<u>11,676</u>	<u>22,308</u>	<u>468</u>
Department Supplies	5500	20	40	1,011	500	-	500	-
Household Hazardous Waste	5735	3,693	2,796	3,088	3,000	522	3,000	-
Illegal Dumping Recycling	5752	546	424	355	1,000	278	1,000	-
Professional Services	6025	1,166	10,552	-	10,000	6,930	32,000	22,000
Advertising	6300	-	108	-	-	-	-	-
Subtotal, Services and Supplies		<u>5,425</u>	<u>13,920</u>	<u>4,454</u>	<u>14,500</u>	<u>7,730</u>	<u>36,500</u>	<u>22,000</u>
Special Projects	8000	9,750	-	-	-	-	-	-
Subtotal, Capital Outlay		<u>9,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund:		<u>\$ 34,878</u>	<u>\$ 32,392</u>	<u>\$ 21,176</u>	<u>\$ 36,340</u>	<u>\$ 19,406</u>	<u>\$ 58,808</u>	<u>\$ 22,468</u>



City of Fortuna
FY 2025-26 Mid-Year Budget Review

Restricted Funds
Water Fund

Public Works Department

<u>Fund</u>	500	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	6300	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>History of Expenditures</u>								
<u>Administration</u>								
Pay Full-Time	5100	\$ 294,016	\$ 309,390	\$ 351,553	\$ 414,621	\$ 219,901	\$ 428,828	\$ 14,207
Pay Part-Time	5165	3,501	4,836	17,334	15,351	3,135	10,753	(4,598)
Overtime	5170	-	7	719	500	100	1,000	500
Vacation Buyback	5180	5,358	9,635	13,119	6,000	2,756	6,000	-
Benefits	5200	185,637	94,634	155,684	192,704	84,342	184,667	(8,037)
Subtotal, Pay and Benefits		488,512	418,502	538,409	629,176	310,234	631,248	2,072
Department Supplies	5500	11,542	10,565	12,854	10,000	4,307	10,000	-
Office Equipment Maintenance	5705	3,156	3,251	3,812	4,000	1,419	4,000	-
Software Maintenance (A)	5710	7,167	8,095	20,725	14,400	11,205	14,400	-
Building Repairs & Maintenance	5740	371	-	-	2,000	-	2,000	-
Network Support (A)	5775	9,917	4,651	5,089	5,740	2,486	5,740	-
Website Hosting & Maintenance (A)	5780	257	1,173	438	1,000	437	1,000	-
Audit Fees (A)	6000	6,760	8,600	6,600	9,600	1,025	9,600	-
Engineering Services	6005	-	-	-	1,000	-	1,000	-
Professional Services	6025	2,394	3,252	1,525	4,000	-	4,000	-
Personnel Services	6035	794	558	2,217	600	1,066	1,500	900
Bank Fees	6060	8,967	9,821	11,586	9,000	16,527	30,000	21,000
Credit Card Transaction Charge	6061	22,850	22,153	26,759	24,000	5,128	10,000	(14,000)
Telephone	6200	1,430	1,330	1,217	1,400	-	1,400	-
Cell Phones	6205	2,049	3,011	4,046	4,200	2,565	4,200	-
Internet Service	6210	3,123	9,450	6,063	6,500	2,245	6,500	-
Property and Liability Insurance (A)	6350	83,771	94,673	123,315	149,834	-	149,834	-
Utility - General and Electric	6505	6,570	7,192	12,225	6,000	-	10,000	4,000
Travel/Conferences/Training	7000	-	50	2,415	4,000	1,522	3,000	(1,000)
Contingency	7612	-	-	-	500	93	500	-
Bad Debts	7800	3,883	2,705	4,301	10,000	1,575	7,000	(3,000)
Subtotal, Services and Supplies		175,001	190,530	245,187	267,774	51,600	275,674	7,900
Capital Outlay								
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Total:		\$ 663,513	\$ 609,032	\$ 783,596	\$ 896,950	\$ 361,834	\$ 906,922	\$ 9,972



City of Fortuna
FY 2025-26 Mid-Year Budget Review

Restricted Funds
Water Fund

Public Works Department

<u>Fund</u>	<u>500</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2025-26 YTD</u>	<u>2025-26</u>	<u>Mid-Year Budget</u>
<u>Department</u>	<u>6000</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>Pumping, Treatment & Storage Division</u>								
Pay Full-Time	5100	\$ 125,160	\$ 123,765	\$ 124,938	\$ 171,157	\$ 78,559	\$ 154,099	\$ (17,058)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	693	401	504	500	415	500	-
Vacation Buyback	5180	1,600	3,651	2,915	2,500	45	2,500	-
Benefits	5200	(27,223)	176,406	(4,569)	133,200	53,890	115,608	(17,592)
Subtotal, Pay and Benefits		<u>100,230</u>	<u>304,223</u>	<u>123,788</u>	<u>307,357</u>	<u>132,909</u>	<u>272,707</u>	<u>(34,650)</u>
Department Supplies	5500	9,999	8,154	8,892	10,000	4,466	9,000	(1,000)
Vehicle Fuel & Oil	5505	465	882	2,601	2,000	85	2,000	-
Chemical Supplies	5555	6,842	13,919	13,110	15,000	26,472	50,000	35,000
Lab Supplies	5557	9,482	6,646	4,383	7,000	3,168	7,000	-
Vehicle Repairs	5715	239	383	1,071	1,000	1,185	1,500	500
Info Tech (Telemetry)	5719	2,991	415	300	5,000	-	5,000	-
Equipment Repairs	5720	12,512	33,532	31,143	35,000	32,717	35,000	-
Alarm System Maintenance	5730	1,185	957	1,799	1,500	798	1,500	-
Building Repair & Maintenance	5740	3,892	4,793	2,854	8,000	-	5,000	(3,000)
Tools & Small Equipment	5900	917	2,018	1,263	1,500	477	1,500	-
Engineering Services	6005	2,671	7,076	11,058	5,000	-	5,000	-
Professional Services	6025	18,418	16,623	9,809	15,000	7,122	15,000	-
Personnel Services	6035	764	666	511	1,000	80	1,000	-
Laboratory Services	6045	4,735	6,123	4,979	6,000	3,099	6,000	-
Utility - General and Electric	6505	240,664	275,531	280,265	300,000	167,225	320,000	20,000
Lab Permit Fees	6605	1,063	2,506	1,381	3,000	1,381	3,000	-
Regulatory Permits	6612	15,861	16,724	25,375	20,000	27,670	28,000	8,000
Compliance Fees	6631	-	313	689	500	702	1,000	500
Regulatory Compliance	6633	3,178	6,835	2,765	4,000	-	4,000	-
Travel/Conferences/Training	7000	635	262	1,791	2,500	430	2,500	-
Certification Fees	7012	235	427	210	1,000	123	1,000	-
Dues & Subscriptions	7015	1,241	1,152	1,202	1,500	717	1,500	-
Subtotal, Services and Supplies		<u>337,989</u>	<u>405,937</u>	<u>407,451</u>	<u>445,500</u>	<u>277,917</u>	<u>505,500</u>	<u>60,000</u>
Capital Outlay	8000	18,118	21,945	57,189	-	-	-	-
Replace 4WD truck (1/2)		-	-	-	30,000	-	30,000	-
Lab Equipment (1/2)		-	-	-	15,000	-	15,000	-
Tiger Boom Mower (1/3)		-	-	-	70,000	57,448	60,000	(10,000)
Subtotal, Capital Outlay		<u>18,118</u>	<u>21,945</u>	<u>57,189</u>	<u>115,000</u>	<u>57,448</u>	<u>105,000</u>	<u>(10,000)</u>
Total:		\$ 456,337	\$ 732,105	\$ 588,428	\$ 867,857	\$ 468,274	\$ 883,207	\$ 15,350



City of Fortuna
FY 2025-26 Mid-Year Budget Review

Restricted Funds
Water Fund

Public Works Department

Fund	500	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
Department	6100	Actual	Actual	Actual	Budget	thru 12-2025	Estimate	Adjustments
<u>Transmission & Distribution Division</u>								
Pay Full-Time	5100	\$ 213,170	\$ 215,435	\$ 225,224	\$ 303,296	\$ 142,032	\$ 286,904	\$ (16,392)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	267	727	872	1,000	1,058	1,500	500
Vacation Buyback	5180	5,367	8,635	9,707	5,000	2,133	5,000	-
Benefits	5200	200,827	122,856	156,986	223,943	84,825	183,380	(40,563)
Subtotal, Pay and Benefits		419,631	347,653	392,789	533,239	230,048	476,784	(56,455)
Department Supplies	5500	69,479	36,490	1,412	60,000	26,208	60,000	-
Vehicle Fuel & Oil	5505	39,182	41,215	35,191	42,000	15,655	35,000	(7,000)
Base Materials	5520	4,694	3,129	3,590	10,000	914	10,000	-
Asphalt	5525	6,857	3,174	2,433	8,000	3,437	8,000	-
Vehicle Repairs	5715	11,387	13,057	27,811	10,000	5,032	10,000	-
Info Tech (Telemetry)	5719	-	-	-	1,000	-	1,000	-
Equipment Repairs	5720	14,491	17,080	7,865	14,000	3,808	14,000	-
Bldg. Maintenance and Repair	5740	219	820	177	2,000	443	2,000	-
Water Meters	5760	59,245	57,383	72,457	75,000	28,005	75,000	-
Tools & Small Equipment	5900	2,150	1,781	5,528	5,000	2,233	5,000	-
Engineering Services	6005	-	-	-	1,500	-	1,500	-
General Contracting	6015	2,156	7,345	18,113	25,000	9,825	25,000	-
Professional Services	6025	-	883	9,192	7,500	110	7,500	-
Personnel Service	6035	1,923	2,114	2,751	1,500	599	1,500	-
Telephone	6200	1,533	1,492	1,524	1,500	668	1,500	-
Claims Settlement	6360	-	13,618	5,183	-	2,424	2,500	2,500
Travel/Conferences/Training	7000	1,446	7,701	8,505	10,000	1,894	10,000	-
Certifications	7012	330	80	625	1,000	65	1,000	-
Dues & Subscriptions	7015	152	-	285	1,000	977	1,000	-
Subtotal, Services and Supplies		215,244	207,362	202,642	276,000	102,297	271,500	(4,500)
Capital Outlay	8000	4,018	-	43,375	-	-	-	-
Replace Service Truck (1/2)		-	-	-	27,500	-	27,500	-
Subtotal, Capital Outlay		4,018	-	43,375	27,500	-	27,500	-
Total:		\$ 638,893	\$ 555,015	\$ 638,806	\$ 836,739	\$ 332,345	\$ 775,784	\$ (60,955)
Fund	500							
Department	6200							
<u>Customer Account Expense</u>								
Pay Full-Time	5100	\$ 40,116	\$ 40,907	\$ 38,960	\$ 50,433	\$ 24,634	\$ 49,065	\$ (1,368)
Overtime	5170	-	-	180	-	195	400	400
Vacation Buyback	5180	1,074	1,811	2,830	2,000	287	2,000	-
Benefits	5200	40,695	27,786	31,043	39,119	16,306	34,473	(4,646)
Subtotal, Pay and Benefits		81,885	70,504	73,013	91,552	41,422	85,938	(5,614)
Department Supplies	5500	13,835	16,741	13,838	16,000	6,499	13,000	(3,000)
Personnel Services	6035	233	231	421	500	36	500	-
Advertising	6300	-	-	-	200	-	200	-
Total:		\$ 95,953	\$ 87,476	\$ 87,272	\$ 108,252	\$ 47,957	\$ 99,638	\$ (8,614)



**Restricted Funds
 Wastewater Fund**

Public Works Department

<u>Fund</u>	550	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	6500	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
History of Expenditures								
Collection Division								
Pay Full-Time	5100	\$ 191,806	\$ 191,171	\$ 201,220	\$ 270,901	\$ 128,951	\$ 260,312	\$ (10,589)
Overtime	5170	4	1,093	663	500	817	1,500	1,000
Vacation Buyback	5180	4,159	7,230	8,040	4,000	2,083	4,000	-
Benefits	5200	175,222	105,615	140,080	201,780	76,431	167,148	(34,632)
Subtotal, Pay and Benefits		<u>371,191</u>	<u>305,109</u>	<u>350,003</u>	<u>477,181</u>	<u>208,282</u>	<u>432,960</u>	<u>(44,221)</u>
Department Supplies	5500	16,100	9,065	6,972	10,000	2,982	10,000	-
Base Materials	5520	730	-	-	2,500	261	2,500	-
Asphalt	5525	708	1,940	-	2,000	328	2,000	-
Software Maintenance	5710	-	177	1,530	2,000	-	2,000	-
Vehicle Repairs	5715	1,234	1,811	1,590	10,000	156	10,000	-
Info Tech (Telemetry)	5719	-	-	-	2,000	-	2,000	-
Equipment Repairs	5720	2,147	5,560	2,837	5,000	168	5,000	-
Building Maintenance/Repairs	5740	-	197	120	2,000	391	2,000	-
Tools & Small Equipment	5900	108	3,601	4,686	5,000	-	5,000	-
Engineering Services	6005	-	-	-	2,500	-	2,500	-
General Contracting	6015	9,875	-	-	5,000	-	5,000	-
Professional Services	6025	240	333	-	3,000	-	3,000	-
Personnel Services	6035	2,062	2,200	2,420	1,200	735	1,200	-
Telephone	6200	4,514	4,271	3,661	4,500	1,527	4,500	-
Regulatory Permits	6612	3,453	3,746	3,945	4,200	3,945	4,200	-
Regional Fines	6630	-	-	-	25,000	-	25,000	-
Regulatory / Compliance Fees	6631	-	313	2,675	5,000	-	5,000	-
Travel/Conferences/Training	7000	-	-	1,965	2,000	783	2,000	-
Due and Subscriptions	7015	152	-	305	1,000	752	1,000	-
Subtotal, Services and Supplies		<u>41,323</u>	<u>33,214</u>	<u>32,706</u>	<u>93,900</u>	<u>12,028</u>	<u>93,900</u>	<u>-</u>
Capital Outlay	8000	4,018	-	43,375	-	-	-	-
Replace Service Truck (1/2)		-	-	-	27,500	-	27,500	-
Total Capital Outlay		<u>4,018</u>	<u>-</u>	<u>43,375</u>	<u>27,500</u>	<u>-</u>	<u>27,500</u>	<u>-</u>
Total:		\$ 416,532	\$ 338,323	\$ 426,084	\$ 598,581	\$ 220,310	\$ 554,360	\$ (44,221)



Public Works Department

Restricted Funds
Wastewater Fund

Fund	550	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
Department	6600	Actual	Actual	Actual	Budget	thru 12-2025	Estimate	Adjustments
History of Expenditures								
Wastewater Treatment Division								
Pay Full-Time	5100	\$ 341,505	\$ 337,137	\$ 356,565	\$ 505,879	\$ 224,284	\$ 437,712	\$ (68,167)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	1,831	1,078	1,259	1,500	1,953	4,000	2,500
Vacation Buyback	5180	2,821	5,808	2,842	4,000	157	2,500	(1,500)
Benefits	5200	132,978	345,214	147,240	414,436	165,179	358,141	(56,295)
Subtotal, Pay and Benefits		479,135	689,237	507,906	925,815	391,573	802,353	(123,462)
Department Supplies	5500	54,039	55,473	59,872	50,000	40,662	60,000	10,000
Vehicle Fuel & Oil	5505	21,566	17,466	16,827	20,000	10,092	20,000	-
Chemical Supplies	5555	228,208	295,418	330,336	350,000	127,292	330,000	(20,000)
Lab Supplies	5557	21,446	21,449	22,456	22,000	9,573	22,000	-
Vehicle Repairs	5715	16,428	11,989	6,182	15,000	5,211	15,000	-
Info Tech (Telemetry)	5719	6,031	1,498	900	5,000	-	5,000	-
Equipment Repairs	5720	110,331	112,888	128,742	127,000	61,825	127,000	-
Alarm System Maintenance	5730	2,182	1,824	1,831	1,000	213	1,000	-
Building Maintenance/Repair	5740	2,208	15,626	4,617	10,000	2,838	10,000	-
Bio Solids Management	5766	4,827	2,403	4,133	10,000	1,290	10,000	-
Percolation Pond Const.	5770	108,186	111,235	100,596	125,000	-	125,000	-
Tools & Equipment	5900	2,732	9,694	2,611	4,000	3,792	4,000	-
Engineering Services	6005	12	19,342	1,650	7,500	3,500	7,500	-
General Contracting	6015	-	-	-	12,000	-	12,000	-
Professional Services	6025	23,549	19,846	2,112	15,000	8,020	15,000	-
Personnel Services	6035	1,472	2,317	117	1,000	219	1,000	-
Outside Lab Services	6045	21,658	17,527	22,241	17,000	10,342	17,000	-
Utility - Water	6500	17,520	16,078	18,914	25,000	18,520	25,000	-
Utility - General and Electric	6505	298,317	357,328	340,978	350,000	139,944	350,000	-
Lab Permit Fees	6605	3,188	7,519	5,144	9,000	4,144	9,000	-
Regulatory Permits	6612	11,961	13,061	17,422	15,000	23,218	23,500	8,500
Regional Board Fines	6630	-	14,955	-	50,000	-	50,000	-
Regulatory Compliance	6633	6,177	11,108	5,261	15,000	1,308	15,000	-
Travel/Conferences/Training	7000	3,430	1,676	6,803	7,000	2,189	7,000	-
Application/Certification Fees	7012	1,475	1,159	402	2,500	366	2,500	-
Dues & Subscriptions	7015	1,342	1,034	1,313	1,500	679	1,500	-
Subtotal, Services and Supplies		968,285	1,139,913	1,101,460	1,266,500	475,237	1,265,000	(1,500)
Capital Outlay	8000	13,296	285,167	92,879	-	-	-	-
Replace 4WD truck (1/2)		-	-	-	30,000	-	30,000	-
Tiger Mower (1/3)		-	-	-	70,000	57,980	60,000	(10,000)
Lab Equipment (1/2)		-	-	-	15,000	-	15,000	-
Chemical Feed System Upgrades		-	-	-	80,000	-	80,000	-
Total Capital Outlay		13,296	285,167	92,879	195,000	57,980	185,000	(10,000)
Total:		\$ 1,460,716	\$ 2,114,317	\$ 1,702,245	\$ 2,387,315	\$ 924,790	\$ 2,252,353	\$ (134,962)



Public Works Department

Restricted Funds
Wastewater Fund

<u>Fund</u>	550	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	6700	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
Administration								
Pay Full-Time	5100	\$ 286,615	\$ 299,449	\$ 322,050	\$ 377,433	\$ 200,504	\$ 392,110	\$ 14,677
Pay Part-Time	5165	3,501	4,836	17,334	15,351	3,135	10,753	(4,598)
Overtime	5170	-	7	719	500	100	500	-
Vacation Buyback	5180	8,806	1,555	20,132	6,000	2,756	6,000	-
Benefits	5200	180,882	90,770	138,737	171,556	76,995	169,361	(2,195)
Subtotal, Pay and Benefits		<u>479,804</u>	<u>396,617</u>	<u>498,972</u>	<u>570,840</u>	<u>283,490</u>	<u>578,724</u>	<u>7,884</u>
Department Supplies	5500	25,454	28,101	26,969	26,000	10,803	26,000	-
Office Equipment Maintenance	5705	3,157	3,251	3,812	4,000	1,419	4,000	-
Software Maintenance (A)	5710	7,167	11,725	20,725	14,400	11,205	14,400	-
Building Repairs	5740	1,090	840	840	2,000	420	2,000	-
Network Support (A)	5775	13,761	8,170	8,887	10,660	4,617	10,660	-
Website Hosting & Maintenance (A)	5780	257	1,173	435	1,000	437	1,000	-
Audit Fees (A)	6000	6,760	8,600	6,600	9,600	1,025	9,600	-
Engineering Services	6005	-	-	-	5,000	-	5,000	-
Legal Services	6020	-	-	-	-	8,330	10,000	10,000
Professional Services	6025	2,394	2,351	1,525	10,000	-	5,000	(5,000)
Personnel Services	6035	794	558	2,091	1,000	1,066	1,500	500
Bank Fees	6060	8,967	9,821	11,586	9,000	16,527	30,000	21,000
Credit Card Fees	6061	22,850	22,153	26,759	26,000	5,128	10,000	(16,000)
Telephone	6200	1,430	1,330	1,217	2,000	-	2,000	-
Cell Phones	6205	2,961	3,752	4,875	4,500	2,685	4,500	-
Internet Service	6210	3,123	9,450	6,063	7,500	2,245	7,500	-
Property and Liability Insurance (A)	6350	105,590	119,584	150,288	189,421	-	189,421	-
Claims Settlement	6360	-	1,500	-	-	35,000	35,000	35,000
Utility - General and Electric	6505	6,570	7,192	12,225	7,500	-	10,000	2,500
Fortuna Fire District Assessment	6720	432	-	432	450	-	450	-
Travel/Conferences/Training	7000	-	50	2,029	5,000	1,277	5,000	-
Dues & Subscriptions	7015	101	-	-	-	12	50	50
Contingency	7612	-	-	-	500	93	500	-
Bad Debts	7800	3,883	3,724	10,194	10,000	3,865	10,000	-
Subtotal, Services and Supplies		<u>216,741</u>	<u>243,325</u>	<u>297,552</u>	<u>345,531</u>	<u>106,154</u>	<u>393,581</u>	<u>48,050</u>
Capital Outlay	8000	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total:		\$ 696,545	\$ 639,942	\$ 796,524	\$ 916,371	\$ 389,644	\$ 972,305	\$ 55,934



**Restricted Funds
Maintenance Districts**

Public Works Department

Individual Districts

<u>Fund</u>	670	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	6505	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>Rancho Buena Vista Lift Station</u>								
<u>Maintenance District</u>								
Beginning Unreserved Fund Balance		\$ 2,870	\$ 4,409	\$ 6,938	\$ 10,148	\$ 10,148	\$ 10,148	\$ -
Revenue:		7,710	8,776	8,698	6,500	611	6,500	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	3,050	-	3,050	-
Benefit Distribution	5295	975	975	975	1,025	-	1,025	-
Subtotal, Pay and Benefits		3,875	3,875	3,875	4,075	-	4,075	-
Equipment Repair	5720	-	-	-	-	-	-	-
Administrative Charge	6055	250	250	250	250	-	250	-
Utility - General and Electric	6505	418	501	502	400	187	400	-
County Admin Fee	6700	14	7	7	10	-	10	-
Subtotal, Services and Supplies		682	758	759	660	187	660	-
		4,557	4,633	4,634	4,735	187	4,735	-
Annual Operating Activity		3,153	4,143	4,064	1,765	424	1,765	-
Depreciation Expense	9100	1,614	1,614	854	1,614	-	1,614	-
Ending Unreserved Fund Balance		\$ 4,409	\$ 6,938	\$ 10,148	\$ 10,299	\$ 10,572	\$ 10,299	\$ -



**Restricted Funds
Maintenance Districts**

Public Works Department

<u>Fund</u>	671	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	6510	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
Kenwood Meadows Lift Station								
Beginning Unreserved Fund Balance		\$ 18,671	\$ 18,078	\$ 21,652	\$ 26,851	\$ 26,851	\$ 26,851	\$ -
Revenue:		5,758	9,260	10,784	6,000	1,081	6,000	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	3,050	-	3,050	-
Benefit Distribution	5295	975	975	975	1,025	-	1,025	-
Subtotal, Pay and Benefits		3,875	3,875	3,875	4,075	-	4,075	-
Equipment Repair	5720	-	-	-	-	-	-	-
Administrative Charge	6055	250	250	250	250	-	250	-
Utility - General and Electric	6505	1,646	988	887	750	322	750	-
County Admin Fee	6700	15	8	8	10	-	10	-
Subtotal, Services and Supplies		1,911	1,246	1,145	1,010	322	1,010	-
		5,786	5,121	5,020	5,085	322	5,085	-
Annual Operating Activity		(28)	4,139	5,764	915	759	915	-
Depreciation Expense	9100	565	565	565	565	-	565	-
Ending Unreserved Fund Balance		\$ 18,078	\$ 21,652	\$ 26,851	\$ 27,201	\$ 27,610	\$ 27,201	\$ -
Forest Hills Booster Station								
Beginning Unreserved Fund Balance		\$ 15,245	\$ 19,408	\$ 25,653	\$ 32,443	\$ 32,443	\$ 32,443	\$ -
Revenue:		26,438	31,739	32,108	22,000	2,329	22,000	-
Expenditures:								
Labor Distribution	5195	9,000	9,000	9,000	9,450	-	9,450	-
Benefit Distribution	5295	1,850	1,850	1,850	1,940	-	1,940	-
Subtotal, Pay and Benefits		10,850	10,850	10,850	11,390	-	11,390	-
Equipment Repairs	5720	-	-	-	2,000	-	2,000	-
Administrative Charge	6055	250	250	250	250	-	250	-
Utility - General and Electric	6505	3,155	6,384	6,208	5,000	2,003	5,000	-
County Admin Fee	6700	20	10	10	10	-	10	-
Subtotal, Services and Supplies		3,425	6,644	6,468	7,260	2,003	7,260	-
		14,275	17,494	17,318	18,650	2,003	18,650	-
Annual Operating Activity		12,163	14,245	14,790	3,350	326	3,350	-
Depreciation Expense	9100	8,000	8,000	8,000	8,000	-	8,000	-
Ending Unreserved Fund Balance		\$ 19,408	\$ 25,653	\$ 32,443	\$ 27,793	\$ 32,769	\$ 27,793	\$ -



Public Works Department

**Restricted Funds
Maintenance Districts**

<u>Fund</u>	673	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	6520	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
Forest Hills Estates Storm Water								
Beginning Unreserved Fund Balance		\$ 10,857	\$ 11,638	\$ 14,009	\$ 17,242	\$ 17,242	\$ 17,242	\$ -
Revenue:		6,600	8,178	9,040	6,500	611	6,500	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	3,050	-	3,050	-
Benefit Distribution	5295	975	975	975	1,025	-	1,025	-
Subtotal, Pay and Benefits		3,875	3,875	3,875	4,075	-	4,075	-
Supplies - High Rock Crew	5600	-	-	-	-	-	-	-
Administrative Charge	6055	225	225	225	225	-	225	-
County Admin Fee	6700	24	12	12	10	-	10	-
Subtotal, Services and Supplies		249	237	237	235	-	235	-
		4,124	4,112	4,112	4,310	-	4,310	-
Annual Operating Activity		2,476	4,066	4,928	2,190	611	2,190	-
Depreciation Expense	9100	1,695	1,695	1,695	1,695	-	1,695	-
Ending Unreserved Fund Balance		\$ 11,638	\$ 14,009	\$ 17,242	\$ 17,737	\$ 17,853	\$ 17,737	\$ -
Dove Subdivision Storm Water								
Beginning Unreserved Fund Balance		\$ 1,251	\$ 1,602	\$ 2,664	\$ 3,774	\$ 3,774	\$ 3,774	\$ -
Revenue:		1,430	2,135	2,183	1,200	253	1,200	-
Expenditures:								
Labor Distribution	5195	80	80	80	80	-	80	-
Benefit Distribution	5295	20	20	20	20	-	20	-
Subtotal, Pay and Benefits		100	100	100	100	-	100	-
Administrative Charge	6055	25	25	25	25	-	25	-
County Admin Fee	6700	13	7	7	5	-	5	-
Subtotal, Services and Supplies		38	32	32	30	-	30	-
		138	132	132	130	-	130	-
Annual Operating Activity		1,292	2,003	2,051	1,070	253	1,070	-
Depreciation Expense	9100	941	941	941	941	-	941	-
Ending Unreserved Fund Balance		\$ 1,602	\$ 2,664	\$ 3,774	\$ 3,903	\$ 4,027	\$ 3,903	\$ -



Public Works Department

**Restricted Funds
Maintenance Districts**

<u>Fund</u>	675	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	6524	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>Gulliksen Subdivision Storm Water</u>								
Beginning Unreserved Fund Balance		\$ 2,350	\$ 3,036	\$ 5,113	\$ 7,287	\$ 7,287	\$ 7,287	\$ -
Revenue		2,890	4,275	4,372	2,500	499	2,500	-
Expenditures								
Labor Distribution	5195	80	80	80	80	-	80	-
Benefit Distribution	5295	20	20	20	20	-	20	-
Subtotal, Pay and Benefits		100	100	100	100	-	100	-
Supplies - High Rock Crew	5600	-	-	-	-	-	-	-
Administrative Charge	6055	25	25	25	25	-	25	-
County Admin Fee	6700	11	5	5	5	-	5	-
Subtotal, Services and Supplies		36	30	30	30	-	30	-
		136	130	130	130	-	130	-
Annual Operating Activity		2,754	4,145	4,242	2,370	499	2,370	-
Depreciation Expense	9100	2,068	2,068	2,068	2,068	-	2,068	-
Ending Unreserved Fund Balance		\$ 3,036	\$ 5,113	\$ 7,287	\$ 7,589	\$ 7,786	\$ 7,589	\$ -
<u>Fund</u>								
<u>Department</u>								
<u>Drainage Assessment Area 2009-01</u>								
<u>Astor Subdivision</u>								
Beginning Unreserved Fund Balance		\$ 1,409	\$ 2,011	\$ 4,231	\$ 6,266	\$ 6,266	\$ 6,266	\$ -
Revenue:		3,446	5,058	4,873	3,000	495	3,000	-
Expenditures:								
Labor Distribution	5195	80	80	80	80	-	80	-
Benefit Distribution	5295	20	20	20	20	-	20	-
Subtotal, Pay and Benefits		100	100	100	100	-	100	-
Administrative Charge	6055	25	25	25	25	-	25	-
County Admin Fee	6700	12	6	6	5	-	5	-
Subtotal, Services and Supplies		37	31	31	30	-	30	-
		137	131	131	130	-	130	-
Annual Operating Activity		3,309	4,927	4,742	2,870	495	2,870	-
Depreciation Expense	9100	2,707	2,707	2,707	2,707	-	2,707	-
Ending Unreserved Fund Balance		\$ 2,011	\$ 4,231	\$ 6,266	\$ 6,429	\$ 6,761	\$ 6,429	\$ -



Public Works Department

**Restricted Funds
Maintenance Districts**

<u>Fund</u>	677	2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
<u>Department</u>	6526	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>Sewer Maintenance Fee Area 2009-02</u>								
<u>Astor Subdivision Lift Station</u>								
Beginning Unreserved Fund Balance		\$ (4,509)	\$ (3,951)	\$ (18,857)	\$ (22,879)	\$ (22,879)	\$ (22,879)	\$ -
Revenue:		5,945	6,273	5,171	6,000	(120)	6,000	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	3,050	-	3,050	-
Benefit Distribution	5295	975	975	975	1,025	-	1,025	-
Subtotal, Pay and Benefits		3,875	3,875	3,875	4,075	-	4,075	-
Equipment Repair	5720	-	2,534	-	-	-	-	-
General Contracting	6015	-	5,303	3,779	-	-	-	-
Administrative Charge	6055	250	250	250	250	-	250	-
Utility - General and Electric	6505	451	7,999	(80)	265	-	265	-
County Admin Fee	6700	11	6	6	5	-	5	-
Subtotal, Services and Supplies		712	16,092	3,955	520	-	520	-
		4,587	19,967	7,830	4,595	-	4,595	-
Annual Operating Activity		1,358	(13,694)	(2,659)	1,405	(120)	1,405	-
Depreciation Expense	9100	800	1,212	1,363	800	-	800	-
Ending Unreserved Fund Balance		\$ (3,951)	\$ (18,857)	\$ (22,879)	\$ (22,274)	\$ (22,999)	\$ (22,274)	\$ -
<u>Fund 678</u>								
<u>Department 6527</u>								
<u>Drainage Assessment Area 2010-03</u>								
<u>Wright Subdivision</u>								
Beginning Unreserved Fund Balance		\$ 1,057	\$ 1,465	\$ 2,737	\$ 4,855	\$ 4,855	\$ 4,855	\$ -
Revenue		2,231	3,093	3,167	2,000	312	2,000	-
Expenditures								
Labor Distribution	5195	80	80	80	80	-	80	-
Benefit Distribution	5295	20	20	20	20	-	20	-
Subtotal, Pay and Benefits		100	100	100	100	-	100	-
Administrative Charge	6055	25	25	25	25	-	25	-
County Admin Fee	6700	5	3	3	5	-	5	-
Subtotal, Services and Supplies		30	28	28	30	-	30	-
		130	128	128	130	-	130	-
Annual Operating Activity		2,101	2,965	3,039	1,870	312	1,870	-
Depreciation Expense	9100	1,693	1,693	921	920	-	920	-
Ending Unreserved Fund Balance		\$ 1,465	\$ 2,737	\$ 4,855	\$ 5,805	\$ 5,167	\$ 5,805	\$ -



**Enterprise Fund
Transit**

Transportation

<u>Fund History</u>	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 YTD thru 12-2025	2025-26 Estimate	Mid-Year Budget Adjustments
Beginning Available Fund Balance	\$ 73,724	\$ 45,785	\$ 88,893	\$ 150,127	\$ 150,127	\$ 150,127	\$ -
<u>Sources:</u>							
Senior Bus Fees	15,628	16,257	24,929	20,000	6,482	15,000	(5,000)
TDA Rev Allocation	381,987	440,626	447,635	419,877	204,554	419,877	-
Other	3,082	(2,355)	(1,435)	2,000	1,492	2,000	-
Transfer In	8,931	7,378	9,642	10,000	-	10,000	(5,000)
	<u>409,628</u>	<u>461,906</u>	<u>480,771</u>	<u>451,877</u>	<u>212,528</u>	<u>446,877</u>	<u>(10,000)</u>
<u>Uses:</u>							
Pay and Benefits	209,960	187,179	167,866	227,046	102,377	213,082	(13,964)
Service and Supplies	44,398	44,032	50,394	49,939	13,452	51,839	1,900
Contract Services - HTA	168,659	177,097	194,813	204,554	-	204,554	-
Depreciation	14,550	10,490	6,464	-	-	-	-
	<u>437,567</u>	<u>418,798</u>	<u>419,537</u>	<u>481,539</u>	<u>115,829</u>	<u>469,475</u>	<u>(12,064)</u>
Net Activity	<u>(27,939)</u>	<u>43,108</u>	<u>61,234</u>	<u>(29,662)</u>	<u>96,699</u>	<u>(22,598)</u>	<u>2,064</u>
Ending Available Fund Balance	\$ 45,785	\$ 88,893	\$ 150,127	\$ 120,465	\$ 246,826	\$ 127,529	\$ 2,064

<u>Fund</u>	590	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 YTD thru 12-2025	2025-26 Estimate	Mid-Year Budget Adjustments
Department	5000							
<u>History of Expenditures</u>								
Pay Full-Time	5100	\$ 72,717	\$ 69,007	\$ 68,946	\$ 86,414	\$ 40,511	\$ 79,697	\$ (6,717)
Pay Part-Time	5165	46,202	45,979	50,368	62,074	28,923	59,693	(2,381)
Overtime	5170	-	-	60	-	141	250	250
Vacation Buyback	5180	369	2,152	911	500	352	1,000	500
Benefits	5200	90,672	70,041	47,581	78,058	32,450	72,442	(5,616)
Subtotal, Pay and Benefits		<u>209,960</u>	<u>187,179</u>	<u>167,866</u>	<u>227,046</u>	<u>102,377</u>	<u>213,082</u>	<u>(13,964)</u>
Department Supplies	5500	1,122	690	496	600	751	1,000	400
Vehicle Fuel & Oil	5505	17,582	19,705	21,413	18,000	6,001	18,000	-
Repairs	5715	6,861	3,475	4,231	5,500	3,766	5,500	-
Personnel Services	6035	1,283	2,675	3,767	1,000	2,316	2,500	1,500
Telephone	6200	1,207	338	892	1,000	154	1,000	-
Advertising	6300	120	120	120	200	-	200	-
Insurance (A)	6350	14,082	16,134	19,458	21,789	-	21,789	-
Travel/Conferences/Training	7000	1,526	895	17	1,500	464	1,500	-
Dues & Subscriptions	7015	615	-	-	350	-	350	-
Subtotal, Services and Supplies		<u>44,398</u>	<u>44,032</u>	<u>50,394</u>	<u>49,939</u>	<u>13,452</u>	<u>51,839</u>	<u>1,900</u>
Senior Bus Total:		\$ 254,358	\$ 231,211	\$ 218,260	\$ 276,985	\$ 115,829	\$ 264,921	\$ (12,064)

<u>Fund</u>	590							
Department	5050							
<u>Public Transit</u>								
HTA- Contract Services	6620	168,659	\$ 177,097	\$ 194,813	\$ 204,554	\$ -	\$ 204,554	\$ -
Transit Total:		168,659	177,097	194,813	204,554	-	204,554	-
Fund Total:		\$ 423,017	\$ 408,308	\$ 413,073	\$ 481,539	\$ 115,829	\$ 469,475	\$ (12,064)



Section 4

Capital Improvement

Projects



Restricted Funds
Capital Improvement Projects

Capital Improvement Project List

		2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>	
<u>General Fund</u>	<u>Fund</u>								
9104	PD Facility Remodel Project	100	\$ 750,455	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	
9106	Rohner Park Basketball Expansion	100	37,965	-	-	-	-	-	
9127	Monday Club Chimney Reconstruction	100	-	-	91,243	-	-	-	
9377	City Hall Remodel Project	100	-	-	112,808	20,000	164	20,000	
9104	PD Facility Remodel Project	101	-	1,309,093	67,410	-	-	-	
9994	Annual Paving Contract	101	181,605	124,999	112,703	125,000	125,428	500	
9373	Citywide Stormdrain Maintenance Project	101	8,705	53,059	250,785	200,000	-	200,000	
9379	Newburg Park Expansion Project	101	14,574	11,754	3,143	850,000	3,169	50,000	
9130	River Lodge Staining Project	101	-	-	-	190,000	103,088	190,000	
9131	Street Light Battery Replacement for Solar Lighting on 12th Street	101	-	-	-	40,000	31,294	40,000	
9100	Stormdrain Infrastructure Vulnerability Assessment	101	15,054	19,041	-	-	-	-	
9101	Prop 1 LID 12th Street Project	101	78,151	22,031	-	-	-	-	
9105	General Park Acquisition and Improvements	101	-	-	-	100,000	-	100,000	
9106	Rohner Park Basketball Expansion	101	114,371	103,617	-	-	-	-	
			1,200,880	3,243,594	638,092	1,525,000	263,143	725,500	(799,500)
CDBG Funds									
9977	Library, City Hall, Bus Stops & Curb Ramps ADA Barrier Removal	830	8,227	293,258	168,669	750,000	-	750,000	
			8,227	293,258	168,669	750,000	-	750,000	
Special Revenue Funds									
9104	PD Facility Remodel Project	180	-	-	80,000	-	-	-	
			-	-	80,000	-	-	-	
Drainage Projects - Capital Grant Funds									
9123	Mill Creek Habitat Connectivity Project	350	-	183,884	437,217	500,000	104,619	500,000	
9128	Clean CA Gateway Project	350	-	-	387,838	-	-	-	
9100	Stormdrain Infrastructure Vulnerability Assessment	351	45,161	53,479	-	-	-	-	
9101	Prop 1 LID 12th Street Project	352	409,237	667,758	-	-	-	-	
			\$ 454,398	\$ 905,121	\$ 825,055	\$ 500,000	\$ 104,619	\$ 500,000	\$ -



Restricted Funds
Capital Improvement Projects

Capital Improvement Project List

		<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Actual</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26 YTD</u> <u>thru 12-2025</u>	<u>2025-26</u> <u>Estimate</u>	<u>Mid-Year Budget</u> <u>Adjustments</u>
<u>Street Projects - Special Revenue Funds</u>								
9500	Paving Projects/Surveys/Studies	140	\$ 19,370	\$ -	\$ -	\$ -	\$ -	\$ -
9112	12th Street Interchange Modernization Project	140	-	-	3,019	-	-	-
9113	Kenmar and Ross Hill Road Intersection Improvement Project	140	28,635	147	-	-	-	-
9120	Traffic Signal Cabinet Improvements	140	7,539	15,668	990	75,000	33,022	75,000
9653	Citywide Micro surfacing	260	22,329	-	-	-	55	-
9994	Annual Paving Contract	260	-	-	-	100,000	-	100,000
9994	Annual Paving Contract	290	-	104,538	209	-	-	-
9997	SB1 Paving Projects	290	-	-	255,364	500,000	310,945	500,000
		77,873	120,353	259,582	675,000	344,022	675,000	-
<u>Street Projects - Capital Grant Funds</u>								
9978	Kenmar Interchange Improvement Project	270	132,319	23,339	204,524	2,350,000	631,017	2,350,000
9112	12th Street Interchange Modernization Project	270	106,628	278,579	337,392	200,000	50,981	200,000
9653	Citywide Micro surfacing	275	100,000	-	-	160,000	152,778	160,000
9994	Annual Paving Contract	275	1,958	100,133	100,000	-	-	-
9073	Citywide Concrete Project	275	50,000	5,000	45,221	50,000	-	50,000
		\$ 390,905	\$ 407,051	\$ 687,137	\$ 2,760,000	\$ 834,776	\$ 2,760,000	\$ -



Restricted Funds
Capital Improvement Projects

Capital Improvement Project List

		2022-23	2023-24	2024-25	2025-26	2025-26 YTD	2025-26	Mid-Year Budget
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>thru 12-2025</u>	<u>Estimate</u>	<u>Adjustments</u>
<u>Water Capital Projects Fund</u>								
0925	Water Tank Recoating Project	510	\$ 347,288	\$ 646,327	\$ -	\$ -	\$ -	\$ -
9066	Corrosion Control Facility Piping Project	510	57,009	-	181,377	1,000,000	72,893	1,000,000
9370	Vancil Reservoir Site Rehabilitation Project	510	75,042	21,381	2,821	200,000	-	200,000
9102	Kenmar/Drake Hill Station Stationary GenSets	510	61,813	31,875	-	-	-	-
9108	Downtown Water Line Replacement	510	-	-	21,206	600,000	14,761	600,000
9109	Water System Asset Management Plan	510	-	-	-	150,000	-	150,000
9114	Corp Yard Generator Project	510	47,048	15,860	-	-	-	-
9116	Lower Barney Drainage and Culvert Repair	510	-	-	-	20,000	-	20,000
9990	Annual Water Valve Replacement Project	510	-	-	666	300,000	97,601	300,000
9124	Carson Woods Waterline Replacement Project	510	-	81,060	25,950	225,000	91,367	225,000
9129	Water Meter and Radio Replacement Project	510	-	-	50	200,000	145,031	200,000
9969	Corp Yard Roofing Project	510	70,266	1,658	-	-	-	-
			658,466	798,161	232,070	2,695,000	421,653	2,695,000
<u>Water Capital Projects - Capital Grant Funds</u>								
9102	Kenmar/Drake Hill Station Stationary GenSets	351	185,440	95,140	-	-	-	-
			185,440	95,140	-	-	-	-
<u>Wastewater Capital Projects Fund</u>								
0171	NPDES Compliance	560	147,584	467,168	1,171,786	3,500,000	883,503	3,500,000
9969	Corp Yard Roofing Project	560	69,246	1,658	-	-	-	-
9101	Prop 1 LID 12th Street Project	560	22,648	-	-	-	-	-
9110	Sewer System Model & Master Plan	560	131,465	64,972	13,918	-	5,439	10,000
9125	WWTP Secondary Clarifier Recoating Project	560	-	-	756	200,000	284,164	336,000
9114	Corp Yard Generator Project	560	2,181	15,860	-	-	-	-
9121	P Street Sewer Replacement Project	560	13,191	864	182,056	-	-	-
9122	Sanitary Sewer CCTV Project	560	-	-	697,293	-	-	-
9126	WWTP Strongs Creek Meter Box Concrete Rehab	560	-	-	-	40,000	-	40,000
9975	Digester Maintenance	560	-	-	-	-	46,115	100,000
9976	Sewer Lining Project	560	-	-	21,206	3,000,000	14,761	3,000,000
			386,315	550,522	2,087,015	6,740,000	1,233,982	6,986,000
Total:			\$ 3,362,504	\$ 6,413,200	\$ 4,977,620	\$ 15,645,000	\$ 3,202,195	\$ 15,091,500
								\$ (553,500)