



CITY COUNCIL SPECIAL MEETING AGENDA

CITY CHAMBERS, CITY HALL
7351 ROSANNA STREET, GILROY, CA
95020

MAYOR
Greg Bozzo

COUNCIL MEMBERS
Dion Bracco
Tom Cline
Terence Fugazzi
Zach Hilton
Carol Marques
Kelly Ramirez

MONDAY, MAY 12, 2025 | 6:00 PM

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AGENDA CLOSING TIME IS 5:00 P.M. THE TUESDAY PRIOR TO THE MEETING

COMMENTS BY THE PUBLIC WILL BE TAKEN ON AGENDA ITEMS BEFORE ACTION IS TAKEN BY THE CITY COUNCIL. Public testimony is subject to reasonable regulations, including but not limited to time restrictions for each individual speaker. *****Please limit your comments to 3 minutes.***** The amount of time allowed per speaker may vary at the Mayor's discretion depending on the number of speakers and length of the agenda.

Written comments on any agenda item may be emailed to the City Clerk's Office at publiccomment@cityofgilroy.org or mailed to the Gilroy City Clerk's Office at City Hall, 7351 Rosanna Street, Gilroy, CA 95020. Comments received by the City Clerk's Office by 1 p.m. on the day of a Council meeting will be distributed to the City Council prior to or at the meeting and available for public inspection with the agenda packet located in the lobby of Administration at City Hall, 7351 Rosanna Street prior to the meeting. Any correspondence received will be incorporated into the meeting record. Items received after the 1 p.m. deadline will be provided to the City Council as soon as practicable. Written comments are also available on the City's Public Records Portal at bit.ly/3NuS1IN.



In compliance with the Americans with Disabilities Act, the City will make reasonable arrangements to ensure accessibility to this meeting. If you need special assistance to participate in this meeting, please contact the City Clerk's Office at least 72 hours prior to the meeting at (408) 846-0204 or cityclerk@cityofgilroy.org to help ensure that reasonable arrangements can be made.



If you challenge any planning or land use decision made at this meeting in court, you may be limited to raising only those issues you or someone else raised at the public hearing held at this meeting, or in written correspondence delivered to the City Council at, or prior to, the public hearing. Please take notice that the time within which to seek judicial review of any final administrative determination reached at this meeting is governed by Section 1094.6 of the California Code of Civil Procedure.

A Closed Session may be called during this meeting pursuant to Government Code Section 54956.9 (d)(2) if a point has been reached where, in the opinion of the legislative body of the City on the advice of its legal counsel, based on existing facts and circumstances, there is a significant exposure to litigation against the City.

Materials related to an item on this agenda submitted to the City Council after distribution of the agenda packet are available with the agenda packet on the City website at www.cityofgilroy.org subject to the Staff's ability to post the documents before the meeting.

KNOW YOUR RIGHTS UNDER THE GILROY OPEN GOVERNMENT ORDINANCE

Government's duty is to serve the public, reaching its decisions in full view of the public. Commissions, task forces, councils and other agencies of the City exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and that City operations are open to the people's review.

FOR MORE INFORMATION ON YOUR RIGHTS UNDER THE OPEN GOVERNMENT ORDINANCE, TO RECEIVE A FREE COPY OF THE ORDINANCE OR TO REPORT A VIOLATION OF THE ORDINANCE, CONTACT THE OPEN GOVERNMENT COMMISSION STAFF AT (408) 846-0204.

If you need assistance with translation and would like to speak during public comment, please contact the City Clerk a minimum of 72 hours prior to the meeting at 408-846-0204 or e-mail the City Clerk's Office at cityclerk@cityofgilroy.org.

Si necesita un intérprete durante la junta y gustaría dar un comentario público, comuníquese con el Secretario de la Ciudad un mínimo de 72 horas antes de la junta al 408-846-0204 o envíe un correo electrónico a la Oficina del Secretario de la Ciudad a cityclerk@cityofgilroy.org.



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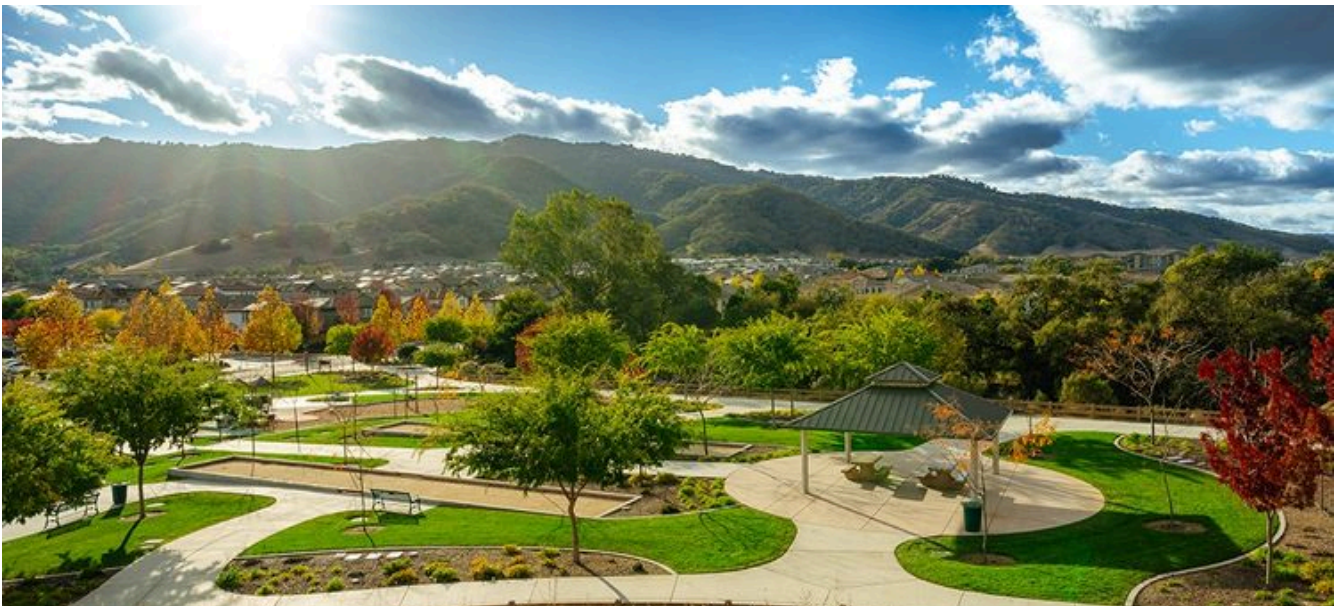
The agenda for this regular meeting is outlined as follows:

1. **OPENING**
 - 1.1. **Call to Order**
 - 1.2. **Roll Call**
2. **BUDGET WORKSHOP**
 - 2.1. **Fiscal Year 2026 and 2027 Recommended Budget Presentation**
3. **ADJOURNMENT**



City of Gilroy

Fiscal Year 2026 and 2027 Recommended Budget



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PREFACE



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Transmittal Letter

Jimmy Forbis, City Administrator

May 7, 2025

Honorable Mayor, City Council, and the Gilroy Community,

The City's Budget Development Team is pleased to present you with the City's Fiscal Year (FY) 2026 and 2027 Recommended Budget. The recommended budget is available on the City's website [\[link\]](#), and physical copies are available at City Hall.

Included in the budget document are budgets for the City's various Funds, including the General Fund, Special Revenue Funds, Capital Project and Development Impact Funds, Debt Service Funds, Enterprise Funds (Water and Wastewater), Internal Service Funds, and Agency and Trust Funds.

The budget document is divided into several sections, including:

- **Introduction** – Includes the Budget Message, history of the City, an overview of the budget process to date, a description of the accounting and fund structures, policies, definitions, and budget adoption documents.
 - **Budget Message** – the City Administrator's major highlights of the recommended budget and what the budget will accomplish over the next two years.
- **Fund Summaries** – Includes description of various Fund Types, and outlines their respective Revenues by Source, and Expenditure by Type, with Combined Statements for FY26 and FY27.
- **Funding Sources** – Includes Revenues by Source for all Fund Types, including an analysis of major revenue sources for the next two fiscal years.
- **Personnel** – Includes a discussion on major changes to personnel costs, including pension, workers' compensation, and healthcare. Additionally, it includes a comprehensive list of personnel changes, the recommended Citywide Position Control List, as well as a Position Control List by the Department and Division, which illustrates the changes from Amended FY24 through Recommended FY27.
- **Departmental Budgets and Narratives** – Includes descriptions of the departments and the respective divisions' accomplishments, work plan items for the next two years, with notable financial and budget implications. The financial and budget implications section will highlight any changes in the respective department or division budgets.
- **Debt** – Includes an overview of the City's various debts, debt limits, debt calculations, appropriations, and debt service schedules.
- **Capital Improvement Program (CIP)** - Includes an overview of the City's CIP, with summaries of CIP Projects by Program that are recommended for appropriations in FY26 and FY27.

Process:

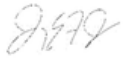
- February 12, 2025 - The City Council conducted the first strategic planning session where the Council reviewed current priorities, goals, and focus areas for the next two years.
- March 17, 2025 - The City Council held the second strategic planning session and received an update on the City's fiscal health, with a focus on the General Fund and the City's liabilities.
- May 5, 2025 - The City Council conducted the third strategic planning session focusing on Economic Development and Community Development.
- May 12, 2025 - The City Council is scheduled to conduct a Budget Workshop to review and discuss the recommended FY26 and FY27 Operating and Capital Budgets.
- May 14, 2025 - City staff will host a Community Budget Meeting to review the recommended budget with the community, answer questions, and solicit additional input.



- May 19, 2025 - The City Council is scheduled to conclude its strategic planning at the last of the series of discussions focused on the Legislative Agenda and further refinements to its goals, priorities and workplans for the next two years.
- June 2, 2025 - The City Council is scheduled to conduct a Public Hearing to adopt the FY26 and FY27 Operating and Capital Budget and related documents.

I would like to thank the City Council for their leadership and look forward to adopting the City's budget and embarking upon the work plans for the next two years.

Sincerely,



Jimmy Forbis
City Administrator

Elected Officials

City Council



Greg Bozzo
Mayor



Carol Marques
Mayor Pro Tempore



Dion Bracco
Council Member



Tom Cline
Council Member



Terence Fugazzi
Council Member



Zach Hilton
Council Member



Kelly Ramirez
Council Member

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Executive Staff and Budget Development Team

Executive Staff

Jimmy Forbis, City Administrator
Andrew Faber, City Attorney
Bryce Atkins, Assistant to the City Administrator
LeeAnn McPhillips, Assistant City Administrator
Harjot Sangha, Finance Director
Pedro Espinoza, Police Chief
Rob Fleeup, Fire Chief
John Doughty, Public Works Director
Sharon Goei, Community Development Director
Heath McMahon, Utilities Director

Budget Development Team

Jimmy Forbis, City Administrator
LeeAnn McPhillips, Assistant City Administrator
Harjot Sangha, Finance Director
Sharon Goei, Community Development Director
Bryce Atkins, Assistant to the City Administrator
Carina Baksa, Finance Manager
Katty Alvarez, Finance Analyst
Luke Powell, Police Captain

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Budget Awards

The purpose of the budget awards programs is to encourage and assist governments in preparing well-designed budget documents that effectively serve as policy documents, financial plans, operations guides, and communication tools. These programs recognize and encourage the creation of high-quality budget documents that adhere to national budgeting guidelines and best practices. The City of Gilroy has received the following awards for the prior budget cycle.

The *Government Finance Officers Association of the United States and Canada (GFOA)* presented a Distinguished Budget Presentation Award and a Certificate of Recognition for Budget Preparation to the City of Gilroy, California for its biennial budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device. This award is valid for a period of two-years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The City also received the *California Society of Municipal Finance Officers* Meritorious Award for the Operating Budget for Fiscal Years 2023-24 and 2024-25.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Gilroy
California**

For the Biennium Beginning

July 01, 2023

Christopher P. Morill

Executive Director



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Finance Department
City of Gilroy, California**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Christopher P. Morrell

Date:

January 2, 2024

**California Society of Municipal
Finance Officers**

Certificate of Award

**Operating Budget Meritorious Award
Fiscal Years 2023-2024 & 2024-2025**

Presented to the

City of Gilroy

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

January 29, 2024



Rich Lee

**Rich Lee
2023 CSMFO President**

James Russell-Field

**James Russell-Field, Chair
Recognition Committee**

Dedicated to Excellence in Municipal Financial Reporting

INTRODUCTION



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City Administrator's Budget Message

Jimmy Forbis, City Administrator

May 7, 2025,

Honorable Mayor and City Council,

The Fiscal Year 2026 (FY26) and 2027 (FY27) budget is presented to the Council and is the result of several months of preparation by the Council and City Staff. This budget cycle has been conducted under a general sense of financial stability and full operational recovery from the COVID-19 pandemic. Strategic investments in personnel and infrastructure have improved the lives of our residents, businesses, and employees; however, these investments must continue if we expect to meet the service level demand our residents expect from us. Our City continues to grow, as does the City of Gilroy organization; however, the City's financial resources determine the service level Gilroy can afford, and opportunities to maintain and increase service rely on our ability to identify local sources of revenue.

Prudent financial policies and the Council's priority to plan for future economic challenges have prepared the organization for changes in our economy and increased unfunded liabilities while still investing in the community. The City's General Fund and Economic Uncertainty reserves have often allowed the City to have a "soft landing" in response to financial crises. Without this plan, the City would be unable to weather economic storms, leaving our residents and businesses with reduced service levels.

The budget is the Council's most important policy document, as it is the City's expenditure and service delivery plan for the next two years. Via this recommended budget, the City will also affirm and ultimately adopt the City's goals, priorities, and organizational workplans based on the discussions and presentations made to the Council at the strategic planning sessions, which will conclude on May 19, 2025, with the adoption scheduled for June 2, 2025. This budget message will be updated before the Adopted Budget agenda item on June 2, 2025. The budget serves as the financial and operational plan, but just as importantly, a communication tool for our community.

The City continues to invest in infrastructure, technology, and most importantly, our workforce by implementing tools and programs that allow the organization to be more efficient and transitioning our customers to more online services, saving both the City's and customers' time and resources. As we have now exited the Covid-dominated world, the FY26 and FY27 City Administrator's Recommended Budget includes several themes:

- Our City Continues to Grow
- Maintaining Infrastructure Investment
- Economic Development
- Fire Service Evaluation
- Customer Service Enhancements
- Unfunded Pension Liability Cost

Gilroy (and the region in general) continues to grow in population. In the 2020 Census, Gilroy's population was 59,520 and is projected to grow to approximately 65,000 by 2030. Several significant developments proposed in and around Gilroy will increase our population, and new residents will create additional service demands – demands that have and will continue to be a challenge for municipalities to fund and provide.

The City's revenues are growing, but not at a rate that keeps up with costs, and the city will be forced to continue to find ways to serve the public. Ultimately, our employees provide most services, and cost increases (medical, retirement, salaries) are sometimes financially difficult to absorb. The City continues to

look for grants and allocate our resources where there is an opportunity to use non-general funds. Any service level increase will require the addition of staff – staff that we can only add strategically and incrementally. This budget proposes an expansion of only eight personnel, primarily in our utilities' operations (Enterprise Fund).

Fiscal Year 2026 and 2027 Recommended Budget (All Funds)

Fund Types	In Millions							
	FY26				FY27			
	Sources	Uses	Variance	FTEs	Sources	Uses	Variance	FTEs
General Fund	\$ 74.3	\$ 75.6	\$ (1.3)	230	\$ 77.1	\$ 78.3	\$ (1.2)	230
Special Revenue	13.6	14.8	(1.2)	7	12.2	12.8	(0.6)	7
Capital/Development Impact	30.1	44.7	(14.6)		26.2	42.1	(15.9)	
Debt Service	5.1	4.9	0.2		5.1	4.9	0.2	
Enterprise	37.3	46.1	(8.8)	47	39.5	49.8	(10.3)	47
Internal Service	17.2	20.2	(3.0)	15	17.7	17.8	(0.1)	15
Agency	1.0	0.9	0.1		1.0	0.9	0.1	
Subtotal	\$ 178.6	\$ 207.2	\$ (28.6)	299	\$ 178.8	\$ 206.6	\$ (27.8)	299
Fund Balance	28.6	-			27.8	-		
Citywide Total	\$ 207.2	\$ 207.2		299	\$ 206.6	\$ 206.6		299

FTE = Full Time Equivalent

The total recommended budget, for all funds, for FY26 and FY27 is \$207.2 million and \$206.6 million, respectively, with funding sources of \$178.6 million in FY26 and \$178.8 million in FY27. The budget includes utilization of fund balance of \$28.6 million in FY26, and \$27.8 million in FY27, primarily in the Capital Project Funds and the Enterprise Funds (Water and Wastewater) for the Capital Improvement Program (CIP).

The recommended budget for the General Fund for FY26 and FY27 is \$75.6 million and \$78.3 million, respectively, with funding sources of \$74.3 million in FY26 and \$77.1 million in FY27. The General Fund budget includes the utilization of a net fund balance of \$1.3 million in FY26 and \$1.2 million in FY27 for one-time strategic investments in City parks, facilities, fleet, and public safety equipment. It should be noted that the budget is structurally balanced and utilizes fund balances (excess reserves) for the one-time investments in infrastructure. The City maintains expenditures aligning with our revenues and the required 30% minimum reserves for the General Fund.

Much is often said concerning economic downturns and recessions. However, the local economy is not in a recession; key indicators show an economic downturn: a volatile stock market, global trade tensions, and declining consumer confidence. As a business operation, the City continues to be challenged to keep up with cost increases and current revenue levels. The City has been getting creative and utilizing the federal/state/county resources by applying for over \$100 million in grants in the last few years.

Generating revenue is not as easy as raising taxes. In 2024, the City proposed a 1/4-cent sales tax for public safety. The measure performed well but did not achieve the required 2/3 of voters' support.

Not only are the City's costs growing, but Gilroy's geography continues to grow in the western (residential) and east of US Highway 101 (commercial) areas, which increases the coverage area of our services. The City is adjusting in some ways by constructing its fourth fire station in the Santa Teresa area. However, several proposed projects in and around Gilroy will further stretch the geographical service area.

FY26 and FY27 Highlights



The staff's focus in developing this biennial budget was to create a budget that uses accumulated fund balances and relies on Excess ERAF (described in more detail later in the message) to allow the City to add staff and services in FY26 and FY27.

Four City funds have significant accumulated fund balances: the General Fund, the Wastewater Fund, the Water Fund, and the Recreation Fund. Although the accumulation of funds reflects positively on the City's financial statements, excessive fund balance can be considered "idle funds" that should be used for programs and investments in the community.

The recommended budget has recommendations for the use of these funds. For the General Fund and Recreation Fund, they typically use the excess fund balance (reserves – there is no adopted reserve policy for the Recreation Fund, as it is an extension of the General Fund. The recommended budget continues to include significant investments in the Water and Wastewater infrastructure and staffing, the City's pavement maintenance program, new and rehabilitated Recreation Facilities, and a commitment to plan for the future by finalizing the City's Civic Center Master plan and the update of Economic Development Master/Strategic Plans.

The City Council (through the Strategic Planning process) has made it clear that it believes Economic Development is a worthy investment of the City's resources and that investment will produce additional revenues in the form of sales and property taxes. Therefore, the FY26 Recommended Budget includes the creation of the Economic Development Department and the addition of an Economic Development Director who will be tasked with various development initiatives, but primarily to recruit and retain businesses that will bring revenues and employment to Gilroy.

Investment in Infrastructure

The Citywide CIP is discussed in the Five-Year Capital Improvement Update section of the Budget Message, and a few key infrastructure investments are highlighted below.

Streets – previously, the Council directed staff to identify funds to increase investment in the City's most valuable capital asset – streets. This budget addresses the need to continue to fund the five-year Street Improvement Plan by allocating \$4.5 million in FY26 and FY27, above the target annual investment of approximately \$3.9 million established by prior Councils. In previous years, the City has allocated excess General Fund balance. However, unspent gas tax funds and transportation-related funding allocations available via regional agencies allow the City to take a two-year reprieve from using the General Fund balance.

Water/Wastewater – the South County Regional Wastewater Authority (SCRWA), which the City operates in partnership with the City of Morgan Hill, is nearing the completion of an \$86 million plant expansion project. Of the \$86 million, Gilroy is responsible for approximately \$50 million, which was primarily funded through wastewater bond issuance. The plant expansion project will be completed this summer, with the plant being commissioned by 2026. The Water and Wastewater Funds have significant fund balances that can support increased activities from these utilities. The City's CIP includes significant investments in the City's water and wastewater systems – investments that the City can afford but will have to continue to implement workforce additions to manage the infrastructure upgrades and increase in residents/customers. The water/wastewater funds have adequate resources to do so.

Fire Station– In FY25, the City allocated \$3 million for the Chestnut and Las Animas fire station for fundamental modernization, including improving basic living and medical amenities, which will be completed in FY26. The City is now poised to construct the fourth fire station on the corner of Miller Avenue and West Luchessa Avenue. This project is expected to begin construction by the end of the calendar year 2025. However, the recommended FY26 and FY27 budgets do not propose a staffing plan allowing the station to operate. The budget includes the addition of one fire division chief, funded by the fire station construction fund. The City's work plan will consist of a long-term analysis of the staffing of not only the

fourth fire station but also what options the City has for its fire/medical service. The recent Local Agency Formation Commission (LAFCO) recommended that the cities in South Santa Clara evaluate regional/collaborative fire service models.

Long-Term Master Planning and Implementation

Civic Center Master Plan – the City is currently developing the master plan and once completed, will identify the future vision of the city-owned property between West 6th, Church St, West 7th, and Dowdy St. The master plan will include a community center, senior center and new City Hall; however, the master plan does not identify a funding plan, and thus the Council will be deliberating and identifying funding for implementation.

Recreation Needs Assessment - In 2020, the City completed the Recreation Facility and Program Needs Assessment, which identified the need to develop additional facilities to grow recreation programs. The Gilroy Parks and Recreation Commission recently submitted recommendations for constructing Pickleball Courts. The budget includes funding from the Recreation Fund balance for design and construction (approximately \$800,000).

Parks Improvement—Historically, the City has allocated funds to improve its park system. In FY25, these funds were used for restroom replacements and other minor improvements. Similarly, \$0.5 million was included in FY26 and FY27 from the General Fund balance for the same purpose.

Staffing Summary

The chart below presents a full-time staffing summary across all departments. Given the Great Recession and the Covid Recession, staffing is proposed to return to FY 2007 levels, though some growth is tied to the newly established Utilities Department. Deliberate progress is being made to increase staffing to meet community needs and growth. Many staffing enhancements have been made in public safety. In FY26 and FY27, it is proposed to add eight additional staff members – one in Police, one in Fire, two in Utilities, one in Finance, two in Recreation, and one in Administration (Economic Development).

Department/Year	FY 2007	FY 2013	(pre-COVID) FY 2020	FY 2025	Proposed FY 2026	Proposed FY 2027
Police	106	89	105	107	108	108
Fire	48	44	41	46	47	47
Public Works	53	38	56	32	32	32
Utilities	n/a	n/a	n/a	29	31	31
Community Development	31	19	28	27	27	27
Recreation	13	11	13	5	7	7
Finance & Information Technology	21	18	18	21	22	22
Administrative Services (Human Resources, Risk Management, Facilities, Fleet)	18	13	15	14	14	14
Administration (Administration, Community Engagement, Economic Development, Emergency Management)	8	6	8	10	11	11
TOTAL	298	238	284	291	299	299
POPULATION	47,047					63,000 Projected

In addition to the staffing changes described in specific paragraphs above, the other staffing changes being made include:

- Shifted Community Coordinator position from Recreation to the Police Department in support of the Youth Task Force Program. (General Fund)

- Added one Recreation Coordinator, one Recreation Supervisor, and one Management Analyst to the Recreation Division. (Recreation Fund)
- Added one Fire Division Chief to the Fire Department. (Construction Funds)
- Added one Water Operator to the Utilities Department. (Utility Funds)
- Added one Water Quality Specialist to the Utilities Department. (Utility Funds)
- Added one Accounting Assistant to the Finance Department for Utility Billing support. (Utility Funds)
- Added one Economic Development Director to the Administration to establish a new Economic Development Department. (General Fund)
- Reclassification of one Operations Services Supervisor in the Water Section of the Utilities Department to Water Systems Superintendent. (Utility Funds)
- Reclassification of one Maintenance Worker II in the Water Section of the Utilities Department to Water Operator. (Utility Funds)
- Reclassification of an Office Assistant II in the Utilities Department to a Management Assistant. (Utility Funds)
- Reclassification of two Firefighters to Fire Captains in the Fire Department in FY26. (General Fund)
- Reclassification of three Firefighters to Fire Engineers in the Fire Department in FY27. (General Fund)
- Reclassification of one Management Analyst in the Community Development Department to Senior Management Analyst. (General Fund)

Impact of Rising Workers' Compensation Claims Costs

A cost element of staffing impacting the FY26 and FY27 budgets is the dramatic increase in workers' compensation claims costs. Claims costs include medical costs to treat an injury or illness, permanent disability costs consistent with state-mandated laws, and legal fees related to some claims. The average annual claims costs for FY21 – FY23 were \$675,436 per year. Comparing this average cost to the FY24 claims costs (\$1,152,085) documents, claim costs increased by over 70% in FY24. Comparing the same average to the projected FY25 claim costs (\$1,341,000) documents an increase of over 98%. In addition, during this same period, insurance costs have also increased significantly. Excess insurance premiums have increased by over 55% from FY21 to present (\$276,239 in FY21 and \$430,400 expected for FY26).

The cause of these increased costs comes from a variety of factors:

- Increased costs associated with excess insurance premiums and state-mandated fees
- Increased volume of claims, and instances of a single employee with multiple claims (claim frequency)
- Increased medical and permanent disability costs associated with each claim (claim severity)
- Increase in complex claims requiring specialized legal support

These hard costs do not include the lost work time associated with the claims, as that cost is incorporated in budgeted salaries. Sometimes, lost work time increases overtime costs if the position must be backfilled for staffing coverage. This is primarily a challenge in the Fire Department when overtime must be used to meet minimum staffing requirements. Available staffing also drives the ability or inability to staff the fourth fire station (STR).

Lost Productive Work Time:

Category/ Year	FY23 Lost Work Hours	FY24 Lost Work Hours	FY25 Lost Work Hours (Projected)	Three-Year Lost Work Hours Total	Average Annual Lost Work Hours	Annual Lost Time Staffing Equivalent
Line Fire (based on 56-hour workweek)	4,819	12,812	9,188	26,819	8,940	3.07 personnel
Sworn Police	892	1,940	2,544	5,376	1,792	0.86 personnel
All Other	102	130	0	232	77	0.037 personnel

Given the above costs, staff will review insurance and claims costs to identify ways to reduce costs and avoid claims. In addition, staff will evaluate ways to reduce lost work time or at least recapture the hours in part through the City's Return to Work Program (modified/light duty).

Economic Development

Gilroy continues to pursue various economic development-related activities to make Gilroy a "Recreation Destination". Although still in the development phase, the Council has focused on three primary economic development projects:

1. The 536 acres of City-owned land at Hecker Pass encompasses Gilroy Gardens. The City will restart evaluating the best use of the property, which may include dedicating permanent open space and potential development around the Gilroy Gardens theme park.
2. Gilroy Sports Park—Phase three of the Sports Park Master Plan includes developing the Sharks Ice Center. The design has been completed, and a financing plan will be presented to the Council in early FY26.
3. Downtown Gourmet Alley – This project was completed in spring of 2025 and is now being utilized for numerous downtown events.

Other Economic Development Initiatives:

- Economic Development Department
- Enhancing Gateways to the City
- Master/Strategic Plan Updates
- Specific Plans including the area off the 101/Monterey Exit
- Business Attraction/Retention/Roundtables

California Public Employees Retirement System (CalPERS) – Pensions

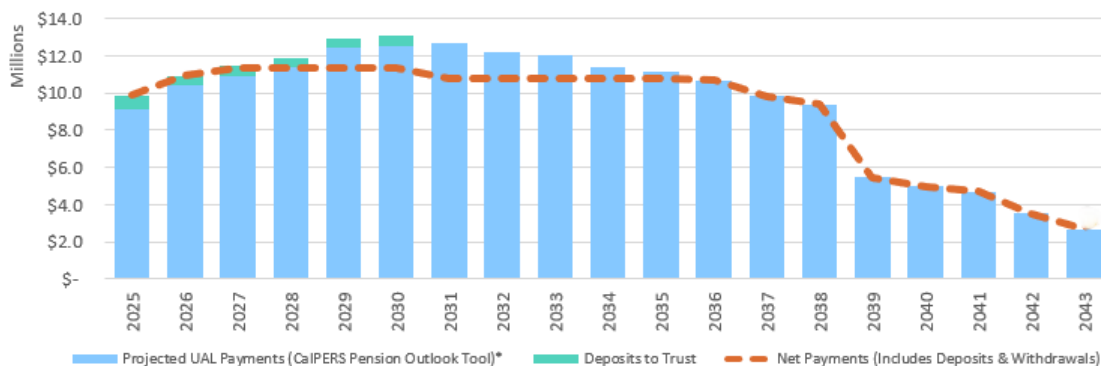
Like most cities in California, the City of Gilroy has experienced significant increases in annual payments to the California Public Employees' Retirement System (CalPERS). Unfunded Accrued Liability (UAL) is the most rapidly growing component of pension costs, primarily due to plan assumption changes involving mortality rates and less-than-assumed rates of investment return, increasing the annual payments the City makes to fund the current pension obligations. This UAL represents the shortfall/gap between what is needed to pay retiree benefits and the current assets the City has in its accounts with CalPERS.

The City's current UAL as of June 30, 2023, is \$117.4 million, with a funded status of 68%. and does not consider the investment rate of return of 9.3% experienced by CalPERS for FY24, which is slightly higher than CalPERS' target investment rate of return of 6.8%. Considering the FY24 investment return, the City's UAL is projected to decrease to \$111.0 million as of June 30, 2024.

In 2022, the City Council took action to address the City's pension obligations, including establishing and funding a Section 115 Trust, adopting a pension funding policy, and making annual contributions to the Section 115 Trust (which sets aside current funds for future pension liability payments) according to the adopted policy. As of February 2025, the Pension Section 115 Trust has a balance of \$4.5 million, with an annual rate of return of 11%. Given the year-over-year projected increases of the annual UAL payments, continuing to grow the Pension Trust through additional deposits and investment earnings is recommended and will help lessen the impact on the General Fund in future years when UAL payments are highest.

The recommended budget includes funding the required CalPERS contributions at \$16.7 million in FY26 and \$17.4 million in FY27. The total includes the UAL payments of \$10.4 million and \$10.9 million in FY26 and FY27, respectively. It is expected that in the next couple of years, beginning in FY29, the City will be able to leverage the Pension Trust (withdraw funds) in a strategic manner, to help pay for a portion of the annual UAL payments and lessen the burden to the City's General Fund which will preserve City services until the pension cliff is lowered in 2034. Below is an illustrative example of the City's current UAL payments through

2043, which assumes 6.8% discount rate for CalPERS, 9.3% FY24 CalPERS investment return, and that CalPERS will meet its target of 6.8% investment returns for FY25 and onwards, as well as the City's continuing its contributions to the Pension Trust based on Council adopted policy.



Other Post-Employment Benefits (OPEB)

OPEB refers to benefits, other than pensions, that state and local government employees receive as part of their retirement benefits, such as medical, dental, vision, or life insurance. For the City of Gilroy, this primarily includes a retiree healthcare plan administered by the City and provided to eligible retirees through the CalPERS healthcare program. For most retirees under the plan, the City contributes the PEMHCA minimum contribution (\$158 per month for 2025) for eligible retirees and surviving spouses. The City also has a Health Reimbursement Agreement for qualifying retirees, contributing up to \$200 or \$300 per month from retirement to age 65 for retirees who reach certain milestone years of service.

Like pensions, most cities in California offer similar, in some cases enhanced, post-employment benefits to their retirees, which have outstanding actuarially determined liabilities. The City of Gilroy has an outstanding OPEB liability of \$15.7 million based on the latest actuarial valuation of the plan as of June 30, 2024, which is a decrease of \$2.3 million from the prior actuarial valuation completed as of June 30, 2022. The valuation, like pensions, considers factors such as mortality, the assumed rate of investment return, and other factors such as enrollment, dependent eligibility, and healthcare trend rates. Gilroy, however, has wisely capped the benefit amount in both the dollar amount and length of time, which helps to manage the liability, unlike some other agencies that have offered lifetime benefits of escalating dollar amounts.

Like the Pension Funding Policy, in 2023, the City Council adopted an OPEB Funding Policy, which sets aside up to 25% of the annual budgetary savings in the General Fund to a separate Section 115 Trust for OPEB. As of February 2025, the Trust had a balance of \$1.0 million and an annual rate of return of 11%.

Strategic Plan Update – Vision, Goals, Priorities, Workplan

The City Council has conducted three strategic planning sessions to discuss fiscal health, Economic Development, Community Development, and Housing to date. On May 19, 2025, the Council will conduct its final strategic planning session and discuss its list of Legislative Agenda items. Legislative Agenda items are policy discussion items and decisions the Council can adopt. As the City's policy-making body, the Council can focus the City and organization on specific priorities and programs through its legislative authority.

The final Adopted Budget, which will be presented to the Council for consideration on June 2, 2025, will include the Council's vision, goals, priorities, work plan, and legislative agenda.

Health of General Fund – Financial Overview

Fund Balance/Reserves

The City maintains a General Fund reserve of 20% of annual expenditure for general operating needs and an additional 10% for economic uncertainties. The Council established these levels during the previous biennial budget process. This budget sustains these levels, based on the revenues and expenditures projected. This was a prudent fiscal decision made by previous Councils and continued through both good and bad economic cycles.

General Fund Revenues

The General Fund's primary source of revenues is Taxes, representing 76% of total General Fund revenues. This includes sales tax, property tax, transient occupancy tax, utility user tax, franchise tax, and business license. General Fund revenues are estimated to be \$74.3 million in FY26 and \$77.1 million in FY27, representing an average growth from FY25 of about 4% year-over-year. The City experienced a robust economic recovery over the last several years due to several economic stimulus packages made available by the federal government. There are signs of the economy "cooling off" as economic growth returns to more normal and sustainable levels. As a result, the City's tax-based revenues are projected to have slower growth, compared to prior years, especially in the sales tax category, which has declined over the last two years and is expected to remain flat with little to no growth for the next two years.

General Fund Source Type	In Millions			
	FY26	%	FY27	%
Taxes	\$ 56.1	76%	\$ 58.3	76%
Charges for Services	9.8	13%	10.2	13%
Licenses and Permits	3.4	5%	3.5	5%
Interfund Transfers	1.4	2%	1.5	2%
Other Revenues	1.4	2%	1.4	2%
Use of Money and Property	1.4	2%	1.3	2%
Grants and Intergovernmental	0.6	1%	0.7	1%
Fines and Forfeitures	0.2	0%	0.2	0%
Total	\$ 74.3	100%	\$ 77.1	100%

Sales tax revenue is projected to be \$20.4 million in FY26, a decline of 1% from FY25, and projected to increase by a nominal 1% to \$20.6 million in FY27. Sales Tax revenue has been the most significant tax revenue source for the General Fund, generally representing about 33% of the total General Fund revenues in recent years, and is, however, expected to be surpassed by Property Tax in FY25. For FY26, sales tax will comprise 27% of the total General Fund revenues. Gilroy's current sales tax rate is 9.125%, and the City receives 1% of the rate as its local share. Sales tax continues to be susceptible to volatility as it is significantly tied to the ability of our residents/customers to purchase non-essential or discretionary items. Sales tax is projected to remain relatively flat, with little to no growth for the next two fiscal years and is expected to return to a normal growth rate after FY27 of about 2% annually. The relatively flat and no increase over the next two years is attributed to a slowdown in consumer spending on taxable goods. High and rising housing, insurance, groceries, healthcare, and energy costs continue to consume personal income, thus shifting the spending towards nontaxable services and away from taxable goods and items, further demonstrating the volatility and eroding nature of the revenue source as it relies directly on consumers' discretionary spending.

Property tax revenue is projected to be \$21.5 million in FY26, an increase of 7% from FY25, and is projected to increase by 5% to \$22.9 million in FY27. Property Tax revenue has been the second largest tax revenue source for the General Fund, representing 31% of the total General Fund revenues, and is, however, expected to be the largest tax revenue source beginning in FY25, due to the decline in sales tax. Property tax is a stable revenue source and has historically been easier to predict accurately.

A portion of the annual property tax revenue collected by the County goes to the Educational Revenue Augmentation Fund (ERAF) to support local school districts. When the amount contributed to ERAF exceeds the minimum cost of funding local schools, excess funds are returned to the County, Cities, and Special

Districts. In the last budget cycle, the City relied on this valuable annual excess ERAF monies for staffing augmentation. This recommended budget and the forecast continue to rely on the excess ERAF monies. In FY26, the City is projected to receive \$2.6 million from excess ERAF and is forecasted to grow by 4% to \$2.7 million in FY27. This amount is included in the total property tax revenues for the respective fiscal years. Excess ERAF calculation continues to be challenged through the legal system by the State of California, which could lower the amount of excess ERAF the City receives; however, no resolution has been achieved by the State and the County of Santa Clara, which apportions the amounts to the entities in the County.

Utility Users Tax (UUT) is projected to be \$8.2 million in FY26, an increase of 4% from FY25, and projected to increase by 4% to \$8.5 million in FY27. UUT represents about 11% of the total General Fund revenues. Taxes are assessed against the value of energy and telecommunications, such as gas, electricity, steam, cable, and phone charges. The current tax rates are 4.5% for telecommunications and 5% for gas and electricity.

Transient Occupancy Tax (TOT) is projected to be \$1.9 million in FY26, an increase of 3% from FY25, and is projected to increase by 24% to \$2.1 million in FY27. The significant increase in FY27 is due to the assumption of a new hotel coming online. Currently, four new hotels are undergoing reviews at various stages of the development process. Two of the four are further along, with one expecting to obtain building permits and break ground this year. As such, the recommended budget reflects the reasonable assumption of the one hotel coming online by FY27. The City's TOT revenue comes from a 9% tax on hotel room rentals under 30 days, including RV parks.

Franchise Tax revenue is projected to be \$2.6 million in FY26, an increase of 4% from FY25, and is projected to increase by 4% to \$2.7 million in FY27. The City receives franchise tax revenue from three franchises: gas and electricity, cable TV, and garbage/refuse.

Businesses pay **Business License (BL)** fees for using City services and the costs associated with business regulations. The BL revenues are projected to be \$0.8 million in FY26 and FY27.

Development Revenues – the City receives revenues from development through user fees, including planning, permitting, and building inspections. The development services revenues for Public Works and Community Development are outlined below. In FY26 and FY27, the development-related revenues are projected to be \$5.7 million and \$6.0 million, respectively. Development-related activity and related revenues are expected to increase over the next year, especially in the industrial and commercial sectors. The City last updated its city-wide user fee schedule in 2022, which included a mechanism to adjust it annually based on a consumer price index (CPI) to keep pace with the costs of providing services and help the City maintain its cost recovery goal. Per Council direction, and the Gilroy City Code, a comprehensive user fee study is to be conducted every five years to ensure fees reflect the actual cost of providing the service and holistically look at updating existing or adding new fees. The recommended budget includes a work plan item for the comprehensive user fee study over the next two fiscal years.

Department	In Millions				
	2023 Actuals	2024 Actuals	2025 Projected	2026 Projected	2027 Projected
COMMUNITY DEVELOPMENT	\$ 3.5	\$ 4.4	\$ 4.1	\$ 4.3	\$ 4.5
PUBLIC WORKS	1.1	1.5	1.3	1.4	1.5
Total	\$ 4.6	\$ 5.9	\$ 5.4	\$ 5.7	\$ 6.0

General Fund Expenditures

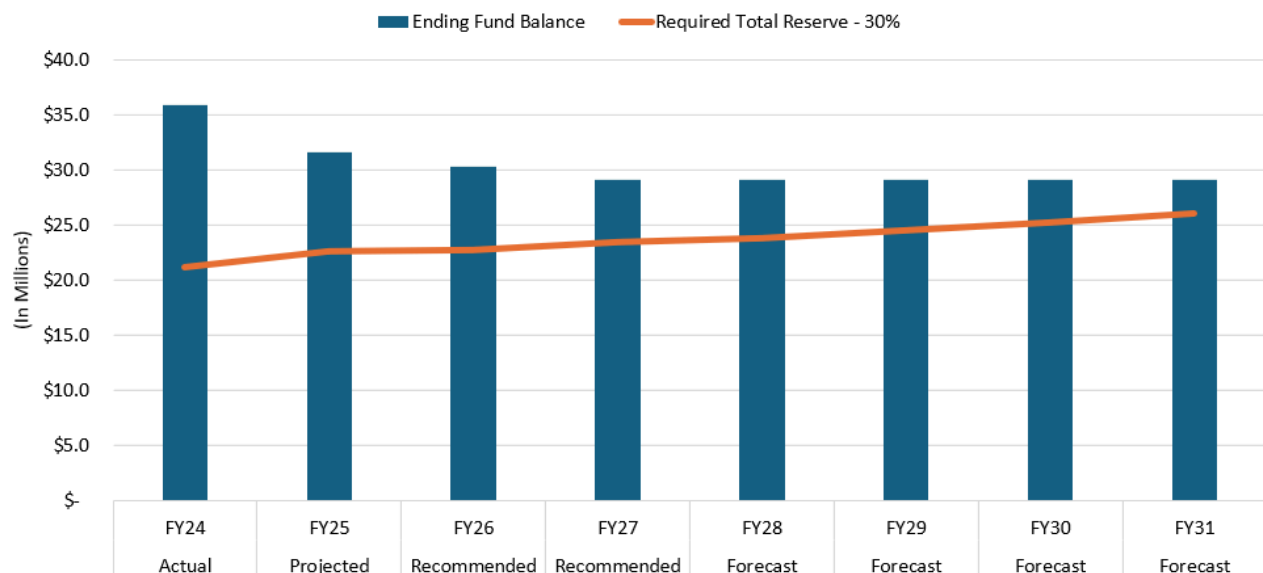
The General Fund budgeted expenditures are \$75.6 million and \$78.3 million in FY26 and FY27, respectively. The primary expenditure category for the General Fund is personnel, which is budgeted at \$54.2 million and \$56.6 million for FY26 and FY27, respectively. It represents 72% of the total General Fund budget. In 2022, the City Council successfully negotiated and approved multi-year labor contracts for all bargaining units, all up

for renewal within the following year. The City is currently undergoing a collective bargaining process with two units, which have their memorandum of understanding (MOU) expiring on June 30, 2025. A significant component of benefits is pensions and the annual UAL payment. The City's UAL payment for FY26 is \$10.4 million, an increase of 14% or \$1.3 million over FY25, and projected to increase by 5% to \$10.9 million in FY27. The General Fund's share of the annual UAL payment is approximately 86%, or \$8.9 million for FY26, and \$9.3 million in FY27. The recommended general fund budget primarily maintains current levels of core services with some modest enhancements to serve the growing community, including public safety staffing in anticipation of the new fire station, and the addition of an Economic Development Director, as previously discussed. In addition, the General Fund expenditure includes one-time strategic uses of the fund balance of \$1.5 million in FY26 and \$1.2 million in FY27 for investments in City parks, facilities, fleet, and public safety equipment.

General Fund		In Millions			
Use Type		FY26	%	FY27	%
Personnel Expenses	\$	54.2	72%	\$ 56.6	72%
Materials and Services		8.8	12%	9.1	12%
Internal Service Charges		8.8	12%	9.0	11%
Interfund Transfers		2.5	3%	2.5	3%
Capital Outlay		0.9	1%	0.7	1%
Other Expenses and Charges		0.4	1%	0.4	1%
Total	\$	75.6	100%	\$ 78.3	100%

Financial Forecast and Chart

The City accumulated healthy fund balances over the recent years due to stronger-than-expected economic recovery, and the federal funds received through the American Rescue Plan Act were made strategic one-time investments utilizing the accumulated fund balances. Council and staff have worked diligently to ensure that the City's long-term fiscal health remains in focus. It is essential that we, as a City, continue to look at the long-term impacts of short-term decisions. Below is the updated financial forecast chart, identifying unassigned fund balance changes based on the recommended budget and projections going forward, based on historical trends. The chart below illustrates the ending fund balance and the required total reserves for the respective fiscal years.



General Fund Forecast (In Millions)	Actual FY24	Projected FY25	Recommended FY26	Recommended FY27	Forecast FY28	Forecast FY29	Forecast FY30	Forecast FY31
Beginning Fund Balance	\$ 38.3	\$ 35.9	\$ 31.6	\$ 30.3	\$ 29.1	\$ 29.1	\$ 29.1	\$ 29.1
Add: Revenues	68.1	70.9	74.3	77.1	79.2	81.7	84.3	86.9
Less: Expenditures	(63.9)	(67.4)	(74.1)	(77.1)	(79.2)	(81.7)	(84.3)	(86.9)
Operating Margin	4.2	3.5	0.2	-	-	-	-	-
One-time Use of Fund Balance	(6.6)	(7.8)	(1.5)	(1.2)	-	-	-	-
Ending Fund Balance (after one-time use)	\$ 35.9	\$ 31.6	\$ 30.3	\$ 29.1	\$ 29.1	\$ 29.1	\$ 29.1	\$ 29.1
Fund Balance as a % (min 30% per CC policy)	51%	42%	40%	37%	37%	36%	35%	33%
Reserves	Actual FY24	Projected FY25	Recommended FY26	Recommended FY27	Forecast FY28	Forecast FY29	Forecast FY30	Forecast FY31
Expenditures (In Millions)	\$ 70.5	\$ 75.2	\$ 75.6	\$ 78.3	\$ 79.2	\$ 81.7	\$ 84.3	\$ 86.9
General Fund Reserve - 20%	14.1	15.0	15.1	15.7	15.8	16.3	16.9	17.4
Economic Uncertainty Reserve - 10%	7.1	7.5	7.6	7.8	7.9	8.2	8.4	8.7
Required Total Reserve - 30%	\$ 21.2	\$ 22.6	\$ 22.7	\$ 23.5	\$ 23.8	\$ 24.5	\$ 25.3	\$ 26.1
Ending Fund Balance	\$ 35.9	\$ 31.6	\$ 30.3	\$ 29.1	\$ 29.1	\$ 29.1	\$ 29.1	\$ 29.1
Amount in Excess (Deficit)	\$ 14.8	\$ 9.0	\$ 7.6	\$ 5.6	\$ 5.3	\$ 4.6	\$ 3.8	\$ 3.0

The above chart demonstrates that the General Fund maintains the required 30% of General Fund expenditure in our Economic Uncertainty and General Fund reserve and remains structurally balanced throughout the forecast. It should be noted that although the budget is structurally balanced, there is little margin for error, and should any of the City's revenue estimates fall short, the City will have a negative operating margin that must be addressed through either revenue enhancements or service reductions.

The chart illustrates the one-time uses of the general fund balance approved in the current FY24 and FY25 budget cycle, and in FY26 and FY27, for \$1.5 million and \$1.2 million, respectively. The General Fund forecast reflects several noteworthy revenue and expenditure assumptions to balance the Fund structurally. Future uses of fund balance can be considered during the biennial budget timeline or future budget developments.

- **Excess ERAF** – The recommended budget and the forecast rely on the City receiving the annual Excess ERAF allocation, which currently amounts to approximately \$2.5 million annually. The potential reduction due to the ongoing challenge to the ERAF calculation is about 18% for FY26, or about \$0.5 million. Given that no resolution has been achieved on this matter, the forecast assumes the City will receive 100% of the estimated amount provided by the County. It relies on this vital source of revenue. Any negative changes to annual excess ERAF would likely require operational adjustments.
- **Sales Tax**—The forecast assumes, based on the latest quarterly sales tax report and forecast, that revenue will remain relatively flat for the next two years before returning to a more normal growth rate of about 2% in FY28 onwards.
- **TOT** – As previously discussed, the City currently has four new hotels undergoing reviews at various stages of the development process. Two of the four are further along in the process, with one expecting to obtain building permits and break ground this year. The recommended budget and forecast assume one of the hotels coming online in FY27 and the second hotel coming online in FY28; thus, an estimated amount of TOT revenue for each has been assumed based on an average daily rate of room rent and occupancy, yielding approximately \$0.7 million annually, once both are online.
- **CalPERS Pension** – Based on the City's current projection of UAL payments, the payments are projected to increase from \$9.1 million in FY25 to \$12.7 million in FY31, with a significant annual increase projected in FY29 of about \$1.0 million. The forecast assumes that withdrawing funds from the Section 115 Trust for pensions will offset the City's pension costs from FY29 onwards, and aid in structurally balancing the Fund.
- **Salary savings** – The City delivers services with approximately 300 full-time equivalent staff across all departments. As is typically the case with any business or large organization that relies on personnel to provide services, it inevitably experiences vacancies due to turnover, retirements, and other factors. As previously mentioned, the General Fund's most considerable cost is related to personnel, which accounts for about 72% of the General Fund budget. As such, the City's budget typically assumes a salary savings rate related to vacancies, and based on historical trends, an annual 8% salary savings rate is assumed for the General Fund.

Non-General Funds

The City's primary non-General Funds operations include Wastewater and Water utilities. Funded by the Wastewater Fund (700) and Water Fund (705), the utilities operate as a business-like enterprise that primarily generates operational revenues from water and wastewater rates assessed to utility customers. Both funds have accumulated fund balances over the years and will be utilized to augment operations and deliver the utilities capital improvement program as outlined in the approved FY24–FY28 CIP Plan.

In 2023, the City conducted a comprehensive water and wastewater rate study to ensure that the City can pay for the cost increases from Valley Water and continue to invest in its vital water and wastewater utility infrastructure. The City Council adopted the study's recommendations and established water and wastewater rates for a five-year period commencing on January 1, 2024, adjusted annually, through January 1, 2028.

Wastewater

The City's current wastewater revenues are estimated to be \$19.5 million for FY26 and \$21 million for FY27, primarily consisting of charges for wastewater services. The wastewater utility has a total expenditures budget of \$20.7 million and \$25.6 million in FY26 and FY27, respectively. The expenditure budget is primarily related to the City's own wastewater operations, associated CIP, and the SCRWA treatment plant operations. The wastewater utility issued revenue bonds in June 2021 to finance the City's share of the \$86 million expansion of the South County Regional Wastewater Authority (SCRWA) plant. This major project commenced in 2021 and is expected to be completed in FY26. As such, the commissioning of the expanded plant will also occur in FY26, and as a result, the City's cost for the SCRWA plant operations is expected to increase by 24%, from \$6.3 million projected in FY25 to \$7.8 million in FY26 and \$8.4 million in FY27. Included in the recommended wastewater budget are the staff augmentations previously discussed concerning the continued organization of the Utilities Department.

Water

The City's current water revenues are estimated to be \$17.9 million in FY26 and \$18.5 million in FY27, primarily consisting of charges for water services. The water utility has a total expenditure budget of \$25.4 million and \$24.2 million in FY26 and FY27, respectively. The expenditure budget is primarily related to the City's own water operations, associated CIP, and water extraction charges paid to Valley Water. The City's operational costs continue to increase due to increases in water extraction charges from Valley Water which are projected to increase by 15%, from \$4.8 million projected in FY25 to \$5.5 million in FY26, and \$5.9 million in FY27. Also included in the recommended water budget are the staff augmentations previously discussed concerning the continued organization of the Utilities Department.

Five-Year Capital Improvement Plan (CIP) Update

In 2023, the City Council approved the current five-year, FY24 through FY28, Capital Improvement Plan. The CIP is intended to be a biennial process conducted during the off-year of the biennial Operating Budget process. As such, the next comprehensive CIP plan update will be undertaken in January 2026 (FY26). Although not directly related to the City's operating budget, resources are allocated through the operating budget process and are reflected in the CIP for the FY26 and FY27 Recommended Budget. Recommended CIP is budgeted at \$59.2 million in FY26, and \$54.3 million in FY27, for a total of \$113.5 million over the two years for all five programs – to include Streets, Parks and Trails, Utilities, Public Facilities, and Engineering. The recommended two-year CIP is further discussed in the Capital Improvement Program section of the budget document, and the recommended projects by the program and funding sources are outlined. A few key projects are highlighted below:

- **Streets**

- Annual Citywide Pavement Rehabilitation – The recommended budget includes funding for this project at \$4.5 million each fiscal year, primarily funded from Gas Taxes and other transportation-

- related allocations received from regional agencies. This investment exceeds the target of \$3.9 million established by prior City Councils.
- Sidewalk Replacement Program – The recommended budget includes funding for this project at \$0.5 million each fiscal year, funded by the Sidewalk Replacement Reserve Fund, which receives an annual investment of \$250,000 from the General Fund.
- Traffic Signal Installations – The recommended budget includes funding traffic signal installations at five intersections across the City for a total investment of \$4.8 million over the two years and is primarily funded by the Traffic Impact Fund. The specific intersections are further outlined in the Program details.
- Gateway Senior Apartments Pedestrian Crossing Safety Improvement – The recommended budget includes \$0.7 million for this project and is grant-funded.
- **Parks and Trails**
 - Lions Creek Trail Kern to Tapestry – The recommended budget includes a \$1.6 million investment for the project in FY26 and is primarily grant funded with a City match contribution required of approximately \$100,000 from the Gas Tax Fund.
 - San Ysidro Park Healthy Living Enhancements - The recommended budget includes a \$2.9 million investment for the project in FY26 and is grant-funded.
 - Citywide Park Improvements – The recommended budget includes funding for this new project at \$0.5 million each fiscal year, from the General Fund.
- **Utilities**
 - McCarthy Site Well – The recommended budget includes a \$3.9 million investment for the project over the two fiscal years to construct a new water well, funded by the Water Impact Fund.
 - Joint Morgan Hill – Gilroy Trunk Line Repair - The recommended budget includes a \$3.4 million investment for the project over the two fiscal years for the repair of the joint wastewater trunk line, funded by the Wastewater Operations Fund, with a reimbursement from Morgan Hill for its allocable share of the project.
 - Water and Wastewater Master Plan Projects - The recommended budget includes a \$7.1 million investment over the two fiscal years for several improvements identified in the 2023 Sewer and Water Master Plans, funded by the Water and Sewer Operations and Impact Funds.
- **Public Facilities**
 - Santa Teresa Fire Station – The recommended budget includes \$13.0 million for the design and construction of the City's new fire station over the two fiscal years, funded by the Capital Projects Fund, with contributions received from the developer for this project.
 - Chestnut and Las Animas Fire Station Renovations - The recommended budget includes a \$2.5 million investment to make certain improvements and complete the seismic assessments needed for the Chestnut and Las Animas Fire Stations, funded by the Equipment Outlay Fund.
 - Gilroy Library Improvements - The recommended budget includes a \$5.0 million investment for the construction of improvements at the Gilroy Library, identified by the County library staff and funded by the remaining unspent Bond Proceeds from the facility's original construction.
- **Engineering**
 - Gilroy Ice Center - The recommended budget includes \$36.0 million for the design and construction of the Ice Center facility, funded primarily by Bond Proceeds, and the City's various Impact Funds. The facility's operator will provide funding for the annual repayment of the bonds.
 - Corporation Yard EV and EV Charging – The recommended budget includes \$0.3 million for installing charging facilities at the Corporation Yard and is grant-funded.

Summary

Gilroy has adequate reserves and is operationally balanced. Due to prior Council action that implemented best-practice financial policies and a conservative approach to spending, Gilroy is primed to address the economy's ups and downs. In numerous instances, the City's reserve level has served as a financial insurance policy enabling the City to weather economic storms.

Our City has been relatively stable over the last few years, both financially and operationally. Relative to other Cities, we have a low employee vacancy rate and can recruit and retain our workforce. We can also address the needs of our streets and utilities while keeping an eye on the future and planning for the next generation of Gilroy residents.

This budget proposes continuing our investment in infrastructure while planning for the future.

The City Council continues to support the organization while also being the “eyes and ears” of the community. The Mayor and Council deeply care about their City. Thank you for your leadership and support. Nothing would get done in this City without you!

The budget process is a six-month marathon that challenges our departments and staff to do the very best for our community—we owe that to our Council, residents, and businesses. This award-winning document reflects the months and years of dedication from many of our staff members who work behind the scenes and are rarely acknowledged for their contributions to the final product.

I want to thank the Budget Development Team: Harjot Sangha (Finance Director), Carina Baksa (Finance Manager), Cindy Murphy (Finance Extra Help), LeeAnn McPhillips (Assistant City Administrator), Bryce Atkins (Assistant to the City Administrator), Sharon Goei (Community Development Director), and Luke Powell (Police Captain). This group never forgot about the Gilroy taxpayers—the real heroes in any budget process!

Sincerely,



Jimmy Forbis
City Administrator

About Gilroy



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Regional Setting

Gilroy is situated in south Santa Clara County at the southern tip of the San Francisco Bay Area, which is a dynamic urban area of 7,000 square miles, nine counties, 101 cities, and a population of more than nine million people. The City is part of the enterprising and technologically advanced San Jose/Silicon Valley sub-region and is within an hour's drive of the scenic beauty of both the San Francisco and Monterey Bay Areas. Gilroy lies at the crossing of US Highway 101 and State Highway 152, giving it direct access to the San Francisco Bay Area, San Benito, Monterey, and Santa Cruz counties, and the Central Valley.



Environmental Setting

The Gilroy section of the Santa Clara Valley is a broad, gently sloping, fertile plain enclosed on the northeast by the Diablo Mountains of the Contra Costa range and on the west by the Santa Cruz Mountains. At the southern end, the Santa Clara Valley merges into the Pajaro Valley. The City of Gilroy is situated in the eastern foothills of the Santa Cruz Range and bordered by the Llagas and Uvas creeks that flow southward into the Pajaro River.

Despite its growth, Gilroy continues to harbor a rural and historic character, especially in the older neighborhoods where buildings dating back to the mid-1800s can be found. There is a sense of abundant open space, due mainly to the wide, tree-lined streets in the older neighborhoods; the large areas of undeveloped land surrounding the newer sections of town; and the City's pristine mountainous backdrop.



Gilroy's climate is a pleasant balance between extremes. The cooling breezes from the Pacific Ocean keep the average temperature at a comfortable 62 degrees. While summer temperatures have been known to cross 100 degrees, the average July high temperature is about 90 degrees.

Winter temperatures drop to an average of about 50 degrees and the first freeze generally arrives in November. The average date of the last freeze is around March 1. The climate is perfect for agriculture: the average agricultural growing season in the valley ranges from 300 to 350 days per year.



Early History: A Town Built on Diversity

The earliest recorded inhabitants of the Gilroy area were the Ohlone Indians, who occupied the area between 1000 and 3000 years ago and lived as hunters and gatherers until the arrival of the Spanish in the 1700s. Two Spanish land grants, the Las Animas and the San Ysidro, and many Mexican grants divided the area into large ranchos that raised cattle for hide and tallow.

Gilroy's namesake, John Cameron Gilroy, arrived from Scotland in 1814 and made his way to Rancho San Ysidro. The first American settlers arrived in 1843 in the first California-bound wagon train. Following the gold rush years, pioneers flooded the fertile Gilroy area with farms of every size and description. Settlers joined the Spanish and Mexican pioneers in stock raising and grain farming, and the area, growing from the small settlement of San Ysidro into the village of Pleasant Valley, became known as the Hay and Grain Capital of California.

The town of Gilroy got its start in 1850 as a stage stop along the San Jose to Monterey Road. By the time it was incorporated by the State as a charter city in 1870, it was the third-largest community in Santa Clara County, with a brewery, a flouring mill, and a distillery. The railroad arrived in Gilroy in 1869 and made the community the hub of south Santa Clara Valley. The Bank of Gilroy opened in 1871 and played an integral part in the town's growth. This local bank later became known as the Bank of Italy and eventually as Bank of America.



Rich Agricultural Legacy

In its first hundred years, Gilroy's economy was dominated by agriculture and agricultural processing, with its primary crops changing over the years in response to changing markets as well as the introduction of new crops and new growing techniques by waves of new immigrants. Orchard crops flourished well into the 1950s, when Gilroy was known as the Prune Capital of California. Garlic production for the commercial market only started after the arrival of Japanese farmers in 1918. By 1940, the largest grower of garlic in the US was Kiyoshi Hirasaki of Gilroy.



Agricultural industries, including canneries as well as dehydrators, dryers and packers, breeding, and the seed industry, have long been the backbone of Gilroy's industry, and continue to play an important role, with Olam Spices and Vegetables (formerly Gilroy Foods) and Christopher Ranch remaining the City's two largest private employers.

For 40 years, beginning in 1979, the Gilroy Garlic Festival celebrated Gilroy's role as the Garlic Capital of the World.

Post-War Development and the Silicon Valley Boom

Gilroy's city limits remained unchanged for the first 80 years of the City's history, defined by a 1.5-mile rectangle of land known as the "old quad" and its grid system of streets laid out in 1867 by a local physician, Dr. David Huber.

California grew rapidly in the post-war years, and Silicon Valley and other employment centers began to flourish in north Santa Clara County in the late 1950s. With the completion of the US Highway 101 by-pass in the early 1970s, the City of Gilroy became more accessible and its growth rates rose sharply. While agricultural sector growth began to slow down, manufacturing, retail, and service sectors began to grow at a faster rate. Gilroy now encompasses 16 square miles.

Today, Gilroy's growth is closely linked with economic activity in the Bay Area as a whole, and with Silicon Valley in particular. The sustained economic growth of the 1990s, which was led by information-related technology companies in north Santa Clara County, has fueled Gilroy's continued growth, both in population and in jobs. While agriculture remains an important part of the local economy, a large and growing proportion of City residents commute north to jobs, and an increasingly diverse local economic base is developing.

The nationwide economic downturn and recession which began in 2008 had a significant impact on Gilroy, especially considering the large retail sales base which contributes substantially to the City of Gilroy's general fund. Proactive and aggressive management and targeted expenditure reductions have maintained services to the community and weathered this storm, positioning Gilroy well for the economic recovery in process. Subsequently, the next decade, from 2009 to 2020, the City, experienced one of the longest economic expansions. The real estate values quickly recovered, and economy continued to thrive, benefiting from the Silicon Valley ecosystem.

In March 2020, Gilroy, like the rest of the world, experienced a significant change in its local economy due to the outbreak of COVID-19 pandemic. Local businesses, including City facilities, were forced to close doors due to the "Shelter in Place" orders instituted by the State and County. As a result, revenues were significantly reduced, and the City experienced an immediate recession. The federal government swiftly responded with economic stimulus aid to businesses and individuals, quickly averting the pandemic-induced recession. The shelter-in-place orders were rescinded by the middle of 2021 and the Federal Department of Health and Human Services formally declared the end of the COVID-19 public health emergency on May 11, 2023 which allowed economic activity and discretionary travel to resume. As a result, the City's sales tax base saw a robust recovery from the pent-up demand during 2022. The economy since "cooled-off" and the sales tax revenue declined for the next two years.

Current economic conditions reflect concerns over inflation and high interest rates, leading to more cautious spending on discretionary items which affect Sales Tax Revenue. Property values continue to be stable, thereby offsetting fluctuations in sales tax revenue. In 2025, the Property Tax revenue is expected to outpace the Sales Tax revenue likely after a very long time for Gilroy.

Economic Setting

Gilroy's economy has been dominated by agriculture and its related industries (food processing, etc.) since the 1800s. However, the growing influence of Silicon Valley and regional population growth have resulted in significant changes in the local economy during the past twenty years. Today, Gilroy's economy is diversified into non-agricultural commercial and industrial activities such as light manufacturing, wholesale operations, automobile sales, and large retail centers.



Development and Construction Activity



The economic boom in Silicon Valley, which began in the early 1990s, had a profound impact on the local economy, resulting in significant increases in home prices and land values as well as significant decreases in local unemployment. The pandemic fueled a crisis in the housing market, sending demand and prices for homes soaring high, in an already supply-tight market. Gilroy benefited economically from this trend as many Silicon Valley workers had an opportunity to continue to work from home and saw more value in buying homes in smaller cities.



Housing developments in the southwest quad, northwest quad and north-central Gilroy brought new households to the City and residents that usually commute to work in the north county area. Construction activity was also high in the southeast industrial area. Development and construction activity that declined dramatically beginning in 2008 has since demonstrated growth that is anticipated to continue over the next few years. This growth is focused within an Urban Growth Boundary approved by voters in 2016.

One of the most active residential development areas in Gilroy is Glen Loma Ranch. This 392-acre master-planned area is located between Santa Teresa Boulevard and the Uvas Creek corridor and when completed, will include approximately 1,467 residential units, 145 acres of parks and open space, and a trail system linking the various neighborhoods. As of March 2025, over 1,080 housing units have been issued or completed building permits in Glen Loma. The City Council approved the final neighborhoods in this specific plan area in March 2025.

Currently, Gilroy has a wide variety of housing projects planned for development, including a 94-unit affordable apartment project located on Monterey Road south of 10th Street; a 54-lot single-family project on Miller Avenue at Santa Teresa Boulevard; and a 45-unit townhouse project on Royal Way.

Retail, Manufacturing and Wholesaling

The Gilroy Outlets, Auto Mall area and retail developments east of Highway 101 have put the City on the map as a regional retail destination and helped strengthen the City's tax revenues. These developments are clustered near the City's highway interchanges, primarily on the east side of the city. Manufacturing and wholesale/distribution operations choose to locate in Gilroy to take advantage of its proximity to Silicon Valley and easy access to Highway 152, leading to Interstate 5 and the Central Valley. These operations are located in the Forest Street industrial park, the southeast industrial area, and in some sites formerly occupied by food-processing facilities. Two new industrial buildings were added to the market, increasing the supply of industrial availability by 383,000 square feet. There are several more industrial buildings, plus data centers and storage facilities, anticipated over the next several years.



Construction activity has also been high in the commercial sector in southeast Gilroy, near Hwy 152 east of 101. Various industrial and warehouse developments anticipate adding jobs to Gilroy. A new commercial center at 10th Street and Chestnut is under construction and will include a five-story 112-room hotel, a coffee shop, a restaurant, a carwash, a convenience store, a gas station and long-awaited roadway improvements and repairs. In addition, three other hotel projects are proposed for development in the vicinity of State Route 152 and State Route 101.

Aside from new construction and development, numerous commercial tenant improvements took place among retail stores, restaurants, and offices throughout Gilroy and the downtown area, with more anticipated in the coming years. These commercial developments and tenant improvements provide millions of square feet of retail and professional services space to the City.



Downtown Revitalization and High Speed Rail

Downtown revitalization efforts have helped attract some new businesses to the area and retained existing businesses, creating a core area of specialty shops, restaurants, brewpubs, service-oriented businesses and a bowling alley. Restored historic buildings also add to the downtown's character, including the Old City Hall and Train Depot.

The City guided several downtown property owners who retrofitted their buildings for compliance with seismic safety requirements bringing additional space available for commercial and residential use. Several property owners also utilized City incentive programs to restore or upgrade façades and other structural improvements resulting in several new businesses opening Downtown in the past few years, with more businesses planned.

A new 140-space parking lot with a pedestrian pathway to Monterey Street, and several electric vehicle charging stations was built at the corner of Egleberry and 7th Street to accommodate an increased number of visitors/shoppers to the downtown area. Improvements in Gourmet Alley have been completed. Activation and business development in the entire downtown area will continue to be a priority of upcoming downtown revitalization efforts.

Continuing the Downtown development, In 2019, the California High Speed Rail Authority (CHSRA) Board of Directors identified the downtown area as the preferred location for a high-speed rail station. The plan is for the Gilroy station to be the high-speed rail system's hub for Southern Santa Clara County and include connections to coastal communities on the Monterey Peninsula.

The High-Speed Rail Project is sponsored by the State of California and is administered by the CHSRA and the Federal Railroad Administration. The City partnered with the CHSRA and Valley Transportation Authority (VTA) to conduct robust community outreach to prepare a Station Area Visioning Study, to be followed by the development of a Station Area Plan. City leaders continue to collaborate with the CHSRA and VTA on planning efforts to ensure that the public is kept apprised on the many significant impacts that the train system will have on the City and the lives of its residents as it is constructed.



Boards and Commissions

The City of Gilroy is able to provide the level of service and urban planning which the citizens of Gilroy deserve and expect in large part due to the efforts of civic-minded individuals who volunteer many hours to study a myriad of issues, then provide guidance to staff and the City Council. This citizen involvement is highly welcomed and very much appreciated. In 2022, Boards and Commissions were studied and streamlined for efficiency. Some Boards and Commissions serving the same purpose were combined. Listed below are the current Boards and Commissions serving the city in an advisory capacity and a brief description of their mission.



- **Arts and Culture Commission**

Responsible for advising the Recreation Department and the City Council on all matters pertaining to cultural and artistic activities and cooperating with other governmental agencies and civic groups to encourage, promote and stimulate the growth of broad-based arts in the community.

- **Building Board of Appeals**

The Board meets as necessary on matters pertaining to building and construction and hears all building appeals from customers concerning the interpretation of code-required compliance.

- **Library Commission**

Serves as an advisory and liaison body to the Gilroy City Council, the City staff and Community Librarian on matters concerning the Gilroy Library.

- **Open Government Commission**

Serves to advise the City Council and provide information to City Departments on ways in which to implement and enforce chapter 17A of the Gilroy City Code “Gilroy Open Government Ordinance”.

- **Parks and Recreation Commission**

Responsible for advising the Recreation Staff, Planning Commission, and City Council on matters pertaining to public parks, urban forestry and recreation.

- **Personnel Commission**

Advises and reviews job descriptions and classification recommendations for City positions. Further, this Commission serves as a neutral body to hear appeals of disciplinary matters regarding full-time City employees and reviews the Human Resources Rules and Regulations, in accordance with the City Charter.

- **Physically Challenged Board of Appeals**

Conducts hearings regarding action taken by the Building Division in providing public accommodations for the physically challenged.

- **Planning Commission**

Acts as an advisory body to City Council on matters pertaining to land use. Reviews all planning applications for various types of land use entitlements including subdivisions, planned unit developments, zone changes, conditional use permits and variances from the City’s development standards.

- **Youth Commission**

Serve as a youth advisory group to the City Council, making recommendations on issues affecting local youth. The Commission has extensive involvement with the planning, organization, and implementation of programs and events in the community such as Intergenerational events like Breakfast with Santa and Tech Days at the Senior Center.



Budget Process and Timeline

Budget Process

The City's fiscal year is July 1 through June 30.

This year's budget process began in December 2024 when an overview of the biennial budget development process, the budget development manual, and related training were provided to departments. The FY26 and FY27 Biennial Budget Development process officially commenced in February 2025.

The City Administrator facilitated a Council Strategic Planning Workshop on February 12th. Council met again on March 17th and received an update on the City's fiscal health. A second Council Strategic Planning session was held on May 5th, focusing on Economic and Community Development. Council will conclude their Strategic Planning sessions on May 19th, discussing Priorities and Goals, the Legislative Agenda, and the recommended departmental work plans to serve as a focus for the next two fiscal years.

In consideration of the financial forecast, which is updated at intervals throughout the fiscal year, the City Administrator gives directions to staff to prepare a base budget for the funds and divisions within their departments. This base budget updates the costs of maintaining service and staffing levels into the new biennial budget. The base budget also includes updated estimates of revenues and other financing sources. Staff recommend a base budget to continue to provide the same level of service to a growing population. Costs for existing personnel, supplies, and services increase over time, especially under current market conditions that have caused incremental increases in both labor agreements and prices of goods and services. Staff requests for increases above the base budget levels were considered separately as "Decision Packages". These included position add-backs and one-time strategic investments. Any approved requests are incorporated into the Recommended Budget presented to the Council.

The City's biennial budget process includes the Capital Improvement Plan and the Operating Budget, which are typically developed and submitted for Council approval in alternating years. Recommended Budgets are prepared and transmitted to the Mayor and City Council and posted publicly prior to the budget presentation. The Mayor and Council review the proposed Operating and Capital Budgets in public meetings. The budget is formally adopted by the vote of the City Council on or before June 30th of each year. Any changes to the recommended budget, as considered and approved by the City Council during budget hearings, are included in the Adopted Budget document.

Subsequent budget amendments throughout the fiscal year are submitted to Council for approval by resolution. The City Council approves appropriations at the fund level. As such, individual line items may see more or less expenditure than appropriated, but each fund may not spend more than was appropriated in aggregate for the entire fund. Transfers either between funds or where state or federal regulations require council approval and transfers from unappropriated reserves or fund balances may only be made with the approval of the City Council.

Budget Calendar

Month	Activity
December	◦ Biennial Budget Development process overview and related training is provided to Departments.
January	◦ Existing personnel allocations and budgets are reviewed and developed (no enhancements). ◦ Staff solicits advisory bodies' input into the budget process.
February	◦ Council Strategic Planning Workshop is conducted ◦ Kick-off meeting held to provide current fiscal update, guidance on biennial recommended budget development, and communicate key deliverables dates. ◦ Departments spend February into early March developing their base budgets, and formulating appropriation requests for additional service needs or enhancements.
March	◦ Finance coordinates, conducts initial review of departmental submissions and prepares for departmental budget meetings with the citywide budget development team, consisting of staff from administration, Finance, and other certain department members. ◦ Late March and April, each department presents their budget information to the City Administrator to discuss their base budgets, and the additional needs identified as Decision Packages.
April	◦ Initial and follow-up meetings are held between the citywide and departmental budget teams. ◦ Determination is made on what additional requests are to be recommended to the City Council.
May	◦ City Administrator's recommended budget for the next two year is released to the City Council and the community. ◦ Budget workshop and community meeting is present the recommended budget and solicit input. ◦ Follow-up information and changes as directed by Council are undertaken.
June	◦ Biennial Operating and Capital Improvement budgets are adopted.
July	◦ The first fiscal year of the biennial budget commences.
August	◦ Finance publishes the final version of the adopted budget book to distribute, publish on the City's website, and submit for Budget Award programs.

Basis of Budgeting and Fund Structure

Basis of Budgeting

The City of Gilroy uses a modified accrual basis of accounting in preparing the budget for governmental funds. This is consistent with the basis of accounting used for the Annual Comprehensive Financial Report (ACFR).

Under the modified accrual basis, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days of the fiscal year-end. Licenses, property taxes, and taxpayer-assessed tax revenues (e.g., franchise taxes, sales taxes, motor vehicle fees, etc.), net of estimated refunds and uncollectible amounts, and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are recorded when the related fund liability is incurred, except for claims and judgments, compensated absences, which are recognized as expenditures to the extent they have matured, and principal and interest on general long-term debt.

A balanced budget is adopted biennially, where current expenditures are funded from current revenues plus, as appropriate and directed by Council, available fund balance or reserves.

Fund Structure

The City's accounts are organized and operated on a fund basis. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording assets, liabilities, fund balances, revenues, and expenditures. The City has the following fund type categories:

Governmental Fund Types

The governmental funds include the General, Capital Projects, Debt Service, and Special Revenue Funds. Governmental Funds are reported using the current financial resources' measurement focus and the modified accrual basis of accounting.

Proprietary Fund Types

The proprietary funds, which include the Enterprise and Internal Service Funds, are used to account for the City's business-type activities. Proprietary funds are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

- **Enterprise Funds** - used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City of Gilroy has two enterprise funds: Sewer Enterprise Fund and Water Enterprise Fund.
- **Internal Service Funds** - used to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. The allocation methodologies can vary, but generally aim to ensure a fair distribution of costs based on usage or other relevant factors. The City has seven internal service funds, as described in the fund descriptions on the following pages.

Fiduciary Fund Types

The Fiduciary Funds account for assets held by the City in trust or as an agent for various assessment and community facilities districts. The City maintains two types of fiduciary funds: agency funds and private-purpose trust funds. Each fund is described later in this section.

Relationship Matrix

Below is a matrix that illustrates the relationship between the City's departments and the respective fund types.

Department	Fund Type					
	General Fund	Special Revenue	Capital	Internal Service	Enterprise	Agency/Trust
Administration	X	X				X
Administrative Services	X			X		X
Community Development	X	X				X
Finance	X			X	X	X
Fire	X	X	X			X
Police	X	X				
Public Works	X	X	X	X		X
Utilities			X		X	

Fund Descriptions

Below, in numerical order, are the various funds that the City of Gilroy and the South County Regional Wastewater Authority (SCRWA) maintain. All of these funds are included or referenced in the City's Annual Comprehensive Financial Report; However, not every fund contains appropriations and therefore may not be included in this budget document. Some of these funds are simply a method for tracking non-budgeted items, such as deposits, maintaining records of specific capital that is not the fund from which any transaction would be made, and some are channels for apportioning or distributing revenue or expenses that are recorded in other funds.

Each fund falls into a general category or type of governmental fund. These types are discussed briefly in a heading before each section. Each fund type is kept together in a numerical group, also identified in each heading.

GENERAL FUNDS

100 - General Fund - This fund is used to account for all resources except for those where a separate fund is necessary for legal or administrative purposes. This fund includes the City's general-purpose services that relate to public safety, public works, community development, finance, and administration. Interest is allocated.

104 - General Fixed Assets - This account group is designated to account for all City assets, excluding assets in Internal Service Funds, Enterprise Funds, and SCRWA Funds. All City assets are recorded at their book values. No depreciation is provided in accordance with Generally Accepted Accounting Principles (GAAP). The debit side reflects the various categories of assets. The credit side is merely a control total. The City maintains a separate Fixed Assets database to record all details of individual assets held by each department. The accounts in this account group are updated based on the Fixed Assets database. No interest is allocated.

106 - General Long-Term Debt - The purpose of this account group is to maintain a separate record of all long-term debt. The individual funds to which the loans belong will reflect the detailed movement in each loan account. This account group is based on the balances in these individual accounts. No interest is allocated.

SPECIAL REVENUE FUNDS - *Special Revenue Funds are to account for revenue sources that are restricted for specific purposes (other than those resources to be expended solely for the construction of major capital facilities).*

200 - Sidewalk Repair Reserve - The original seed funds came from the State Franchise Board lawsuit. This money was supplemented by General Fund money. The interest on this fund is used for City sidewalk repair and replacement, including the 80/20 Sidewalk program. Interest is allocated.

202 - Parking Management - Fund is used to account for downtown parking programs. Initial funding for this program will be from the General Fund in the form of a loan against future revenue generated by the downtown parking program. Interest is allocated.

205 - Gas Tax Fund - Combination of previous Gas Tax Funds 2105, 2106, 2107, 2107.5 and 2103. This is fuel tax money from the State and is used to fund Chip Seal, traffic signal and streetlight maintenance and electricity, congestion and pavement management and related capital projects. Interest is allocated.

210 - Road Maintenance and Rehabilitation (SB1) - This is a State fuel tax that is allocated on formulae determined by statewide legislation. The City is allowed to use this funding for local street and road repairs only until the City's average Pavement Condition Index (PCI) meets or exceeds 80, at which time a city or county may spend its apportionment of SB-1 funds on functions similarly to the other Gas Taxes listed above. Interest is allocated.

212 - Local Streets and Roads (Measure B) - This is a portion of the Santa Clara County-only sales tax measure intended to pay for various transportation improvements in the county including transit, bicycle/pedestrian, highway interchanges and expressways, and grade separations. The Local Streets and Roads portion of the funds is allocated on formulae determined by the revenue measure, and is allocated to the Santa Clara Valley Transportation Authority, which allocates a portion to Gilroy for maintaining the City's local streets and roads. More stringent requirements regarding the use of these funds are in place if the City's PCI is below 70. This fund is used for street projects. Interest is allocated.

215 - Transport/Mobility Grants - This is for various transportation grants. Monies are received on a reimbursable basis. Interest is allocated.

220 - Vehicle Registration Fee - This fund represents registration fees from Santa Clara County which will be used for pavement maintenance, operations, signals, signs, and marking. Interest is allocated.

222 – Neighborhood Safety Unit – This fund is used to account for revenues and expenditures related to gang prevention and intervention activities funded by the South County Youth Task Force and its partners. Interest is allocated.

223 - Office of Traffic Safety (OTS) Police Grant – These Federal funds are used for traffic safety and support police department operations such as DUI and other types of traffic checkpoints and compliance monitoring operations. Monies are received on a reimbursable basis. Interest is allocated.

225 – Police Grants Fund – This is for Miscellaneous Police grants, which currently include the Justice Assistance Grant Program (JAG) and the Officer Wellness and Mental Health Grant Program. The JAG is a federal grant that provides funding for a wide range of police programs, such as crime prevention and education, witness initiatives, mental health programs and drug treatment, among others. The Officer Wellness and Mental Health Grant is a State grant funded through the Board of State and Community Corrections, to provide mental health resources to Officers. Interest is allocated.

226 - Federal Asset Seizure – Monies are received from seizures of drug-related funds/assets in cooperation with Federal law enforcement. These funds must be used for law enforcement. Interest is allocated.

227 - South County Youth Task Force – Funding is provided through the South County Youth Task Force (SCYTF), the cities of Gilroy and Morgan Hill, Gilroy and Morgan Hill Unified School Districts, Santa Clara County Library District, Santa Clara County District Attorney's Office, and Santa Clara County Probation Department. Funding is to be used on efforts to reduce juvenile delinquent behavior in Santa Clara County through multi-faceted, community-oriented, culturally-responsive prevention and intervention practices. Interest is allocated.

228 - Board of State and Community Corrections Title II- This is a grant issued by the Board of State and Community Corrections (BSCC) over three years, expiring on December 31, 2025 to fund the South County Restorative Justice Youth Diversion Program (RJYDP). The RJYDP provides an opportunity for Santa Clara County youth who engage in alleged citable or harmful conduct to come together with impacted community members and collectively address the incident as a circle, while supporting and respecting youth as valuable community members with the goal of diverting youth away from the Juvenile Justice System. Interest is allocated.

229 - Special Enforcement Operations - Monies received from seizures of drug-related funds/assets. These funds must be used for law enforcement. Interest is allocated.

230 – BEGIN Loan Fund– The California Department of Housing and Community Assistance funds this home buyer down payment assistance grant program and the money is typically deferred for 30 years. Interest is allocated.

235 – Residential Development Loan Program - This is a loan from the State to the City, who in turn loans the funds to South County Housing for construction costs. Once South County Housing pays back the City the City pays back the State.

240 - Proposition 172 Sales Tax - Funds are received from State sales tax and must be used for public safety activities. Interest is allocated.

245 - Community Development Block Grant - HUD annual grant of federal funds to operate the Community Development Block Grant Program. Interest is allocated, but must be paid back to the Federal Government.

250 - Housing Trust – Local funds are used to address affordable housing and homelessness, for both capital projects and services, provide homebuyer down payment assistance, and administrative oversight. Interest is allocated.

255 - Los Arroyos Fund – Local funds previously managed by South County Housing (SCH) that the City of Gilroy now manages given their dissolution. The City will use funds to support future homebuyers in the Los Arroyos neighborhood as established in a memorandum of understanding between the City of Gilroy and SCH

first signed in 2001 and amended in 2008. Interest is allocated.

260 - Community Facilities District Fund (Deer Park CFD and Citywide CFD) - These funds come from special landscape assessment districts to maintain improvements of a public nature that provide benefits to property owners. The maintenance costs are assessed to the property owners of the parcels that benefit from such maintenance and improvements. Interest is allocated.

265 - BEGIN Reuse Fund– The California Department of Housing and Community Development requires that all repayments of BEGIN Program loan principal and loan interest be deposited into a separate maintained reuse account. The repayments can be used to fund new loans and home buyer education. This account will be monitored for twenty years by HCD. Interest is allocated.

270 – CALHOME Fund – These funds and the deferred loans that make up their portfolio were previously managed by South County Housing (SCH). Due to the dissolution of SCH, the City now maintains these funds and intends to use them to support future home buyer assistance. Interest is allocated.

272 – CALHOME Reuse Fund - The California Department of Housing and Community Development requires that all repayments of CALHOME Program loan principal and loan interest be deposited into a separately maintained reuse account. The repayments can be used to fund new loans and home buyer education. This account will be monitored for twenty years by HCD. Interest is allocated.

275 – Fire Special Grants – Fund is used to record grants received by the Fire Department for various purposes, such as Emergency Operations Center, Weapons of Mass Destruction response equipment, etc. Grants are not guaranteed or consistent. Monies are received on a reimbursable basis. Interest is allocated.

280 - Golf Course - This fund was established because of an agreement between the City of Gilroy and Gilroy Golf Course/Contractor. The Golf Course/Contractor shall collect and retain the Gross Receipts from the Golf Course, which is defined to mean all revenues of every kind in connection with the Contractor's operation, use or management of the Gilroy Golf Course property including, but not limited to green fees, passes, etc. Contractor shall be compensated solely from the Gross Receipts and except as otherwise provided in Article 5, "Compensation," no monies from any fund of the City shall be used to compensate Contractor. Contractor shall pay to the City each year of the term of the agreement a base rent and additional rent based on the financial performance of the golf course. This fund has negative cash due to operating losses prior to contract. No interest is allocated.

290 - Community Recreation - Revenue is collected through fees charged for participants of the programs and activities of the Recreation Division. General Fund contributions and program revenues offset the expenses incurred in the operation of these programs. No interest is allocated.

293 - Opioid Settlement - State-led participation in the National Opioid Settlement with Teva, Allergan, CVS, Walgreens, and Walmart. Money can be used for opioid abatement. 85% of monies received from the settlement will be distributed to cities and counties.

CAPITAL PROJECTS FUNDS - *Capital Projects Funds are to account for resources intended to be used primarily for major capital facilities (other than that for proprietary fund debt).*

400 - Capital Projects - Allocates resources intended to be used for major capital projects other than those financed by revenues of proprietary funds, including projects that are partially funded from other sources such as grants or fuel tax. Any unallocated interest is allocated to this fund. Interest is allocated.

405 - Gilroy Community Library - The purpose of this fund is to finance the acquisition, construction, and improvement of facilities to be used as a public library within the City of Gilroy. Funding was provided by the issuance of general obligation bonds. Interest earned on specific LAIF accounts will be recorded directly to the Library fund. No other interest is allocated.

410 - Storm Drain Development - The purpose of the Storm Drain Development Fund is to finance the construction of drainage collection and distribution systems within the City as described in the City of Gilroy Storm Drain Master Plan. Improvements and expansions of the City's storm drain system are needed to accommodate the development of new residential, commercial, and industrial uses within the City of Gilroy. The Storm Drain Development Fee is used to expand system capacity to accommodate new development. Interest is allocated.

415 - Utility Undergrounding - Allocates resources to underground existing overhead utilities (electricity, telephone, and cable) along fully constructed streets. The City collects the fee from developers as development occurs along these streets. Interest is allocated.

418 - BANS Refinance Series 2009 - The purpose of this fund was for the 2009 short-term refinancing of the City's public facilities debt. The City included its cost for the Christopher High School joint use of public facilities with GUSD in the refinancing. Interest is allocated.

420 - Street Trees Development - The Street Tree Development Fund collects a front footage fee to plant trees in new developments. Interest is allocated.

422 - Stormwater Management - The Stormwater Management Fund was established to set aside funds to implement state-required trash capture device provisions in the Stormwater system.

425 - Traffic Impact - The purpose of the Traffic Impact Fund is to finance the construction of streets, bridges, interchanges, and traffic signals within the City as described in the City of Gilroy's Circulation Element. Improvements and expansions of the City's traffic circulation system are needed to accommodate the development of new residential, commercial, and industrial uses within the City of Gilroy. The Traffic Impact Fee is used to expand system capacity to accommodate new development. Interest is allocated.

430 - Sewer Development - The purpose of the Sewer Development Fund is to finance the construction of sewer collection and conveyance systems within the City as described in the City of Gilroy's Sewer Master Plan. Improvements and expansions of the City's sewer system are needed to accommodate the development of new residential, commercial, and industrial uses within the City of Gilroy. The Sewer Development Fee is used to expand system capacity to accommodate new development. Interest is allocated.

435 - Water Development - The purpose of the Water Development Fund is to finance the construction of water transmission, distribution and storage systems within Pressure Zone 1 of the City water system as described in the City of Gilroy's Water Master Plan. Improvements and expansions of the City's water system are needed to accommodate the development of new residential, commercial, and industrial uses within the City of Gilroy. The Water Development Fee is used to expand capacity to accommodate new development. Interest is allocated.

440 - Public Facilities Impact - The purpose of this fund is to finance the construction of parks, police, fire, and other City Facilities as described in the City of Gilroy's Public Facilities Master Plan. These improvements to public facilities are completed in order to accommodate new residential and commercial development. Interest is allocated.

487 - Downtown Beautification - The purpose of this fund is to finance the design and construction improvements along Gourmet Alley and Railroad Alley. These improvements are funded by a \$3.9 million grant from Caltrans' Clean California Local Grant Program. Interest is allocated.

DEBT SERVICE FUNDS - *Debt Service Funds are to account for resources accumulated for the payment of debt principal and interest (other than that for proprietary fund debt).*

500 - Gilroy Community Library Debt Service - This fund is maintained to pay the indebtedness of the 2009 and 2010 General Obligation Bonds for the new Gilroy Community Library. Interest is allocated.

505 - CA ENERGY COMMISSION LOAN - This fund is maintained to pay the debt service of principal and interest for the loan agreement between the California Energy Commission (CEC) and the City of Gilroy for the City-Wide LED streetlight replacement project. Interest is allocated.

510 - 2022A LEASE REVENUE BONDS - This fund is maintained to pay the debt service of principal and interest for the 2022 A Lease Revenue Bonds. Interest is allocated.

515 - PFFA Refunding Lease 2010 Debt Service - This fund is maintained to pay the debt service of principal and interest for the Public Facilities Financing Authority Refunding Lease 2010 Bonds. Interest is allocated.

520 - Lease Revenue Bond Series 2020A - This fund is maintained to pay the debt service of principal and interest for the Public Facilities Financing Authority Lease Revenue Refunding Bonds, Series 2020A.



INTERNAL SERVICE FUNDS - *Internal Service Funds are a proprietary fund type and are to account for goods or services provided to other departments of the City where the intent of the City is that the costs of these goods or services are to be recovered through interdepartmental charges at the time that the goods are delivered, or the services are rendered to those departments. The allocation methodologies can vary, but generally aim to ensure a fair distribution of costs based on usage or other relevant factors.*

600 - Fleet Services - This internal service fund includes all the operations required to maintain the City's vehicles. The costs are recovered through an annual "user fee" which is charged to all departments/funds that have vehicle use. This fund also provides funding for the replacement of all the City's vehicles on an "as-needed" basis. Interest is allocated.

605 - Worker's Compensation - This internal service fund accounts for all expenses relating to worker's compensation (i.e., injury claims, insurance premiums, etc.). The costs are recovered through an annual "user fee" which is charged to all departments/funds that have employees. Interest is allocated.

610 - Liability Insurance - This internal service fund accounts for all expenses relating to the City's general liability insurance. The costs are recovered through an annual "user fee" which is charged to various funds. Interest is allocated.

615 - Facility Services - This internal service fund accounts for all expenses relating to the operation and maintenance of City facilities. The costs are recovered through an annual "user fee" which is charged to all departments/funds that have facilities. Interest is allocated.

620 - Information Technology - This internal service fund accounts for all expenses relating to computer hardware, software, maintenance, capital purchasing and other service charges. The costs are recovered through an annual "user fee" which is charged to all departments/funds that have computer equipment. Interest is allocated.

625 - Equipment Outlay - Allocates resources intended for the purchase of specific equipment.

ENTERPRISE FUNDS - *Enterprise Funds are a proprietary fund type and are to account for operations where the intent of the City is that the costs of providing goods or services to the public are to be recovered primarily through user charges.*

700 - Sewer - This enterprise fund is used to account for the operation of and maintenance of the City's sewer collection system. Additionally, this fund is used to account for the debt service related to the 2021 Wastewater Revenue Bonds. Interest is allocated.

705 - Water - This enterprise fund is used to account for the operation and maintenance of the City's water production and distribution system. Interest is allocated.

TRUST/AGENCY FUNDS - *Trust/Agency Funds are a fiduciary fund type and are custodial in nature. These funds are (1) to account for assets held by the City on behalf of other organizations, or (2) to account for assets governed by a legal trust document.*

800 - Deposit Revolving Fund - This fund includes miscellaneous deposits, revolving deposits from developers and refundable deposits received in advance for rental of City facilities. No interest is allocated.

805 - Trust Specific Fund - This fund includes miscellaneous deposits held for the benefit of others. Funds are designated for specific purposes. No interest is allocated.

808 - Senior Advisory Board - Revenues come from fund-raising and donations. The funds are used to buy equipment for the Senior Center. Interest is allocated.

809 - Henry Miller Poor - This fund was established by a donation from Henry Miller. The annual interest earned on the original donation of \$15,000 is the amount donated to the poor of Gilroy each Christmas Season. Interest is allocated.

810 - Highway 152 Agency 2018 Fund - This fund is maintained to collect the special assessments and pay the bonded indebtedness for the refinanced (2006) Highway 152 Series 2018 improvements. Interest is allocated.

814 - Museum Endowment Trust - This fund was established by the sale of a vase by the Gilroy Museum. The purpose in selling the vase was to create an endowment for the museum. This would generate interest income for the museum. Interest is allocated.

SCRWA - *The City also provides accounting for the South County Regional Wastewater Authority (SCRWA), which follows the City's policy and procedures. The budgets for the following SCRWA funds are reviewed and adopted by the SCRWA Board.*

820 - SCRWA Construction - This fund accounts for SCRWA assets under construction and resources restricted for the construction of plant, property, and equipment. No interest is allocated from the City; interest is earned from a separate SCRWA LAIF account.

825 - SCRWA Operations - This fund accounts for the completed assets used in the sewer treatment operations, as well as the costs of providing sewer treatment and pre-treatment services for the Cities of Gilroy and Morgan Hill. SCRWA has its own Authority with a Board comprised of Gilroy and Morgan Hill representatives. The Authority adopts the budget for SCRWA, not the City Council. No interest is allocated from the City; interest is earned from a separate SCRWA LAIF account.

Definition of Taxes

The following is a brief definition or explanation of the taxes received by the City of Gilroy.

CURRENT TAXES-SECURED: Based upon the Proposition 13 limits, the tax is limited to 1% of the assessed value of the property, plus amounts required for the payment of principal and interest on voter-approved bond indebtedness. The City receives approximately 10% of the Proposition 13 tax.

SUPPLEMENTAL PROPERTY TAX: A locally generated tax authorized by Senate Bill 813. An ad valorem tax is generated when property is sold, which triggers a Supplemental assessment. Supplemental assessments are designed to identify changes in assessed value (either increases or decreases) that occur during the fiscal year, such as changes in ownership and new construction. They are in addition (supplemental) to the traditional annual assessment and property tax bill. A tax bill is issued only on added value and is prorated for the remaining portion of the fiscal year. The County distributes the funds to local agencies based on collections for the particular period.

CURRENT TAXES-UNSECURED: This tax is based upon taxable furnishings and equipment for businesses and industry, as well as personal property such as boats and airplanes.

EXCESS EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF): The California Constitution requires the State to guarantee that schools receive a certain minimum level of funding. In 1992, to reduce the impact of this mandate on the State general fund, the State required each county to establish an ERAF where local property tax dollars are taken from the county, cities, and special districts, deposited in ERAF, and used to bring school districts up to their minimum funding levels. When more local property tax revenue is diverted to ERAF than is needed to meet school districts' minimum funding needs, that revenue is deemed "excess ERAF" and returned to the county, cities, and special districts whose taxes were diverted to ERAF.

HOMEOWNERS EXEMPTION: The State of California controls this tax. Homeowners may apply for up to a \$7,000 reduction from the assessed valuation before calculation of the tax bill. The State reimburses for this reduction.

DOCUMENTARY TRANSFER TAX: The tax (\$1.10/\$1000 of the sales price) is charged each time the property is sold or transferred to a different owner. Collection occurs during the escrow process and is sent to the County. The City receives 50% (\$.55/\$1000) of the transfer tax on the property transferred within city limits.

SALES TAX: The City's share of the present 9.13% sales and use tax rate is 1%. The State's Department of Tax and Fee Administration collects this tax and distributes it monthly as an advance with actual accounting quarterly.

In 2004, Proposition 57 provided the state with a mechanism to fund \$15 billion in economic recovery bonds without raising taxes. It increased the state's share of the sales and use tax by 0.25% and reduced the local sales and use tax by 0.25%. The lost revenues to the city will be backfilled by property tax revenues from the ERAF. A portion of annual property tax revenue collected by the County goes to the ERAF to support local school districts. When the amount contributed to ERAF is more than the minimum cost of funding local schools, excess funds are returned to the County, Cities, and Special Districts.

MOTOR VEHICLE IN LIEU: A special license fee is imposed annually by the state on the market value of motor vehicles in lieu of local property taxes (Section 11005, Revenue and Taxation Code). In 2004, SB 1096 reduced the license fee from 2% to 0.65%. Section 1105 (a) of the Revenue and Taxation Code specified that 81.25% of the revenues were to be divided equally between cities and counties and apportioned on the basis of population.

In 1999, AB 1121 reduced the fee each year from 25% to 67.5% in 2003. The state "backfilled" the difference to the cities from its General Fund. In 2004, SB 1096 eliminated the backfill. The backfill was replaced with additional property tax revenue from ERAF.

TRANSIENT OCCUPANCY TAX: Hotels and motels pay 9% of their room rates. The total fee collected is 11%, which includes a 2% tourism fee, but the City retains only 9%.

UTILITY USER TAX: This is a 5% tax on utilities charged by gas and electric providers, and 4.5% tax for telecommunications providers such as Charter Communications, and other long-distance and wireless providers.



FRANCHISE FEES: This fee is charged on the same utilities (except telephone) as outlined in the Utility Tax section. The fee is for the right to do business on or above City rights of way. The fees are as follows: Gas - 1% based on the 1937 Act computation, Electricity - 1% based on the 1937 Act computation, Garbage - 5%, and Cable TV - 5%.

Financial Policies

FINANCIAL POLICIES AND PRACTICES OVERVIEW

The City's budget development is shaped by several financial policies and practices ("policies"). These policies promote and ensure organizational stability, consistency, transparency, and accountability from year to year. This section identifies some of the major policies and fiscal management tools that the City of Gilroy uses to maintain fiscal health and guide the development of the biennial budget.

GENERAL FUND FINANCIAL FORECAST

The Finance Department prepares the City's Five-Year Financial Forecast, which projects the fiscal health of the City's General Fund and aids the City Council and management in understanding the fiscal gaps that may exist between revenue projections and projected expenditure requirements.

Revenue estimates for the forecast are prepared through an objective, analytical process based on year-to-date trends, prior years' data, and anticipated one-time adjustments, if any. The forecast does not include recessions in the model. In all instances, the City provides reasonable revenue projections to prevent undue or unbalanced reliance on certain revenues and to ensure the ability to provide ongoing services. The result of the Forecast is presented to Council as a chart indicating the total fund balance in the General Fund for five fiscal years, and identifies the reserve levels established. This chart is provided in the Budget Message for each Biennial Budget.

PROPOSITION 4 (GANN) APPROPRIATION LIMIT

For state and local governments, the California Government Code was established, beginning with Section 7900, as a limit on the amount of expenditures a governmental unit may appropriate in a given fiscal year in an effort to limit government spending. The Appropriation Limit is sometimes referred to as the Gann Limit, Gann Initiative or Prop 4 Limit. The Appropriation Limit mandates that the total annual appropriations subject to the limitation shall not exceed the prior year's Appropriations Limit, which can be adjusted for the change in cost of living and population, except as otherwise provided in the Government Code. Section 7910 of the code provides that the governing body of each jurisdiction shall annually establish its Appropriations Limit by resolution.

The Appropriations Limit is calculated by determining appropriations financed by proceeds of taxes in the 1978/79 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Appropriations financed by proceeds of taxes are limited to actual revenues collected if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.

The cost of living adjustment may be based upon the changes in the California per capita personal income or the percentage change in the local assessment roll from the preceding year due to the addition of local nonresidential new construction. The population adjustment may be based on changes in the City population or population growth within the County.

BALANCED BUDGET

The City's policy is to adopt a balanced budget, which means that planned expenditures do not exceed planned funds available. Available funds may include the use of fund balances on hand, provided that the General Fund maintains a reserve level in line with the Council's adopted reserve policy. In the case of the General Fund, the reserve policy is 20% of annual expenditures for general operating needs and an additional 10% for economic uncertainties.

ADJUSTMENTS TO THE ADOPTED BUDGET

Per the City Charter, Section 1104, "At any meeting after the adoption of the budget, the Council may amend or supplement the budget so as to authorize the transfer of unused balances appropriated for one purpose to another purpose, or to appropriate available revenue not appropriated in the budget". The City Council may amend or supplement the budget by a motion adopted by the affirmative votes of at least four members to authorize the transfer of unused balances between various funds or to appropriate available funds not included in the budget. The level at which expenditures may not legally exceed appropriations is the fund level. City Council approval is also required for all transfers from unappropriated fund balances or reserves.

CONTINUED/CARRYOVER APPROPRIATIONS

The City's Charter, Section 1104, states that "All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered, except as otherwise provided by this Charter". Encumbered appropriations from the previous fiscal year are carried over as continuing appropriations to the current fiscal year along with the encumbrance. Additionally, the City has established a carryover review process during which departments submit justification for unencumbered, available funds that are requested for carryover. The final list of previously unencumbered funds requested for carryover is then reviewed, and potentially modified by Council, and subsequently adopted by the City Council. The adopted carryover list becomes an adopted budget amendment to the current fiscal year's appropriations. These continuing and carryover appropriations are not included in the Biennial Budget document.

GENERAL FUND RESERVES

The City strives to maintain a General Fund reserve amount equivalent to 30 percent of the General Fund expenditure budget. This reserve percentage comprises of a 20% reserve to cover unbudgeted costs or revenue shortfalls, and a 10% reserve for economic stability in severe economic downturns, with specific triggers regarding use. This combined reserve percentage is intended to provide a cushion against fluctuations in revenue and expenses.

ONE-TIME REVENUES

The City's policy is to avoid the use of one-time revenues to fund ongoing operations. Usage of one-time revenue may be occasionally appropriate to bridge short-term gaps in available resources.

CASH/INVESTMENT MANAGEMENT

One of the City's highest fiscal management priorities is maintaining the value of its cash and investment assets. The City values its cash and investments in accordance with the provisions of the Government and Accounting Standards Board (GASB) Statement No. 31, "Accounting and Financial Reporting for Certain Investments and External Investment Pools (GASB 31)," which requires governmental entities, including governmental external investment pools, to report certain investments at fair value in the statement of net assets/balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred. Fair value is determined using published market prices.

Cash accounts for all funds are pooled for investment purposes, except for assets held by fiscal agents, to enhance safety and liquidity while maximizing interest earnings. Investments are stated at fair value, except for certain Certificates of Deposit and investment contracts that are reported at cost. These exceptions are made as they are not transferable, and they have terms that are not affected by changes in market interest rates. All highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered cash equivalents. Cash and investments held on behalf of proprietary funds by the City Treasurer are considered highly liquid and are classified as cash equivalents for the purpose of presentations in the Statement of Cash Flows.

Gilroy Charter Article XI. Fiscal Administration

Section 1100. Fiscal Year.

Unless otherwise provided by ordinance, the fiscal year of the City shall begin on the first day of July of each year and end on the thirtieth day of June of the following year.

Section 1101. Budget: Preparation and Submission.

At least thirty (30) days prior to the beginning of each fiscal year, the City Administrator shall submit to the Council a proposed budget for the ensuing fiscal year. The budget shall provide a complete financial plan for the budget year. It shall include the following:

- (a) An itemized statement of estimated income and revenues from all sources for the year which the budget is to cover;
 - (b) An itemized statement of the proposed expenditures recommended by the City Administrator for each office, department, or agency for the year which the budget is to cover; and
 - (c) Such other information as the City Administrator may deem essential, or as the Council may require.
- (Charter Amendment November 4, 1997)

Section 1102. Budget: Public Hearing.

Upon receipt of the proposed budget from the City Administrator, the Council shall proceed to consider the proposed budget and may increase, decrease or omit any item or insert new items therein. Before adopting the budget, the Council shall fix the time and place for holding a public hearing on the proposed budget and shall cause a notice thereof to be published not less than ten (10) days prior to said hearing by at least one (1) insertion in the official newspaper of the City. Copies of the proposed budget shall be available for inspection by the public in the office of the City Clerk at least ten (10) days prior to said hearing. At the time and place so advertised, or at any time and place to which such public hearing shall from time to time be adjourned, the Council shall hold a public hearing on the proposed budget at which interested persons desiring to be heard shall be given such opportunity.

Section 1103. Budget: Further Consideration And Adoption.

After the conclusion of the public hearing, the Council shall further consider the proposed budget and make any revisions thereto that it may deem advisable; provided, however, that if it shall increase the total proposed expenditures, the Council shall also increase the total anticipated revenues, but not beyond the reasonably anticipated revenues, so that the same, together with reasonably expected surpluses will at least equal such total expenditures. Thereafter, but prior to the beginning of the ensuing fiscal year, the Council shall adopt the budget with revisions, if any. Upon final adoption, the budget shall be in effect for the ensuing fiscal year. A copy of the adopted budget, certified to by the City Clerk, shall be placed on file in the office of the City Clerk where it shall be available for public inspection. The budget so certified shall be reproduced and copies made available for use of all officers, offices, departments and other agencies of the City and for use by civic organizations.

Section 1104. Budget: Appropriations.

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several offices, agencies and departments for the respective objects and purposes therein specified. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered, except as otherwise provided by this Charter.

At any meeting after the adoption of the budget the Council may amend or supplement the budget so as to authorize the transfer of unused balances appropriated for one purpose to another purpose, or to appropriate available revenue not appropriated in the budget.

No officer, department or agency of the City shall, during any fiscal year, expend or incur any obligation to expend money for any purposes not authorized by or in excess of the amounts appropriated by any budget, as amended, for a given classification or expenditure.

Section 1105. Tax System.

Unless otherwise provided by ordinance, the City shall use, for the purpose of municipal ad valorem property taxation, the County system of assessment and tax collection as such system is now provided by law or may hereafter be amended and insofar as such provisions are not in conflict with this Charter.

Section 1106. Tax Levy.

Except as prohibited by state law, the Council shall determine the amount of money required to be raised by ad valorem municipal property taxation and shall fix the ad valorem municipal tax rate each year and certify the same to the County authorities if the County system of ad valorem assessment and tax collection is used by the City. (Charter Amendment November 7, 1995)

Section 1107. Independent Audit.

The Council shall employ at the beginning of each fiscal year an independent certified public accountant who shall audit the books, records, and accounts of all officers and employees of the City who receive, administer or disburse public funds, and such other officers, employees, departments and agencies as the Council may direct. Such audit shall be made at such times as may be prescribed by the Council but shall be at least annually.

As soon as practicable after the end of the fiscal year, a final audit and report shall be submitted by such independent accountant to the Council. Three (3) copies of the audit shall be placed on file in the office of the City Clerk where they shall be available for public inspection.

Section 1108. Bonded Debt Limit.

The City shall not incur an indebtedness evidenced by general obligation bonds which shall in the aggregate exceed the sum of fifteen (15%) per cent of the total assessed valuation for purposes of City taxation of all the real and personal property within the City, exclusive of any indebtedness that has been or may hereafter be incurred for the purposes of acquiring, constructing, extending or maintaining municipal utilities for which purpose a further indebtedness may be incurred by the issuance of bonds, subject only to the provisions of the State Constitution and of this Charter.

Section 1109. Contracts for Public Projects.

Every public project involving an expenditure of City monies greater than the amount allowed for informal bidding pursuant to Section 22032 of the California Public Contract Code, or successor statute, as the same may be amended from time to time, for the construction or improvement of public buildings, works, drains, sewers, utilities, parks and streets (exclusive of projects for maintenance and repair of streets) shall be let by contract to the lowest responsive and responsible bidder, or through best value contracting, after notice by one or more of the following methods:

- A. Publication in a newspaper of general circulation in the City by one or more insertions, the first of which shall be at least seven (7) days before the time for opening bids. This method of publication shall be used if available;
- B. Publication electronically so that the notice is publicly available to the general community of potential bidders;
- C. Publication in a trade journal specified by the Uniform Cost Accounting Act Commission by one or more insertions, the first of which shall be at least seven (7) days before the time for opening bids; or
- D. By using a list of qualified contractors, which includes responsible contractors who have bid in the past and qualified contractors who ask to be included on the list.

The Council may reject any and all bids, if deemed excessive or unsatisfactory and readvertise for bids, or provide for the work to be procured in the open market, but in no case of open market procurements shall the price paid be higher than the responsible low bid rejected.

The Council, without advertising for bids, following the adoption of a resolution declaring that the project can be performed more economically by day labor, or the materials or supplies furnished at a lower price in the open market, may have the project done in the manner stated without further complying with the provisions of this section.

For contracts equal to or in excess of One Million Dollars (\$1,000,000) the Council may negotiate and award a Design-Build Contract without formal public bidding if the Council finds that such a contract would save money or result in faster project completion. The process for competitively selecting a design-build contractor shall be consistent with the California Public Contract Code. (Charter Amendment November 4, 1997; Charter Amendment November 8, 2022)

Section 1110. Requirements of Bids.

All bids or proposals shall be accompanied by either a certified or cashier's check, or a bidder's bond executed by a corporate surety authorized to engage in such business in the State of California, made payable to the City. Such security shall be in an amount not less than that specified in the notice inviting bids or in the specifications referred to therein, or if no amount be so specified, then in an amount not less than ten percent (10%) of the aggregate amount of the bid. No person, firm or corporation shall be allowed to make or file or be interested in more than one bid or proposal for the same work. If it appears that the same person, firm or corporation is interested in more than one bid or proposal, all such bids or proposals shall be rejected. The security accompanying the accepted bid or proposal shall be held by the City Clerk until the contract has been entered into, whereupon said security shall be returned to said bidder. All securities accompanying the unsuccessful bids or proposals shall be returned to the proper parties.

If the successful bidder neglects or refuses to enter into the contract within the time specified in the notice inviting bids or specifications referred to therein, the security shall be declared forfeited to the City and shall be collected and paid into its general fund.

Section 1111. Contracts for Official Advertising.

The City shall procure services for the official advertising in a newspaper of general circulation in the City in accordance with the California Government Code and the City's purchasing policy. (Charter Amendment November 8, 2022).

Section 1112. Actions Against the City.

No suit shall be brought on any claim for money or damages against the City or any officer, employee, board or commission thereof until a verified demand for same has been presented as herein provided and rejected in whole or in part. If rejected in part, suit may be brought to recover the whole. Except in those cases where a shorter time is otherwise provided by law, all claims for damages against the City must be presented to the City Clerk within ninety (90) days after the occurrence, event or transaction from which the damages allegedly arose, and shall set forth in detail the name and address of the claimant, the time, date, place and circumstances of the occurrence and the extent of the injuries or damages received; all other claims or demands shall be presented within ninety (90) days after the last item of the account or claim accrued.

In all cases such claims shall be approved or rejected in writing and the date thereof given. Failure to complete the action approving or rejecting any claim or demand within sixty (60) days from the day the same is filed with the City Clerk shall be deemed a rejection thereof.

(The Gilroy City Code is current through Ordinance 2025-01, passed January 27, 2025.)

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General Fund Reserve Policy

What is the General Fund?

The General Fund accounts for all resources except for those for which a separate fund is necessary for legal or administrative purposes. The primary sources of income include sales tax, property tax, utility users' tax, franchise fees, building, engineering, planning, and hazmat fees, as well as transient occupancy tax. The primary uses are police and fire, community development (planning, housing, and building), public works (engineering, parks, streets, and landscape), recreation, and administration.

What is a General Fund Reserve?

The general fund reserve, or fund balance of the general fund, is a measure of the financial resources available. It is like a savings account for the general fund. It has been built up over the years as a result of revenues exceeding expenditures (\$ in was greater than \$ out), primarily due to one-time savings. The reserve helps the City mitigate risks and provides a back-up for revenue shortfalls. The policy helps the City continue to provide the existing level of services for residents. In addition, the policy demonstrates continued prudent fiscal management and creditworthiness, to allow the City to maintain a sustainable financial structure.

The general fund reserve is intended to help the City when revenues temporarily fall short of expenditures. This can be in response to the challenges of a changing economic environment or during cyclical deficits when annual expenditures temporarily exceed revenues. The general fund reserve is maintained to cover unanticipated costs or fund one-time unbudgeted necessary costs (such as equipment/fleet failures or uninsured losses).

In more extreme cases, the General Fund is established as a safety net in the event of a disaster, requiring immediate response from the City. A major earthquake, flood, or terrorist attack could require cash to be on hand to immediately respond prior to the receipt of state or federal assistance. A catastrophic event could quickly exhaust the reserve and require a service level reduction (i.e., less money for parks, streets, recreation, etc.)

Gilroy's General Fund Policy

In June 2017, the City Council adopted a new general fund reserve policy, consisting of an unrestricted minimum general fund reserve of 20% of annual general fund expenditures and an Economic Stability Reserve of 10% of annual general fund expenditures:

Type	Description	Minimum
Unrestricted Minimum	Unbudgeted costs or revenue shortfall	20% of G.F. expenditures
Economic Stability	Specific triggers in a severe economic downturn	10% of G.F. expenditures

The Economic Stability Reserve would only be used in extraordinary circumstances, upon satisfaction of one of the following "economic triggers" and with the majority vote of the City Council:

- State take-away of significant revenue
- Large drop in property taxes
- Major business closures (sales tax and/or utility users' tax impact)
- Dramatic drop in development from projections
- Large unexpected drop in sales taxes or other primary revenues due to severe recession
- The economic triggers cause the General Fund reserve to fall below a predetermined percentage of expenditures (e.g. 20%).

In the event the Economic Stability Reserve is used, the City is obligated to replenish the reserve by the end of the next biennial budget to 10% of the general fund expenditures for the given year.

One-Time Use

The funds in the general fund reserve have a one-time use. This means that any use would reduce the reserve and funding would have to be rebuilt over time. No source of income exists to re-fund the reserve. Rebuilding the reserve could mean service reductions to “make ends meet” because “rebuilding or replenishing” the reserve means diversion of annual operating monies to the general fund reserve instead of funding services, projects or programs.

Credit Rating

Credit rating agencies monitor levels of fund balance and unrestricted fund balance in a government's general fund to evaluate a government's continued creditworthiness. Rating agencies consider the government's fund balance policy, history of use of fund balances, and policy and practice of replenishment of fund balances when assigning ratings. Credit rating agencies favor increased levels of fund balance.

The City has outstanding indebtedness for its public facilities (Sunrise Fire Station, police station, Sports Park and corporation yard improvements), as well as indebtedness for the community library. The credit rating agencies review the general fund to determine whether it would be able to support the debt service on the public facilities bonds in the event that the public facilities development impact fund does not provide sufficient revenue. The credit rating agencies review the City's general fund for the library bonds, even though an ad valorem property tax was established, as the ratings take into account the general local economy and the City's finances to determine credit ratings. In the most recent review of Gilroy's credit rating, the following key rating driver was stated regarding Gilroy's finances:

“SOLID FINANCES: General fund financial operations feature strong fund balances, conservative reserve policies, and active management to align expenses with revenues.”

As shown in the above excerpt from the City's most recent Fitch credit rating review, a healthy general fund reserve and reserve policy is paramount to achieving and maintaining a strong credit rating.

Best Practices for General Fund Reserves

The Government Finance Officers Association (GFOA) has published best practices for determining the appropriate level of unrestricted fund balance in the general fund and for replenishing the general fund balance. The GFOA states that it is “essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.”

The GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund. The guidelines should be set by the policy body and should provide a framework and specific plans to achieve the required fund balance. Cities should consider specifying the purposes for various portions of the fund balance (i.e. working capital, budget stabilization and funding for the response to emergencies). The amount of the general fund reserve should be based on a government's own specific circumstances, but no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Some governments may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In establishing a policy governing the level of the reserve, a government should consider the following factors:

- Predictability of revenues and volatility of expenditures (less predictability and more volatility necessitate higher reserve levels)
- Perceived exposure to significant one-time outlays (disasters, immediate capital needs and state budget cuts)
- Potential drain upon general fund resources from other funds or availability of resources in other funds (deficits in other funds may require a higher level of unrestricted general fund balance)
- Liquidity (having cash available to cover liabilities)
- Commitments and assignments

The GFOA recommends that if a fund balance falls below a government's policy level, it must have a solid plan to replenish fund balance levels. As mentioned above, credit rating agencies consider how an agency plans to replenish its reserves when necessary. A well-developed policy may therefore reduce the cost of borrowing. Due to competing financial needs, rebuilding a general fund reserve can be challenging.

The GFOA recommends that a general fund policy specifically describes the parts of a general fund reserve and how resources will be directed to fund balance replenishment. A policy may define that the revenue sources for replenishment might include non-recurring revenues, budget surpluses and excess resources in other funds. The GFOA notes that year-end surpluses are an especially appropriate source for replenishing fund balance. The replenishment policy should state the intent of replenishing fund balances as soon as economic conditions allow. The policy should also:

1. Define the time period for which the fund balance will be used as a “bridge” to ensure stable cash flow and provide service continuity.
2. Describe how the government’s expenditure levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge.
3. Describe the time period over which the reserve will be replenished and the means by which it will be replenished.

A time period of one to three years is generally recommended by the GFOA; However, there are other factors to be considered. This includes special conditions that require a City to have more than the GFOA recommended minimum level that would justify quicker replenishment. Extreme events, such as a natural disaster, may justify a longer replenishment period. A replenishment plan should take into consideration credit rating agency expectations. A plan should establish a benchmark (e.g., after fund balances have dropped to a certain point below desired target levels) for when the use of fund balance is no longer acceptable, and milestones for the gradual replenishment of the reserve.

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Investment Policy

The City reviews and adopts an Investment Policy annually. The purpose of this Investment Policy ("Policy") is to identify elements that will foster a prudent and systematic investment program that meets the City of Gilroy's objectives through a diversified investment portfolio. This policy also serves to organize and formalize the City's investment-related activities, while complying with all applicable statutes governing the investment of public funds.

The investment policy document is provided as a link [\[link icon\]](#) in this section and included in the Supplemental Information section.

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FUND SUMMARIES



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All Funds

The City's accounting system is organized and operated on a fund basis. A fund is "an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created." Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Gilroy Fund Types

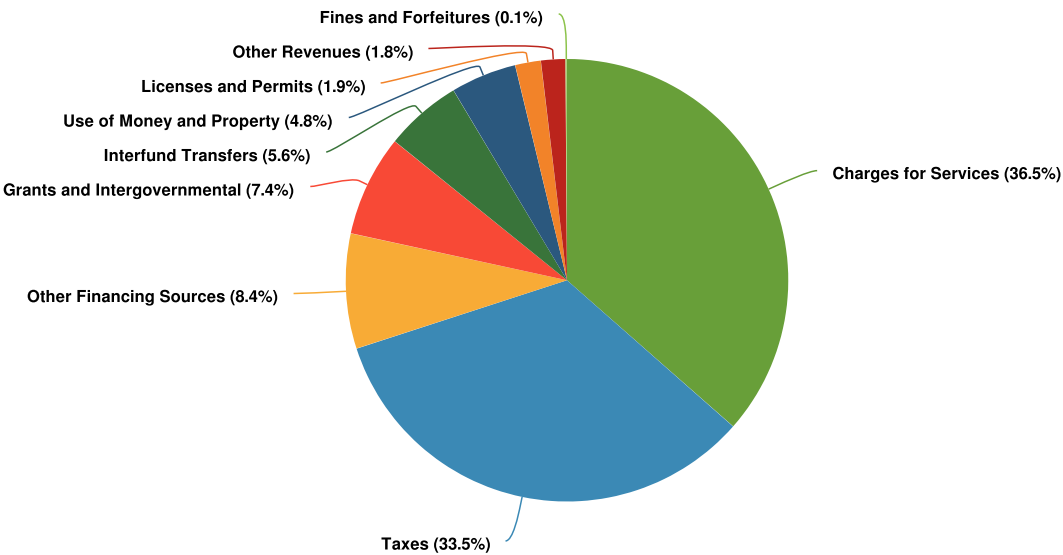
The City has established the following Fund Types:

- **General Fund** - used to account for and report all financial resources not accounted for and reported in another fund type. This fund typically includes resources that are not restricted, committed, or reserved for a specific purpose.
- **Special Revenue Funds** - used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.
- **Capital/Development Impact Funds** - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities or other capital assets.
- **Debt Service Funds** - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
- **Enterprise Funds** - used to account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund:
 - An activity financed with debt that is secured solely by a pledge of the net revenues from fees and charges for the activity
 - Laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues.
 - Policies establish fees and charges designed to recover the activity's costs, including capital costs.
- **Internal Service Funds** - used to report any activity that provides goods or services to other funds, departments or agencies of the government, or to other governments, on a cost-reimbursement basis.
- **Agency/Trust Funds** - used to account for assets held in a trustee capacity or as a custodian for individuals, private organizations, other governmental units, and/or other funds.

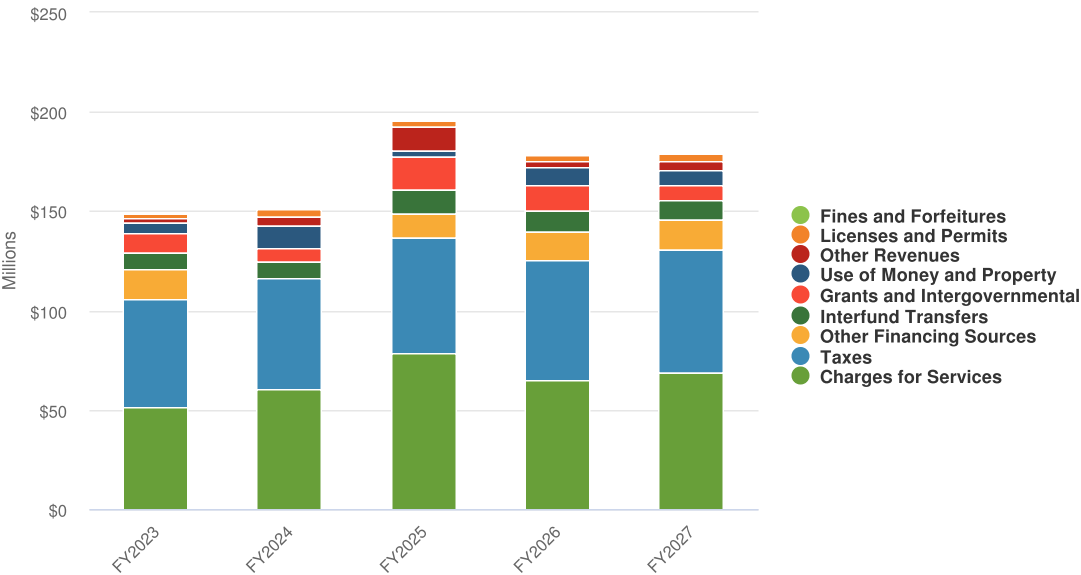
The following respective sections will provide Fund Summaries by the aforementioned Fund Types. Included in the summaries are Revenues by Source, and Expenditures by Expense Type.

Citywide Revenues by Source

2026 Recommended Revenues by Source



Budgeted and Historical Revenues by Source

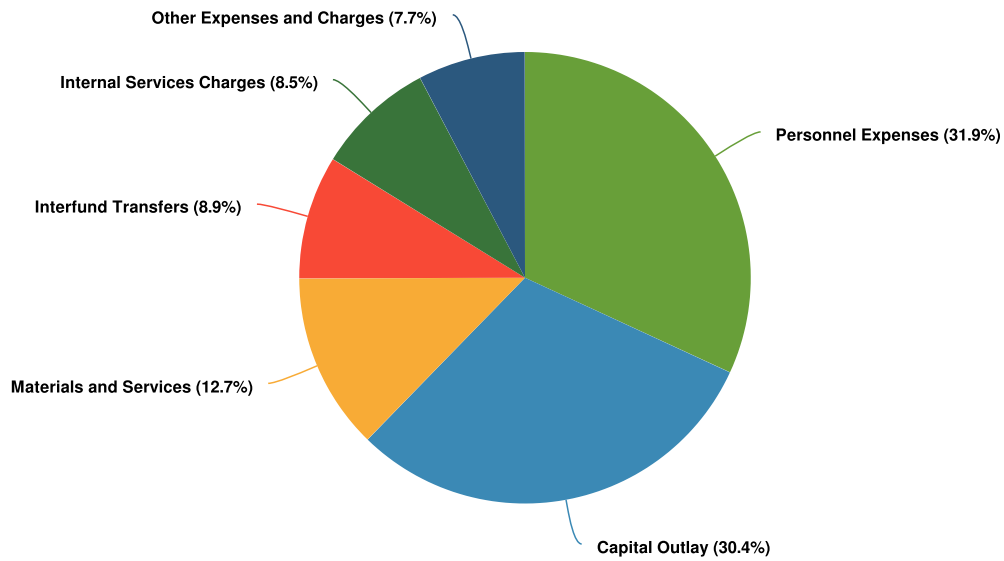


Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Taxes	\$54,834,425	\$55,654,420	\$58,040,378	\$58,013,279	\$59,852,474	\$62,076,709
Licenses and Permits	\$2,696,319	\$3,437,189	\$3,179,500	\$3,236,375	\$3,363,706	\$3,496,116
Fines and Forfeitures	\$255,359	\$238,128	\$223,547	\$188,629	\$177,474	\$177,474
Grants and Intergovernmental	\$9,442,965	\$6,400,646	\$16,681,017	\$11,047,857	\$13,215,861	\$7,792,116
Charges for Services	\$51,209,963	\$60,565,817	\$78,503,033	\$62,060,444	\$65,175,215	\$68,606,525
Use of Money and Property	\$5,053,621	\$11,831,604	\$3,605,698	\$10,113,368	\$8,594,426	\$7,075,856
Other Revenues	\$2,214,364	\$4,679,261	\$11,376,633	\$9,335,537	\$3,178,989	\$4,568,268
Interfund Transfers	\$8,799,253	\$8,455,443	\$11,526,103	\$11,526,104	\$10,035,379	\$10,033,885
Other Financing Sources	\$14,610,331	\$0	\$12,500,000	\$0	\$15,000,000	\$15,000,000
Total Revenue Source:	\$149,116,599	\$151,262,508	\$195,635,909	\$165,521,593	\$178,593,524	\$178,826,949

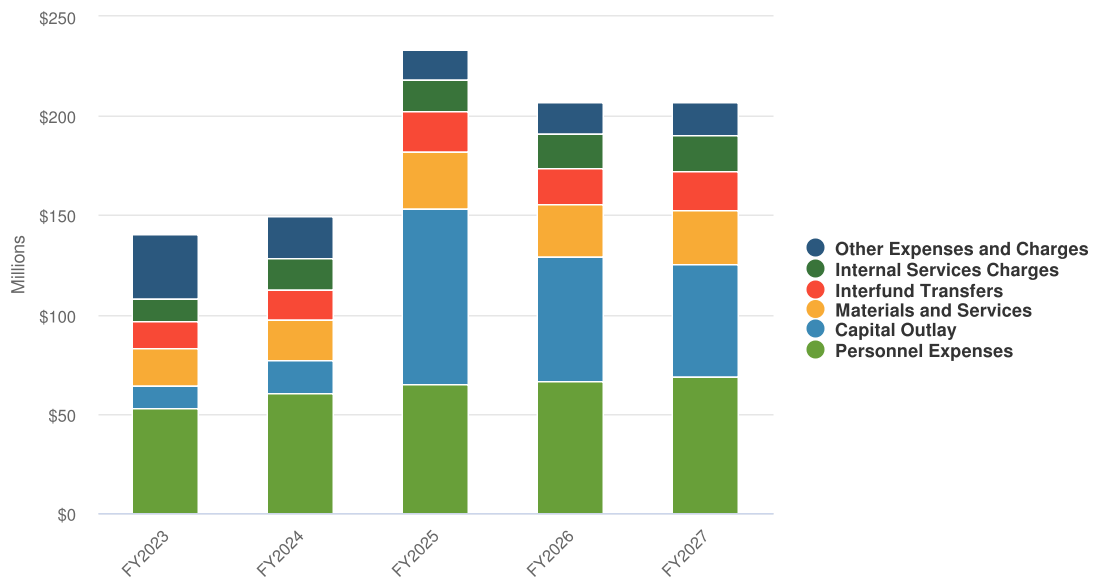


Citywide Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$52,678,912	\$60,574,140	\$64,640,026	\$62,501,108	\$66,111,300	\$69,064,777
Materials and Services	\$19,295,298	\$20,684,043	\$28,610,985	\$26,166,692	\$26,253,271	\$27,421,591
Capital Outlay	\$11,345,832	\$16,513,494	\$88,713,757	\$26,038,661	\$63,006,816	\$56,430,084
Interfund Transfers	\$13,537,526	\$14,580,089	\$20,684,645	\$24,336,961	\$18,353,149	\$18,927,951
Internal Services Charges	\$11,413,825	\$16,065,550	\$15,970,385	\$15,970,351	\$17,626,343	\$18,220,668
Other Expenses and Charges	\$32,535,541	\$21,414,140	\$15,043,664	\$15,219,091	\$15,933,968	\$16,521,596
Total Expense Objects:	\$140,806,934	\$149,831,456	\$233,663,463	\$170,232,864	\$207,284,847	\$206,586,667



Combined Fund Statement for Fiscal Year 2026

Fiscal Year 2026 Combined Statement									
Source of Funds	General Fund	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Services	Agency & Trust	All Funds	
Taxes	\$ 56,123,074	\$ 899,400		\$ 1,875,000			\$ 955,000	\$	59,852,474
Charges for Services	9,790,405	954,890	7,885,000		31,820,000	14,724,920			65,175,215
Fines and Forfeitures	177,474								177,474
Grants and Intergovernmental	630,642	8,667,601	3,917,618		-				13,215,861
Interfund Transfers	1,406,635	1,750,000	344,459	3,068,113	2,243,600	1,222,572	-		10,035,379
Licenses and Permits	3,363,706								3,363,706
Other Financing Sources	-		15,000,000	-	-				15,000,000
Other Revenues	1,396,449	591,000	-	-	820,540	371,000	-		3,178,989
Use of Money and Property	1,388,841	724,285	2,973,339	110,409	2,467,298	882,598	47,656		8,594,426
Total Sources	\$ 74,277,226	\$ 13,587,176	\$ 30,120,416	\$ 5,053,522	\$ 37,351,438	\$ 17,201,090	\$ 1,002,656		\$ 178,593,524
Uses of Funds	General Fund	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Services	Agency & Trust	All Funds	
Capital Outlay	\$ 855,795	\$ 8,649,848	\$ 37,240,407		\$ 11,292,000	\$ 4,968,766		\$	63,006,816
Interfund Transfers	2,499,998	383,433	6,135,768	-	9,333,950	-	-		18,353,149
Internal Service Charges	8,833,286	415,602	1,296,717	4,326	6,125,323	951,056	33		17,626,343
Materials and Services	8,808,968	3,716,457	17,400	14,200	3,857,840	9,804,786	33,620		26,253,271
Other Expenses and Charges	414,955	190,000	-	4,902,176	7,803,600	1,741,250	881,987		15,933,968
Personnel Expenses	54,190,726	1,490,850	-		7,645,911	2,783,813			66,111,300
Total Uses	\$ 75,603,727	\$ 14,846,190	\$ 44,690,292	\$ 4,920,702	\$ 46,058,624	\$ 20,249,671	\$ 915,640		\$ 207,284,847
Source/(Use) Variance	\$ (1,326,501)	\$ (1,259,014)	\$ (14,569,876)	\$ 132,820	\$ (8,707,186)	\$ (3,048,581)	\$ 87,016		\$ (28,691,323)
Proj. Fund Balance July 1, 2025	\$ 31,645,797	\$ 13,840,463	\$ 65,827,543	\$ 2,415,095	\$ 66,636,614	\$ 18,615,716	\$ 1,039,341		\$ 200,020,569
Proj. Balance June 30, 2026	\$ 30,319,295	\$ 12,581,449	\$ 51,257,667	\$ 2,547,915	\$ 57,929,428	\$ 15,567,135	\$ 1,126,357		\$ 171,329,246

Combined Fund Statement for Fiscal Year 2027

Fiscal Year 2027 Combined Statement									
Source of Funds	General Fund	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Services	Agency & Trust	All Funds	
Taxes	\$ 58,314,034	\$ 932,675		\$ 1,875,000			\$ 955,000	\$	62,076,709
Charges for Services	10,173,906	977,012	8,685,000		33,405,000	15,365,608			68,606,526
Fines and Forfeitures	177,474								177,474
Grants and Intergovernmental	678,451	7,113,665	-		-				7,792,116
Interfund Transfers	1,462,660	1,750,000	348,604	3,067,988	2,241,600	1,163,033	-		10,033,885
Licenses and Permits	3,496,116								3,496,116
Other Financing Sources	-		15,000,000	-	-				15,000,000
Other Revenues	1,466,693	793,000	-	-	1,936,575	372,000	-		4,568,268
Use of Money and Property	1,315,149	647,490	2,202,961	111,446	1,951,557	797,902	49,351		7,075,856
Total Sources	\$ 77,084,483	\$ 12,213,842	\$ 26,236,565	\$ 5,054,434	\$ 39,534,732	\$ 17,698,543	\$ 1,004,351		\$ 178,826,950
Uses of Funds	General Fund	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Services	Agency & Trust	All Funds	
Capital Outlay	\$ 662,512	\$ 6,356,200	\$ 35,096,000		\$ 12,684,372	\$ 1,631,000		\$	56,430,084
Interfund Transfers	2,499,998	388,523	6,081,249	-	9,958,181	-	-		18,927,951
Internal Service Charges	9,026,800	479,054	863,739	4,542	6,898,683	947,815	35		18,220,668
Materials and Services	9,118,778	3,857,468	14,900	14,615	3,917,590	10,462,500	35,740		27,421,591
Other Expenses and Charges	414,956	190,000	-	4,902,642	8,241,600	1,889,130	883,268		16,521,596
Personnel Expenses	56,556,130	1,555,782	-		8,050,625	2,902,240			69,064,777
Total Uses	\$ 78,279,174	\$ 12,827,027	\$ 42,055,888	\$ 4,921,799	\$ 49,751,051	\$ 17,832,685	\$ 919,043		\$ 206,586,667
Source/(Use) Variance	\$ (1,194,691)	\$ (613,185)	\$ (15,819,323)	\$ 132,635	\$ (10,216,319)	\$ (134,142)	\$ 85,308		\$ (27,759,717)
Proj. Fund Balance July 1, 2026	\$ 30,319,295	\$ 12,581,449	\$ 51,257,667	\$ 2,547,915	\$ 57,929,428	\$ 15,567,135	\$ 1,126,357		\$ 171,329,246
Proj. Balance June 30, 2027	\$ 29,124,605	\$ 11,968,264	\$ 35,438,344	\$ 2,680,550	\$ 47,713,109	\$ 15,432,993	\$ 1,211,665		\$ 143,569,529

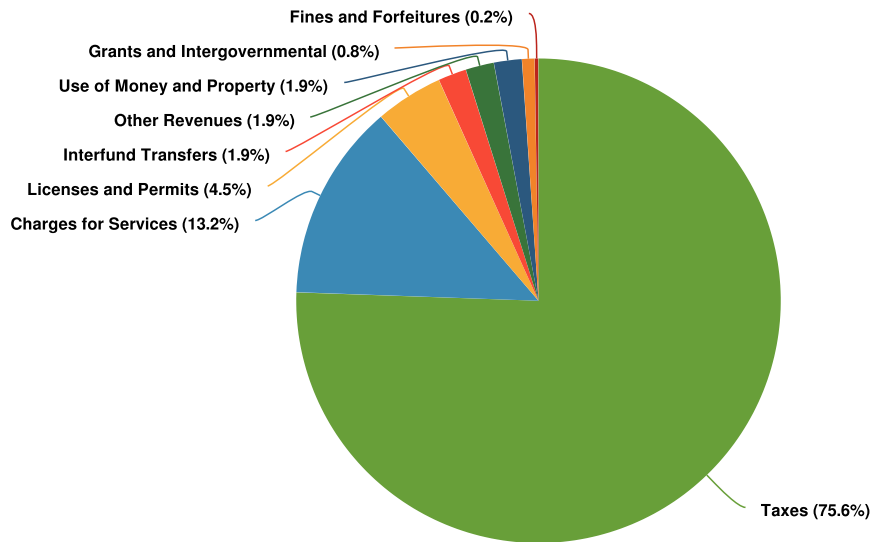


General Fund

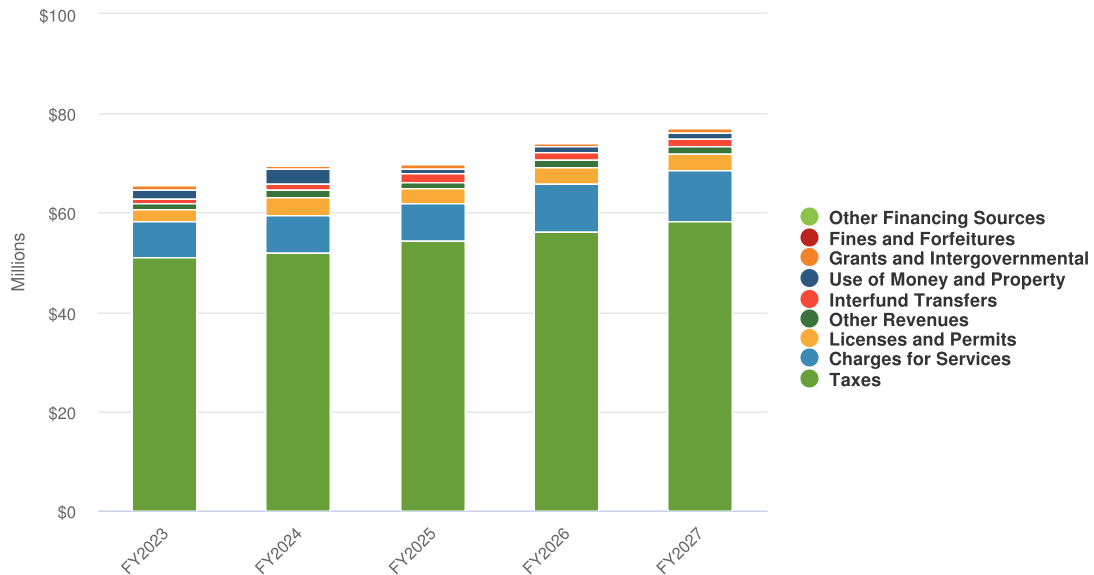
This fund is used to account for all resources except for those where a separate fund is necessary for legal or administrative purposes. This fund includes the City's general-purpose services that relate to public safety, public works, community development, finance, and administration.

General Fund Revenues by Source

2026 Recommended Revenues by Source



Budgeted and Historical Revenues by Source

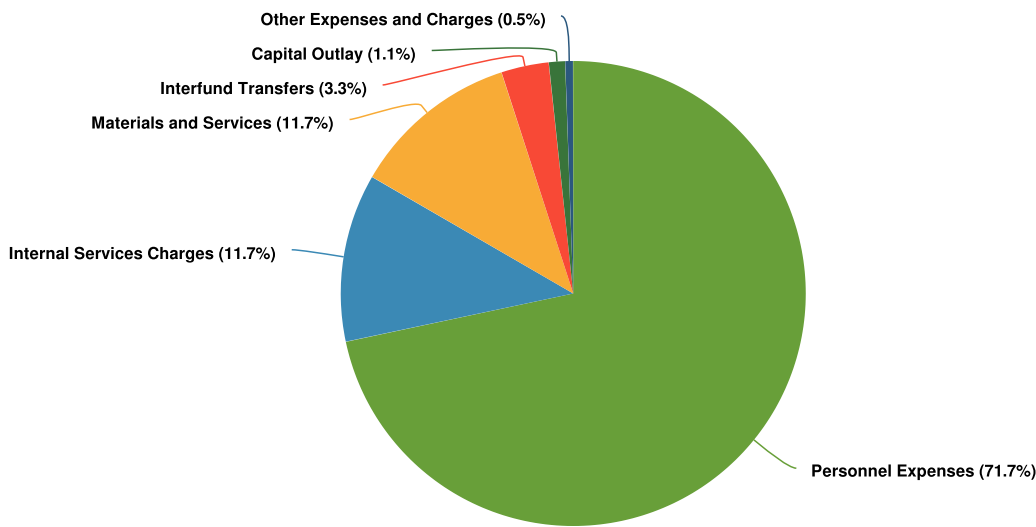


Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Taxes	\$51,164,138	\$51,994,687	\$54,322,203	\$54,360,893	\$56,123,074	\$58,314,034
Licenses and Permits	\$2,696,319	\$3,437,189	\$3,179,500	\$3,236,375	\$3,363,706	\$3,496,116
Fines and Forfeitures	\$255,359	\$238,128	\$223,547	\$188,629	\$177,474	\$177,474
Grants and Intergovernmental	\$1,001,873	\$425,439	\$912,924	\$595,154	\$630,642	\$678,451
Charges for Services	\$7,002,258	\$7,654,626	\$7,478,724	\$7,498,333	\$9,790,405	\$10,173,906
Use of Money and Property	\$1,783,855	\$2,933,804	\$888,240	\$1,581,788	\$1,388,841	\$1,315,149
Other Revenues	\$1,067,380	\$1,640,196	\$1,052,437	\$1,655,633	\$1,396,449	\$1,466,693
Interfund Transfers	\$800,805	\$1,268,437	\$1,839,929	\$1,839,929	\$1,406,635	\$1,462,660
Other Financing Sources	\$22,500	\$0	\$0	\$0	\$0	\$0
Total Revenue Source:	\$65,794,485	\$69,592,505	\$69,897,504	\$70,956,734	\$74,277,226	\$77,084,483

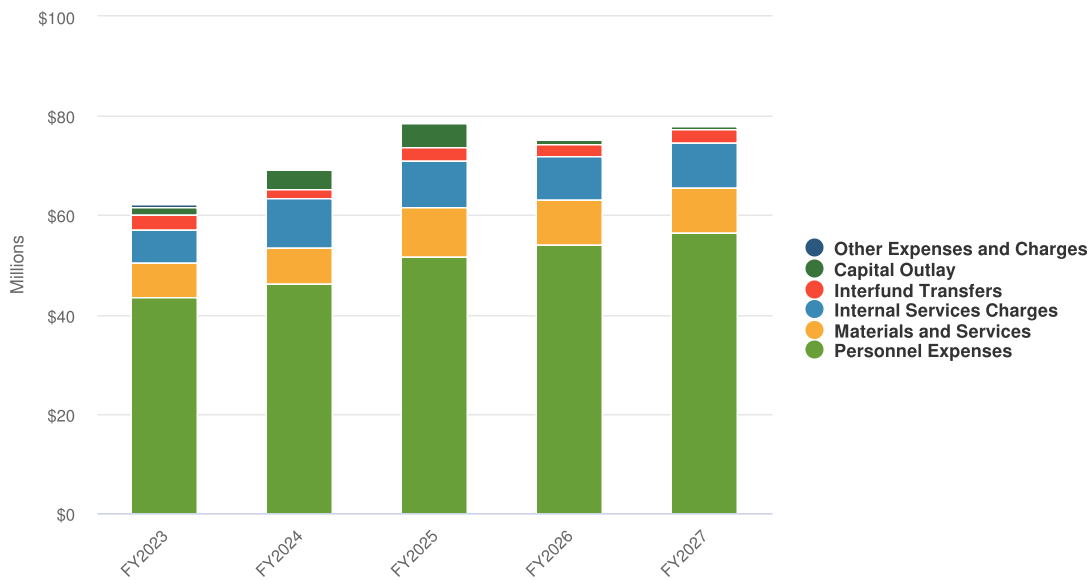


General Fund Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

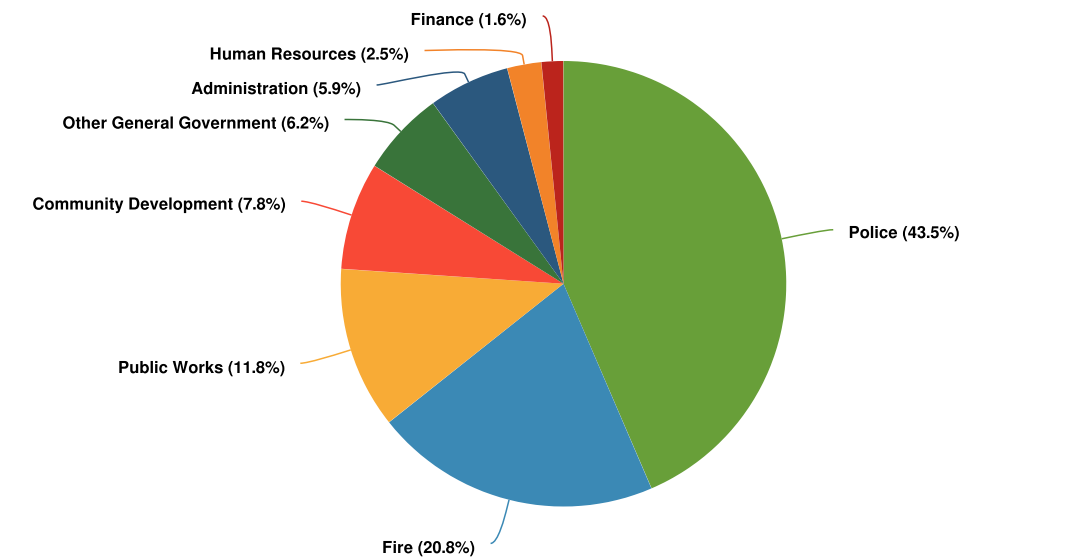


Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$43,474,427	\$46,166,572	\$51,595,885	\$50,916,554	\$54,190,726	\$56,556,130
Materials and Services	\$7,069,133	\$7,274,051	\$10,065,907	\$9,891,156	\$8,808,968	\$9,118,778
Capital Outlay	\$1,439,482	\$3,789,591	\$4,819,164	\$2,051,403	\$855,795	\$662,512
Interfund Transfers	\$3,007,680	\$1,999,998	\$2,499,998	\$2,499,998	\$2,499,998	\$2,499,998
Internal Services Charges	\$6,662,609	\$9,869,326	\$9,418,722	\$9,419,425	\$8,833,286	\$9,026,800
Other Expenses and Charges	\$490,936	\$358,151	\$452,556	\$452,556	\$414,955	\$414,956
Total Expense Objects:	\$62,144,266	\$69,457,690	\$78,852,232	\$75,231,092	\$75,603,727	\$78,279,174

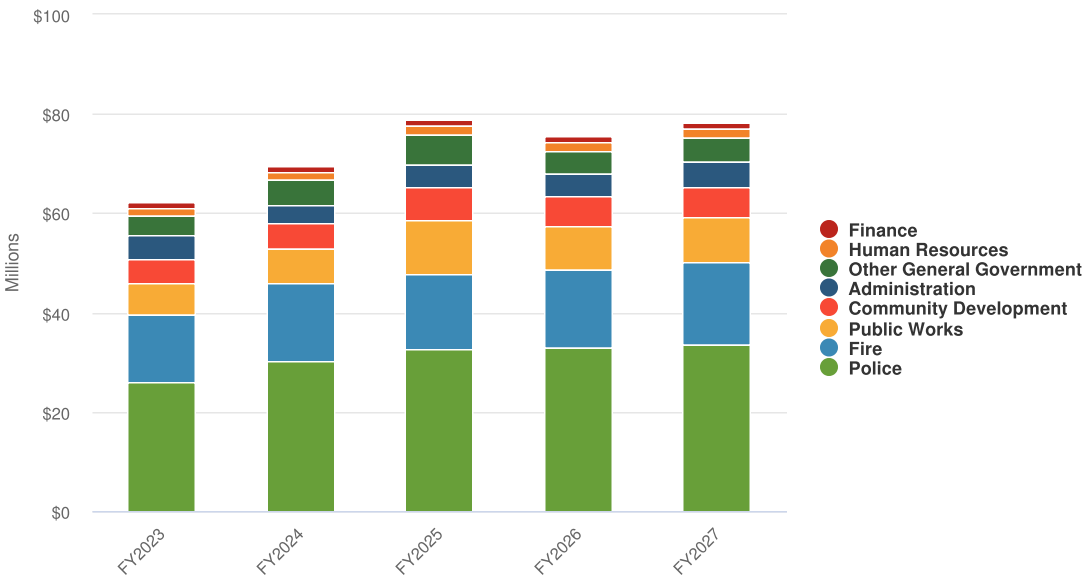


General Fund Expenditures by Department

2026 Recommended Expenditures by Department



Budgeted and Historical Expenditures by Department



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Other General Government	\$3,991,794	\$5,185,536	\$6,032,519	\$6,125,272	\$4,654,368	\$4,845,077
Administration	\$4,883,922	\$3,557,444	\$4,519,819	\$4,305,191	\$4,454,456	\$5,020,579
Finance	\$974,360	\$1,132,647	\$1,267,038	\$1,174,466	\$1,201,524	\$1,177,165
Human Resources	\$1,540,513	\$1,455,400	\$1,841,700	\$1,807,320	\$1,867,098	\$1,878,597
Police	\$25,974,573	\$30,067,217	\$32,701,391	\$31,635,174	\$32,913,585	\$33,643,758
Fire	\$13,575,990	\$15,942,135	\$14,917,865	\$15,552,150	\$15,716,596	\$16,423,611
Community Development	\$4,695,561	\$5,223,865	\$6,598,571	\$6,325,523	\$5,906,902	\$6,131,209
Public Works	\$6,507,553	\$6,893,445	\$10,973,329	\$8,305,996	\$8,889,200	\$9,159,178
Total Expenditures:	\$62,144,266	\$69,457,690	\$78,852,232	\$75,231,092	\$75,603,727	\$78,279,174



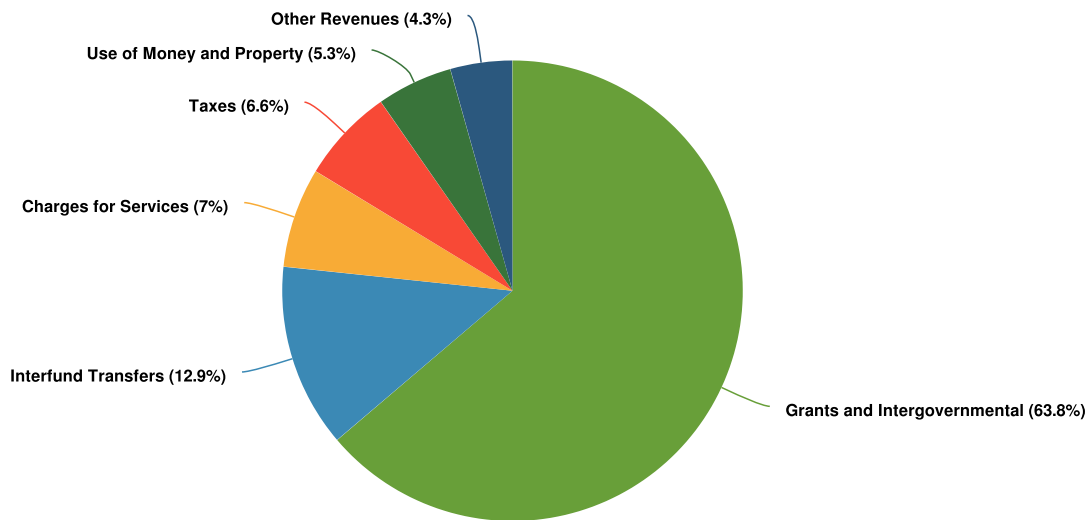


Special Revenue Funds

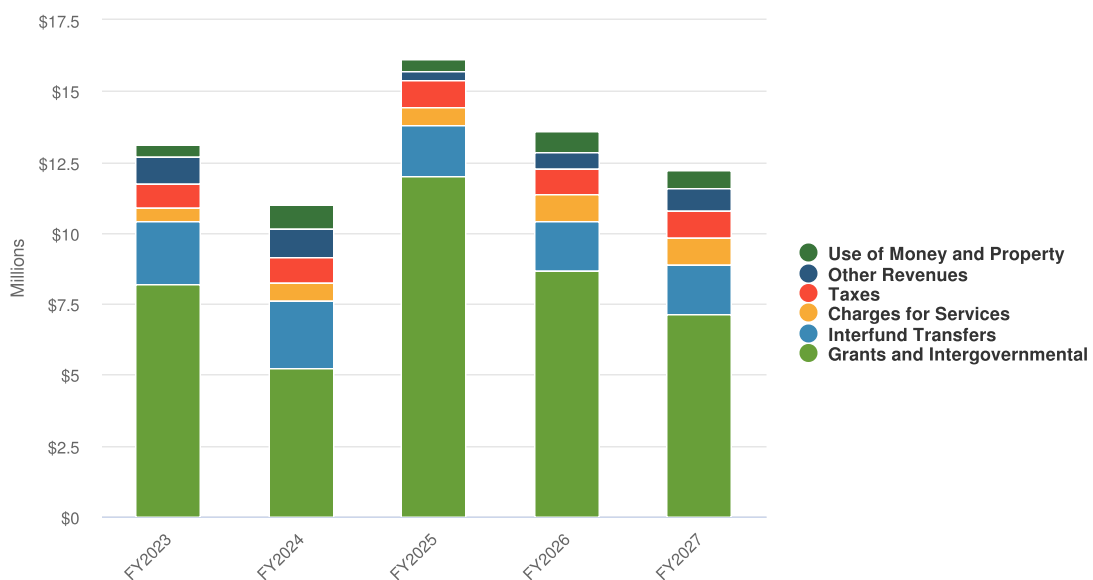
Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The primary funding source category in this fund type is intergovernmental funds in the manner of tax sharing or grants from Federal, State, County, and other regional governments for transportation, public safety, and community development/housing-related services. The City's recreation division is also setup and operates as a Special Revenue Fund.

Special Revenue Funds Revenues by Source

2026 Recommended Revenues by Source



Budgeted and Historical Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Taxes	\$809,735	\$886,715	\$922,700	\$875,000	\$899,400	\$932,675
Grants and Intergovernmental	\$8,211,865	\$5,243,256	\$12,014,101	\$7,395,290	\$8,667,601	\$7,113,665
Charges for Services	\$471,561	\$659,496	\$657,645	\$673,058	\$954,890	\$977,011
Use of Money and Property	\$409,019	\$817,679	\$426,491	\$910,761	\$724,285	\$647,490
Other Revenues	\$978,103	\$1,019,367	\$307,900	\$399,436	\$591,000	\$793,000
Interfund Transfers	\$2,220,400	\$2,348,253	\$1,787,313	\$1,787,313	\$1,750,000	\$1,750,000
Total Revenue Source:	\$13,100,683	\$10,974,766	\$16,116,149	\$12,040,857	\$13,587,176	\$12,213,841



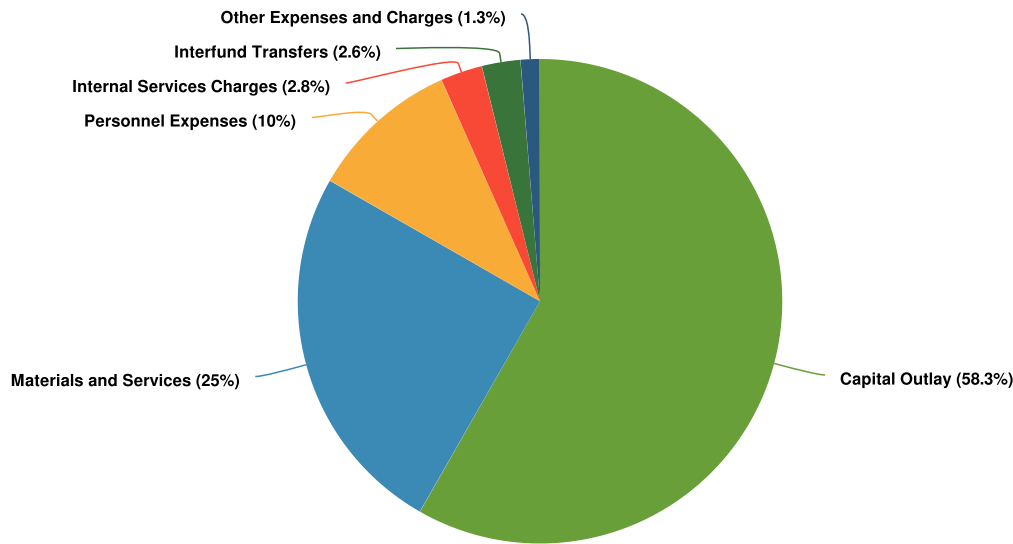
Special Revenue Funds Revenue by Fund

Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Special Revenues						
Sidewalk Repair Reserve Fund	\$273,979	\$319,064	\$273,153	\$329,799	\$556,130	\$543,395
Parking Management	\$945	\$1,852	\$0	\$2,842	\$0	\$0
Gas Tax Funds	\$1,608,054	\$1,789,856	\$1,762,690	\$1,801,085	\$1,761,716	\$1,746,131
Road Fund	\$1,389,031	\$1,638,158	\$1,585,067	\$1,659,315	\$1,619,060	\$1,682,395
Measure B	\$3,001,584	\$139,635	\$4,530,816	\$1,766,995	\$2,533,243	\$2,438,487
Transport/Mobility Grant Fund	\$3,747	\$116,798	\$1,637,500	\$419,349	\$1,542,282	\$9,299
Vehicle Registration Fee Fund	\$362,889	\$525,560	\$433,887	\$491,102	\$489,261	\$497,117
Ots Pd Grant	\$49,353	\$98,025	\$168,500	\$91,343	\$875	\$875
Police Grants Fund	\$1,212,525	\$407,107	\$246,754	\$332,732	\$136,823	\$119,698
Brd State&Comm Corr Title Ii	\$57,476	\$89,068	\$819,167	\$424,311	\$0	\$0
Special Enforcement Ops Fund	\$2,631	\$14,278	\$2,875	\$8,196	\$10,968	\$10,968
Begin Loan Fund	\$1,347	\$3,730	\$1,311	\$4,149	\$4,102	\$4,102
Residential Dev Loan Prog Fund	\$4	\$11	\$0	\$0	\$0	\$0
Prop 172 Sales Tax - P.S. Fund	\$303,265	\$359,462	\$373,871	\$325,316	\$326,424	\$326,883
Community Dev Block Grant Fund	\$1,009,346	\$558,223	\$496,246	\$496,246	\$400,386	\$400,024
Housing Trust Fund	\$830,983	\$471,095	\$295,334	\$73,089	\$352,010	\$544,516
Los Arroyos Fund	\$146,514	\$324,671	\$9,204	\$187,525	\$211,274	\$214,406
Comm Facilities District Fund	\$533,219	\$606,363	\$574,521	\$634,427	\$659,027	\$683,491
Begin Reuse Fund	\$5,820	\$10,486	\$5,694	\$18,254	\$17,991	\$17,991
Calhome Fund	\$5,938	\$53,623	\$5,779	\$20,067	\$19,839	\$19,839
Fire Special Grants Fund	\$359	\$993	\$349	\$1,105	\$1,092	\$1,092
Golf Course Fund	\$81,249	\$51,411	\$52,400	\$134,617	\$115,061	\$123,078
Recreation Fund	\$2,173,875	\$2,271,669	\$2,327,533	\$2,330,430	\$2,405,824	\$2,406,266
Opioid Settlement	\$46,551	\$45,103	\$270	\$114,270	\$8,129	\$8,129
Neighborhood Safety Unit	\$0	\$362,318	\$142,550	\$48,405	\$153,393	\$153,393
Federal Asset Seizure	\$0	\$207,798	\$0	\$19,076	\$10,209	\$10,209
South County Youth Task Force	\$0	\$508,412	\$370,678	\$306,812	\$252,057	\$252,057
Total Special Revenues:	\$13,100,683	\$10,974,766	\$16,116,149	\$12,040,857	\$13,587,176	\$12,213,841

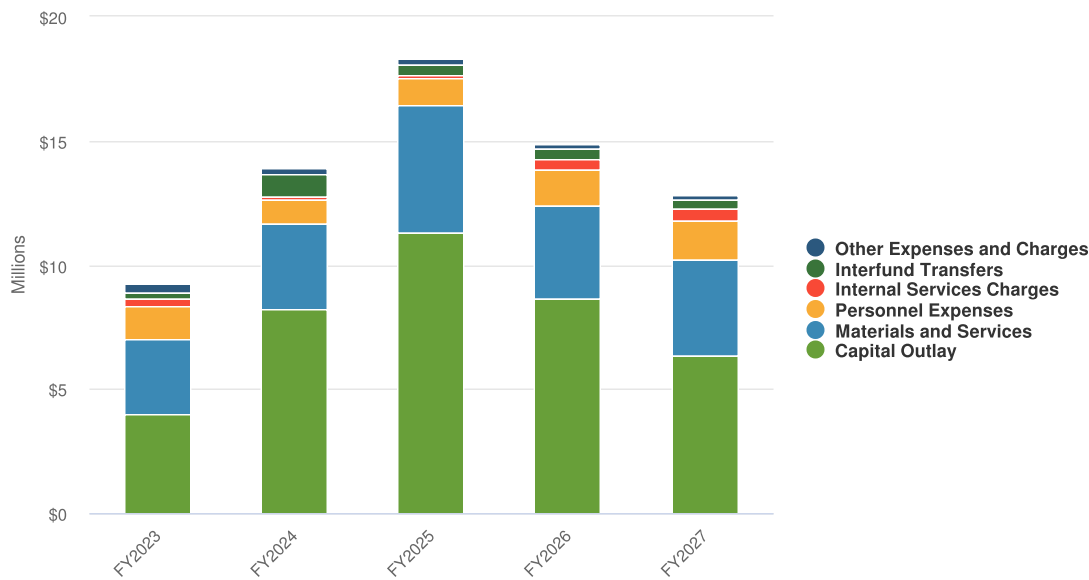


Special Revenue Funds Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

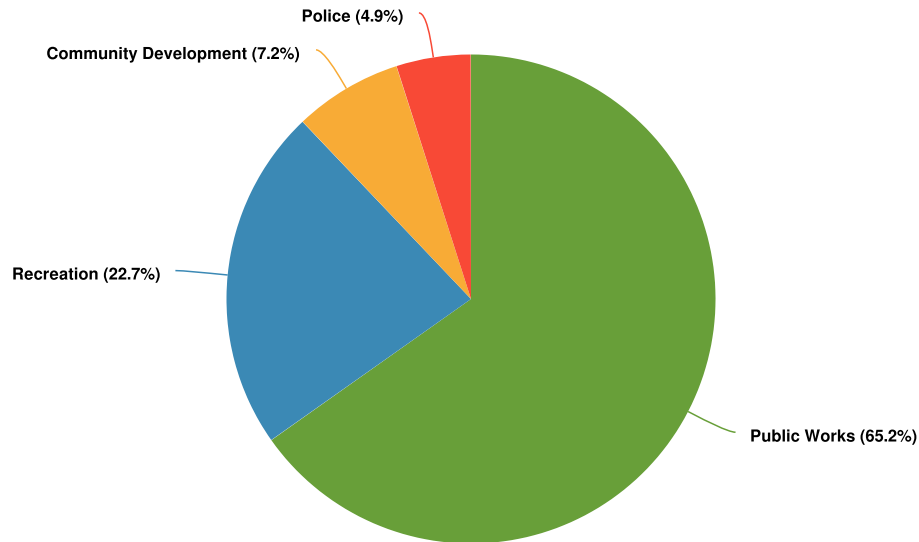


Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$1,350,152	\$948,953	\$1,076,358	\$920,340	\$1,490,850	\$1,555,782
Materials and Services	\$2,987,107	\$3,443,944	\$5,160,161	\$4,153,596	\$3,716,457	\$3,857,468
Capital Outlay	\$4,007,879	\$8,211,439	\$11,269,235	\$9,317,741	\$8,649,848	\$6,356,200
Interfund Transfers	\$282,140	\$915,771	\$386,111	\$386,111	\$383,433	\$388,523
Internal Services Charges	\$271,245	\$141,193	\$144,583	\$144,583	\$415,602	\$479,054
Other Expenses and Charges	\$335,512	\$229,990	\$259,870	\$259,870	\$190,000	\$190,000
Total Expense Objects:	\$9,234,035	\$13,891,289	\$18,296,319	\$15,182,241	\$14,846,190	\$12,827,027

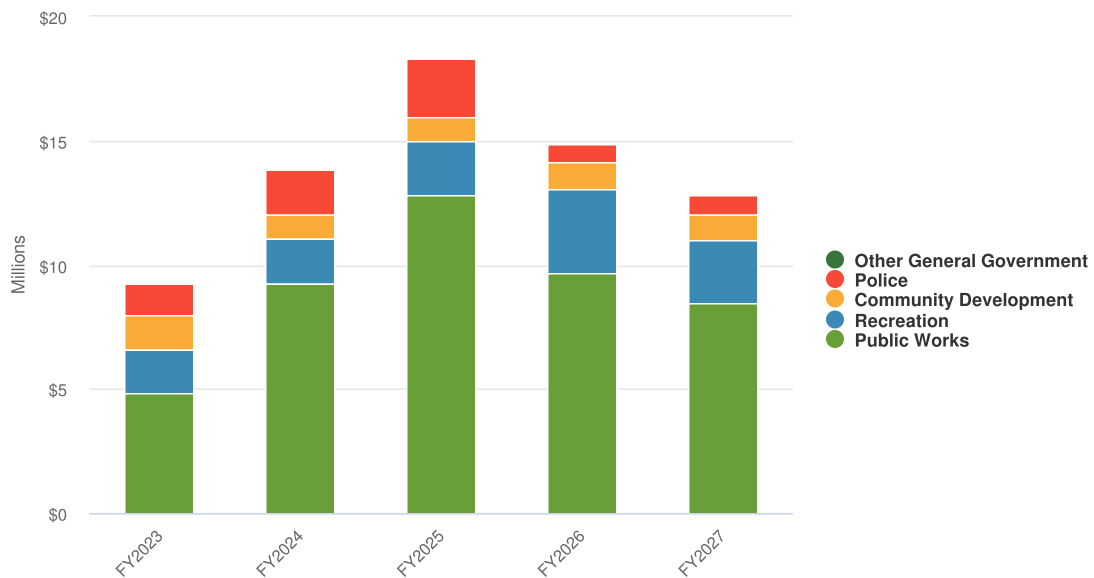


Special Revenue Funds Expenditures by Department/Division

2026 Recommended Expenditures by Department/Division



Budgeted and Historical Expenditures by Department/Division



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Other General Government	\$0	\$25,275	\$0	\$0	\$0	\$0
Police	\$1,286,442	\$1,830,536	\$2,318,676	\$1,413,813	\$730,593	\$773,998
Community Development	\$1,348,567	\$975,008	\$985,540	\$1,114,072	\$1,064,845	\$1,069,935
Recreation	\$1,755,215	\$1,837,138	\$2,203,145	\$1,906,883	\$3,367,661	\$2,547,750
Public Works	\$4,843,811	\$9,223,333	\$12,788,958	\$10,747,473	\$9,683,091	\$8,435,344
Total Expenditures:	\$9,234,035	\$13,891,289	\$18,296,319	\$15,182,241	\$14,846,190	\$12,827,027



Special Revenue Funds Expenditures by Fund

Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Special Revenues						
Sidewalk Repair Reserve Fund	\$158,677	\$182,259	\$841,391	\$561,391	\$527,588	\$538,423
Parking Management	\$205,122	\$38,828	\$0	\$0	\$0	\$0
Gas Tax Funds	\$2,103,422	\$4,201,118	\$2,453,436	\$1,864,827	\$2,335,130	\$2,449,672
Road Fund	\$1,062,165	\$2,381,155	\$1,724,937	\$3,298,609	\$1,612,836	\$1,769,897
Measure B	\$947,800	\$1,883,892	\$4,825,547	\$3,331,956	\$2,424,956	\$2,443,223
Transport/Mobility Grant Fund	\$0	\$113,546	\$1,744,011	\$409,437	\$1,579,363	\$1,879
Vehicle Registration Fee Fund	\$19,554	\$25,685	\$451,730	\$641,734	\$515,330	\$540,199
Ots Pd Grant	\$30,754	\$130,757	\$168,500	\$90,818	\$0	\$0
Police Grants Fund	\$894,389	\$696,712	\$265,957	\$184,079	\$100,000	\$100,000
Brd State&Comm Corr Title Ii	\$64,341	\$140,785	\$819,167	\$424,311	\$0	\$0
Special Enforcement Ops Fund	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$3,000
Residential Dev Loan Prog Fund	\$0	\$246	\$0	\$0	\$0	\$0
Prop 172 Sales Tax - P.S. Fund	\$293,958	\$354,965	\$372,700	\$372,700	\$239,365	\$282,770
Community Dev Block Grant Fund	\$774,729	\$551,864	\$510,145	\$499,563	\$403,200	\$403,200
Housing Trust Fund	\$425,749	\$336,498	\$388,995	\$528,109	\$565,245	\$570,335
Los Arroyos Fund	\$128,865	\$86,400	\$86,400	\$86,400	\$96,400	\$96,400
Comm Facilities District Fund	\$347,071	\$396,850	\$747,907	\$639,519	\$687,888	\$692,051
Begin Reuse Fund	\$19,224	\$0	\$0	\$0	\$0	\$0
Recreation Fund	\$1,755,215	\$1,837,138	\$2,203,145	\$1,906,883	\$3,367,661	\$2,547,750
Opioid Settlement	\$0	\$25,275	\$0	\$0	\$0	\$0
Neighborhood Safety Unit	\$0	\$132,313	\$142,550	\$37,446	\$142,550	\$142,550
Federal Asset Seizure	\$0	\$0	\$150,000	\$0	\$0	\$0
South County Youth Task Force	\$0	\$372,005	\$399,802	\$301,459	\$245,678	\$245,678
Total Special Revenues:	\$9,234,035	\$13,891,289	\$18,296,319	\$15,182,241	\$14,846,190	\$12,827,027



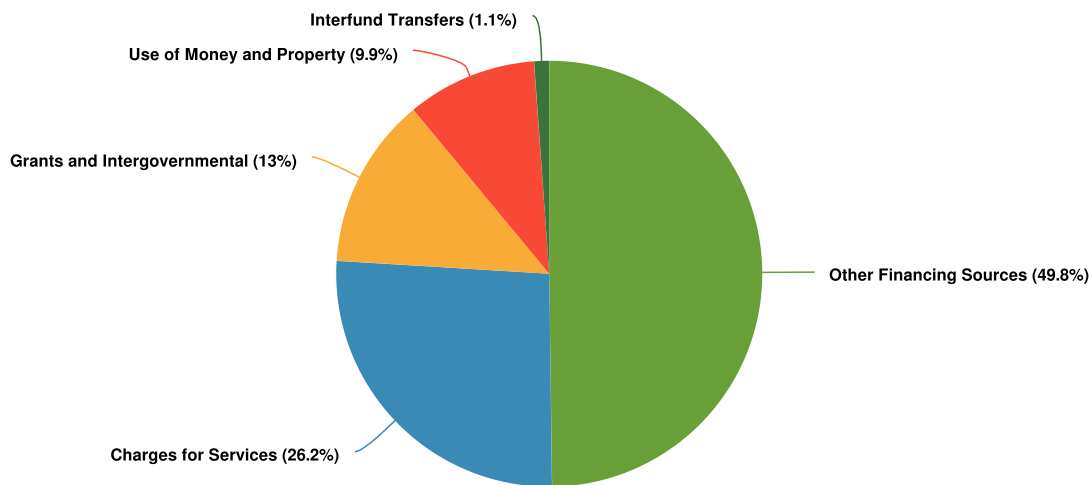


Capital Project Funds

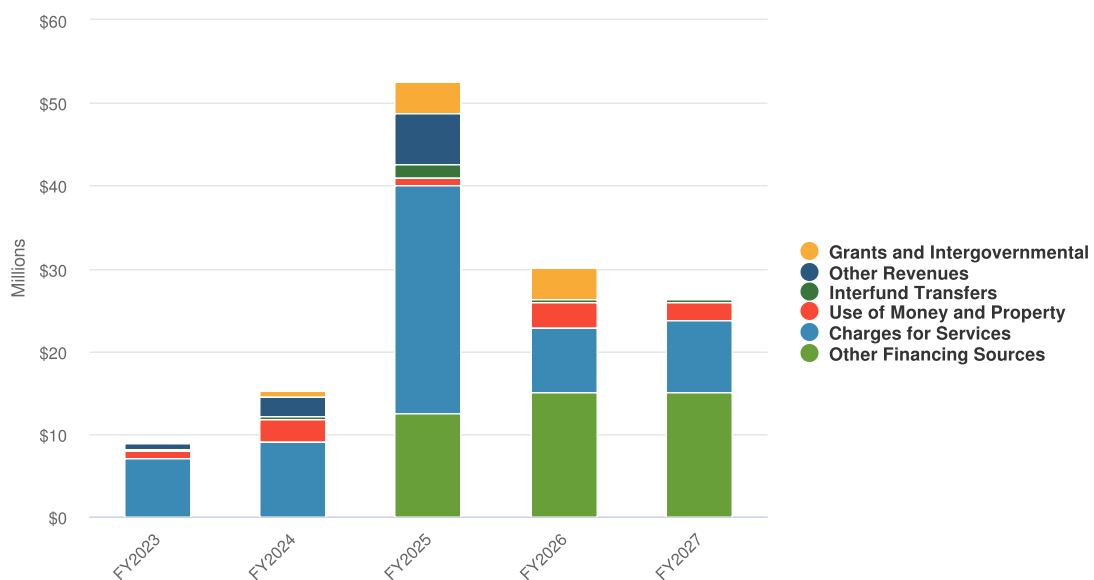
Capital Project Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities or other capital assets. The primary revenue source in this Fund Type is development impact fees related to water, wastewater, storm drain, street trees, traffic, and public facilities. The Fund Type also accounts for major grant or bond-funded capital projects.

Capital Project Funds Revenue by Source

2026 Recommended Revenues by Source



Budgeted and Historical Revenues by Source



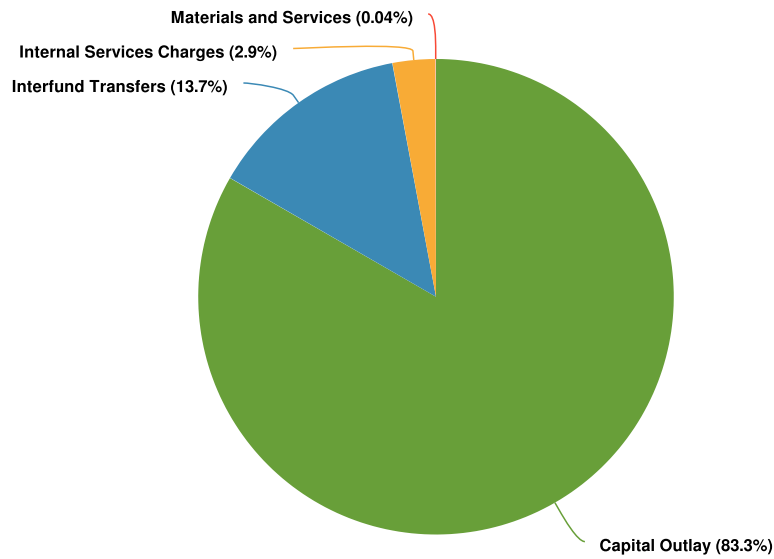
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Grants and Intergovernmental	\$181,530	\$692,860	\$3,753,992	\$3,057,413	\$3,917,618	\$0
Charges for Services	\$7,021,901	\$9,112,251	\$27,549,986	\$8,891,763	\$7,885,000	\$8,685,000
Use of Money and Property	\$971,771	\$2,717,361	\$867,118	\$2,906,947	\$2,973,339	\$2,202,961
Other Revenues	\$783,676	\$2,449,291	\$6,153,663	\$6,153,663	\$0	\$0
Interfund Transfers	\$124,999	\$265,887	\$1,740,958	\$1,740,958	\$344,459	\$348,604
Other Financing Sources	\$0	\$0	\$12,500,000	\$0	\$15,000,000	\$15,000,000
Total Revenue Source:	\$9,083,877	\$15,237,650	\$52,565,717	\$22,750,744	\$30,120,416	\$26,236,565

Capital Project Funds Revenue by Fund

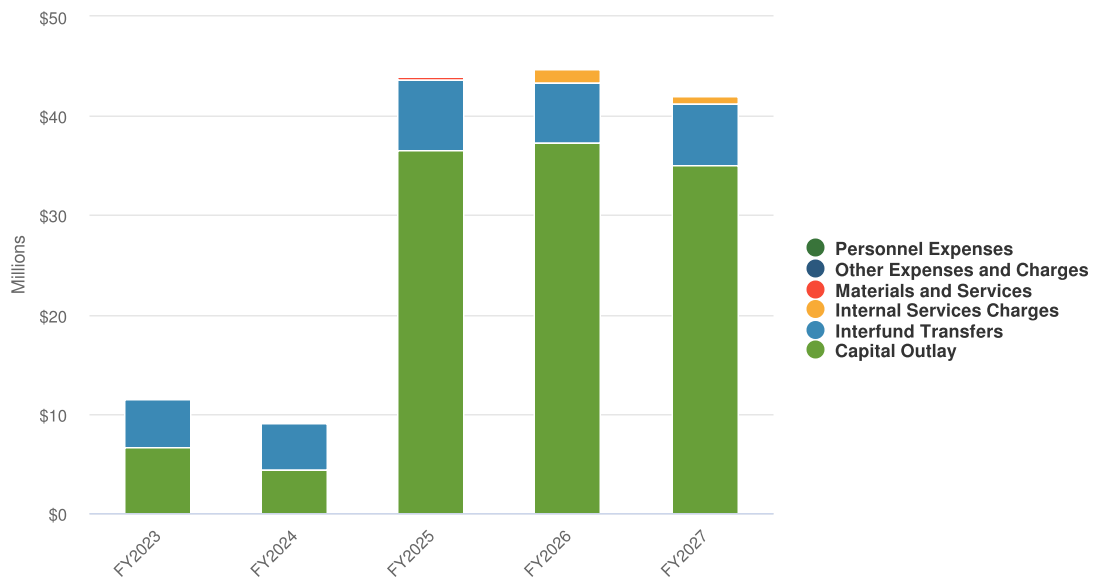
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Capital Projects						
Capital Project Fund	\$109,091	\$2,799,346	\$10,995,025	\$7,743,110	\$4,478,617	\$240,046
Gilroy Community Library Fund	\$109,700	\$284,842	\$100,000	\$264,921	\$132,001	\$16,452
Storm Drain Development Fund	\$67,880	\$114,939	\$373,611	\$232,523	\$189,045	\$173,262
Street Tree Development Fund	\$10,400	\$28,760	\$4,329	\$8,586	\$13,455	\$13,579
Stormwater Mngmt Impact Fee	\$794,089	\$23,783	\$9,122	\$39,002	\$36,084	\$31,067
Traffic Impact Fund	\$3,817,235	\$3,111,002	\$9,623,193	\$4,268,237	\$2,864,731	\$3,275,256
Sewer Development Fund	\$1,395,602	\$2,944,523	\$6,259,160	\$3,178,363	\$2,118,232	\$2,202,283
Water Development Fund	\$423,497	\$1,005,632	\$1,621,933	\$856,272	\$538,566	\$553,094
Public Facilities Impact Fund	\$2,174,852	\$4,231,964	\$23,579,344	\$3,317,220	\$19,749,685	\$19,731,526
Downtown Beautification	\$181,530	\$692,860	\$0	\$2,842,510	\$0	\$0
Total Capital Projects:	\$9,083,877	\$15,237,650	\$52,565,717	\$22,750,744	\$30,120,416	\$26,236,565

Capital Project Funds Expenditure by Expense Type

2026 Recommended Expenditures by Expense Type



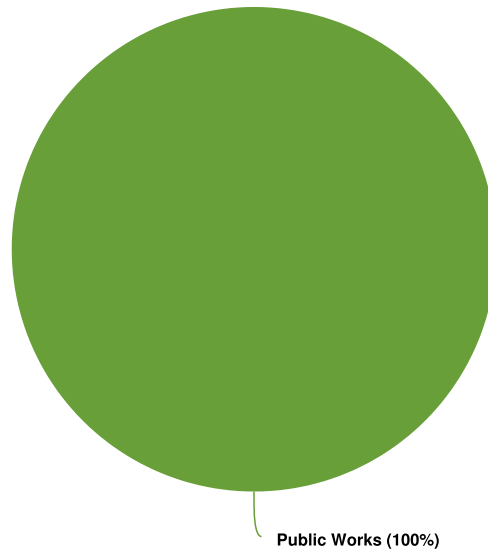
Budgeted and Historical Expenditures by Expense Type



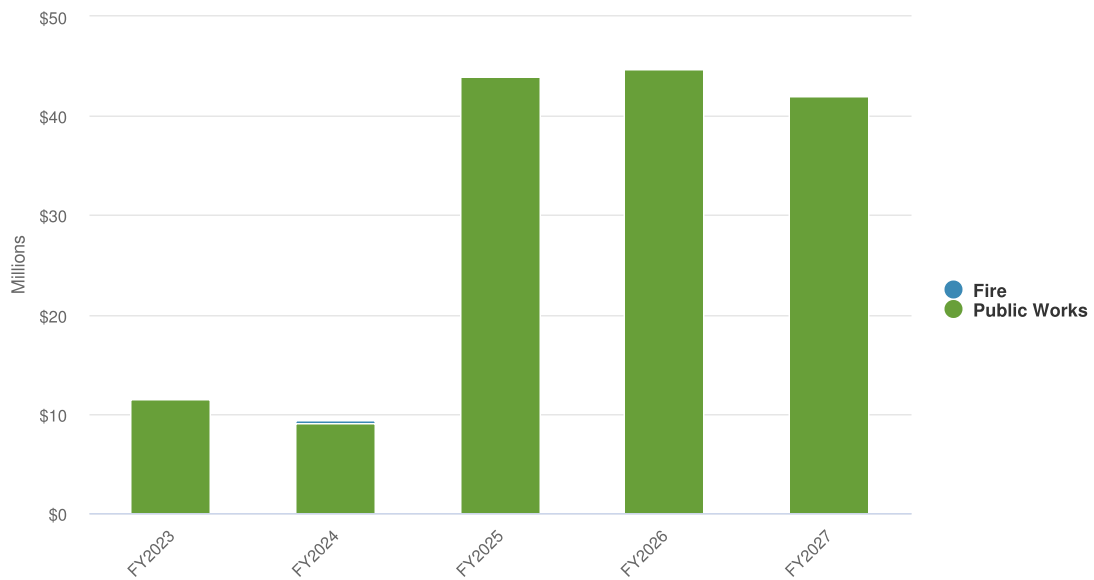
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$0	\$0	\$4,500	\$0	\$0	\$0
Materials and Services	\$25,731	\$234,762	\$343,782	\$531,122	\$17,400	\$14,900
Capital Outlay	\$6,722,043	\$4,425,639	\$36,534,895	\$7,749,001	\$37,240,407	\$35,096,000
Interfund Transfers	\$4,731,699	\$4,686,816	\$7,049,001	\$7,049,001	\$6,135,768	\$6,081,249
Internal Services Charges	\$14,731	\$27,990	\$29,170	\$29,170	\$1,296,717	\$863,739
Other Expenses and Charges	\$58,858	\$32,914	\$0	\$0	\$0	\$0
Total Expense Objects:	\$11,553,062	\$9,408,120	\$43,961,348	\$15,358,294	\$44,690,292	\$42,055,888

Capital Project Funds Expenditure by Department

2026 Recommended Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Fire	\$16,160	\$407,391	\$0	\$0	\$0	\$0
Public Works	\$11,536,902	\$9,000,729	\$43,961,348	\$15,358,294	\$44,690,292	\$42,055,888
Total Expenditures:	\$11,553,062	\$9,408,120	\$43,961,348	\$15,358,294	\$44,690,292	\$42,055,888



Capital Project Funds Expenditures by Fund

Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Capital Projects						
Capital Project Fund	\$2,045,998	\$587,139	\$3,823,849	\$215,160	\$5,846,199	\$12,135,993
Gilroy Community Library Fund	\$0	\$0	\$800,000	\$400,000	\$5,135,491	\$0
Storm Drain Development Fund	\$2,739	\$7,038	\$470,233	\$760	\$922,642	\$220,875
Street Tree Development Fund	\$0	\$238	\$2,248	\$2,248	\$2,289	\$2,303
Stormwater Mngmt Impact Fee	\$0	\$0	\$0	\$0	\$110,000	\$113,000
Traffic Impact Fund	\$4,040,371	\$2,847,825	\$11,034,141	\$3,174,233	\$5,597,457	\$3,523,475
Sewer Development Fund	\$1,563,218	\$1,517,357	\$3,709,109	\$2,288,317	\$3,229,571	\$4,837,120
Water Development Fund	\$308,064	\$16,491	\$3,215,053	\$1,357,705	\$3,545,645	\$976,702
Public Facilities Impact Fund	\$3,255,817	\$3,500,178	\$18,219,529	\$5,232,685	\$20,300,998	\$20,246,420
Downtown Beautification	\$336,854	\$931,853	\$2,687,186	\$2,687,186	\$0	\$0
Total Capital Projects:	\$11,553,062	\$9,408,120	\$43,961,348	\$15,358,294	\$44,690,292	\$42,055,888

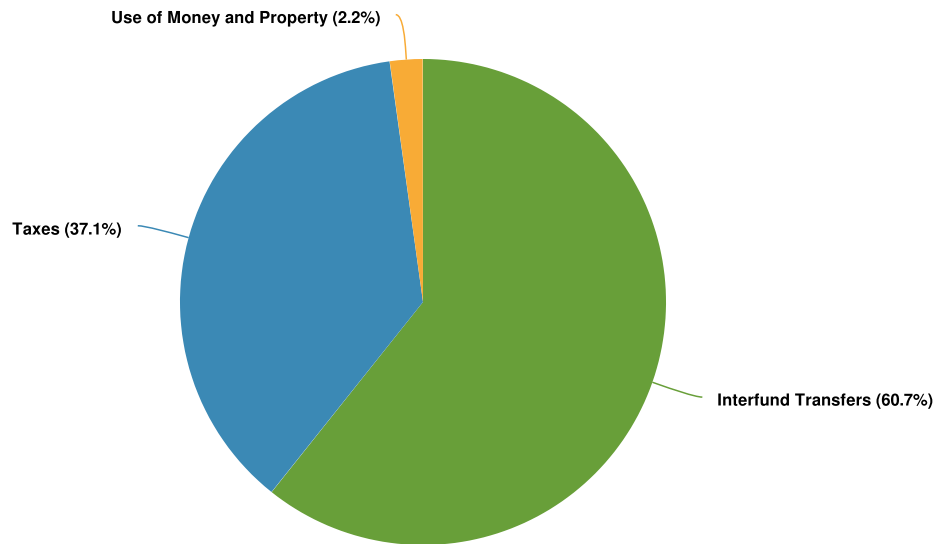


Debt Service Funds

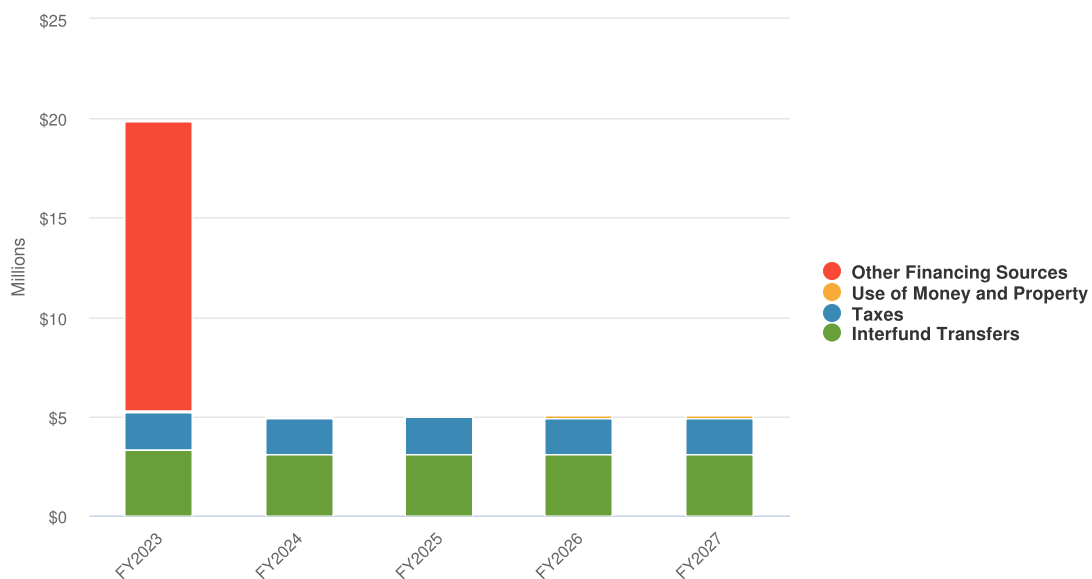
Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Revenues from various sources, including special tax assessments, are derived to pay the annual principal and interest payments. Additional information regarding the debt and related debt service schedules can be found under the "Debt" section of the budget book.

Debt Service Funds Revenue by Source

2026 Recommended Revenues by Source



Budgeted and Historical Revenues by Source



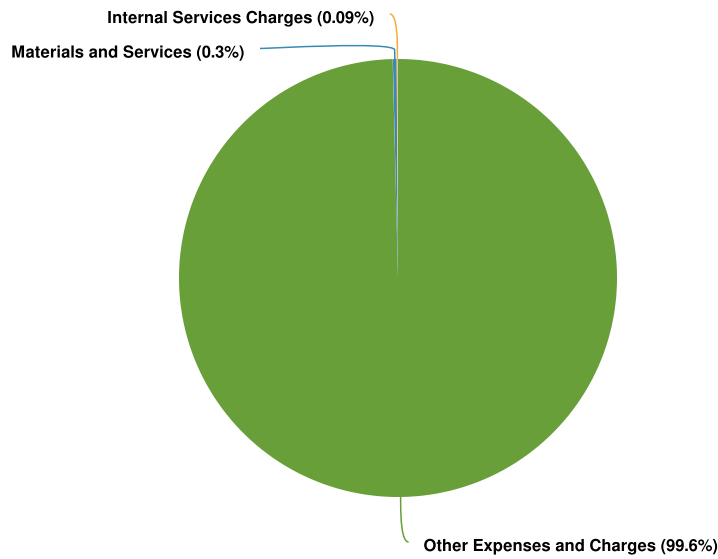
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Taxes	\$1,927,859	\$1,838,255	\$1,897,950	\$1,825,386	\$1,875,000	\$1,875,000
Use of Money and Property	\$40,642	\$63,375	\$22,568	\$91,154	\$110,409	\$111,446
Interfund Transfers	\$3,287,894	\$3,063,873	\$3,067,998	\$3,067,998	\$3,068,113	\$3,067,988
Other Financing Sources	\$14,587,831	\$0	\$0	\$0	\$0	\$0
Total Revenue Source:	\$19,844,227	\$4,965,503	\$4,988,516	\$4,984,538	\$5,053,522	\$5,054,434

Debt Service Funds Revenue by Fund

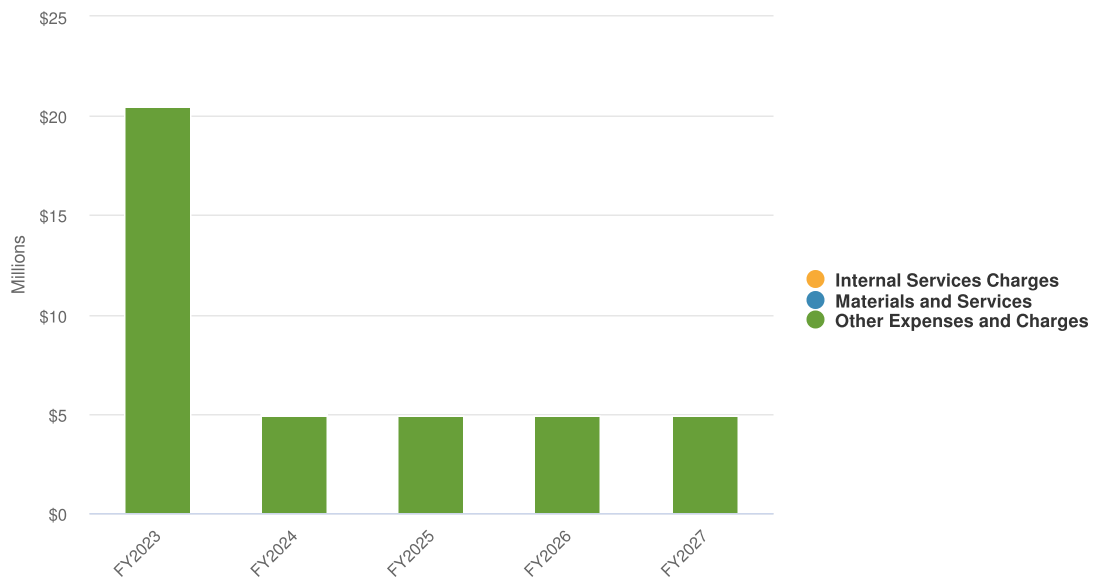
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Debt Service						
Gilroy Com Library Ds Fund	\$1,940,453	\$1,877,743	\$1,909,854	\$1,879,010	\$1,942,233	\$1,943,535
Ca Energy Comm Loan Fund	\$100,453	\$101,760	\$100,487	\$101,940	\$100,914	\$100,887
Lease Reven Bonds Ds 2013 Fund	\$16,445,942	\$1,616,394	\$1,616,580	\$1,626,217	\$1,626,823	\$1,626,731
Lease Rev Bonds Ser 2020A Fund	\$1,357,379	\$1,369,606	\$1,361,595	\$1,377,371	\$1,383,552	\$1,383,281
Total Debt Service:	\$19,844,227	\$4,965,503	\$4,988,516	\$4,984,538	\$5,053,522	\$5,054,434

Debt Service Funds Expenditure by Expense Type

2026 Recommended Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Materials and Services	\$13,412	\$13,795	\$15,868	\$13,305	\$14,200	\$14,615
Internal Services Charges	\$0	\$3,568	\$3,719	\$3,719	\$4,326	\$4,542
Other Expenses and Charges	\$20,499,495	\$4,935,579	\$4,904,602	\$4,904,602	\$4,902,176	\$4,902,642
Total Expense Objects:	\$20,512,907	\$4,952,943	\$4,924,189	\$4,921,626	\$4,920,702	\$4,921,799

Debt Service Funds Expenditures by Fund

Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Debt Service						
Gilroy Com Library Ds Fund	\$1,841,001	\$1,843,625	\$1,843,082	\$1,844,295	\$1,845,641	\$1,846,510
Ca Energy Comm Loan Fund	\$99,862	\$100,353	\$100,375	\$100,375	\$100,459	\$100,488
Lease Reven Bonds Ds 2013 Fund	\$17,219,870	\$1,656,437	\$1,621,824	\$1,619,586	\$1,619,964	\$1,620,163
Lease Rev Bonds Ser 2020A Fund	\$1,352,175	\$1,352,528	\$1,358,908	\$1,357,370	\$1,354,638	\$1,354,638
Total Debt Service:	\$20,512,907	\$4,952,943	\$4,924,189	\$4,921,626	\$4,920,702	\$4,921,799

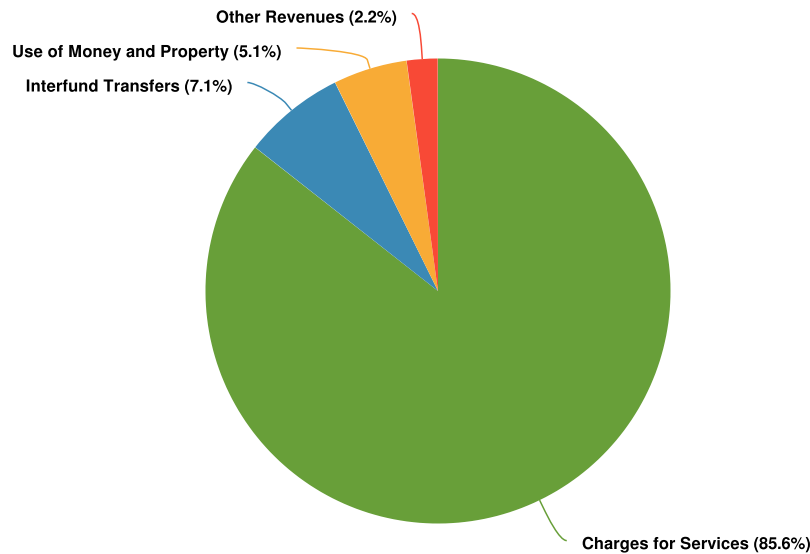


Internal Service Funds

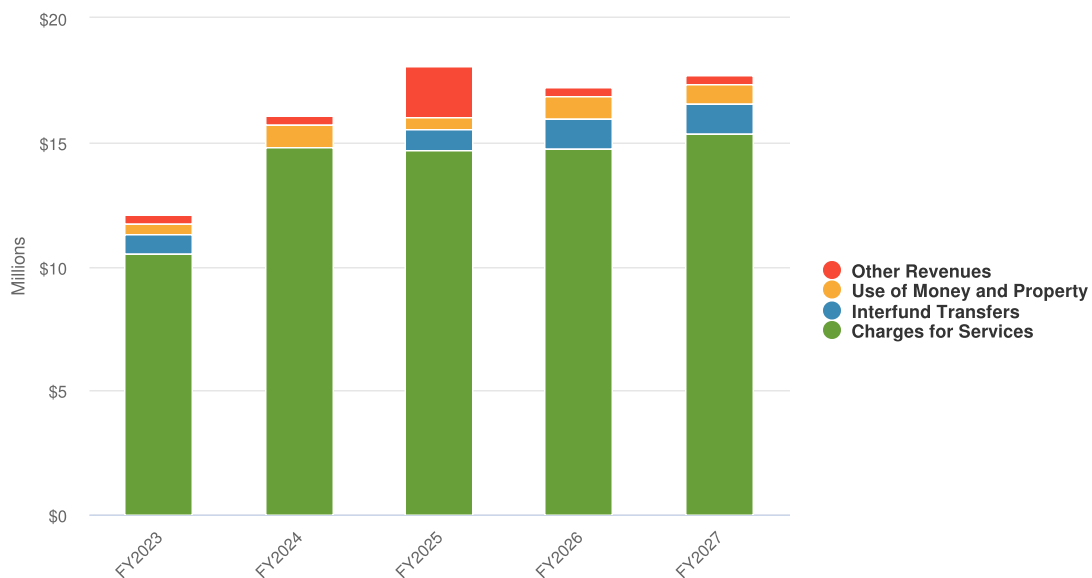
Internal Service Funds are used to report any activity that provides goods or services to other funds or departments on a cost-reimbursement basis. The City maintains six active internal services, including fleet, facilities, information technology, worker's compensation, general liability, and equipment/fixture outlay. The revenues are derived from charges for services to other departments in the organization. The allocation methodologies can vary, but generally aim to ensure a fair distribution of costs based on usage or other relevant factors.

Internal Service Funds Revenue by Source

2026 Recommended Revenues by Source



Budgeted and Historical Revenues by Source



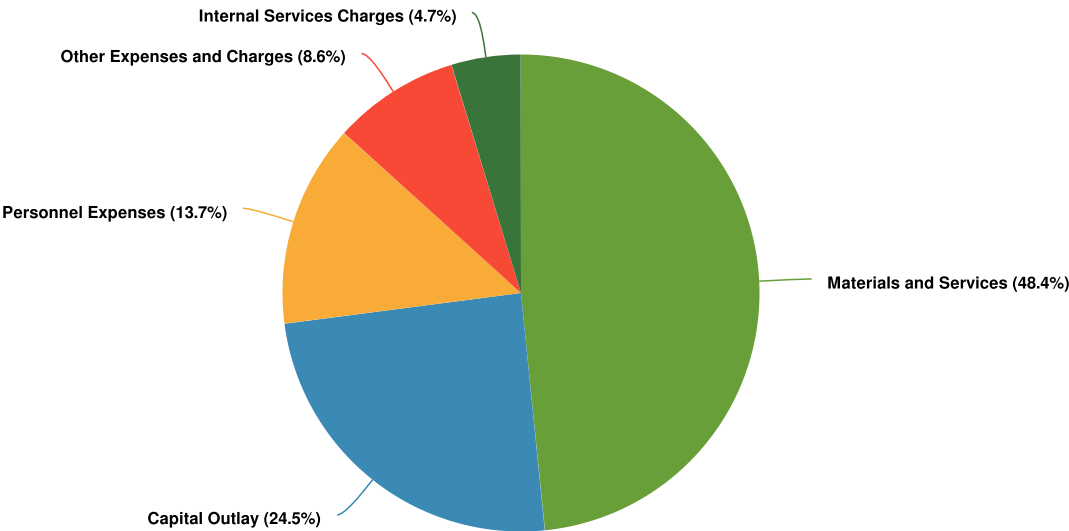
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Charges for Services	\$10,507,286	\$14,817,232	\$14,689,290	\$14,689,291	\$14,724,920	\$15,365,608
Use of Money and Property	\$398,336	\$908,060	\$470,647	\$1,098,342	\$882,598	\$797,902
Other Revenues	\$332,935	\$332,754	\$2,043,178	\$445,000	\$371,000	\$372,000
Interfund Transfers	\$819,009	\$0	\$845,506	\$845,506	\$1,222,572	\$1,163,033
Total Revenue Source:	\$12,057,566	\$16,058,046	\$18,048,621	\$17,078,139	\$17,201,090	\$17,698,543

Internal Service Funds Revenue by Fund

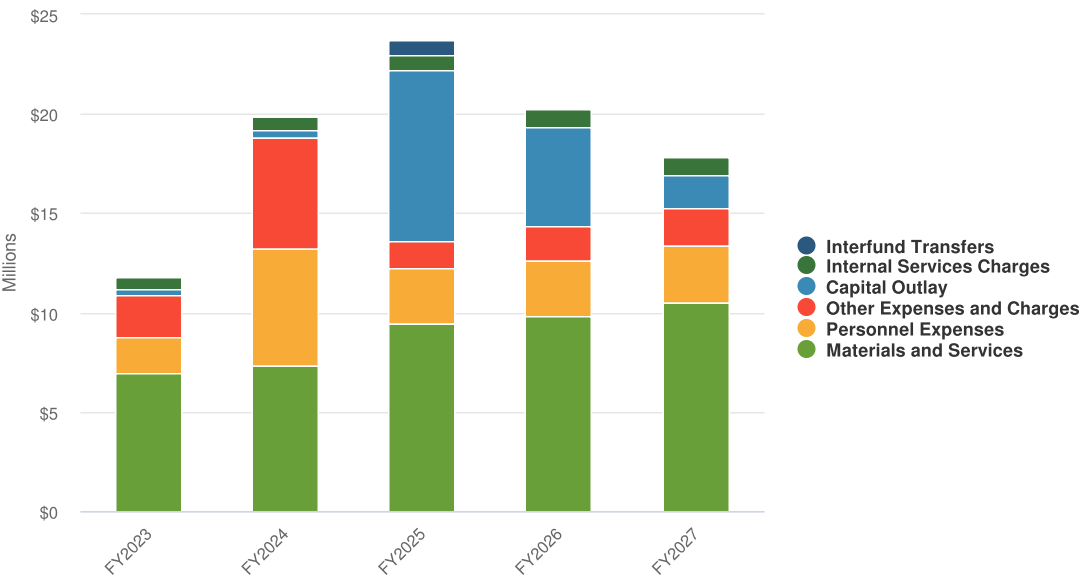
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Fleet Services Fund	\$2,541,591	\$2,708,123	\$3,228,333	\$3,339,187	\$3,466,406	\$3,547,839
Worker's Compensation Fund	\$1,565,505	\$1,773,556	\$1,716,146	\$1,853,750	\$2,309,647	\$2,497,920
Liability Insurance Fund	\$1,563,418	\$2,394,484	\$2,967,996	\$3,022,267	\$3,260,303	\$3,570,376
Facility Services Fund	\$2,681,037	\$4,430,082	\$4,444,990	\$4,536,101	\$4,217,529	\$4,334,762
Information Technology Fund	\$2,960,426	\$4,580,411	\$3,971,420	\$4,146,525	\$3,870,793	\$3,729,009
Equipment Outlay	\$745,589	\$171,390	\$1,719,736	\$180,309	\$76,412	\$18,637
Total:	\$12,057,566	\$16,058,046	\$18,048,621	\$17,078,139	\$17,201,090	\$17,698,543

Internal Service Funds Expenditure by Expense Type

2026 Recommended Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

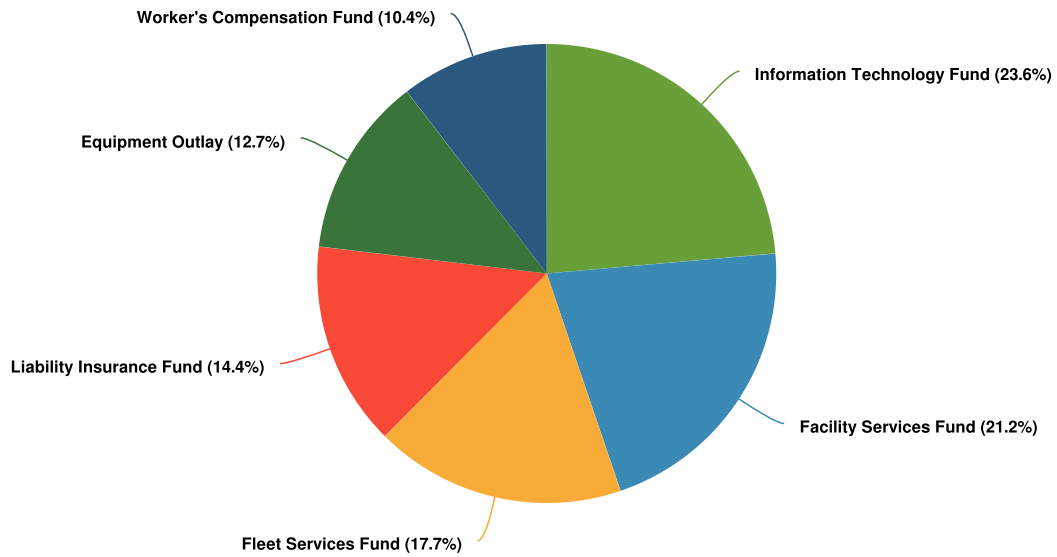


Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$1,847,977	\$5,866,527	\$2,768,088	\$2,560,385	\$2,783,813	\$2,902,240
Materials and Services	\$6,923,143	\$7,335,741	\$9,470,442	\$9,074,225	\$9,804,786	\$10,462,500
Capital Outlay	\$326,787	\$373,869	\$8,667,079	\$3,765,015	\$4,968,766	\$1,631,000
Interfund Transfers	\$107,848	\$0	\$686,000	\$686,000	\$0	\$0
Internal Services Charges	\$605,301	\$690,580	\$764,572	\$763,181	\$951,056	\$947,815
Other Expenses and Charges	\$2,072,241	\$5,630,124	\$1,323,159	\$1,651,897	\$1,741,250	\$1,889,130
Total Expense Objects:	\$11,883,297	\$19,896,842	\$23,679,340	\$18,500,703	\$20,249,671	\$17,832,685

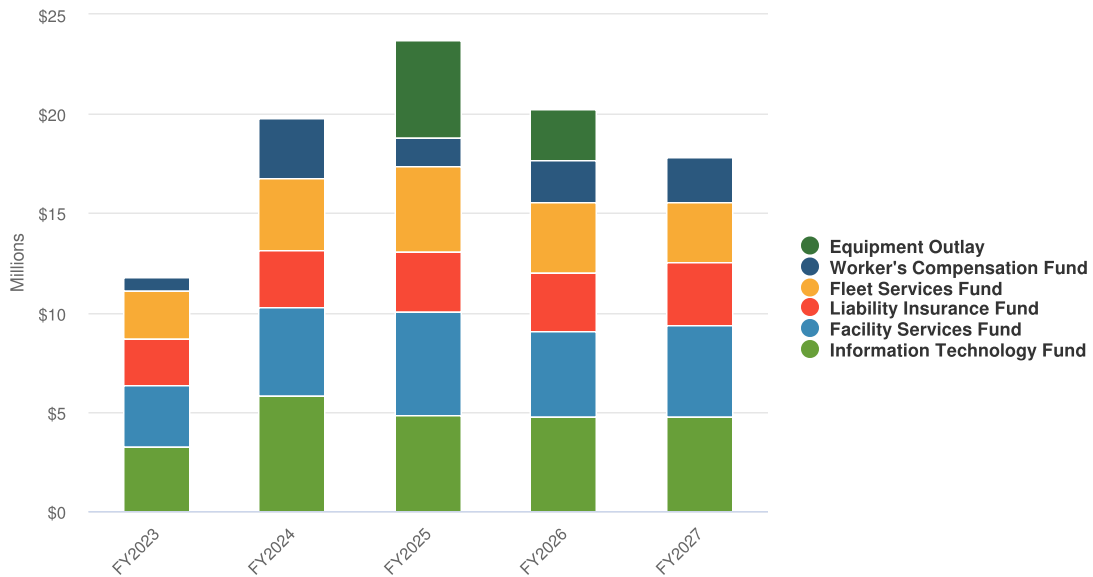


Internal Service Funds Expenditure by Fund

2026 Recommended Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Fleet Services Fund	\$2,377,550	\$3,622,847	\$4,339,173	\$4,249,906	\$3,579,364	\$2,961,475
Worker's Compensation Fund	\$666,065	\$3,009,788	\$1,453,673	\$1,892,478	\$2,113,047	\$2,308,224
Liability Insurance Fund	\$2,394,187	\$2,872,751	\$2,963,661	\$2,786,431	\$2,918,882	\$3,188,613
Facility Services Fund	\$3,117,697	\$4,507,700	\$5,261,329	\$4,306,353	\$4,289,690	\$4,649,941
Information Technology Fund	\$3,211,362	\$5,779,073	\$4,819,148	\$4,079,535	\$4,780,943	\$4,724,432
Equipment Outlay	\$116,436	\$104,683	\$4,842,356	\$1,186,000	\$2,567,745	\$0
Total:	\$11,883,297	\$19,896,842	\$23,679,340	\$18,500,703	\$20,249,671	\$17,832,685



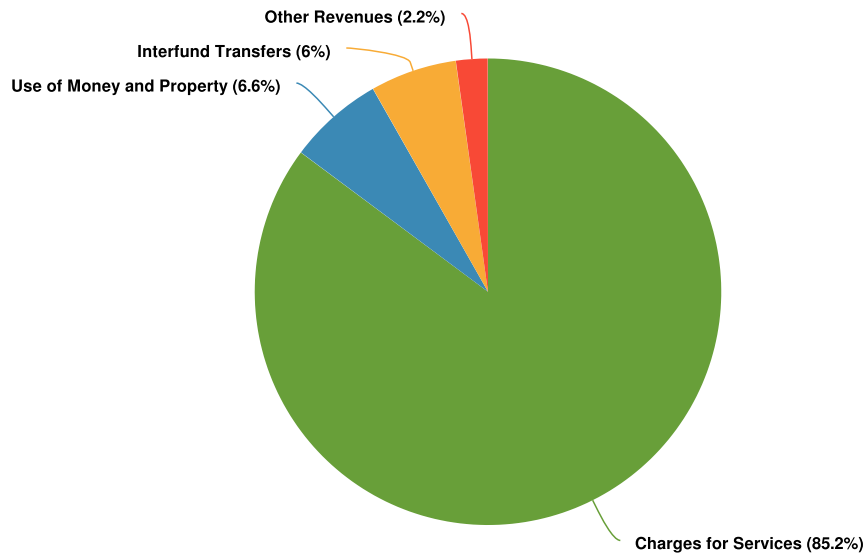


Enterprise Funds

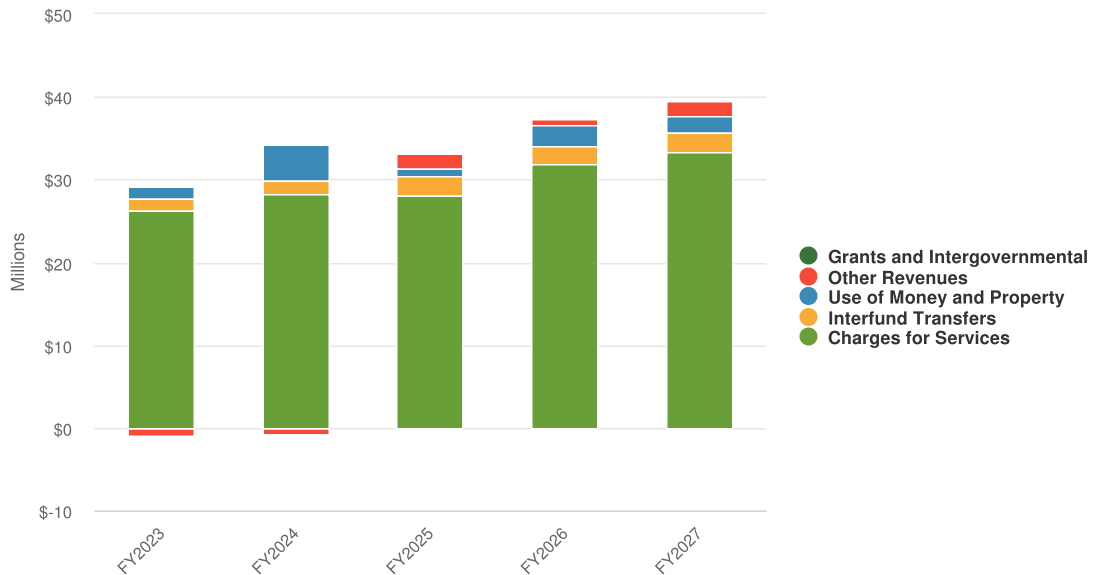
Enterprise Funds are used to account for any activity for which a fee is charged to external users for goods or services. The City owns and operates its own water and wastewater utilities. The revenues are derived from water and wastewater rates assessed to the utility customers and fund the ongoing operations, maintenance, and planning and implementation of capital improvements to the infrastructure.

Enterprise Funds Revenue by Source

2026 Recommended Revenues by Source



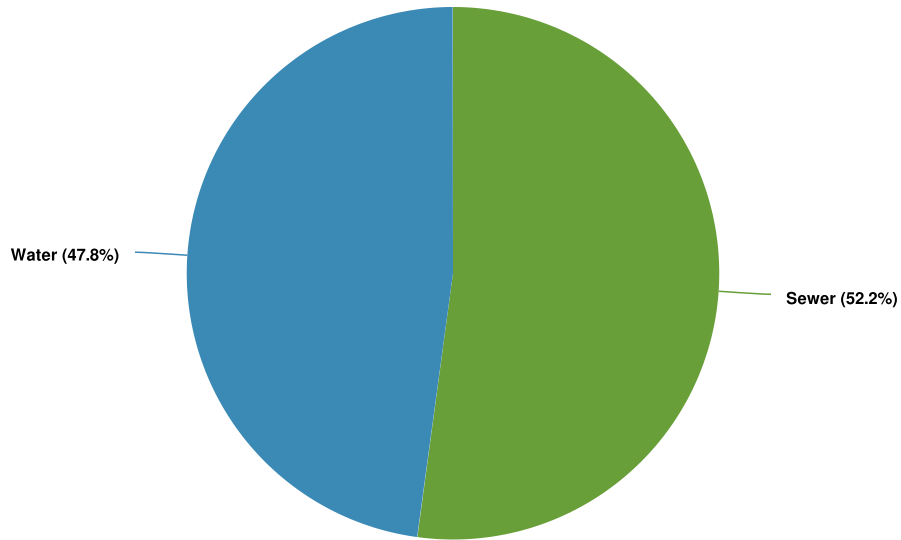
Budgeted and Historical Revenues by Source



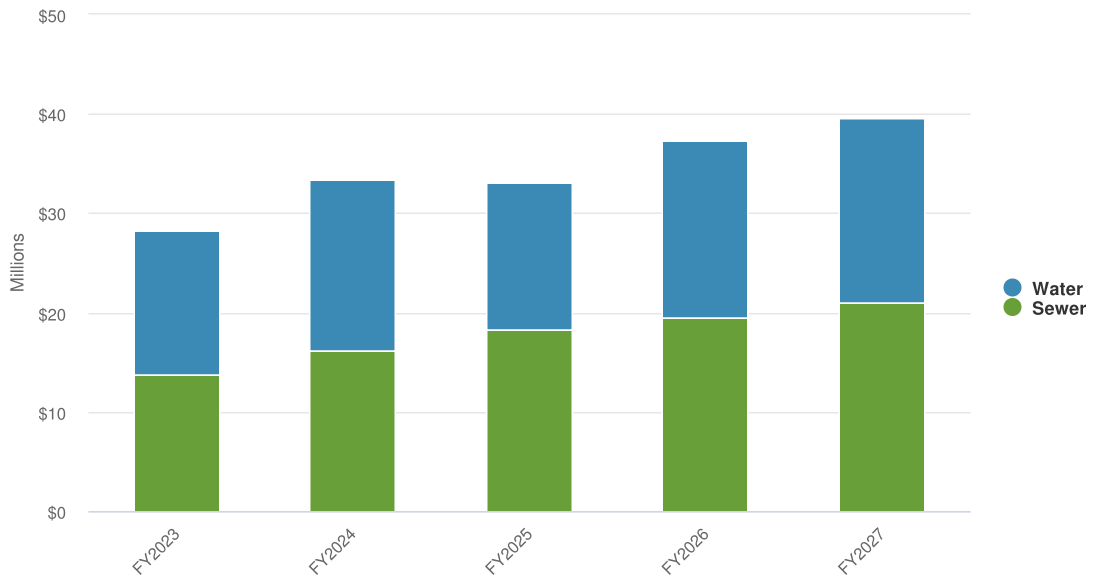
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Grants and Intergovernmental	\$47,697	\$39,091	\$0	\$0	\$0	\$0
Charges for Services	\$26,206,957	\$28,322,212	\$28,127,388	\$30,308,000	\$31,820,000	\$33,405,000
Use of Money and Property	\$1,430,166	\$4,347,936	\$886,143	\$3,480,482	\$2,467,298	\$1,951,557
Other Revenues	-\$950,648	-\$766,431	\$1,819,455	\$681,805	\$820,540	\$1,936,575
Interfund Transfers	\$1,543,668	\$1,506,917	\$2,244,400	\$2,244,400	\$2,243,600	\$2,241,600
Total Revenue Source:	\$28,277,840	\$33,449,724	\$33,077,386	\$36,714,687	\$37,351,438	\$39,534,732

Enterprise Funds Revenue by Fund

2026 Recommended Revenue by Department



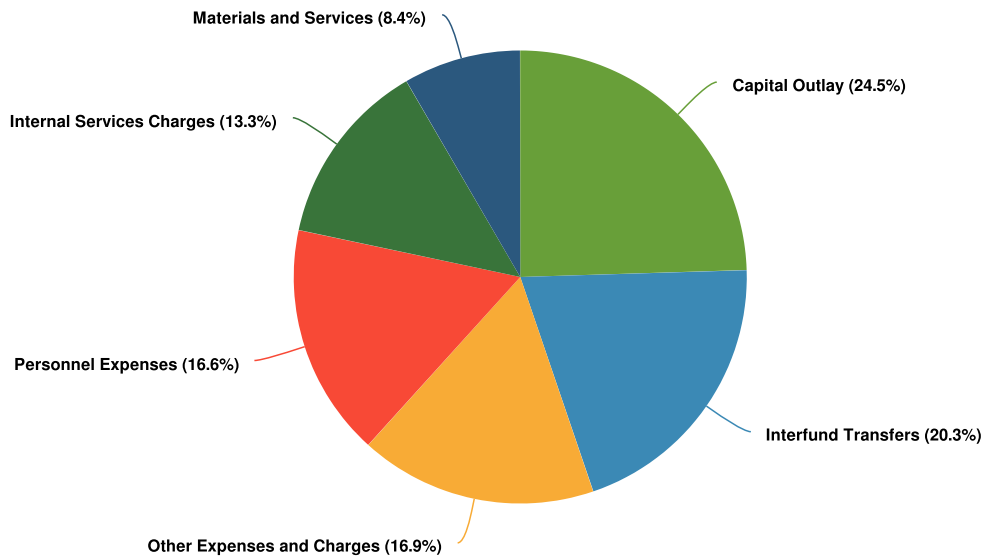
Budgeted and Historical 2026 Revenue by Department



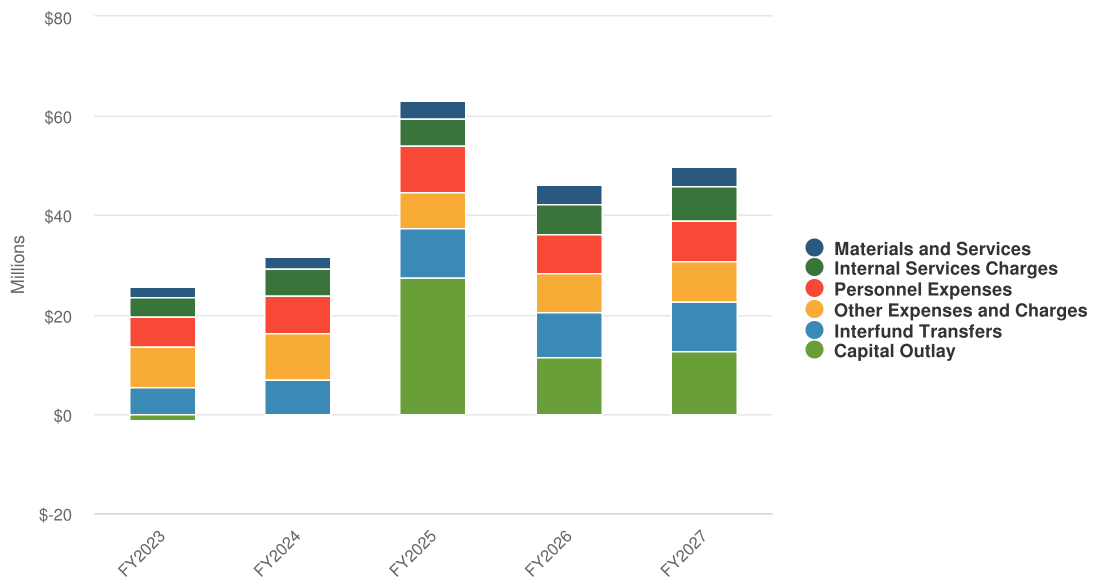
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue						
Sewer						
Charges for Services	\$12,970,764	\$13,982,756	\$13,797,388	\$14,965,000	\$15,564,000	\$16,186,000
Use of Money and Property	\$825,082	\$2,424,009	\$381,629	\$1,873,627	\$1,138,803	\$967,653
Other Revenues	-\$1,569,117	-\$1,711,102	\$1,814,455	\$383,600	\$533,750	\$1,633,665
Interfund Transfers	\$1,543,668	\$1,506,917	\$2,244,400	\$2,244,400	\$2,243,600	\$2,241,600
Total Sewer:	\$13,770,398	\$16,202,579	\$18,237,872	\$19,466,627	\$19,480,153	\$21,028,918
Water						
Grants and Intergovernmental	\$47,697	\$39,091	\$0	\$0	\$0	\$0
Charges for Services	\$13,236,193	\$14,339,456	\$14,330,000	\$15,343,000	\$16,256,000	\$17,219,000
Use of Money and Property	\$605,083	\$1,923,927	\$504,514	\$1,606,855	\$1,328,495	\$983,904
Other Revenues	\$618,469	\$944,671	\$5,000	\$298,205	\$286,790	\$302,910
Total Water:	\$14,507,442	\$17,247,145	\$14,839,514	\$17,248,060	\$17,871,285	\$18,505,814
Total Revenue:	\$28,277,840	\$33,449,724	\$33,077,386	\$36,714,687	\$37,351,438	\$39,534,732

Enterprise Funds Expenditure by Expense Type

2026 Recommended Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

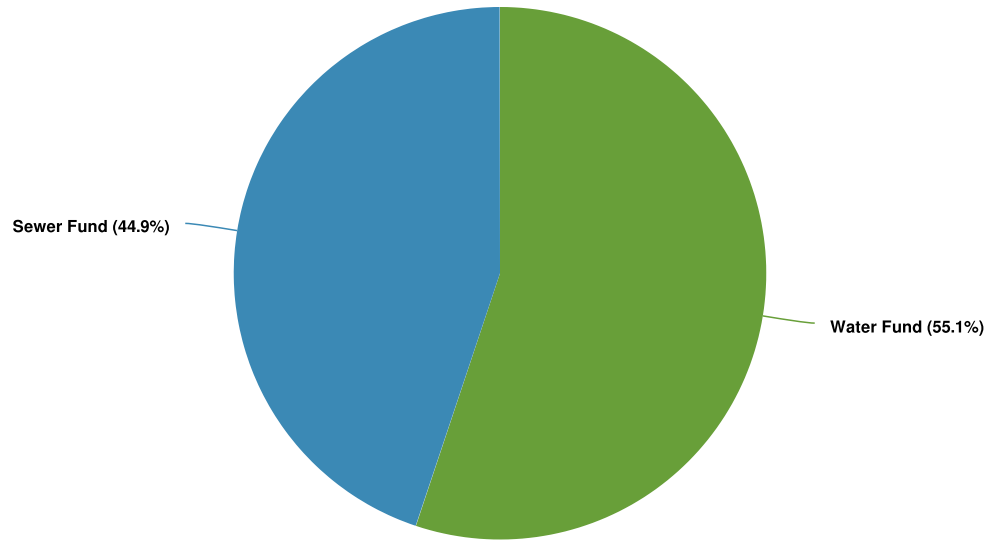


Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$6,006,356	\$7,592,088	\$9,195,196	\$8,103,829	\$7,645,911	\$8,050,625
Materials and Services	\$2,226,908	\$2,347,263	\$3,522,727	\$2,470,858	\$3,857,840	\$3,917,590
Capital Outlay	-\$1,150,358	-\$287,043	\$27,423,383	\$3,155,501	\$11,292,000	\$12,684,372
Interfund Transfers	\$5,405,681	\$6,975,428	\$10,063,535	\$13,715,851	\$9,333,950	\$9,958,181
Internal Services Charges	\$3,859,939	\$5,332,866	\$5,609,590	\$5,610,244	\$6,125,323	\$6,898,683
Other Expenses and Charges	\$8,185,311	\$9,342,335	\$7,223,050	\$7,067,500	\$7,803,600	\$8,241,600
Total Expense Objects:	\$24,533,836	\$31,302,937	\$63,037,482	\$40,123,783	\$46,058,624	\$49,751,051

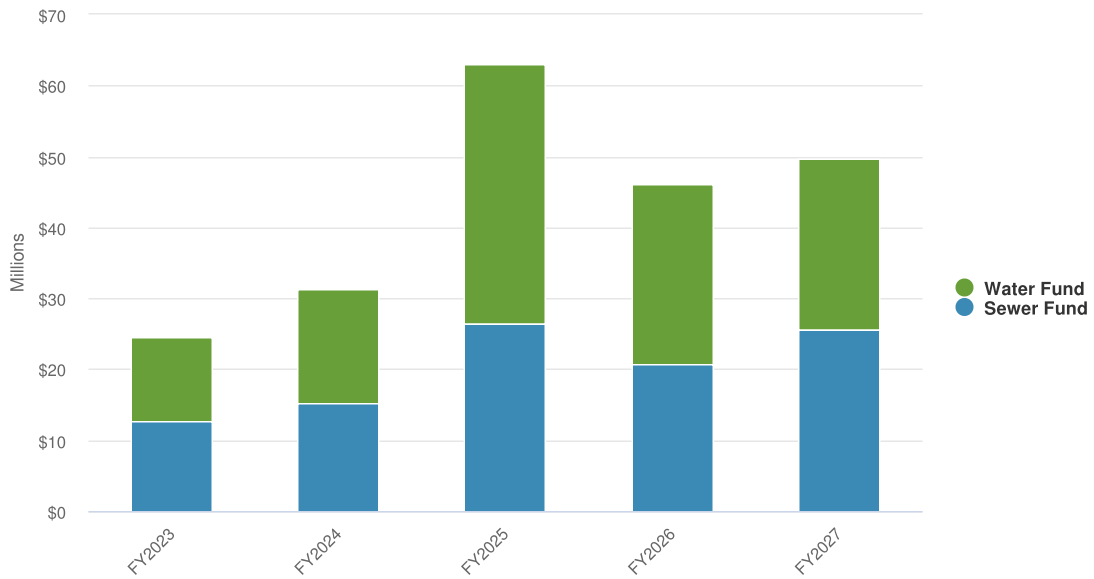


Enterprise Funds Expenditure by Fund

2026 Recommended Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Sewer Fund						
Personnel Expenses	\$2,557,556	\$2,473,413	\$4,146,647	\$3,580,042	\$3,057,510	\$3,214,886
Materials and Services	\$482,699	\$458,323	\$915,849	\$376,854	\$853,095	\$854,770
Capital Outlay	-\$71,109	\$23,791	\$7,342,567	\$1,061,226	\$3,329,500	\$7,097,000
Interfund Transfers	\$5,051,988	\$6,526,929	\$9,605,354	\$13,257,670	\$8,750,885	\$9,349,181
Internal Services Charges	\$1,526,286	\$2,122,521	\$2,251,887	\$2,252,214	\$2,425,908	\$2,791,895
Other Expenses and Charges	\$3,057,849	\$3,564,668	\$2,260,950	\$2,260,950	\$2,253,600	\$2,251,600
Total Sewer Fund:	\$12,605,269	\$15,169,645	\$26,523,254	\$22,788,956	\$20,670,498	\$25,559,332
Water Fund						
Personnel Expenses	\$3,448,800	\$5,118,675	\$5,048,549	\$4,523,787	\$4,588,401	\$4,835,739
Materials and Services	\$1,744,209	\$1,888,940	\$2,606,878	\$2,094,004	\$3,004,745	\$3,062,820
Capital Outlay	-\$1,079,250	-\$310,834	\$20,080,816	\$2,094,275	\$7,962,500	\$5,587,372
Interfund Transfers	\$353,693	\$448,499	\$458,181	\$458,181	\$583,065	\$609,000
Internal Services Charges	\$2,333,653	\$3,210,345	\$3,357,703	\$3,358,030	\$3,699,415	\$4,106,788
Other Expenses and Charges	\$5,127,462	\$5,777,667	\$4,962,100	\$4,806,550	\$5,550,000	\$5,990,000
Total Water Fund:	\$11,928,567	\$16,133,292	\$36,514,227	\$17,334,827	\$25,388,126	\$24,191,719
Total:	\$24,533,836	\$31,302,937	\$63,037,482	\$40,123,783	\$46,058,624	\$49,751,051



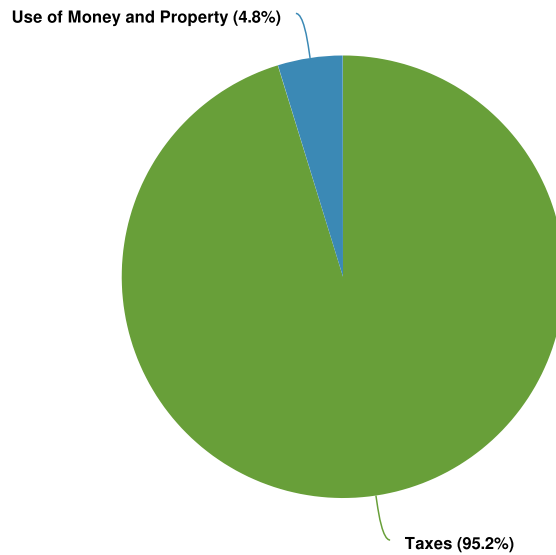


Agency and Trust Funds

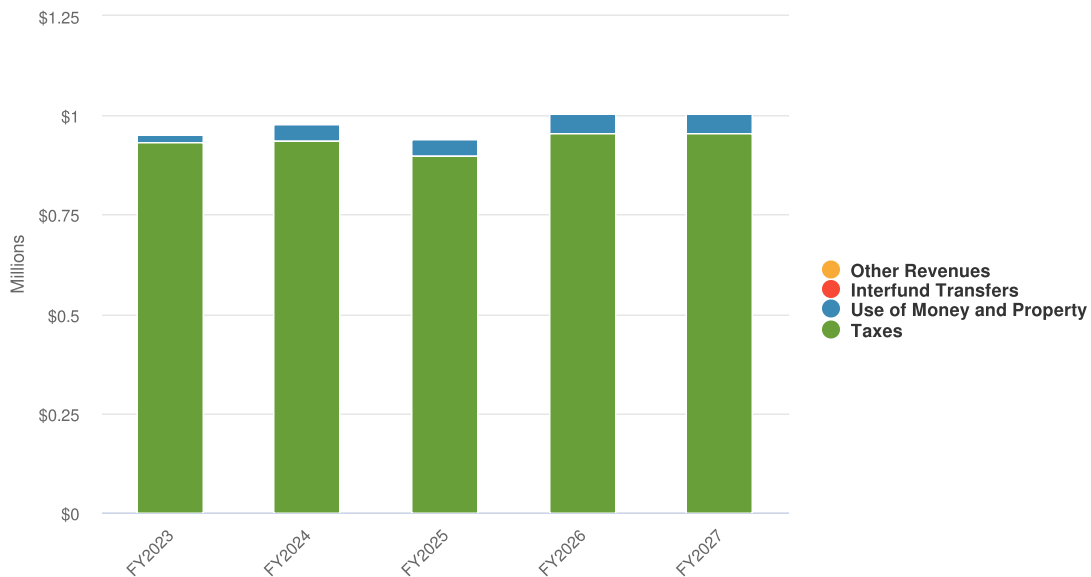
Agency and Trust Funds are used to account for assets held in a trustee capacity or as a custodian for individuals, private organizations, other governmental units, and/or other funds. For the City of Gilroy, these include: Highway 152 Special Assessment Fund, Employee Wellness Fund, Museum Endowment Trust Fund, Henry Miller Donation Fund, Senior Advisory Board, and Miscellaneous Trust and Deposits Fund.

Agency and Trust Funds Revenue by Source

2026 Recommended Revenues by Source



Budgeted and Historical Revenues by Source



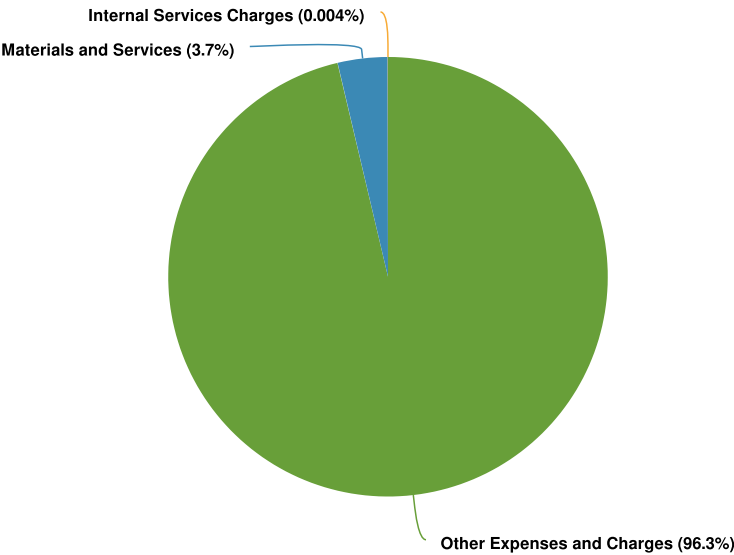
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Taxes	\$932,693	\$934,763	\$897,525	\$952,000	\$955,000	\$955,000
Use of Money and Property	\$19,759	\$43,348	\$44,412	\$43,894	\$47,656	\$49,351
Other Revenues	\$400	\$398	\$0	\$0	\$0	\$0
Interfund Transfers	\$1,549	\$2,076	\$0	\$0	\$0	\$0
Total Revenue Source:	\$954,401	\$980,586	\$941,937	\$995,894	\$1,002,656	\$1,004,351

Agency and Trust Funds Revenue by Fund

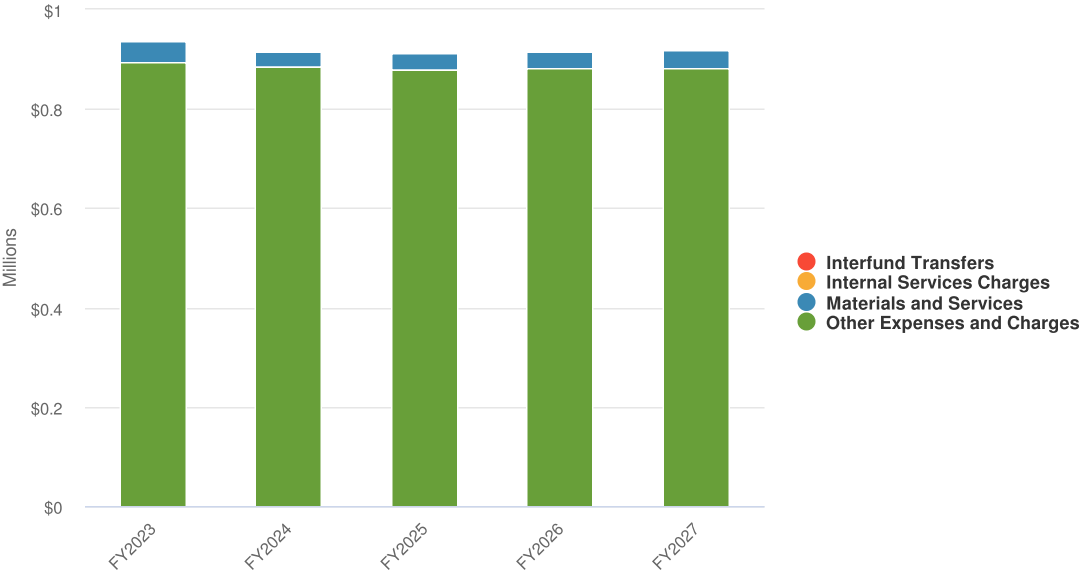
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Deposit Revolving Fund	\$0	\$1,287	\$30,454	\$0	\$1,232	\$1,232
Trusts Specific Fund	\$5,287	\$10,092	\$3,399	\$10,769	\$449	\$449
Henry Miller Poor	\$346	\$689	\$241	\$755	\$684	\$635
Hwy 152 Bond Series 2018 Fund	\$947,821	\$964,197	\$906,974	\$981,730	\$999,306	\$1,001,104
Museum Endowment Trust	\$743	\$3,913	\$727	\$2,187	\$537	\$483
Sr Advisory Board	\$204	\$407	\$142	\$453	\$448	\$448
Total:	\$954,401	\$980,586	\$941,937	\$995,894	\$1,002,656	\$1,004,351

Agency and Trust Funds Expenditure by Expense Type

2026 Recommended Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Materials and Services	\$43,791	\$29,345	\$32,099	\$32,430	\$33,620	\$35,740
Interfund Transfers	\$2,478	\$2,061	\$0	\$0	\$0	\$0
Internal Services Charges	\$0	\$27	\$29	\$29	\$33	\$35
Other Expenses and Charges	\$893,188	\$885,047	\$880,427	\$882,666	\$881,987	\$883,268
Total Expense Objects:	\$939,457	\$916,480	\$912,554	\$915,125	\$915,640	\$919,043

Agency and Trust Funds Expenditure by Fund

Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Deposit Revolving Fund	\$6,751	\$0	\$0	\$0	\$0	\$0
Trusts Specific Fund	\$1,200	\$1,025	\$0	\$0	\$0	\$0
Henry Miller Poor	\$0	\$49	\$0	\$1,039	\$1,100	\$1,100
Hwy 152 Bond Series 2018 Fund	\$929,184	\$914,119	\$912,554	\$912,886	\$913,340	\$916,743
Museum Endowment Trust	\$2,322	\$1,287	\$0	\$1,200	\$1,200	\$1,200
Total:	\$939,457	\$916,480	\$912,554	\$915,125	\$915,640	\$919,043



Fund Balances

The City's current chart of accounts has approximately 60 different funds, excluding the South County Regional Wastewater Authority (SCRWA) funds. The tables on the next several pages outline the change in fund balances.

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Change in Fund Balance Fiscal Year 2026

Fund	Fund Name	FY26 Projected Beginning Balance	FY26 Revenues & Transfers	FY26 Expenditures & Transfers	FY26 Projected Ending Balance
100	GENERAL FUND	\$ 31,645,797	\$ 74,277,226	\$ 75,603,727	\$ 30,319,295
104	GENERAL FIXED ASSETS FUND	-	-	-	-
106	GENERAL LONG TERM DEBT FUND	-	-	-	-
200	SIDEWALK REPAIR RESERVE FUND	1,386,127	556,130	527,588	1,414,669
205	GAS TAX FUNDS	1,340,773	1,761,716	2,335,130	767,359
210	ROAD FUND	400,214	1,619,060	1,612,836	406,438
212	MEASURE B	806,476	2,533,243	2,424,956	914,763
215	TRANSPORT/MOBILITY GRANT FUND	244,897	1,542,282	1,579,363	207,816
220	VEHICLE REGISTRATION FEE FUND	1,704,362	489,261	515,330	1,678,293
222	NEIGHBORHOOD SAFETY UNIT	240,964	153,393	142,550	251,807
223	OTS PD GRANT	19,453	875	-	20,328
225	POLICE GRANTS FUND	420,222	136,823	100,000	457,045
226	FEDERAL ASSET SEIZURE	226,874	10,209	-	237,083
227	SOUTH COUNTY YOUTH TASK FORCE	141,760	252,057	245,678	148,139
228	BRD STATE&COMM CORR TITLE II	-	-	-	-
229	SPECIAL ENFORCEMENT OPS FUND	177,077	10,968	3,000	185,045
230	BEGIN LOAN FUND	91,159	4,102	-	95,261
235	RESIDENTIAL DEV LOAN PROG FUND	-	-	-	-
240	PROP 172 SALES TAX - P.S. FUND	131,890	326,424	239,365	218,949
245	COMMUNITY DEV BLOCK GRANT FUND	11,933	400,386	403,200	9,119
250	HOUSING TRUST FUND	743,422	352,010	565,245	530,187
255	LOS ARROYOS FUND	971,291	211,274	96,400	1,086,165
260	COMM FACILITIES DISTRICT FUND	1,866,911	659,027	687,888	1,838,050
265	BEGIN REUSE FUND	399,810	17,991	-	417,801
270	CALHOME FUND	440,875	19,839	-	460,714
275	FIRE SPECIAL GRANTS FUND	24,271	1,092	-	25,363
280	GOLF COURSE FUND	57,465	115,061	-	172,526
290	RECREATION FUND	2,049,897	2,405,824	3,367,661	1,088,060
293	OPIOID SETTLEMENT	180,649	8,129	-	188,778
400	CAPITAL PROJECT FUND	13,297,548	4,478,617	5,846,199	11,929,966
405	GILROY COMMUNITY LIBRARY FUND	5,501,092	132,001	5,135,491	497,602
410	STORM DRAIN DEVELOPMENT FUND	1,779,929	189,045	922,642	1,046,332
420	STREET TREE DEVELOPMENT FUND	185,312	13,455	2,289	196,478
422	STORMWATER MNGMT	856,874	36,084	110,000	782,958
425	TRAFFIC IMPACT FUND	18,622,114	2,864,731	5,597,457	15,889,388
430	SEWER DEVELOPMENT FUND	17,859,324	2,118,232	3,229,571	16,747,985
435	WATER DEVELOPMENT FUND	6,656,486	538,566	3,545,645	3,649,407
440	PUBLIC FACILITIES IMPACT FUND	1,068,864	19,749,685	20,300,998	517,551
487	DOWNTOWN BEAUTIFICATION	0	-	-	0
500	GILROY COM LIBRARY DS FUND	1,479,394	1,942,233	1,845,641	1,575,986
505	CA ENERGY COMM LOAN FUND	23,663	100,914	100,459	24,118
510	LEASE REVEN BONDS DS 2013 FUND	197,058	1,626,823	1,619,964	203,917
520	LEASE REV BONDS SER 2020A FUND	714,981	1,383,552	1,354,638	743,895
600	FLEET SERVICES FUND	2,480,480	3,466,406	3,579,364	2,367,522
605	WORKER'S COMPENSATION FUND	4,665,336	2,309,647	2,113,047	4,861,936
610	LIABILITY INSURANCE FUND	2,643,294	3,260,303	2,918,882	2,984,715
615	FACILITY SERVICES FUND	2,544,398	4,217,529	4,289,690	2,472,237
620	INFORMATION TECHNOLOGY FUND	3,300,298	3,870,793	4,780,943	2,390,148
625	EQUIPMENT OUTLAY	2,981,911	76,412	2,567,745	490,578
700	SEWER FUND	32,691,835	19,480,153	20,670,498	31,501,490



705	WATER FUND	33,944,778	17,871,285	25,388,126	26,427,937
800	DEPOSIT REVOLVING FUND	27,384	1,232	-	28,616
805	TRUSTS SPECIFIC FUND	9,987	449	-	10,436
808	SR ADVISORY BOARD	9,950	448	-	10,398
809	HENRY MILLER POOR	15,755	684	1,100	15,339
810	HWY 152 BOND SERIES 2018 FUND	963,738	999,306	913,340	1,049,704
814	MUSEUM ENDOWMENT TRUST	12,526	537	1,200	11,863

Change in Fund Balance Fiscal Year 2027

Fund	Fund Name	FY27 Projected Beginning Balance	FY27 Revenues & Transfers	FY27 Expenditures & Transfers	FY27 Projected Ending Balance
100	GENERAL FUND	\$ 30,319,295	\$ 77,084,483	\$ 78,279,174	\$ 29,124,605
200	SIDEWALK REPAIR RESERVE FUND	1,414,669	543,395	538,423	1,419,641
205	GAS TAX FUNDS	767,359	1,746,131	2,449,672	63,818
210	ROAD FUND	406,438	1,682,395	1,769,897	318,936
212	MEASURE B	914,763	2,438,487	2,443,223	910,027
215	TRANSPORT/MOBILITY GRANT FUND	207,816	9,299	1,879	215,236
220	VEHICLE REGISTRATION FEE FUND	1,678,293	497,117	540,199	1,635,211
222	NEIGHBORHOOD SAFETY UNIT	251,807	153,393	142,550	262,650
223	OTS PD GRANT	20,328	875	-	21,203
225	POLICE GRANTS FUND	457,045	119,698	100,000	476,743
226	FEDERAL ASSET SEIZURE	237,083	10,209	-	247,292
227	SOUTH COUNTY YOUTH TASK FORCE	148,139	252,057	245,678	154,518
228	BRD STATE&COMM CORR TITLE II	-	-	-	-
229	SPECIAL ENFORCEMENT OPS FUND	185,045	10,968	3,000	193,013
230	BEGIN LOAN FUND	95,261	4,102	-	99,363
235	RESIDENTIAL DEV LOAN PROG FUND	-	-	-	-
240	PROP 172 SALES TAX - P.S. FUND	218,949	326,883	282,770	263,062
245	COMMUNITY DEV BLOCK GRANT FUND	9,119	400,024	403,200	5,943
250	HOUSING TRUST FUND	530,187	544,516	570,335	504,368
255	LOS ARROYOS FUND	1,086,165	214,406	96,400	1,204,171
260	COMM FACILITIES DISTRICT FUND	1,838,050	683,491	692,051	1,829,490
265	BEGIN REUSE FUND	417,801	17,991	-	435,792
270	CALHOME FUND	460,714	19,839	-	480,553
275	FIRE SPECIAL GRANTS FUND	25,363	1,092	-	26,455
280	GOLF COURSE FUND	172,526	123,078	-	295,604
290	RECREATION FUND	1,088,060	2,406,267	2,547,750	946,577
293	OPIOID SETTLEMENT	188,778	8,129	-	196,907
400	CAPITAL PROJECT FUND	11,929,966	240,046	12,135,993	34,019
405	GILROY COMMUNITY LIBRARY FUND	497,602	16,452	-	514,054
410	STORM DRAIN DEVELOPMENT FUND	1,046,332	173,262	220,875	998,719
420	STREET TREE DEVELOPMENT FUND	196,478	13,579	2,303	207,754
422	STORMWATER MNGMT	782,958	31,067	113,000	701,025
425	TRAFFIC IMPACT FUND	15,889,388	3,275,256	3,523,475	15,641,169
430	SEWER DEVELOPMENT FUND	16,747,985	2,202,283	4,837,120	14,113,148
435	WATER DEVELOPMENT FUND	3,649,407	553,094	976,702	3,225,799
440	PUBLIC FACILITIES IMPACT FUND	517,551	19,731,526	20,246,420	2,657
487	DOWNTOWN BEAUTIFICATION	0	-	-	0
500	GILROY COM LIBRARY DS FUND	1,575,986	1,943,535	1,846,510	1,673,011
505	CA ENERGY COMM LOAN FUND	24,118	100,887	100,488	24,517
510	LEASE REVEN BONDS DS 2013 FUND	203,917	1,626,731	1,620,163	210,485
520	LEASE REV BONDS SER 2020A FUND	743,895	1,383,281	1,354,638	772,538
600	FLEET SERVICES FUND	2,367,522	3,547,839	2,961,475	2,953,886
605	WORKER'S COMPENSATION FUND	4,861,936	2,497,920	2,308,224	5,051,632
610	LIABILITY INSURANCE FUND	2,984,715	3,570,376	3,188,613	3,366,478
615	FACILITY SERVICES FUND	2,472,237	4,334,762	4,649,941	2,157,058
620	INFORMATION TECHNOLOGY FUND	2,390,148	3,729,009	4,724,432	1,394,725
625	EQUIPMENT OUTLAY	490,578	18,637	-	509,215
700	SEWER FUND	31,501,490	21,028,918	25,559,332	26,971,076
705	WATER FUND	26,427,937	18,505,814	24,191,719	20,742,032
800	DEPOSIT REVOLVING FUND	28,616	1,232	-	29,848

805	TRUSTS SPECIFIC FUND	10,436	449	-	10,885
808	SR ADVISORY BOARD	10,398	448	-	10,846
809	HENRY MILLER POOR	15,339	635	1,100	14,874
810	HWY 152 BOND SERIES 2018 FUND	1,049,704	1,001,104	916,743	1,134,065
814	MUSEUM ENDOWMENT TRUST	11,863	483	1,200	11,146

FUNDING SOURCES



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General Fund Revenue Analysis

The General Fund's primary source of revenue is taxes, representing 76% of total General Fund revenues. This includes sales tax, property tax, transient occupancy tax, utility user tax, and business license fees. General Fund revenues are estimated to be \$74.3 million in FY26 and \$77.1 million in FY27, representing an average growth from FY25 of about 4% year-over-year. There are now signs of the economy "cooling off" as economic growth returns to more normal and sustainable levels. As a result, the City's tax-based revenues are projected to have slower growth compared to prior years, notably in the sales tax category, which is expected to remain flat with little to no growth over the next two years. The method of revenue analysis and forecast varies by each revenue type but generally includes qualitative and quantitative factors such as global, regional, and local market research and trends, legislative impacts, and historical trends in growth rates.

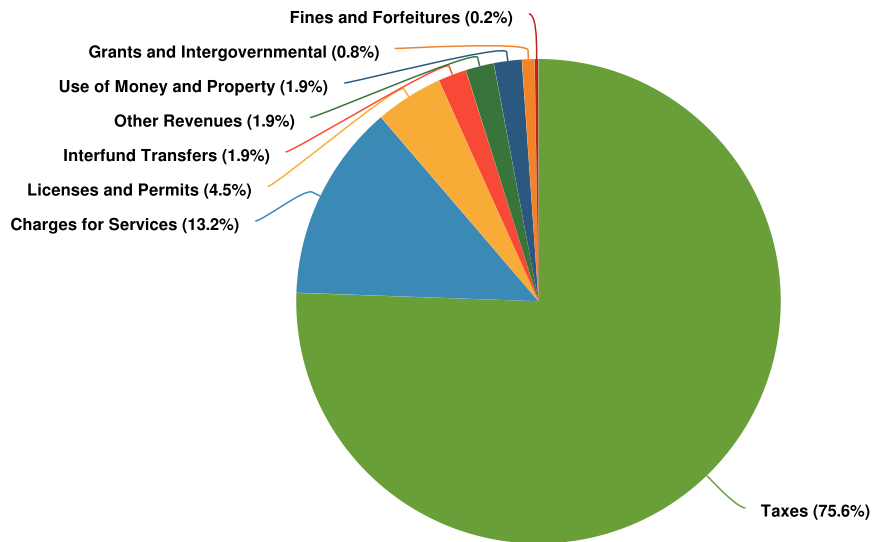
- **Sales Tax** - Sales tax revenue is projected to be \$20.4 million in FY26, a nominal decrease of 1% from FY25 year-end projections, and projected to increase by 1% to \$20.6 million in FY27. Sales Tax revenue is the most significant tax revenue source for the General Fund, representing 27% of the total General Fund revenues. Gilroy's current sales tax rate is 9.125%, and the City receives 1% of the total rate as its local share. Sales Tax revenue has been the most significant tax revenue source for the General Fund, generally representing about 33% of the total General Fund revenues in recent years, and is, however, expected to be surpassed by Property Tax in FY25. For FY26, sales tax will comprise 27% of the total General Fund revenues. Gilroy's current sales tax rate is 9.125%, and the City receives 1% of the rate as its local share. Sales tax continues to be susceptible to volatility as it is significantly tied to the ability of our residents/customers to purchase non-essential or discretionary items. Sales tax is projected to remain relatively flat, with little to no growth for the next two fiscal years, and is expected to return to a normal growth rate after FY27 of about 2% annually. The relatively flat and no increase over the next two years is attributed to a slowdown in consumer spending on taxable goods. High and rising housing, insurance, groceries, healthcare, and energy costs continue to consume personal income, thus shifting the spending towards nontaxable services and away from taxable goods and items, further demonstrating the volatility and eroding nature of the revenue source as it relies directly on consumers' discretionary spending.
- **Property Tax** - Property tax revenue is projected to be \$22.9 million in FY26, an increase of 8% from FY25, and projected to increase by 5% to \$23.9 million in FY27. Property tax revenue has been the second-largest tax revenue source for the General Fund, representing 31% of the total General Fund revenues, and is, however, expected to be the largest tax revenue source beginning in FY25, due to the decline in sales tax. Property tax is a stable revenue source and has historically been easier to predict accurately. A portion of the annual property tax revenue collected by the County goes to the Educational Revenue Augmentation Fund (ERAF) to support local school districts. When the amount contributed to ERAF exceeds the minimum cost of funding local schools, excess funds are returned to the County, Cities, and Special Districts. The City is projected to receive \$2.6 million in FY26 and \$2.7 million in FY27 from excess ERAF. This amount is included in the aforementioned total property tax revenues for the respective fiscal years. Excess ERAF calculation continues to be challenged through the legal system by the State of California, which could lower the amount of excess ERAF the City receives; however, no resolution has been achieved by the State and the County of Santa Clara, which apportions the amounts to the entities in the County.
- **Utility User Tax (UUT)** - Utility Users Tax (UUT) Utility taxes are projected to be \$8.2 million in FY26, an increase of 4% from FY25, and projected to increase by 4% to \$8.5 million in FY27. UUT represents about 11% of the total General Fund revenues. Taxes are assessed against the value of energy and telecommunications, such as gas, electricity, steam, cable, and phone charges. The current tax rates are 4.5% for telecommunications and 5% for gas and electricity.
- **Franchise Tax** - The City receives three types of Franchise Tax, which include refuse/garbage, cable TV, natural gas, and electricity. The franchise tax is projected to be \$2.6 million in FY26, an increase of 4% from FY25, and projected to increase by 4% to \$2.7 million in FY27.
- **Transient Occupancy Tax (TOT)** - The Transient Occupancy Tax (TOT) is projected to be \$1.9 million in FY26, an increase of 3% from FY25, and is projected to increase by 24% to \$2.1 million in FY27. The significant increase in FY27 is due to the assumption of a new hotel coming online. Currently, four new hotels are undergoing reviews at various stages of the development process. Two of the four are further along in the process, with one expecting to obtain building permits and break ground this year. As such,

the recommended budget reflects the reasonable assumption of one hotel coming online by FY27. The City's TOT revenue comes from a 9% tax on hotel room rentals under 30 days, including RV parks.

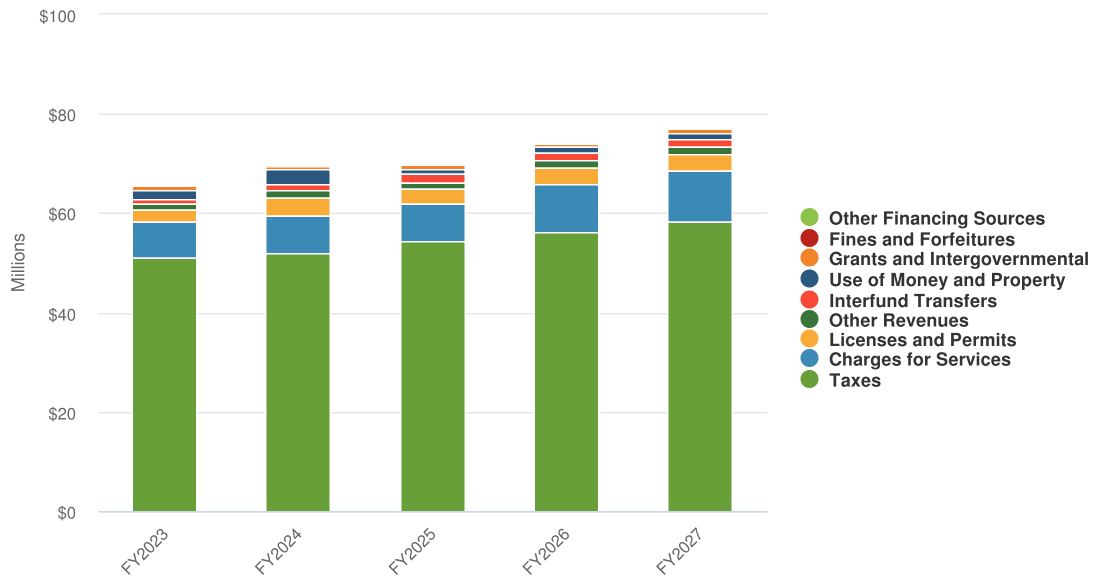
- **Business License** - Businesses pay Business License (BL) fees for the use of City services and the costs associated with business regulation. The BL revenues are projected to be \$0.8 million in both FY26 and FY27.
- **Charges for Services/Licenses and Permits** - These categories for the General Fund primarily include user fees assessed by various departments and development-related building permits. The City receives revenue from development, including planning, permitting, and building inspections. In FY 26 and 27, the development-related revenues are projected to be \$5.7 million and \$6.0 million, respectively. The City last updated its city-wide user fee schedule in 2022, which included a mechanism to adjust it annually based on a consumer price index (CPI) to keep pace with the costs of providing services and help the City maintain its cost recovery goal. Per Council direction and the Gilroy City Code, a comprehensive user fee study is to be conducted every five years to ensure fees reflect the actual cost of providing the service and holistically look at updating existing or adding new fees. The recommended budget includes a work plan item for the comprehensive user fee study over the next two fiscal years.

General Fund Revenues by Source

2026 Recommended Revenues by Source



Budgeted and Historical Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Taxes	\$51,164,138	\$51,994,687	\$54,322,203	\$54,360,893	\$56,123,074	\$58,314,034
Licenses and Permits	\$2,696,319	\$3,437,189	\$3,179,500	\$3,236,375	\$3,363,706	\$3,496,116
Fines and Forfeitures	\$255,359	\$238,128	\$223,547	\$188,629	\$177,474	\$177,474
Grants and Intergovernmental	\$1,001,873	\$425,439	\$912,924	\$595,154	\$630,642	\$678,451
Charges for Services	\$7,002,258	\$7,654,626	\$7,478,724	\$7,498,333	\$9,790,405	\$10,173,906
Use of Money and Property	\$1,783,855	\$2,933,804	\$888,240	\$1,581,788	\$1,388,841	\$1,315,149
Other Revenues	\$1,067,380	\$1,640,196	\$1,052,437	\$1,655,633	\$1,396,449	\$1,466,693
Interfund Transfers	\$800,805	\$1,268,437	\$1,839,929	\$1,839,929	\$1,406,635	\$1,462,660
Other Financing Sources	\$22,500	\$0	\$0	\$0	\$0	\$0
Total Revenue Source:	\$65,794,485	\$69,592,505	\$69,897,504	\$70,956,734	\$74,277,226	\$77,084,483

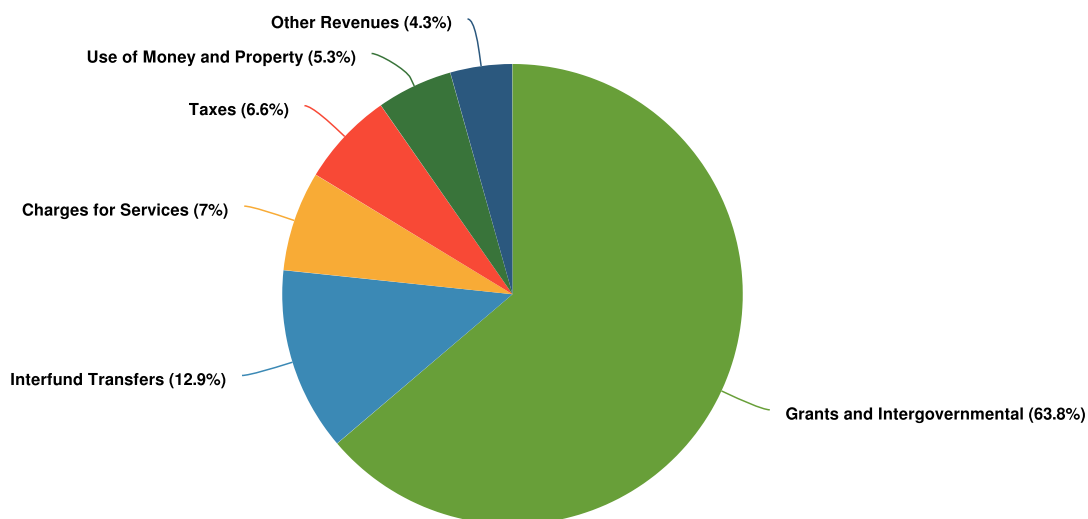
Special Revenues Fund Analysis

The primary funding source category in this fund type is intergovernmental funds in the form of tax sharing or grants from Federal, State, County, and other regional governments. For the City of Gilroy, the primary sources and uses are for Public Works (Transportation), Public Safety (Police Special Grants/Task Forces), and Community Development (CDBG/Housing). The method of revenue analysis and forecasting varies by each special revenue type. Projections are based on estimates provided by various intergovernmental agencies that provide the funds, including the federal, state, and county governments.

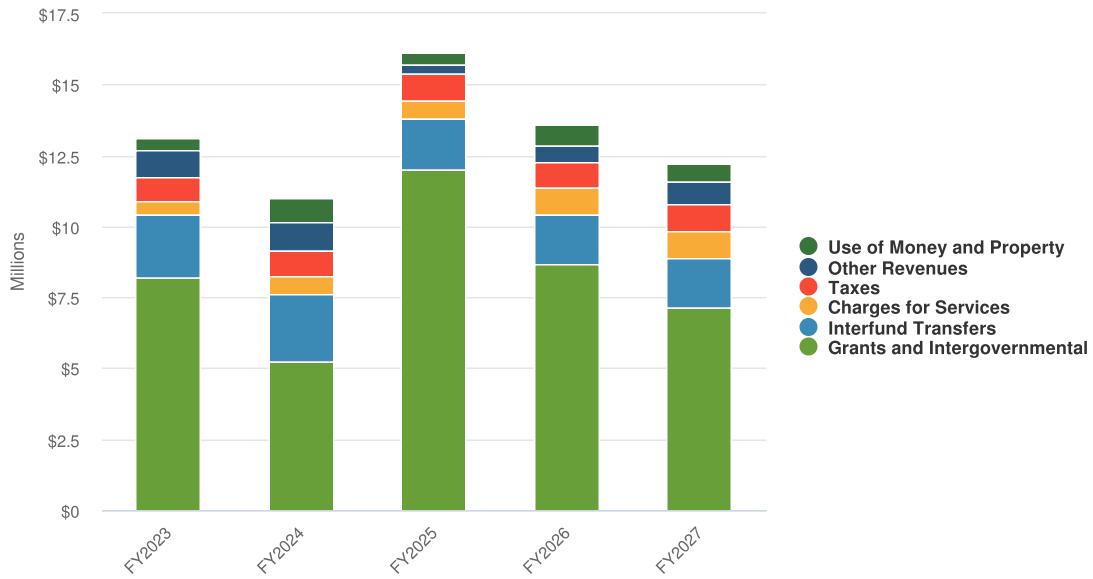
- **Public Works** - \$9.2 million in FY26, and \$7.6 million in FY27.
 - Highway User Tax Account (HUTA) Gas Taxes: revenues of \$1.8 million for both FY26 and FY27.
 - The New Road Maintenance and Rehabilitation Fund, also known as SB 1 funding, is estimated to be \$1.6 million and \$1.7 million for FY26 and FY27, respectively.
 - Measure B - \$2.5 million and \$2.4 million in FY26 and FY27, respectively.
 - Transportation Mobility Grant - In FY26, the city is expected to receive \$1.3 million in congressional federal grant funds for the Lions Creek Trail project.
- **Public Safety** - The Police Department is expected to receive \$.9 million in special grant revenues for both FY26 and FY27.
 - The Board of State and Community Corrections Title II grant ended FY25; at this time, it is unknown if the grant will be extended.
 - South County Youth Task Force - \$0.3 million in both FY26 and FY27.
 - Neighborhood Safety Unit - \$0.2 million in both FY26 and FY27.
 - Proposition 172 Sales Tax - \$0.3 million in both FY26 and FY27.
- **Community Development** - The Community Development Department is expected to receive \$1.0 million in FY26 and \$1.2 million in FY27.
 - CDBG Entitlement Grant funds - \$0.4 million in both FY26 and FY27; this amount reflects the City's annual ongoing CDBG allocation amount.
 - Housing Trust and Other Begin/Los Arroyos Funds - \$0.6 million in FY26 and \$0.8 million in FY27, primarily projected monies to be received from below market rate (BMR) home loan repayments or equity share payments from sales of BMR homes.

Special Revenue Funds Revenue by Source

2026 Recommended Revenues by Source



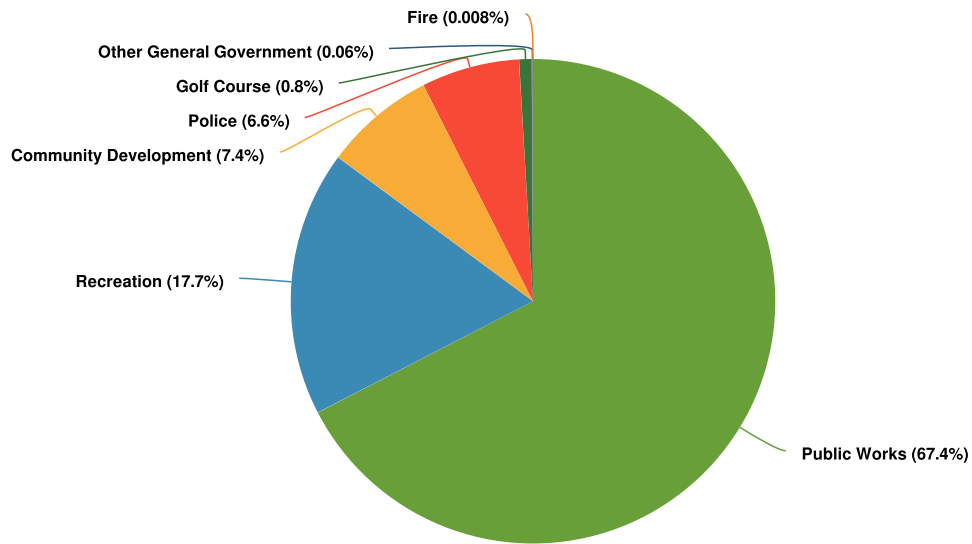
Budgeted and Historical Revenues by Source



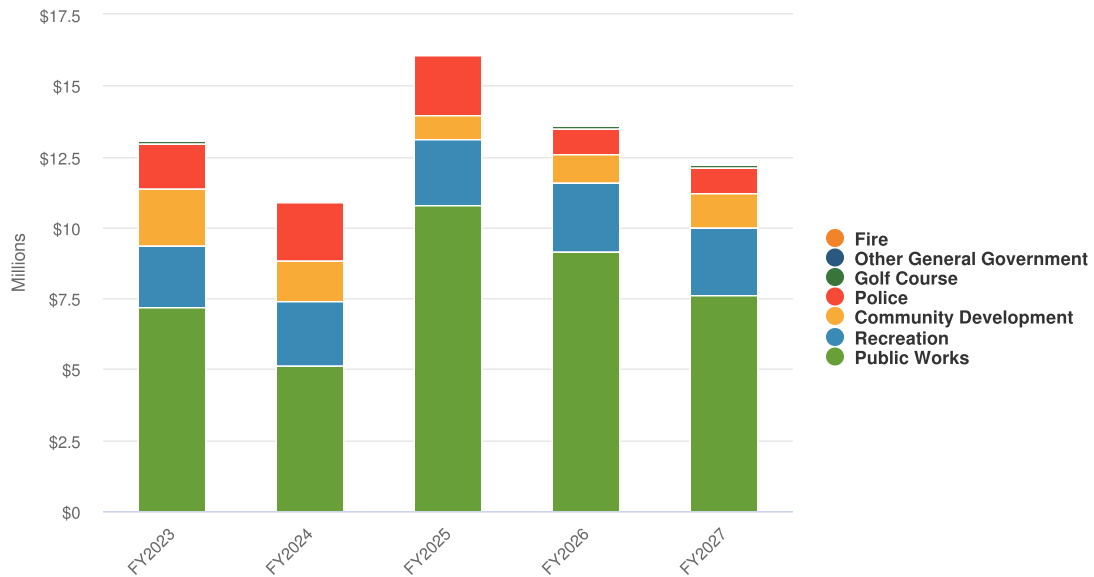
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Taxes	\$809,735	\$886,715	\$922,700	\$875,000	\$899,400	\$932,675
Grants and Intergovernmental	\$8,211,865	\$5,243,256	\$12,014,101	\$7,395,290	\$8,667,601	\$7,113,665
Charges for Services	\$471,561	\$659,496	\$657,645	\$673,058	\$954,890	\$977,011
Use of Money and Property	\$409,019	\$817,679	\$426,491	\$910,761	\$724,285	\$647,490
Other Revenues	\$978,103	\$1,019,367	\$307,900	\$399,436	\$591,000	\$793,000
Interfund Transfers	\$2,220,400	\$2,348,253	\$1,787,313	\$1,787,313	\$1,750,000	\$1,750,000
Total Revenue Source:	\$13,100,683	\$10,974,766	\$16,116,149	\$12,040,857	\$13,587,176	\$12,213,841

Special Revenues by Department/Division

2026 Recommended Revenue by Department/Division



Budgeted and Historical Revenue by Department/Division



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue						
Other General Government	\$46,551	\$45,103	\$270	\$114,270	\$8,129	\$8,129
Police	\$1,625,251	\$2,046,467	\$2,124,395	\$1,556,191	\$890,749	\$874,083
Fire	\$359	\$993	\$349	\$1,105	\$1,092	\$1,092
Community Development	\$1,999,951	\$1,421,838	\$813,568	\$799,330	\$1,005,602	\$1,200,878
Golf Course	\$81,249	\$51,411	\$52,400	\$134,617	\$115,061	\$123,078
Recreation	\$2,173,875	\$2,271,669	\$2,327,533	\$2,330,430	\$2,405,824	\$2,406,266
Public Works	\$7,173,448	\$5,137,284	\$10,797,634	\$7,104,914	\$9,160,719	\$7,600,315
Total Revenue:	\$13,100,683	\$10,974,766	\$16,116,149	\$12,040,857	\$13,587,176	\$12,213,841



Special Revenues by Fund

Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Sidewalk Repair Reserve Fund	\$273,979	\$319,064	\$273,153	\$329,799	\$556,130	\$543,395
Parking Management	\$945	\$1,852	\$0	\$2,842	\$0	\$0
Gas Tax Funds	\$1,608,054	\$1,789,856	\$1,762,690	\$1,801,085	\$1,761,716	\$1,746,131
Road Fund	\$1,389,031	\$1,638,158	\$1,585,067	\$1,659,315	\$1,619,060	\$1,682,395
Measure B	\$3,001,584	\$139,635	\$4,530,816	\$1,766,995	\$2,533,243	\$2,438,487
Transport/Mobility Grant Fund	\$3,747	\$116,798	\$1,637,500	\$419,349	\$1,542,282	\$9,299
Vehicle Registration Fee Fund	\$362,889	\$525,560	\$433,887	\$491,102	\$489,261	\$497,117
Ots Pd Grant	\$49,353	\$98,025	\$168,500	\$91,343	\$875	\$875
Police Grants Fund	\$1,212,525	\$407,107	\$246,754	\$332,732	\$136,823	\$119,698
Brd State&Comm Corr Title II	\$57,476	\$89,068	\$819,167	\$424,311	\$0	\$0
Special Enforcement Ops Fund	\$2,631	\$14,278	\$2,875	\$8,196	\$10,968	\$10,968
Begin Loan Fund	\$1,347	\$3,730	\$1,311	\$4,149	\$4,102	\$4,102
Residential Dev Loan Prog Fund	\$4	\$11	\$0	\$0	\$0	\$0
Prop 172 Sales Tax - P.S. Fund	\$303,265	\$359,462	\$373,871	\$325,316	\$326,424	\$326,883
Community Dev Block Grant Fund	\$1,009,346	\$558,223	\$496,246	\$496,246	\$400,386	\$400,024
Housing Trust Fund	\$830,983	\$471,095	\$295,334	\$73,089	\$352,010	\$544,516
Los Arroyos Fund	\$146,514	\$324,671	\$9,204	\$187,525	\$211,274	\$214,406
Comm Facilities District Fund	\$533,219	\$606,363	\$574,521	\$634,427	\$659,027	\$683,491
Begin Reuse Fund	\$5,820	\$10,486	\$5,694	\$18,254	\$17,991	\$17,991
Calhome Fund	\$5,938	\$53,623	\$5,779	\$20,067	\$19,839	\$19,839
Fire Special Grants Fund	\$359	\$993	\$349	\$1,105	\$1,092	\$1,092
Golf Course Fund	\$81,249	\$51,411	\$52,400	\$134,617	\$115,061	\$123,078
Recreation Fund	\$2,173,875	\$2,271,669	\$2,327,533	\$2,330,430	\$2,405,824	\$2,406,266
Opioid Settlement	\$46,551	\$45,103	\$270	\$114,270	\$8,129	\$8,129
Neighborhood Safety Unit	\$0	\$362,318	\$142,550	\$48,405	\$153,393	\$153,393
Federal Asset Seizure	\$0	\$207,798	\$0	\$19,076	\$10,209	\$10,209
South County Youth Task Force	\$0	\$508,412	\$370,678	\$306,812	\$252,057	\$252,057
Total:	\$13,100,683	\$10,974,766	\$16,116,149	\$12,040,857	\$13,587,176	\$12,213,841



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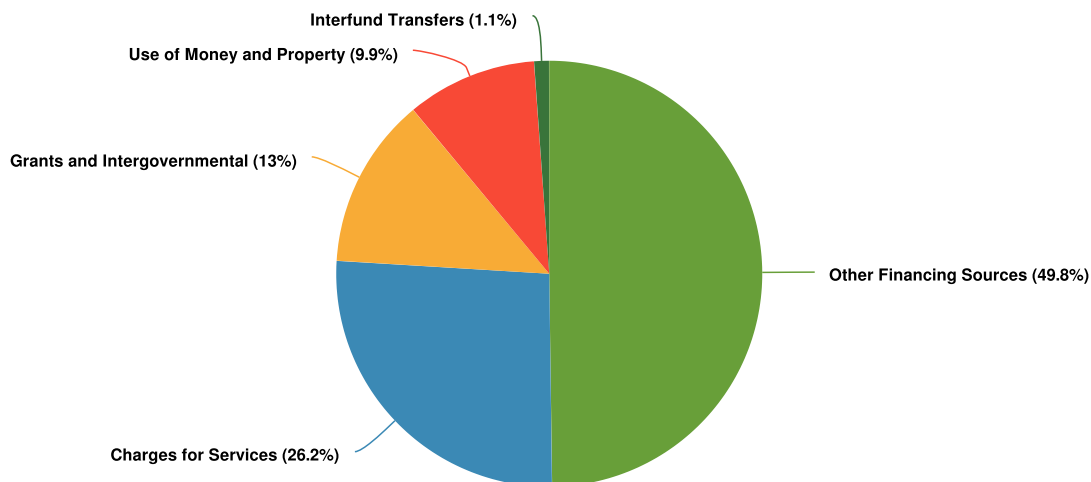
Capital and Development Impact Revenues Analysis

The primary revenue source in this Fund-Type is development impact fees for public facilities, traffic, storm drain, sewer, waste, and street trees. The revenues are collected as a result of new development approval and the required contributions to development impact funds to offset infrastructure impacts. Total revenues in this fund type are expected to be \$30.1 million in FY26 and \$26.2 million in FY27, which includes a total of \$30 million of bond financing to fund the Gilroy Ice Center project over the two years. The method of revenue analysis and forecasting varies by each capital revenue type. Projections are based on estimates provided by the Public Works and Community Development Departments and are generally based on known development projects in the pipeline and grant revenue estimates provided by intergovernmental agencies, including Federal, State, and County governments.

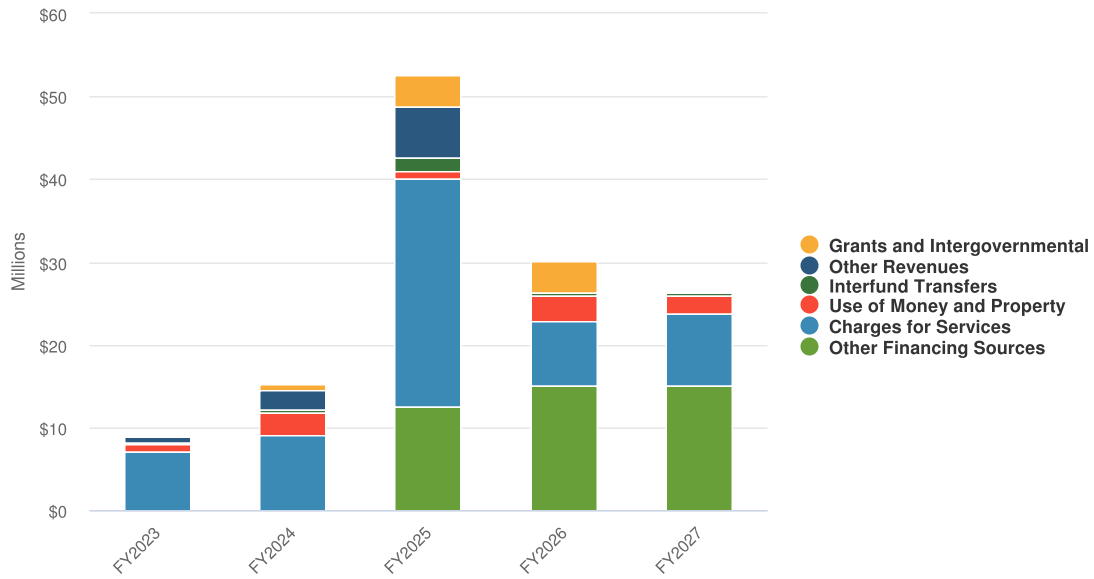
- Excluding the bond financing amount of \$15.0 million, FY26 revenue is estimated to have a decrease of \$7.6 million over FY25 year-end projected revenues, primarily for development impact fees. In addition, the Downtown Beautification project grant, which ended FY25, is projected to reimburse \$3.9 million for Gourmet Alley improvements by the end of FY25.
- Excluding the bond financing amount of \$15.0 million, FY27 revenue is estimated to be \$11.2 million, compared to \$15.1 million in FY26. This is primarily due to a decrease in grant funding for FY27.
- Also included in this Fund-Type is the City's Capital Projects Fund - which is expected to receive a \$3.0 million grant for the San Ysidro Healthy Living Improvements, \$0.3 million for Corporation Yard EV and EV Charging Projects in FY26, and \$0.7 million for the Gateway Senior Apartment Pedestrian Crossing Safety Improvements in FY26.

Capital and Development Impact Revenues by Source

2026 Recommended Revenues by Source



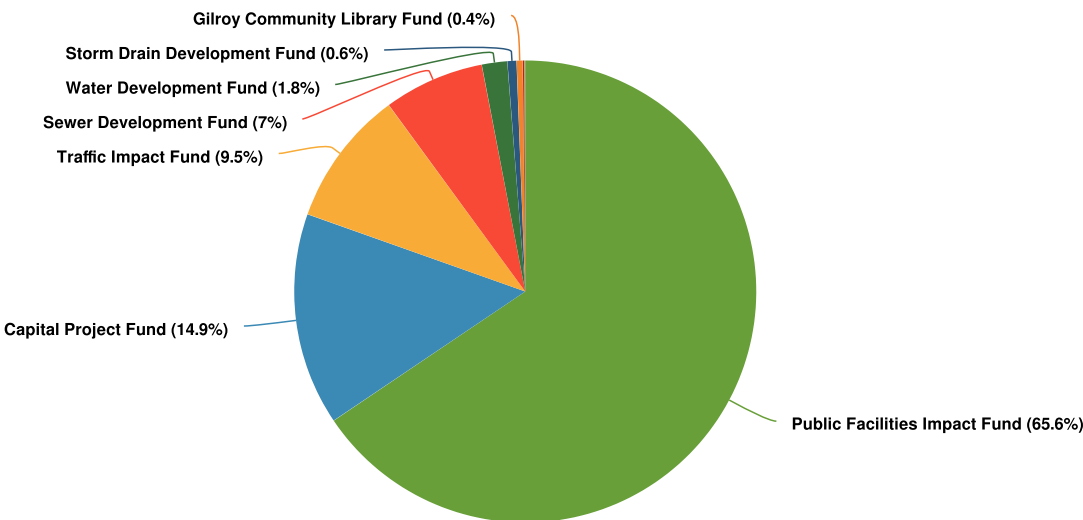
Budgeted and Historical Revenues by Source



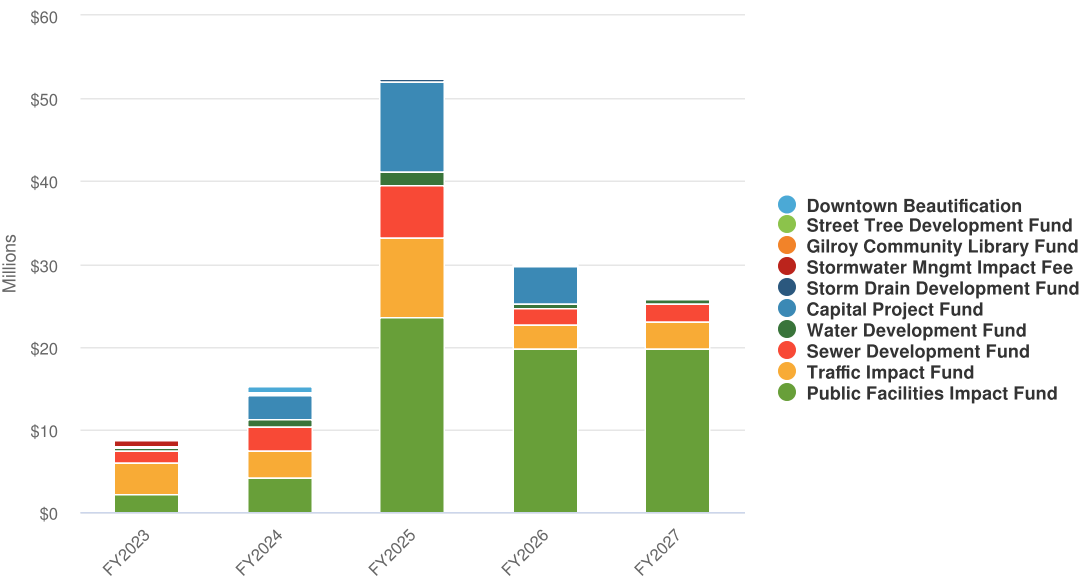
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Grants and Intergovernmental	\$181,530	\$692,860	\$3,753,992	\$3,057,413	\$3,917,618	\$0
Charges for Services	\$7,021,901	\$9,112,251	\$27,549,986	\$8,891,763	\$7,885,000	\$8,685,000
Use of Money and Property	\$971,771	\$2,717,361	\$867,118	\$2,906,947	\$2,973,339	\$2,202,961
Other Revenues	\$783,676	\$2,449,291	\$6,153,663	\$6,153,663	\$0	\$0
Interfund Transfers	\$124,999	\$265,887	\$1,740,958	\$1,740,958	\$344,459	\$348,604
Other Financing Sources	\$0	\$0	\$12,500,000	\$0	\$15,000,000	\$15,000,000
Total Revenue Source:	\$9,083,877	\$15,237,650	\$52,565,717	\$22,750,744	\$30,120,416	\$26,236,565

Capital and Development Impact Revenues by Fund

2026 Recommended Revenue by Fund



Budgeted and Historical Revenue by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Capital Project Fund	\$109,091	\$2,799,346	\$10,995,025	\$7,743,110	\$4,478,617	\$240,046
Gilroy Community Library Fund	\$109,700	\$284,842	\$100,000	\$264,921	\$132,001	\$16,452
Storm Drain Development Fund	\$67,880	\$114,939	\$373,611	\$232,523	\$189,045	\$173,262
Street Tree Development Fund	\$10,400	\$28,760	\$4,329	\$8,586	\$13,455	\$13,579
Stormwater Mngmt Impact Fee	\$794,089	\$23,783	\$9,122	\$39,002	\$36,084	\$31,067
Traffic Impact Fund	\$3,817,235	\$3,111,002	\$9,623,193	\$4,268,237	\$2,864,731	\$3,275,256
Sewer Development Fund	\$1,395,602	\$2,944,523	\$6,259,160	\$3,178,363	\$2,118,232	\$2,202,283
Water Development Fund	\$423,497	\$1,005,632	\$1,621,933	\$856,272	\$538,566	\$553,094
Public Facilities Impact Fund	\$2,174,852	\$4,231,964	\$23,579,344	\$3,317,220	\$19,749,685	\$19,731,526
Downtown Beautification	\$181,530	\$692,860	\$0	\$2,842,510	\$0	\$0
Total:	\$9,083,877	\$15,237,650	\$52,565,717	\$22,750,744	\$30,120,416	\$26,236,565

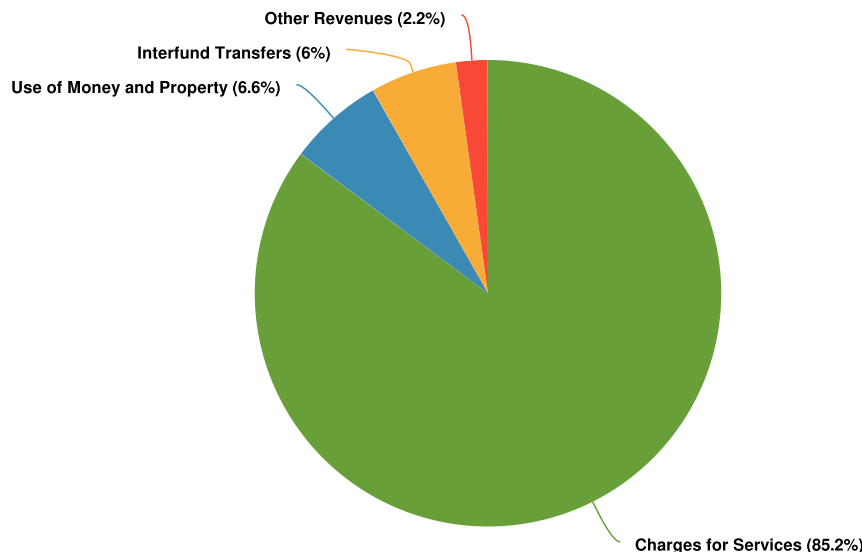
Enterprise Fund Revenue Analysis

The primary revenue source for this fund type is charges for services, which are derived from water and wastewater utility rates assessed to and paid by the utility customers. The total revenues for the Enterprise Funds are expected to be \$37.4 million in FY26, an increase of 13% from FY25, and projected to increase by 6% to \$39.5 million in FY27. Every five years, the City reviews water and sewer rates through a cost-of-service rate study. The City Council approved the most recent rate study recommendations on October 16, 2023, and the updated rates took effect on January 1, 2024. The rate study recommended annual increases from 2024 through 2028, and the recommended budget reflects the programmed increases.

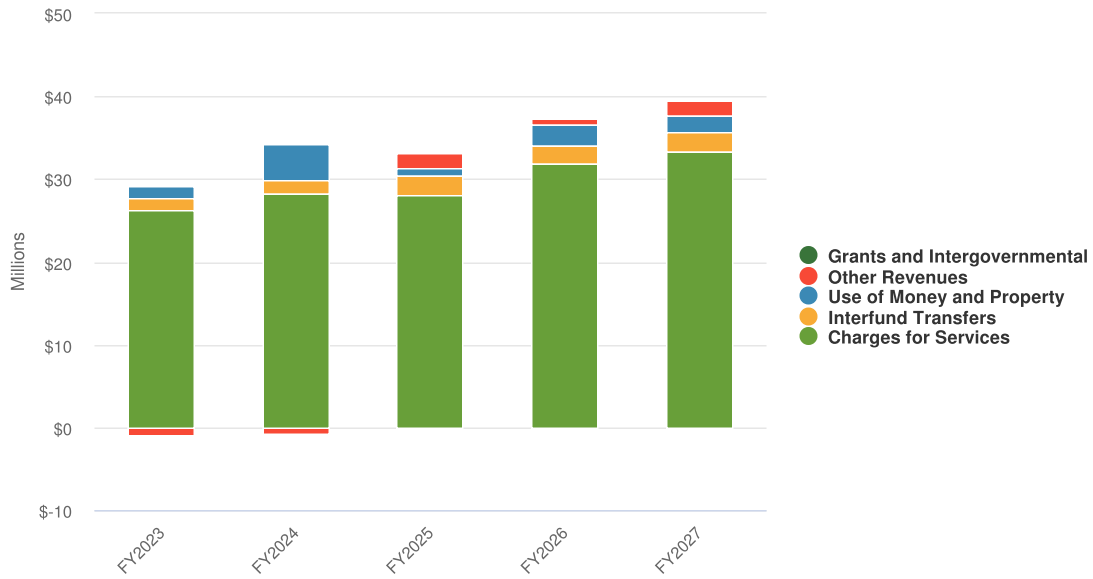
- **Wastewater (Sewer)** - The City's current wastewater revenues are estimated to be \$19.5 million in FY26 and \$21.0 million in FY27. Of this, \$15.6 million is generated directly as charges for services in FY26, and \$16.2 million in FY27. The remainder consists of interest earnings and interfund transfers related to the Debt Service on the 2021 Wastewater Bonds. In addition, there is a one-time reimbursement of expenses included by the City of Morgan Hill, for its respective share of the Morgan Hill - Gilroy Joint Trunk Line Repairs project that is expected to commence and be completed over the next two years.
- **Water** - The City's current water revenues are estimated to be \$17.8 million in FY26 and \$18.5 million in FY27. Of this, \$16.2 million is generated directly as charges for services in FY26, and \$17.2 million in FY27. The remainder primarily consists of interest earnings.

Enterprise Funds Revenue by Source

2026 Recommended Revenues by Source



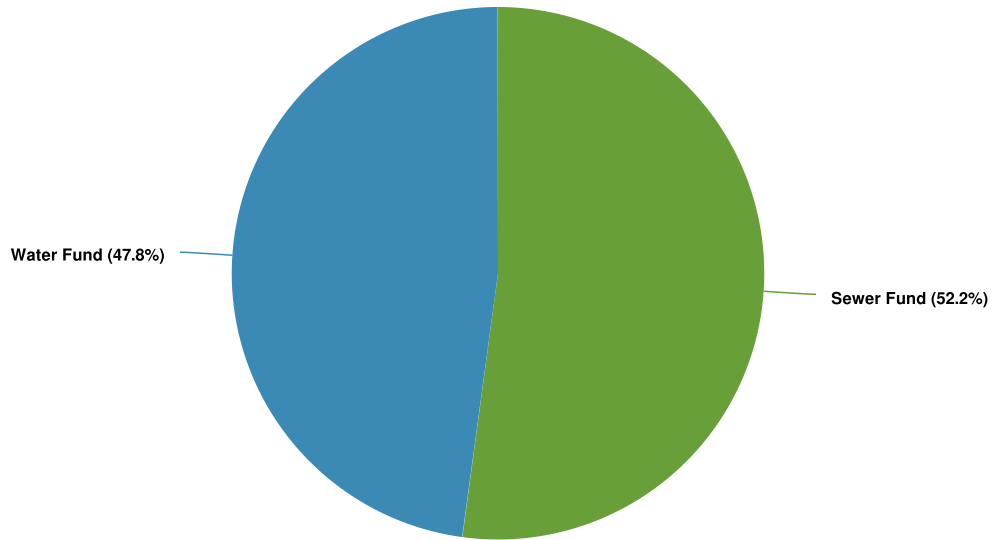
Budgeted and Historical Revenues by Source



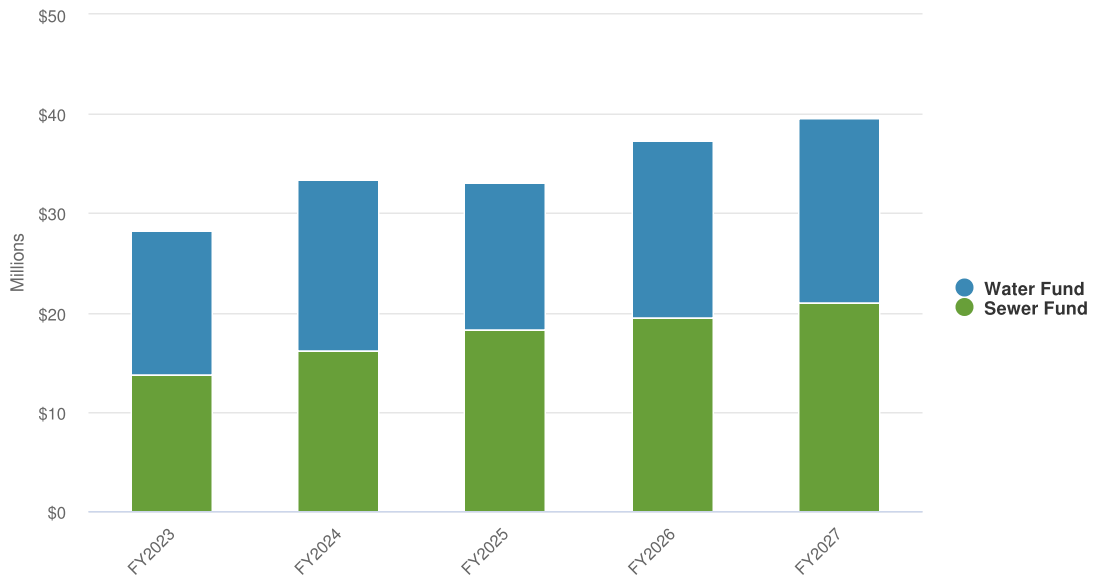
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Grants and Intergovernmental	\$47,697	\$39,091	\$0	\$0	\$0	\$0
Charges for Services	\$26,206,957	\$28,322,212	\$28,127,388	\$30,308,000	\$31,820,000	\$33,405,000
Use of Money and Property	\$1,430,166	\$4,347,936	\$886,143	\$3,480,482	\$2,467,298	\$1,951,557
Other Revenues	-\$950,648	-\$766,431	\$1,819,455	\$681,805	\$820,540	\$1,936,575
Interfund Transfers	\$1,543,668	\$1,506,917	\$2,244,400	\$2,244,400	\$2,243,600	\$2,241,600
Total Revenue Source:	\$28,277,840	\$33,449,724	\$33,077,386	\$36,714,687	\$37,351,438	\$39,534,732

Enterprise Funds Revenue by Fund

2026 Budgeted Revenue by Fund



Budgeted and Historical Revenue by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Sewer Fund	\$13,770,398	\$16,202,579	\$18,237,872	\$19,466,627	\$19,480,153	\$21,028,918
Water Fund	\$14,507,442	\$17,247,145	\$14,839,514	\$17,248,060	\$17,871,285	\$18,505,814
Total:	\$28,277,840	\$33,449,724	\$33,077,386	\$36,714,687	\$37,351,438	\$39,534,732

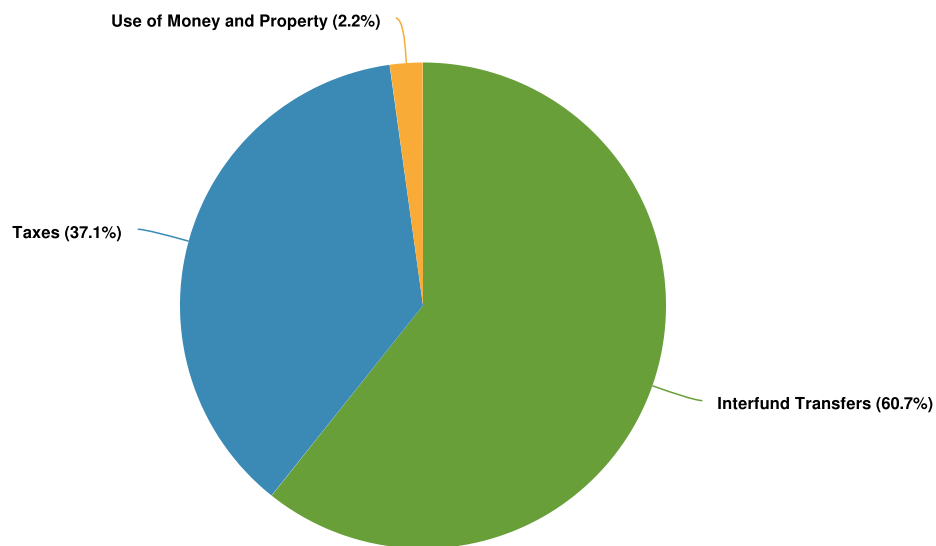
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Debt Service Revenue Analysis

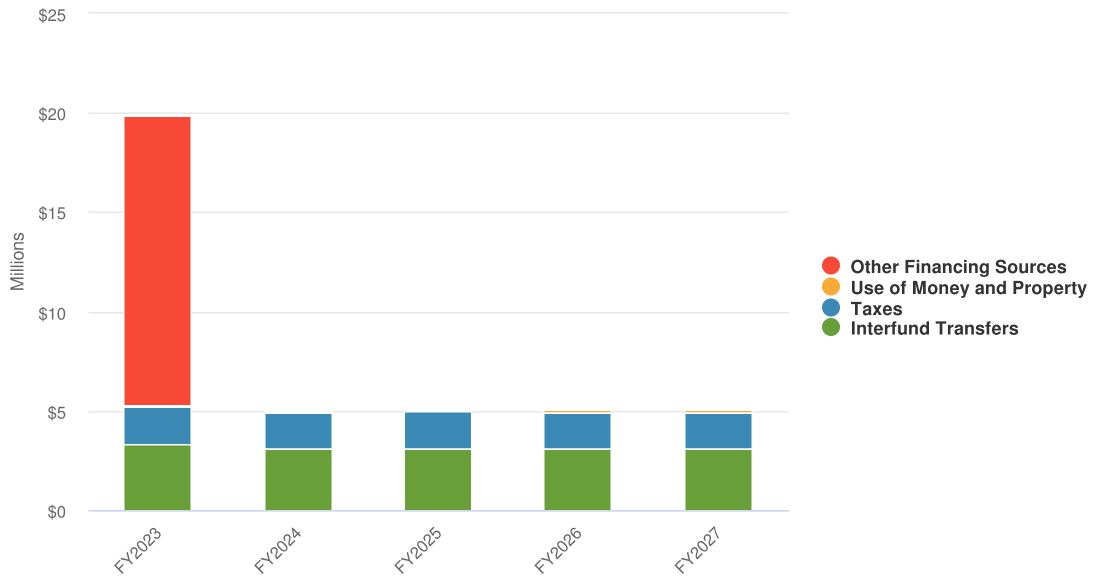
The revenues for this fund type are derived primarily from special tax assessments, and via interfund transfers from other funds to budget and pay for the annual principal and interest payment on the City's debt. Debt Service Funds are expected to receive \$5.0 million in FY26 and FY27. The special tax assessments are primarily for the outstanding General Obligation Bonds for the Gilroy Community Library. The amounts are dictated by the annual required debt service obligation. The interfund transfers are from the Public Facilities Fund to pay for the 2020A and 2022A refunding Lease Revenue Bonds.

Debt Service Funds Revenue by Source

2026 Recommended Revenues by Source



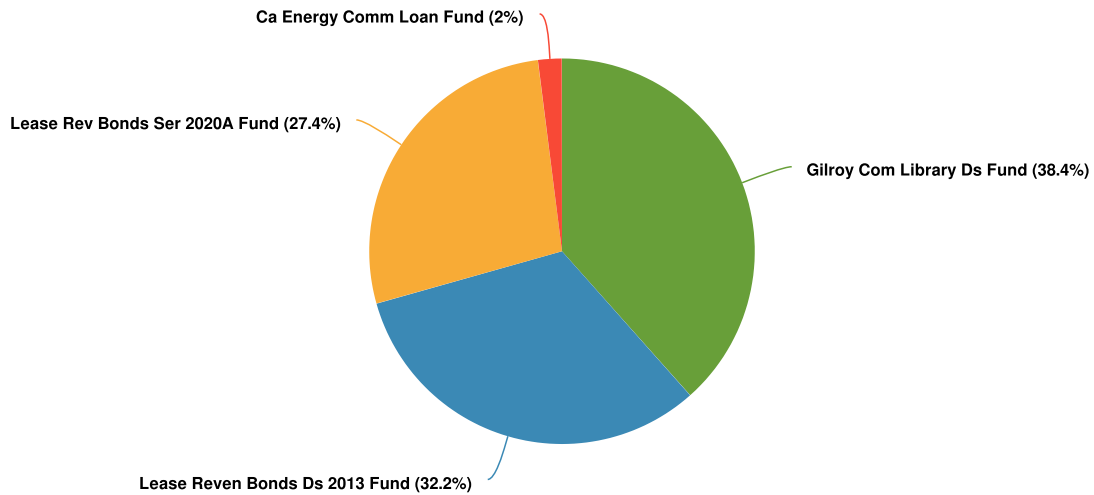
Budgeted and Historical Revenues by Source



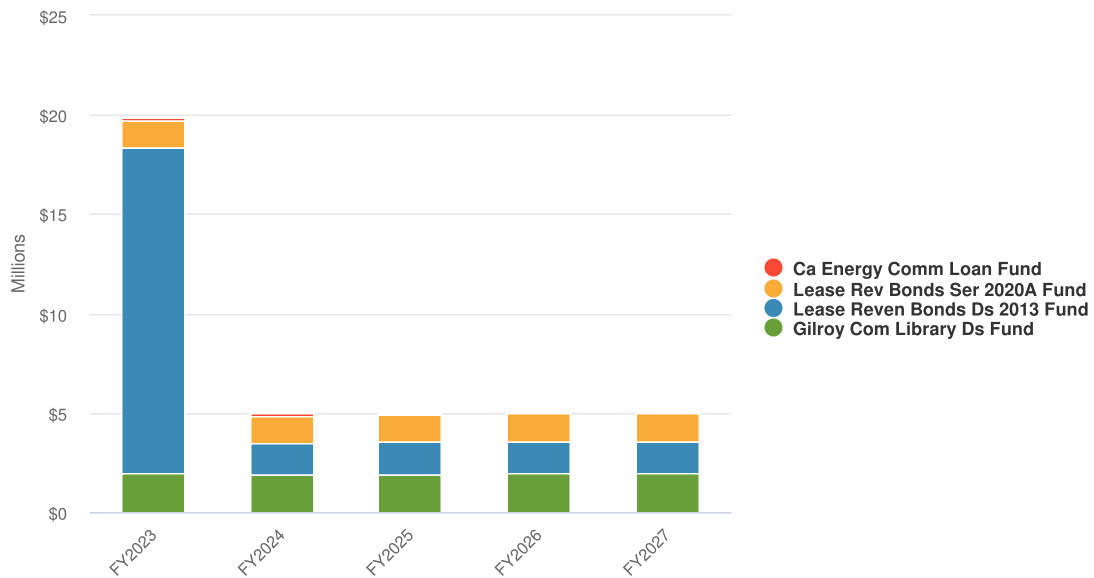
Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Taxes	\$1,927,859	\$1,838,255	\$1,897,950	\$1,825,386	\$1,875,000	\$1,875,000
Use of Money and Property	\$40,642	\$63,375	\$22,568	\$91,154	\$110,409	\$111,446
Interfund Transfers	\$3,287,894	\$3,063,873	\$3,067,998	\$3,067,998	\$3,068,113	\$3,067,988
Other Financing Sources	\$14,587,831	\$0	\$0	\$0	\$0	\$0
Total Revenue Source:	\$19,844,227	\$4,965,503	\$4,988,516	\$4,984,538	\$5,053,522	\$5,054,434

Debt Service Funds Revenue by Fund

2024 Budgeted Revenue by Fund



Budgeted and Historical Revenue by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Gilroy Com Library Ds Fund	\$1,940,453	\$1,877,743	\$1,909,854	\$1,879,010	\$1,942,233	\$1,943,535
Ca Energy Comm Loan Fund	\$100,453	\$101,760	\$100,487	\$101,940	\$100,914	\$100,887
Lease Reven Bonds Ds 2013 Fund	\$16,445,942	\$1,616,394	\$1,616,580	\$1,626,217	\$1,626,823	\$1,626,731
Lease Rev Bonds Ser 2020A Fund	\$1,357,379	\$1,369,606	\$1,361,595	\$1,377,371	\$1,383,552	\$1,383,281
Total:	\$19,844,227	\$4,965,503	\$4,988,516	\$4,984,538	\$5,053,522	\$5,054,434



Internal Service Funds Revenue Analysis

Internal Service Funds account for the financing of goods and/or services provided by one department to other departments within the City. The Internal Service Funds accumulate the costs related to the service provided and then the costs are charged to the department receiving the goods and/or services based on the quantity of service received. These funds are accounted for separately from the overall totals, as their charges for services and expenditures would have the effect of doubling the total expenditure citywide, since they are essentially transferring money between funds.

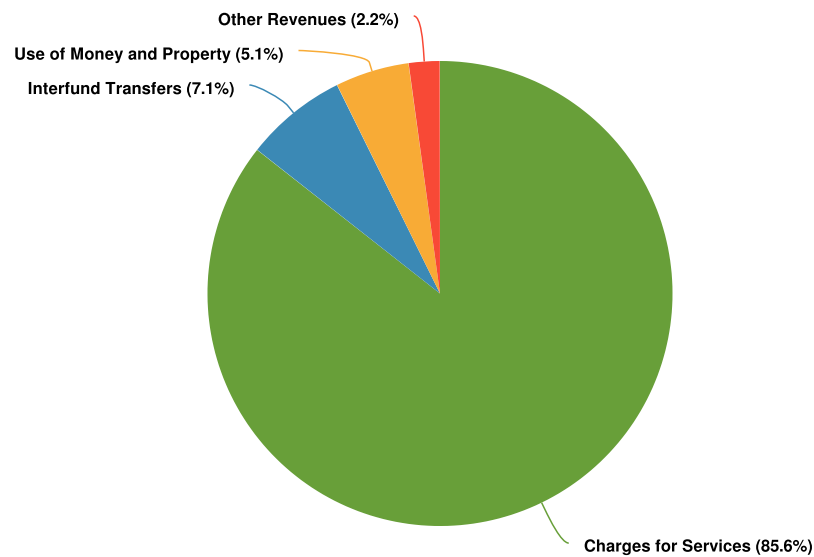
Charges for services are tied to the cost of providing the services and replacement costs for equipment within each of these funds. The amount is then allocated as user charges to the benefiting departments. The only other revenue that is typically received in these funds includes interest income on money held within the fund, repayment of any internal loans, and any transfers that are made occasionally for one-time purchases.

Overall, the user charges are expected to slightly decrease in FY26 compared to FY25 due to the higher one-time investments in the fleet made in FY25. User charges are expected to increase in FY27 compared to FY26.

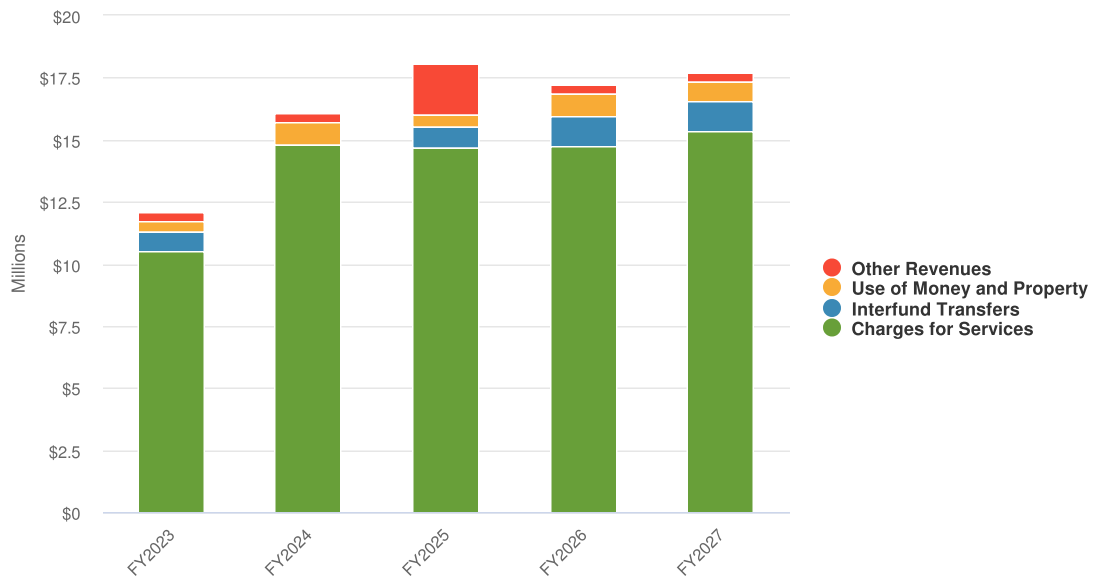
- The Fleet Fund is budgeted to receive \$2.1 million in FY26 and \$2.3 million in FY27 as internal service charges for providing fleet-related maintenance to various departments. In addition, the Fleet Fund will receive \$0.5 million as a one-time transfer from the General Fund in FY26 and FY27 for additional fleet investments, and \$0.7 million as a repayment of an inter-fund loan from the Public Facilities Fund in FY26 and in FY27.
- The Facilities Fund is budgeted to receive \$4.0 million in FY26 and \$4.1 million in FY27 as internal service charges to various departments. In addition, the Fund will utilize fund balance to fund \$0.3 million in FY26 and \$0.4 million in FY27 for various city facilities repairs and improvements.
- The Information Technology Fund is budgeted to receive \$3.6 million in FY26 and \$3.5 million in FY27 as internal service charges for providing IT-related services to the various departments. In addition, the IT fund will utilize fund balances to fund one-time major IT-related equipment replacement and other technology projects.
- The Equipment Outlay Fund is budgeted to utilize its remaining available fund balance for several improvements at the Chestnut and Las Animas Fire Stations to modernize the facilities.
- Worker's Compensation Fund is budgeted to receive \$2.1 million in FY26 and \$2.3 million in FY27 as worker's compensation charge to the various operating departments for related claims cost and excess insurance premiums.
- The General Liability Fund is budgeted to receive \$2.9 million in FY26 and \$3.2 million in FY27 as insurance charges to various operating departments to pay for related insurance premiums for Citywide assets.

Internal Services Revenue by Source

2026 Recommended Revenues by Source



Budgeted and Historical Revenues by Source

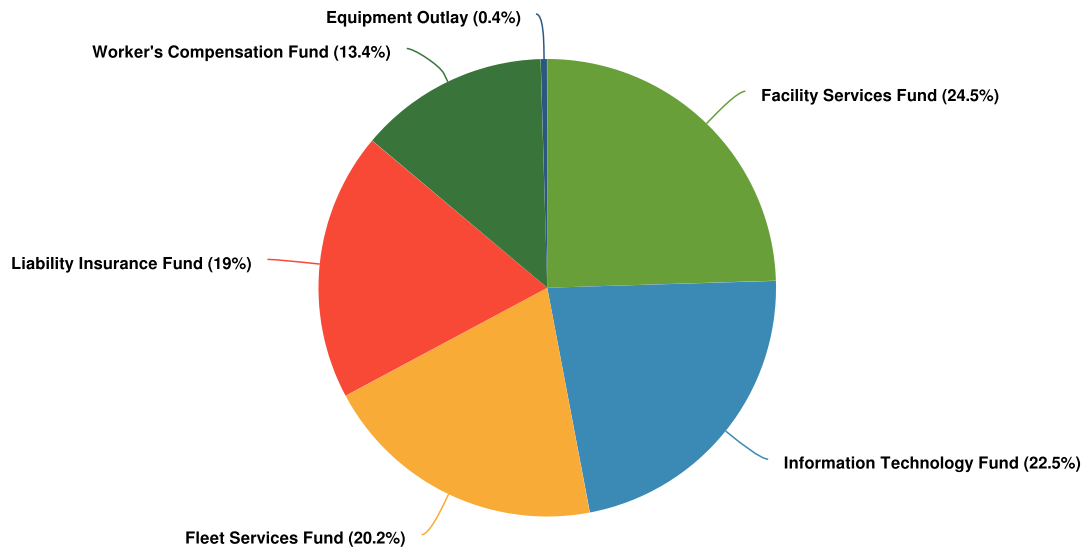


Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Charges for Services	\$10,507,286	\$14,817,232	\$14,689,290	\$14,689,291	\$14,724,920	\$15,365,608
Use of Money and Property	\$398,336	\$908,060	\$470,647	\$1,098,342	\$882,598	\$797,902
Other Revenues	\$332,935	\$332,754	\$2,043,178	\$445,000	\$371,000	\$372,000
Interfund Transfers	\$819,009	\$0	\$845,506	\$845,506	\$1,222,572	\$1,163,033
Total Revenue Source:	\$12,057,566	\$16,058,046	\$18,048,621	\$17,078,139	\$17,201,090	\$17,698,543

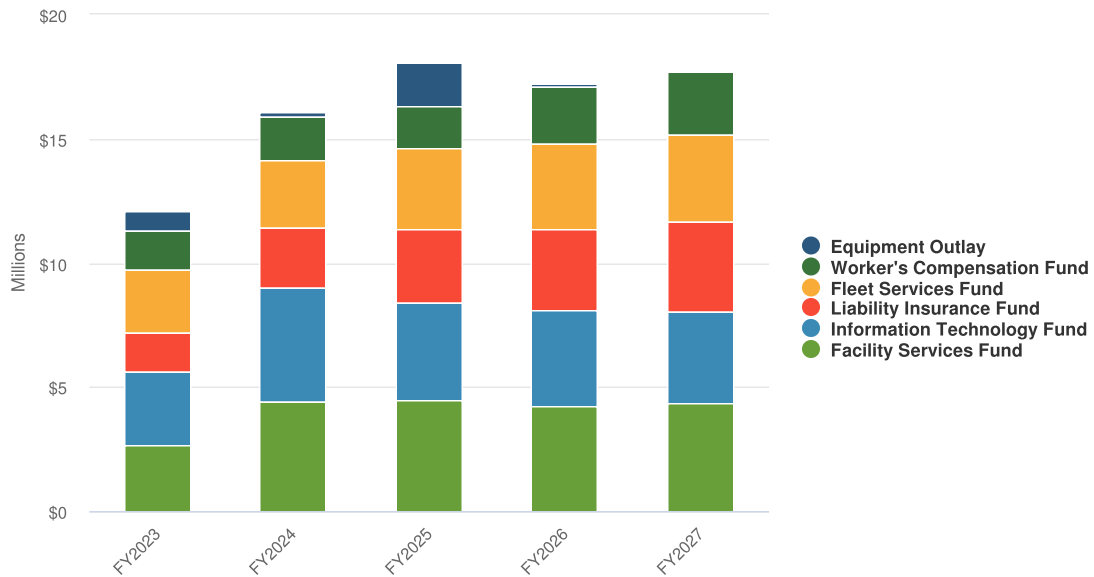


Internal Services Revenue by Fund

2026 Recommended Revenue by Fund



Budgeted and Historical Revenue by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Fleet Services Fund	\$2,541,591	\$2,708,123	\$3,228,333	\$3,339,187	\$3,466,406	\$3,547,839
Worker's Compensation Fund	\$1,565,505	\$1,773,556	\$1,716,146	\$1,853,750	\$2,309,647	\$2,497,920
Liability Insurance Fund	\$1,563,418	\$2,394,484	\$2,967,996	\$3,022,267	\$3,260,303	\$3,570,376
Facility Services Fund	\$2,681,037	\$4,430,082	\$4,444,990	\$4,536,101	\$4,217,529	\$4,334,762
Information Technology Fund	\$2,960,426	\$4,580,411	\$3,971,420	\$4,146,525	\$3,870,793	\$3,729,009
Equipment Outlay	\$745,589	\$171,390	\$1,719,736	\$180,309	\$76,412	\$18,637
Total:	\$12,057,566	\$16,058,046	\$18,048,621	\$17,078,139	\$17,201,090	\$17,698,543

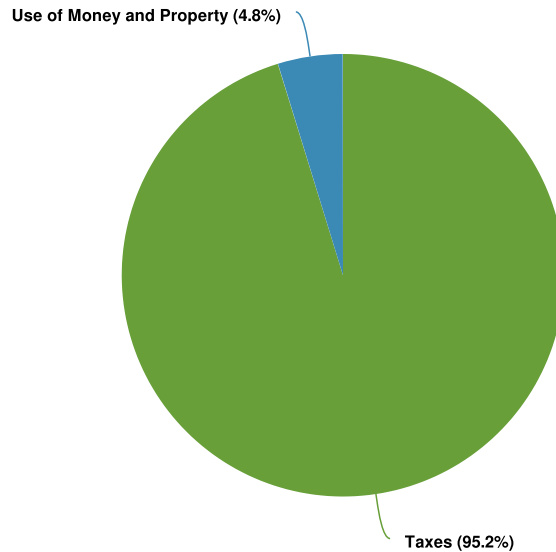
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Agency and Trust Funds Revenue Analysis

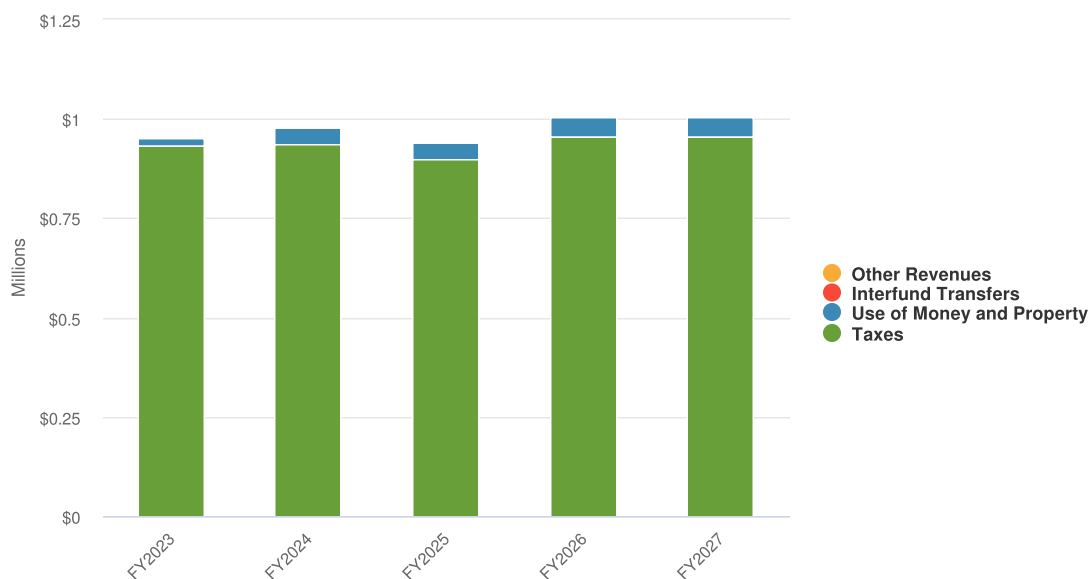
The primary revenue source for this fund type is taxes. The total revenues for this Fund Type are expected to be \$1.0 million in FY26 and FY27. The tax revenues are special tax assessments levied on the Highway 152 assessment district improvements which were bond funded. The annual levy is assessed and remitted to the City, which in turn uses it to pay the annual debt service. This Fund Type also receives an interest allocation on monies held within respective Agency and Trust Funds.

Agency and Trust Funds Revenue by Source

Recommended 2026 Revenues by Source



Budgeted and Historical Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Revenue Source						
Taxes	\$932,693	\$934,763	\$897,525	\$952,000	\$955,000	\$955,000
Use of Money and Property	\$19,831	\$43,390	\$44,491	\$43,894	\$47,656	\$49,351
Other Revenues	\$2,918	\$4,084	\$0	\$0	\$0	\$0
Interfund Transfers	\$2,478	\$2,076	\$0	\$0	\$0	\$0
Total Revenue Source:	\$957,921	\$984,313	\$942,016	\$995,894	\$1,002,656	\$1,004,351

Agency and Trust Funds Revenue by Fund

Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Deposit Revolving Fund	\$0.00	\$1,287.13	\$30,454.00	\$0.00	\$1,232.00	\$1,232.00
Trusts Specific Fund	\$5,287.02	\$10,092.36	\$3,399.00	\$10,769.00	\$449.00	\$449.00
Henry Miller Poor	\$345.69	\$689.31	\$241.00	\$755.00	\$684.00	\$635.00
Hwy 152 Bond Series 2018 Fund	\$947,820.81	\$964,197.32	\$906,974.00	\$981,730.00	\$999,306.00	\$1,001,104.00
Employee Wellness	\$3,519.86	\$3,727.19	\$79.00	\$0.00	\$0.00	\$0.00
Museum Endowment Trust	\$743.39	\$3,912.69	\$727.00	\$2,187.00	\$537.00	\$483.00
Sr Advisory Board	\$204.09	\$406.92	\$142.00	\$453.00	\$448.00	\$448.00
Total:	\$957,920.86	\$984,312.92	\$942,016.00	\$995,894.00	\$1,002,656.00	\$1,004,351.00

PERSONNEL



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Personnel

Overall Personnel Discussion

Personnel costs account for the largest category of expenses for the City. Personnel citywide is \$66.1 million or 32% of total expenses (\$207.3 million). The General Fund share of personnel costs is \$54.2 million or 82% of the total \$66.1 million. Changes in personnel costs can have dramatic implications, due to the large base to which any change is applied. It is some of these changes that have been discussed, and will continue to be discussed, as the City endures the ever-present threats of CalPERS pension liabilities and personnel cost increases.

Changes in Personnel and Cost

Since 2020, Gilroy has experienced a 9% growth in population from 57,084 in FY20 and projection for FY25 of 62,205 according to the California Department of Finance. During the same period, the City's workforce has grown by about 3% from 284 Full Time Equivalent (FTE) at the start of 2020 to 292 at the beginning of 2025. The recommended budgets for FY26 and FY27 represent a few strategic investments in the workforce to continue to meet the demands of all Gilroy residents and the continued organization of the Utilities Department. Overall, personnel costs are projected to be \$66.1 million and \$69.1 million in FY26 and FY27, respectively.

The City is currently undergoing labor negotiations with the Gilroy Police Officers Association (GPOA) and Gilroy Management Association (GMA), to renew memorandum of understanding (MOU)s which expire June 30, 2025. Labor Agreements with the AFSCME, Local 101 General and Supervisory Units, and the Gilroy Firefighters Association, IAFF, Local 2805, are in effect until June 30, 2026. Fiscal impact changes related to the final negotiated MOUs will be presented to the City Council and will include any related budgetary adjustments at the time of approval.

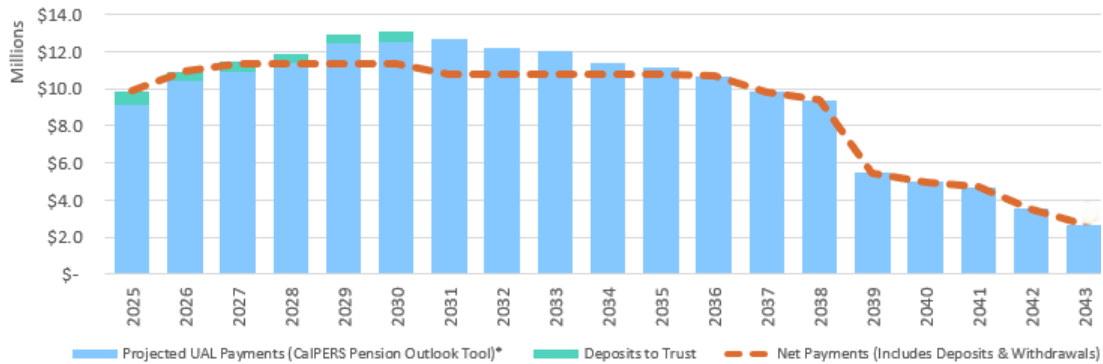
CalPERS

CalPERS will be impacting the City's financial position at an increasing rate for many fiscal years to come. CalPERS costs are budgeted at \$16.7 million in FY26 and \$17.4 million in FY27, including the Unfunded Accrued Liability (UAL) payments of \$10.4 million and \$10.9 million in FY26 and FY27, respectively.

UAL is the most rapidly growing component of pension costs, primarily due to plan assumption changes involving mortality rates and less-than-assumed rates of investment return, increasing the annual payments the City makes to fund the current pension obligations. This UAL represents the shortfall/gap between what is needed to pay retiree benefits and the current assets the City has in its accounts with CalPERS. The City's current UAL as of June 30, 2023, is \$117.4 million with a funded status of 68% and does not consider the investment rate of return of 9.3% experienced by CalPERS for FY24, which is slightly higher than CalPERS' target investment rate of return of 6.8%. Considering the FY24 investment return, the City's UAL is projected to decrease to \$111.0 million as of June 30, 2024.

In recent years, the City Council has taken actions to address the City's pension obligations, including establishing and funding a Section 115 Trust, adopting a pension funding policy, and making annual contributions to the Section 115 Trust (which sets aside current funds for future pension liability payments) according to the adopted policy. As of February 2025, the Pension Section 115 Trust has a balance of \$4.5 million, with an annual rate of return of 11%. Given the year-over-year projected increases of the annual UAL payments, continuing to grow the Pension Trust through additional deposits and investment earnings is recommended and will help lessen the impact on the General Fund in future years when UAL payments are highest.

Below is an illustrative example of City's current UAL payments through 2043, which assumes 6.8% discount rate for CalPERS, 9.3% FY24 CalPERS investment return, and that CalPERS will meet its target of 6.8% investment returns for FY25 and onwards, as well as the City's continuing its contributions to the Pension Trust based on Council adopted policy. It is expected that in the next couple of years, beginning in FY29, the City will be able to leverage the Pension Trust (withdraw funds) in a strategic manner, to help pay for a portion of the annual UAL payments and lessen the burden to the City's General Fund which will preserve City services until the pension cliff is lowered in 2034.



Health Insurance Benefit

The City offers a cafeteria plan for medical insurance. The cafeteria plan has historically increased 5% per year. However, as a result of the last labor negotiations, certain bargaining groups agreed to freeze the respective 5% increase in City contributions for health in exchange for other benefits. Based on current coverage selection by employees, health benefit costs are budgeted at \$7.0 million in FY26, and projected to increase by approximately 4% to \$7.3 million in FY27. As previously mentioned, at least two of the bargaining units are currently undergoing labor negotiations for MOUs expiring on June 30, 2025. Any fiscal impacts resulting for the final agreed-upon terms will be communicated to the Council and related budgetary adjustments presented, as necessary, at a future date.

Contra Personnel Cost

A Contra Personnel Account is used within the General Fund to account for expected personnel cost savings due to vacancies throughout the Fiscal Year. Personnel costs budgeted constitute the cost assuming the City is fully staffed for the entire year. However, in practice there are enough retirements and employee turnover each year that the budgeted amounts are rarely reached. This leaves funding unused to provide services to residents. The use of the Contra Personnel Account allows the City to utilize these personnel savings and appropriate them to sustain and even enhance service levels.

The average rate of savings over the past several years is approximately 8%. This percentage is being applied to personnel costs in the General Fund such as salary, CalPERS, medical insurance, and Medicare costs to derive a Contra Personnel amount of \$4.3 million in FY26 and \$4.4 million in FY27.

Workers' Compensation Claims

The City has experienced dramatic increases in workers' compensation claims costs in recent years. The average annual cost of claims for the period of FY21 – FY23 was \$675,436 per year. Comparing this average cost to the FY24 claims costs (\$1,152,085) documents that claims costs increased by over 70%. As a result, the related workers' compensation liability has increased dramatically from \$3.6 million in FY21 to \$7.7 million as of FY24. The City has attempted to accumulate adequate funds in the Workers' Compensation Fund to address the increasing liability. However, it has an outstanding unfunded liability of approximately \$3.0 million as of June 30, 2024. As a result, the workers' compensation charge has been increased for FY26 to address the unfunded liability.

Positions Added or Reclassified

As part of the budgeting process, strategic investments in personnel have been made to enhance the level of service for the residents of Gilroy. Below are the positions that are being added or reclassified for this biennial budget:

- Add 1.0 FTE Economic Development Director (Administration)
- Add 1.0 FTE Recreation Supervisor (Administration)
- Add 1.0 FTE Recreation Coordinator (Administration)
- Add 1.0 FTE Management Analyst for Recreation Division (Administration)
- Add 1.0 FTE Fire Division Chief (Fire)
- Reclassify 2.0 FTE Firefighters to Fire Captains in FY26 (Fire)
- Reclassify 3.0 FTE Firefighters to Fire Engineers in FY27 (Fire)
- Add 1.0 FTE Water Quality Specialist (Utilities)
- Add 1.0 FTE Water Operator (Utilities)

- Reclassify 1.0 FTE Maintenance Worker II to Water Operator (Utilities)
- Reclassify 1.0 FTE Operations Services Supervisor to Water Systems Superintendent (Utilities)
- Reclassify 1.0 FTE Office Assistant II to Management Assistant (Utilities)
- Add 1.0 FTE Accounting Assistant (Finance)
- Reclassify 1.0 FTE Management Analyst to Senior Management Analyst (Community Development)

Position Control List Citywide

The table below shows the number of full-time positions included in the FY26 and FY27 Recommended Budgets. This table does not include the seven positions for Mayor and Council members.

POSITION	FY24 Amended	FY25 Amended	FY26 Recommended	FY27 Recommended
Accountant	2	2	2	2
Accounting Assistant I/II	7	7	8	8
Accounting Technician - Payroll	1	1	1	1
Accounting Technician I/II	0	0	0	0
Administrative Services & Human Resources				
Director/Risk Manager	1	1	1	1
Assistant to the City Administrator	1	1	1	1
Building Inspector I/II	3	3	3	3
Building Official	1	1	1	1
Business Manager	1	1	1	1
City Administrator	1	1	1	1
City Clerk	1	1	1	1
City Engineer/Transportation Engineer	1	1	1	1
Code Enforcement Officer	2	2	2	2
Communication and Engagement Manager	1	1	1	1
Community Coordinator	1	1	1	1
Community Development Director	1	1	1	1
Community Engagement Coordinator	2	2	2	2
Community Resilience Coordinator	1	1	1	1
Community Services Officer	4	4	4	4
Custodian	1	1	1	1
Deputy Director of Community Development	0	1	1	1
Deputy Director of Public Works	1	1	1	1
Deputy Fire Marshal/Haz Mat Supervisor	1	0	0	0
Detention Services Officer	5	5	5	5
Economic Development Director	0	0	1	1
Economic Development Manager	1	1	1	1
Emergency Services & Volunteer Coordinator	1	1	1	1
Engineer I/II	7	6	6	6
Engineering Technician/Inspector I/II/III	3	3	3	3
Environmental Engineer	1	1	1	1
Environmental Programs Manager	1	1	1	1
Equipment Mechanic	2	2	2	2
Facilities and Fleet Superintendent	1	1	1	1
Facilities Maintenance Specialist	2	2	2	2
Finance Director	1	1	1	1
Finance Manager	2	2	2	2
Financial Analyst	1	1	1	1
Fire Administration Technician	1	1	1	1
Fire Captain	10	10	12	12
Fire Chief	1	1	1	1
Fire Division Chief	3	3	4	4
Fire Engineer	9	9	9	12

POSITION	FY24 Amended	FY25 Amended	FY26 Recommended	FY27 Recommended
Fire Marshal	0	1	1	1
Firefighter I/II	19	21	19	16
Geographic Information Systems Analyst	1	1	1	1
Hazardous Materials Inspector I/II	2	2	2	2
HCD Technician	1	0	0	0
Housing and Community Services Coordinator	0	1	1	1
Housing and Community Services Manager	1	1	1	1
Human Resources Analyst	2	2	2	2
Human Resources Technician II	1	1	1	1
IT Applications Analyst	1	1	1	1
IT Manager	1	1	1	1
IT Technician I/II	1	1	1	1
Maintenance Worker I/II	25	25	24	24
Management Analyst	7	7	7	7
Management Assistant	6	6	7	7
Network Administrator	1	1	1	1
Office Assistant I/II	4	4	3	3
Operations Services Supervisor	3	4	3	3
Permit Technician	3	3	3	3
Planner I/II	2	2	2	2
Planning Manager	1	1	1	1
Planning Technician	1	1	1	1
Police Captain	3	3	3	3
Police Chief	1	1	1	1
Police Corporal	8	9	9	9
Police Crime Analyst	1	1	1	1
Police Officer	44	45	45	45
Police Records Supervisor	1	1	1	1
Police Records Technician I/II	6	6	6	6
Police Sergeant	11	11	11	11
Project Manager	0	1	1	1
Property and Evidence Technician	1	1	1	1
Public Safety Communications Supervisor	1	1	1	1
Public Safety Communicator	13	14	14	14
Public Safety Systems Administrator	1	1	1	1
Public Works Director	1	1	1	1
Recreation Coordinator	1	1	2	2
Recreation Manager	1	1	1	1
Recreation Supervisor	1	1	2	2
Senior Civil Engineer	2	3	3	3
Senior Environmental Engineer	1	1	1	1
Senior Equipment Mechanic	1	1	1	1
Senior Facilities Maintenance Specialist	1	1	1	1
Senior Hazardous Materials Inspector	1	1	1	1
Senior Maintenance Worker	5	5	5	5
Senior Management Analyst	0	0	1	1
Senior Planner	2	2	2	2
Supervising Accounting Technician	1	1	1	1



POSITION	FY24 Amended	FY25 Amended	FY26 Recommended	FY27 Recommended
Supervising Code Enforcement Officer	1	1	1	1
Utilities Director	1	1	1	1
Utilities Operations Manager	0	1	1	1
Water Operator	0	0	2	2
Water Quality Specialist	0	0	1	1
Water Systems Superintendent	0	0	1	1
Youth Task Force Coordinator	1	1	1	1
TOTAL FULL-TIME PERSONNEL	282	291	299	299

Position Control List by Department

The table below shows the number of full-time positions by Department included in the FY26 and FY27 Recommended Budgets. This table does not include the seven positions for Mayor and Council members.

DEPARTMENT	FY24 Amended	FY25 Amended	FY26 Recommended	FY27 Recommended
ADMINISTRATION	15	15	18	18
Assistant to the City Administrator	1	1	1	1
City Administrator	1	1	1	1
City Clerk	1	1	1	1
Community Coordinator	1	1	0	0
Communication and Engagement Manager	1	1	1	1
Community Engagement Coordinator	1	1	1	1
Community Resilience Coordinator	1	1	1	1
Economic Development Director	0	0	1	1
Economic Development Manager	1	1	1	1
Emergency Services & Volunteer Coordinator	1	1	1	1
Management Analyst	1	1	2	2
Management Assistant	1	1	1	1
Office Assistant I/II	1	1	1	1
Recreation Coordinator	1	1	2	2
Recreation Manager	1	1	1	1
Recreation Supervisor	1	1	2	2
ADMINISTRATIVE SERVICES	14	14	14	14
Administrative Services & Human Resources Director/Risk Manager	1	1	1	1
Custodian	1	1	1	1
Equipment Mechanic	2	2	2	2
Facilities Maintenance Specialist	2	2	2	2
Facilities and Fleet Superintendent	1	1	1	1
Human Resources Analyst	2	2	2	2
Human Resources Technician II	1	1	1	1
Management Assistant	2	2	2	2
Senior Equipment Mechanic	1	1	1	1
Senior Facilities Maintenance Specialist	1	1	1	1
COMMUNITY DEVELOPMENT	26	27	27	27
Building Inspector I/II	3	3	3	3
Building Official	1	1	1	1
Code Enforcement Officer	2	2	2	2
Community Development Director	1	1	1	1
Deputy Director of Community Development	0	1	1	1
Deputy Fire Marshal/Haz Mat Supervisor	1	0	0	0
Fire Marshal	0	1	1	1
Hazardous Materials Inspector I/II	2	2	2	2
HCD Technician	1	0	0	0
Housing and Community Services Coordinator	0	1	1	1
Housing and Community Services Manager	1	1	1	1
Management Analyst	1	1	0	0
Management Assistant	1	1	1	1



	FY24	FY25	FY26	FY27
DEPARTMENT	Amended	Amended	Recommended	Recommended
Office Assistant I/II	1	1	1	1
Permit Technician	3	3	3	3
Planner I/II	2	2	2	2
Planning Technician	1	1	1	1
Planning Manager	1	1	1	1
Supervising Code Enforcement Officer	1	1	1	1
Senior Hazardous Materials Inspector	1	1	1	1
Senior Management Analyst	0	0	1	1
Senior Planner	2	2	2	2
FINANCE	21	21	22	22
Accountant	2	2	2	2
Accounting Assistant I/II	7	7	8	8
Accounting Technician - Payroll	1	1	1	1
Finance Director	1	1	1	1
Finance Manager	2	2	2	2
Financial Analyst	1	1	1	1
Geographic Information Systems Analyst	1	1	1	1
IT Applications Analyst	1	1	1	1
IT Manager	1	1	1	1
IT Technician I/II	1	1	1	1
Network Administrator	1	1	1	1
Public Safety Systems Administrator	1	1	1	1
Supervising Accounting Technician	1	1	1	1
FIRE	44	46	47	47
Fire Administration Technician	1	1	1	1
Fire Captain	10	10	12	12
Fire Chief	1	1	1	1
Fire Division Chief	3	3	4	4
Fire Engineer	9	9	9	12
Firefighter I/II	19	21	19	16
Management Analyst	1	1	1	1
POLICE	104	107	108	108
Community Coordinator	0	0	1	1
Community Engagement Coordinator	1	1	1	1
Community Services Officer	4	4	4	4
Police Crime Analyst	1	1	1	1
Detention Services Officer	5	5	5	5
Management Analyst	1	1	1	1
Management Assistant	1	1	1	1
Office Assistant I/II	1	1	1	1
Police Captain	3	3	3	3
Police Chief	1	1	1	1
Police Corporal	8	9	9	9
Police Officer	44	45	45	45
Police Records Technician I/II	6	6	6	6
Police Sergeant	11	11	11	11
Property and Evidence Technician	1	1	1	1
Public Safety Communications Supervisor	1	1	1	1



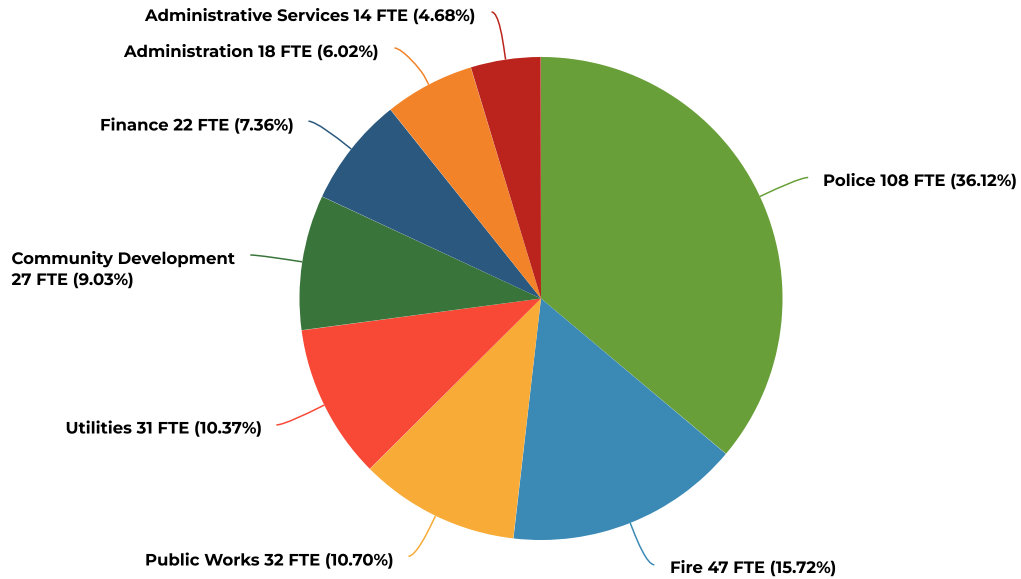
DEPARTMENT	FY24 Amended	FY25 Amended	FY26 Recommended	FY27 Recommended
Public Safety Communicator	13	14	14	14
Police Records Supervisor	1	1	1	1
Youth Task Force Coordinator	1	1	1	1
PUBLIC WORKS	31	32	32	32
City Engineer/Transportation Engineer	1	1	1	1
Deputy Director of Public Works	1	1	1	1
Engineer I/II	5	5	5	5
Engineering Technician/Inspector I/II/III	3	3	3	3
Environmental Programs Manager	1	1	1	1
Maintenance Worker I/II	10	10	10	10
Management Analyst	2	2	2	2
Management Assistant	1	1	1	1
Operations Services Supervisor	2	2	2	2
Project Manager	0	1	1	1
Public Works Director	1	1	1	1
Senior Civil Engineer	2	2	2	2
Senior Maintenance Worker	2	2	2	2
UTILITIES	27	29	31	31
Utilities Director	1	1	1	1
Utilities Operations Manager	0	1	1	1
Business Manager	1	1	1	1
Engineer I/II	2	1	1	1
Environmental Engineer	1	1	1	1
Maintenance Worker I/II	15	15	14	14
Management Analyst	1	1	1	1
Management Assistant	0	0	1	1
Office Assistant I/II	1	1	0	0
Operations Services Supervisor	1	2	1	1
Senior Civil Engineer	0	1	1	1
Senior Environmental Engineer	1	1	1	1
Senior Maintenance Worker	3	3	3	3
Water Operator	0	0	2	2
Water Quality Specialist	0	0	1	1
Water Systems Superintendent	0	0	1	1
TOTAL FULL-TIME PERSONNEL	282	291	299	299

Personnel Summary by Division

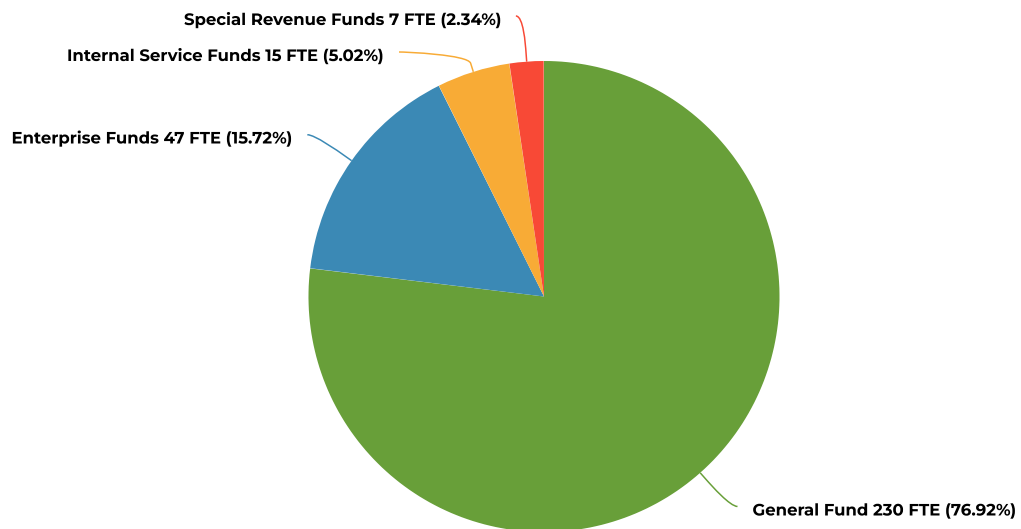
DIVISION	FY24	FY25	FY26	FY27
	Amended	Amended	Recommended	Recommended
Backflow Prevention	0.6	0.7	0.9	0.9
Building	8.5	8.5	7.0	7.0
City Administrator	3.0	3.0	3.0	3.0
City Clerk	2.0	2.0	2.0	2.0
Code Enforcement	0.0	0.0	3.0	3.0
Community Development Administration	2.0	3.0	4.8	4.8
Community Engagement	2.0	2.0	2.0	2.0
Customer Service	4.0	4.0	0.0	0.0
Economic Development	1.0	1.0	2.0	2.0
Emergency Operations Center	2.0	2.0	2.0	2.0
Engineering	4.3	5.3	13.7	13.7
Environmental	1.0	1.0	1.0	1.0
Facilities Administration	5.0	5.0	5.0	5.0
Finance Administration	3.7	3.7	3.7	3.7
Finance Sewer Utility Billing	5.8	5.8	6.1	6.1
Finance Water Utility Billing	5.6	5.6	6.1	6.1
Fire Administration	3.0	3.0	3.0	3.0
Fire Operations	41.0	43.0	44.0	44.0
Firehazmat Pretreat	2.7	2.7	2.3	2.3
Fleet Administration	4.0	4.0	4.0	4.0
Haz Mat Fire Pretreatment	1.4	1.4	2.0	2.0
Housing And Community Services	2.0	2.0	2.0	2.0
Human Resources Admin	5.0	5.0	5.0	5.0
IT Administration	6.0	6.0	6.2	6.2
Landscaping	7.0	7.0	8.5	8.5
Planning	5.5	5.5	6.0	6.0
Police Administration	9.0	9.0	11.0	11.0
Police Communications	14.0	15.0	15.0	15.0
Police Investigations	8.0	8.0	8.0	8.0
Police Patrol Operations	64.0	66.0	66.0	66.0
Police Records	9.0	9.0	8.0	8.0
Community Facilities Fund	0.0	0.0	0.5	0.5
Recreation Administration	5.0	5.0	7.0	7.0
SCRWA Administration	2.0	2.0	2.5	2.5
Sewer System	16.0	17.5	10.8	10.8
Street Maintenance	5.2	5.2	6.8	6.8
Water System	22.0	22.4	18.6	18.6
TOTAL FULL-TIME PERSONNEL	282.0	291.0	299.0	299.0



Personnel Summary by Department



Personnel Summary by Fund Type



Recommended Budgets for FY26 and FY27 have a total of 299 full-time positions.

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DEPARTMENTS



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All Departments Summary

The City of Gilroy is organized into nine primary operating departments, which include:

- City Council
- Administration
- Administrative Services
- Finance
- Community Development
- Fire
- Police
- Utilities
- Public Works

The below matrix illustrates the relationship between the City's departments and the respective fund types.

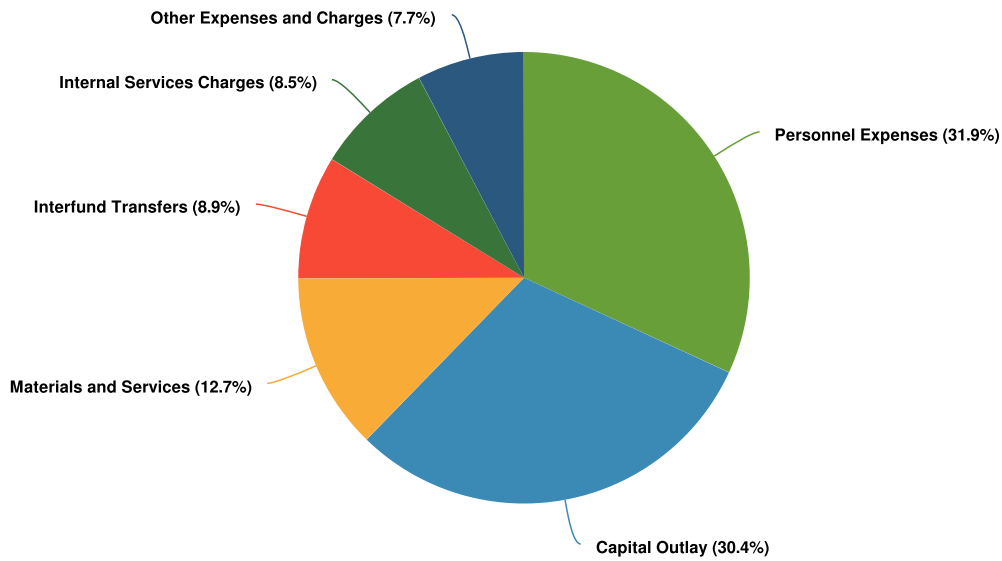
Department	General Fund	Special Revenue	Capital	Internal Service	Enterprise	Agency/Trust
City Council	X					
Administration	X	X				X
Administrative Services	X			X		X
Finance	X			X	X	X
Community Development	X	X				X
Fire	X	X	X			
Police	X	X				
Utilities			X		X	
Public Works	X	X	X			X

Citywide Organizational Chart



Citywide Expenditures by Expense Type

Recommended 2026 Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$52,678,912	\$60,574,140	\$64,640,026	\$62,501,108	\$66,111,300	\$69,064,777
Materials and Services	\$19,295,298	\$20,684,043	\$28,610,985	\$26,166,692	\$26,253,271	\$27,421,591
Capital Outlay	\$11,345,832	\$16,513,494	\$88,713,757	\$26,038,661	\$63,006,816	\$56,430,084
Interfund Transfers	\$13,537,526	\$14,580,089	\$20,684,645	\$24,336,961	\$18,353,149	\$18,927,951
Internal Services Charges	\$11,413,825	\$16,065,550	\$15,970,385	\$15,970,351	\$17,626,343	\$18,220,668
Other Expenses and Charges	\$32,535,541	\$21,414,140	\$15,043,664	\$15,219,091	\$15,933,968	\$16,521,596
Total Expense Objects:	\$140,806,934	\$149,831,456	\$233,663,463	\$170,232,864	\$207,284,847	\$206,586,667

City Council

Overall Department Description

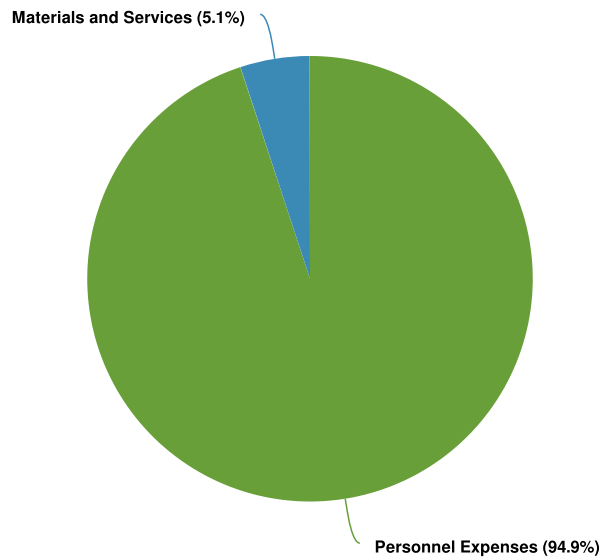
The Gilroy City Council serves as the governing body of the City vested with the regulatory and corporate power of the municipal corporation. The Council establishes policy and gives direction and guidance to the City Administrator for the effective and efficient operation of City services to enhance the lives of the citizens of Gilroy.

The objectives of the City Council include:

- Enact laws, regulations, and policies with respect to municipal affairs by acting on the recommendations of staff and advisory bodies at council meetings.
- Appoint members to the City advisory bodies in accordance with the City's Charter and City Code.
- Provide guidance to the City negotiating team related to collective bargaining agreements.
- Actively maintain membership in groups such as the League of California Cities, Cities Association of Santa Clara and Sister Cities, and represent the City in the activities of these organizations.
- Respond to and act upon input, requests and feedback received from the community.
- Meet with the City Executive Management Team on an annual basis to promote team building, enhance communications, and develop goals and objectives for subsequent fiscal years.

City Council Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$198,622	\$216,654	\$219,580	\$265,917	\$323,566	\$335,865
Materials and Services	\$42,722	\$18,770	\$21,870	\$22,424	\$17,235	\$24,225
Total Expense Objects:	\$241,344	\$235,425	\$241,450	\$288,341	\$340,801	\$360,090



Administration

Jimmy Forbis
City Administrator

Overall Department Description

The Administration Department is a central services department that provides oversight and guidance to all departments within the City of Gilroy. Operational oversight of the Department is provided by the City Administrator through general direction provided to the offices contained within. These offices include the following:

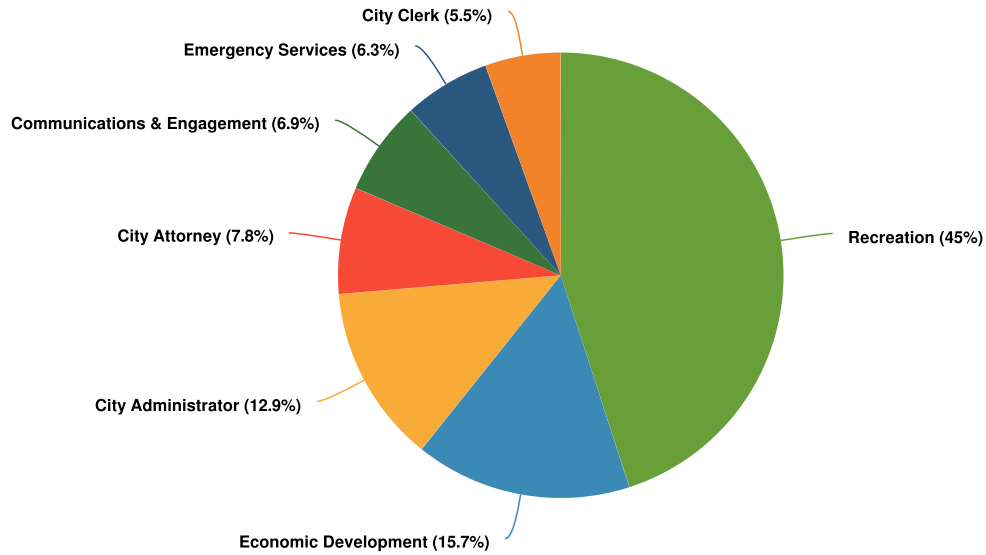
- City Administrator
- City Attorney
- City Clerk
- Communication and Engagement
- Economic Development
- Emergency Services
- Recreation

Administration Organizational Chart



Administration Expenditures by Division/Function

2026 Recommended Expenditures by Division/Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Administration						
City Administrator	\$936,286	\$789,971	\$1,023,026	\$880,312	\$965,765	\$990,797
City Attorney	\$612,281	\$721,655	\$584,761	\$632,518	\$580,000	\$580,000
Communications & Engagement	\$346,712	\$385,745	\$561,373	\$416,194	\$513,009	\$539,685
City Clerk	\$570,540	\$304,424	\$624,631	\$561,367	\$410,517	\$727,130
Emergency Services	\$33,277	\$447,908	\$505,855	\$481,670	\$467,664	\$482,969
Economic Development	\$12,414	\$672,316	\$978,724	\$1,044,789	\$1,176,700	\$1,339,908
Total Administration:	\$2,511,509	\$3,322,019	\$4,278,369	\$4,016,850	\$4,113,655	\$4,660,489
Recreation	\$1,755,215	\$1,837,138	\$2,203,145	\$1,906,883	\$3,367,661	\$2,547,750
Total Recreation:	\$1,755,215	\$1,837,138	\$2,203,145	\$1,906,883	\$3,367,661	\$2,547,750
Total Expenditures:	\$4,266,724	\$5,159,157	\$6,481,514	\$5,923,733	\$7,481,316	\$7,208,239



City Administrator

Jimmy Forbis
City Administrator

Description

The City Administrator serves as the administrative head of the city organization, providing direction to staff on the implementation of the City Council's goals and objectives on behalf of the community. The City Administrator is responsible for the day-to-day efficient performance of all City operations, implementing Council policy, formulating staff recommendations to Council on policy and other matters, and preparing and submitting the annual budget. The City Administrator also serves as the Director of Emergency Services, guiding the effective response of City resources during emergency events. The City Administrator's Office (CAO) will continue to provide the City Council with professional and thorough support in examining and analyzing issues of community importance.

FY24 and FY25 Highlights

- Provided administrative support to the re-formed Downtown Committee for the two years authorized by the City Council.
- Hired a full-time, fully grant-funded Community Resilience Coordinator, who has taken steps to advance community readiness for natural and human-made emergencies.
- Undertook efforts to address littering, illegal dumping and garbage issues, including the creation of a part-time litter removal team, created community cleanup days, and worked through other departments to help address litter issues.
- Continued pursuit of the recreation destination economic development approach, including the Gilroy Ice Center, and evaluating the 536 Acres at Hecker Pass, including completing the Surplus Lands Act process on all 536 acres.
- Secured a consultant and commenced the public engagement process of the Civic Center Master Plan update.

FY26 and FY27 Workplan

- Implement Council's Strategic Plan for FY26 and FY27.
- Complete the update of the Civic Center Master Plan, including analysis of potential funding options.
- Continued progress towards the Ice Center at the Sports Park.
- Enhance the City's Economic Development efforts by forming the Economic Development Department.
- Further evaluate the City's customer service strategies, and identify potential improvements to resident and customer experiences.

FY26 and FY27 Activity Goals

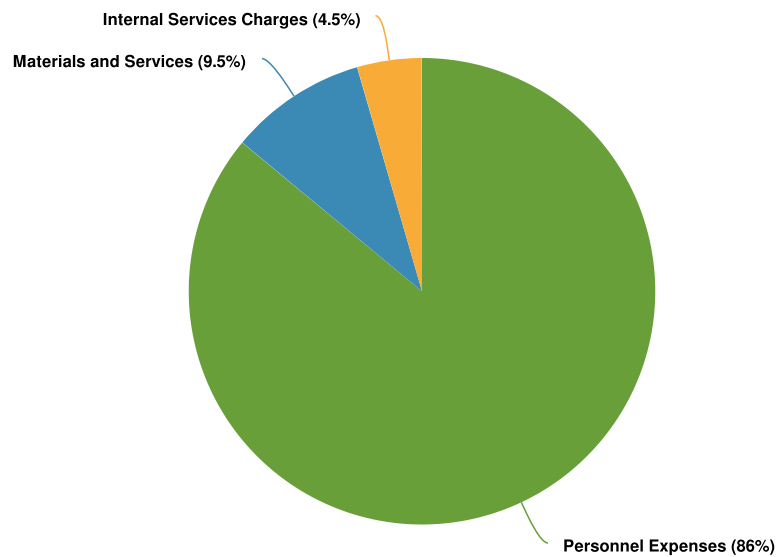
- Presentation of the final, updated Civic Center Master Plan to Council.
- Conduct a comparison citizen satisfaction survey in FY27.
- Attainment of Council's Strategic Plan deliverables.

Financial/Budget Implications

- None.

City Administrator Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$808,618	\$715,476	\$888,056	\$754,506	\$830,566	\$854,306
Materials and Services	\$127,668	\$35,076	\$92,591	\$83,427	\$91,950	\$91,950
Internal Services Charges	\$0	\$39,420	\$42,379	\$42,379	\$43,249	\$44,541
Total Expense Objects:	\$936,286	\$789,971	\$1,023,026	\$880,312	\$965,765	\$990,797

City Attorney

Andrew Faber

City Attorney

Description

The City Attorney serves as the legal advisor to the City Council and staff, providing legal representation and analysis on policy and day-to-day business matters under consideration. The City contracts with Berliner Cohen, LLP for City Attorney services. The City Attorney attends City Council and Planning Commission meetings and fulfills duties under the provisions of the City Charter. The objectives of the City Attorney include:

- Provide guidance to the City Council and staff on all new state and federal laws and regulations that may impact the City.
- Serve as legal counsel, attending all regular City Council and Planning Commission meetings.
- Conduct an initial review of contracts and agreements.
- Review and approve, as to form and content, ordinances, resolutions, contracts, and other legal documents.
- Advise the Council and staff on questions of law.
- Represent the City in legal actions and other actions to which the City is a party.

City Attorney Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Materials and Services	\$612,281	\$721,655	\$584,761	\$632,518	\$580,000	\$580,000
Total Expense Objects:	\$612,281	\$721,655	\$584,761	\$632,518	\$580,000	\$580,000

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City Clerk

Vacant

City Clerk

Description

The City Clerk is appointed by the City Council and reports to the City Administrator. The City Clerk's Office (CCO) is responsible for election administration, and serves as a legislative auditor, filing officer, the official custodian of city records, and compliance officer for federal, state, and local statutes, including the Political Reform Act of 1974, the Brown Act, and the Public Records Act. The City Clerk provides administrative support to the City Council and manages public inquiries and official functions. The City Clerk coordinates the preparation and assembly of agendas for the City Council and attends, records, and prepares the minutes of the City Council. The City Clerk serves as the Clerk of the City Council, the Secretary to the Gilroy Public Facilities Financing Authority, and the Secretary to the Open Government Commission.

FY24 and FY25 Highlights

- Managed the November 2024 General Municipal Election for three City Council Member Seats, the Mayor's Seat, and a Special Election for the Measure C Public Safety Sales Tax Ballot measure.
- Created a New Candidate Guide, supported candidates, and produced all public election information.
- Transitioned to new agenda and meeting management software.
- Implemented a new Boards, Commissions, and Committees application system.

FY26 and FY27 Workplan

- Manage the new software application for agenda and meeting management and video hosting for all boards, commissions, and committees.
- Scan all boards, commissions, and committees' resolutions, minutes, and agendas into the City's digital repository, Laserfiche, to increase transparency.
- Develop and evaluate options for enhanced record-keeping and document management practices.
- Management of the November 2026 General Municipal Election.
- Review of the Records Retention Schedule.
- Implement new software to archive text messages, emails, and social media pages to help be in compliance with the California Public Records Act.
- Engage in continuing education for all staff in the City Clerk's Office.

FY26 and FY27 Activity Goals

- Create the 2026 Candidate Guide and election public information.
- Utilize existing software and identify additional options to further enhance and improve efficiencies within the City Clerk's Office workflow.
- Continue education and training for City Clerk Office staff to obtain certifications and specialized training to enhance the services of the Office.

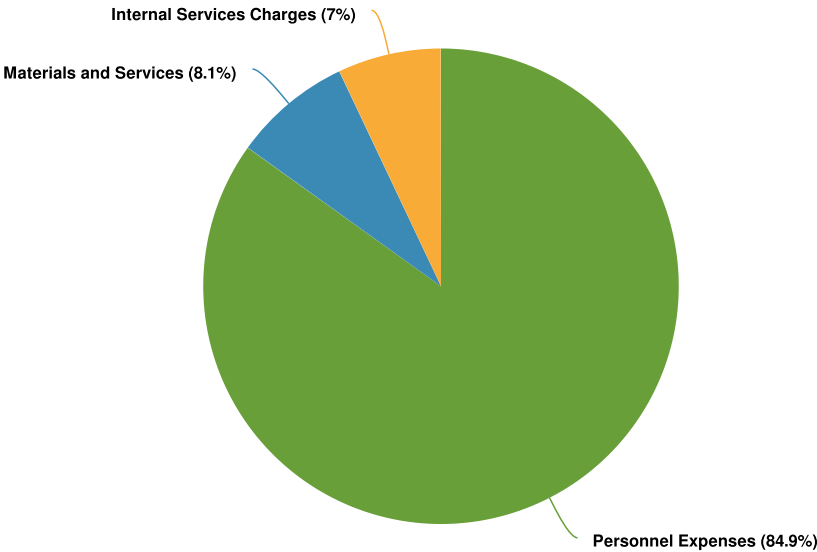
Workload Indicators

Workload indicators for the City Clerk's Office are based on Calendar Years (CY), given that the Fair Political Practices Commission and other regulatory and reporting requirements the Division is subject to are based on calendar year reporting.

Measure	Actuals CY24	Budget CY25	Projected CY25	Recommended CY26	Recommended CY27
Number of Public Records Requests Processed	411	400	425	450	450
Number of FPPC Candidate Filings Processed	51	30	11	50	10
Number of FPPC Conflict of Interest Filings Processed	83	110	65	75	75

City Clerk Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$308,053	\$223,210	\$335,035	\$247,637	\$348,584	\$364,911
Materials and Services	\$262,487	\$54,935	\$261,344	\$285,478	\$33,100	\$332,525
Internal Services Charges	\$0	\$26,280	\$28,252	\$28,252	\$28,833	\$29,694
Total Expense Objects:	\$570,540	\$304,424	\$624,631	\$561,367	\$410,517	\$727,130



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Communication and Engagement

Rachelle Bedell

Communication and Engagement Manager

Description

Effective communication and meaningful engagement are critical to building trust, encouraging civic participation, and ensuring community voices are reflected in local government decisions.

The Communication and Engagement Office leads the City's efforts to inform, involve, and connect with the community. It provides strategic advice and supports City leadership on communications, community relations, and public issues, while also taking direct action to keep residents informed and engaged.

The Communication and Engagement Office:

- Develops and implements communication strategies that ensure timely, accurate, and accessible information about City operations, special events, emergencies, and policy decisions.
- Manages the City's communication platforms, including the website, social media channels, newsletters, and press releases.
- Coordinates media relations and serves as the City's primary point of contact for news organizations.
- Guides and supports community engagement efforts across departments, helping design outreach that invites meaningful public input and participation.
- Advises management on effective messaging, emerging public concerns, and strategies to strengthen community trust and transparency.
- Builds relationships with residents, businesses, and community organizations to foster dialogue, collaboration, and civic pride.

FY24 and FY25 Highlights

- **Expanded Office Capacity:** Successfully added a full-time Communications and Engagement Coordinator by converting a part-time position, increasing the office's capacity from 1.5 to 2 full-time positions. This expansion significantly enhanced the City's ability to manage daily communications, support departments, and implement proactive community engagement efforts.
- **Justice, Equity, Diversity, and Inclusion (JEDI) Initiative:** Effectively co-led the City's JEDI Initiative by coordinating a cross-departmental team, facilitating engagement with key community stakeholders, managing both internal (employee) and external (community) surveys, and organizing citywide training sessions. These efforts laid the groundwork for future policy and cultural shifts within the organization to support a more inclusive and equitable Gilroy.
- **Gourmet Alley Project Outreach:** Developed and co-managed a comprehensive outreach and coordination plan for the Gourmet Alley project. This included sending weekly construction and project updates to stakeholders, holding regular meetings with downtown businesses, and collaborating closely with business owners and City departments to identify challenges and implement timely solutions—minimizing disruptions and supporting business continuity throughout the project.
- **Civic Center Master Plan Engagement:** Led the public outreach for the Civic Center Master Plan, ensuring consistent communication through regular updates and messaging. Worked directly with various community partners and interest groups, and supported multiple community meetings to gather public input and raise awareness about the planning process for this important civic project.
- **District-Based Elections Outreach:** Led the City's outreach and education efforts for the transition to district-based elections, ensuring residents were informed, engaged, and had opportunities to participate throughout the process. Efforts included developing bilingual material, including mailers, flyers, messaging and website content; creating clear and accessible messaging; coordinating community workshops; and ensuring Spanish-language interpretation was available at all events and in all materials to support broad and inclusive community engagement.

FY26 and FY27 Workplan

- **Expand Office Capacity:** Add a part-time Communication Specialist to increase the City's outreach and engagement efforts, including the implementation of monthly video news updates and increased content highlighting events and city efforts.
- **Implement Monthly Video News Updates:** Create and implement a process for monthly video news updates that can be posted on the City's social media channels.
- **Enhance Website Accuracy and Usability:** Improve the accuracy and accessibility of the City of Gilroy website by providing regular training for a cross-departmental team of web administrators, launching a structured process for regularly reviewing and updating web content, and implementing strategies to improve internal site search functionality and user experience.
- **Strengthen Departmental Communication Capacity:** Develop clear processes, templates, and training tools to support departments such as Recreation, Housing, and Economic Development to increase their direct outward communications.
- **Establish an Internal Communication Support Request System:** Create and implement an internal work-order or ticketing system to organize, prioritize, and manage communication requests from City departments. This system will streamline the intake of requests for fliers, messaging support, social media content, and other communication needs, ensuring timely responses and efficient use of resources.
- **Expand Data-Driven Social Media Strategy:** Implement a more robust data collection and reporting process for social media platforms, enabling the Communication and Engagement Office to track performance metrics, evaluate audience engagement, and use insights to refine content strategy and inform future campaigns.

FY26 and FY27 Activity Goals

- Expand Office Capacity by Adding a Part-Time Communication Specialist
- Implement Monthly Video News Updates
- Enhance Website Accuracy and Usability
- Strengthen Departmental Communication Capacity
- Establish an Internal Communication Support Request System
- Expand Data-Driven Social Media Strategy

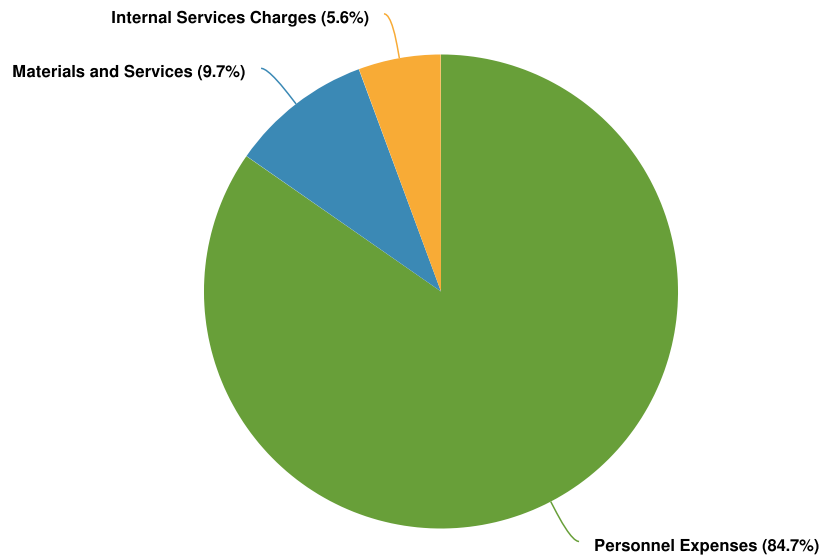
Financial/Budget Implications

The following activities and their associated costs are included in the budget:

- The addition of a part-time communication specialist. The ongoing cost begins in FY26 in the amount of \$65,000;
- The addition of an Internal Communication Support/Work Order Request System. The ongoing cost begins in FY26 in the amount of \$2,500.
- The addition of a Social Media Data Analytics Platform. The ongoing cost begins in FY27 in the amount of \$9,012.

Communication and Engagement Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$229,699	\$268,229	\$393,060	\$331,817	\$434,406	\$453,155
Materials and Services	\$104,219	\$104,376	\$154,187	\$70,251	\$49,770	\$56,836
Internal Services Charges	\$12,793	\$13,140	\$14,126	\$14,126	\$28,833	\$29,694
Total Expense Objects:	\$346,712	\$385,745	\$561,373	\$416,194	\$513,009	\$539,685

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Economic Development

Victoria Valencia

Economic Development Manager

Description

The Economic Development Division strives to implement the City's economic development strategy to create jobs, enhance business opportunities, and facilitate economic development by supporting commercial and industrial expansion, creating a thriving downtown that serves as a cultural and entertainment center, and implementing business-friendly policies. A job-rich city supports a high quality of life for residents and provides a foundation for long-term fiscal stability. The City Administrator's Office leads the Economic Development team. Reorganizing the role at the top of the organizational hierarchy enabled coordination and streamlining of all departments involved in economic development. It also communicates the sincerity and level of commitment the City has applied towards supporting Gilroy's robust economic climate and business-friendly efforts.

FY24 and FY25 Highlights

- Filled the Economic Development Manager position.
- Continued the facade improvement program for the Downtown, and revised and expanded it as one of the recommendations of the Downtown Committee.
- Completed the \$3.9 million Clean California Grant project for Gourmet Alley and Railroad Alley, facilitated business coordination, led marketing and outreach efforts along with the Communications and Engagement Division, hosted a small business fair post-completion, and established Downtown Special Event Zones to activate the alleyways.
- Continued to enhance coordination and planning efforts with the City's economic development partners.
- Rejoined regional and state economic development agencies to promote Gilroy and leverage resources.
- Pursued opportunities for a Downtown Assessment District.

FY26 and FY27 Workplan

- Develop approaches and programs to enhance Business Expansion and Retention (BEAR) for our local businesses.
- Develop a Gilroy Entrepreneur Encouragement (GEE) program with resources and linkages to sources of expertise for Gilroy residents planning to open their own businesses in town.
- Continue to develop outreach and marketing pieces to attract businesses from other regions to Gilroy.
- Reorganize economic development into a new department, hire an economic director and expand the department.

FY26 and FY27 Activity Goals

- Present the proposed programs for BEAR and GEE to the City Council for consideration.

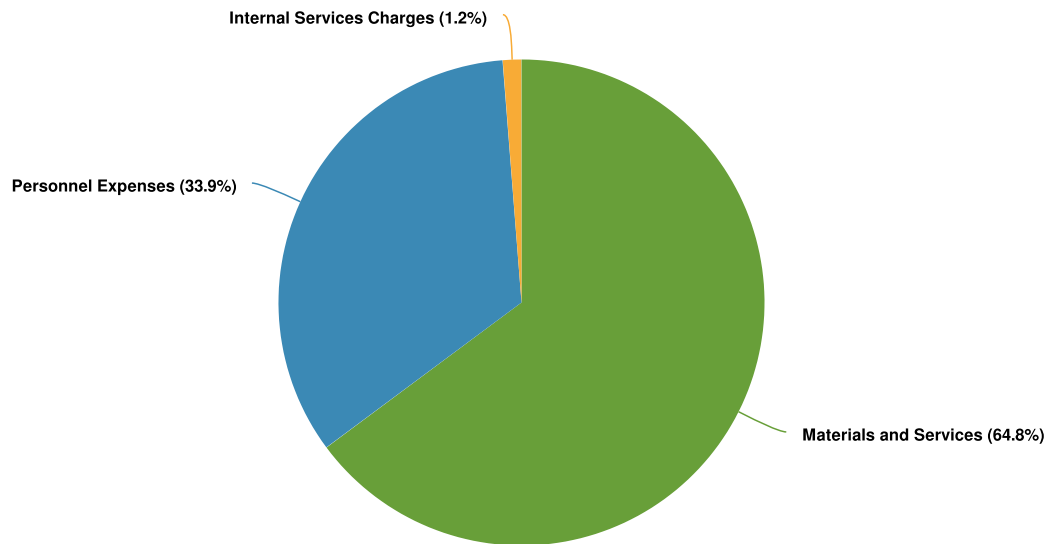
Financial/Budget Implications

- An Economic Development Director position has been included in the proposed budget at a cost of \$135,000 in FY26 and \$278,100 in FY27;
- An account is established to record waived Special Event fees.



Economic Development Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$12,414	\$139,222	\$193,032	\$212,086	\$399,350	\$546,088
Materials and Services	\$5,500	\$519,954	\$771,566	\$818,577	\$762,934	\$778,973
Internal Services Charges	\$0	\$13,140	\$14,126	\$14,126	\$14,416	\$14,847
Total Expense Objects:	\$17,914	\$672,316	\$978,724	\$1,044,789	\$1,176,700	\$1,339,908

Emergency Management

Andrew Young

Emergency Services and Volunteer Coordinator

Description

The Office of Emergency Management (OEM) is responsible for ensuring the City's preparedness, response, and recovery capabilities through a comprehensive and sustainable approach to emergency management.

Key responsibilities include:

- Emergency Operations Center (EOC) Readiness – Maintaining the operational readiness of the EOC by ensuring equipment, technology, and personnel are prepared to activate and function effectively during emergencies.
- Community Resilience & Preparedness – Engaging residents, businesses, and organizations in disaster preparedness initiatives through outreach, education, training, and partnerships. Promoting a culture of resilience by equipping the community with the knowledge and resources needed to withstand and recover from emergencies.
- Volunteer Management – Coordinating and supporting volunteer programs, such as the Community Emergency Response Team (CERT), to strengthen local response capacity and community engagement.
- Interagency Coordination – Collaborating with local, state, and federal agencies and non-governmental organizations to enhance emergency planning, resource sharing, and response efforts.
- Comprehensive Emergency Management – Developing and implementing strategies that integrate mitigation, preparedness, response, and recovery efforts to protect lives, property, and critical infrastructure.

Through leadership, collaboration, and strategic communication, OEM supports all city departments, stakeholders, and the broader community in creating a coordinated and resilient emergency management system. By fostering meaningful partnerships and proactively enhancing community preparedness, OEM strengthens the City's ability to prevent, respond to, and recover from disasters, ensuring long-term resilience.

The Office of Emergency Services is staffed by two full-time employees dedicated to enhancing the City's overall preparedness and resilience.

- The Emergency Services and Volunteer Coordinator focuses primarily on organizational preparedness, ensuring city departments, emergency personnel, and equipping key stakeholders with the necessary plans, training, and resources to effectively respond to emergencies and disasters. This role also oversees volunteer programs, such as Community Emergency Response Teams (CERT) and Amateur Radio Emergency Services (ARES), to bolster local response capabilities.
- The Community Resilience Coordinator is responsible for strengthening community preparedness by engaging residents, businesses, and organizations in disaster readiness efforts. This includes public outreach, education, and partnerships aimed at increasing awareness, building capacity, and fostering a culture of resilience within the community.

FY24 and FY25 Highlights

- Secured grant funding to support emergency services technology enhancements, volunteer management, equipment, staff augmentation, and specialized training, ensuring continued improvements in emergency management capabilities.
- Replaced outdated equipment including laptops and radio communication systems, improving reliability and efficiency in emergency response.
- Installed multi-function display equipment in the Emergency Operations Center (EOC), enhancing situational awareness, real-time decision-making, and conferencing capabilities.
- Reformatted the EOC layout to maximize operational efficiency, streamline workflows, and improve coordination among response teams.

- Updated the City's Emergency Operations Plan (EOP), ensuring alignment with current best practices and regulatory requirements to enhance overall emergency response effectiveness.
- Revised the Multi-Jurisdictional Hazard Mitigation Plan (MJHMP) and the City-specific annex, maintaining compliance through annual reporting and fostering long-term risk reduction strategies.
- Updated the Community Wildfire Protection Plan (CWPP) and the City-specific annex to address evolving wildfire risks and improve mitigation measures.
- Expanded EOC training programs by conducting sessions every other month and increasing frequency for EOC staff, ensuring equitable access to training and reinforcing operational readiness.
- Engaged Disaster Service Workers (DSWs) and emergency management volunteers through regular meetings and training opportunities, strengthening their preparedness and response capabilities.
- Significantly increased the number of public outreach and education events to enhance hazard awareness, emergency preparedness, and resource distribution. These efforts engaged a wide range of community members through various methods, including in-person events, digital platforms, and collaborative initiatives with local organizations.
- Collaborated with community stakeholders and jurisdictional partners to assess local needs and identify grant funding opportunities aimed at enhancing community safety and resilience.
- Expanded the Community Emergency Response Team (CERT) and Amateur Radio Emergency Services (ARES) programs, providing residents with hands-on training, preparedness resources, and opportunities to actively participate in emergency response efforts.
- Coordinated multiple inclement weather responses, including extreme heat and cold events, high-wind storms, and heavy precipitation. These efforts led to the activation of City-hosted cooling and warming centers to support vulnerable populations.

FY26 and FY27 Workplan

- Continue to review, update, and refine the City's Emergency Operations Plan (EOP), annexes, supporting plans, agreements, policies, and procedures to ensure operational readiness and an effective emergency response.
- Maintain compliance with annual reporting requirements for the City's annex to the Multi-Jurisdictional Hazard Mitigation Plan (MJHMP)
- Expand existing and develop new training programs to enhance preparedness among Disaster Service Workers (DSWs), emergency service volunteers, and community members.
- Increase the number of trained DSWs and emergency management volunteers while providing additional engagement and training opportunities to strengthen emergency response capabilities.
- Actively seek and apply for grant funding to enhance and sustain emergency management programs.
- Collaborate with key organizational and community stakeholders to develop, implement, and deliver effective preparedness programs.
- Enhance coordination with regional partners to improve local and regional large-scale disaster management.
- Expand public outreach and education through a diverse, multi-platform approach, including in-person events, digital content, and social media engagement.
- Develop targeted preparedness programs tailored to the needs of vulnerable populations and underserved communities.
- Foster stronger partnerships with community organizations to enhance participation in emergency preparedness initiatives.
- Work closely with the City's Communications and Engagement Division to ensure regular communication, outreach, and education that empower the entire community to make informed decisions regarding preparedness, response, and recovery.

FY26 and FY27 Activity Goals

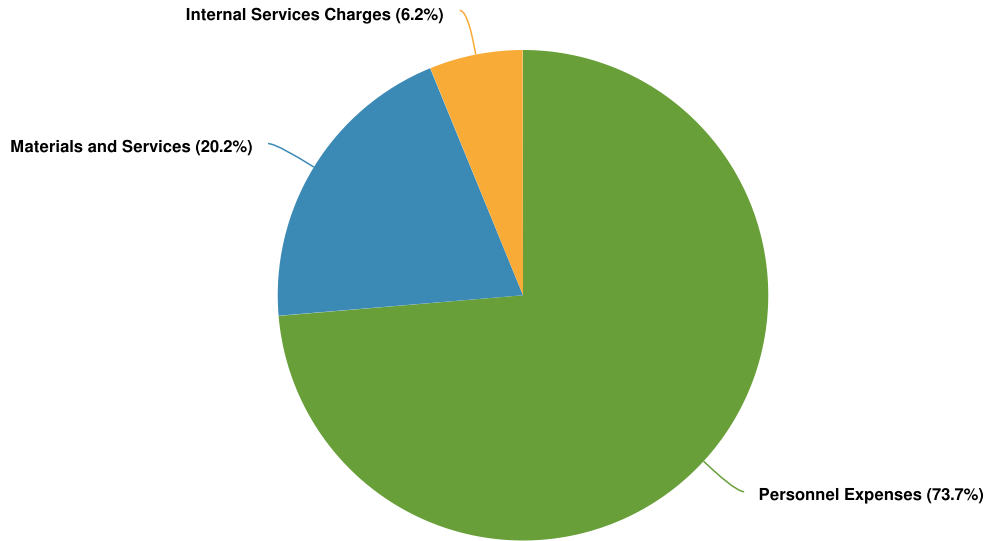
- Conduct regular training and exercises to ensure organizational readiness for large-scale emergencies.
- Engage internal and external stakeholders through effective communication, coordination, collaboration, and cooperation to strengthen relationships and enhance the City's emergency management capabilities through whole community preparedness.
- Promote an inclusive, diverse, and accessible emergency management program that is representative of the community's needs.
- Promote operational readiness city-wide to implement the four emergency management phases: mitigation, preparedness, response, and recovery.
- Maintain plans, policies, and procedures related to large-scale emergencies and disasters.
- Establish Memorandums of Understanding (MOUs) with key partners to enhance resource-sharing efficiency during disasters and facilitate disaster cost recovery.
- Strengthen business continuity engagement, providing workshops and training to ensure local businesses can recover effectively after disasters.
- Expand educational efforts by implementing multilingual preparedness campaigns tailored to the City's diverse communities.

Financial/Budget Implications

- None.

Emergency Management Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$9,086	\$314,294	\$349,103	\$335,989	\$344,511	\$354,830
Materials and Services	\$24,192	\$97,864	\$128,500	\$117,429	\$94,320	\$98,445
Capital Outlay	\$0	\$9,470	\$0	\$0	\$0	\$0
Internal Services Charges	\$0	\$26,280	\$28,252	\$28,252	\$28,833	\$29,694
Total Expense Objects:	\$33,277	\$447,908	\$505,855	\$481,670	\$467,664	\$482,969

Recreation

Adam Henig

Recreation Manager

Description

The Recreation Division offers a wide array of services to meet the recreational needs of residents. The Recreation Division provides the following community services:

- Offers free and fee-based programs to residents of all ages and all interests.
- Connects seniors with free, vital services such as tax preparation, free bimonthly groceries, daily lunch, transportation, and social services.
- Supports disadvantaged and low-income families by partnering with other governmental agencies and local community organizations.
- Serves as staff liaison to city commissions (Library, Parks and Recreation and Youth) and boards (Gilroy Museum, Senior Advisory, Accident Review, Safety Committee, and South County Youth Task Force).
- Provides logistical support during a local emergency such as a pandemic, flooding, fire, etc.
- Recruits and manages the citywide volunteer program.

To implement and deliver many of these services, staff utilize cutting-edge software, CivicRec and MySeniorCenter. Both systems are web-based and can be accessed remotely.

- CivicRec is mobile-friendly and allows residents to register online for classes, reserve picnic areas, fields, and facilities, sign up to volunteer, and ask parks and recreation-related questions. CivicRec provides a public online class catalog and is used for mass email communication and email communication from the instructor for individual classes. Detailed reports on program participation, revenue, and scholarship allocation can be generated from CivicRec, and the facility and field usage calendar and volunteer management.
- MySeniorCenter enables participants to check-in for the in-person program(s) the user plans to participate in for that day. These in-person programs could include lunch, club meetings, or arts and crafts classes. The software provides staff with attendance and participation reports, maintains a detailed participant database and easily connects with seniors through mass email campaigns.

The Recreation Division also publishes three times a year the seasonal recreation guide in English and Spanish, which is sent to all households in Gilroy. Recreation communicates with the community through a monthly e-newsletter, social media, school flyers, and tabling at special events.

FY24 and FY25 Highlights

- Served nearly 10,000 residents of all ages in recreation programs such as children's theater, summer camp, youth soccer and basketball leagues, adaptive/special needs, older adult classes, volunteering, pickleball, and special events such as Fourth of July Fireworks Display at Gilroy High School.
- Contracted aquatic services with an outside provider at Christopher High School Aquatics Center and provided recreation swimming for 10,000 users and 3,000 swim lessons.
- Brought back "Breakfast with Santa" in 2023 and 2024 and served 200 multi-generational participants both years.
- Generated more than \$1 million in user fees through program fees and facility reservations.
- For the first time since 2019, Summer Day Camp at Gilroy Gardens was brought back in 2024 and served nearly 150 youth. In addition, using CDGB funding, provided free, all-day summer day camp to 240 low-income Gilroy youth in 2024 using the Christopher High School Gym.
- Hosted Arbor Day in FY2024 and 2025, continuing the City's designation as a "Tree City USA" member for 43 years.
- In collaboration with the Parks & Recreation Commission, organized "Bike to Wherever Day" energizer station in 2024 and 2025 at Christmas Hill Park.
- In FY24 and FY25, Recreation distributed more than \$21,000 in youth scholarships to 261 participants who live in Gilroy.

- In partnership with the Gilroy Youth Commission, hosted OpportuniTEEN Fair, an event for teens to explore volunteer, internship, and part-time job opportunities from local businesses, nonprofits, and government agencies.
- Implemented one of the recommendations from the 2020 Recreation and Facility Needs Assessment-- expand adult services. In spring 2025, drop-in volleyball will be offered on a weekly basis to adult residents.

FY26 and FY27 Workplan

- Implement Council's direction regarding the aquatics program operation.
- Through the Parks and Recreation Commission, in collaboration with Public Works, facilitate the construction of a dedicated pickleball court at a city park.
- Expand the traditional youth summer day camp at Gilroy Gardens by offering a significant discount that will allow more young residents to attend the program in 2025.
- Grow adult services by offering a weekly drop-in volleyball program for adults.
- Further develop a summer teen volunteer leadership training program that will serve as a pipeline to become future Recreation Leaders.
- Serve 80 to 100 seniors daily at the Senior Center.
- Support the \$3 million San Ysidro Park Improvements project in collaboration with Public Works.
- Support the Parks and Recreation Commission and Parks Division regarding the \$500,000 in annual park improvements included in the budget.

FY26 and FY27 Activity Goals

- Grow the number of participants registered for recreation contact instructor classes by 5% annually, from 5,225 (FY25) to 5,485 (FY26) and 5,750 (FY27).
- Increase the annual program participation of Summer Day Camp by 15%, starting from 143 campers in 2024 to a projected 190 campers by 2027.

Financial/Budget Implications

The following activities and their associated costs are included in the budget:

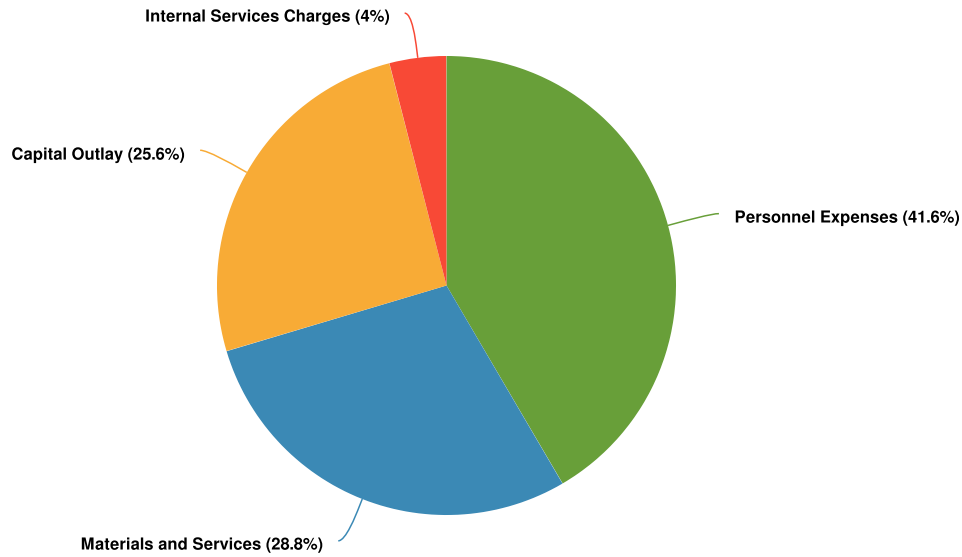
1. \$862,500 for the construction of four (4) pickleball courts at Las Animas Park;
2. Hiring of a Recreation Supervisor to assist with growing programming at a cost of \$141,000 in FY26 and \$150,000 in FY27;
3. Hiring of a Management Analyst to help with analytical work of the Division and to alleviate the administrative workload of staff to facilitate more time for providing programming at a cost of \$154,000 in FY26 and \$163,240 in FY27.
4. Hiring of a Recreation Coordinator to replace the shifted Coordinator position to the Police Department to support Youth Task Force Programs, at a cost of \$114,000 in FY26 and \$120,000 in FY27.

Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
Adaptive - number of enrolled participants	473	445	480	495	515
Program enrollment for fee- based contract classes.	4,978	3,300	5,225	5,485	5,750
Total # of senior daily users (i.e., lunch & recreational classes)	25,661	27,500	28,227	29,638	31,119
Recreation Swim Daily Attendance	5,297	6,950	7,000	7,500	8,100

Recreation Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$849,845	\$881,352	\$1,076,358	\$903,208	\$1,399,877	\$1,461,895
Materials and Services	\$667,477	\$884,111	\$1,075,787	\$952,675	\$970,752	\$1,035,310
Capital Outlay	\$0	\$20,276	\$0	\$0	\$862,500	\$0
Internal Services Charges	\$237,893	\$51,399	\$51,000	\$51,000	\$134,532	\$50,545
Total Expense Objects:	\$1,755,215	\$1,837,138	\$2,203,145	\$1,906,883	\$3,367,661	\$2,547,750

Administrative Services

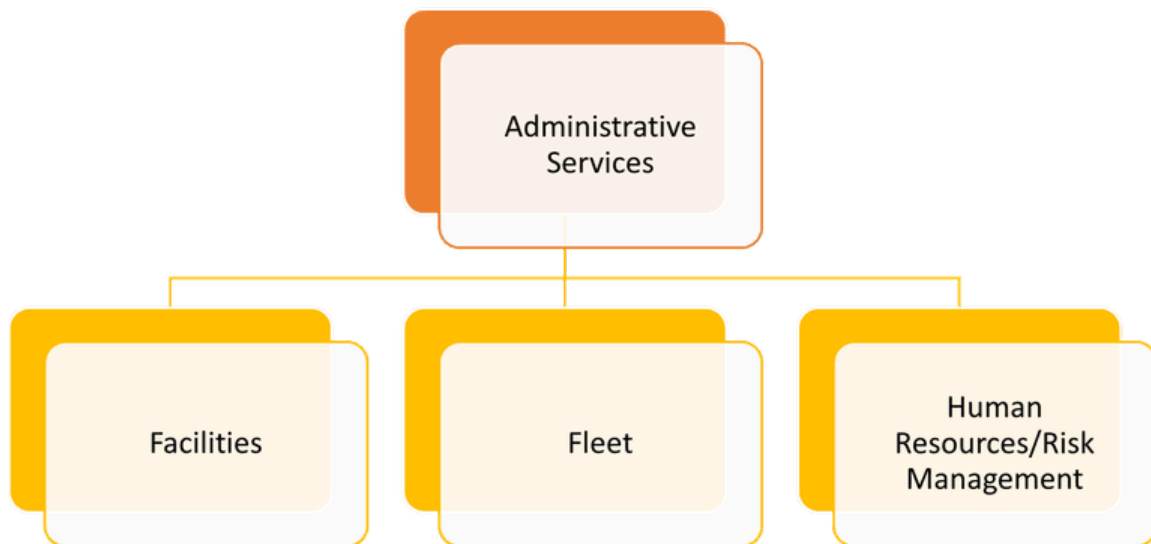
LeeAnn McPhillips
Assistant City Administrator

Overall Department Description

The Administrative Services Department is a central services department that provides services to other departments within the City of Gilroy. Operational oversight of the Department is provided by the Administrative Services and Human Resources Director/Risk Manager to the Divisions contained within. These include the following:

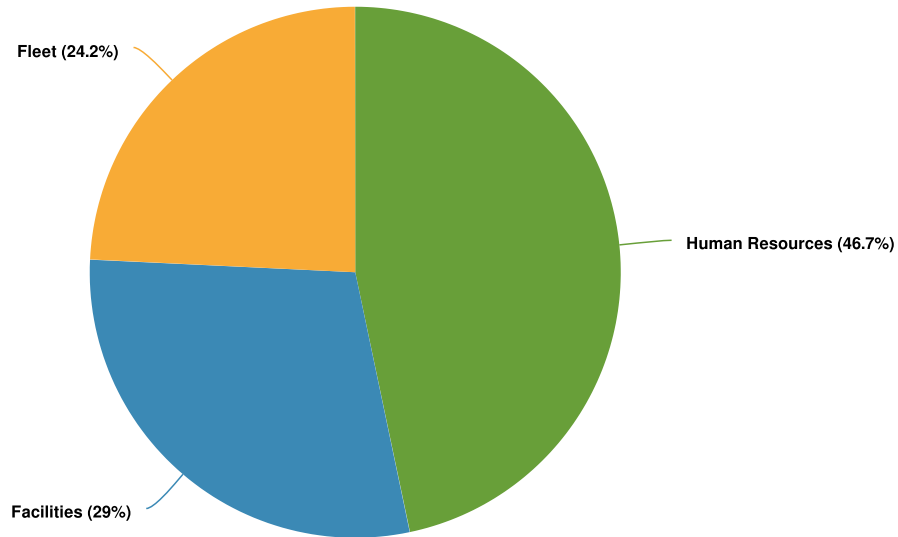
- Human Resources/Risk Management
- Facilities
- Fleet

Administrative Services Organizational Chart



Administrative Services Expenditures by Division/Function

2026 Recommended Expenditures by Division/Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Human Resources Admin	\$1,540,513	\$1,455,400	\$1,841,700	\$1,807,320	\$1,867,098	\$1,878,597
Human Resources Citywide	\$3,060,252	\$5,882,539	\$4,417,334	\$4,678,909	\$5,031,929	\$5,496,837
Fleet Administration	\$2,377,550	\$3,622,847	\$4,339,173	\$4,249,906	\$3,579,364	\$2,961,475
Facilities Administration	\$3,117,697	\$4,507,700	\$5,261,329	\$4,306,353	\$4,289,690	\$4,649,941
Total Expenditures:	\$10,096,012	\$15,468,486	\$15,859,536	\$15,042,488	\$14,768,081	\$14,986,850

Human Resources/Risk Management

LeeAnn McPhillips

Administrative Services & HR Director/Risk Manager

Description

The Human Resources and Risk Management Division of the Administrative Services Department is responsible for fostering and supporting the organizational goals and values to attract, retain, and develop a professional and committed workforce that provides excellent external and internal customer service to our residents. In addition, the Division supports maintaining a safe workplace for employees and the use of best practices to prevent and reduce worker compensation and general liability claims. Further, the Division ensures that the city complies with laws and regulations regarding employment and labor relations.

Responsibilities include recruitment and selection; onboarding and orientation of new employees; labor negotiations; employee relations, including personnel investigations and discipline; administration and coordination of employee benefits; coordination of employee training and development; coaching and assisting managers and supervisors with employment matters; administration of workers' compensation program; coordination of safety and wellness programs, safety training and committees; management of the classification and compensation system; administration of the Human Capital Management module of Enterprise Resource Planning (ERP) system; staff support to the Personnel Commission; coordination of employee leave programs, to include Family and Medical Leave Act (FMLA), California Family Rights Act (CFRA), Pregnancy Disability Leave (PDL), and other leaves; coordination of employee performance evaluation system; administration of employee personnel files and records; and administration of general liability and property insurance and claims.

FY24 and FY25 Highlights

- Conducted 88 recruitments for full-time and part-time positions, processed over 2,200 employment applications and onboarded 111 new full-time/part-time/temporary employees (7/1/23 – 12/31/24). The average vacancy rate, less newly funded positions, is approximately 8.6% as of January 2025.
- Implemented negotiated retention salary steps for all employee groups.
- Successfully completed CalPERS education incentive audit.
- In cooperation with the Finance Department, implemented upgrades to the Human Capital Management (HCM) module, completed HCM training, and established updated step-by-step procedures for staff implementation.
- Coordinated over 1,800 hours of training (7/1/23 – 12/31/24) for city employees on a range of topics – above and beyond the technical training provided in each department - to ensure employees have the knowledge and skills needed to perform job duties in a more efficient and effective manner.
- Managed workers' compensation claims and captured over 3,250 productive work hours (7/1/23 – 12/31/24) through the use of the city's modified/light duty work program.
- Completed paperless health benefits open enrollment process using email and a dedicated open enrollment website page for city staff, resulting in a more efficient, streamlined process and saved over 60 hours of staff time.
- Implemented new paid sick leave program for part-time employees.
- Developed and implemented a new Violence Prevention Plan and related employee training and drills.
- Developed and implemented a new Employee Referral Program and granted 12 referral bonuses for the period July 1, 2023 - March 31, 2025.
- In 2024, in cooperation with the Personnel Commission, developed three new job descriptions, updated nine job descriptions, completed four employee reclassifications, and established/adjusted eleven salary ranges.
- Completed required general liability risk assessments and, through claims management, achieved a favorable claims evaluation (X-mod) rating (0.683/lowest of all agencies in the Municipal Pooling Authority Risk Pool) which has a positive effect on insurance premiums.

FY26 and FY27 Workplan

- Complete labor negotiations with the Gilroy Police Officers Association and Gilroy Management Association by July 1, 2025, and implement changes consistent with the approved Memoranda of Understanding.
- Complete labor negotiations with the AFSCME, Local 101 General & Supervisory Units and the Gilroy Firefighters Association, IAFF, Local 2805 by July 1, 2026, and implement changes consistent with the approved Memoranda of Understanding.
- Explore ways to reduce the frequency and severity of workers' compensation claims and other workers' compensation cost-reduction options.
- Complete update of Human Resources Rules and Regulations.
- Complete update of the city's Employer-Employee Relations resolution to incorporate state law changes.
- Review and update city job descriptions and requirements to support the recruitment and selection function.
- Explore and implement ways to reduce the position vacancy rate below 9%.
- Establish additional workflow procedures to achieve efficiencies and consistency when completing HCM transactions.

FY26 and FY27 Activity Goals

- Complete labor negotiations process prior to the expiration of established labor agreements, maintaining open and collaborative labor relations with city labor groups.
- In collaboration with the Finance/Payroll team, analyze HR/payroll processing to map out steps and resources needed for the shift to a biweekly payroll process.
- Prioritize the filling of vacant positions and complete recruitment processes as quickly as possible given current staffing levels.
- Increase employee training and development opportunities for city staff by 10% in support of having a well-trained workforce.

Financial/Budget Implications

- New laws and regulations have been mandated, some of which come at a cost to the agency and significant staff time required to implement them. Expansion of sick leave benefits for part-time employees, minimum wage laws, and vacancy data reporting are some recent examples.
- Given the volume of recruitment completed each year, the number of candidates going through the background check process, and the use of professional recruiters for outreach and assistance with high-level and/or hard-to-fill positions, recruitment costs will increase for FY26 and 27.
- General liability (Fund 610) claims have increased. The severity of claims for Gilroy has decreased in recent years, providing some relief to insurance premiums. However, due to increased costs and claims more generally in the insurance market, the cost of insurance continues to rise, impacting the FY26 and 27 budgets.
- Workers' compensation excess insurance premiums and state-mandated self-insurance fees are up due to the current insurance market and increased cost of claims. In addition, Gilroy's workers' compensation claims costs increased by over 100% due to increased volume and severity of claims. FY23 claims costs were \$501,641, increasing to \$1,152,085 in FY24, and estimated to be \$1,341,000 for FY25 (note: these costs include medical expenses, claim expenses and permanent disability costs; lost work time costs are not included).
- Investing in employee training and development should remain a priority as this will help the organizational readiness to take on new tasks/projects and work efficiently.

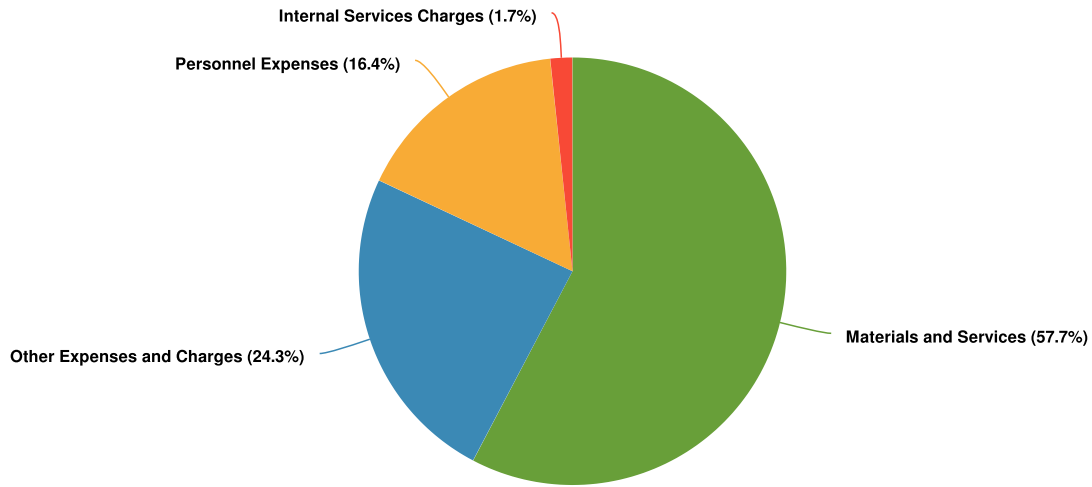


Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of New Worker's Compensation/Liability Claims	36/36	35/32	43/32	35/32	35/32
# of Recruitments Conducted/Applications Processed	56/1,587	55/1,100	60/1,200	58/1,300	58/1,300
Total City-wide Training Hours Provided	4,020	1,430	3,200	3,550	3,550
# of Human Resources Action Forms (HRAF) Processed	1,299	950	1,175	1,240	1,240
# of Hours of Lost Work Avoided via Modified Duty Assignments	4,556	2,500	3,125	3,100	3,100
# of FMLA Cases Managed in Compliance with Regulations	16	28	18	17	17
# of New Employee Onboarding Processes Completed	77	65	68	70	70

Human Resources/Risk Management Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Personnel Expenses	\$890,996	\$1,045,507	\$1,118,748	\$1,162,073	\$1,128,048	\$1,174,874
Materials and Services	\$3,100,169	\$3,112,254	\$3,815,165	\$3,676,098	\$3,981,423	\$4,259,223
Internal Services Charges	\$29,832	\$100,653	\$107,058	\$107,058	\$114,456	\$118,727
Other Expenses and Charges	\$579,769	\$3,079,526	\$1,218,063	\$1,541,000	\$1,675,100	\$1,822,610
Total:	\$4,600,765	\$7,337,939	\$6,259,034	\$6,486,229	\$6,899,027	\$7,375,434

Facilities

Walter Dunkel

Fleet & Facilities Superintendent

Description

With a staff consisting of a Facilities & Fleet Superintendent, one Senior Facilities Maintenance Specialist, two Facilities Maintenance Specialists, one Custodian, and one Management Assistant, the Facilities division maintains, supports, and repairs 57 City-owned buildings and other City-owned facilities. This includes heating, ventilation, and air conditioning (HVAC), plumbing, electrical, lighting, locksmith, gate, overhead door, roofing, fire protection, burglar alarm system, elevator, janitorial services, and pest control services. Facilities also supports lighting and electrical for City parks. The division also oversees the leases to Gilroy Gardens, Gilroy Golf Course, Tom Carr Boxing Gym, Cherry Blossom Apartments, Old City Hall Restaurant, Gilroy Arts Alliance, Gilroy Library, Miller Red Barn, and the building currently occupied by the Gilroy Downtown Business Association (GDBA).

FY24 and FY25 Highlights

- Removed a dilapidated arbor at City Hall.
- Completed the Request for Proposals process for HVAC design work for Old City Hall Restaurant.
- Completed refurbishment of three apartments and one commercial storefront at Cherry Blossom Apartments.
- Added shower, kitchen, and other modifications to TEEC building so it could operate as a temporary fire station.
- Replaced HVAC air coil roof unit for City Hall.
- Completed the replacement of the reclaimed water tank and fill system at Gilroy Golf Course.
- Working with a third party vendor, coordinated the Solar Power installation project at four city locations.
- Completed Christopher High School Aquatics Center Activity Pool and slide maintenance.
- Completed HVAC unit replacement at the Gilroy Arts Alliance building.
- Coordinated installation of Senior Center ADA restroom automatic doors.
- Completed the City Hall emergency generator project.
- Completed office modifications and office moves for Human Resources, Engineering and Utilities divisions.

FY26 and FY27 Workplan

- Coordinate the completion of the Cherry Blossom refurbishment project.
- Monitor the Solar Power Purchase Agreement to track electrical savings achieved through the use of solar power.
- Coordinate the roof replacement of the Cherry Blossom Building.
- Maintain the existing HVAC systems at City Hall and the Old City Hall Restaurant.
- Evaluate energy savings options/projects to reduce PG&E costs.
- Coordinate the Horlien Court, and Las Animas Lakeside parking lot resurfacing.
- Coordinate the installation of a new HVAC unit to cool the Annex server room.

FY26 and FY27 Activity Goals

- Perform basic preventative maintenance per schedule to ensure safe, functional, efficient, and long-lasting building components and equipment.
- Respond to all work requests, break-downs, and call-outs regarding facilities issues.
- Perform custodial services according to schedule, to maintain clean, sanitary, and attractive buildings.
- Complete mandatory quarterly fire system inspections, and monthly fire extinguisher inspections.
- Coordinate the internal City organic waste recycling program.

Financial/Budget Implications

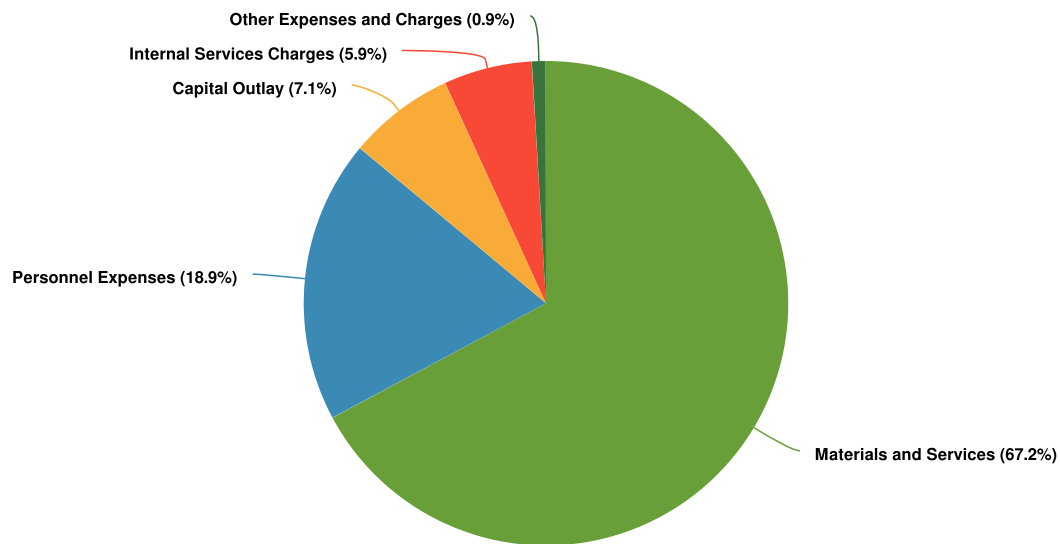
- As the City's facilities age, repair and maintenance issues have increased. Currently, facility maintenance on all 57 City-owned buildings is performed by a staff of one Senior Facilities Specialist, two Facilities Specialists and one Facilities Superintendent, supplemented by third party contractors. The needs of the City continue to grow every year, as the required maintenance and repairs are more extensive, expensive, and take more time to complete.
- Currently, there is not a funding source for major facility equipment replacements, such as HVAC replacements or roof replacements. As a result, large replacement projects often get pushed into future years. There are several projects of this nature included on the Capital Improvement Program (CIP) list recommended to be funded.
 - Fiscal Year 2026 - \$305,000 for Parks and Civic Facilities Sidewalk Improvements, and General Citywide Facilities Repairs and Maintenance
 - Fiscal Year 2027 - \$385,000 for Parking Lot Resurfacing in the Downtown and a Park, Annex Server Room AC Replacement, and General Citywide Facilities Repairs and Maintenance.

Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Buildings Maintained	57	57	57	57	57
# of Custodial Inspections Completed	102	125	125	125	125
# of Square Feet of Buildings maintained	306,857	306,857	304,374	304,374	304,374
# of Work Orders Completed	1,277	1,450	1,350	1,400	1,400

Facilities Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$654,834	\$1,974,999	\$853,311	\$756,870	\$810,312	\$845,139
Materials and Services	\$2,158,603	\$2,307,126	\$2,774,213	\$2,731,580	\$2,881,405	\$3,106,228
Capital Outlay	\$0	\$18,473	\$1,333,593	\$517,609	\$305,000	\$385,000
Interfund Transfers	\$101,895	\$0	\$0	\$0	\$0	\$0
Internal Services Charges	\$179,021	\$201,475	\$228,216	\$228,297	\$252,973	\$273,574
Other Expenses and Charges	\$23,344	\$5,628	\$71,996	\$71,997	\$40,000	\$40,000
Total Expense Objects:	\$3,117,697	\$4,507,700	\$5,261,329	\$4,306,353	\$4,289,690	\$4,649,941

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Fleet

Walter Dunkel

Fleet & Facilities Superintendent

Description

The City of Gilroy's Fleet division services and maintains 427 assets for the City, including 26 assets in the Fire Department, 100 in the Police Department and 30 emergency and portable generators. Fleet responsibilities include the maintenance and defect repair of 197 vehicles, 30 generators, 20 trailers, and 180 miscellaneous assets such as landscaping or street equipment.

The range of services provided by the Fleet division is vast, and includes maintenance from cement saws to fire engines. Fleet also maintains maintenance and defect repair records in fleet management software. This information is used to review the cost of repairs, determine the condition and value of the asset, and deem whether it is cost-effective to repair or replace a particular vehicle. Fleet manages a full and complete maintenance record for each asset.

Fleet also manages the sourcing and dispensing of unleaded and diesel fuel with an annual throughput of approximately 112,000 gallons. Fleet performs daily, monthly, and annual inspections of the fuel service station as required by regulations.

FY24 and FY25 Highlights

- Procured and upfitted the following new vehicles:
 - Twelve police vehicles
 - Six vehicles (Water Section of Public Works)
 - Two vehicles (Fire Prevention, CUPA, Pretreatment Section of Community Development)
 - Three vehicles (Parks & Landscape Section of Public Works)
 - Four vehicles (Engineering Division of Public Works)
 - Two vehicles (Community Development Department)
 - Six vehicles (Streets/Wastewater/Trees Section of Public Works)
 - One utility truck (Facilities Division)
 - One Type 6 fire engine and 4 Battalion Chief vehicles (Fire Department)
- Through the hiring of three full-time and one part-time employees, the Fleet Division achieved full staffing.
- Transitioned to fleet maintenance logging and tracking software to include paperless work orders.

FY26 and FY27 Workplan

- Procure and deploy all budgeted vehicle purchases for FY26 and FY27.
 - Utilities: 11 vehicles
 - Community Development: 3 vehicles
 - Fire: 1 vehicle
 - Police: 11 vehicles
 - Public Works: 1 vehicle
 - General Pool Vehicles: 3 vehicles
- Prepare a new Fleet Replacement Schedule for all vehicles giving consideration to integrating electric vehicles where appropriate and inline with Federal/State mandates.
- Upgrade the Fleet maintenance tracking system.

FY26 and FY27 Activity Goals

- Maintain a preventive maintenance schedule for all assets to insure their safe and efficient operation for long-term use with an in-service availability rate of 90%.
- Maintain a 90% availability of non-public safety vehicles for service.



- Maintain a 98% availability of public safety vehicles for service.
- Complete 100% of mandated smog inspections and certifications.
- Complete 100% of mandated diesel smoke test for medium and heavy-duty trucks.
- Maintain 100% of the State of California Biennial Inspection Terminal certification for medium and heavy-duty trucks.

Financial/Budget Implications

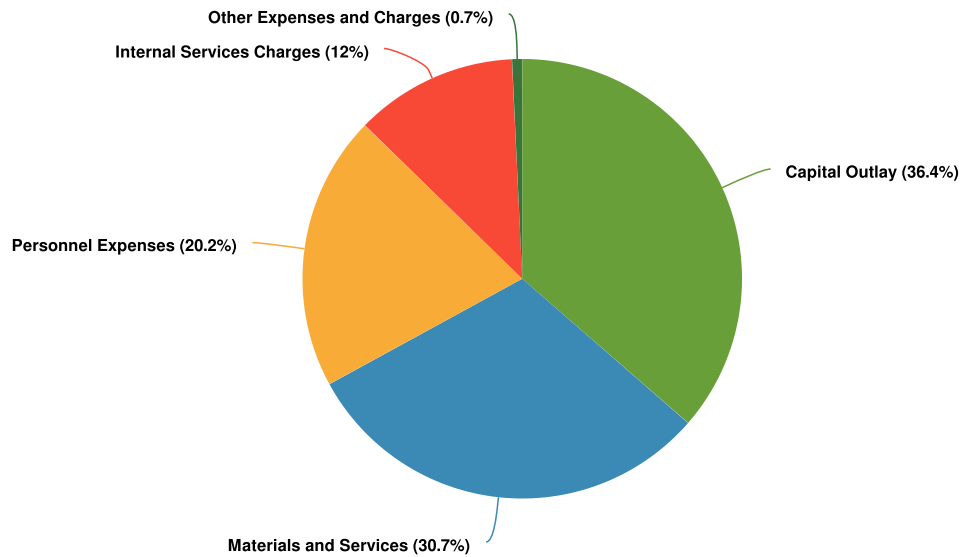
- As the City's fleet ages, repair and maintenance issues and costs have increased.
- The average age of Fleet assets is 14 years and the cost of maintenance and repairs has increased in both frequency and severity.
- Replacing aged assets with high maintenance costs and downtime will increase the reliability and safety for drivers/employees and lower the annual maintenance costs.
- Fleet Replacement - approximately 30 vehicles over two years, including a Rescue Medic, and other operational vehicles across all departments, \$1,847,766 in FY26 and \$1,062,500 in FY27.

Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
Total Work Orders Generated for Assets	1,349	2,500	1,900	2,500	2,500
% of Fleet Availability by Class (Public Safety)	98%	98%	98%	98%	98%
% of Fleet Availability by Class (Non-Public Safety)	96%	96%	96%	96%	96%
% of Preventative Maintenance Performed on Schedule	93%	98%	95%	98%	98%
% of Smog Inspections/Certifications Completed on Time	96%	100%	98%	100%	100%
# of Fleet Safety Classes Completed	24	24	24	24	24

Fleet Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$576,741	\$1,638,155	\$732,160	\$682,483	\$724,767	\$763,107
Materials and Services	\$769,394	\$1,007,561	\$1,061,822	\$1,017,904	\$1,097,350	\$1,162,929
Capital Outlay	-\$62,148	\$13,203	\$2,157,931	\$2,157,931	\$1,302,766	\$545,000
Interfund Transfers	\$2,329	\$0	\$0	\$0	\$0	\$0
Internal Services Charges	\$306,848	\$316,770	\$354,160	\$352,688	\$428,331	\$463,919
Other Expenses and Charges	\$784,387	\$647,158	\$33,100	\$38,900	\$26,150	\$26,520
Total Expense Objects:	\$2,377,550	\$3,622,847	\$4,339,173	\$4,249,906	\$3,579,364	\$2,961,475

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Finance

Harjot Sangha
Finance Director

Overall Department Description

The Finance Department provides timely and accurate financial information to City management, City Council, and the public, and administers the City's assets, including cash and investments, in a prudent and responsible manner. Within the Finance Department there are various functions, including accounts payable/receivable, payroll, investments, debt service, budget, business licenses, general accounting, and utility billing. The Finance Department also oversees the City's Information Technology Division. In addition, the Finance Department manages many of the City's non-departmental functions, including debt service-related activities or other fiduciary-related activities.

FY24 and FY25 Highlights

- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the Fiscal Year 2024 and 2025 Biennial Budget document.
- Received the GFOA Award of Financial Reporting Achievement and a Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2023.
- Successfully applied and received approximately \$140,000 in utility payment assistance funds from the Low Income Household Water Assistance Program (LIHWAP) administered by the California Department of Community Services and Development. LIHWAP was a limited-term, federally funded program that offered assistance to help low-income households pay residential water and sewer bills and manage their residential water utility costs.
- Upgraded the Tyler Munis Enterprise Resource Planning (ERP) system to the latest version.
- Transitioned the City's various cashiering platforms for credit card payments to a service fee model.
- Implemented a new digital platform to manage general purchasing, training, and travel expenses for the City's Purchase Card (Credit Card) program, thereby eliminating paper and transitioning to electronic submission, review, and approval of receipts.
- Conducted an actuarial valuation study of the City's Other Post-Employment Benefits (OPEB).
- Adopted OPEB Funding Policy.
- Implemented water and wastewater utility rates based on the updated rate study.
- Implemented new accounting and financial reporting requirements established by the Government Accounting Standards Board (GASB). For example, the City implemented GASB 96 requiring accounting and financial reporting changes for subscription-based information technology arrangements (SBITAs) for government end users (governments).
- Procured a utility customer water usage reporting and monitoring portal.
- Commenced an independent Transient Occupancy Tax (TOT) compliance review.

FY26 and FY27 Workplan

- Complete the TOT compliance review.
- Implement new accounting and financial reporting requirements established by GASB. For example, GASB 101 requires the City to implement accounting changes for Compensated Absence liabilities for leaves that have not been used but have been incurred as of the financial reporting period.
- Implement the utility customer water usage reporting and monitoring portal.
- Implement a public-facing financial transparency portal of the City's budget-to-actuals.
- Conduct a comprehensive citywide user fee study.
- Conduct a study of the City's business license program and fees, and make necessary updates.

FY26 and FY27 Activity Goals

- Ensure that all lodging operators within the City are correctly assessing, collecting, and remitting the transient occupancy tax as required by the City's ordinance.
- Monitor compliance with GASB's accounting and reporting requirements.
- Provide enhanced customer service experience via the utility customer water usage reporting and monitoring portal.
- Develop a financial transparency portal to further build trust with residents, demonstrate responsible financial management, and foster accountability, thereby allowing the community to easily access and understand how the City allocates and expends its resources.
- Ensure that the City maintains its principal goal of achieving full cost recovery by conducting a comprehensive review and adjustment of its user fees.
- Ensure the City's business license program is modernized to address current regulatory challenges, improve program efficiency, and maximize revenue generation through accurate and equitable assessment of related license fees.

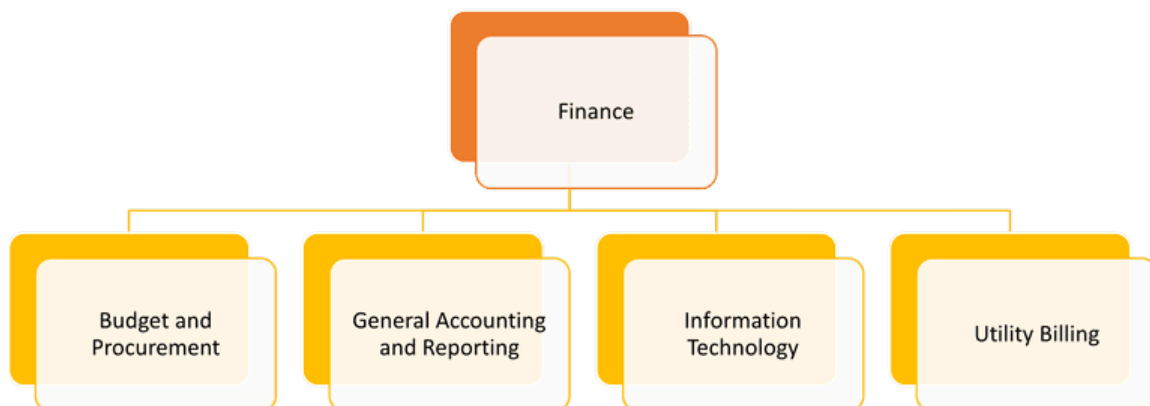
Financial/Budget Implications

- Personnel Change
 - Addition of an Accounting Assistant I position - FY26 \$100,649 and FY27 \$104,995
- Materials and Services
 - Citywide User Fee Study - \$60,000 in FY26
 - Business License Program Study - \$40,000 in FY26
 - Financial Transparency Portal - \$20,000 in FY26 onward

Workload Indicators

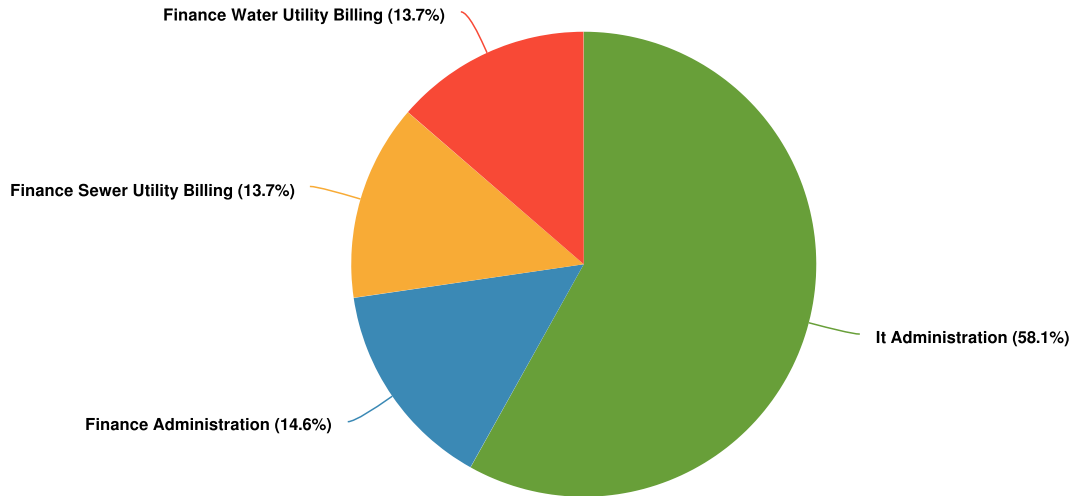
Measure	Actual FY24	Adopted FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Accounts Payable Checks Issued	3,561	2,800	3,900	4,000	4,000
# of New Business Licenses Issued	441	500	600	400	400
# of Business License Renewals	4,214	3,200	4,500	4,500	4,500

Finance Organizational Chart



Finance Expenditures by Division/Function

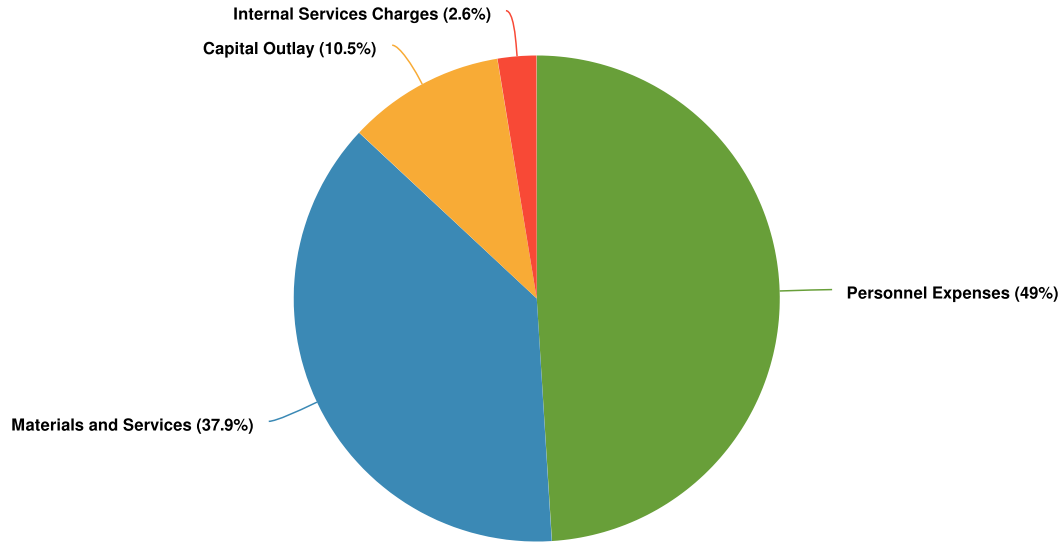
2026 Recommended Expenditures by Division/Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Finance Administration	\$828,756	\$1,132,086	\$1,267,038	\$1,174,466	\$1,201,524	\$1,177,165
It Administration	\$3,211,362	\$5,779,073	\$4,819,148	\$4,079,535	\$4,780,943	\$4,724,432
Finance Sewer Utility Billing	\$933,050	\$1,012,603	\$1,083,341	\$1,037,564	\$1,123,421	\$1,166,539
Finance Water Utility Billing	\$891,624	\$974,206	\$1,137,076	\$986,880	\$1,123,421	\$1,166,539
Total Expenditures:	\$5,864,793	\$8,897,968	\$8,306,603	\$7,278,445	\$8,229,309	\$8,234,675

Finance Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$2,871,818	\$4,754,169	\$3,894,854	\$3,774,379	\$4,033,616	\$4,223,468
Materials and Services	\$1,887,512	\$1,813,789	\$3,195,927	\$2,717,967	\$3,122,439	\$3,090,186
Capital Outlay	\$407,032	\$334,792	\$1,019,198	\$589,476	\$861,001	\$701,000
Interfund Transfers	\$3,624	\$0	\$0	\$0	\$0	\$0
Internal Services Charges	\$89,600	\$184,687	\$196,623	\$196,623	\$212,253	\$220,021
Other Expenses and Charges	\$605,209	\$1,810,532	\$0	\$0	\$0	\$0
Total Expense Objects:	\$5,864,793	\$8,897,968	\$8,306,603	\$7,278,445	\$8,229,309	\$8,234,675

Information Technology

Scott Golden

Information Technology Manager

Division Description

The Information Technology (IT) Division centrally manages the information and technology needs of the organization. This internal service fund accounts for all expenses relating to computer hardware, software, maintenance, capital purchasing, and other service charges. The costs are recovered through an annual internal "user fee" which is charged to all departments/funds that require IT-related equipment and service support.

FY24 and FY25 Highlights

- Completed the replacement of end-of-life server hardware and software systems.
- Completed the evaluation, testing and procurement process for the upgrade of Wi-Fi systems across all City facilities.
- Completed the IT Strategic Plan business resiliency recommendation item for Internet capacity.
- Completed the documentation for the new annual reporting requirements for subscription-based IT arrangements in the City's audited financials.
- Completed the major upgrade of the ERP system from 2019 to the recommended version, and upgraded two major modules to the latest version.
- Implemented a citywide cybersecurity training program.
- Completed the creation of an on-premise Geographic Information System (GIS) environment and migrated City data from our external contractor systems.
- Completed the evaluation, selection and procurement processes for completion of the cybersecurity assessment recommendations.
- Established a formal IT asset lifecycle plan and policy to ensure the hardware and software systems are updated within the useful lifecycle of the technology asset.

FY26 and FY27 Workplan

- Migrate desktop and laptop computers to Windows 11.
- Upgrade Wi-Fi systems throughout all City facilities.
- Complete the upgrade of the Land Management System (LMS).
- Implement the IT Strategic Plan business resiliency recommendation item for Internet connection redundancy.
- Complete the modernization of the Police Department Community Room audio/visual system.
- Refresh server systems production storage.
- Develop a citywide Geographic Information System (GIS) program strategic plan.
- Implement cybersecurity assessment recommendations.
- Establish Artificial Intelligence policy and use procedures.
- Initialize project for the migration to Gilroy.gov.

FY26 and FY27 Activity Goals

- Maintain servers, virtual systems, desktops, mobile, network, and voice systems with an average annual uptime of 98% or higher.
- Develop a unified vision and establish a framework for departments to efficiently and effectively use and improve the City's GIS capabilities.
- Reduce cybersecurity risks by continually enhancing training and educating employees regarding malicious attack vectors, and implementing additional desktop and network security systems.

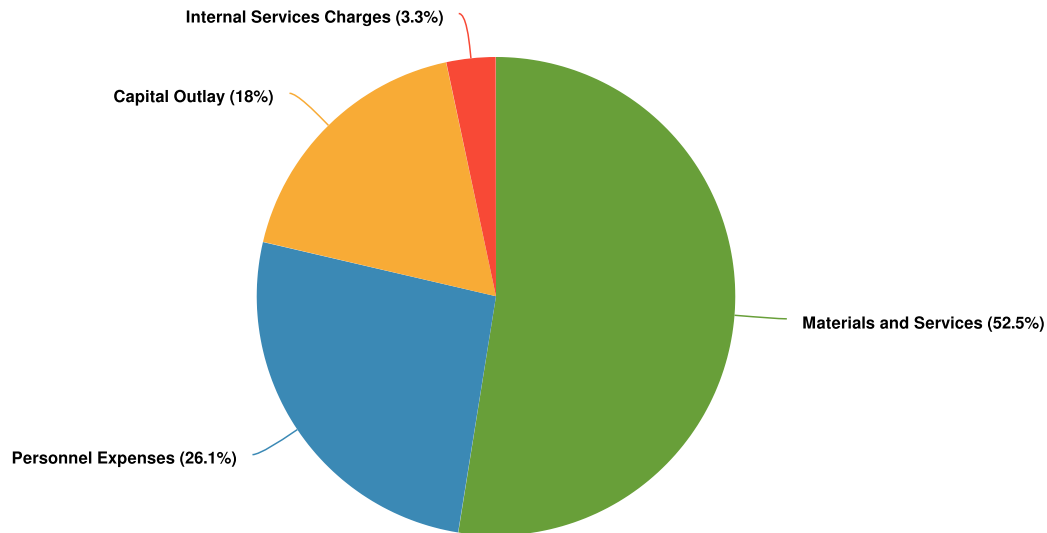


Financial/Budget Implications

- The IT budget includes critical funding requests to complete the proposed work plan for FY26 and FY27 as outlined above. The adopted budget maintains the current service levels and includes funding for one-time technology projects valued at \$1.26 million that are currently underway or are identified as critical projects to be completed over the next two years.
 - City facilities' Wi-Fi upgrade
 - Production storage upgrade
 - Tyler EnerGov upgrade and continued enhancements
 - Cybersecurity plan continued implementation
 - Legacy database reporting server, reports creation, and staff query training
 - Equipment and device refresh (desktops, laptops, monitors, etc.).

Information Technology Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$616,403	\$2,253,374	\$1,182,617	\$1,121,032	\$1,248,734	\$1,293,994
Materials and Services	\$1,544,495	\$1,252,993	\$2,471,563	\$2,223,259	\$2,511,576	\$2,563,608
Capital Outlay	\$384,532	\$334,792	\$1,019,198	\$589,475	\$861,000	\$701,000
Interfund Transfers	\$3,624	\$0	\$0	\$0	\$0	\$0
Internal Services Charges	\$89,600	\$137,383	\$145,769	\$145,769	\$159,633	\$165,830
Other Expenses and Charges	\$572,709	\$1,800,532	\$0	\$0	\$0	\$0
Total Expense Objects:	\$3,211,362	\$5,779,073	\$4,819,148	\$4,079,535	\$4,780,943	\$4,724,432

Community Development

Sharon Goei

Community Development Director

Overall Department Description

The Community Development Department is comprised of the following Divisions/functions:

- Planning,
- Building, including Code Enforcement,
- Fire Prevention, Hazardous Materials, and Pretreatment, and
- Housing and Community Services.

The Department protects and enhances the community's safety, welfare, quality of life, and economic opportunities by facilitating development activities across the City through entitlement and permitting processes, monitoring and conducting inspections, and implementing programs to address housing needs for a diverse community.

The Department collaborates with the public and community partners to protect and enhance the quality of life by facilitating development activity that meets the City's objectives and long-term planning goals. Facilitation is achieved through the entitlement and permitting process, ensuring safe, orderly, and high-quality development that complies with the City's General Plan, Zoning Ordinance, building and fire codes, and other applicable local and state regulations. The Department streamlines processes to enhance service delivery and implements technology to increase efficiency.

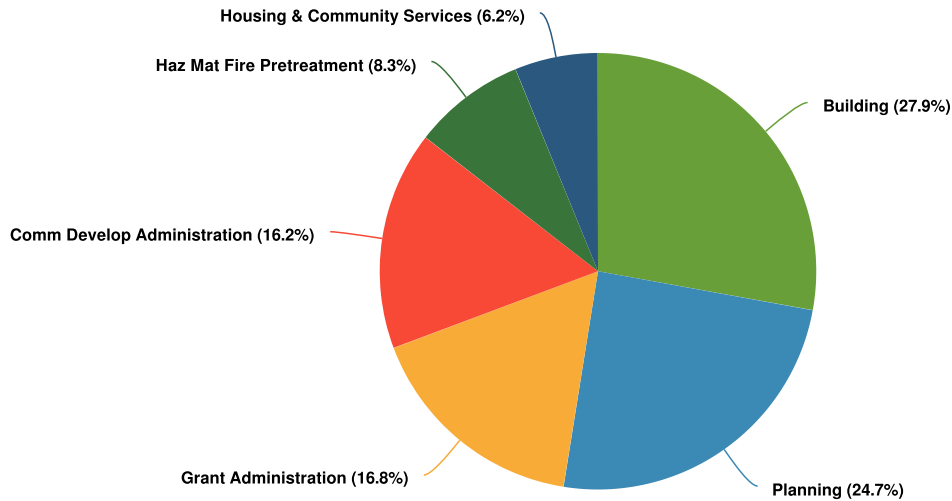
The Department's commitment to the safety and well-being of the community is balanced with fostering the pursuit of economic growth and opportunity. Additionally, the Department oversees and administers programs and funding that assist low-income and/or vulnerable residents of Gilroy in areas such as housing, economic development, and overall quality of life.

Community Development Organizational Chart



Community Development Expenditures by Division/Function

2024 Budgeted Expenditures by Division/Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Community Development						
Comm Develop Administration	\$447,711	\$748,642	\$729,571	\$734,732	\$1,030,728	\$1,072,853
Planning	\$1,417,950	\$1,368,029	\$2,317,487	\$2,098,456	\$1,567,844	\$1,634,337
Customer Service	\$494,243	\$567,594	\$671,306	\$572,901	\$0	\$0
Building	\$1,718,756	\$1,875,320	\$2,024,141	\$2,028,314	\$1,770,331	\$1,826,633
Haz Mat Fire Pretreatment	\$411,909	\$419,184	\$457,139	\$476,901	\$529,355	\$553,016
Grant Administration	\$1,348,567	\$975,008	\$985,540	\$1,114,072	\$1,064,845	\$1,069,935
Housing & Community Services	\$0	\$245,096	\$398,927	\$414,219	\$391,627	\$403,169
Total Community Development:	\$5,839,136	\$6,198,873	\$7,584,110	\$7,439,595	\$6,354,729	\$6,559,944
Total Expenditures:	\$5,839,136	\$6,198,873	\$7,584,110	\$7,439,595	\$6,354,729	\$6,559,944

Planning

Vacant

Planning Manager

Description

The Planning Division is responsible for evaluating residential, commercial, and industrial projects for conformance with Gilroy's General Plan, Zoning Ordinance, adopted specific plans, and other associated ordinances. The Division is committed to providing solutions-oriented current planning and long-range planning services and working with project applicants to enhance the design and livability of residential neighborhoods, commercial areas, and industrial areas, while promoting sustainable development. The Division also facilitates the production of housing in accordance with the 2023-2031 Gilroy Housing Element. In addition, the Division administers the California Environmental Quality Act (CEQA) for environmental review related to planning and development proposals.

FY24 and FY25 Highlights

- Launched **GO** Permit (**G**ilroy **O**nline Permit), the City's enhanced and integrated online land management, permit, and inspection service system, which provides 24/7 customer self-service functions. Customers can apply for permits, submit plans, track the progress of their applications, schedule inspections, and pay for their permits online through the **GO** Permit portal.
- Attained certification of the 2023-2031 Housing Element from the California Department of Housing and Community Development (HCD).
- Prepared Zoning Ordinance revisions to implement various 2023-2031 Housing Element programs.
- Obtained Local Agency Formation Commission (LAFCO) approval of Urban Service Area amendment of 11 parcels at the City's northern border.
- Submitted the General Plan and Housing Element Annual Progress Report to the California Department of Housing and Community Development (HCD) and the Office of Land Use and Climate Innovation (LCI).
- Implemented housing-related State laws (e.g., Accessory Dwelling Units (ADUs), Assembly Bill (AB) 2097 parking, Senate Bill (SB) 1214 posting architectural plans, SB 9, etc.).
- Completed SB 35 Housing Accountability approval process and other state legislative updates.
- Implemented SB 6 and AB 2011 approval process for multifamily housing projects.
- In collaboration with the Building Division, established a program of pre-reviewed ADU plans in compliance with AB 1332, by creating a webpage with pre-approved ADU gallery, to facilitate a faster and more cost-effective permit process.
- Partnered with the California High Speed Rail Authority and Valley Transportation Authority to conduct community outreach events to develop a Station Area Visioning Study.
- Presented preliminary drafts of the Zoning Ordinance update at Planning Commission meetings and held several community study sessions.

FY26 and FY27 Workplan

- Finalize a comprehensive Zoning Code and Zoning Map update that includes City Council, Planning Commission, and public feedback.
- Implement 2025-2027 Housing Element goals in collaboration with the Housing and Community Services Division.
- Develop an Affordable Housing Ordinance in conjunction with the Housing and Community Services Division; participate in and utilize the results of a regional Grand Nexus and Feasibility Study conducted in partnership with the Santa Clara County Planning Collaborative.
- Develop a Climate Action Plan / Vehicle Miles Traveled (VMT) Policy / Traffic Demand Management (TDM) measures which will help the City implement programs within the Gilroy 2040 General Plan and will incorporate a detailed and strategic framework for measuring, planning, and reducing greenhouse gas (GHG) emissions and related climatic impacts.



- Utilize \$335,529 Caltrans Sustainable Transportation Planning grant to fund the VMT/GHG reduction portion of the Climate Action Plan and meet the deliverables as defined in the grant by June 2027.
- Collaborate with the Housing and Community Services Division and partner with Santa Clara County Office of Supportive Housing and Santa Clara County Housing Authority on 8th and Alexander affordable housing development.
- Finalize a focused fee study with the goal of financial sustainability in the provision of services and implement the new fee schedule.
- Collaborate with the California High Speed Rail Authority and Valley Transportation Authority to prepare a Station Area Visioning Study by 2025 and commence the development of a Station Area Plan in 2026.
- Present the Historic Resources Inventory Update and associated Zoning Map amendment to City Council for consideration and action.

FY26 and FY27 Activity Goals

- Process planning applications, planning review of building permits, and assist internal and external customers.
- Submit the General Plan and Housing Element Annual Progress Report to HCD and LCI annually.
- Complete the Gilroy Ice Center environmental review and the architectural and site permit review.
- Host Developer Roundtable meetings in coordination with the Housing and Community Services Division.

Financial/Budget Implications

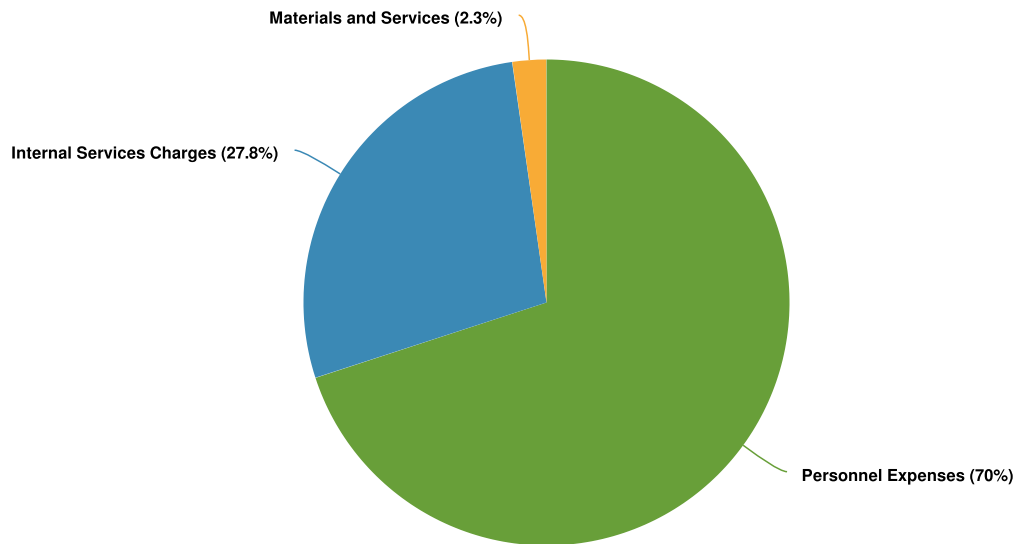
- The Code Enforcement expenses were 50% Planning and 50% Building in FY24 and FY25 and prior years. To improve budget planning and monitoring, a Code Enforcement budget was created for FY26 and FY27. The Code Enforcement program remains under the general direction of the Building Official.
- The Santa Clara County Planning Collaborative provides technical assistance to all 16 jurisdictions in Santa Clara County by facilitating cross-jurisdictional learning, collaboration, and resource-sharing to save time and money, as well as helping staff respond to local housing needs and State laws efficiently and effectively. Participating in the Collaborative provides financial efficiency. Budget was increased by \$15,500 in FY26 and \$15,965 in FY27.

Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26
# of Applications Processed (filed)	130	180	141	140
# of Applications Completed/Approved	113	160	119	140
# of Entitlements Requiring Public Hearings (Commission/Council)	9	25	6	9
# of Building Plan Checks Reviewed	420	360	450	450
# of Online Permit-Related Payments	753	n/a	760	800
# of In-Person Customers Served	765	870	700	690
Average In-Person Service Time (in minutes)	30	n/a	55	55

Planning Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$874,209	\$782,987	\$1,005,750	\$899,687	\$1,097,301	\$1,147,094
Materials and Services	\$185,067	\$140,757	\$874,248	\$761,280	\$35,282	\$33,929
Internal Services Charges	\$358,674	\$444,285	\$437,489	\$437,489	\$435,261	\$453,314
Total Expense Objects:	\$1,417,950	\$1,368,029	\$2,317,487	\$2,098,456	\$1,567,844	\$1,634,337

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Building

Hipolito Olmos
Building Official

Description

The Building Division applies building regulations to promote health and safety in all private and public buildings to ensure that new and existing buildings and structures are safe and suitable for their intended uses. The Division is committed to fulfilling the community's needs, preserving quality of life, and contributing to economic development. The Division strives to provide exceptional personalized customer service that creates predictable timelines and solutions.

The Building Division is responsible for reviewing commercial and residential construction plans, inspecting city-wide building projects, assisting the public at the service counter, and maintaining and retrieving building records in an orderly and precise manner. The Division promotes a safe, healthy, and livable community by providing plan review and inspection services, processing and issuing permits, and conducting health and safety investigations. The Division verifies compliance of structures and sites with applicable building, electrical, mechanical, plumbing, energy, green building, and accessibility codes and standards. The Division collaborates with developers, builders, contractors, businesses, and homeowners to ensure high-quality and safe housing stock and code-compliant commercial and industrial buildings within our community.

The Division also includes Code Enforcement, which implements an "education first" approach to address violations of codes and ordinances established by the City Council related to property, building, zoning, and land use. The Code Enforcement program works to preserve the appearance, character, and quality of our neighborhoods and community. These efforts help maintain the high standards that make the City of Gilroy an attractive place to live and conduct business.

FY24 and FY25 Highlights

- Launched **GO** Permit (**G**ilroy **O**nline Permit), the City's enhanced and integrated online land management, permit, and inspection service system, which provides 24/7 customer self-service functions. Customers can apply for permits, submit plans, track the progress of their applications, schedule inspections, and pay for their permits online through the **GO** Permit portal.
- Completed plan review and inspections for several major new construction projects, including the following:
 - Two new commercial buildings with drive-through access on Chestnut St.
 - New commercial self-storage facility with 57,671 square feet on Gilman Rd.
 - New commercial building with 163,400 square feet of new space on Yamane Dr.
 - New data center facility with 214,796 square feet on Camino Arroyo.
 - New affordable apartments totaling 94 units.
 - New 66,982 square feet five-story hotel with 112 guest rooms on East Ninth St.
 - Two new industrial buildings with a combined 206,326 square feet of new space on Renz Ln.
 - New commercial building with 18,825 sq ft on Las Animas Ave.
 - Two new industrial shell buildings with a combined 382,565 sq ft on Cameron Blvd.
- Implemented AB 2234 by creating an online resource webpage, which provides a comprehensive list of information needed to approve post-entitlement phase permits for housing development projects.
- Completed the integration of SB 379, allowing the SolarAPP+ platform to connect with the EnerGov system online. This achievement has resulted in the creation of an automated permitting platform that verifies code compliance and issues permits in real-time for residential solar energy systems.
- Completed the implementation of SB 721, the "Balcony Inspection Bill," for apartments, and SB 326 for condominiums. Developed a dedicated webpage, social media campaign, and informational flyers mailed through utility billing to raise awareness of these regulations.

- In collaboration with the Planning Division, established a program of pre-reviewed accessory dwelling unit (ADU) plans in compliance with AB 1332, by creating a webpage with pre-approved ADU gallery, to facilitate a faster and more cost-effective permit process.
- Implemented the Smoking Prohibition Ordinance by providing access to forms, handouts, and signage templates on a dedicated webpage; utility bill inserts; conducting educational outreach; and assisting 548 property owners to achieve compliance.
- Implemented the Sidewalk Vending Ordinance by creating a dedicated webpage, providing examples of application documents, hosting a community workshop to review the application process, and enforcing compliance with the ordinance.

FY26 and FY27 Workplan

- Implement a downtown plywood storefront ordinance, based on the recommendations from the Downtown Committee and City Council.
- Implement a downtown vacancy ordinance, based on the recommendations from the Downtown Committee and City Council.
- Develop local amendments and findings for the 2025 California Building Standards Code and present them to the City Council for adoption, ensuring alignment with community needs and regulatory compliance.
- Update and develop handouts detailing the changes in the newly adopted building code. These handouts will be published in both digital and printed formats for improved accessibility, posted on our webpage, and updated regularly.
- Finalize a focused fee study with the goal of financial sustainability in the provision of services and implement the new fee schedule.
- Implement an online development dashboard that offers real-time updates on current and upcoming development projects, including permit status. This tool will enhance transparency and improve communication between community members and local government.

FY26 and FY27 Activity Goals

- Provide development services for applicants and customers by reviewing and processing applications and plans, conducting inspections and investigations, coordinating with development-related functions in other departments and outside agencies, and responding to inquiries from applicants, developers, contractors, and the general public.
- Educate the public about Building and Code Enforcement matters such as promoting Building Safety Month while providing an opportunity to engage with developers and the public outside of permit processing activities.
- Implement process and operational improvements, including the following:
 - Improve tracking and reporting of Code Enforcement cases through EnerGov functionality.
 - Increase certification of inspection staff as Certified Access Specialists.
 - Encourage employee growth and retention through professional training and certifications and internal cross-training.
- Establish mentorship opportunities for less experienced staff to learn from seasoned professionals, facilitating knowledge transfer, skill development, and employee retention.
- Maximize the use of technology in operations by promoting training for staff on existing systems like EnerGov and exploring new software solutions for streamlined workflows.
- Implement AI tools to evaluate submitted plans for completeness, streamlining the review process.
- Develop outreach initiatives to engage the community, enhancing their understanding of code enforcement, building permitting, and inspection processes while gathering feedback to improve service delivery.

Financial/Budget Implications

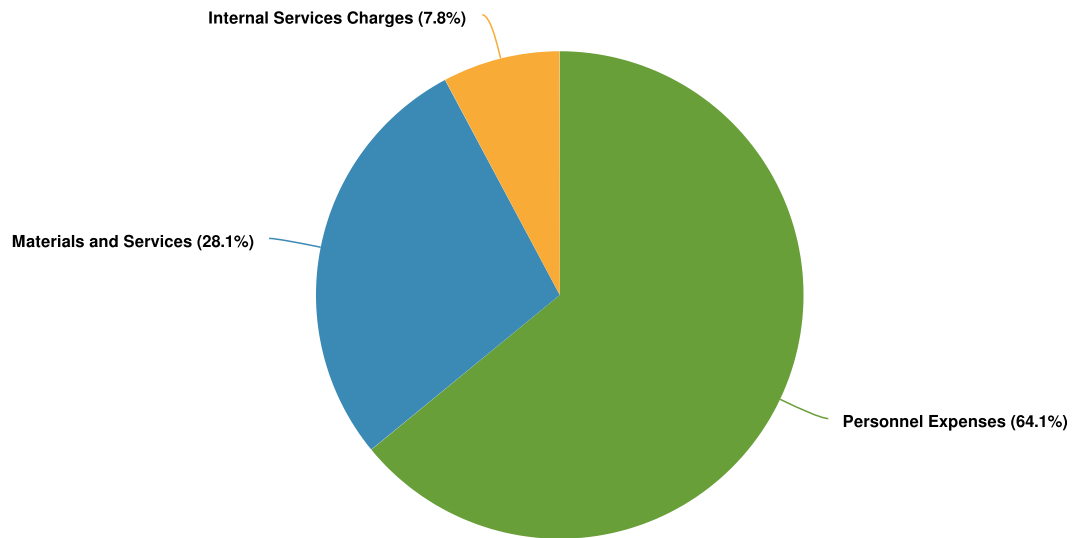
- The training and professional support budget was increased by \$13,000 combined over the two fiscal years due to the new code cycle.
- The Code Enforcement expenses were 50% Planning and 50% Building in FY24 and FY25 and prior years. To improve budget planning and monitoring, a Code Enforcement budget was created for FY26 and FY27. Code Enforcement remains under the general direction of the Building Official.

Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Building Permits Processed	2,196	2,100	2,100	2,150	2,200
# of Building Permits - New Residential	202	180	180	185	190
# of Building Permits - Commercial/Industrial	204	280	280	285	290
Total # of Inspections Completed	14,109	12,200	13,500	13,770	14,320
# of Online Permit-Related payments	9,450	n/a	11,400	11,950	12,200
# of In-Person Customers Served	2,173	2,250	1,800	1,650	1,500
Average In-Person Service Time (in minutes)	63	n/a	60	60	60

Building Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$1,072,794	\$1,219,800	\$1,353,724	\$1,463,677	\$1,134,286	\$1,184,772
Materials and Services	\$494,180	\$512,159	\$518,005	\$412,225	\$498,071	\$498,991
Internal Services Charges	\$151,782	\$143,361	\$152,412	\$152,412	\$137,974	\$142,870
Total Expense Objects:	\$1,718,756	\$1,875,320	\$2,024,141	\$2,028,314	\$1,770,331	\$1,826,633



Fire Prevention, Hazardous Materials, and Pretreatment

Jonathan Crick

Fire Marshal

Description

The Fire Prevention, Hazardous Materials, and Pretreatment Division is responsible for construction and operational permits, inspections, and enforcement of the applicable laws, regulations, and codes under the fire prevention, hazardous materials, and industrial wastewater pretreatment programs. The Division is dedicated to ensuring community safety and protecting natural resources as well as public and private property. This is achieved through a range of services, including plan reviews, inspections, permitting, monitoring, and fire prevention education.

The Division conducts plan reviews and inspections for all new development and construction projects. It also issues permits and inspects certain occupancy types as mandated by local and state fire codes. Additionally, the Division enforces regulations concerning underground and aboveground storage tanks, emergency generators, and other equipment, ensuring safe handling of hazardous materials in compliance with local and state regulations, including the Certified Unified Program Agency (CUPA) program.

The Division responds to and investigates complaints, documenting and overseeing spills and releases of hazardous and non-hazardous materials that pose a risk to public safety, property, and the environment. The Division conducts the annual Weed Abatement and Fireworks Sales Permitting programs and collaborates with the Fire Department on certain inspection and hazardous material response activities.

The Division also conducts pretreatment monitoring for the South County Regional Wastewater Authority (SCRWA) treatment plant under the Industrial Wastewater Discharge Permitting program. The Pretreatment Program was established as a requirement of the SCRWA discharge permit issued by the Central Coast Regional Water Board. Its functions are dictated by federal law and the State Water Board, which approves the Pretreatment Program Plan and ensures its implementation.

FY24 and FY25 Highlights

- Launched **GO** Permit (Gilroy Online Permit), the City's enhanced and integrated online land management, permit, and inspection service system, which provides 24/7 customer self-service functions. Customers can apply for permits, submit plans, track the progress of their applications, schedule inspections, and pay for their permits online through the **GO** Permit portal.
- Completed 100% of all State-mandated annual Fire Prevention inspections for 280 facilities (e.g., schools, hotels, motels, apartments, etc.).
- Inspected and permitted 336 regulated Certified Unified Program Agency (CUPA) facilities, under CUPA's six hazardous materials programs.
- Completed the annual weed abatement program in coordination with the Santa Clara County Weed Abatement Program and addressed concerns regarding weed abatement (Gilroy hillside Wildland Urban Interface (WUI) locations).
- Participated with the Countywide writing and adoption of the Community Wildfire Protection Plan (CWPP) and Environmental Impact Report (EIR) process for areas to be treated.
- Oversaw the production and distribution of firework safety educational materials, posted and removed illegal fireworks signs, managed the Fireworks Booth Permit Program, inspected the City Fireworks show, facilitated the Illegal Fireworks Mitigation Strategy, administered Fireworks Citations, and oversaw the Fireworks Citation Appeal Hearing process.
- Under the South County Regional Wastewater Authority (SCRWA) Pretreatment Program for Morgan Hill and Gilroy:
 - Managed the permits and inspections for 480 facilities,
 - Completed 100% of all sampling and inspection of major factories/industries, and
 - Addressed sewer pipe issues/blockages caused by fat, oil, and grease (F.O.G.) through a combination of investigation, inspection, education (public outreach), and enforcement.

- Responded to the California Environmental Protection Agency (CalEPA) regarding the CUPA (Hazardous Materials) Program audit.
- Responded to the State Water Board regarding the Pretreatment Program audit.
- Developed, revised, and adopted new Sewer Use Ordinance 2024-01 and Enforcement Response Plan (ERP) for SCRWA Pretreatment Program.
- Revised Gilroy Fire Department's policies regarding fire prevention.
- Reviewed large incoming construction projects (e.g., Amazon Data Center, Battery Energy Storage System (BESS), EIR and mitigations, industrial warehouses, and Gilroy Ice Center).

FY26 and FY27 Workplan

- Prepare and develop local code amendments and findings for the 2025 California Fire Code, in coordination with Santa Clara County jurisdictions.
- Present the 2025 California Fire Code with local amendments to the City Council for adoption.
- Manage fireworks according to the Gilroy Municipal Code. Coordinate with Gilroy Police for illegal fireworks enforcement strategies.
- Coordinate with Santa Clara County to manage the Weed Abatement program.
- Ensure that the Pretreatment Program complies with Federal Pretreatment requirements (e.g., conduct field inspections, write permits, review construction plans, collect wastewater samples, update program documents for federally regulated industries).
- Finalize a focused fee study with the goal of financial sustainability in the provision of services and implement the new fee schedule.
- Procure and implement new software to replace unsupported Digital Health Department (DHD) software, which sunsets December 31, 2026.

FY26 and FY27 Activity Goals

- Conduct 100% of the required inspections within stated timeframes, which includes:
 - Fire prevention and hazardous materials program inspections for all new construction and existing businesses.
 - 280 State-mandated inspections (schools, apartments, hotels, motels, jail, etc.).
 - Annual pretreatment sampling of high-priority, federally regulated industries and pretreatment program inspections for new and existing businesses in Gilroy and Morgan Hill.
- Respond to and investigate spills and complaints, as needed.
- Oversee the installation of underground storage tanks for proposed fueling stations.
- Complete the federally mandated local limits sampling study and evaluation for the SCRWA plant.

Financial/Budget Implications

- Position allocations were updated to reflect the work related to the Wastewater Pretreatment Program (8258540) and the work related to the Fire Prevention Program and Hazardous Materials Program (1004040).
- The training and professional support budget was increased by \$15,390 combined over the two fiscal years to address needs due to the new code cycle and other mandated trainings.

Workload Indicators

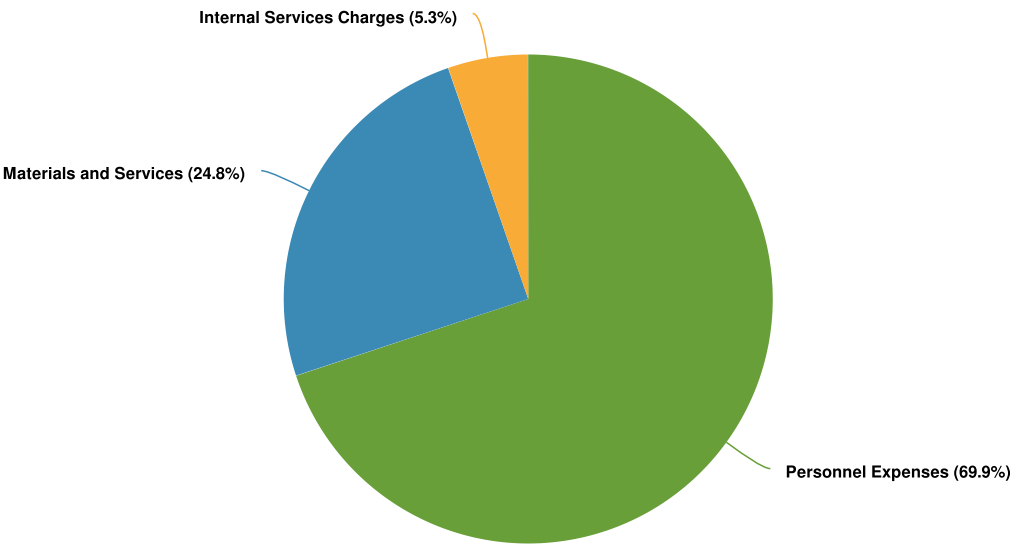
Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Fire Prevention Permit Facilities	675	610	680	685	685
# of Fire Prevention Inspections Conducted	1,038	325*	1,000	1,050	1,100
# of CUPA Facility Inspections	167	160	175	180	180
# of CUPA Program Permits Issued	558	300**	560	565	565
# of Construction Plan Reviews Completed	179	160	170	170	170
# of Federally Regulated Pretreatment Samplings	14	14	13	13	13
# of Pretreatment Inspections	109	90	120	125	135
# of Pretreatment related Building and Development Plan Reviews	188	110	190	195	195
# of Online Permit-Related Payments	681	n/a	770	810	825
# of In-Person Customers Served	62	40	100	75	60
Average In-Person Service Time (in minutes)	18	n/a	8	8	8

*The FY25 budgeted number of 325 was for staff inspections of Fire Code facilities only and did not include State mandated facilities, new business license inspections, and consultant inspections, which are included in the FY24 Actuals, FY25 Projections, and FY26 and FY27 numbers.

**The FY25 budgeted number of 300 was the number of CUPA facilities. The FY24 Actuals, FY25 Projections, and FY26 and FY27 numbers represent CUPA permits issued.

Fire Prevention/Hazardous Materials Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$280,596	\$324,186	\$308,517	\$337,354	\$370,164	\$391,264
Materials and Services	\$104,060	\$76,601	\$128,845	\$119,770	\$131,079	\$132,800
Internal Services Charges	\$27,252	\$18,396	\$19,777	\$19,777	\$28,112	\$28,952
Total Expense Objects:	\$411,909	\$419,184	\$457,139	\$476,901	\$529,355	\$553,016



Housing and Community Services

Christie Thomas

Housing and Community Services Manager

Description

The Housing and Community Services (HCS) Division focuses on affordable housing efforts, public service grants, unhoused efforts, below-market rate (BMR) homeownership programs, and serves as a resource to connect Gilroy residents to homebuyer downpayment assistance, affordable apartments, accessory dwelling unit (ADU) programs, emergency housing, unhoused services, rental assistance, fair housing, and tenant/landlord services. The Division administers the Community Development Block Grant (CDBG) funds from the U.S. Department of Housing and Urban Development (HUD), the City's local Housing Trust Fund (HTF), and the City's Los Arroyos Fund. These funds primarily assist Gilroy's vulnerable communities and create safe, affordable, healthy neighborhoods for all.

The HCS Division collaborates with Santa Clara County Office of Supportive Housing (OSH) to develop affordable housing such as the planned affordable housing development at 8th and Alexander Streets. This partnership involves community outreach, communication, and development processes from start to finish. The Division works with OSH to allocate and implement Permanent Local Housing Allocation (PLHA) funding for nonprofit service providers to assist Gilroy's vulnerable communities and families experiencing, or at risk of, homelessness. To enhance collaboration, the Division hosts monthly meetings with Gilroy's Unhoused Service Providers Network (USPN), aiming to connect the unhoused with available services.

Through the City's Housing Element, the City places a high priority on providing quality and diverse housing opportunities and resources for all residents. The Division is committed to satisfying Housing Element goals through the creation and implementation of a housing policy that serves residents of all income levels and by facilitating partnerships with regional and local stakeholders.

FY24 and FY25 Highlights

- Collaborated with regional partners to bring resources to Gilroy and explored policy recommendations related to housing.
- Vetted and secured a Mobile Home Rent Stabilization Arbitrator.
- Completed State required annual reports such as the General Plan and Housing Element Annual Progress Report, Building Equity and Growth in Neighborhoods (BEGIN) and CalHome Reuse reports, and the Department of Finance Housing Unit Survey for Gilroy.
- Collaborated with OSH to allocate PLHA funding for homelessness efforts to local community-based organizations.
- Organized and promoted Affordable Housing Month in May of each year in English and Spanish by collaborating with community-based organizations to offer affordable housing community events.
- Organized a Developer Roundtable during Affordable Housing Month.
- Collaborated with OSH to coordinate the development of affordable housing at 8th and Alexander.
- Coordinated and facilitated monthly USPN meetings to increase collaboration and partnership with service providers for the unhoused.
- Coordinated and actively participated in the national biannual homeless count (Point-In-Time Count) as the City of Gilroy Jurisdictional Lead in collaboration with Santa Clara County and South County Compassion Center.

FY26 and FY27 Workplan

- Implement 2025-2027 Housing Element goals, such as the displacement prevention policy, housing for extremely low income and special needs households, and develop a system to prioritize occupancy of affordable housing units.

- Develop a framework and strategies for City-owned assets to establish funding or programming to help fulfill housing-related needs and meet Housing Element objectives.
- Update the Mobile Home Rent Stabilization Ordinance for City Council consideration and action.
- Develop an Affordable Housing Ordinance; participate in and utilize the results of a regional Grand Nexus and Feasibility Study conducted in partnership with the Santa Clara County Planning Collaborative.
- Collaborate with regional, state, federal, and philanthropic partners, and community-based organizations to direct funding to Gilroy.
- Collaborate with a local community-based organization to provide case management for a local safe parking program to assist community members who are experiencing homelessness.
- Collaborate with the Planning Division and partner with OSH and Santa Clara County Housing Authority on 8th and Alexander affordable housing development.
- Develop an ADU awareness program and possible grant(s) for Gilroy to increase ADU production and help meet Housing Element goals.

FY26 and FY27 Activity Goals

- Collaborate with the Planning Division to complete the State required annual reports such as the General Plan and Housing Element Annual Progress Report, BEGIN and CalHome Reuse reports, and the Department of Finance Housing Unit Survey for Gilroy.
- Coordinate, promote, and facilitate informative and innovative Affordable Housing Month events.
- Host Developer Roundtable meetings and connect housing developers with property owners interested in selling or developing their land for housing.
- Facilitate monthly USPN meetings and invite new organizations who provide resources and services to Gilroy unhoused residents to give a presentation to inform all service providers.
- Develop relationships with South County service providers and regional partners to create strong partnerships, learn about resources available to our community, and to keep a constant pulse on community and provider needs.

HOUSING SPECIAL REVENUE FUNDS

The Housing Special Revenue Funds are comprised of Building Equity and Growth in Neighborhoods (BEGIN), Community Development Block Grant (CDBG), Housing Trust Fund (HTF), BEGIN Reuse Account, CalHome, and CalHome Reuse Account. These funds assist Gilroy's vulnerable communities through the BMR homebuyer and rental program, first-time homebuyer loan program, low-income rental housing, public service grants, and non-public service grants.

BEGIN FUND (230)

In 2008 and 2010, the City was awarded BEGIN loans from HCD that would serve as deferred loans to assist first-time homebuyers with purchasing homes. The first standard agreement, 07-BEGIN-100, was entered on July 3, 2008, and the second standard agreement, 09-BEGIN-6554, was entered on September 2, 2010. These loans were issued to first-time homebuyers of homes where the home developer agreed to participate in the program. These loans are deferred and due upon the sale or transfer of a home with a loan recorded on it. Repayment of principal and interest on these loans goes into the BEGIN Reuse Account for repurposing.

COMMUNITY DEVELOPMENT BLOCK GRANT (245)

CDBG is a federally funded program managed by HUD. The City of Gilroy is an entitlement City and receives an allocation of funds each year. Since 2017, the annual allocations have ranged from \$368,433 to \$496,369. Every five years, the City must analyze and identify the needs of the community by developing a Consolidated Plan describing the City's strategy to address those needs. The City must also submit an Annual Action Plan that documents the City's planned use of the funds each fiscal year and a Consolidated Annual Performance and Evaluation Report (CAPER) that describes the

accomplishments of each Annual Action Plan, for each year of the five-year Consolidated Plan. CDBG funds can support a variety of activities benefiting low-income families and individuals, which include the following:

- Public services (no more than 15% of the annual entitlement grant).
- Housing activities, home repairs and rehabilitation for low-income, owner-occupied homes that address health and safety needs, code enforcement, and accessibility improvements.
- Public facilities and capital improvements.
- Program administration (no more than 20% of the annual entitlement grant).

FY24 and FY25 Highlights

- CDBG funding was implemented each year and unspent resources from prior years were used to augment the non-public services. As part of the annual process, staff published a Notice of Funding Availability (NOFA) to potential applicants, conducted outreach, evaluated applications, supported two Public Hearings, with City Council's approval awarded public service and non-public service grants to subrecipients, and executed agreements. Staff prepared environmental reviews as necessary for non-public service grants. Staff performed ongoing monitoring of subrecipient programs and spending, grant payment distribution, and quarterly reporting to HUD.
- Completed the Annual Action Plan each year, which included a Public Hearing and City Council's approval.
- Completed the CAPER each year.
- Updated CDBG Policies and Procedures manual.
- Attended and participated in monthly Regional CDBG Coordinator meetings.
- Completed 21 sessions of Web-Based Instructional System for Environmental Review (WISER) training, which was a HUD requirement for non-public service grant program administration.
- Conducted community outreach from October – December 2024 in collaboration with OSH and their consultant to collect survey responses for the 2025-2030 Consolidated Plan. Assisted OSH and their consultant in conducting community stakeholder meetings. Staff attended 11 outreach events, sent out surveys or delivered with rent coupons to four (4) mobile home parks, and distributed surveys through 23 community-based organizations. Gilroy residents completed 619 surveys – more than any other Santa Clara County jurisdiction.
- Completed and City Council adopted 2025-2030 CDBG Consolidated Plan.

FY26 and FY27 Workplan

- Begin implementation of 2025-2030 Consolidated Plan goals.
- Conduct NOFA and allocation process to fund programs and services for the community.
- Coordinate with subrecipients to provide services, review quarterly reports, issue grant payments, and expend prior year entitlement grant balances. Submit to HUD required documents and forms, conduct quarterly drawdown of funds, and meet with HUD representative quarterly.
- Ensure compliance with the City's Citizen Participation Plan, which defines the availability for public engagement and public noticing for NOFA and the allocation process.
- Complete Annual Action Plan and CAPER by prescribed deadlines.

FY26 and FY27 Activity Goals

- Update the Policies and Procedures manual and update all CDBG program template documents.
- Provide community outreach and education on housing resources by partnering with community-based organizations in hosting workshops to inform residents of assistance programs and funding opportunities.
- Assess and improve prior years' processes to increase efficiency and effectiveness, improve documentation, provide consistent management, and ensure timely expenditure of entitlement grant allocations.
- Attend CDBG training to stay apprised of the most current policies and procedures.

Financial/Budget Implications

CDBG funds are highly regulated through federal policies and guidelines to ensure that the funds are expended towards the intended national goals and objectives of the federal program and that it reaches the intended target groups of the program.

Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
Public Service Grants	3	n/a	7	6	6
Non-Public Service Grants	2	n/a	2	2	2

HOUSING TRUST FUND (250)

The HTF is a local source of funds for housing-related programs that serve low-income families and individuals. The major sources of ongoing funds for the HTF are from the proceeds of homebuyer loans, sales of HTF funded or silent second below market rate ownership units, repayment of housing rehabilitation loans, and down-payment assistance loan payoffs. The City created the HTF to manage the distribution of and repayment of these funds to aid low-income homeowners and renters, and multifamily home rehabilitation loans. This fund is used to partially fund (52%) the City's Below Market Rate (BMR) Program Administrator.

FY24 and FY25 Highlights

- Processed BMR loan payoff and equity share transactions with the BMR Program Administrator.
- Processed HTF down payment assistance loan payoffs.
- Managed the rent payment schedule for Cherry Blossom residential and commercial tenants and served as the liaison for the tenants.
- Conducted weekly check-in meetings with BMR Program Administrator to foster partnership and promote consistency of Administrator deliverables. Deliverables received include the following:
 - Updated BMR Portfolio and City loan lists.
 - Completion of four historical open BMR homeowner tickets.
 - Community meeting for homeowners residing in four BMR developments.
 - Compliance certification process for three BMR developments.
 - Compliance certification for Gilroy's 100% affordable apartment developments.

FY26 and FY27 Workplan

- Implement the Pilot Below Market Rate (BMR) Preservation Program.
- Monitor HTF funded rehabilitation loans to ensure compliance with rent restriction agreements through the effective period.
- Monitor BMR homeowner portfolio to ensure compliance with resale and down payment assistance loan restrictions.

FY26 and FY27 Activity Goals

- Reconcile HTF outstanding loans each month and prepare an annual report for the Finance Department by the end of the fiscal year.
- Prepare a BMR Program Participation Guide.
- Monitor Pilot BMR Preservation Program transactions monthly and prepare an update report for City Council and join the Santa Clara County BMR Workgroup.
- Create a Senior Below Market Rate Homebuyer Program for City Council consideration.

Financial/Budget Implications

The Pilot BMR Preservation Program helps to maintain the affordability of existing BMR housing units, support homeownership opportunities for low-income households, and preserves affordable housing for special needs groups, such as seniors. Preserving affordable housing is a priority within the City's 2023-2031 Housing Element goals, policies, and programs. The Pilot BMR Preservation Program is one avenue used to help the City accomplish these goals. The program expenses, budgeted at \$100,000 per home with a capacity of three homes per year, will be paid out of the HTF and will be repaid with the resale of the home.

Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of HTF Loans Reconciled Annually (internally)	10	10	10	10	10
# Pilot BMR Preservation Transactions Annually	n/a	n/a	1	3	3

LOS ARROYOS FUND (255)

These deferred loan funds were previously managed by South County Housing (SCH). The City of Gilroy assumed responsibility for these loans through the dissolution of SCH in 2017. The City intends to utilize these funds to support future homebuyers in the Los Arroyos neighborhood as established in a memorandum of understanding between the City of Gilroy and SCH, first signed in 2001 and amended in 2008. This fund is also used to partially fund (48%) the City's BMR Program Administrator.

BEGIN REUSE ACCOUNT (265)

As part of the monitoring agreements signed between the City of Gilroy and HCD, all repayments of BEGIN loan principal and interest are to be deposited into a separate, reuse account. The repayments can be used to fund new loans and homebuyer education. This account is monitored by the State HCD for a period of twenty years. Annual reporting to HCD is required.

CALHOME (270)

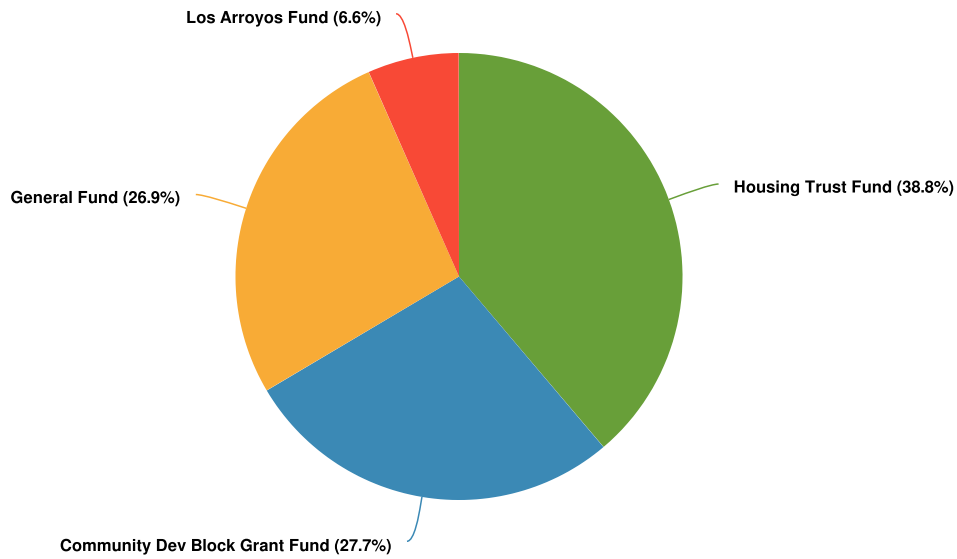
Similar to the Los Arroyos Funds, these funds and the deferred loans that make up their portfolio were previously managed by SCH. Due to the dissolution of SCH, the City now maintains these funds and intends to use them to support future homebuyer assistance.

CALHOME REUSE FUND (272)

This new fund is used to account for deferred loans which were previously dispersed and managed by SCH. The City of Gilroy assumed responsibility for these loans through the dissolution of SCH in 2017. These loans (three separate loan contracts – 06-0234, 08-4924, and 10-6632) were granted to SCH by the State HCD. All repayments of CalHome loan principal and interest are to be deposited into a separate reuse account. The repayments can be used as down payment assistance for low-income homebuyers and homebuyer education. This account is monitored by the State HCD for a period of twenty years. Annual reporting to HCD is required.

Housing and Community Services Expenditures by Fund

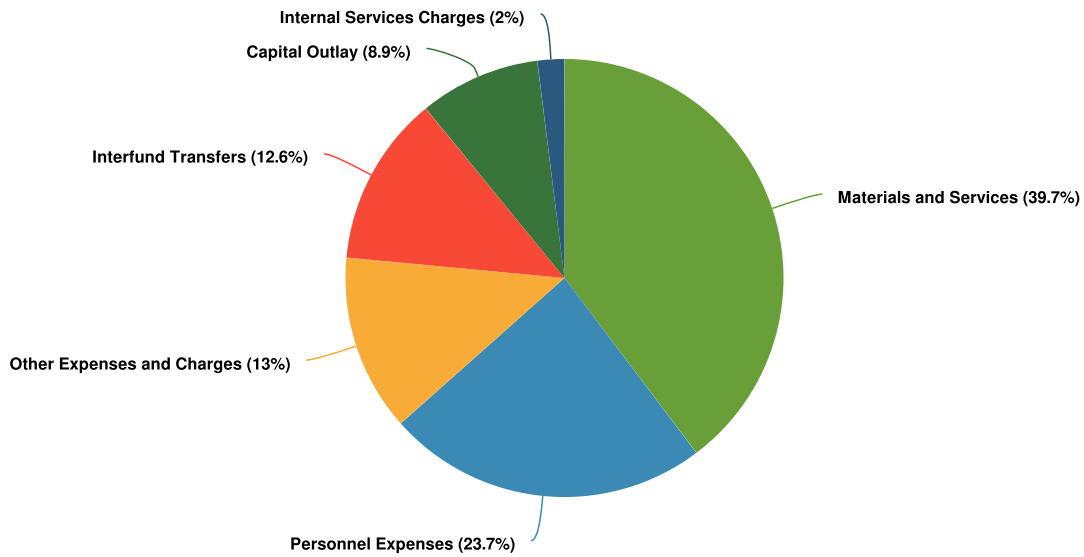
2026 Recommended Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
General Fund	\$0	\$245,096	\$398,927	\$414,219	\$391,627	\$403,169
Residential Dev Loan Prog Fund	\$0	\$246	\$0	\$0	\$0	\$0
Community Dev Block Grant Fund	\$774,729	\$551,864	\$510,145	\$499,563	\$403,200	\$403,200
Housing Trust Fund	\$425,749	\$336,498	\$388,995	\$528,109	\$565,245	\$570,335
Los Arroyos Fund	\$128,865	\$86,400	\$86,400	\$86,400	\$96,400	\$96,400
Begin Reuse Fund	\$19,224	\$0	\$0	\$0	\$0	\$0
Total:	\$1,348,567	\$1,220,104	\$1,384,467	\$1,528,291	\$1,456,472	\$1,473,104

Housing and Community Services Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$213,610	\$242,487	\$383,545	\$397,418	\$345,634	\$355,282
Materials and Services	\$504,952	\$380,484	\$360,962	\$504,812	\$578,435	\$579,468
Capital Outlay	\$203,394	\$217,057	\$193,841	\$179,943	\$130,000	\$130,000
Interfund Transfers	\$59,506	\$150,086	\$186,248	\$186,248	\$183,570	\$188,660
Internal Services Charges	\$31,594	\$0	\$0	\$0	\$28,833	\$29,694
Other Expenses and Charges	\$335,512	\$229,990	\$259,870	\$259,870	\$190,000	\$190,000
Total Expense Objects:	\$1,348,567	\$1,220,104	\$1,384,467	\$1,528,291	\$1,456,472	\$1,473,104

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Fire

Rob Fleeup
Fire Chief

Overall Department Description

The Gilroy Fire Department is an all-risk community service provider comprised of two divisions: **Fire Administration** and **Fire Operations**.

The **Fire Administration** Division manages the Department's business transactions, ensures adherence to county, state, and federal mandates, and strives to deliver services cost-effectively.

The **Fire Operations Division** comprises three subdivisions: Field Operations, Education and Training, and Emergency Medical Services (EMS). Each subdivision is managed by a Division Chief who directs and oversees its assigned Battalion. The Department currently deploys its response resources from three fully staffed fire stations 24 hours per day, 7 days per week. The department has one part-time interim fire station that is staffed, when possible, with assigned personnel not requiring overtime. The station will be staffed with a minimum of two fire response personnel, regardless of overtime requirements, in the event of heightened public safety concerns, such as state of emergency declarations, red flag warnings, 4th of July, potential flood or other disaster, public events or gatherings in which there is a significant concern for public safety.

The Fire Department participates in and actively supports fire protection with other jurisdictions and agencies through boundary drop, auto-aid, and mutual-aid agreements. These industry-standard agreements include mutual-aid services with the California Office of Emergency Services (CalOES), Santa Clara County Fire Department, CalFire, and other fire departments throughout Santa Clara County and the state. The Department routinely receives and provides additional fire resources when requested. Without these agreements, communities throughout the county and state could not safely extinguish large wildland and structure fires, adequately manage multi-casualty incidents, or mitigate hazardous materials events. When requested, these agencies will also respond to City incidents when all Gilroy fire stations are committed to other emergencies.

In addition to emergency response, the Fire Department also performs proactive community services such as:

- Provide wildland and fire prevention awareness.
- Provide support and additional staffing during special events throughout the City.
- Inspect and maintain a comprehensive Citywide public-access Automated External Defibrillator (AED) program.
- Partner with the City's Fire Marshal to provide operational input and provide safety recommendations that enhance the community's safety.
- Administer public education via engine visits and station tours.

FY24 and FY25 Highlights

- Implemented First Due incident reporting, analytics, and mobile responding program. This program tracks and analyzes the department's incidents, provides navigation for incidents, and includes Automatic Vehicle Locating (AVL) of the department's apparatus.
- Replaced outdated fire engine Mobile Data Computers (MDCs) with iPads that use the First Due mobile responding program for emergency response navigation.
- Replaced one and began the order/build process for three additional 20+ year-old command staff response vehicles.
- Replaced all department Self-Contained Breathing Apparatuses (SCBA) with new SCBAs enabled with Bluetooth. This equipment provides breathable compressed air to firefighters and is essential when responding to fires and hazardous materials incidents. The Bluetooth technology pairs with advanced

Location, Unit, Name, Assignment, and Air Supply Resources (LUNAR) devices. LUNAR is a handheld, wireless device that detects fires and displays battery life, air pressure, and estimated air supply time remaining. This key SCBA data, alarm information, and search status are provided to Incident Command during scene management.

- Replaced an aging compressor to fill SCBA bottles with a new air compressor purchased with Federal Emergency Management Agency (FEMA) grant funding.
- Purchased one battery-powered gurney for the department ambulance with grant funding from the Santa Clara County EMS Agency. Powered gurneys reduce injuries to firefighters and patients and provide a more efficient and safer transfer into the ambulance.
- Completed department-wide behavioral health and wellness training. This training aims to reduce line-of-duty injuries, deaths, and occupational illnesses.
- Hired six firefighter paramedics in FY24 and six (6) in FY25.
- Hired two Fire Division Chiefs in FY24.
- Promoted seven personnel: one Division Chief, two Fire Captains, and four Fire Engineers.
- Deployed multiple resources on 11 Northern California and Los Angeles strike teams. Strike team responses generated an estimated \$380,000 in revenue.
- Began implementing the Lexipol Standard Operating Policy (SOP) Program. This program will standardize the department's SOPs and provide the department with important updates to laws and codes that affect public safety.

FY26 and FY27 Workplan

- Assist with planning the new permanent fire station in the Santa Teresa Fire District.
- Assist with planning the remodel of the aging Chestnut and Las Animas Fire Stations, built in the 1970s. In 1986, an administrative wing was constructed at the Chestnut Station to create office space for the administrative staff. Other than this addition, there have been no major renovations to the stations since they were built. The remodels will replace station carpeting with tile or polished concrete to reduce contaminants in living areas, update kitchen areas, and provide for dorms and restrooms to accommodate all genders.
- Work with the Santa Clara County Fire Department and the City of Morgan Hill on the updated Auto Aid, Mutual Aid, and Boundary Drop Agreements.
- Develop a plan to bring Emergency Medical Dispatching (EMD) in-house. Gilroy currently contracts with the Santa Clara County Communications Department for its EMD calls. Gilroy's Communications Department transfers its emergency medical calls to County Communications for advanced medical dispatching. This contract has been in place since the early 2000s, and the cost has increased incrementally each year. The cost of the program in FY25 is \$90,000. County Communications has recently changed its billing methodology, and the cost of the EMD service will drastically increase to over \$300,000 per year within the next two to three years.

FY26 and FY27 Activity Goals

- Complete the implementation of the Lexipol SOP Program in FY26.
- Complete the implementation of the apparatus and equipment tracking and management program in FY26.
- Purchase two external chest compression devices in FY26.
- Purchase a mask fit testing machine in FY26.
- Hire an Administrative Fire Division Chief in FY26.
- Promote two Fire Engineers to Fire Captains in FY26.
- Promote three Firefighters to Fire Engineers in FY27.
- Purchase radios for new hires in FY26 and replace outdated radios in FY27.
- Purchase one set of e-draulic extrication tools in FY26 and one (1) set in FY27.
- Replace an 18-year-old hose/turnout dryer in FY27.
- Update the probationary task book training objectives for Fire Engineer, Fire Captain, and Acting Fire Division Chief in FY27.

- Complete a full apparatus inventory and bring reserve apparatus up to minimum inventory requirements in FY27.

Financial/Budget Implications

• Equipment and Supplies

The recommended Fire Department budget includes \$207,000 and \$157,000 in FY26 and FY27, respectively, for various health, life, safety devices, and equipment necessary, as outlined in the Activity Goals.

• Administrative Fire Division Chief

Beginning in FY26, the Fire Administrative Division Chief position will oversee the construction and outfitting of the Santa Teresa Fire Station, and will be funded by the fire station's construction funds for the next two years. This position will also assume department administrative responsibilities for interagency communication, correspondence, and cooperation, including attending various monthly meetings. This position will transfer many of the Division Chiefs' administrative duties from the current division chiefs, who are required to respond to emergencies and manage their companies during their shift, while also managing their various division administrative duties.

- Fiscal Year 2026 Salary and Benefit cost: \$260,000
- Fiscal Year 2027 Salary and Benefit cost: \$267,800

• Promote two Fire Engineers to Fire Captains

When the Santa Teresa fire station is staffed, the current staffing model requires personnel to work out of class. There are no permanent Fire Captains or Fire Engineers assigned to this station. Once the three recruits in the fire academy graduate and complete their in-house training program, the department will be at full staffing. This full staffing will make the Santa Teresa station operational more often. Three companies are responsible for city coverage, each with three Fire Captains assigned. These captains are assigned to the Chestnut, Las Animas, and Sunrise stations. There is one vacant Fire Captain's position assigned to Fire Administration. The combination of promoting two Fire Engineers to Fire Captains and assigning the current Administrative Fire Captain to the Santa Teresa station will provide permanent supervisory responsibilities to the Santa Teresa station.

- Fiscal Year 2026 Salary and Benefit cost: \$52,622 (Half year)
- Fiscal Year 2027 Salary and Benefit cost: \$108,401

• Promote three Firefighters to Fire Engineers

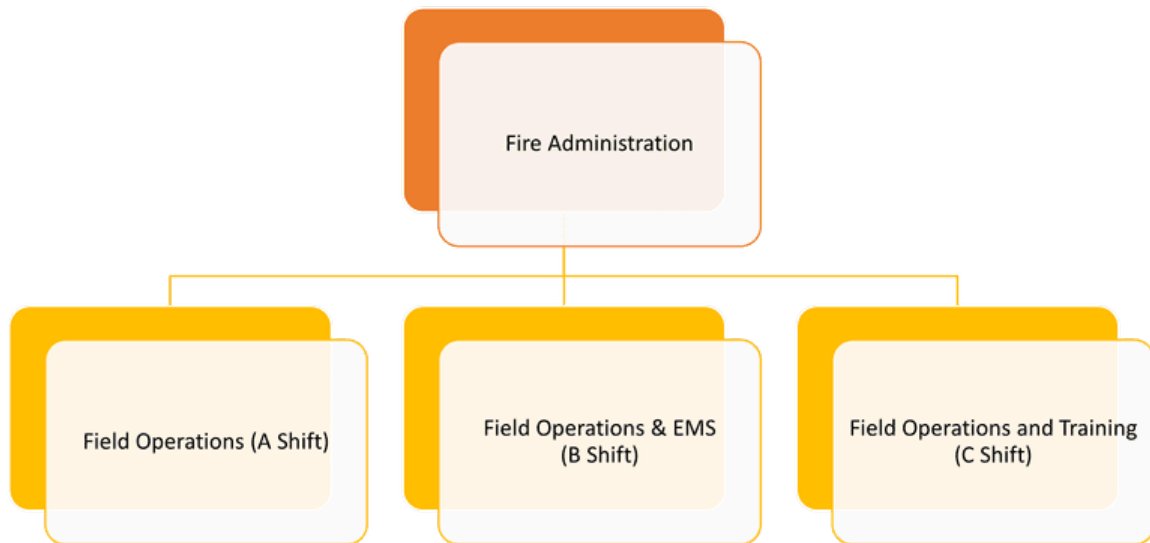
Once the Fire Captain positions are established to provide coverage to the Santa Teresa station, the next permanent position required for assignment to the station is the Fire Engineer. Three additional Fire Engineer positions will be required to staff the fourth station, with three companies providing coverage. Each of the four stations would then have both a Fire Captain and a Fire Engineer assigned. When staffing levels provide adequate coverage, the firefighter positions would be filled with relief personnel.

- Fiscal Year 2027 Salary and Benefit cost: \$90,000

Workload Indicators

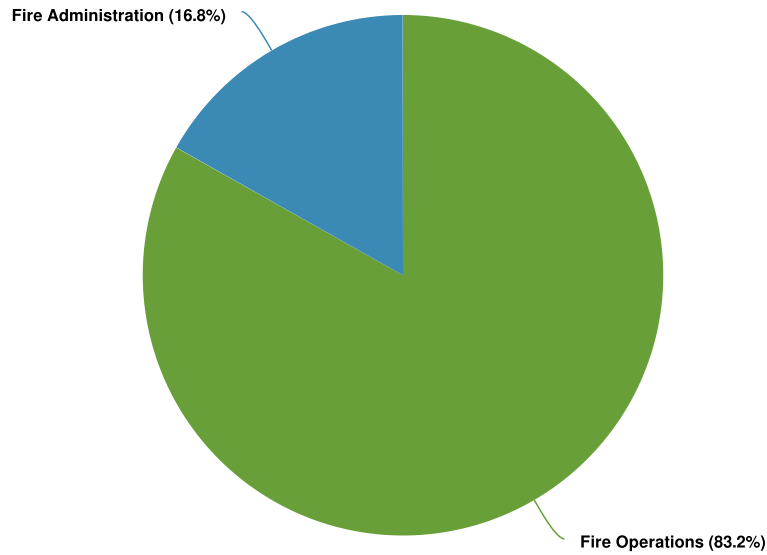
Workload Indicators	Actuals FY24	Budgeted FY25	Projected FY25	Recommended FY26	Recommended FY27
Total Emergency Medical Service (EMS) Responses	4,897	6,100	4,925	4,950	4,975
Total Fire Responses	359	390	370	380	390
Total "Other" Calls Responses	1,751	2,120	1,800	1,825	1,850
Total Call Responses	7,007	8,610	7,095	7,155	7,215

Fire Organizational Chart



Fire Expenditures by Division/Function

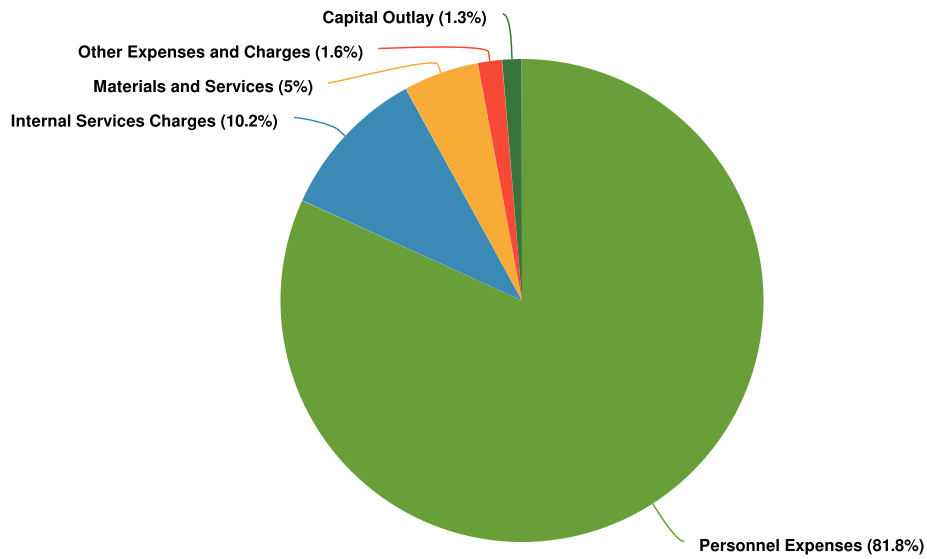
2026 Recommended Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Fire						
Fire Administration	\$2,125,459	\$2,531,517	\$2,676,889	\$2,642,679	\$2,643,911	\$2,757,002
Fire Operations	\$11,450,530	\$13,410,619	\$12,240,976	\$12,909,471	\$13,072,686	\$13,666,609
Total Fire:	\$13,575,990	\$15,942,135	\$14,917,865	\$15,552,150	\$15,716,596	\$16,423,611
Total Expenditures:	\$13,575,990	\$15,942,135	\$14,917,865	\$15,552,150	\$15,716,596	\$16,423,611

Fire Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$11,690,598	\$12,374,211	\$12,122,266	\$12,909,126	\$12,857,622	\$13,524,039
Materials and Services	\$713,112	\$649,828	\$790,417	\$739,337	\$792,143	\$806,071
Capital Outlay	\$0	\$1,129,014	\$101,495	\$0	\$207,146	\$157,000
Internal Services Charges	\$1,172,279	\$1,535,126	\$1,649,731	\$1,649,731	\$1,605,730	\$1,682,545
Other Expenses and Charges	\$0	\$253,956	\$253,956	\$253,956	\$253,955	\$253,956
Total Expense Objects:	\$13,575,990	\$15,942,135	\$14,917,865	\$15,552,150	\$15,716,596	\$16,423,611

Police

Pedro Espinoza

Police Chief

Overall Department Description

Our mission is to “Provide Excellent Public Safety Services in Partnership with the Community.” Our department values include respect, integrity, compassion, teamwork, and accountability. Every member of our organization is expected to provide service to the community in a manner that adheres to these values.

The Police Department is divided into the following three divisions, with their functions identified under each:

- Field Operations
 - Patrol
 - K-9
 - Community Engagement Team
 - School Resource Officers
 - Quality of Life Officers
 - Parking Enforcement
 - Graffiti Abatement
 - Animal Control
- Special Operations
 - Investigations
 - Traffic
 - Anti-Crime Team
 - Regional Task Forces
 - South County Youth Task Force
- Administration
 - Records
 - Property and Evidence
 - Communications (Police/Fire 911 Services)
 - Budget

Each division is managed by a Police Captain. Staff also provides other ancillary duties in support of the Department’s mission. These include participation in a regional Tactical/Crisis Response Team, Mounted Enforcement Unit, Off-Road Motorcycle Patrol, and Bike Patrol.

FY24 and FY25 Highlights

- Hired a Community Engagement Coordinator (CEC) to lead the Department’s transparency and community trust-building efforts via community surveys, social media platforms, press releases, and in-person community engagement events.
- Replaced the Department’s outdated body-worn and in-car camera systems. The new system has increased the Department’s transparency efforts and enhanced the ability to provide public safety services. Cloud-based systems were implemented, reducing the need to maintain and replace servers.
- Enhanced trust-building efforts through Department-led community engagement activities such as Coffee With a Cop, San Ysidro Cafecitos, National Night Out, Shop With A Cop, Gilroy Youth Police Academies, and Community Police Academies. These outreach efforts included engagement with our Spanish-speaking community members.
- Used funding from a California Board of State and Community Corrections grant to expand the employee wellness and resiliency program. This included Dr. Kevin M. Gilmartin's *Emotional Survival for Law Enforcement* training to help personnel manage job-related stress and a Retire Well Course by The Counseling Team International to support officers transitioning to retirement.
- Implemented My90 by Axon, a community engagement tool aimed at strengthening the connection between the department and the community by gathering anonymous feedback through surveys.

- Established a formal supervisor mentorship program with the purpose of developing an internal succession plan.
- Developed the Police Department's three-year Strategic Plan, in June, to use as a roadmap in achieving our goals.
- City Council approved the City's permanent Quality of Life Officer Program to address the complex and multifaceted challenges posed by quality-of-life concerns with the unhoused community.
- The Police Department released its first annual report, providing a comprehensive overview of department activities, accomplishments, and community engagement efforts over the past year. This report aims to promote transparency and keep the community informed about the department's ongoing initiatives and performance.
- Upgraded Citizen RIMS, a public access extension of the department's records management system, enabling citizens to view crime and incident data online.

FY26 and FY27 Workplan

- Pursue grant opportunities to fund and establish a real-time crime information center.
- Explore platforms to implement a Drone as First Responder Program, incorporating the Police Department, Chestnut, and Sunrise Fire Stations.
- Reevaluate the Volunteers in Policing (VIP) Program to promote inclusivity by increasing Spanish-speaking participation.
- While Santa Clara County recruitment for a clinician is underway, continue our partnership with Santa Clara County Behavioral Health to support the deployment of a Psychiatric Emergency Response Team (PERT) clinician.
- Evaluate Emergency Medical Dispatch (EMD) options.
- Build on law enforcement technology advances to increase efficiency in the report writing process, with the ultimate goal of allowing officers to remain in the field.

FY26 and FY27 Activity Goals

- Implement succession plan goals to support command and supervisory personnel transitions.
- Prepare for the implementation of the Next Generation 9-1-1 (NG911) system, pending state approval in March 2027. This system will improve call routing, enhance location accuracy for wireless callers, and reduce call overload during disasters by allowing calls to be re-routed to other Public Safety Answering Points.
- Evaluate recommendations from University of California San Diego, 720° Health initiatives to enhance the employee wellness and resiliency program. 720° Health offers evidence-based interactive training and health technologies for law enforcement professionals, focusing on mindfulness and a sense of purpose to improve mental and physical well-being and resilience.
- Enhance recruiting efforts to maintain staffing levels and address employee attrition due to retirements.
- Establish a Neighborhood Watch Program to promote community safety and engagement.

Financial/Budget Implications

- Shooting Range Modular Classroom, FY26 \$148,648.38
- Axon Interview Room Monitoring System, \$49,455 combined over both FY26 and FY27
- Axon Draft One-AI Driven Report Generation Services, \$126,680 combined over both FY26 and FY27

Workload Indicators

Administration Division

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Grant Applications Awarded	3	7	5	6	6
# of Gang/Violence Intervention Activities ¹	185	165	150	190	190
# of Community Outreach Activities ¹	82	40	75	85	85
# of Permits Processed	85	138	90	90	90
# of Training Hours Completed ²	12,102	6,250	6,250	10,000	10,000
# of Social Media Posts ³	200	600	550	575	600
Social Media Outreach ³	950,000	800,000	775,000	800,000	800,000

¹Refinement of measures for South County Youth Task Force (SCYTF) efforts and Police/SCYTF joint community events.

²Increase in training hours during FY24 due to California Commission on Peace Officer Standards and Training (P.O.S.T) mandated training requirements.

³Higher actuals expected in future years with hiring of Community Engagement Coordinator.

Communications Division

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Phone Calls Inbound/Outbound	96,667	124,000	124,000	124,000	124,000
# of 911 Calls Received	23,573	28,000	28,000	28,000	28,000
# of 911 Calls Transferred to Emergency Medical Dispatching	3,240	2,500	2,500	2,500	2,500
% of 911 Calls Answered within 15 Seconds	98%	98%	98%	98%	98%
# of Calls Created	67,097	76,000	75,000	76,000	76,000
# of Priority "1" Calls for Service ⁴	6,526	350	3,500	5,000	5,000
# of Priority "2" Calls for Service ⁴	16,756	9,500	16,000	16,000	16,000
# of Priority "3" Calls for Service ⁴	43,700	12,000	40,000	40,000	40,000
# of Priority "4" Calls for Service ⁴	116	15,000	200	200	200

⁴New Computer Aided Dispatch System provides more accurate statistical data, resulting in updates to measurement data.

Investigations Division

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Investigations Assigned to Detectives ₄	413	925	425	425	425
# of Homicide Investigations	2	1	1	-	-
# of Sexual Assault Investigations ₄	80	80	80	-	-
# of Robbery Investigations ₄	52	65	65	-	-
Homicide Investigation Closure Rate ⁵	100%	100%	100%	100%	100%
Sexual Assault Investigation Closure Rate ⁵	43%	40%	40%	40%	40%
Robbery Investigation Closure Rate ⁵	29%	31%	31%	31%	31%

⁴New Computer Aided Dispatch System provides more accurate statistical data, resulting in updates to measurement data.

⁵Goals based on California average for clearance rates of the specified crime types. California rates are typically 10-30 points higher than the national average for a jurisdiction in our size category (50,000-99,999).



Patrol Division

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Police Calls for Service	34,505	42,000	42,000	42,000	42,000
# of Case Reports Written	5,893	6,700	6,700	6,700	6,700
# of Traffic Citations	2,431	2,700	1,200	-	-
# of Traffic Warnings Issued	483	130	130	-	-
# of Vehicle Abatements/Citations	433	2,400	400	450	450
# of Bookings Processed at GPD	449	1,700	500	-	-
# of Sex Offender Registrations Conducted at GPD	143	400	140	140	140
% of all Priority "1" Call Responses Within Five Minutes	95%	95%	95%	95%	95%
% of all Priority "2" Call Responses Within Twenty Minutes	95%	95%	95%	95%	95%
Number of Arrests	856	875	875	875	875
# of Radar Trailer Deployments ⁶	11	250	25	25	25
# of Volunteer Hours Worked by VIPs	1,751	2,000	2,000	2,000	2,000

⁶Used as a tool in response to traffic complaints from community members related to vehicle speeding.

Records Division

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Case Reports Processed	5,893	12,000	6,000	6,000	6,000
# of Case Reports Distributed to District Attorney	1,747	2,300	2,300	2,300	2,300
Warrants Entered and Tracked	961	2,100	1,200	1,200	1,200
# of Property Items Processed	8,386	6,000	6,000	6,000	6,000
# of Evidence Items Sent for Analysis	363	200	200	200	200
# of Property Items Purged ⁷	9,331	2,200	2,200	2,200	2,200

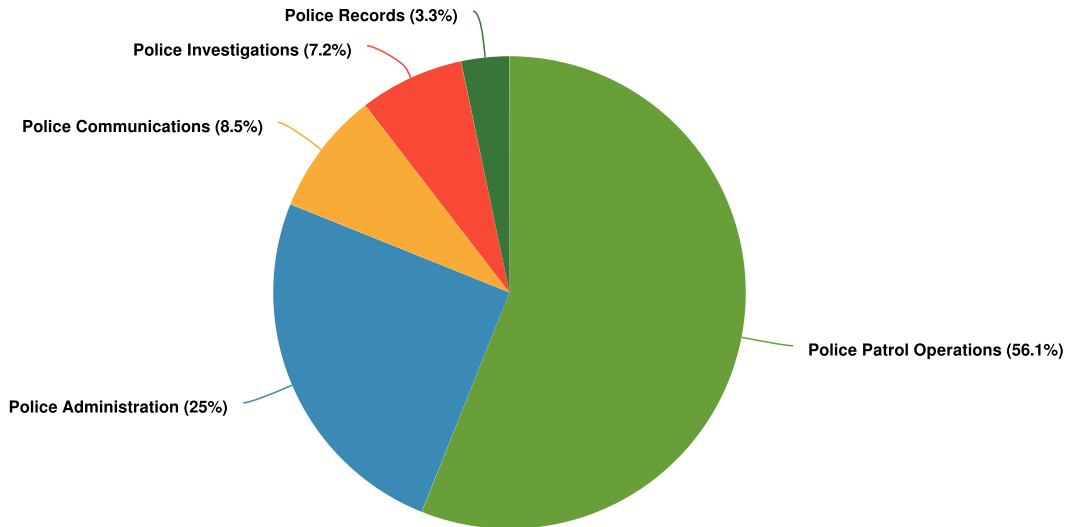
⁷ Based on scheduled purge cycle.

Police Organizational Chart



Police Expenditures by Division/Function

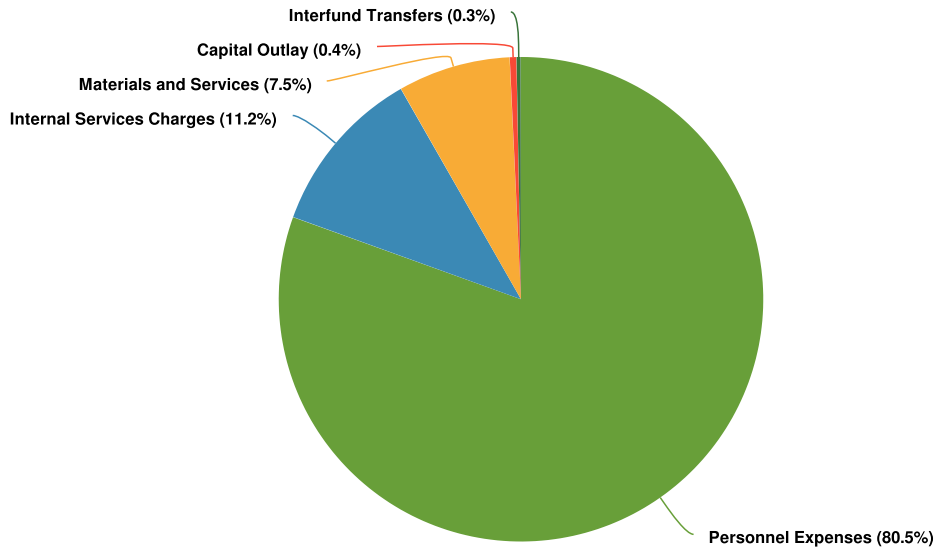
2026 Recommended Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Police						
Police Administration	\$5,470,072	\$8,872,542	\$9,463,696	\$8,704,577	\$8,425,107	\$8,295,125
Police Patrol Operations	\$17,024,435	\$17,724,127	\$18,735,592	\$18,615,474	\$18,862,639	\$19,511,545
Police Investigations	\$1,511,299	\$2,152,928	\$2,334,946	\$2,311,443	\$2,407,725	\$2,474,765
Police Communications	\$2,220,415	\$2,231,482	\$3,119,069	\$2,401,489	\$2,844,124	\$2,971,905
Police Records	\$1,034,794	\$916,674	\$1,366,764	\$1,016,004	\$1,104,583	\$1,164,416
Total Police:	\$27,261,015	\$31,897,753	\$35,020,067	\$33,048,987	\$33,644,178	\$34,417,756
Total Expenditures:	\$27,261,015	\$31,897,753	\$35,020,067	\$33,048,987	\$33,644,178	\$34,417,756

Police Expenditures by Expense Type

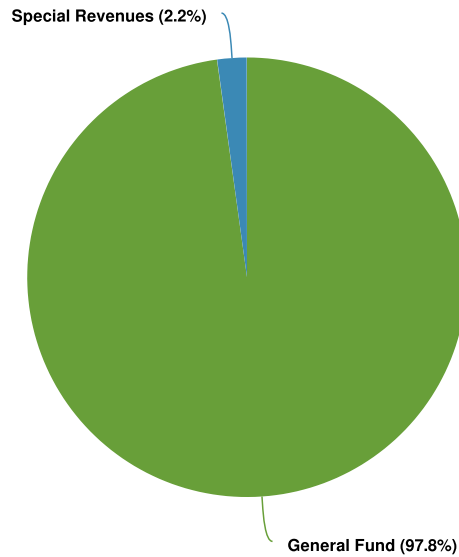
2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$22,731,860	\$24,266,115	\$27,028,717	\$25,968,476	\$27,088,142	\$28,081,003
Materials and Services	\$1,800,337	\$2,203,183	\$3,464,014	\$2,941,332	\$2,527,529	\$2,583,434
Capital Outlay	\$10,861	\$698,690	\$476,746	\$88,589	\$148,648	\$0
Interfund Transfers	\$278,943	\$665,822	\$100,000	\$100,000	\$100,000	\$100,000
Internal Services Charges	\$2,439,014	\$4,063,943	\$3,950,590	\$3,950,590	\$3,779,859	\$3,653,319
Total Expense Objects:	\$27,261,015	\$31,897,753	\$35,020,067	\$33,048,987	\$33,644,178	\$34,417,756

Police Expenditures by Fund

2026 Recommended Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
General Fund						
General Fund	\$25,974,573	\$30,067,217	\$32,701,391	\$31,635,174	\$32,913,585	\$33,643,758
Total General Fund:	\$25,974,573	\$30,067,217	\$32,701,391	\$31,635,174	\$32,913,585	\$33,643,758
Special Revenues						
Ots Pd Grant	\$30,754	\$130,757	\$168,500	\$90,818	\$0	\$0
Police Grants Fund	\$894,389	\$696,712	\$265,957	\$184,079	\$100,000	\$100,000
Brd State&Comm Corr Title Ii	\$64,341	\$140,785	\$819,167	\$424,311	\$0	\$0
Special Enforcement Ops Fund	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$3,000
Prop 172 Sales Tax - P.S. Fund	\$293,958	\$354,965	\$372,700	\$372,700	\$239,365	\$282,770
Neighborhood Safety Unit	\$0	\$132,313	\$142,550	\$37,446	\$142,550	\$142,550
Federal Asset Seizure	\$0	\$0	\$150,000	\$0	\$0	\$0
South County Youth Task Force	\$0	\$372,005	\$399,802	\$301,459	\$245,678	\$245,678
Total Special Revenues:	\$1,286,442	\$1,830,536	\$2,318,676	\$1,413,813	\$730,593	\$773,998
Total:	\$27,261,015	\$31,897,753	\$35,020,067	\$33,048,987	\$33,644,178	\$34,417,756

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Police Special Revenue Funds

Pedro Espinoza
Police Chief

Overall Description

Special revenue funds are those that supply the Gilroy Police Department with funding for special purposes and programs. Most of these funds are received on a reimbursable basis. Below is a description of these funding sources.

Fund Number	Fund Name
222	Neighborhood Safety Unit
223	Office of Traffic Safety Grant
225	Police Grants Fund
226	Federal Asset Seizure
227	South County Youth Task Force
228	Board State and Community Corrections (Title II)
229	Special Enforcement Ops Fund
240	Prop 172 Sales Tax

NEIGHBORHOOD SAFETY UNIT (Fund 222)

This fund accounts for revenues and expenditures to support the work of the SCYTF programming and community-based agencies in an effort to reduce juvenile delinquent behavior, reduce recruitment of youth in gangs, and reduce youth violence in Santa Clara County. In addition, the funds establish a partnership to support the youth and families who reside in East Gilroy.

OFFICE OF TRAFFIC SAFETY POLICE GRANT(S) (Fund 223)

Office of Traffic Safety Grants are competitive grants that provide overtime funding directly to law enforcement agencies to combat impaired driving, encourage seat belt and child safety seat usage, initiate a statewide distracted driving campaign, enhance emergency medical services response, promote motorcycle, pedestrian and bicycle safety programs, and enforce aggressive driving and other traffic laws aimed at saving lives. These Federal funds are used for traffic safety and support such police operations as DUI and other types of traffic checkpoints and compliance monitoring operations.

POLICE GRANTS FUND (Fund 225)

Fund used to record other Police miscellaneous grants. Currently includes:

- 1) The Justice Assistance Grant Program (JAG) is the leading source of federal justice funding for state and local jurisdictions. The JAG Program provides critical funding necessary to support a range of program areas including law enforcement, crime prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, and crime victim and witness initiatives and mental health programs. These funds come from the Federal government and are used for police expenditures.
- 2) The Officer Wellness and Mental Health Grant Program was established as a Budget Act of 2022, through the Board of State and Community Corrections (BSCC) to provide \$50 million for city and county law enforcement agencies for the purpose of improving officer wellness and expanding mental

health resources. Gilroy Police Department received \$43,529 which will be used towards implementing an employee wellness and resiliency program and expanding the department's Critical Incident Support Debrief Team (CISD).

FEDERAL ASSET SEIZURE (Fund 226)

Monies are received from seizures of drug-related funds/assets in cooperation with Federal Law enforcement. These funds are used for law enforcement training and equipment purposes. Purchases have included technology for the Crime Scene Investigation Team (CSI) and Cordico wellness application.

SOUTH COUNTY YOUTH TASK FORCE (Fund 227)

Funding is provided through the South County Youth Task Force (SCYTF), the cities of Gilroy and Morgan Hill, Gilroy and Morgan Hill Unified School Districts, Santa Clara County Library District, Santa Clara County District Attorney's Office, and Santa Clara County Probation Department. Funding is to be used in efforts to reduce juvenile delinquent behavior in Santa Clara County.

BOARD OF STATE AND COMMUNITY CORRECTIONS GRANT (Fund 228)

This is a grant issued by the Board of State and Community Corrections (BSCC) for \$1.04 million over three years to fund the South County Restorative Justice Youth Diversion Program (RJYDP). The RJYDP provides an opportunity for Santa Clara County youth who engage in alleged citable or harmful conduct to come together with impacted community members and collectively address the incident as a circle, while supporting and respecting youth as a valuable community member with the goal of diverting youth away from the Juvenile Justice System.

SPECIAL ENFORCEMENT OPERATIONS (Fund 229)

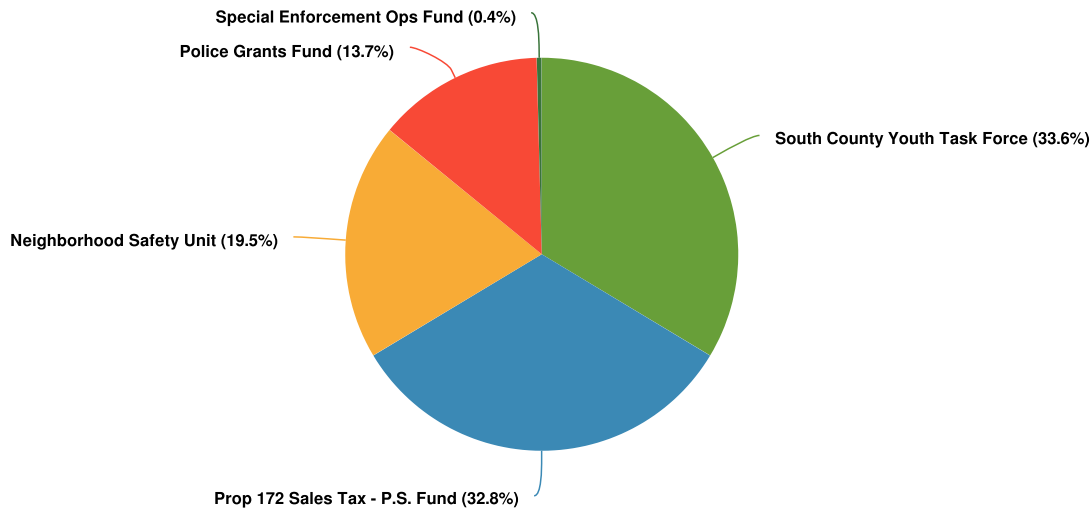
Monies received from seizures of drug-related funds/assets. The funds are used by the Anti-Crime Team for undercover investigative purposes.

PROPOSITION 172 SALES TAX – POLICE SERVICES (Fund 240)

Funds are received from State sales tax and must be used for public safety activities. Expenditures are services provided by the County and include crime lab billing, prisoner transport, Cal-ID photo program, sexual assault exams (SART), and Criminal Justice Information Control (CJIC).

Police Special Revenue Expenditures by Fund

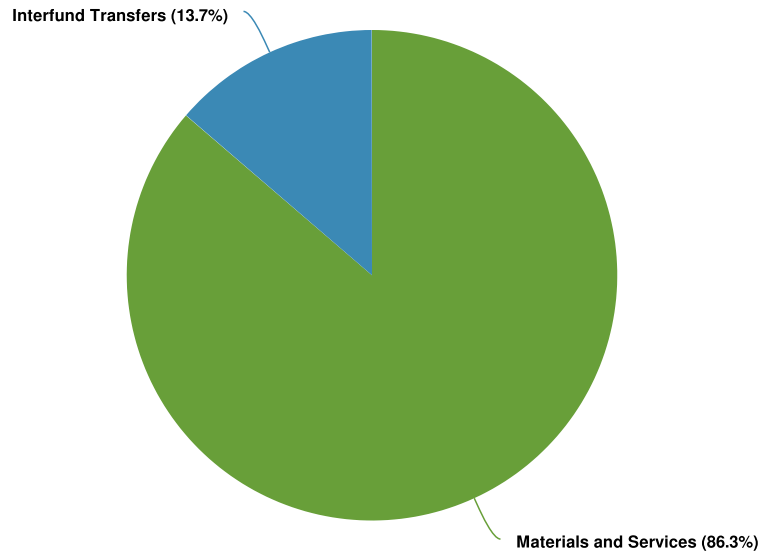
2026 Recommended Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Ots Pd Grant	\$30,754	\$130,757	\$168,500	\$90,818	\$0	\$0
Police Grants Fund	\$894,389	\$696,712	\$265,957	\$184,079	\$100,000	\$100,000
Brd State&Comm Corr Title ii	\$64,341	\$140,785	\$819,167	\$424,311	\$0	\$0
Special Enforcement Ops Fund	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$3,000
Prop 172 Sales Tax - P.S. Fund	\$293,958	\$354,965	\$372,700	\$372,700	\$239,365	\$282,770
Neighborhood Safety Unit	\$0	\$132,313	\$142,550	\$37,446	\$142,550	\$142,550
Federal Asset Seizure	\$0	\$0	\$150,000	\$0	\$0	\$0
South County Youth Task Force	\$0	\$372,005	\$399,802	\$301,459	\$245,678	\$245,678
Total:	\$1,286,442	\$1,830,536	\$2,318,676	\$1,413,813	\$730,593	\$773,998

Police Special Revenue Funds Expenditure by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$286,697	\$67,601	\$0	\$17,132	\$0	\$0
Materials and Services	\$873,612	\$1,068,208	\$1,970,007	\$1,208,092	\$630,593	\$673,998
Capital Outlay	\$10,861	\$28,904	\$248,669	\$88,589	\$0	\$0
Interfund Transfers	\$115,271	\$665,822	\$100,000	\$100,000	\$100,000	\$100,000
Total Expense Objects:	\$1,286,442	\$1,830,536	\$2,318,676	\$1,413,813	\$730,593	\$773,998

Utilities

Heath McMahon

Utilities Department Director

Overall Department Description

The Utilities Department is responsible for providing the people and businesses of Gilroy with high-quality, safe, and reliable drinking water and wastewater collection and treatment services. Together, these necessities form the foundation of a successful and sustainable city by ensuring a clean water supply and preventing waterborne diseases, which are fundamental for promoting public health, economic growth, environmental protection, and quality of life.

Utilities staff provide these services by planning, constructing, maintaining, and operating the City's water production/distribution system and wastewater collection system. Utilities also oversees the South County Regional Wastewater Authority (SCRWA) wastewater treatment plant, which operates via a joint power agreement with the City of Morgan Hill.

The City of Gilroy owns and operates its own water and wastewater utilities. Historically, utilities were part of the Public Works Department. After thoroughly assessing services and functions, a dedicated Utilities Department was created in 2024.

Financial/Budget Implications

The previous budget included adding new positions, which was foundational to establishing the new Utilities Department. The crucial task of providing life-supporting water and sewer services to the community has become more complex due to the demands of community growth, and ever-increasing regulations requiring more monitoring and reporting, ensuring compliance with amplified federal and state mandates. It is also essential to manage the vast investment in infrastructure effectively to prolong its useful life, and also plan for major maintenance and eventual replacement so that the city continues to provide reliable water and sewer services 24 hours a day, 365 days a year. Since hiring the new Utilities Director, careful examination has been made of the organizational structure to determine the staff necessary to operate the new Utilities Department effectively and sustainably into the future.

The following positions are added and/or reclassified as part of this budget cycle:

- Water Quality Specialist, \$117,000 and \$121,000 in FY26 and FY27 respectively.
- Water Operator, \$106,000 and \$109,000 in FY26 and FY27 respectively.
- Reclassify Office Assistant to Management Assistant, net increase of \$20,000 and \$22,000 in FY26 and FY27 respectively.
- Reclassify Operations Services Supervisor to Water Systems Superintendent, net increase of \$15,000 in FY26 and FY27 respectively.
- Reclassify Maintenance Worker II to Water Operator, net increase of \$10,000 in FY26 and FY27 respectively.

Wastewater

The Wastewater Collection Division safely and efficiently maintains the City's sanitary sewer collection infrastructure to ensure a continuous flow of wastewater to prevent sanitary sewer overflows (SSOs). Infrastructure includes 167 miles of gravity pipeline, 0.2 miles of force main, 4,030 manholes, one lift station, and over 14,200 lateral connections. The division ensures the city complies with all state and federal wastewater collection and disposal requirements and that the wastewater flows continuously to the SCRWA wastewater treatment plant. Maintenance and operation of the sanitary sewer collection system is funded through fees based on the rate structures approved by the City Council.

FY24 and FY25 Highlights

- Initiated the Computer Maintenance Management System (CMMS) rollout by successfully migrating the asset database. Once fully operational, the system is expected to boost efficiency by ensuring staff inspect and clean the appropriate pipe segments at the proper intervals while logging all maintenance activities.
- Conducted training sessions for staff on the newly deployed closed-circuit television (CCTV) inspection unit.
- Installed and activated three (3) SmartCovers equipped with level sensors to monitor key maintenance manholes in the sanitary sewer collection system, providing early warnings to staff about potential overflow risks.
- Purchased a second large sewer line cleaning combination truck (Vactor).
- Supplied the Utilities Department with data on sanitary sewer infrastructure condition for use in Capital Improvement Project (CIP) development.
- Responded to twenty sewer blockages, nine sewer overflows, and forty-one sewer repairs.

FY26 and FY27 Workplan

- Perform the mandatory biannual audit for the Sewer System Management Plan (SSMP). The audit involves updating the document and training staff in new regulations. Recertification is required to maintain compliance with the Regional Water Quality Control Board
- Install additional SmartCovers to monitor key segments within the sanitary sewer collection system. This will help eliminate potential overflows and optimize collection system cleaning, decreasing threats to public health.
- Incorporate and utilize the Underground Service Alert Web Ticket Management System through the City's CMMS program.
- Develop an Emergency Response Plan for the Gavilan Sanitary Sewer Pump Station

FY26 and FY27 Activity Goals

- Comply with state and federal regulations regarding the operation and maintenance of the sanitary sewer collection system 100% of the time.
- Develop a comprehensive citywide sewer line flushing program based on industry standards to enhance system performance and prevent blockages.
- Establish a targeted flushing program to address recurring hot spot issues, ensuring proactive maintenance and improved system reliability.
- Install up to three additional SmartCovers within the Sanitary Sewer Collection System to better predict flow levels and prevent sanitary sewer overflows throughout the community.
- Implement a manhole rehabilitation program to maintain optimal sewer flow to avoid backups.
- Re-establish chemical root control treatment.

Financial/Budget Implications

Every five years, the City reviews water and sewer rates through a cost-of-service rate study. The City Council approved the most recent rate study recommendations on October 16, 2023, and the updated rates took effect on January 1, 2024. The rate study recommended annual increases from 2024 through 2028.

For FY26 and FY27 combined, the Wastewater Collections budget includes \$240,000 for heavy equipment, \$173,000 for vehicles, \$150,000 for root control, \$80,000 for Smart Covers, \$510,000 for emergency services, and \$385,000 for equipment and improvements.

Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
Linear Feet of Preventive Sewer Line Cleaning	870,247	850,000	880,000	880,000	880,000
# of USA Locates Completed	1,848	1,750	2,100	2,000	2,000
# of Sewer Lateral/Main Line Repairs	23	30	18	20	20
Linear Feet of Chemical Root Control Treatment	0	15,700	0	31,600	31,600

Water

The Water Division is responsible for providing the residents and visitors with reliable and safe drinking water. It accomplishes this through the operation and maintenance of 9 drinking water wells, 6 pump stations, 11 reservoirs, over 210 miles of pressurized pipeline ranging from 4" to 30" in diameter, over 15,730 water services ranging in size from ¾" up to 10", and 2,320 fire hydrants. Meter readings are taken monthly, with 14,680 meters being read utilizing Advanced Metering Infrastructure (AMI), also known as a smart meter system, and 1,050 meters read with a drive-by radio read system. All large meters (4"-10") are tested for accuracy annually. The Water Division performs all water sampling to ensure it is safe for drinking and meets federal and state regulatory requirements. Weekly bacteria samples are taken at multiple locations, totaling over 750 each year, and monthly source water sampling occurs at all well locations. Water quality results are documented and submitted to the State Water Resources Control Board (SWRCB). In addition, the Water Division manages multiple other tasks and programs, including the installation of water sample stations, steel service replacements, backflow prevention program, and water conservation.

FY24 and FY25 Highlights

- The City's next proposed well, Well #9, is under development; a test well was drilled and water quality samples were collected.
- Well #3 has been upgraded with a programmable logic controller (PLC) and a new pump. PLCs are industrial digital computers used to automate and control various processes to improve efficiencies.
- Upgraded water meters to advanced metering infrastructure (AMI), which reduced staff's meter reading workload by 50%.
- Successfully executed the full-scale implementation of the "Ignition" supervisory control and data acquisition (SCADA) system.
- Upgraded PLCs at Well #4 and Booster Station #5.
- Completed 90 steel service line replacements. Cumulatively, since 2020, 62% (288) of the 464 identified for replacement have been completed. The project is anticipated to finish ahead of the initially designated FY28 deadline.
- Completed facility upgrades at all water sites, including site improvements and/or communication equipment upgrades.
- Performed weekly microbiological and chemical water testing.
- Completed lead service line inventory (LSLI) investigation and submitted to the state; added notification to the City website.
- Began quarterly per- and polyfluoroalkyl substances (PFAS) testing at all wells. PFAS is a group of man-made chemicals found in many consumer products and is linked to various health problems when ingested in significant quantities. They are also known as "forever chemicals" because they break down extremely slowly over time.

FY26 and FY27 Workplan

- Perform lead and copper sampling and testing for triennial sampling and testing as required by SWRCB.
- Perform bacteria and chemical sampling throughout the city for laboratory testing in accordance with federal and state regulations.
- Perform quarterly PFAS testing to meet new federal and state legislative requirements.
- Restart the fire hydrant flushing program.
- Start the valve exercising program and map valve locations using the geographical information systems (GIS) software.
- Upgrade 12 residential-style hydrants to commercial-style hydrants.
- Upgrade meter shut-offs to meet new state standards (ball valves)
- Clean and inspect 11 reservoirs per the State of California in preparation for interior and exterior coatings.
- Complete annual load bank testing for Well and Booster sites.
- Rebuild 27 pump control valves.
- Install a new 10" valve, 10" water meter, and meter bypass system for Saint Louis Regional Hospital.

FY26 and FY27 Activity Goals

- Paint 330 hydrants annually, ensuring all 2,320 hydrants in the system are painted every seven years.
- Test 100% of large meters (120) annually and perform repairs on those that fail.
- Flush 100% of all 210 dead-end water lines for water quality purposes.
- Upgrade 12 residential-style hydrants to commercial-style hydrants per year.
- Complete 65 steel service replacements per year.
- Upgrade 525 meters per year to AMI, in addition to routine maintenance and repairs.

Financial/Budget Implications

For FY26 and FY27 combined, the Water Division budget includes \$455,000 for the steel service line replacements, \$346,000 for vehicles, \$389,000 for heavy-duty machinery, \$100,000 for water sample laboratory testing, \$550,000 for upgrading existing meters, and \$350,000 for replacing broken meters and installing meters for new customers.

Workload Indicators

Measure	Actuals FY24	Budget FY25	Projected FY25	Recommended FY26	Recommended FY27
# of Hydrants Replaced	4	12	12	12	12
# of Meter Shutoffs Replaced	40	50	50	50	50
# of Steel Services Replaced	65	50	25	65	65
# of Meter/AMI Repairs and Radio Read to AMI Conversion	600	615	615	615*	615*
# of Hydrants Flushed	Operational Needs Only	Operational Needs Only	Operational Needs Only	520	1,240
# of Blow-Offs Flushed	210	210	210	210	210
# of Large Meters Tested	115	120	120	120	120
Fire Hydrant Painting	112	300	300	330	330
# Valves Exercised	30	N/A	36	1,460	3,500

* This will complete the conversion from radio reading to AMI. The 615 total includes 525 conversions and 90 repairs to existing meters.

UTILITIES DEPARTMENT CAPITAL IMPROVEMENT PROGRAM (CIP)

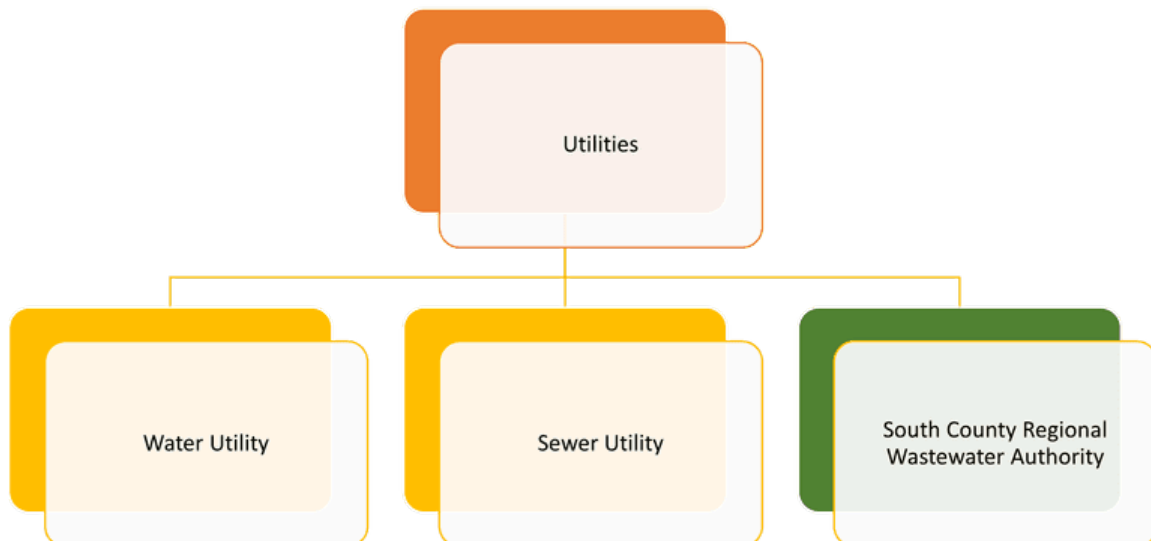
The Capital Improvement Program (CIP) is a strategic planning tool that is periodically updated to include new infrastructure to support changing community needs, prioritization of maintenance projects, and consideration of funding opportunities to ensure that infrastructure exists to support the community's long-term goals and objectives. The Utilities Capital Improvement Program includes a multitude of water and sewer-related projects. Water projects range from new water sources (groundwater wells) to upgrading the water distribution infrastructure such as pipes, pump stations, reservoirs, and meters. Sewer collection projects include repairing and increasing the pipeline size where the community is outgrowing the capacity of existing infrastructure constructed decades ago. These projects are further illustrated in the Capital Improvement Program section of the budget book, under the Utilities Program, and are summarized at a high level below.

Type of Project	Number of CIP Projects	Total Budget for FY26 (M)	Total Budget for FY27 (M)
Sewer	10	\$3.8M	\$9.5M
Water	20	\$10.7M	\$5.9M

The SCRWA Wastewater Treatment Plant Expansion is an \$82 million project anticipated to be completed in 2026. It will expand wastewater treatment capacity from the current 8.5 million gallons per day up to 11 million gallons per day to accommodate planned growth identified in the City of Gilroy's and City of Morgan Hill's Adopted General Plans.

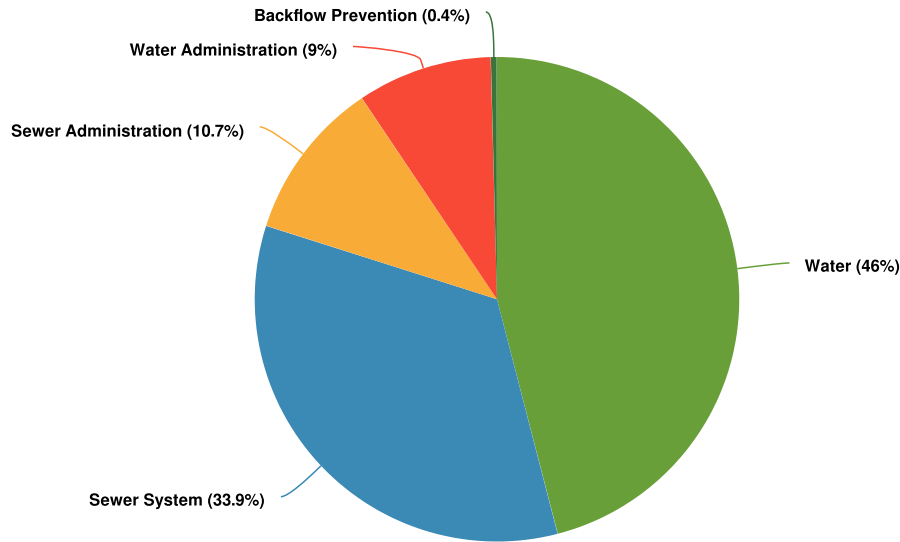
The ongoing improvements at the SCRWA wastewater treatment plant will also enhance the capacity to produce recycled water. Recycled water produced by the SCRWA plant is wastewater that is improved through multiple levels of treatment and made safe for non-potable uses such as landscape irrigation, cooling towers, golf courses, and agriculture. SCRWA's recycled water is rigorously monitored and treated to strict standards set by state and federal agencies. The benefits of recycled water include: conserves drinking water supplies, provides a dependable, drought-proof supply, and it is economically and environmentally sustainable. In 2024, the SCRWA treatment plant produced almost 800 million gallons of recycled water.

Organizational Chart



Utilities Expenditures by Division/Function

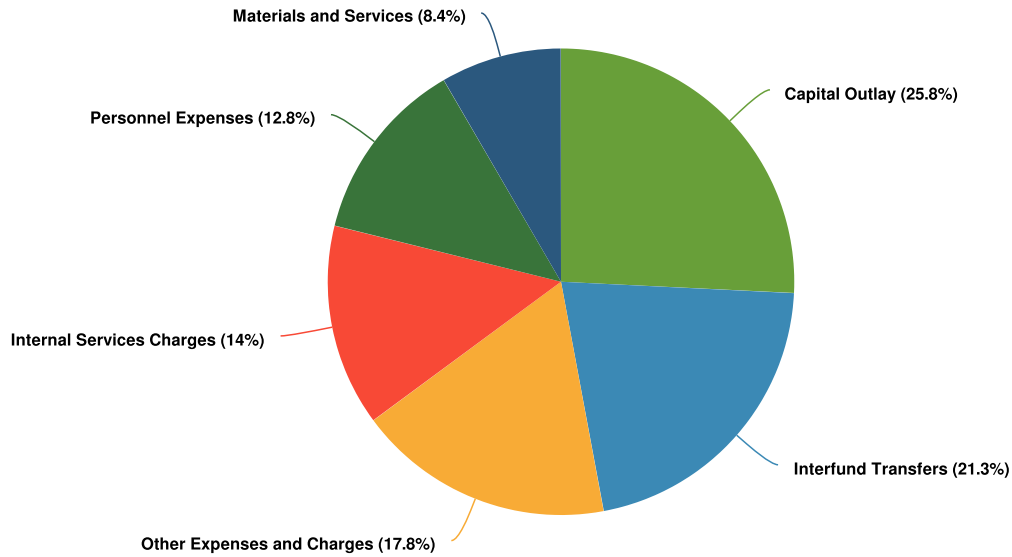
2026 Recommended Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Sewer						
Sewer Administration	\$4,077,359	\$5,177,768	\$4,518,389	\$4,513,964	\$4,680,308	\$5,044,295
Sewer System	\$7,594,859	\$8,979,274	\$20,921,524	\$17,237,428	\$14,866,769	\$19,348,498
Total Sewer:	\$11,672,218	\$14,157,042	\$25,439,913	\$21,751,392	\$19,547,077	\$24,392,793
Water						
Water Administration	\$2,505,890	\$4,806,232	\$3,608,779	\$3,529,752	\$3,944,633	\$4,357,143
Water	\$8,393,463	\$10,204,424	\$31,576,497	\$12,660,701	\$20,140,163	\$18,478,009
Backflow Prevention	\$137,591	\$148,429	\$191,876	\$157,494	\$179,909	\$190,028
Total Water:	\$11,036,944	\$15,159,086	\$35,377,151	\$16,347,947	\$24,264,705	\$23,025,180
Total Expenditures:	\$22,709,162	\$29,316,128	\$60,817,064	\$38,099,339	\$43,811,782	\$47,417,973

Utilities Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$4,413,583	\$5,817,235	\$7,233,928	\$6,219,985	\$5,588,659	\$5,879,887
Materials and Services	\$2,005,007	\$2,145,307	\$3,263,577	\$2,330,258	\$3,668,250	\$3,755,250
Capital Outlay	-\$1,150,358	-\$287,043	\$27,423,383	\$3,155,501	\$11,292,000	\$12,684,372
Interfund Transfers	\$5,405,681	\$6,975,428	\$10,063,535	\$13,715,851	\$9,333,950	\$9,958,181
Internal Services Charges	\$3,859,939	\$5,332,866	\$5,609,590	\$5,610,244	\$6,125,323	\$6,898,683
Other Expenses and Charges	\$8,175,311	\$9,332,335	\$7,223,050	\$7,067,500	\$7,803,600	\$8,241,600
Total Expense Objects:	\$22,709,162	\$29,316,128	\$60,817,064	\$38,099,339	\$43,811,782	\$47,417,973

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Public Works

John Doughty

Public Works Director

Overall Department Description

The Public Works Department's core objectives are to promote safety, livability, and sustainability through the effective management of streets, parks, and related infrastructure. The Department is dedicated to excellence and integrity in all of its activities. Public Works is responsible for the maintenance, management, replacement and enhancement of City non-utility infrastructure, including streets, sidewalks, medians, parkways, trails/paths, urban forests, stormwater structures, parks, and related public infrastructure. The Department prepares, coordinates and implements the Capital Improvement Program (CIP) for all City non-utility infrastructure through the biennial development of a five-year CIP and the biennial Capital Budget. The CIP is considered a strategic planning tool focusing on City-owned infrastructure, summarizing in one document the City's overall capital project needs and associated funding requirements during a five-year period. The Adopted FY24 to FY28 Capital Improvement Program is available as a separate document and was approved on June 5, 2023. The Department did a soft update to the CIP, and recommended changes are included in the FY26 and FY27 Recommended Budget. The next comprehensive five-year CIP will be prepared as a workplan item during FY26. Public Works reviews new developments to ensure that all new public infrastructure meets state, federal, and local regulations and standards.

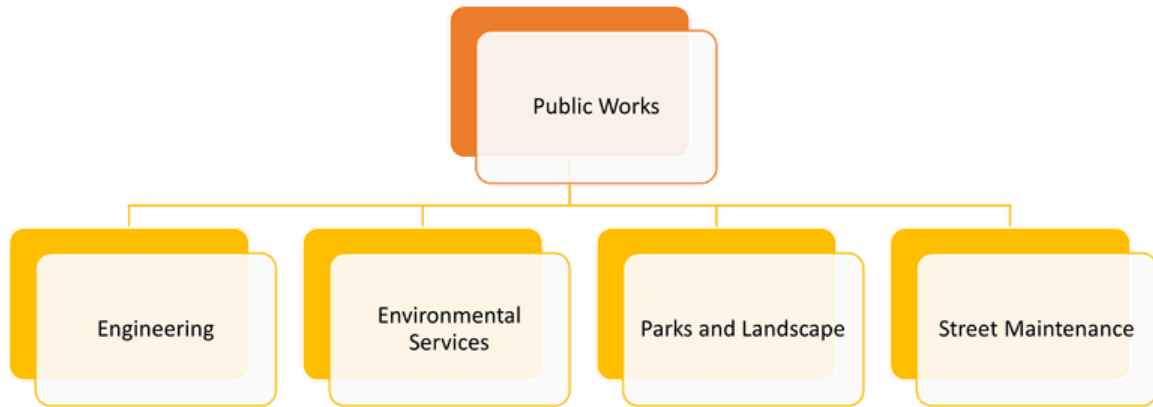
The Public Works Department's Vision: Enhancing quality of life through excellent service, dedication, and organizational commitment.

The Department's Mission: Dedicated to integrity and fiscally responsible stewardship of the environment and public infrastructure through excellent and efficient customer service.

The Public Works Department includes the following divisions:

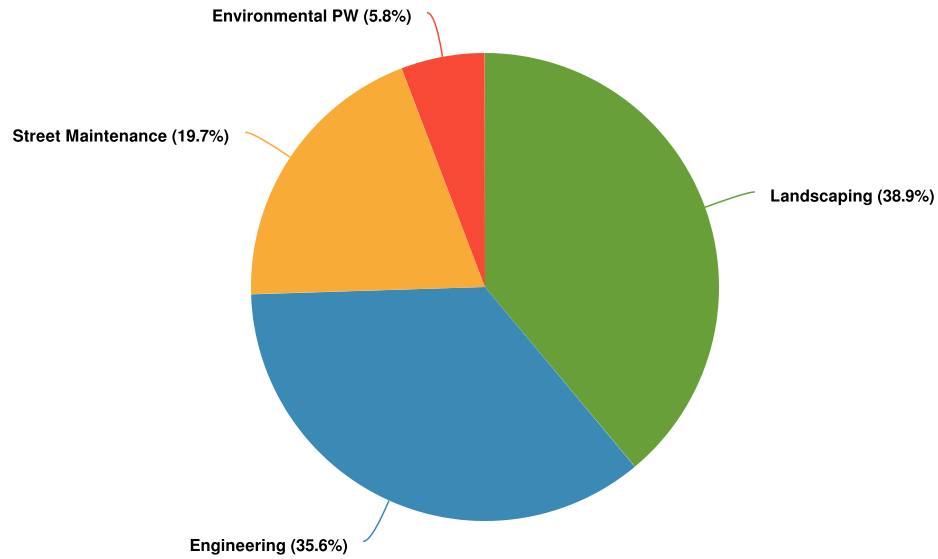
- Administration and Engineering
- Parks and Landscape Maintenance
- Street Maintenance, Stormwater, and Forestry
- Environmental Services

Public Works Organizational Chart



Public Works Expenditures by Division/Function

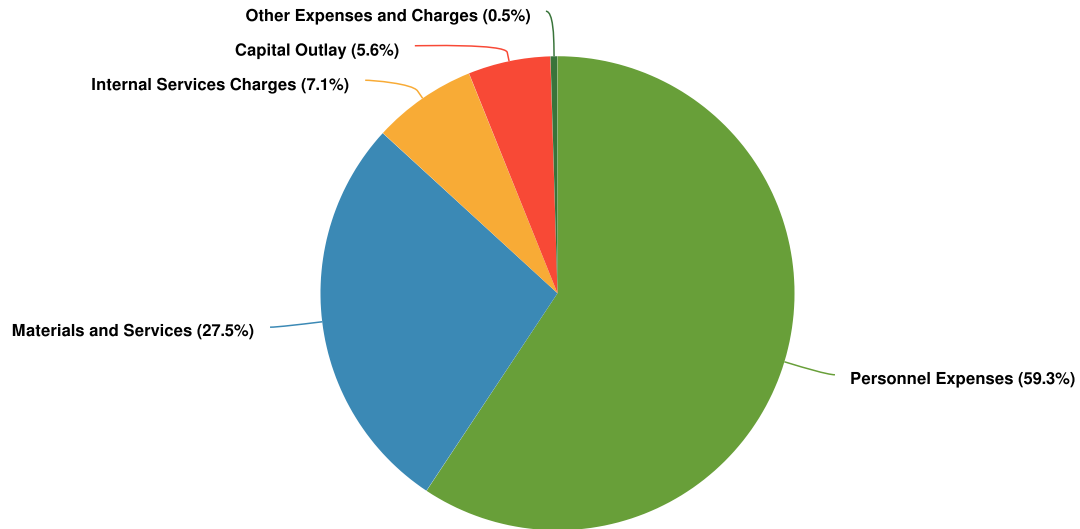
2026 Recommended Expenditures by Division/Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expenditures						
Environmental	\$199,492	\$0	\$0	\$0	\$0	\$0
Landscaping	\$2,939,819	\$2,927,752	\$3,874,520	\$3,530,251	\$3,461,169	\$3,551,421
Street Maintenance	\$1,157,166	\$2,441,215	\$5,187,745	\$2,949,030	\$1,750,397	\$1,823,179
Engineering	\$2,410,568	\$1,325,922	\$1,616,424	\$1,602,794	\$3,162,016	\$3,260,212
Environmental PW	\$0	\$198,557	\$294,640	\$223,921	\$515,617	\$524,367
Total Expenditures:	\$6,707,045	\$6,893,445	\$10,973,329	\$8,305,996	\$8,889,200	\$9,159,178

Public Works Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$2,401,856	\$2,338,326	\$3,117,015	\$2,931,723	\$5,274,506	\$5,480,111
Materials and Services	\$2,303,292	\$2,166,334	\$2,863,789	\$2,898,520	\$2,443,415	\$2,477,629
Capital Outlay	\$1,416,982	\$1,938,058	\$4,487,592	\$1,970,820	\$500,000	\$505,512
Internal Services Charges	\$584,916	\$450,728	\$504,933	\$504,933	\$630,279	\$654,926
Other Expenses and Charges	\$0	\$0	\$0	\$0	\$41,000	\$41,000
Total Expense Objects:	\$6,707,045	\$6,893,445	\$10,973,329	\$8,305,996	\$8,889,200	\$9,159,178

Administration and Engineering

John Doughty
Public Works Director

Description

The purpose of the Administration and Engineering Division is to promote a safe, efficient, and attractive community for those who live, work, and visit the City of Gilroy. The Division achieves this through the provision of quality and cost-effective maintenance and operations, and construction of public infrastructure, including streets, sidewalks, parks, facilities, stormwater facilities, landscaping, and other public non-utility infrastructure within City limits. The division also coordinates and collaborates with state and regional agencies on programs and projects that may affect the City and its infrastructure. The Division plays a significant part in maintaining orderly growth and development within the City through its role in the development review, permitting, and inspection process. The Division oversees the design and construction of high-quality and sustainable City infrastructure, provides guidance on maintenance operations, and manages and implements the City's five-year Capital Improvement Program and biennial Capital Budget.

FY24 and FY25 Highlights

- Managed individual capital improvement projects from the initial planning to project delivery.
- Received Measure B Highway Program funding for the design and environmental process of the Highway 101/10th Street - SR 152 Interchange. Design was initiated, and City staff are participating in the process.
- Reestablished City participation in various Valley Transportation Authority subcommittees, including the Capital Improvement Program, Level of Service and Vehicle Miles Traveled, Land Use and Transportation, and Systems Operations Management Committee.
- Completed the City of Gilroy Gourmet Alley and downtown parking lot Project.
- Completed the construction of the City Hall Back-Up Generator Project.
- Completed the construction of the FY23 and FY24 Citywide Pavement Maintenance Projects.
- Commenced the design (95% construction plans) for the installation of a High Intensity Activated Crosswalk Signal (HAWK) adjacent to the Gateway Senior Apartments on Monterey Road between 10th Street and Luchessa Avenue, utilizing awarded state and federal grant funds.
- Completed the design for a new Traffic Signal Installation at First & Kern. Staff is currently working with Caltrans to finalize plans, obtain an encroachment permit, and solicit bids.
- Completed the design for a new Traffic Signal at Church & Luchessa, with plans to solicit construction and installation bids in the Summer of 2025.
- Completed the design for a new Traffic Signal at Monterey and IOOF. Staff is currently working with Union Pacific Railroad (UPRR) to finalize construction documents and obtain a UPRR permit, as necessary.
- Completed the Downtown Parking Management Plan.
- Commenced an update to the City's Traffic Circulation Master Plan and Traffic Impact Fee (TIF) Program.
- Modified the Traffic Signal at 3rd & Wren to provide dedicated left turn lanes on 3rd Street and to improve pedestrian safety.
- Constructed the FY25 Citywide Sidewalk Replacement Project.
- Designed and solicited bids for the FY25 Pavement Project. Pending Council award, the project is anticipated to commence in the Summer of 2025.
- Completed two, four-way stop intersection improvements (Church and 7th Street/3rd Street and Egleberry).
- Participated in the development and migration to a Land Use Management System (EnerGov) with Community Development.

FY26 and FY27 Workplan

- Update the Department's comprehensive fee schedule for application processing by June 30 of each fiscal year.
- Represent the City to the Valley Transportation Authority Technical Advisory Committee by attending the monthly committee meetings to ensure the City receives the appropriate funding levels to further transportation enhancement efforts.
- Operate a Neighborhood Traffic Management Program in conjunction with the Police Department to evaluate traffic concerns submitted by residents in a creative and innovative manner that promotes solutions to neighborhood traffic issues while maintaining public safety through best practice traffic standards.
- Provide traffic, engineering and infrastructure planning services for the High Speed Rail Station Area Planning grant.
- Design, bid and construct the FY26 and FY27 Annual Sidewalk Replacement Projects.
- Design, bid, and construct the FY25 through FY27 Annual Citywide Pavement Projects.
- Construct new Traffic Signals at Church & Luchessa, Monterey & IOOF and First & Kern.
- Manage the State's Municipal Discharge Elimination Permit for point source and non-point source pollution sources.
- Complete the update to the Traffic Circulation Master Plan, nexus study and update of Transportation Impact Fee(s).
- Continue to participate in the Highway 101/10th Street - SR 152 interchange project.
- Work with Frontier Communications to review and permit their plans to install a high-speed fiber optic backbone system in Gilroy.
- Prepare the next comprehensive Five-Year Capital Improvement Program.

FY26 and FY27 Activity Goals

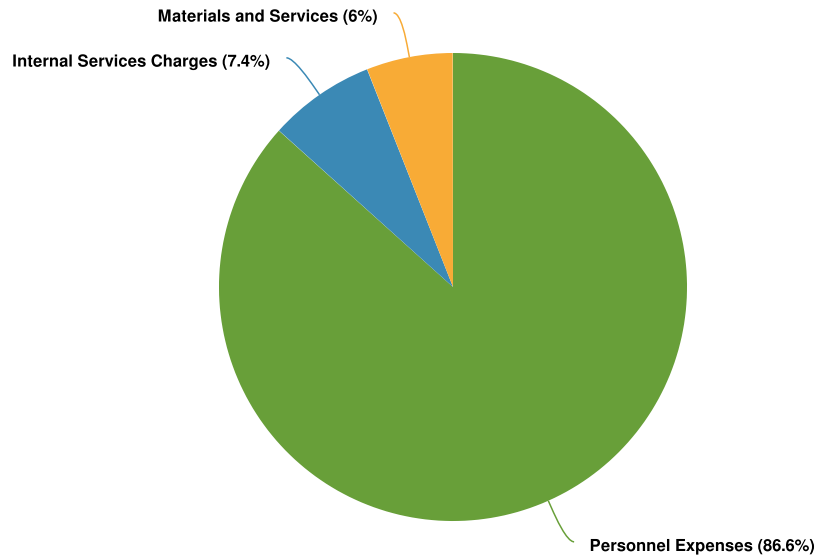
- Successfully deliver the planned CIP projects in the two-year period.
- Update the Division's Standard Plans, Specifications and Standard Details and other Standard Operating Procedures for efficiencies.
- Participate in the regional advisory committees and advocate for resources to be allocated in the South County.
- Development and adoption of the next comprehensive five-year CIP program.

Financial/Budget Implications

- Activities for this Division are funded through the General, Special, Capital and Grant Funds, with revenue from application fees for development review, plan check and inspections, regional intergovernmental allocations, and CIP administration overhead.
- As a result of the recent establishment of the separate Utilities Department, the Public Works Department's recommended budget includes adjustments to personnel and funding allocations to effectuate the separation of duties and certain roles, notably in the Engineering Division for delivery of the non-utilities capital improvement program.

Public Works Administration and Engineering Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$844,927	\$902,399	\$890,827	\$871,151	\$2,739,868	\$2,829,414
Materials and Services	\$114,204	\$81,800	\$441,786	\$447,842	\$188,696	\$189,635
Capital Outlay	\$1,335,165	\$224,887	\$150,010	\$150,000	\$0	\$0
Internal Services Charges	\$116,272	\$116,837	\$133,801	\$133,801	\$233,452	\$241,163
Total Expense Objects:	\$2,410,568	\$1,325,922	\$1,616,424	\$1,602,794	\$3,162,016	\$3,260,212

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Parks and Landscape Maintenance

Matt Jones

Deputy Director of Public Works

Description

The purpose of the Parks and Landscape Division is to maintain all City parks, trails, pathways, landscaped facilities (fire stations, civic center, police facilities), and landscaped roadways; with emphasis on gateway locations, downtown, median islands, sound walls, and civic entryways. Work ensures these facilities are in a safe condition and are a benefit to residents and visitors alike. The Division also provides services to the Deer Park and Citywide Community Facilities Districts (CFD).

FY24 and FY25 Highlights

- Supported the Parks and Recreation Commission.
- Renewed City-wide and Deer Park Community Facilities Districts (CFDs) routine landscape maintenance contract services.
- Updated City-wide landscape contract standards with the required State regulations for stormwater detention basins.
- Completed restroom improvements at Las Animas Veterans Park and San Ysidro Park.
- Renewed City-wide contract to repair concrete walkways within parks.
- Removed and installed a new restroom at Christmas Hill Mulberry picnic area.
- Installed an all-inclusive play structure at Donald Elvis Prieto Downtown Pop-Up Park.
- Installed picnic tables, park benches, trash receptacles and musical play equipment at the Donald Elvis Prieto Downtown Pop-Up Park.
- Refurbished the handball courts at San Ysidro Park.
- Re-seeded the sports fields at Christmas Hill Park Ranch site and Las Animas Park.
- Planted 13 large trees at the 3rd Street Dog Park as part of Arbor Day recognition.
- Refreshed the Gilroy Garlic Festival Memorial and planted four (4) large oak trees at the site.
- Planted thirty (30) trees around the perimeter of the horse arena at the Christmas Hill Park Ranch site.

FY26 and FY27 Workplan

- Conduct City Park Trees Assessment to better plan for the care and maintenance of the urban forest as well as the proper replacement or removal as needed.
- Implement maintenance of Gourmet Alley including litter removal and cleaning of solid waste enclosures.
- Rehabilitation of baseball and softball infields; fencing, base pegs, infield field, backboards, backstops, and remaining bleachers.
- Park restroom and hardening improvements at San Ysidro Park, Las Animas Park, and Christmas Hill Park
- Provide construction management assistance on San Ysidro Park playground upgrades.
- Implement Park playground regular replacements and upgrades to existing parks.
- Continue parks sports court maintenance and re-stripping.

FY26 and FY27 Activity Goals

- Continue to implement downtown sidewalk cleaning services on Monterey Street (4th to 8th Streets).
- Rehabilitate baseball and softball infields, including fencing, backstops, and bleachers.
- Complete restroom upgrades at San Ysidro, Las Animas, and Christmas Hill Parks.
- Complete upgrades of aging playground equipment across multiple parks.

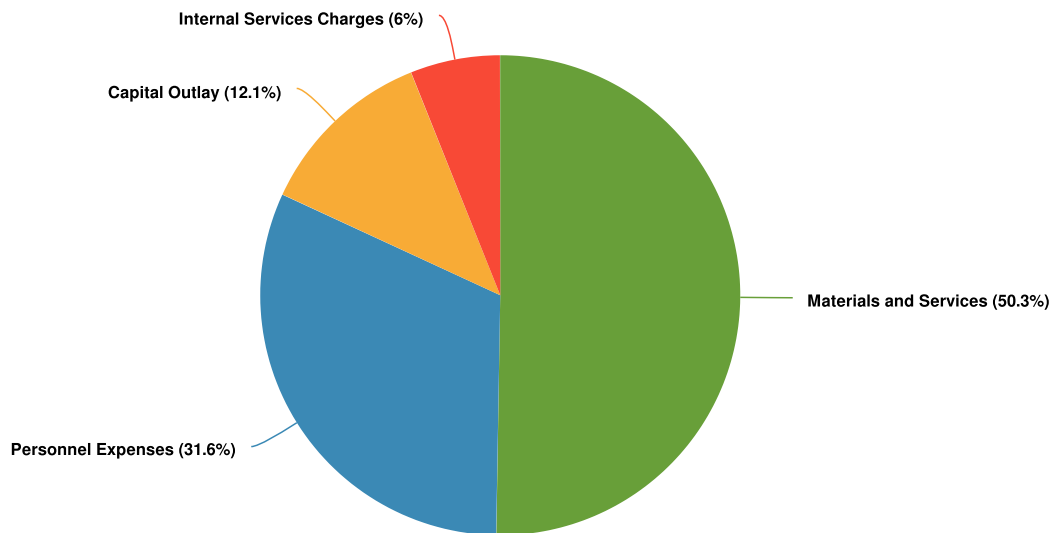


Financial/Budget Implications

- Increased Equipment Rental Costs \$15,000 per year to meet operational demands caused by aging fleet, deferred maintenance and specialized needs in parks.
- General Fund contribution of \$500,000 per year to use for various Parks and Landscape Infrastructure Improvements.

Parks and Landscape Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$1,009,050	\$943,580	\$1,106,174	\$1,071,351	\$1,311,946	\$1,381,903
Materials and Services	\$1,845,979	\$1,861,510	\$2,538,947	\$2,432,040	\$2,086,154	\$2,093,939
Capital Outlay	\$17,493	\$296,037	\$730,516	\$419,589	\$500,000	\$505,512
Internal Services Charges	\$414,368	\$223,475	\$246,790	\$246,790	\$250,957	\$262,118
Total Expense Objects:	\$3,286,890	\$3,324,601	\$4,622,427	\$4,169,770	\$4,149,057	\$4,243,472

Street Maintenance, Stormwater, and Forestry

Matt Jones

Deputy Director of Public Works

Description

The purpose of the Street Maintenance Division is to maintain the City's streets and associated rights-of-way in a clean, functional, and safe condition and oversee the City's street tree maintenance program with the goal of maintaining the City's urban forest in an environmentally sustainable manner.

FY24 and FY25 Highlights

- Street sweeping services were provided in locations not covered under solid waste contracts, including medians, traffic islands, and in response to traffic accidents.
- Provided graffiti removal at 18 locations and removal of garage sale signs, shopping carts, and other aesthetic nuisances.
- Provided operational support and onsite traffic control to the city and downtown special events. Streets crews assisted with the following events: Spring Sidewalk Sale, Summer Concert Series, Car Show, Holiday Parade and Tree Lighting, Harvest Festival and Tamal Festival. In addition, operational support was also provided for Mattress Recycling Event, Chalk Festival, Craft-Vendor Fair, Veterans Day Parade, Dia De Los Muertos, Gourmet Alley, and Wine and Hop.
- Completed the Storm Drain Annual Inlet Cleaning Program which is important to prevent pollution and containments from entering the City's waterways and prevents blockages from disrupting the flow of water. "Hot Spots" Zones 1A to 4B (core of the city) estimated 750 storm inlets.
- Responded to 79 sign requests, weekly trash and debris removal requests, numerous potholes, shopping cart removal requests, 28 tree removals, and 1,400 tree trimmings and roadway flooding requests.
- Implemented a full-time Citywide trash program to remove debris from rights-of-way.
- Completed three storm drain main line repairs.

FY26 and FY27 Workplan

- Maintain scheduled City rights-of-way including weed spraying and mowing.
- Create an annual road maintenance program to ensure the long-term viability of paved surfaces, including crack seal and pothole repair on residential streets.
- Initiate work on regulatory sign assessment and replacement program.
- Maintain the City's Storm Drainage System, including clearing catch basins and the inlet cleaning program according to schedule.
- Maintain and oversee the City's Street Tree Program, including the Elm Tree Program, planting and replacement of street trees, removal of dead or diseased trees, limited pest control activities, tree inspections, coordination of tree placement and planting within new development as well as conducting pruning activities.
- Maintain street legends, signs, markings, and painting according to schedule.
- Provide emergency response to hazardous conditions, including downed trees and limbs, hazardous material spills, Fire and Police Department response requests, traffic control and other requested services within 30 minutes of request during working hours and one hour of request during off-hour call-outs.
- Provide for the removal of garage sale signs and graffiti, as well as other aesthetic nuisances.
- Provide operational support and traffic control for special event requests from the community.
- Fully implement the City's Computer Maintenance Management System (CMMS) to automate the tracking of City assets such as streets, street signs, striping, debris removal, graffiti removal, and any associated maintenance efforts.
- Implement an eight (8) year grid trimming cycle for City Street trees.

FY26 and FY27 Activity Goals

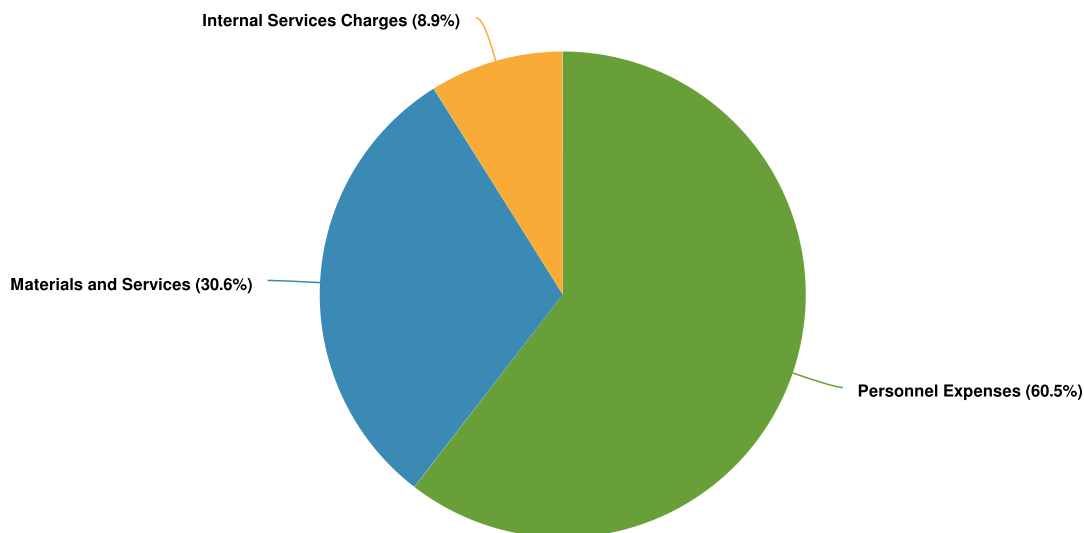
- On-going update of the inventory of city trees (parks, fire stations, other city facilities, and open spaces) into a database to get an accurate count for the Urban Forest. Staff utilizes the total count of the inventory to develop comprehensive maintenance programs and project contracting costs.
- Full implementation of the Computer Maintenance Management System (CMMS) to other programs.
- Refresh curb markings, stop bars, lead lines and crosswalks within school zones. Coordinate with Public Works Engineering Department on the Capital Improvement Plan and Street Rehabilitation Program.
- Implement an asphalt hot mix program targeting potholes, skin patching and roadside curb patching.
- Continue the removal of debris in the right-of-way.
- Create and implement a leaf removal program.
- Create and implement a Street Sign program to update street signs to the correct font, font size and sign size.
- Create an annual striping and road marking program to refresh areas such as School zones, crosswalks and around City Parks.

Financial/Budget Implications

None.

Street Maintenance Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$547,879	\$469,701	\$855,581	\$829,362	\$1,058,370	\$1,102,354
Materials and Services	\$496,833	\$423,800	\$514,741	\$573,080	\$536,127	\$558,359
Capital Outlay	\$64,324	\$1,417,134	\$3,672,066	\$1,401,231	\$0	\$0
Internal Services Charges	\$48,131	\$130,580	\$145,357	\$145,357	\$155,900	\$162,466
Total Expense Objects:	\$1,157,166	\$2,441,215	\$5,187,745	\$2,949,030	\$1,750,397	\$1,823,179

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Environmental Services

Mark Johnson

Environmental Programs Manager

Description

The Environmental Services Division is responsible for ensuring compliance with state and federal environmental regulations, including Water Board (state and federal) stormwater requirements and solid waste (CalRecycle) mandates and managing the City's franchise agreement with Recology South Valley, the City's current Franchise Waste Hauler. The Division develops, implements, and manages programs that facilitate meeting regulatory obligations while maintaining essential environmental standards. Through these efforts, the Division works to protect public health, water quality, and waste management systems in accordance with applicable laws. Environmental Services coordinates with Recology South Valley on various elements, including community outreach, implementation of existing/new regulations, and response to public inquiries. Our efforts serve to promote environmental and fiscal sustainability through the reduction of waste and the conservation of resources.

FY24 and FY25 Highlights

- Initiated enforcement activities as required under California Senate Bill (SB) 1383, a State law mandating organics recycling. Efforts included significant outreach and education to residents before enforcement commenced in 2024.
- Applied for and received grant approval to fund 100% of the costs of purchasing and installing electric vehicle chargers at the Gilroy Community Library.
- Reviewed and approved the annual rate increase with Recology South Valley for solid waste services pursuant to the Council-approved franchise agreement.
- Developed partnerships with local, regional, and state agencies to enhance environmental initiatives.

FY26 and FY27 Workplan

- Develop an implementation plan to address the multi-year State Trash Amendments Stormwater Compliance project, ensuring adherence to state-mandated deadlines and performance requirements.
- Prepare for the Jurisdictional and Agency Compliance and Enforcement Branch audit of the City's SB 1383 programs, including compliance with the paper procurement and post-consumer recycled content requirements, as well as organics recycling and waste reduction mandates.
- Prepare for the implementation of the new Phase II MS4 Permit, expected to introduce updated regulatory requirements. This includes assessing necessary programs modifications, updating compliance strategies, and ensuring the City remains in good standing with state and regional water board regulations.
- Integrate environmental reporting responsibilities into the City's new Tyler software system to improve data management, streamline reporting processes, and enhance compliance tracking.
- Staff will be presenting a comprehensive overview of State and federal regulations shaping the FY26 and FY27 environmental compliance workplan, and seek City Council's policy direction regarding the City's compliance efforts and potential implementation measures.

FY26 and FY27 Activity Goals

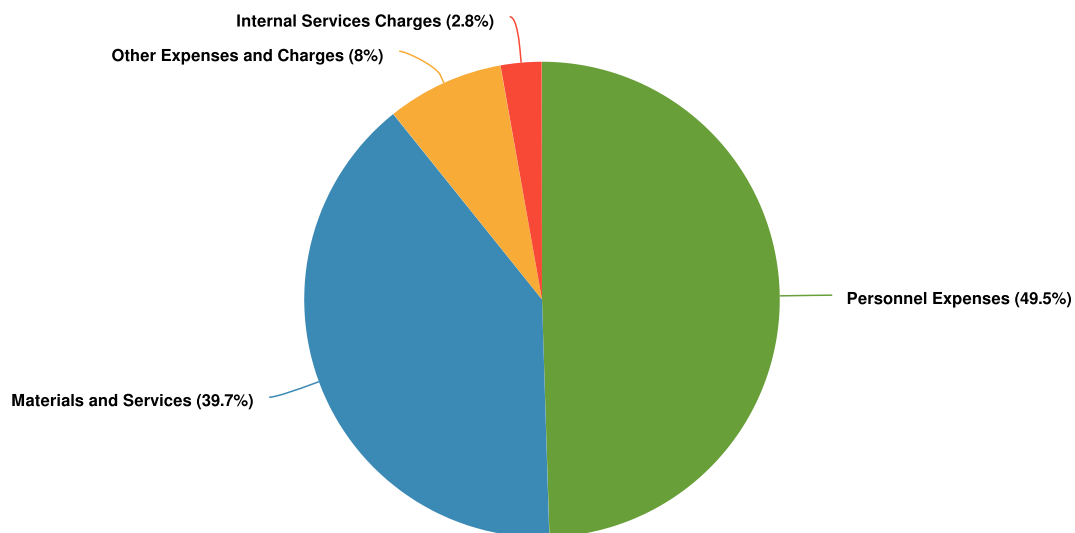
- Maintain compliance with SB 1383, stormwater, and solid waste regulations.
- Initiate the next phase of the City's Statewide Trash Amendments compliance activities.
- Continue collaboration with regional and state partners to strengthen environmental program delivery.
- Advance long-term planning efforts to align program goals with evolving state mandates and available resources.

Financial/Budget Implications

- Municipal Separate Storm Sewer System (MS4) Permit fee paid to the State Water Resources Control Board in the amount of \$28,112 (FY26) and \$28,955 (FY27).
- Contract for MS4 Permit Inspection and Reporting services in the amount of \$81,385 (FY26) and \$83,827 (FY27).
- Contract with Santa Clara County for Hazardous Household Waste Collection for Gilroy residents in the amount of \$41,000 each year.

Environmental Services Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$0	\$22,647	\$264,433	\$159,859	\$255,294	\$260,328
Materials and Services	\$192,676	\$175,910	\$30,207	\$64,062	\$204,907	\$208,192
Internal Services Charges	\$6,816	\$0	\$0	\$0	\$14,416	\$14,847
Other Expenses and Charges	\$0	\$0	\$0	\$0	\$41,000	\$41,000
Total Expense Objects:	\$199,492	\$198,557	\$294,640	\$223,921	\$515,617	\$524,367



Capital Improvement Program

John Doughty

Public Works Director

Description

Public Works designs, builds and maintains the City's storm drain, street, sidewalk, park, landscape, urban forest, and related infrastructure. The Department prepares and coordinates the Capital Improvement Program (CIP) for all City infrastructure through the biennial development of a Five-Year CIP. The Program is considered a strategic planning tool focusing on City-owned infrastructure, summarizing in one document the City's overall capital project needs and associated funding requirements, during a five-year period. The Adopted FY24 to FY28 Capital Improvement Program is available as a separate document and was approved on June 5, 2023. The Department did a soft update to the CIP and recommended changes are included in the FY26 and FY27 Recommended Budget. The next comprehensive five-year Capital Improvement Program will be conducted as a workplan item during FY26.

The section highlights the Department's various special revenues and capital project funds. These include transportation-related special revenue funds, development impact fee funds, and other capital project funds.

The Capital Improvement Program includes:

- Development Impact Fee Funds
- Transportation Special Revenue Funds
- Other Capital Project Special Revenue Funds

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Development Impact Fee Funds

John Doughty
Director of Public Works

Description

Development impact fees are collected and used to provide expanded capital infrastructure needs that are caused by new development in the community. The fees collected are based on an analysis of the impacts of development, called a nexus study. The City of Gilroy has a handful of development impact fees that address a myriad of services. The development impact fee funds include:

Fund Number	Fund Name
410	Storm Drain Development Impact Fee
420	Street Trees Development Impact Fee
425	Traffic Development Impact Fee
430	Sewer Development Impact Fee
435	Water Development Impact Fee
440	Public Facilities Development Impact Fee

STORM DRAIN DEVELOPMENT IMPACT FEE (410)

This fund provides for the construction of drainage collection and conveyance systems in conformance with the Gilroy Storm Drainage Master Plan in order to accommodate development of new residential, commercial, and industrial uses as well as expand system capacity. Projects are identified and undertaken in compliance with updated and approved master plans based on population projections, the General Plan policies, land use needs, and other standards approved by the City Council.

FY26 and FY27 Work Plan

- Deliver CIP projects identified in the City's Storm Drainage Master Plan.
- Design and construction of the storm drain line extension on Church Street south of Seventh Street. This project includes an installation of a new 12" storm drain pipe and the associated catch basins.
- Design and construction of two new storm drain catch basins at the intersection of Monterey and Luchessa to mitigate surface ponding during rain events.
- Design and construction of the storm drain improvements at Cohansey Avenue/Terri Court and storm drain rehabilitation at the intersection of Miller Avenue and Third Street.

FY26 and FY27 Activity Goals

- Identify current ponding areas associated with increased impervious areas and prioritize improvements to correct drainage issues.

Financial/Budget Implications

- Projects implemented through this program are funded through developer impact fees.

STREET TREES DEVELOPMENT IMPACT FEE (420)

The Street Tree Development Impact Fee Fund collects a fee to plant trees in new developments. There are no planned projects or activities for the FY26 and F27 biennial budget.

TRAFFIC DEVELOPMENT IMPACT FEE (425)

This fund provides for the construction of streets, bridges, interchanges, and traffic signals as identified in the City's General Plan Circulation Element to accommodate development of new residential, commercial

and industrial uses for the purpose of expanding transportation system capacity. Projects are completed in conformance with approved master plans based on the General Plan, population projections, land use, and other standards approved by the City Council.

FY24 and FY25 Highlights

- Worked with the Santa Clara County Valley Transportation Authority to convert traffic evaluation criteria for California Environmental Quality Act from Level of Service to Vehicle Miles Traveled.
- Worked with the City's Transportation Consultants to finalize the update of the City's Traffic Forecast Model.
- Participated in the Valley Transportation Authority Mobility Partnership Committee in the planning for the Highway 101- SR25 Interchange Improvements.
- Reimbursed Traffic Impact Fund fees for two developer-constructed transportation projects after final inspection acceptance and thorough review of supporting documentation.
- Continued design of the Tenth Street and Uvas Creek Bridge.

FY26 and FY27 Work Plan

- Work with developers to install various identified traffic improvement projects when warranted. This includes the traffic signal improvement at First and Kern, Luchessa and Church, Mantelli and Kern, Monterey and IOOF, and Automall and Luchessa.
- Provide reimbursements to developers for public improvements based on the City's Traffic Impact Fee Reimbursement Procedures/Criteria.

FY26 and FY27 Activity Goals

- Update the Traffic Circulation Master Plan and Traffic Improvement Fee Program in conformance with the 2040 General Plan.
- Update list of Traffic Impact Fund projects based on implementation of the Urban Service Boundary.
- Update individual project costs based on current construction value.
- Update Traffic Impact Fee based on updated valuation of projects.
- Update Traffic Impact Fee Reimbursement Procedures/Criteria based on a review of Best Management Practices from surrounding cities.
- Update the Nexus Study and Traffic Impact Fund Program based on the updated Traffic Master Plan.

Financial/Budget Implications

- None

SEWER DEVELOPMENT IMPACT FEE (430)

This fund provides for the construction of expanded sewer collection, treatment, and conveyance systems as identified in the Sewer Master Plan, to accommodate the development of new residential, commercial, and industrial uses based on standards adopted by the City Council.

FY24 and FY25 Highlights

- Issued Request for Proposal and received proposal for the design of the Master Plan Projects - Sewer Improvements Project (CIP 800970). The Sewer Improvements Project is a \$15 million project to implement over 5 years the improvements recommended in the 2023 Sewer Master Plan. This project will add conveyance capacity to the sewer trunk system and alleviate some of the surcharges that occur in various areas of the City
- Continue construction of the South County Regional Wastewater Authority Treatment Plant Expansion. The expansion project increases the treatment capacity from 8.5 to 11 million gallons per day to support the planned growth outlined in the General Master Plans for the City of Gilroy and City of Morgan Hill.
- Awarded the design of emergency/intermediate repairs to the Joint Gilroy/Morgan Hill Trunk Line.

FY26 and FY27 Work Plan

- Plan, design, and construct capital projects based on the 2023 Sewer Master Plan.
- The Public Works and Utilities Departments will collaborate on developer-driven infrastructure projects where reimbursements are warranted.

FY26 and FY27 Activity Goals

- Design and deliver high-priority projects identified in the Sewer System Master Plan.
- Proposed projects include:
 - Carmel-Dowdy Alley – Sixth to Seventh Sewer Replacement
 - Monterey and Princeville Sewer Network
 - Seventh St – Carmel-Dowdy to Hanna-Rosanna Alleys Sewer Replacement
- Complete the Wastewater Treatment Plant Expansion (SCRWA) project.
- Complete the design and construction of emergency repairs to the Joint Gilroy/Morgan Hill Trunk Line, as identified through recent study

Financial/Budget Implications

- Projects completed are funded through developer impact fees, which are periodically reviewed and updated based on the cost of service.

WATER DEVELOPMENT IMPACT FEE (435)

This fund provides for the construction of improvements and expansion of water production, transmission, distribution and storage within the water system as described in the Water System Master Plan. These identified improvements are necessary to accommodate the capacity requirements of new residential, commercial and industrial uses in accordance with the General Plan and other standards established by the City Council.

FY24 and FY25 Highlights

- Proceeded with acquiring the parcel at McCarthy Park to install Well 9 and design the associated facilities, as outlined in the 2003 Water System Master Plan.

FY26 and FY27 Work Plan

- Plan, design, and deliver capital projects based on the 2023 Water System Master Plan.
- The Public Works and Utilities Departments will collaborate on developer-driven infrastructure projects where reimbursements are warranted.

FY26 and FY27 Activity Goals

- Design and deliver high-priority projects identified in the Water System Master Plan.
- Proposed projects include:
 - Begin construction of a new well east of US 101 on the McCarthy site – Well #9.
- Initiate the Master Plan Projects – Water Improvements.

Financial/Budget Implications

- Projects completed are funded through developer impact fees, which are periodically reviewed and updated based on the cost of service.

PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (440)

The purpose of this fund is to finance the construction of parks, police, fire, and other City facilities as described in the City of Gilroy's Public Facilities Master Plan. These improvements to public facilities are completed in order to accommodate and provide service as a result of new residential and commercial development.

FY26 and FY27 Work Plan

- Design and construct site improvements to support a new Gilroy Ice Center facility at the Gilroy Sports Park.
- Complete right-of-way acquisition needed to construct expanded Gilroy Sports Park/Ice Center access drive.
- Design and construct the Gilroy Ice Center to be funded by Bond Proceeds.
- Complete the Civic Center Master Plan.

FY26 and FY27 Activity Goals

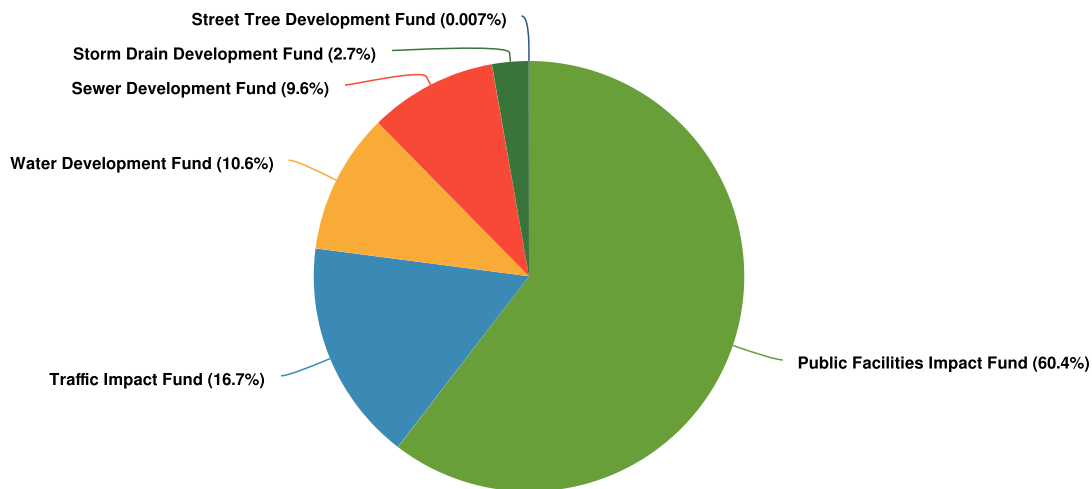
- Construct the Gilroy Ice Center facility at the Gilroy Sports Park.

Financial/Budget Implications

- Activities performed by this fund are paid for by fees applied to new development.

Development Impact Fee Funds Expenditure by Fund

2026 Recommended Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Storm Drain Development Fund	\$2,739	\$7,038	\$470,233	\$760	\$922,642	\$220,875
Street Tree Development Fund	\$0	\$238	\$2,248	\$2,248	\$2,289	\$2,303
Traffic Impact Fund	\$4,040,371	\$2,847,825	\$11,034,141	\$3,174,233	\$5,597,457	\$3,523,475
Sewer Development Fund	\$1,563,218	\$1,517,357	\$3,709,109	\$2,288,317	\$3,229,571	\$4,837,120
Water Development Fund	\$308,064	\$16,491	\$3,215,053	\$1,357,705	\$3,545,645	\$976,702
Public Facilities Impact Fund	\$3,255,817	\$3,500,178	\$18,219,529	\$5,232,685	\$20,300,998	\$20,246,420
Total:	\$9,170,210	\$7,889,128	\$36,650,313	\$12,055,948	\$33,598,602	\$29,806,895

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Transportation Special Revenue Funds

John Doughty
Public Works Director

Description

The Transportation Special Revenue Funds are those funds that pay for improvements to the streets, roads, sidewalks, streetlights, and other components that facilitate transportation for motorists throughout the City. The only exception to this is the Traffic Development Impact Fee Fund, which is included under the Development Impact Fee Funds. The special revenue funds assembled into this category include:

Fund Number	Fund Name
200	Sidewalk Repair Reserve
202	Downtown Parking Management Fund
205	Gas Tax Funds
210	Road Maintenance and Rehabilitation (SBI)
212	Local Streets and Roads (Measure B)
215	Transportation Grants
220	Vehicle Registration Fees

SIDEWALK REPAIR RESERVE (200)

This fund provides for the removal and replacement of damaged sidewalk, curb, and gutter, and street trees with new concrete, including Americans with Disabilities Act (ADA) curb ramps, in order to enhance pedestrian travel ways and promote obstruction-free access throughout the City.

FY24 and FY25 Highlights

- Managed the Annual Shared-Cost Sidewalk Replacement Program—including project management of the program, resident application reviews, coordination of site meetings with property owners, oversight of the bidding process per the City's policy, and site inspections. The purpose of this program is to assist property owners in maintaining their sidewalks in a safe manner. The current program reimburses 50% of the sidewalk repair cost and 100% of any other repairs in the City's right-of-way, including curb and gutter, driveway approach, street repair, tree removal (if warranted), and replacement.
- Researched Sidewalk Replacement Program Best Management Practices (BMPs) from other cities to provide guidance and background for modification of Gilroy's Sidewalk Replacement Program.

FY26 and FY27 Work Plan

- Repair sidewalks, curbs and gutters by working with property owners to qualify them for participation in the City's Annual Shared-Cost Sidewalk Replacement Program in each fiscal year.
- Update the Annual Shared-Cost Sidewalk Replacement Program based on a review of best practices from neighboring cities.
- Complete the design and construction of sidewalk gap closures as well as defective and damaged sidewalks, curbs and gutters with new concrete including ADA curb ramps in order to enhance pedestrian travel ways and promote obstruction-free accessways at designated locations throughout the City each fiscal year.

FY26 and FY27 Activity Goals

- Revamp and improve the City's Sidewalk Replacement Program based on review of BMPs from surrounding communities to expand coverage of the program, including at least 40 repairs each fiscal year.



- Design and deliver sidewalk projects to close current gaps in the pedestrian network.

Financial/Budget Implications

- The City's sidewalk program is funded through annual General Fund contributions of \$250,000 to this fund established by Council policy.
- Revisions to the City Sidewalk Replacement Program will be funded through this fund.

DOWNTOWN PARKING MANAGEMENT FUND (202)

This fund was established to account for downtown parking programs. The funding for this project was derived from a one-time investment by the General Fund to study the Downtown Parking and establishment of related activities.

FY24 and FY25 Highlights

- Completed Downtown Parking Management Plan.
- Performed public outreach to determine downtown parking concerns.

Financial/Budget Implications

- The Plan indicated no significant issues with downtown parking and no further enforcement activities are planned. As such, the project and this fund will be closed out in FY25.

GAS TAX FUND (205)

Gas Tax Funds are used to maintain the City's street infrastructure with chip seal, sidewalk, and street repair projects including traffic signals, streetlight repair and maintenance that enhances multiple modes of transportation for Gilroy residents, along with the implementation of projects required by the Congestion Management Authority.

FY24 and FY25 Highlights

- Completed design and construction of the FY24 Pavement Maintenance Project using City Council-approved General Funds and Gas Tax Funds.
- Award FY25 Pavement Maintenance Project.
- Implemented the Sidewalk Condition Assessment through targeted sidewalk and curb ramps in need of repair.
- Management of the annual traffic signal and street lighting contracts.
- Management of the annual Citywide striping contracts.
- Completed curb ramp retrofits and replacements under the Annual Curb Ramps Citywide project and the Annual Pavement Maintenance under various funding sources which includes Gas Tax Funds.

FY26 and FY27 Work Plan

- Manage the City's pavement management system, which has a goal to achieving a pavement condition index (PCI) of 70 or better, which serves as a standard established by a consortium of nine Bay Area counties.
- Ensure that 95% of all service calls for traffic signals and streetlights are responded to within two hours for emergencies and five working days for non-emergencies.
- Manage a program to provide maintenance of the City streets through surface seal, asphalt overlay, and pothole repair programs each fiscal year.
- Apply for grants, including state and federal funding, as they become available in accordance with grant application guidelines.

FY26 and FY27 Activity Goals

- Incorporate and promote recycled materials in all of the City's street construction projects.

- Install approximately 30 ADA ramps each year along Circulation Element pedestrian transportation routes to promote east-west and north-south disabled pedestrian travel routes.
- Deliver the Annual Citywide Curb Ramp Project to install/reconstruct ADA curb ramps along high-use pedestrian routes including around schools, parks, downtown, etc.
- Contract for miscellaneous citywide striping and marking improvements.

Financial/Budget Implications

- While Gas Tax revenue has been historically consistent, the challenge still remains as the gap between available funding and deferred maintenance and operations needs continues to grow. It is unclear how EV conversion will impact the Gas Tax Fund. The City's long-term goal of maintaining streets is highly dependent on this funding. Gas Tax funds are supplementing various streets-related capital projects.

ROAD MAINTENANCE AND REHABILITATION (SB1) FUND (210)

This fund was established to account for funding via Senate Bill 1, the Road Repair and Accountability Act of 2017 (SB 1), which was signed into law on April 28, 2017. This legislative package invests \$54.0 billion in transportation improvements. A portion of these funds are distributed to cities and counties, and a subset of that portion is allocated to the City of Gilroy. SB 1 will enable cities to address significant maintenance, rehabilitation and safety needs of their local street and road system. SB 1 is anticipated to generate approximately \$1.5 billion per year. The City receives approximately \$1.0 million annually. The City is currently evaluating various road improvement options to maximize the effective use of these funds. SB1 funds are being utilized to supplement streets-related capital projects.

FY24 and FY25 Highlights

- Completed design, bid, and construction of the FY24 Pavement Rehabilitation Project.
- Awarded the FY25 Pavement Rehabilitation Project - SB1 funded portion.

FY26 and FY27 Work Plan

- Design, bid, and construct the FY26 and FY27 Annual Citywide Pavement Rehabilitation Project - SB1 funded portion.

FY26 and FY27 Activity Goals

Deliver the FY26 and FY27 Citywide Pavement Rehabilitation Project.

LOCAL STREETS AND ROADS (MEASURE B) FUND (212)

This fund was approved by voters in 2016. Measure B is a Santa Clara County funding measure for transportation projects initiated by the Santa Clara Valley Transportation Authority (VTA). As part of that measure, a portion of the funding is provided to local municipalities, including Gilroy, to improve local streets and roads. The City will receive approximately \$1.0 million annually in Local Streets and Roads Program (LS&R) funds to use on road maintenance, repairs, and improvements. Funding also included a catch-up portion in addition to the annual entitlement. As with the Road Maintenance and Rehabilitation Fund, this is a new fund, and the City is similarly evaluating options to effectively use these funds. In FY26 and FY27, staff will continue to deliver the Council adopted five-year street repair program, using Measure B funding, to improve the City's roadway condition and improve the City's overall Pavement Condition Index (PCI) rating.

FY24 and FY25 Highlights

- Completed design, bid, and construction of the FY24 Pavement Rehabilitation Project
- Award the FY25 Pavement Rehabilitation Project.
- Completed the citywide Bicycle and Pedestrian GIS Mapping Project.

FY26 and FY27 Work Plan

- Design, bid, and construct the FY26 and F27 Annual Citywide Pavement Rehabilitation Project.



FY26 and FY27 Activity Goals

- Deliver the FY26 and FY27 Pavement Rehabilitation Project.

TRANSPORTATION GRANTS FUND (215)

The transportation grants fund is used to account for transportation projects that are funded via a grant source. Typically, these funds come through the California Department of Transportation, or from the United States Department of Transportation via one of their agencies.

FY24 and FY25 Highlights

- Secured additional grant funds for the Lions Creek Trail Project - Kern to Tapestry.
- Completed Citywide Curb Ramp Project utilizing TDA Article 3 Funding.

FY26 and FY27 Work Plan

- Design, bid, and construct the Lions Creek Trail Project.

FY26 and FY27 Activity Goals

- Complete the Lions Creek Trail Project.

Financial/Budget Implications

- The transportation grants are typically reimbursement-based. Because of this, the fund may be presented as a negative balance when looking at its fund balance. This is caused by the reimbursement not being received within the same fiscal year that the expenditures are incurred.

VEHICLE REGISTRATION FEE (VRF) FUND (220)

This fund represents registration fees from Santa Clara County which are used to fund pavement maintenance, operations, signals, signs, and markings.

FY24 and FY25 Highlights

- Public Works contracted with a maintenance contractor to maintain and repair the City's streetlights and signal infrastructure as well as perform underground service alert locate requests.
- Annual construction of curb ramps are funded out of this program. The curb ramps provide ADA access for the pedestrians within the community.

FY26 and FY27 Work Plan

- Continue an annual road maintenance and markings program to ensure the long-term viability of paved surfaces, including crack seal and pothole repair.
- Coordinate contractor maintenance and repair of the City streetlights and signals.
- Design, bid and construct new curb ramps on an annual basis.
- Continue to update faded striping through the Annual Pavement Markings program.

FY26 and FY27 Activity Goals

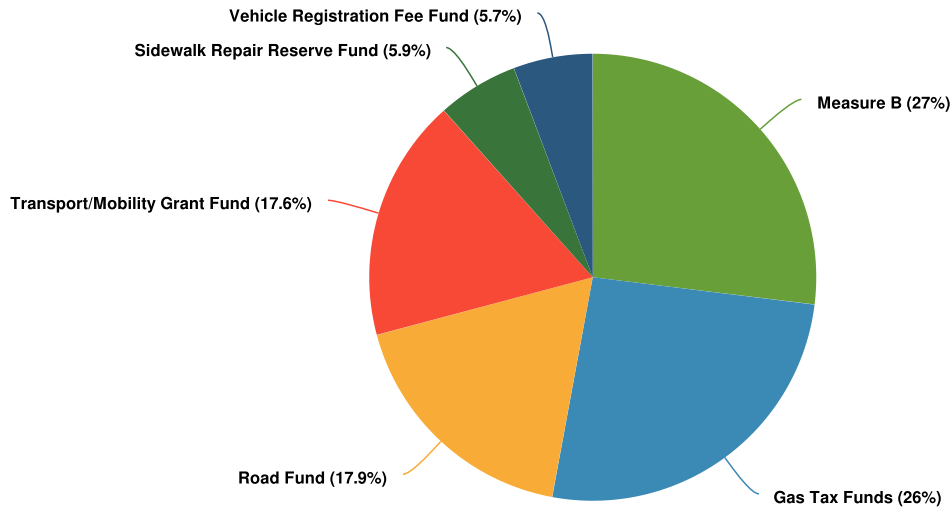
- Construct curb ramps in conformance with ADA requirements.
- Maintenance and repair of the City's streetlights and signals.
- Refresh faded or unclear street markings.

Financial/Budget Implications

None.

Transportation Special Revenue Funds Expenditure by Fund

2026 Recommended Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Sidewalk Repair Reserve Fund	\$158,677	\$182,259	\$841,391	\$561,391	\$527,588	\$538,423
Parking Management	\$205,122	\$38,828	\$0	\$0	\$0	\$0
Gas Tax Funds	\$2,103,422	\$4,201,118	\$2,453,436	\$1,864,827	\$2,335,130	\$2,449,672
Road Fund	\$1,062,165	\$2,381,155	\$1,724,937	\$3,298,609	\$1,612,836	\$1,769,897
Measure B	\$947,800	\$1,883,892	\$4,825,547	\$3,331,956	\$2,424,956	\$2,443,223
Transport/Mobility Grant Fund	\$0	\$113,546	\$1,744,011	\$409,437	\$1,579,363	\$1,879
Vehicle Registration Fee Fund	\$19,554	\$25,685	\$451,730	\$641,734	\$515,330	\$540,199
Total:	\$4,496,740	\$8,826,483	\$12,041,051	\$10,107,954	\$8,995,203	\$7,743,293

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Capital Project Special Revenue Funds

John Doughty
Public Works Director

Description

The following special revenue funds are the capital project funds, excluding transportation and development impact fee funds. These funds either receive their revenue from the City's General und, or from outside entities, but typically do not generate their own revenue.

Fund Number	Fund Name
400	Capital Projects Fund
405	Gilroy Community Library
422	Stormwater Management
487	Downtown Beautification

CAPITAL PROJECTS FUND (400)

This fund allocates resources intended to be used for major capital projects other than those financed by revenues of proprietary funds, including projects that are partially funded from other sources such as grants or fuel tax. Currently, the interest earned from this fund is used to contribute to various capital projects including the shared cost sidewalk repair program and annual pavement program. The goals for these programs are detailed in the CIP section of the budget book. This fund includes special developer contributions notably the Glen Loma required contributions to the permanent Santa Teresa which is programmed into the FY26 and FY27 CIP.

GILROY COMMUNITY LIBRARY (405)

The purpose of this fund is to finance the acquisition, construction, and improvement of facilities to be used as a public library within the City of Gilroy. Funding was provided by issuance of general obligation bonds. The CIP includes a major renovation project utilizing remainder bond funds.

STORMWATER MANAGEMENT (422)

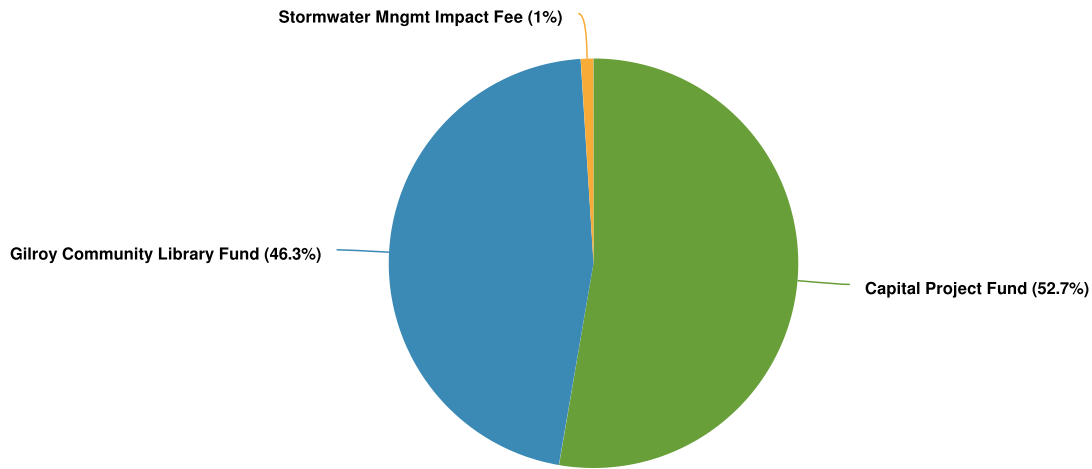
This fund pays for post-construction site inspection of stormwater treatment facilities. These improvements are required to be inspected annually, and the property owner is responsible for payment of staff time to conduct the site inspections.

DOWNTOWN BEAUTIFICATION (487)

The purpose of this fund is to finance the design and construction improvements along Gourmet Alley and Railroad Alley. The project has been constructed and a Notice of Completion is scheduled for City Council action prior to fiscal year-end. Staff will then formally close out the Caltrans' Clean California Local Grant.

Other Capital Project Funds Expenditure by Fund

2026 Recommended Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Capital Project Fund	\$2,029,838	\$179,749	\$3,823,849	\$215,160	\$5,846,199	\$12,135,993
Gilroy Community Library Fund	\$0	\$0	\$800,000	\$400,000	\$5,135,491	\$0
Stormwater Mngmt Impact Fee	\$0	\$0	\$0	\$0	\$110,000	\$113,000
Downtown Beautification	\$336,854	\$931,853	\$2,687,186	\$2,687,186	\$0	\$0
Total:	\$2,366,692	\$1,111,601	\$7,311,035	\$3,302,346	\$11,091,690	\$12,248,993

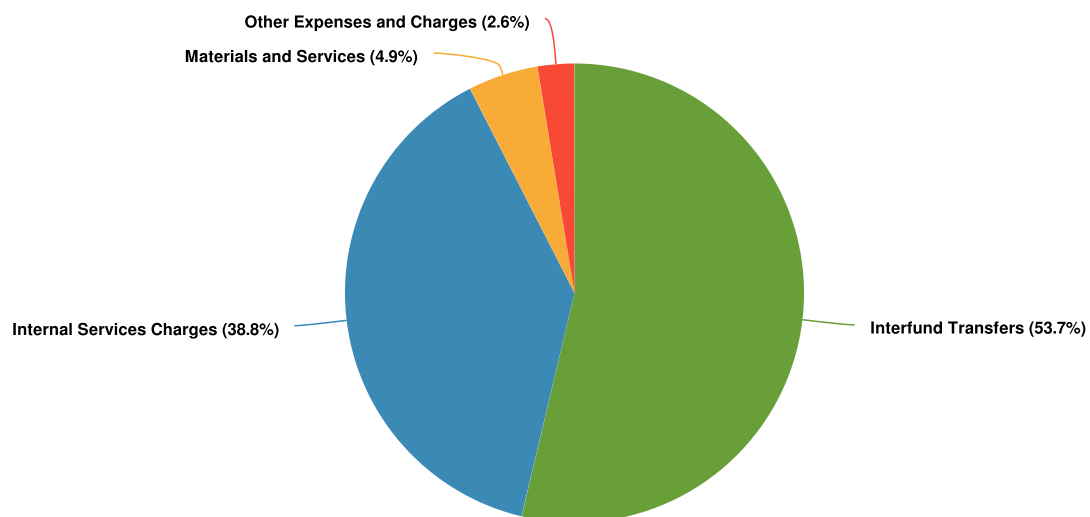
Non-Departmental

Other General Government is a non-departmental budget section and contains appropriations that are managed by the Finance Department. The two components of this budget include Other General Government and Central Services. As part of the adopted budget, the two are further recommended to be consolidated into one component entitled Other General Government (1001000).

Other General Government is intended to capture appropriations that are not tied to a specific General Fund department. It accounts for transfers from the General Fund to other funds (notably the Recreation contribution) managed by the City and payments to outside entities that are non-departmental related. Additionally, other expenditures that do not fall under the purview of a specific General Fund department and are also not associated with any enterprise or special revenue fund purpose, would be appropriated for in this budget, such as membership to League of California Cities, Local Agency Formation Commission, and various Council appointed boards and commission budgets. This budget also accounts for office supplies, contracts, internal service fund contributions, postage, and other day-to-day expenditures shared amongst various departments.

Non-Departmental Expenditures by Expense Type

2026 Recommended Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Amended	FY2025 Projected Actuals	FY2026 Recommended Budget	FY2027 Recommended Budget
Expense Objects						
Personnel Expenses	\$663,295	\$0	\$900,000	\$900,000	\$0	\$0
Materials and Services	\$232,295	\$322,102	\$188,440	\$199,908	\$229,942	\$238,192
Capital Outlay	\$0	\$39,131	\$0	\$80,582	\$0	\$0
Interfund Transfers	\$2,844,008	\$1,999,998	\$2,499,998	\$2,499,998	\$2,499,998	\$2,499,998
Internal Services Charges	\$1,914,828	\$2,720,110	\$2,245,481	\$2,246,184	\$1,804,428	\$1,986,887
Other Expenses and Charges	\$468,436	\$104,195	\$198,600	\$198,600	\$120,000	\$120,000
Total Expense Objects:	\$6,122,862	\$5,185,536	\$6,032,519	\$6,125,272	\$4,654,368	\$4,845,077

DEBT



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Debt Management Overview

The California Constitution requires that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. Per State of California statute, and the City of Gilroy's Charter, the City's debt limit is set at 15 percent of the total assessed valuation of all the real and personal property within the City.

Within the Annual Comprehensive Financial Report (ACFR), the City calculates its legal debt limit (the maximum amount of debt the City can issue) and compares it to the debt outstanding at the end of the year to produce the legal debt margin (the amount of debt the City can issue in future years). Currently, the City's total General Obligation Debt is significantly below its debt limit. The City also carries bonded debt secured by specific revenue sources, but by being secured through specific revenue sources, they do not apply to the debt limit.

The City currently has the following outstanding debt:

- Community Facilities District Refinancing Bonds 2018 - maintained to collect the special assessments and pay the bonded indebtedness for the refinanced Highway 152 Series 2018 improvements.
- General Obligation Bonds (Gilroy Community Library) 2019 Refunding Bonds, Series A and B - used to pay the indebtedness related to the refunding of the Series A and B General Obligation Bonds for the Gilroy Community Library.
- Refunding Lease Revenue Bonds 2020A Series - used to account for the payments of debt service principal and interest for the Public Facilities Financing Authority Lease Revenue 2020A Bonds.
- Wastewater Revenue Bonds 2021A Series - used to account for the payments of debt service principal and interest for the Wastewater revenue bonds issued for the sewer treatment plant expansion.
- Refunding Lease Revenue Bonds 2022A Series - used to account for the debt service principal and interest for the refunding of the 2013 Lease Revenue Bonds.
- California Energy Commission Loan - used to account for the payments of debt service principal and interest for the loan agreement between the CA Energy Commission (CEC) and the City-wide LED streetlight replacement project.

Debt Limit

Of the \$93.3 million in debt currently outstanding, only \$21.3 million is associated with general obligation bonds ("GO Bonds"). The two bond series that comprise this total include the 2019 General Obligation Library Refunding Bonds (Series A) and the 2019 General Obligation Library Refunding Bonds (Series B), and are therefore subject to the debt limit. The City's assessed valuation as of June 30, 2024 is \$11.6 billion, resulting in a debt limit of \$1.7 billion and a current ratio of debt to assessed value of 0.184 percent. The remaining outstanding debt detailed in this appendix is supported by other specific revenue streams and is not subject to the debt limit. Of the \$1.7 billion debt limit, only \$21.3 million, or 1.228 percent of the debt limit is being utilized.

Debt Service Appropriations

In the Adopted Operating Budget, the City identifies the amount of principal and interest payments (combined, the "debt service") appropriated for expenditure. Within each fund that carries debt service, the following account object numbers and descriptions identify these costs:

- 57110 - Debt Redemption
- 57115 - Debt Interest
- 57130 - Lease Principal
- 57135 - Lease Interest

Debt Calculation

Per the Gilroy City Charter Section 1108 entitled Bonded Debt Limit, “the City shall not incur an indebtedness evidenced by general obligation bonds which shall in the aggregate exceed the sum of fifteen percent (15%) of the total assessed valuation for purposes of City taxation of all the real and personal property within the City, exclusive of any indebtedness that has been or may hereafter be incurred for the purposes of acquiring, constructing, extending or maintaining municipal utilities for which purpose a further indebtedness may be incurred by the issuance of bonds, subject only to the provisions of the State Constitution and of this Charter.”

Debt Limit Calculation

<i>Total Assessed Valuation within Gilroy (June 30, 2024)</i>	\$11,590,365,209	
<i>Debt Limit Rate</i>	15%	
<i>Debt Limit Value</i>	\$1,738,554,781	
Debt Limit Compliance Analysis	Principal Remaining as of 7/1/2025	Debt Principal Subject to Limit
<i>2018 Community Facilities District Refinancing Bonds (non-GO) (Not Rated)</i>	\$3,713,003	exempt
<i>2019 General Obligation Library Refunding Bonds, Series A (Not Rated)</i>	\$6,601,741	\$6,601,741
<i>2019 General Obligation Library Refunding Bonds, Series B (Not Rated)</i>	\$14,745,397	\$14,745,397
<i>2020 Refunding Lease Revenue Bonds, Series A (non-GO) (Rating: S&P AA)</i>	\$9,845,000	exempt
<i>2021 Wastewater Revenue Bonds, Series A (non-GO) (Rating: S&P AA)</i>	\$45,600,000	exempt
<i>2022A Lease Revenue Bonds (non-GO) (Not Rated)</i>	\$12,383,928	
<i>California Energy Commission Loan (non-GO) (Not rated)</i>	\$390,600	exempt
Total	\$93,279,669	\$21,347,138

Debt Ratio

<i>Debt to Assessed Value Ratio</i>	0.184%
<i>Debt Limit Utilization</i>	1.228%
<i>Additional Debt Limit Capacity</i>	98.772%
Total	100.000%

Community Facilities District, 2018 Series

Fiscal Year	Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
	9/1/2025	\$ 768,888.00	3.28%	\$ 62,246.43	\$ 831,134.43	
FY 26	3/1/2026			48,551.72	48,551.72	\$ 879,686.15
	9/1/2026	796,189.00	3.28%	49,356.46	845,545.46	
FY 27	3/1/2027			35,421.69	35,421.69	880,967.15
	9/1/2027	562,168.00	3.28%	36,008.79	598,176.79	
FY 28	3/1/2028			26,295.39	26,295.39	624,472.18
	9/1/2028	459,461.00	3.28%	26,584.35	486,045.35	
FY 29	3/1/2029			18,573.89	18,573.89	504,619.24
	9/1/2029	474,666.00	3.28%	18,881.74	493,547.74	
FY 30	3/1/2030			10,746.12	10,746.12	504,293.86
	9/1/2030	488,931.00	3.28%	10,924.23	499,855.23	
FY 31	3/1/2031			2,683.10	2,683.10	502,538.33
FY 32	9/1/2031	162,700.00	3.28%	2,727.58	165,427.58	165,427.58
Totals		\$ 3,713,003.00		\$ 349,001.49	\$ 4,062,004.49	\$ 4,062,004.49

2019 General Obligation Library Refunding Bonds, Series A - Debt Service Schedule

Fiscal Year	Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
	8/1/2025			\$ 102,987.16	\$ 102,987.16	
FY 26	2/1/2026	\$ 381,960.00	3.12%	102,987.16	484,947.16	\$ 587,934.32
	8/1/2026			97,028.58	97,028.58	
FY 27	2/1/2027	394,066.00	3.12%	97,028.58	491,094.58	588,123.16
	8/1/2027			90,881.15	90,881.15	
FY 28	2/1/2028	406,556.00	3.12%	90,881.15	497,437.15	588,318.30
	8/1/2028			84,538.88	84,538.88	
FY 29	2/1/2029	419,442.00	3.12%	84,538.88	503,980.88	588,519.76
	8/1/2029			77,995.59	77,995.59	
FY 30	2/1/2030	432,736.00	3.12%	77,995.59	510,731.59	588,727.18
	8/1/2030			71,244.90	71,244.90	
FY 31	2/1/2031	446,451.00	3.12%	71,244.90	517,695.90	588,940.80
	8/1/2031			64,280.27	64,280.27	
FY 32	2/1/2032	460,601.00	3.12%	64,280.27	524,881.27	589,161.54
	8/1/2032			57,094.89	57,094.89	
FY 33	2/1/2033	475,200.00	3.12%	57,094.89	532,294.89	589,389.78
	8/1/2033			49,681.77	49,681.77	
FY 34	2/1/2034	490,261.00	3.12%	49,681.77	539,942.77	589,624.54
	8/1/2034			42,033.70	42,033.70	
FY 35	2/1/2035	505,799.00	3.12%	42,033.70	547,832.70	589,866.40
	8/1/2035			34,143.24	34,143.24	
FY 36	2/1/2036	521,830.00	3.12%	34,143.24	555,973.24	590,116.48
	8/1/2036			26,002.69	26,002.69	
FY 37	2/1/2037	538,369.00	3.12%	26,002.69	564,371.69	590,374.38
	8/1/2037			17,604.13	17,604.13	
FY 38	2/1/2038	555,433.00	3.12%	17,604.13	573,037.13	590,641.26
	8/1/2038			8,939.38	8,939.38	
FY 39	2/1/2039	573,037.00	3.12%	8,939.38	581,976.38	590,915.76
	Totals	\$ 6,601,741.00		\$ 1,648,912.66	\$ 8,250,653.66	\$ 8,250,653.66

2019 General Obligation Library Refunding Bonds, Series B - Debt Service Schedule

Fiscal Year	Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
	8/1/2025			\$ 235,189.08	\$ 235,189.08	
FY 26	2/1/2026	\$ 778,864.00	3.19%	235,189.08	1,014,053.08	\$ 1,249,242.16
	8/1/2026			222,766.20	222,766.20	
FY 27	2/1/2027	804,112.00	3.19%	222,766.20	1,026,878.20	1,249,644.40
	8/1/2027			209,940.61	209,940.61	
FY 28	2/1/2028	830,179.00	3.19%	209,940.61	1,040,119.61	1,250,060.22
	8/1/2028			196,699.26	196,699.26	
FY 29	2/1/2029	857,091.00	3.19%	196,699.26	1,053,790.26	1,250,489.52
	8/1/2029			183,028.66	183,028.66	
FY 30	2/1/2030	884,875.00	3.19%	183,028.66	1,067,903.66	1,250,932.32
	8/1/2030			168,914.90	168,914.90	
FY 31	2/1/2031	913,560.00	3.19%	168,914.90	1,082,474.90	1,251,389.80
	8/1/2031			154,343.62	154,343.62	
FY 32	2/1/2032	943,175.00	3.19%	154,343.62	1,097,518.62	1,251,862.24
	8/1/2032			139,299.98	139,299.98	
FY 33	2/1/2033	973,750.00	3.19%	139,299.98	1,113,049.98	1,252,349.96
	8/1/2033			123,768.67	123,768.67	
FY 34	2/1/2034	1,005,317.00	3.19%	123,768.67	1,129,085.67	1,252,854.34
	8/1/2034			107,733.86	107,733.86	
FY 35	2/1/2035	1,037,906.00	3.19%	107,733.86	1,145,639.86	1,253,373.72
	8/1/2035			91,179.26	91,179.26	
FY 36	2/1/2036	1,071,552.00	3.19%	91,179.26	1,162,731.26	1,253,910.52
	8/1/2036			74,088.01	74,088.01	
FY 37	2/1/2037	1,106,288.00	3.19%	74,088.01	1,180,376.01	1,254,464.02
	8/1/2037			56,442.71	56,442.71	
FY 38	2/1/2038	1,142,151.00	3.19%	56,442.71	1,198,593.71	1,255,036.42
	8/1/2038			38,225.40	38,225.40	
FY 39	2/1/2039	1,179,176.00	3.19%	38,225.40	1,217,401.40	1,255,626.80
	8/1/2039			19,417.55	19,417.55	
FY 40	2/1/2040	1,217,401.00	3.19%	19,417.55	1,236,818.55	1,256,236.10
Totals		\$ 14,745,397.00		\$ 4,042,075.54	\$ 18,787,472.54	\$ 18,787,472.54

Refunding Lease Revenue Bonds, Series 2020A

Fiscal Year	Period Ending	Principal	Interest	Debt Service	Annual Debt Service
	11/1/2025	\$ 880,000.00	\$ 246,125.00	\$ 1,126,125.00	
FY 26	5/1/2026		224,125.00	224,125.00	\$ 1,350,250.00
	11/1/2026	925,000.00	224,125.00	1,149,125.00	
FY 27	5/1/2027		201,000.00	201,000.00	1,350,125.00
	11/1/2027	1,000,000.00	201,000.00	1,201,000.00	
FY 28	5/1/2028		176,000.00	176,000.00	1,377,000.00
	11/1/2028	1,030,000.00	176,000.00	1,206,000.00	
FY 29	5/1/2029		150,250.00	150,250.00	1,356,250.00
	11/1/2029	1,085,000.00	150,250.00	1,235,250.00	
FY 30	5/1/2030		123,125.00	123,125.00	1,358,375.00
	11/1/2030	1,140,000.00	123,125.00	1,263,125.00	
FY 31	5/1/2031		94,625.00	94,625.00	1,357,750.00
	11/1/2031	1,200,000.00	94,625.00	1,294,625.00	
FY 32	5/1/2032		64,625.00	64,625.00	1,359,250.00
	11/1/2032	1,260,000.00	64,625.00	1,324,625.00	
FY 33	5/1/2033		33,125.00	33,125.00	1,357,750.00
FY 34	11/1/2033	1,325,000.00	33,125.00	1,358,125.00	1,358,125.00
Totals		\$ 9,845,000.00	\$ 2,379,875.00	\$ 12,224,875.00	\$ 12,224,875.00

Wastewater Revenue Bonds, 2021A Series

Fiscal Year	Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
	8/1/2025	\$ 785,000.00	4.00%	\$ 737,150.00	\$ 1,522,150.00	
FY 26	2/1/2026			721,450.00	721,450.00	\$ 2,243,600.00
	8/1/2026	815,000.00	4.00%	721,450.00	1,536,450.00	
FY 27	2/1/2027			705,150.00	705,150.00	2,241,600.00
	8/1/2027	850,000.00	4.00%	705,150.00	1,555,150.00	
FY 28	2/1/2028			688,150.00	688,150.00	2,243,300.00
	8/1/2028	885,000.00	4.00%	688,150.00	1,573,150.00	
FY 29	2/1/2029			670,450.00	670,450.00	2,243,600.00
	8/1/2029	920,000.00	4.00%	670,450.00	1,590,450.00	
FY 30	2/1/2030			652,050.00	652,050.00	2,242,500.00
	8/1/2030	960,000.00	4.00%	652,050.00	1,612,050.00	
FY 31	2/1/2031			632,850.00	632,850.00	2,244,900.00
	8/1/2031	1,000,000.00	4.00%	632,850.00	1,632,850.00	
FY 32	2/1/2032			612,850.00	612,850.00	2,245,700.00
	8/1/2032	1,040,000.00	4.00%	612,850.00	1,652,850.00	
FY 33	2/1/2033			592,050.00	592,050.00	2,244,900.00
	8/1/2033	1,080,000.00	4.00%	592,050.00	1,672,050.00	
FY 34	2/1/2034			570,450.00	570,450.00	2,242,500.00
	8/1/2034	1,125,000.00	4.00%	570,450.00	1,695,450.00	
FY 35	2/1/2035			547,950.00	547,950.00	2,243,400.00
	8/1/2035	1,170,000.00	4.00%	547,950.00	1,717,950.00	
FY 36	2/1/2036			524,550.00	524,550.00	2,242,500.00
	8/1/2036	1,215,000.00	3.00%	524,550.00	1,739,550.00	
FY 37	2/1/2037			506,325.00	506,325.00	2,245,875.00
	8/1/2037	1,250,000.00	3.00%	506,325.00	1,756,325.00	
FY 38	2/1/2038			487,575.00	487,575.00	2,243,900.00
	8/1/2038	1,290,000.00	3.00%	487,575.00	1,777,575.00	
FY 39	2/1/2039			468,225.00	468,225.00	2,245,800.00
	8/1/2039	1,330,000.00	3.00%	468,225.00	1,798,225.00	
FY 40	2/1/2040			448,275.00	448,275.00	2,246,500.00
	8/1/2040	1,370,000.00	3.00%	448,275.00	1,818,275.00	
FY 41	2/1/2041			427,725.00	427,725.00	2,246,000.00
	8/1/2041	1,410,000.00	3.00%	427,725.00	1,837,725.00	
FY 42	2/1/2042			406,575.00	406,575.00	2,244,300.00
	8/1/2042	1,455,000.00	3.00%	406,575.00	1,861,575.00	
FY 43	2/1/2043			384,750.00	384,750.00	2,246,325.00
	8/1/2043	1,495,000.00	3.00%	384,750.00	1,879,750.00	
FY 44	2/1/2044			362,325.00	362,325.00	2,242,075.00
	8/1/2044	1,540,000.00	3.00%	362,325.00	1,902,325.00	
FY 45	2/1/2045			339,225.00	339,225.00	2,241,550.00
	8/1/2045	1,590,000.00	3.00%	339,225.00	1,929,225.00	
FY 46	2/1/2046			315,375.00	315,375.00	2,244,600.00
	8/1/2046	1,640,000.00	3.00%	315,375.00	1,955,375.00	

Fiscal Year	Period Ending	Principal	Coupon	Interest	Debt Service Annual	Debt Service
FY 47	2/1/2047			290,775.00	290,775.00	2,246,150.00
	8/1/2047	1,690,000.00	3.00%	290,775.00	1,980,775.00	
FY 48	2/1/2048			265,425.00	265,425.00	2,246,200.00
	8/1/2048	1,740,000.00	3.00%	265,425.00	2,005,425.00	
FY 49	2/1/2049			239,325.00	239,325.00	2,244,750.00
	8/1/2049	1,790,000.00	3.00%	239,325.00	2,029,325.00	
FY 50	2/1/2050			212,475.00	212,475.00	2,241,800.00
	8/1/2050	1,845,000.00	3.00%	212,475.00	2,057,475.00	
FY 51	2/1/2051			184,800.00	184,800.00	2,242,275.00
	8/1/2051	1,905,000.00	3.00%	184,800.00	2,089,800.00	
FY 52	2/1/2052			156,225.00	156,225.00	2,246,025.00
	8/1/2052	1,960,000.00	3.00%	156,225.00	2,116,225.00	
FY 53	2/1/2053			126,825.00	126,825.00	2,243,050.00
	8/1/2053	2,020,000.00	3.00%	126,825.00	2,146,825.00	
FY 54	2/1/2054			96,525.00	96,525.00	2,243,350.00
	8/1/2054	2,080,000.00	3.00%	96,525.00	2,176,525.00	
FY 55	2/1/2055			65,325.00	65,325.00	2,241,850.00
	8/1/2055	2,145,000.00	3.00%	65,325.00	2,210,325.00	
FY 56	2/1/2056			33,150.00	33,150.00	2,243,475.00
FY 57	8/1/2056	2,210,000.00	3.00%	33,150.00	2,243,150.00	2,243,150.00
Totals		\$ 45,600,000.00		\$ 26,207,500.00	\$ 71,807,500.00	\$ 71,807,500.00



Refunding Lease Revenue Bonds, Series 2022A

Fiscal Year	Period Ending	Principal	Interest	Debt Service	Annual Debt Service
	11/1/2025	\$ 1,183,287.00	\$ 226,625.88	\$ 1,409,912.88	
FY 26	5/1/2026		204,971.73	204,971.73	\$ 1,614,884.61
	11/1/2026	1,227,403.00	204,971.73	1,432,374.73	
FY 27	5/1/2027		182,510.26	182,510.26	1,614,884.99
	11/1/2027	1,273,163.00	182,510.26	1,455,673.26	
FY 28	5/1/2028		159,211.37	159,211.37	1,614,884.63
	11/1/2028	1,320,630.00	159,211.37	1,479,841.37	
FY 29	5/1/2029		135,043.84	135,043.84	1,614,885.21
	11/1/2029	1,369,866.00	135,043.84	1,504,909.84	
FY 30	5/1/2030		109,975.30	109,975.30	1,614,885.14
	11/1/2030	1,420,938.00	109,975.30	1,530,913.30	
FY 31	5/1/2031		83,972.13	83,972.13	1,614,885.43
	11/1/2031	1,473,913.00	83,972.13	1,557,885.13	
FY 32	5/1/2032		56,999.52	56,999.52	1,614,884.65
	11/1/2032	1,528,864.00	56,999.52	1,585,863.52	
FY 33	5/1/2033		29,021.31	29,021.31	1,614,884.83
FY 34	11/1/2033	1,585,864.00	29,021.31	1,614,885.31	1,614,885.31
	Totals	\$ 12,383,928.00	\$ 2,150,036.97	\$ 14,533,964.80	\$ 14,533,964.80

California Energy Commission Loan

Fiscal Year	Payment Date	Interest Payment	Principal Payment	Payment Amount	Annual Debt Service	Principal Balance
FY 25						\$ 390,600.97
	12/22/2025	\$ 1,958.36	\$ 47,972.57	\$ 49,930.93		342,628.40
FY 26	6/22/2026	1,708.45	48,222.48	49,930.93	\$ 99,861.86	294,405.92
	12/22/2026	1,476.06	48,454.87	49,930.93		245,951.05
FY 27	6/22/2027	1,226.39	48,704.54	49,930.93	99,861.86	197,246.51
	12/22/2027	988.93	48,942.00	49,930.93		148,304.51
FY 28	6/22/2028	743.55	49,187.38	49,930.93	99,861.86	99,117.13
	12/22/2028	496.94	49,433.99	49,930.93		49,683.14
FY 29	6/22/2029	247.74	49,683.14	49,930.88	99,861.81	-
Totals		\$ 8,846.42	\$ 390,600.97	\$ 399,447.39	\$ 399,447.39	-

CAPITAL IMPROVEMENT PROGRAM



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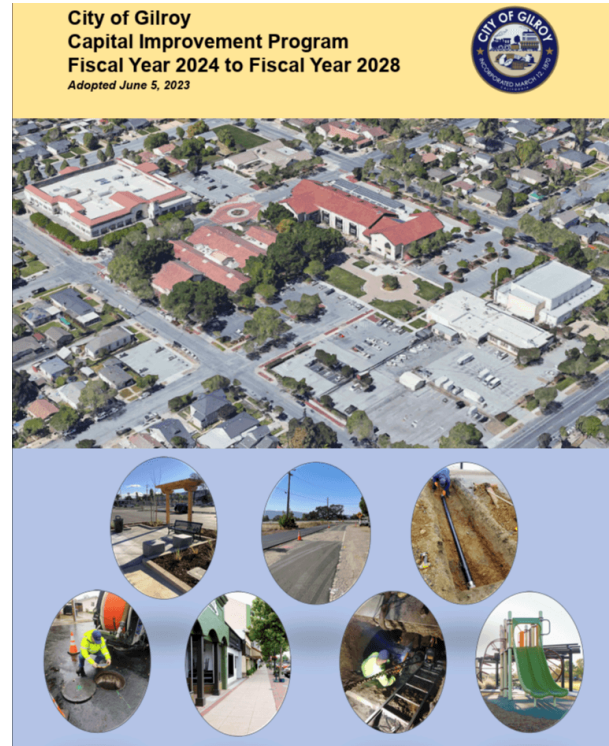
Five-Year Capital Improvement Program (CIP)

The purpose of the Capital Improvement Program (CIP) is to provide the City of Gilroy with a long-range plan for capital improvements. It is a planning document and does not authorize or fund projects. Investments in CIP projects are intended to support safe and equitable services, community and economic vitality, and infrastructure preservation. Evaluation criteria for selecting which projects to include for funding typically include, in no particular order, the elimination of hazards, legal mandates and compliance, achieving economic development objectives, prior commitments, availability of state or federal grants, project readiness, efficiency improvements, and a project's expected useful life.

The planning time frame for the CIP is typically five years. It is produced periodically as a separate planning document to identify capital improvement needs and to coordinate financing and timing of those needs in a manner that maximizes the return to the public. Generally, as each biennial budget is prepared, additional projects and priority needs are developed and added to the program to maintain a total five-year plan. Projects slated for subsequent years are approved on a planning basis and do not receive expenditure authority until they are eventually incorporated into the capital budget for that respective fiscal year. As such, tentative Council endorsement of the overall five-year program is desirable for the effective implementation of overall City goals and objectives.

The complete adopted five-year, FY24 through FY28, CIP document is accessible [here](#).

In 2023, the City Council approved the current five-year, FY24 through FY28, Capital Improvement Plan. The CIP is intended to be a biennial process conducted during the off-year of the biennial Operating Budget process. As such, the next comprehensive CIP plan update will be undertaken in January 2026 (FY26). Although not directly related to the City's operating budget, resources are allocated through the operating budget process and are reflected in the CIP for the FY26 and FY27 Recommended Budget. The City's capital projects budgeted for FY26 and FY27 are presented on the tables below, which are primarily based on the projects within the existing five-year CIP, as funded or unfunded, or are otherwise new recommended projects.



Capital Projects for FY26 and FY27 - Streets Program

Project Number	Project Title	Proposed FY26	Proposed FY27	Two-Year Total
800060	Citywide Pavement Rehabilitation	4,500,000	4,500,000	9,000,000
800070	Citywide Curb Ramp Project	240,000	240,000	480,000
800320	Engineering Sidewalk Replacement Program	500,000	500,000	1,000,000
800330	Pavement Markings	232,000	244,000	476,000
800340	Signal/Street Light Maintenance	355,000	372,200	727,200
800350	Luchessa/Church Traffic Signal Installation	892,000	-	892,000
800360	Mantelli/Kern Traffic Signal Installation	155,000	984,000	1,139,000
800370	Monterey/I.O.O.F. Traffic Signal Installation	941,000	-	941,000
800390	Miller and Third Storm Drain Rehabilitation	287,000	-	287,000
800400	Monterey and Luchessa Storm Drain Modifications	382,000	-	382,000
800410	Citywide Traffic Signal Upgrades	150,000	150,000	300,000
800430	Cohansey Avenue/Terri Court Storm Drain Improvements	30,000	-	30,000
800440	Automall/Luchessa Traffic Signal Installation	130,000	842,000	972,000
800450	CDBG Sidewalk/Curb Ramp Project	130,000	130,000	260,000
800480	First/Kern Traffic Signal Installation	882,000	-	882,000
800730	Gateway Senior Apartments Pedestrian Crossing Safety Improvements	700,000	-	700,000
800770	Tenth Street/Hwy 101 Bridge Widening	405,000	-	405,000
801120	Citywide Safety Improvements	70,000	220,000	290,000
Total All Projects		\$ 10,981,000	\$ 8,182,200	\$ 19,163,200



Funding Sources	Proposed FY26	Proposed FY27	Two-Year Total
200 - Sidewalk Repair Reserve	500,000	500,000	1,000,000
205 - Gas Taxes	1,109,749	1,237,818	2,347,567
210 - Road Funds	1,565,251	1,604,382	3,169,633
212 - Measure B	2,400,000	2,400,000	4,800,000
215 - Transportation/ Mobility Grant	-	-	-
220 - Vehicle Registration Fee	472,000	484,000	956,000
245 - CDBG	130,000	130,000	260,000
400 - Capital Projects	700,000	-	700,000
410 - Storm Drain Development Impact	699,000	-	699,000
425 - Traffic Impact	3,405,000	1,826,000	5,231,000
Total All Projects	\$ 10,981,000	\$ 8,182,200	\$ 19,163,200

Capital Projects for FY26 and FY27 - Parks and Trails Program

Project Number	Project Title	Proposed FY26	Proposed FY27	Two-Year Total
800270	Lions Creek Trail Kern to Tapestry	1,610,348	-	1,610,348
800780	San Ysidro Park Healthy Living Enhancement	2,958,000	-	2,958,000
801040	Citywide Park Improvement Program	500,000	500,000	1,000,000
801050	Pickleball Courts	862,500	-	862,500
Total All Projects		\$ 5,930,848	\$ 500,000	\$ 6,430,848

Funding Sources	Proposed FY26	Proposed FY27	Two-Year Total
100 - General Fund	500,000	500,000	1,000,000
205 - Gas Taxes	78,247	-	78,247
215 - Transportation/ Mobility Grant	1,532,101	-	1,532,101
290 - Recreation	862,500	-	862,500
400 - Capital Projects	2,958,000	-	2,958,000
Total All Projects	\$ 5,930,848	\$ 500,000	\$ 6,430,848

Capital Projects for FY26 and FY27 - Public Facilities Program

Project Number	Project Title	Proposed FY26	Proposed FY27	Two-Year Total
800160	Golf Course Water Tank Replacement	-	-	-
800230	Shooting Range Assessment	-	-	-
800290	Santa Teresa Fire Station	1,500,000	11,500,000	13,000,000
800800	Gilroy Center for the Arts HVAC Replacement	-	-	-
800810	Old City Hall HVAC Replacement	-	-	-
800830	Senior Center Roof Replacement	-	-	-
800840	Chestnut Fire Station Renovation	1,250,000	-	1,250,000
800850	Las Animas Fire Station Renovation	1,250,000	-	1,250,000
800930	Civic Center Master Plan	-	-	-
801000	Library Improvements	5,000,000	-	5,000,000
801020	Parks/Civic Facilities Sidewalk Improvements Citywide	155,000	-	155,000
801030	Parking Lot Resurfacing - Downtown	-	80,000	80,000
801090	City Facilities Repairs and Maintenance	150,000	150,000	300,000
801100	Annex Server Room AC Replacement	-	75,000	75,000
801130	Parking Lot Resurfacing - Parks	-	80,000	80,000
Total All Projects		\$ 9,305,000	\$ 11,885,000	\$ 21,190,000
Funding Sources		Proposed FY26	Proposed FY27	Two-Year Total
400 - Capital Projects		1,500,000	11,500,000	13,000,000
405 - Gilroy Community Library		5,000,000	-	5,000,000
440 - Public Facilities Impact		-	-	-
615 - Facilities		305,000	385,000	690,000
625 - Equipment Outlay		2,500,000	-	2,500,000
				-
Total All Projects		\$ 9,305,000	\$ 11,885,000	\$ 21,190,000



Capital Projects for FY26 and FY27 - Engineering Program

Project Number	Project Title	Proposed FY26	Proposed FY27	Two-Year Total
800240	Traffic Circulation Master Plan and Traffic Impact Fee Update	3,350	-	3,350
800470	Stormwater NPDES Compliance	198,439	210,000	408,439
800900	Gilroy Ice Center	18,000,000	18,000,000	36,000,000
800910	Corporation Yard EV and EV Charging	259,618	-	259,618
Total All Projects		\$ 18,461,407	\$ 18,210,000	\$ 36,671,407

Funding Sources	Proposed FY26	Proposed FY27	Two-Year Total
400 - Capital Projects	259,618	-	259,618
410 - Storm Drain Development Impact	198,439	210,000	408,439
425 - Traffic Impact	1,503,350	1,500,000	3,003,350
440 - Public Facilities Impact	16,500,000	16,500,000	33,000,000
Total All Projects	\$ 18,461,407	\$ 18,210,000	\$ 36,671,407

Capital Projects for FY26 and FY27 - Utilities Program

Project Number	Project Title	Proposed FY26	Proposed FY27	Two-Year Total
800050	McCarthy Site Well (Well #9)	3,542,000	367,000	3,909,000
800250	Casey and Swanston Water Line Replacement	984,000	2,582,000	3,566,000
800310	Automated Flexnet Water Meter Installation	225,000	225,000	450,000
800490	Annual Citywide Sewer Repair and Rehabilitation Program	215,000	225,000	440,000
800510	Asbestos Cement Sewer Pipe Replacement Citywide	-	291,000	291,000
800520	Carmel-Dowdy Alley - Sixth to Seventh Sewer Replacement	-	85,000	85,000
800530	Large Diameter Sewer Rehabilitation Citywide	280,000	1,130,000	1,410,000
800540	Monterey and Princevalle Sewer Network	-	935,000	935,000
800550	Old Gilroy - Chestnut to Forest Sewer Upgrade	55,000	270,000	325,000
800560	Seventh St - Carmel-Dowdy to Hanna-Rosanna Alleys Sewer Replacement	-	64,000	64,000
800570	Sewer Plant Expansion (SCRWA)	-	-	-
800590	Broadway and Sargent Water Line Replacement	1,494,000	-	1,494,000
800600	Church and Gurries Water Line Replacement	509,000	-	509,000
800610	Church Street - Welburn to First Water Line Replacement	2,134,000	-	2,134,000
800620	Forest and Eighth Water Line Replacement	-	105,000	105,000
800630	Steel Water Service Lines Replacement Citywide	225,000	230,000	455,000
800640	Monterey and Eighth Water Line Replacement	-	120,000	120,000
800650	Abandon 2" Water Line from 7041 to 7161 Monterey Street	-	160,000	160,000
800660	Murray at Burke Water Line Reroute	414,000	-	414,000
800670	Saint Louise Hospital Large Water Meter Replacement	65,000	-	65,000
800690	Water Reservoirs A and B - Painting	-	92,000	92,000
800700	Water Reservoirs A and B - Retrofit Overflow Piping	-	85,000	85,000



Project Number	Project Title	Proposed FY26	Proposed FY27	Two-Year Total
800710	Water Well Nos. 1 and 4 Compliance Improvements	16,000	90,000	106,000
800870	Old Gilroy Street at Railroad Crossing Sewer Replacement	275,000	-	275,000
800890	Monterey - Leavesley to Ronan Water Line Replacement	797,000	986,000	1,783,000
800970	Master Plan Projects - Sewer Improvements	2,400,000	3,731,000	6,131,000
800980	Joint Morgan Hill-Gilroy Trunk Line Repairs	597,000	2,778,000	3,375,000
800990	Master Plan Projects - Water Improvements	-	960,372	960,372
801060	Well 8/8a Rehabilitation	320,000	-	320,000
Total All Projects		\$ 14,547,000	\$ 15,511,372	\$ 30,058,372

Funding Sources	Proposed FY26	Proposed FY27	Two-Year Total
430 - Sewer Development Impact	975,000	2,587,000	3,562,000
435 - Water Development Impact	3,542,000	973,000	4,515,000
700 - Sewer	2,847,000	6,922,000	9,769,000
705 - Water	7,183,000	5,029,372	12,212,372
Total All Projects	\$ 14,547,000	\$ 15,511,372	\$ 30,058,372



SUPPLEMENTAL INFORMATION



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Revenues and Expenditures Line-Item Details

Below are the links to download the Fiscal Year 2026 (FY26) and Fiscal Year 2027 (FY27) Adopted Budget Line-Item Details in PDF. The details are totaled by Fund. Revenue and Expenditure details are listed as separate links.



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FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	10	1000	1001000	1001000-45120	45120	USER FEES	\$ 552	\$ 25	\$ -	\$ 552	\$ -	\$ -
100	GENERAL FUND	10	1000	1001000	1001000-46110	46110	BANK INTEREST	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-46210	46210	INTERFUND INTEREST INCOME	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-47810	47810	MISC REVENUES	-	11,408	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-48110	48110	INTERFUND TRANSFER IN	38,136	26,994	686,000	686,000	-	-
100	GENERAL FUND	15	1560	1001560	1001560-43110	43110	FEDERAL GRANT	4,947	5,427	233,895	233,895	245,589	257,869
100	GENERAL FUND	15	1560	1001560	1001560-43120	43120	STATE GRANT	-	181,072	25,000	25,000	-	-
100	GENERAL FUND	15	1560	1001560	1001560-47810	47810	MISC REVENUES	-	66	-	-	-	-
100	GENERAL FUND	15	1570	1001570	1001570-47810	47810	MISC REVENUES	-	-	-	-	150,000	150,000
100	GENERAL FUND	20	2000	1002000	1002000-48320	48320	OTHER FINANCING SOURCES	-	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-40110	40110	PROPERTY TAX SECURED	11,953,032	10,643,541	11,017,385	11,254,000	11,816,700	12,407,535
100	GENERAL FUND	20	2010	1002010	1002010-40115	40115	PROPERTY TAX UNSECURED	620,180	600,548	645,225	605,000	617,100	629,422
100	GENERAL FUND	20	2010	1002010	1002010-40117	40117	ERAF	-	2,048,383	2,074,000	2,080,112	2,563,000	2,665,520
100	GENERAL FUND	20	2010	1002010	1002010-40120	40120	SUPPLEMENTAL PROPERTY TAX	406,579	253,262	232,000	253,000	253,000	253,000
100	GENERAL FUND	20	2010	1002010	1002010-40130	40130	HOMEOWNER'S EXEMPTION	29,818	30,005	29,000	29,000	29,000	29,000
100	GENERAL FUND	20	2010	1002010	1002010-40135	40135	DOCUMENTARY TRANSFER TAX	404,075	359,716	375,000	420,000	432,600	445,578
100	GENERAL FUND	20	2010	1002010	1002010-40137	40137	VLF PROPERTY TAX	6,154,839	6,502,054	6,850,515	6,814,935	7,155,682	7,513,466
100	GENERAL FUND	20	2010	1002010	1002010-40140	40140	SALES TAX	21,029,959	21,119,635	21,827,000	20,538,000	20,400,000	20,600,000
100	GENERAL FUND	20	2010	1002010	1002010-40145	40145	MOTOR VEHICLE TAX	61,476	74,209	64,700	96,232	101,044	106,096
100	GENERAL FUND	20	2010	1002010	1002010-40147	40147	TRANSIENT OCCUPANCY TAX	1,754,615	1,560,500	2,016,000	1,850,000	1,905,500	2,362,665
100	GENERAL FUND	20	2010	1002010	1002010-40150	40150	UUT GAS	1,239,885	1,002,043	1,279,590	1,152,130	1,198,215	1,246,144
100	GENERAL FUND	20	2010	1002010	1002010-40151	40151	UUT ELECTRICITY	2,145,103	2,426,131	2,241,582	3,266,279	3,429,593	3,601,073
100	GENERAL FUND	20	2010	1002010	1002010-40152	40152	UUT SVCEA ELECTRICITY	1,358,720	1,431,103	1,482,516	1,636,314	1,718,130	1,804,036
100	GENERAL FUND	20	2010	1002010	1002010-40153	40153	UUT GAS MISC	603,595	452,298	687,834	400,000	416,000	432,640
100	GENERAL FUND	20	2010	1002010	1002010-40154	40154	UUT ELECTRICITY MISC	332,241	384,298	277,957	530,000	556,500	584,325
100	GENERAL FUND	20	2010	1002010	1002010-40155	40155	UUT PHONE	63,064	58,406	58,662	53,866	48,479	43,631
100	GENERAL FUND	20	2010	1002010	1002010-40156	40156	UUT PPD MOBILE PHONE	33,755	32,452	28,350	31,500	28,350	25,515
100	GENERAL FUND	20	2010	1002010	1002010-40157	40157	UUT PHONE MISC	239,358	251,479	213,893	206,000	199,820	193,825
100	GENERAL FUND	20	2010	1002010	1002010-40158	40158	UUT WIRELESS PHONE	258,781	273,554	210,600	296,566	287,669	279,039
100	GENERAL FUND	20	2010	1002010	1002010-40159	40159	UUT CABLE TV	276,915	251,705	250,931	308,284	317,533	327,058
100	GENERAL FUND	20	2010	1002010	1002010-40170	40170	FRANCHISE GAS & ELECTRICITY	1,018,659	1,019,468	1,144,463	1,144,463	1,201,686	1,261,770
100	GENERAL FUND	20	2010	1002010	1002010-40172	40172	FRANCHISE GARBAGE	854,852	930,235	972,000	1,145,212	1,202,473	1,262,596
100	GENERAL FUND	20	2010	1002010	1002010-40174	40174	FRANCHISE CABLE TV	324,639	289,662	343,000	250,000	245,000	240,100
100	GENERAL FUND	20	2010	1002010	1002010-41110	41110	BUSINESS LICENSES	727,165	883,812	839,000	807,000	823,140	839,603
100	GENERAL FUND	20	2010	1002010	1002010-41150	41150	OTHER LICENSES & PERMITS	5,534	5,298	25,500	6,375	6,566	6,763
100	GENERAL FUND	20	2010	1002010	1002010-43110	43110	FEDERAL GRANT	663,000	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-45130	45130	ADMIN. FEE-GARBAGE	683,881	744,188	780,000	801,648	833,714	867,063
100	GENERAL FUND	20	2010	1002010	1002010-45145	45145	OVERHEAD REVENUE	3,228,599	3,308,703	3,453,525	3,453,525	3,972,100	4,170,705
100	GENERAL FUND	20	2010	1002010	1002010-46110	46110	BANK INTEREST	298,391	1,336,439	888,240	1,581,788	1,388,841	1,315,149
100	GENERAL FUND	20	2010	1002010	1002010-46120	46120	INVESTMENT INTEREST	409,059	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-46310	46310	OTHER INTEREST	-	473,917	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-46315	46315	INTEREST INCOME LEASE	127,844	109,650	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-46410	46410	GAIN/LOSS ON INVESTMENTS	1,390,560	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-46420	46420	UNREALIZED GAIN/LOSS	(441,999)	1,013,798	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-46510	46510	RENTS,LEASES&CONCESSIONS	-	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-47115	47115	LEASE REVENUE	140,240	334,956	194,716	194,716	194,716	256,859
100	GENERAL FUND	20	2010	1002010	1002010-47310	47310	MISC REIMBURSEMENTS	-	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-47810	47810	MISC REVENUES	53,277	484,706	9,300	50,000	218,540	219,096
100	GENERAL FUND	20	2010	1002010	1002010-47820	47820	REVENUE SUSPENSE	-	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-48110	48110	INTERFUND TRANSFER IN	7,500	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-48320	48320	OTHER FINANCING SOURCES	22,500	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-48510	48510	ACCUM ANNUAL SAVINGS	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-41150	41150	OTHER LICENSES & PERMITS	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-42110	42110	VEHICLE/COURT FINES	80,830	33,024	72,631	23,607	26,558	26,558
100	GENERAL FUND	30	3000	1003000	1003000-42120	42120	PARKING FINES	20,401	24,053	20,916	16,726	20,916	20,916
100	GENERAL FUND	30	3000	1003000	1003000-42130	42130	ABANDONED VEHICLE ABATE	154,128	181,051	130,000	148,296	130,000	130,000

Revenues Line-item Details by Fund

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	30	3000	1003000	1003000-43120	43120	STATE GRANT	38,243	57,686	34,500	47,329	56,053	56,053
100	GENERAL FUND	30	3000	1003000	1003000-45125	45125	SERVICE CHARGE	31,603	41,394	25,000	25,608	25,000	25,000
100	GENERAL FUND	30	3000	1003000	1003000-47810	47810	MISC REVENUES	61,292	70,807	63,118	79,850	63,118	63,118
100	GENERAL FUND	30	3000	1003000	1003000-48110	48110	INTERFUND TRANSFER IN	115,271	100,000	100,000	100,000	100,000	100,000
100	GENERAL FUND	30	3010	1003010	1003010-43130	43130	OTHER INTERGOVTL REVENUE	19,750	19,000	15,000	15,000	115,000	115,000
100	GENERAL FUND	30	3010	1003010	1003010-47310	47310	MISC REIMBURSEMENTS	29,537	97,569	-	37,151	-	-
100	GENERAL FUND	30	3010	1003010	1003010-47320	47320	OVERTIME REIMBURSEMENT	17,751	20,949	23,834	19,151	11,507	11,852
100	GENERAL FUND	30	3010	1003010	1003010-47810	47810	MISC REVENUES	257,453	268,451	436,634	301,315	300,018	300,018
100	GENERAL FUND	30	3010	1003010	1003010-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
100	GENERAL FUND	30	3030	1003030	1003030-47810	47810	MISC REVENUES	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-43110	43110	FEDERAL GRANT	69,634	66,583	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-43125	43125	COUNTY GRANT	-	-	-	8,930	-	-
100	GENERAL FUND	35	3500	1003500	1003500-45125	45125	SERVICE CHARGE	408,852	252,665	200,000	250,000	200,000	200,000
100	GENERAL FUND	35	3500	1003500	1003500-45145	45145	OVERHEAD REVENUE	-	-	-	-	280,000	291,000
100	GENERAL FUND	35	3500	1003500	1003500-47320	47320	OVERTIME REIMBURSEMENT	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-47330	47330	GILROY REIMBURSEMENT	275,608	120,013	174,835	785,000	130,000	130,000
100	GENERAL FUND	35	3500	1003500	1003500-47810	47810	MISC REVENUES	23,457	3,981	5,000	5,500	5,000	5,000
100	GENERAL FUND	35	3500	1003500	1003500-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-47810	47810	MISC REVENUES	-	-	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-48110	48110	INTERFUND TRANSFER IN	-	200,000	-	-	-	-
100	GENERAL FUND	40	4000	1004000	1004000-47810	47810	MISC REVENUES	991	4,164	5,000	23,000	800	800
100	GENERAL FUND	40	4000	1004000	1004000-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-43120	43120	STATE GRANT	99,581	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-45125	45125	SERVICE CHARGE	8,932	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-47810	47810	MISC REVENUES	127,414	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-48110	48110	INTERFUND TRANSFER IN	39,898	-	-	-	-	-
100	GENERAL FUND	40	4020	1004020	1004020-43120	43120	STATE GRANT	106,718	-	335,529	-	150,000	185,529
100	GENERAL FUND	40	4020	1004020	1004020-45125	45125	SERVICE CHARGE	668,785	588,762	730,000	636,000	655,000	675,000
100	GENERAL FUND	40	4020	1004020	1004020-47310	47310	MISC REIMBURSEMENTS	8,951	8,951	-	8,950	8,950	8,950
100	GENERAL FUND	40	4020	1004020	1004020-47810	47810	MISC REVENUES	-	1,353	-	-	-	-
100	GENERAL FUND	40	4020	1004020	1004020-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-41120	41120	BUILDING PERMITS	1,488,520	1,972,830	1,900,000	1,900,000	1,995,000	2,094,750
100	GENERAL FUND	40	4030	1004030	1004030-45110	45110	PLAN CHECK FEES	525,137	877,034	650,000	685,000	719,000	755,000
100	GENERAL FUND	40	4030	1004030	1004030-45115	45115	INSPECTIONS AND ANALYSIS	135,630	104,218	135,000	135,000	141,750	148,838
100	GENERAL FUND	40	4030	1004030	1004030-45125	45125	SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-47810	47810	MISC REVENUES	32,687	66,328	7,000	7,000	7,000	7,000
100	GENERAL FUND	40	4030	1004030	1004030-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-45110	45110	PLAN CHECK FEES	-	-	-	-	750	750
100	GENERAL FUND	40	4035	1004035	1004035-45115	45115	INSPECTIONS AND ANALYSIS	-	-	-	-	500	500
100	GENERAL FUND	40	4035	1004035	1004035-47810	47810	MISC REVENUES	-	-	-	-	20,000	20,000
100	GENERAL FUND	40	4040	1004040	1004040-41120	41120	BUILDING PERMITS	88,768	106,767	110,000	73,000	75,000	77,000
100	GENERAL FUND	40	4040	1004040	1004040-41130	41130	HMSO PERMITS	189,115	284,667	165,000	260,000	268,000	276,000
100	GENERAL FUND	40	4040	1004040	1004040-41140	41140	UFC PERMITS	124,752	68,199	105,000	65,000	67,000	69,000
100	GENERAL FUND	40	4040	1004040	1004040-41150	41150	OTHER LICENSES & PERMITS	72,465	115,616	35,000	125,000	129,000	133,000
100	GENERAL FUND	40	4040	1004040	1004040-45110	45110	PLAN CHECK FEES	83,117	89,279	93,000	71,000	73,000	75,000
100	GENERAL FUND	40	4040	1004040	1004040-45115	45115	INSPECTIONS AND ANALYSIS	113,670	181,565	70,000	170,000	175,000	180,000
100	GENERAL FUND	40	4040	1004040	1004040-45155	45155	NUISANCE ABATEMENT	-	-	-	-	-	-
100	GENERAL FUND	40	4040	1004040	1004040-47810	47810	MISC REVENUES	38,172	32,331	23,000	34,000	34,000	34,000
100	GENERAL FUND	40	4070	1004070	1004070-48110	48110	INTERFUND TRANSFER IN	-	117,655	186,248	186,248	183,570	188,660
100	GENERAL FUND	55	5500	1005500	1005500-47810	47810	MISC REVENUES	-	518	-	-	-	-
100	GENERAL FUND	55	5510	1005510	1005510-43110	43110	FEDERAL GRANT	-	-	-	-	-	-
100	GENERAL FUND	55	5510	1005510	1005510-45125	45125	SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	55	5510	1005510	1005510-47810	47810	MISC REVENUES	550	1,918	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-47330	47330	GILROY REIMBURSEMENT	-	-	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-47810	47810	MISC REVENUES	-	1,730	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-48110	48110	INTERFUND TRANSFER IN	600,000	780,000	819,000	819,000	860,000	904,000

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	55	5530	1005530	1005530-43110	43110	FEDERAL GRANT	-	-	190,000	190,000	-	-
100	GENERAL FUND	55	5530	1005530	1005530-43120	43120	STATE GRANT	-	-	-	-	-	-
100	GENERAL FUND	55	5530	1005530	1005530-45110	45110	PLAN CHECK FEES	1,036,044	1,368,110	1,300,000	1,100,000	1,200,000	1,300,000
100	GENERAL FUND	55	5530	1005530	1005530-45125	45125	SERVICE CHARGE	77,456	97,766	42,199	170,000	180,000	187,000
100	GENERAL FUND	55	5530	1005530	1005530-45145	45145	OVERHEAD REVENUE	-	-	-	-	1,308,991	1,271,650
100	GENERAL FUND	55	5530	1005530	1005530-47310	47310	MISC REIMBURSEMENTS	-	-	-	-	-	-
100	GENERAL FUND	55	5530	1005530	1005530-47810	47810	MISC REVENUES	-	-	-	-	-	-
100	GENERAL FUND	55	5540	1005540	1005540-43120	43120	STATE GRANT	-	95,671	79,000	75,000	64,000	64,000
100	GENERAL FUND	55	5540	1005540	1005540-45125	45125	SERVICE CHARGE	-	917	-	-	25,600	26,400
100	GENERAL FUND	55	5540	1005540	1005540-47810	47810	MISC REVENUES	-	110,000	110,000	110,000	252,800	260,000
100	GENERAL FUND	55	5540	1005540	1005540-48110	48110	INTERFUND TRANSFER IN	-	43,788	48,681	48,681	263,065	270,000
GENERAL FUND Total								65,794,485	69,592,505	69,897,504	70,956,734	74,277,226	77,084,483
200	SIDEWALK REPAIR RESERVE FUND	55	5500	2005500	2005500-45125	45125	SERVICE CHARGE	-	-	-	-	250,000	250,000
200	SIDEWALK REPAIR RESERVE FUND	55	5500	2005500	2005500-46110	46110	BANK INTEREST	23,979	69,064	23,153	79,799	56,130	43,395
200	SIDEWALK REPAIR RESERVE FUND	55	5500	2005500	2005500-48110	48110	INTERFUND TRANSFER IN	250,000	250,000	250,000	250,000	250,000	250,000
SIDEWALK REPAIR RESERVE FUND Total								273,979	319,064	273,153	329,799	556,130	543,395
202	PARKING MANAGEMENT	55	5500	2025500	2025500-46110	46110	BANK INTEREST	945	1,852	-	2,842	-	-
PARKING MANAGEMENT Total								945	1,852	-	2,842	-	-
205	GAS TAX FUNDS	55	5500	2055500	2055500-43110	43110	FEDERAL GRANT	-	-	-	-	-	-
205	GAS TAX FUNDS	55	5500	2055500	2055500-43120	43120	STATE GRANT	375,953	364,461	379,227	385,512	388,526	391,246
205	GAS TAX FUNDS	55	5500	2055500	2055500-43121	43121	STATE- GAS TAX 2106	205,113	219,315	227,425	231,823	233,631	236,201
205	GAS TAX FUNDS	55	5500	2055500	2055500-43122	43122	STATE GASTAX 2107	465,275	493,329	517,167	526,013	530,250	533,962
205	GAS TAX FUNDS	55	5500	2055500	2055500-43123	43123	STATE GASTAX2107.5	7,500	7,500	7,500	7,500	7,500	7,500
205	GAS TAX FUNDS	55	5500	2055500	2055500-43124	43124	STATE GASTAX 2103	489,019	546,507	566,774	564,781	555,420	560,974
205	GAS TAX FUNDS	55	5500	2055500	2055500-46110	46110	BANK INTEREST	65,194	74,829	64,597	85,456	46,389	16,248
205	GAS TAX FUNDS	55	5500	2055500	2055500-47810	47810	MISC REVENUES	-	83,915	-	-	-	-
GAS TAX FUNDS Total								1,608,054	1,789,856	1,762,690	1,801,085	1,761,716	1,746,131
210	ROAD FUND	55	5500	2105500	2105500-43120	43120	STATE GRANT	1,324,331	1,519,658	1,527,074	1,541,038	1,601,310	1,665,362
210	ROAD FUND	55	5500	2105500	2105500-43125	43125	COUNTY GRANT	159	-	-	-	-	-
210	ROAD FUND	55	5500	2105500	2105500-46110	46110	BANK INTEREST	64,542	118,500	57,993	118,277	17,750	17,033
ROAD FUND Total								1,389,031	1,638,158	1,585,067	1,659,315	1,619,060	1,682,395
212	MEASURE B	55	5500	2125500	2125500-43125	43125	COUNTY GRANT	2,968,901	-	4,500,000	1,650,504	2,495,367	2,400,000
212	MEASURE B	55	5500	2125500	2125500-46110	46110	BANK INTEREST	32,683	139,635	30,816	116,491	37,876	38,487
MEASURE B Total								3,001,584	139,635	4,530,816	1,766,995	2,533,243	2,438,487
215	TRANSPORT/MOBILITY GRANT FUND	55	5500	2155500	2155500-43110	43110	FEDERAL GRANT	-	-	1,552,100	167,899	1,326,101	-
215	TRANSPORT/MOBILITY GRANT FUND	55	5500	2155500	2155500-43120	43120	STATE GRANT	-	106,467	81,753	240,000	206,000	-
215	TRANSPORT/MOBILITY GRANT FUND	55	5500	2155500	2155500-46110	46110	BANK INTEREST	3,747	10,331	3,647	11,450	10,181	9,299
215	TRANSPORT/MOBILITY GRANT FUND	55	5500	2155500	2155500-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
TRANSPORT/MOBILITY GRANT FUND Total								3,747	116,798	1,637,500	419,349	1,542,282	9,299
220	VEHICLE REGISTRATION FEE FUND	55	5500	2205500	2205500-43125	43125	COUNTY GRANT	341,769	445,177	413,692	402,669	414,749	427,192
220	VEHICLE REGISTRATION FEE FUND	55	5500	2205500	2205500-46110	46110	BANK INTEREST	21,120	80,383	20,195	88,433	74,512	69,925
VEHICLE REGISTRATION FEE FUND Total								362,889	525,560	433,887	491,102	489,261	497,117
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-43125	43125	COUNTY GRANT	-	138,222	142,550	37,403	142,550	142,550
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-46110	46110	BANK INTEREST	-	2,389	-	11,002	10,843	10,843
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-47810	47810	MISC REVENUES	-	-	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-48110	48110	INTERFUND TRANSFER IN	-	221,707	-	-	-	-
NEIGHBORHOOD SAFETY UNIT Total								-	362,318	142,550	48,405	153,393	153,393
223	OTS PD GRANT	30	3010	2233010	2233010-43120	43120	STATE GRANT	49,353	96,724	168,500	90,818	-	-
223	OTS PD GRANT	30	3010	2233010	2233010-46110	46110	BANK INTEREST	-	1,301	-	525	875	875
223	OTS PD GRANT	30	3010	2233010	2233010-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
OTS PD GRANT Total								49,353	98,025	168,500	91,343	875	875
225	POLICE GRANTS FUND	30	3000	2253000	2253000-43110	43110	FEDERAL GRANT	28,160	31,088	33,629	21,761	17,519	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-43120	43120	STATE GRANT	393,956	334,218	210,318	296,533	100,000	100,000
225	POLICE GRANTS FUND	30	3000	2253000	2253000-43125	43125	COUNTY GRANT	502,047	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-46110	46110	BANK INTEREST	4,012	28,010	2,807	14,438	19,304	19,698
225	POLICE GRANTS FUND	30	3000	2253000	2253000-47810	47810	MISC REVENUES	120,678	-	-	-	-	-

Revenues Line-item Details by Fund

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
225	POLICE GRANTS FUND	30	3000	2253000	2253000-48110	48110	INTERFUND TRANSFER IN	163,672	13,791	-	-	-	-
POLICE GRANTS FUND Total								1,212,525	407,107	246,754	332,732	136,823	119,698
226	FEDERAL ASSET SEIZURE	30	3000	2263000	2263000-43115	43115	FEDERAL MONIES	-	-	-	8,996	-	-
226	FEDERAL ASSET SEIZURE	30	3000	2263000	2263000-46110	46110	BANK INTEREST	-	-	-	10,080	10,209	10,209
226	FEDERAL ASSET SEIZURE	30	3000	2263000	2263000-48110	48110	INTERFUND TRANSFER IN	-	207,798	-	-	-	-
FEDERAL ASSET SEIZURE Total								-	207,798	-	19,076	10,209	10,209
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-43125	43125	COUNTY GRANT	-	294,238	370,678	301,483	245,678	245,678
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-46110	46110	BANK INTEREST	-	970	-	5,329	6,379	6,379
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-47810	47810	MISC REVENUES	-	90,678	-	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-48110	48110	INTERFUND TRANSFER IN	-	122,526	-	-	-	-
SOUTH COUNTY YOUTH TASK FORCE Total								-	508,412	370,678	306,812	252,057	252,057
228	BRD STATE&COMM CORR TITLE II	30	3000	2283000	2283000-43110	43110	FEDERAL GRANT	57,476	89,068	819,167	424,311	-	-
228	BRD STATE&COMM CORR TITLE II	30	3000	2283000	2283000-43120	43120	STATE GRANT	-	-	-	-	-	-
228	BRD STATE&COMM CORR TITLE II	30	3000	2283000	2283000-46110	46110	BANK INTEREST	-	-	-	-	-	-
BRD STATE&COMM CORR TITLE II Total								57,476	89,068	819,167	424,311	-	-
229	SPECIAL ENFORCEMENT OPS FUND	30	3000	2293000	2293000-43120	43120	STATE GRANT	-	-	300	-	3,000	3,000
229	SPECIAL ENFORCEMENT OPS FUND	30	3000	2293000	2293000-46110	46110	BANK INTEREST	2,631	7,361	2,575	8,196	7,968	7,968
229	SPECIAL ENFORCEMENT OPS FUND	30	3000	2293000	2293000-47810	47810	MISC REVENUES	-	6,917	-	-	-	-
SPECIAL ENFORCEMENT OPS FUND Total								2,631	14,278	2,875	8,196	10,968	10,968
230	BEGIN LOAN FUND	40	4060	2304060	2304060-46110	46110	BANK INTEREST	1,347	3,730	1,311	4,149	4,102	4,102
230	BEGIN LOAN FUND	40	4060	2304060	2304060-46310	46310	OTHER INTEREST	-	-	-	-	-	-
230	BEGIN LOAN FUND	40	4060	2304060	2304060-47110	47110	PRINCIPAL LOAN REPAYMENT	-	-	-	-	-	-
BEGIN LOAN FUND Total								1,347	3,730	1,311	4,149	4,102	4,102
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-46110	46110	BANK INTEREST	4	11	-	-	-	-
RESIDENTIAL DEV LOAN PROG FUND Total								4	11	-	-	-	-
240	PROP 172 SALES TAX - P.S. FUND	30	3000	2403000	2403000-40140	40140	SALES TAX	301,913	353,350	372,700	325,000	321,900	326,300
240	PROP 172 SALES TAX - P.S. FUND	30	3000	2403000	2403000-46110	46110	BANK INTEREST	1,353	6,112	1,171	316	4,524	583
240	PROP 172 SALES TAX - P.S. FUND	30	3000	2403000	2403000-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
PROP 172 SALES TAX - P.S. FUND Total								303,265	359,462	373,871	325,316	326,424	326,883
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-43110	43110	FEDERAL GRANT	1,002,854	557,285	496,246	496,246	400,000	400,000
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-46110	46110	BANK INTEREST	146	628	-	-	386	24
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-46310	46310	OTHER INTEREST	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-46510	46510	RENTS,LEASES&CONCESSIONS	6,346	311	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-47830	47830	DEPOSIT FOR OTHERS	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
COMMUNITY DEV BLOCK GRANT FUND Total								1,009,346	558,223	496,246	496,246	400,386	400,024
250	HOUSING TRUST FUND	40	4060	2504060	2504060-45135	45135	LOAN ADMINISTRATION FEES	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-46110	46110	BANK INTEREST	18,957	58,489	18,334	57,797	28,026	21,532
250	HOUSING TRUST FUND	40	4060	2504060	2504060-46310	46310	OTHER INTEREST	6,216	2,151	6,000	2,494	3,300	3,300
250	HOUSING TRUST FUND	40	4060	2504060	2504060-46510	46510	RENTS,LEASES&CONCESSIONS	16,885	16,349	18,000	-	8,184	8,184
250	HOUSING TRUST FUND	40	4060	2504060	2504060-47110	47110	PRINCIPAL LOAN REPAYMENT	-	-	50,000	11,445	11,500	11,500
250	HOUSING TRUST FUND	40	4060	2504060	2504060-47410	47410	EQUITY SHARE PAYMENT	502,300	393,860	203,000	-	200,000	200,000
250	HOUSING TRUST FUND	40	4060	2504060	2504060-47810	47810	MISC REVENUES	18,349	-	-	1,353	101,000	300,000
250	HOUSING TRUST FUND	40	4060	2504060	2504060-48110	48110	INTERFUND TRANSFER IN	268,276	246	-	-	-	-
HOUSING TRUST FUND Total								830,983	471,095	295,334	73,089	352,010	544,516
255	LOS ARROYOS FUND	40	4060	2554060	2554060-46110	46110	BANK INTEREST	9,387	27,806	9,204	44,525	45,274	48,406
255	LOS ARROYOS FUND	40	4060	2554060	2554060-47110	47110	PRINCIPAL LOAN REPAYMENT	-	-	-	-	-	-
255	LOS ARROYOS FUND	40	4060	2554060	2554060-47410	47410	EQUITY SHARE PAYMENT	137,127	177,952	-	143,000	166,000	166,000
255	LOS ARROYOS FUND	40	4060	2554060	2554060-47810	47810	MISC REVENUES	-	118,913	-	-	-	-
LOS ARROYOS FUND Total								146,514	324,671	9,204	187,525	211,274	214,406
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-40110	40110	PROPERTY TAX SECURED	507,823	533,365	550,000	550,000	577,500	606,375
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-46110	46110	BANK INTEREST	25,397	72,998	24,521	84,427	81,527	77,116
COMM FACILITIES DISTRICT FUND Total								533,219	606,363	574,521	634,427	659,027	683,491
265	BEGIN REUSE FUND	40	4060	2654060	2654060-46110	46110	BANK INTEREST	5,820	10,486	5,694	18,254	17,991	17,991
265	BEGIN REUSE FUND	40	4060	2654060	2654060-46310	46310	OTHER INTEREST	-	-	-	-	-	-
265	BEGIN REUSE FUND	40	4060	2654060	2654060-47110	47110	PRINCIPAL LOAN REPAYMENT	-	-	-	-	-	-

Revenues Line-item Details by Fund

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
265	BEGIN REUSE FUND	40	4060	2654060	2654060-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
BEGIN REUSE FUND Total								5,820	10,486	5,694	18,254	17,991	17,991
270	CALHOME FUND	40	4060	2704060	2704060-46110	46110	BANK INTEREST	5,938	16,726	5,779	20,067	19,839	19,839
270	CALHOME FUND	40	4060	2704060	2704060-46310	46310	OTHER INTEREST	-	-	-	-	-	-
270	CALHOME FUND	40	4060	2704060	2704060-47110	47110	PRINCIPAL LOAN REPAYMENT	-	-	-	-	-	-
270	CALHOME FUND	40	4060	2704060	2704060-47410	47410	EQUITY SHARE PAYMENT	-	-	-	-	-	-
270	CALHOME FUND	40	4060	2704060	2704060-47810	47810	MISC REVENUES	-	36,897	-	-	-	-
CALHOME FUND Total								5,938	53,623	5,779	20,067	19,839	19,839
272	CALHOME REUSE FUND	40	4060	2724060	2724060-46110	46110	BANK INTEREST	-	-	-	-	-	-
272	CALHOME REUSE FUND	40	4060	2724060	2724060-46310	46310	OTHER INTEREST	-	-	-	-	-	-
272	CALHOME REUSE FUND	40	4060	2724060	2724060-47110	47110	PRINCIPAL LOAN REPAYMENT	-	-	-	-	-	-
272	CALHOME REUSE FUND	40	4060	2724060	2724060-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
CALHOME REUSE FUND Total								-	-	-	-	-	-
275	FIRE SPECIAL GRANTS FUND	35	3500	2753500	2753500-46110	46110	BANK INTEREST	359	993	349	1,105	1,092	1,092
FIRE SPECIAL GRANTS FUND Total								359	993	349	1,105	1,092	1,092
280	GOLF COURSE FUND	45	4500	2804500	2804500-46110	46110	BANK INTEREST	-	-	-	255	5,061	10,078
280	GOLF COURSE FUND	45	4500	2804500	2804500-47810	47810	MISC REVENUES	24,237	-	-	-	-	-
280	GOLF COURSE FUND	45	4500	2804500	2804500-47840	47840	CONTRACTOR PAYMENTS	57,012	51,411	52,400	134,362	110,000	113,000
GOLF COURSE FUND Total								81,249	51,411	52,400	134,617	115,061	123,078
290	RECREATION FUND	50	5000	2905000	2905000-45120	45120	USER FEES	-	475,581	-	480,000	504,000	519,120
290	RECREATION FUND	50	5000	2905000	2905000-46110	46110	BANK INTEREST	-	-	16,225	-	70,948	45,445
290	RECREATION FUND	50	5000	2905000	2905000-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-47810	47810	MISC REVENUES	3,212	10,288	2,500	2,500	2,500	2,500
290	RECREATION FUND	50	5000	2905000	2905000-48110	48110	INTERFUND TRANSFER IN	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
290	RECREATION FUND	50	5010	2905010	2905010-45120	45120	USER FEES	17,054	7,894	18,750	16,000	16,800	17,304
290	RECREATION FUND	50	5010	2905010	2905010-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	-	-	-	-	-
290	RECREATION FUND	50	5015	2905015	2905015-45120	45120	USER FEES	6,800	1,680	12,000	600	800	900
290	RECREATION FUND	50	5020	2905020	2905020-45120	45120	USER FEES	1,586	1,142	2,000	1,000	1,500	1,575
290	RECREATION FUND	50	5020	2905020	2905020-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	-	-	-	-	-
290	RECREATION FUND	50	5025	2905025	2905025-45120	45120	USER FEES	5,000	239	3,600	3,760	3,800	3,800
290	RECREATION FUND	50	5025	2905025	2905025-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	-	-	-	-	-
290	RECREATION FUND	50	5025	2905025	2905025-47810	47810	MISC REVENUES	-	5,000	-	-	-	-
290	RECREATION FUND	50	5030	2905030	2905030-45120	45120	USER FEES	-	-	-	-	-	-
290	RECREATION FUND	50	5030	2905030	2905030-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	250	-	-	-	-
290	RECREATION FUND	50	5030	2905030	2905030-48110	48110	INTERFUND TRANSFER IN	38,452	32,185	37,313	37,313	-	-
290	RECREATION FUND	50	5035	2905035	2905035-45120	45120	USER FEES	384,173	157,250	551,250	168,000	173,040	178,500
290	RECREATION FUND	50	5035	2905035	2905035-47810	47810	MISC REVENUES	9,777	-	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-45120	45120	USER FEES	-	(279)	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-46315	46315	INTEREST INCOME LEASE	1,295	-	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-46420	46420	UNREALIZED GAIN/LOSS	-	(796)	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-46510	46510	RENTS,LEASES&CONCESSIONS	90,298	65,086	113,850	117,560	127,486	131,310
290	RECREATION FUND	50	5040	2905040	2905040-47115	47115	LEASE REVENUE	59,280	159	-	-	-	-
290	RECREATION FUND	50	5050	2905050	2905050-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	-	-	-	-	-
290	RECREATION FUND	50	5055	2905055	2905055-45120	45120	USER FEES	-	-	-	-	-	-
290	RECREATION FUND	50	5055	2905055	2905055-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
290	RECREATION FUND	50	5060	2905060	2905060-45120	45120	USER FEES	17,978	2,344	56,500	2,810	3,750	4,313
290	RECREATION FUND	50	5060	2905060	2905060-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
290	RECREATION FUND	50	5070	2905070	2905070-45120	45120	USER FEES	38,970	13,644	13,545	888	1,200	1,500
RECREATION FUND Total								2,173,875	2,271,669	2,327,533	2,330,430	2,405,824	2,406,267
293	OPIOID SETTLEMENT	10	1000	2931000	2931000-43120	43120	STATE GRANT	-	-	-	-	-	-
293	OPIOID SETTLEMENT	10	1000	2931000	2931000-46110	46110	BANK INTEREST	420	1,976	270	7,494	8,129	8,129
293	OPIOID SETTLEMENT	10	1000	2931000	2931000-47810	47810	MISC REVENUES	46,131	43,127	-	106,776	-	-
OPIOID SETTLEMENT Total								46,551	45,103	270	114,270	8,129	8,129
400	CAPITAL PROJECT FUND	35	3500	4003500	4003500-47810	47810	MISC REVENUES	-	2,336,791	6,153,663	6,153,663	-	-
400	CAPITAL PROJECT FUND	35	3500	4003500	4003500-48110	48110	INTERFUND TRANSFER IN	-	-	1,046,337	1,046,337	-	-
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-43110	43110	FEDERAL GRANT	-	-	3,089,961	42,000	3,308,000	-

Revenues Line-item Details by Fund

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-43120	43120	STATE GRANT	-	-	350,000	-	350,000	-
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-43130	43130	OTHER INTERGOVTL REVENUE	-	-	314,031	172,903	259,618	-
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-46110	46110	BANK INTEREST	109,091	462,555	41,033	328,207	560,999	240,046
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-47810	47810	MISC REVENUES	-	-	-	-	-	-
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
CAPITAL PROJECT FUND Total								109,091	2,799,346	10,995,025	7,743,110	4,478,617	240,046
405	GILROY COMMUNITY LIBRARY FUND	20	2010	4052010	4052010-46110	46110	BANK INTEREST	-	-	-	-	132,001	16,452
405	GILROY COMMUNITY LIBRARY FUND	20	2010	4052010	4052010-46310	46310	OTHER INTEREST	123,138	224,247	100,000	264,921	-	-
405	GILROY COMMUNITY LIBRARY FUND	20	2010	4052010	4052010-46420	46420	UNREALIZED GAIN/LOSS	(13,438)	60,595	-	-	-	-
405	GILROY COMMUNITY LIBRARY FUND	20	2010	4052010	4052010-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
GILROY COMMUNITY LIBRARY FUND Total								109,700	284,842	100,000	264,921	132,001	16,452
410	STORM DRAIN DEVELOPMENT FUND	55	5500	4105500	4105500-45150	45150	DEVELOPER'S IMPACT FEE	34,005	35,053	259,878	63,110	30,000	30,000
410	STORM DRAIN DEVELOPMENT FUND	55	5500	4105500	4105500-46110	46110	BANK INTEREST	21,044	66,713	20,065	75,745	62,192	42,264
410	STORM DRAIN DEVELOPMENT FUND	55	5500	4105500	4105500-46210	46210	INTERFUND INTEREST INCOME	11,635	-	-	-	-	-
410	STORM DRAIN DEVELOPMENT FUND	55	5500	4105500	4105500-48110	48110	INTERFUND TRANSFER IN	1,196	13,174	93,668	93,668	96,853	100,998
STORM DRAIN DEVELOPMENT FUND Total								67,880	114,939	373,611	232,523	189,045	173,262
415	UTILITY UNDERGROUNDING FUND	55	5500	4155500	4155500-46110	46110	BANK INTEREST	-	-	-	-	-	-
415	UTILITY UNDERGROUNDING FUND	55	5500	4155500	4155500-47310	47310	MISC REIMBURSEMENTS	-	-	-	-	-	-
UTILITY UNDERGROUNDING FUND Total								-	-	-	-	-	-
418	BANS REFINANCE SER 2009	55	5500	4185500	4185500-46110	46110	BANK INTEREST	-	-	-	-	-	-
418	BANS REFINANCE SER 2009	55	5500	4185500	4185500-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
BANS REFINANCE SER 2009 Total								-	-	-	-	-	-
420	STREET TREE DEVELOPMENT FUND	55	5500	4205500	4205500-45150	45150	DEVELOPER'S IMPACT FEE	8,008	21,031	2,000	-	5,000	5,000
420	STREET TREE DEVELOPMENT FUND	55	5500	4205500	4205500-46110	46110	BANK INTEREST	2,365	7,674	2,275	8,532	8,401	8,525
420	STREET TREE DEVELOPMENT FUND	55	5500	4205500	4205500-48110	48110	INTERFUND TRANSFER IN	27	54	54	54	54	54
STREET TREE DEVELOPMENT FUND Total								10,400	28,760	4,329	8,586	13,455	13,579
422	STORMWATER MNGMT	55	5500	4225500	4225500-45150	45150	DEVELOPER'S IMPACT FEE	-	-	-	-	-	-
422	STORMWATER MNGMT	55	5500	4225500	4225500-46110	46110	BANK INTEREST	10,414	23,783	9,122	39,002	36,084	31,067
422	STORMWATER MNGMT	55	5500	4225500	4225500-47310	47310	MISC REIMBURSEMENTS	-	-	-	-	-	-
422	STORMWATER MNGMT	55	5500	4225500	4225500-47810	47810	MISC REVENUES	783,676	-	-	-	-	-
422	STORMWATER MNGMT	55	5500	4225500	4225500-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
STORMWATER MNGMT Total								794,089	23,783	9,122	39,002	36,084	31,067
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-45150	45150	DEVELOPER'S IMPACT FEE	3,465,903	2,242,914	9,221,157	3,276,113	2,000,000	2,500,000
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-46110	46110	BANK INTEREST	302,563	770,550	304,498	894,586	767,193	677,718
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-47810	47810	MISC REVENUES	-	-	-	-	-	-
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-48110	48110	INTERFUND TRANSFER IN	48,769	97,538	97,538	97,538	97,538	97,538
TRAFFIC IMPACT FUND Total								3,817,235	3,111,002	9,623,193	4,268,237	2,864,731	3,275,256
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-45150	45150	DEVELOPER'S IMPACT FEE	1,122,624	2,178,317	5,620,243	1,956,917	1,300,000	1,500,000
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-46110	46110	BANK INTEREST	233,678	704,397	228,868	811,397	761,530	645,581
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-46210	46210	INTERFUND INTEREST INCOME	10,950	-	-	-	-	-
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-48110	48110	INTERFUND TRANSFER IN	28,351	61,809	410,049	410,049	56,702	56,702
SEWER DEVELOPMENT FUND Total								1,395,602	2,944,523	6,259,160	3,178,363	2,118,232	2,202,283
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-45150	45150	DEVELOPER'S IMPACT FEE	317,576	697,174	1,512,512	495,039	300,000	400,000
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-46110	46110	BANK INTEREST	100,028	296,672	97,635	349,447	226,780	141,308
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-48110	48110	INTERFUND TRANSFER IN	5,893	11,786	11,786	11,786	11,786	11,786
WATER DEVELOPMENT FUND Total								423,497	1,005,632	1,621,933	856,272	538,566	553,094
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-43120	43120	STATE GRANT	-	-	-	-	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-45150	45150	DEVELOPER'S IMPACT FEE	2,073,786	3,937,764	10,934,196	3,100,584	4,250,000	4,250,000
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-46110	46110	BANK INTEREST	60,303	100,175	63,622	135,110	418,159	400,000
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-47810	47810	MISC REVENUES	-	112,500	-	-	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-48110	48110	INTERFUND TRANSFER IN	40,763	81,526	81,526	81,526	81,526	81,526
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-48420	48420	BOND PROCEEDS	-	-	12,500,000	-	15,000,000	15,000,000
PUBLIC FACILITIES IMPACT FUND Total								2,174,852	4,231,964	23,579,344	3,317,220	19,749,685	19,731,526
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-43120	43120	STATE GRANT	181,530	692,860	-	2,842,510	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-46110	46110	BANK INTEREST	-	-	-	-	-	-
DOWNTOWN BEAUTIFICATION Total								181,530	692,860	-	2,842,510	-	-

Revenues Line-item Details by Fund

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-40110	40110	PROPERTY TAX SECURED	1,841,915	1,731,563	1,845,000	1,737,000	1,800,000	1,800,000
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-40115	40115	PROPERTY TAX UNSECURED	-	63,422	8,000	60,000	50,000	50,000
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-40120	40120	SUPPLEMENTAL PROPERTY TAX	84,739	35,978	40,000	22,286	20,000	20,000
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-40130	40130	HOMEOWNER'S EXEMPTION	1,205	7,291	4,950	6,100	5,000	5,000
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-46110	46110	BANK INTEREST	12,594	39,487	11,904	53,624	67,233	68,535
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-46310	46310	OTHER INTEREST	-	-	-	-	-	-
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-48420	48420	BOND PROCEEDS	-	-	-	-	-	-
GILROY COM LIBRARY DS FUND Total								1,940,453	1,877,743	1,909,854	1,879,010	1,942,233	1,943,535
505	CA ENERGY COMM LOAN FUND	55	5500	5055500	5055500-46110	46110	BANK INTEREST	590	1,897	624	2,077	1,051	1,024
505	CA ENERGY COMM LOAN FUND	55	5500	5055500	5055500-48110	48110	INTERFUND TRANSFER IN	99,863	99,863	99,863	99,863	99,863	99,863
CA ENERGY COMM LOAN FUND Total								100,453	101,760	100,487	101,940	100,914	100,887
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-46110	46110	BANK INTEREST	1,585	1,245	1,695	8,666	8,823	8,731
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-46310	46310	OTHER INTEREST	16,371	265	-	2,666	-	-
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-48110	48110	INTERFUND TRANSFER IN	1,840,156	1,614,885	1,614,885	1,614,885	1,618,000	1,618,000
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-48420	48420	BOND PROCEEDS	14,587,831	-	-	-	-	-
LEASE REVEN BONDS DS 2013 FUND Total								16,445,942	1,616,394	1,616,580	1,626,217	1,626,823	1,626,731
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-46110	46110	BANK INTEREST	-	-	-	-	-	-
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-46310	46310	OTHER INTEREST	-	-	-	-	-	-
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-47810	47810	MISC REVENUES	-	-	-	-	-	-
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-48420	48420	BOND PROCEEDS	-	-	-	-	-	-
PFFA REFUNDING LEASE2010 FUND Total								-	-	-	-	-	-
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-46110	46110	BANK INTEREST	8,744	19,248	8,345	21,867	32,102	31,956
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-46310	46310	OTHER INTEREST	760	1,232	-	2,254	1,200	1,200
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-47810	47810	MISC REVENUES	-	-	-	-	-	-
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-48110	48110	INTERFUND TRANSFER IN	1,347,875	1,349,125	1,353,250	1,353,250	1,350,250	1,350,125
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-48420	48420	BOND PROCEEDS	-	-	-	-	-	-
LEASE REV BONDS SER 2020A FUND Total								1,357,379	1,369,606	1,361,595	1,377,371	1,383,552	1,383,281
600	FLEET SERVICES FUND	60	6000	6006000	6006000-45120	45120	USER FEES	2,422,110	1,984,018	2,319,086	2,319,086	2,137,154	2,272,404
600	FLEET SERVICES FUND	60	6000	6006000	6006000-45125	45125	SERVICE CHARGE	-	500,000	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-46110	46110	BANK INTEREST	64,854	172,144	63,741	174,595	106,680	112,402
600	FLEET SERVICES FUND	60	6000	6006000	6006000-46210	46210	INTERFUND INTEREST INCOME	36,273	32,914	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-47610	47610	CAPITAL CONTRIBUTIONS	-	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-47810	47810	MISC REVENUES	18,354	19,048	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-48110	48110	INTERFUND TRANSFER IN	-	-	845,506	845,506	1,222,572	1,163,033
FLEET SERVICES FUND Total								2,541,591	2,708,123	3,228,333	3,339,187	3,466,406	3,547,839
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-45120	45120	USER FEES	1,500,000	1,576,406	1,653,750	1,653,750	2,100,000	2,289,000
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-46110	46110	BANK INTEREST	65,505	193,044	62,396	200,000	209,647	208,920
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-47810	47810	MISC REVENUES	-	4,106	-	-	-	-
WORKER'S COMPENSATION FUND Total								1,565,505	1,773,556	1,716,146	1,853,750	2,309,647	2,497,920
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-45120	45120	USER FEES	1,380,224	2,171,267	2,581,267	2,581,267	2,921,459	3,221,069
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-46110	46110	BANK INTEREST	29,318	77,582	25,729	80,000	123,844	134,307
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-47210	47210	VANDALISM & LOSS CHARGE	122,491	131,081	331,000	331,000	200,000	200,000
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-47810	47810	MISC REVENUES	31,384	14,554	30,000	30,000	15,000	15,000
LIABILITY INSURANCE FUND Total								1,563,418	2,394,484	2,967,996	3,022,267	3,260,303	3,570,376
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-45120	45120	USER FEES	2,292,307	4,138,184	4,233,233	4,233,234	3,973,928	4,097,086
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-46110	46110	BANK INTEREST	30,808	73,690	31,699	133,484	113,691	106,766
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-46315	46315	INTEREST INCOME LEASE	9,686	8,544	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-46510	46510	RENTS,LEASES&CONCESSIONS	54,239	45,700	180,058	160,383	123,910	123,910
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-47115	47115	LEASE REVENUE	160,706	161,231	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-47810	47810	MISC REVENUES	-	2,733	-	9,000	6,000	7,000
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-48110	48110	INTERFUND TRANSFER IN	133,291	-	-	-	-	-
FACILITY SERVICES FUND Total								2,681,037	4,430,082	4,444,990	4,536,101	4,217,529	4,334,762
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-45120	45120	USER FEES	2,912,645	4,447,357	3,901,954	3,901,954	3,592,379	3,486,049
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-46110	46110	BANK INTEREST	47,781	133,054	49,644	169,571	128,414	92,960
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-47810	47810	MISC REVENUES	-	-	19,822	-	-	-

Revenues Line-item Details by Fund

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-47814	47814	PEG FEES	-	-	-	75,000	150,000	150,000
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
INFORMATION TECHNOLOGY FUND Total								2,960,426	4,580,411	3,971,420	4,146,525	3,870,793	3,729,009
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-45120	45120	USER FEES	-	-	-	-	-	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-46110	46110	BANK INTEREST	59,871	171,390	57,380	180,309	76,412	18,637
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-46210	46210	INTERFUND INTEREST INCOME	-	-	-	-	-	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-47310	47310	MISC REIMBURSEMENTS	-	-	1,662,356	-	-	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-48110	48110	INTERFUND TRANSFER IN	685,718	-	-	-	-	-
EQUIPMENT OUTLAY Total								745,589	171,390	1,719,736	180,309	76,412	18,637
700	SEWER FUND	75	7500	7007500	7007500-45120	45120	USER FEES	12,956,259	13,981,955	13,782,000	14,965,000	15,564,000	16,186,000
700	SEWER FUND	75	7500	7007500	7007500-45145	45145	OVERHEAD REVENUE	14,505	801	15,388	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-46110	46110	BANK INTEREST	366,039	965,112	341,629	1,170,851	1,138,803	967,653
700	SEWER FUND	75	7500	7007500	7007500-46310	46310	OTHER INTEREST	446,322	1,097,602	40,000	702,776	-	-
700	SEWER FUND	75	7500	7007500	7007500-46410	46410	GAIN/LOSS ON INVESTMENTS	(175)	-	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-46420	46420	UNREALIZED GAIN/LOSS	12,897	361,294	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-47510	47510	JOINT VENTURE INCOME	(1,795,487)	(2,335,324)	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-47610	47610	CAPITAL CONTRIBUTIONS	-	216,023	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-47818	47818	PENALTIES	67,127	247,226	-	239,600	235,250	244,665
700	SEWER FUND	75	7500	7007500	7007500-47825	47825	AMORTIZATION PREMIUM	159,243	159,243	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-48110	48110	INTERFUND TRANSFER IN	1,543,668	1,506,917	2,244,400	2,244,400	2,243,600	2,241,600
700	SEWER FUND	75	7500	7007500	7007500-48420	48420	BOND PROCEEDS	-	-	-	-	-	-
700	SEWER FUND	75	7510	7007510	7007510-43110	43110	FEDERAL GRANT	-	-	-	-	-	-
700	SEWER FUND	75	7520	7007520	7007520-47310	47310	MISC REIMBURSEMENTS	-	-	1,814,455	144,000	298,500	1,389,000
700	SEWER FUND	75	7520	7007520	7007520-47810	47810	MISC REVENUES	-	1,730	-	-	-	-
SEWER FUND Total								13,770,398	16,202,579	18,237,872	19,466,627	19,480,153	21,028,918
705	WATER FUND	80	8000	7058000	7058000-45120	45120	USER FEES	13,122,593	14,064,594	14,218,000	15,147,000	16,056,000	17,019,000
705	WATER FUND	80	8000	7058000	7058000-45140	45140	CONNECT/INSTALL CHARGES	113,594	273,917	112,000	196,000	200,000	200,000
705	WATER FUND	80	8000	7058000	7058000-45145	45145	OVERHEAD REVENUE	6	945	-	-	-	-
705	WATER FUND	80	8000	7058000	7058000-46110	46110	BANK INTEREST	517,779	1,462,753	504,514	1,606,855	1,328,495	983,904
705	WATER FUND	80	8000	7058000	7058000-46420	46420	UNREALIZED GAIN/LOSS	87,305	461,174	-	-	-	-
705	WATER FUND	80	8000	7058000	7058000-47610	47610	CAPITAL CONTRIBUTIONS	561,591	656,049	-	-	-	-
705	WATER FUND	80	8000	7058000	7058000-47810	47810	MISC REVENUES	5,910	11,066	5,000	7,500	7,725	7,950
705	WATER FUND	80	8000	7058000	7058000-47817	47817	SHUT OFF FEES	-	42,744	-	50,325	51,835	53,390
705	WATER FUND	80	8000	7058000	7058000-47818	47818	PENALTIES	50,298	233,796	-	238,480	222,230	235,570
705	WATER FUND	80	8010	7058010	7058010-43110	43110	FEDERAL GRANT	-	-	-	-	-	-
705	WATER FUND	80	8010	7058010	7058010-47810	47810	MISC REVENUES	670	1,016	-	300	-	-
705	WATER FUND	80	8020	7058020	7058020-43120	43120	STATE GRANT	47,697	39,091	-	-	-	-
705	WATER FUND	80	8020	7058020	7058020-47810	47810	MISC REVENUES	-	-	-	1,600	5,000	6,000
WATER FUND Total								14,507,442	17,247,145	14,839,514	17,248,060	17,871,285	18,505,814
800	DEPOSIT REVOLVING FUND	20	2000	8002000	8002000-47830	47830	DEPOSIT FOR OTHERS	(170,392)	142,296	-	-	-	-
800	DEPOSIT REVOLVING FUND	20	2000	8002000	8002000-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
800	DEPOSIT REVOLVING FUND	20	2010	8002010	8002010-47830	47830	DEPOSIT FOR OTHERS	170,392	(142,296)	-	-	-	-
800	DEPOSIT REVOLVING FUND	30	3000	8003000	8003000-47830	47830	DEPOSIT FOR OTHERS	4,994	4,030	-	-	-	-
800	DEPOSIT REVOLVING FUND	30	3010	8003010	8003010-47830	47830	DEPOSIT FOR OTHERS	(4,994)	(4,030)	-	-	-	-
800	DEPOSIT REVOLVING FUND	35	3500	8003500	8003500-47830	47830	DEPOSIT FOR OTHERS	-	-	-	-	-	-
800	DEPOSIT REVOLVING FUND	40	4000	8004000	8004000-47830	47830	DEPOSIT FOR OTHERS	(325,445)	(103,999)	-	-	-	-
800	DEPOSIT REVOLVING FUND	40	4020	8004020	8004020-47830	47830	DEPOSIT FOR OTHERS	138,192	10,911	-	-	-	-
800	DEPOSIT REVOLVING FUND	40	4030	8004030	8004030-47830	47830	DEPOSIT FOR OTHERS	205,077	121,605	-	-	-	-
800	DEPOSIT REVOLVING FUND	40	4040	8004040	8004040-47830	47830	DEPOSIT FOR OTHERS	(17,825)	(28,517)	-	-	-	-
800	DEPOSIT REVOLVING FUND	50	5000	8005000	8005000-46110	46110	BANK INTEREST	-	-	30,454	-	1,232	1,232
800	DEPOSIT REVOLVING FUND	50	5000	8005000	8005000-47830	47830	DEPOSIT FOR OTHERS	(350)	(661,750)	-	-	-	-
800	DEPOSIT REVOLVING FUND	50	5000	8005000	8005000-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
800	DEPOSIT REVOLVING FUND	50	5020	8005020	8005020-47830	47830	DEPOSIT FOR OTHERS	4,094	(629)	-	-	-	-
800	DEPOSIT REVOLVING FUND	50	5030	8005030	8005030-47830	47830	DEPOSIT FOR OTHERS	(2,561)	(1,050)	-	-	-	-
800	DEPOSIT REVOLVING FUND	50	5040	8005040	8005040-47830	47830	DEPOSIT FOR OTHERS	(1,183)	3,625	-	-	-	-
800	DEPOSIT REVOLVING FUND	50	5080	8005080	8005080-47830	47830	DEPOSIT FOR OTHERS	-	-	-	-	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
800	DEPOSIT REVOLVING FUND	50	5080	8005080	8005080-48110	48110	INTERFUND TRANSFER IN	-	1,287	-	-	-	-
800	DEPOSIT REVOLVING FUND	55	5510	8005510	8005510-47830	47830	DEPOSIT FOR OTHERS	-	-	-	-	-	-
800	DEPOSIT REVOLVING FUND	55	5530	8005530	8005530-47830	47830	DEPOSIT FOR OTHERS	-	659,804	-	-	-	-
DEPOSIT REVOLVING FUND Total								0	1,287	30,454	-	1,232	1,232
805	TRUSTS SPECIFIC FUND	20	2000	8052000	8052000-46110	46110	BANK INTEREST	-	3,119	-	-	449	449
805	TRUSTS SPECIFIC FUND	20	2000	8052000	8052000-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	25	2500	8052500	8052500-46110	46110	BANK INTEREST	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	25	2500	8052500	8052500-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	25	2500	8052500	8052500-47830	47830	DEPOSIT FOR OTHERS	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	35	3500	8053500	8053500-46110	46110	BANK INTEREST	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	35	3500	8053500	8053500-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	50	5000	8055000	8055000-46110	46110	BANK INTEREST	3,494	6,575	3,399	10,769	-	-
805	TRUSTS SPECIFIC FUND	50	5000	8055000	8055000-47710	47710	CONTRIBU/ GIFTS & DONATIONS	400	398	-	-	-	-
805	TRUSTS SPECIFIC FUND	50	5000	8055000	8055000-47810	47810	MISC REVENUES	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	50	5000	8055000	8055000-48110	48110	INTERFUND TRANSFER IN	1,393	-	-	-	-	-
TRUSTS SPECIFIC FUND Total								5,287	10,092	3,399	10,769	449	449
808	SR ADVISORY BOARD	50	5000	8085000	8085000-46110	46110	BANK INTEREST	146	407	142	453	448	448
808	SR ADVISORY BOARD	50	5000	8085000	8085000-47710	47710	CONTRIBU/ GIFTS & DONATIONS	-	-	-	-	-	-
808	SR ADVISORY BOARD	50	5000	8085000	8085000-48110	48110	INTERFUND TRANSFER IN	58	-	-	-	-	-
SR ADVISORY BOARD Total								204	407	142	453	448	448
809	HENRY MILLER POOR	20	2000	8092000	8092000-46110	46110	BANK INTEREST	248	689	241	755	684	635
809	HENRY MILLER POOR	20	2000	8092000	8092000-48110	48110	INTERFUND TRANSFER IN	98	-	-	-	-	-
HENRY MILLER POOR Total								346	689	241	755	684	635
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-40110	40110	PROPERTY TAX SECURED	923,144	-	897,525	-	-	-
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-40111	40111	PROP TAX SECURED 2002	4,106	441,453	-	452,000	455,000	455,000
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-40112	40112	PROP TAX SECURED 2006	5,443	493,310	-	500,000	500,000	500,000
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-46110	46110	BANK INTEREST	5,818	14,284	4,449	8,581	44,306	46,104
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-46310	46310	OTHER INTEREST	9,309	15,150	5,000	21,149	-	-
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-48110	48110	INTERFUND TRANSFER IN	-	-	-	-	-	-
HWY 152 BOND SERIES 2018 FUND Total								947,821	964,197	906,974	981,730	999,306	1,001,104
814	MUSEUM ENDOWMENT TRUST	50	5000	8145000	8145000-46110	46110	BANK INTEREST	743	3,124	727	2,187	537	483
814	MUSEUM ENDOWMENT TRUST	50	5000	8145000	8145000-47810	47810	MISC REVENUES	-	-	-	-	-	-
814	MUSEUM ENDOWMENT TRUST	50	5000	8145000	8145000-48110	48110	INTERFUND TRANSFER IN	-	789	-	-	-	-
MUSEUM ENDOWMENT TRUST Total								743	3,913	727	2,187	537	483

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FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	10	1000	1001000	1001000-50145	50145	INCENTIVE PAY	663,000	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50205	50205	WORKERS COMP	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50210	50210	RETIREMENT (FULL TIME)	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50220	50220	MEDICARE	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50225	50225	HEALTH INSURANCE BENEFITS	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50230	50230	LIFE INSURANCE BENEFITS	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50235	50235	EMPLOYEE ASSISTANCE PROG	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50245	50245	UNIFORM & TOOL ALLOWANCE	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50250	50250	SAFETY DISABILITY INSURAN	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50255	50255	MISC DISABILITY INSURANCE	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50260	50260	RETIREE MEDICAL	295	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50265	50265	RMT BENEFIT	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-50415	50415	PENSION TRUST CONTRIBUTIONS	-	-	900,000	900,000	-	-
100	GENERAL FUND	10	1000	1001000	1001000-51430	51430	POSTAGE	-	13,350	20,000	15,000	20,000	20,000
100	GENERAL FUND	10	1000	1001000	1001000-51510	51510	PROFESSIONAL SUPPORT	28,454	68,817	81,716	68,282	91,992	93,651
100	GENERAL FUND	10	1000	1001000	1001000-51530	51530	MEETING EXPENSES	-	4,058	5,250	16,397	13,750	13,750
100	GENERAL FUND	10	1000	1001000	1001000-51620	51620	AUDIT SERVICES	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-51630	51630	CONTRACTUAL SERVICES	106,004	220,576	62,724	88,229	89,200	95,791
100	GENERAL FUND	10	1000	1001000	1001000-52110	52110	OFFICE/COMPUTER SUPPLIES	33	15,302	18,750	12,000	15,000	15,000
100	GENERAL FUND	10	1000	1001000	1001000-53120	53120	EQUIPMENT/FURNITURE	-	39,131	-	80,582	-	-
100	GENERAL FUND	10	1000	1001000	1001000-53165	53165	CONTRA CAPITAL OUTLAY	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-53168	53168	CIP OFFSET	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-54110	54110	INTERFUND TRANSFER OUT	2,844,008	1,999,998	2,499,998	2,499,998	2,499,998	2,499,998
100	GENERAL FUND	10	1000	1001000	1001000-54130	54130	FLEET SERVICE CHARGE	-	516,725	19,550	19,550	18,016	19,156
100	GENERAL FUND	10	1000	1001000	1001000-54140	54140	FACILITY SERVICE CHARGE	-	464,327	581,465	581,465	58,495	60,242
100	GENERAL FUND	10	1000	1001000	1001000-54145	54145	INFO TECH SERVICE CHARGE	-	812,618	542,086	542,086	496,407	548,382
100	GENERAL FUND	10	1000	1001000	1001000-54150	54150	OVERHEAD CHARGES	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-54155	54155	LIABILITY INSURANCE CHRGS	-	926,440	1,102,380	1,103,083	1,231,510	1,359,107
100	GENERAL FUND	10	1000	1001000	1001000-56120	56120	DEPRECIATION	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-58130	58130	CLAIMS	-	104,195	198,600	198,600	120,000	120,000
100	GENERAL FUND	10	1000	1001000	1001000-58170	58170	ECONOMIC DEV CORP	-	-	-	-	-	-
100	GENERAL FUND	10	1000	1001000	1001000-58175	58175	VISITORS BUREAU	350,000	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-51430	51430	POSTAGE	15,620	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-51630	51630	CONTRACTUAL SERVICES	61,347	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-52110	52110	OFFICE/COMPUTER SUPPLIES	20,837	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-52310	52310	EQUIPMENT RENTAL	-	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-54130	54130	FLEET SERVICE CHARGE	12,822	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-54140	54140	FACILITY SERVICE CHARGE	913,436	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-54145	54145	INFO TECH SERVICE CHARGE	415,894	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-54150	54150	OVERHEAD CHARGES	-	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-54155	54155	LIABILITY INSURANCE CHRGS	572,676	-	-	-	-	-
100	GENERAL FUND	15	1500	1001500	1001500-58130	58130	CLAIMS	118,436	-	-	-	-	-
100	GENERAL FUND	15	1510	1001510	1001510-50110	50110	SALARIES	85,055	88,576	93,754	118,158	148,322	152,772
100	GENERAL FUND	15	1510	1001510	1001510-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
100	GENERAL FUND	15	1510	1001510	1001510-50205	50205	WORKERS COMP	1,676	1,725	1,772	1,772	495	529
100	GENERAL FUND	15	1510	1001510	1001510-50210	50210	RETIREMENT (FULL TIME)	7,330	8,637	10,932	11,872	16,360	16,499
100	GENERAL FUND	15	1510	1001510	1001510-50212	50212	DEFERRED COMPENSATION ER	3,871	5,346	4,656	4,223	4,656	4,889
100	GENERAL FUND	15	1510	1001510	1001510-50213	50213	UAL RETIREMENT	14,870	13,473	14,746	14,746	27,864	29,180
100	GENERAL FUND	15	1510	1001510	1001510-50220	50220	MEDICARE	1,928	1,952	1,364	2,256	2,151	2,215
100	GENERAL FUND	15	1510	1001510	1001510-50225	50225	HEALTH INSURANCE BENEFITS	82,183	95,306	89,169	109,701	120,707	126,743
100	GENERAL FUND	15	1510	1001510	1001510-50230	50230	LIFE INSURANCE BENEFITS	207	207	215	207	215	215
100	GENERAL FUND	15	1510	1001510	1001510-50235	50235	EMPLOYEE ASSISTANCE PROG	1,359	1,359	1,386	1,408	1,359	1,386
100	GENERAL FUND	15	1510	1001510	1001510-50240	50240	UNEMPLOYMENT INSURANCE	144	74	149	137	-	-
100	GENERAL FUND	15	1510	1001510	1001510-50255	50255	MISC DISABILITY INSURANCE	-	-	1,437	1,437	1,437	1,437
100	GENERAL FUND	15	1510	1001510	1001510-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	-	-	-	-
100	GENERAL FUND	15	1510	1001510	1001510-51310	51310	LEGAL FEES	15,790	-	-	-	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	15	1510	1001510	1001510-51320	51320	LITIGATION SERVICES	-	-	-	-	-	-
100	GENERAL FUND	15	1510	1001510	1001510-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	15	1510	1001510	1001510-51420	51420	TELECOMMUNICATIONS	4,652	3,974	4,935	4,424	4,935	5,125
100	GENERAL FUND	15	1510	1001510	1001510-51510	51510	PROFESSIONAL SUPPORT	5,253	5,744	4,400	12,500	6,300	12,600
100	GENERAL FUND	15	1510	1001510	1001510-51530	51530	MEETING EXPENSES	13,350	8,711	11,035	4,000	4,500	5,000
100	GENERAL FUND	15	1510	1001510	1001510-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
100	GENERAL FUND	15	1510	1001510	1001510-51640	51640	SPECIAL LEGAL PROJECTS	-	-	-	-	-	-
100	GENERAL FUND	15	1510	1001510	1001510-52110	52110	OFFICE/COMPUTER SUPPLIES	3,677	341	1,500	1,500	1,500	1,500
100	GENERAL FUND	15	1510	1001510	1001510-52160	52160	MISC EXPENSES	-	-	-	-	-	-
100	GENERAL FUND	15	1520	1001520	1001520-50110	50110	SALARIES	559,543	461,964	618,745	483,395	608,791	627,055
100	GENERAL FUND	15	1520	1001520	1001520-50114	50114	EARNED LEAVE CASHOUT	5,449	26,872	-	28,196	-	-
100	GENERAL FUND	15	1520	1001520	1001520-50120	50120	WAGES/PART TIME	1,665	-	-	14,840	-	-
100	GENERAL FUND	15	1520	1001520	1001520-50130	50130	OVERTIME	-	-	-	-	-	-
100	GENERAL FUND	15	1520	1001520	1001520-50205	50205	WORKERS COMP	2,313	2,392	2,476	2,476	2,032	2,172
100	GENERAL FUND	15	1520	1001520	1001520-50210	50210	RETIREMENT (FULL TIME)	59,227	58,370	70,097	56,113	67,150	67,722
100	GENERAL FUND	15	1520	1001520	1001520-50212	50212	DEFERRED COMPENSATION ER	16,738	22,792	24,936	23,500	25,755	26,989
100	GENERAL FUND	15	1520	1001520	1001520-50213	50213	UAL RETIREMENT	94,066	85,691	94,555	94,555	114,370	119,770
100	GENERAL FUND	15	1520	1001520	1001520-50215	50215	RETIREMENT (PART TIME)	22	-	-	193	-	-
100	GENERAL FUND	15	1520	1001520	1001520-50220	50220	MEDICARE	8,569	7,197	8,975	7,667	8,827	9,092
100	GENERAL FUND	15	1520	1001520	1001520-50225	50225	HEALTH INSURANCE BENEFITS	57,797	48,011	64,816	40,667	72,409	74,504
100	GENERAL FUND	15	1520	1001520	1001520-50230	50230	LIFE INSURANCE BENEFITS	759	677	957	713	962	991
100	GENERAL FUND	15	1520	1001520	1001520-50235	50235	EMPLOYEE ASSISTANCE PROG	639	405	594	594	582	594
100	GENERAL FUND	15	1520	1001520	1001520-50240	50240	UNEMPLOYMENT INSURANCE	911	468	958	878	-	-
100	GENERAL FUND	15	1520	1001520	1001520-50255	50255	MISC DISABILITY INSURANCE	920	639	947	719	947	947
100	GENERAL FUND	15	1520	1001520	1001520-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	-	-	(71,259)	(75,530)
100	GENERAL FUND	15	1520	1001520	1001520-51110	51110	EMPLOYEE TRAINING	-	1,300	-	500	1,500	1,500
100	GENERAL FUND	15	1520	1001520	1001520-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	1,394	-	6,000	2,800	2,800
100	GENERAL FUND	15	1520	1001520	1001520-51220	51220	EMPLOYEE PROGRAMS	-	-	-	-	-	-
100	GENERAL FUND	15	1520	1001520	1001520-51420	51420	TELECOMMUNICATIONS	-	1,123	-	-	-	-
100	GENERAL FUND	15	1520	1001520	1001520-51510	51510	PROFESSIONAL SUPPORT	29,927	7,379	32,400	2,500	32,400	32,400
100	GENERAL FUND	15	1520	1001520	1001520-51530	51530	MEETING EXPENSES	-	522	-	2,179	2,250	2,250
100	GENERAL FUND	15	1520	1001520	1001520-51610	51610	ADVERTISING-PUBLICITY	27,990	-	-	600	-	-
100	GENERAL FUND	15	1520	1001520	1001520-51630	51630	CONTRACTUAL SERVICES	28,792	16,979	59,091	56,014	50,000	50,000
100	GENERAL FUND	15	1520	1001520	1001520-52110	52110	OFFICE/COMPUTER SUPPLIES	3,227	6,025	1,100	2,673	3,000	3,000
100	GENERAL FUND	15	1520	1001520	1001520-52160	52160	MISC EXPENSES	200	-	-	-	-	-
100	GENERAL FUND	15	1520	1001520	1001520-52610	52610	PROGRAM EXPENSES	37,531	354	-	12,961	-	-
100	GENERAL FUND	15	1520	1001520	1001520-54140	54140	FACILITY SERVICE CHARGE	-	39,420	42,379	42,379	43,249	44,541
100	GENERAL FUND	15	1520	1001520	1001520-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	15	1530	1001530	1001530-51310	51310	LEGAL FEES	550,460	625,614	454,761	613,983	450,000	450,000
100	GENERAL FUND	15	1530	1001530	1001530-51315	51315	PRA LEGAL FEES	31,703	24,487	30,000	18,535	30,000	30,000
100	GENERAL FUND	15	1530	1001530	1001530-51320	51320	LITIGATION SERVICES	30,119	71,553	100,000	-	100,000	100,000
100	GENERAL FUND	15	1530	1001530	1001530-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
100	GENERAL FUND	15	1530	1001530	1001530-51640	51640	SPECIAL LEGAL PROJECTS	-	-	-	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-50110	50110	SALARIES	144,341	161,702	262,932	226,595	263,344	275,454
100	GENERAL FUND	15	1540	1001540	1001540-50114	50114	EARNED LEAVE CASHOUT	1,459	-	-	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-50120	50120	WAGES/PART TIME	28,187	30,282	30,000	12,060	65,000	67,000
100	GENERAL FUND	15	1540	1001540	1001540-50130	50130	OVERTIME	-	-	-	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-50205	50205	WORKERS COMP	616	2,571	2,716	2,716	879	954
100	GENERAL FUND	15	1540	1001540	1001540-50210	50210	RETIREMENT (FULL TIME)	15,475	20,116	30,362	26,126	29,047	29,749
100	GENERAL FUND	15	1540	1001540	1001540-50212	50212	DEFERRED COMPENSATION ER	330	360	720	660	720	720
100	GENERAL FUND	15	1540	1001540	1001540-50213	50213	UAL RETIREMENT	25,241	36,459	40,956	40,956	49,473	52,613
100	GENERAL FUND	15	1540	1001540	1001540-50215	50215	RETIREMENT (PART TIME)	369	397	675	164	845	871
100	GENERAL FUND	15	1540	1001540	1001540-50220	50220	MEDICARE	2,677	2,894	4,249	3,598	4,761	4,966
100	GENERAL FUND	15	1540	1001540	1001540-50225	50225	HEALTH INSURANCE BENEFITS	10,050	12,481	41,040	17,336	18,987	19,462
100	GENERAL FUND	15	1540	1001540	1001540-50230	50230	LIFE INSURANCE BENEFITS	206	232	424	365	441	449
100	GENERAL FUND	15	1540	1001540	1001540-50235	50235	EMPLOYEE ASSISTANCE PROG	194	210	396	340	388	396
100	GENERAL FUND	15	1540	1001540	1001540-50240	50240	UNEMPLOYMENT INSURANCE	245	199	415	380	-	-
100	GENERAL FUND	15	1540	1001540	1001540-50255	50255	MISC DISABILITY INSURANCE	310	326	521	521	521	521
100	GENERAL FUND	15	1540	1001540	1001540-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(22,346)	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-51110	51110	EMPLOYEE TRAINING	1,000	-	3,375	1,450	2,750	2,750

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	15	1540	1001540	1001540-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	-	3,275	3,400	3,400	3,400
100	GENERAL FUND	15	1540	1001540	1001540-51420	51420	TELECOMMUNICATIONS	-	-	-	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-51430	51430	POSTAGE	-	-	-	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-51510	51510	PROFESSIONAL SUPPORT	2,005	4,173	810	2,500	650	650
100	GENERAL FUND	15	1540	1001540	1001540-51530	51530	MEETING EXPENSES	-	-	-	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-51625	51625	CONSULTANTS	-	-	-	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-51630	51630	CONTRACTUAL SERVICES	6,363	6,513	6,582	7,360	10,070	19,236
100	GENERAL FUND	15	1540	1001540	1001540-51635	51635	CMAP	72,695	59,647	117,395	30,475	-	-
100	GENERAL FUND	15	1540	1001540	1001540-52110	52110	OFFICE/COMPUTER SUPPLIES	2,575	3,204	550	725	2,900	800
100	GENERAL FUND	15	1540	1001540	1001540-52610	52610	PROGRAM EXPENSES	19,581	30,840	22,200	24,341	30,000	30,000
100	GENERAL FUND	15	1540	1001540	1001540-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	15	1540	1001540	1001540-54140	54140	FACILITY SERVICE CHARGE	12,793	13,140	14,126	14,126	28,833	29,694
100	GENERAL FUND	15	1540	1001540	1001540-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	15	1550	1001550	1001550-50110	50110	SALARIES	197,060	109,036	238,028	125,451	231,651	243,023
100	GENERAL FUND	15	1550	1001550	1001550-50114	50114	EARNED LEAVE CASHOUT	1,218	7,368	-	-	-	-
100	GENERAL FUND	15	1550	1001550	1001550-50120	50120	WAGES/PART TIME	1,992	32,731	-	57,489	-	-
100	GENERAL FUND	15	1550	1001550	1001550-50130	50130	OVERTIME	372	-	500	-	-	-
100	GENERAL FUND	15	1550	1001550	1001550-50205	50205	WORKERS COMP	4,736	5,079	5,332	5,332	2,368	2,546
100	GENERAL FUND	15	1550	1001550	1001550-50210	50210	RETIREMENT (FULL TIME)	20,724	13,564	27,512	9,081	25,551	26,246
100	GENERAL FUND	15	1550	1001550	1001550-50212	50212	DEFERRED COMPENSATION ER	330	330	720	360	720	720
100	GENERAL FUND	15	1550	1001550	1001550-50213	50213	UAL RETIREMENT	35,149	33,178	37,111	37,111	43,519	46,418
100	GENERAL FUND	15	1550	1001550	1001550-50215	50215	RETIREMENT (PART TIME)	542	5	-	-	-	-
100	GENERAL FUND	15	1550	1001550	1001550-50220	50220	MEDICARE	3,061	2,265	3,460	2,352	3,359	3,524
100	GENERAL FUND	15	1550	1001550	1001550-50225	50225	HEALTH INSURANCE BENEFITS	41,350	18,826	41,040	9,381	40,123	41,126
100	GENERAL FUND	15	1550	1001550	1001550-50230	50230	LIFE INSURANCE BENEFITS	305	196	381	148	384	391
100	GENERAL FUND	15	1550	1001550	1001550-50235	50235	EMPLOYEE ASSISTANCE PROG	388	194	396	194	388	396
100	GENERAL FUND	15	1550	1001550	1001550-50240	50240	UNEMPLOYMENT INSURANCE	334	178	369	338	-	-
100	GENERAL FUND	15	1550	1001550	1001550-50255	50255	MISC DISABILITY INSURANCE	491	260	521	400	521	521
100	GENERAL FUND	15	1550	1001550	1001550-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
100	GENERAL FUND	15	1550	1001550	1001550-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(20,335)	-	-	-
100	GENERAL FUND	15	1550	1001550	1001550-51110	51110	EMPLOYEE TRAINING	-	-	7,175	200	5,775	5,775
100	GENERAL FUND	15	1550	1001550	1001550-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	631	6,500	-	6,500	6,500
100	GENERAL FUND	15	1550	1001550	1001550-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	15	1550	1001550	1001550-51420	51420	TELECOMMUNICATIONS	608	2,487	735	711	725	750
100	GENERAL FUND	15	1550	1001550	1001550-51430	51430	POSTAGE	-	26	-	9	-	-
100	GENERAL FUND	15	1550	1001550	1001550-51510	51510	PROFESSIONAL SUPPORT	18,411	5,695	850	-	1,000	1,000
100	GENERAL FUND	15	1550	1001550	1001550-51610	51610	ADVERTISING-PUBLICITY	13,762	2,790	6,870	2,260	3,000	3,000
100	GENERAL FUND	15	1550	1001550	1001550-51630	51630	CONTRACTUAL SERVICES	28,583	32,598	28,439	6,418	7,500	7,500
100	GENERAL FUND	15	1550	1001550	1001550-51650	51650	ORDINANCE CODIFICATION	3,162	2,421	3,675	2,504	3,000	3,000
100	GENERAL FUND	15	1550	1001550	1001550-51655	51655	ELECTION EXPENSE	187,200	542	201,850	272,626	600	300,000
100	GENERAL FUND	15	1550	1001550	1001550-52110	52110	OFFICE/COMPUTER SUPPLIES	10,761	7,746	5,250	750	5,000	5,000
100	GENERAL FUND	15	1550	1001550	1001550-54140	54140	FACILITY SERVICE CHARGE	-	26,280	28,252	28,252	28,833	29,694
100	GENERAL FUND	15	1550	1001550	1001550-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	15	1560	1001560	1001560-50110	50110	SALARIES	5,850	203,428	253,163	223,004	229,699	236,590
100	GENERAL FUND	15	1560	1001560	1001560-50114	50114	EARNED LEAVE CASHOUT	-	-	-	2,258	-	-
100	GENERAL FUND	15	1560	1001560	1001560-50205	50205	WORKERS COMP	-	960	1,029	1,029	767	819
100	GENERAL FUND	15	1560	1001560	1001560-50210	50210	RETIREMENT (FULL TIME)	626	25,218	29,328	25,712	25,336	25,552
100	GENERAL FUND	15	1560	1001560	1001560-50212	50212	DEFERRED COMPENSATION ER	-	354	720	359	720	720
100	GENERAL FUND	15	1560	1001560	1001560-50213	50213	UAL RETIREMENT	-	34,632	39,561	39,561	43,152	45,190
100	GENERAL FUND	15	1560	1001560	1001560-50220	50220	MEDICARE	79	2,919	3,672	3,268	3,331	3,431
100	GENERAL FUND	15	1560	1001560	1001560-50225	50225	HEALTH INSURANCE BENEFITS	2,481	45,389	41,040	39,149	40,123	41,126
100	GENERAL FUND	15	1560	1001560	1001560-50230	50230	LIFE INSURANCE BENEFITS	12	299	398	329	363	374
100	GENERAL FUND	15	1560	1001560	1001560-50235	50235	EMPLOYEE ASSISTANCE PROG	16	388	396	388	388	396
100	GENERAL FUND	15	1560	1001560	1001560-50240	50240	UNEMPLOYMENT INSURANCE	-	184	390	358	-	-
100	GENERAL FUND	15	1560	1001560	1001560-50255	50255	MISC DISABILITY INSURANCE	22	523	632	574	632	632
100	GENERAL FUND	15	1560	1001560	1001560-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
100	GENERAL FUND	15	1560	1001560	1001560-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(21,226)	-	-	-
100	GENERAL FUND	15	1560	1001560	1001560-51110	51110	EMPLOYEE TRAINING	1,065	2,442	4,000	2,612	6,300	6,300
100	GENERAL FUND	15	1560	1001560	1001560-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	1,818	6,867	9,000	7,360	8,000	8,400

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	15	1560	1001560	1001560-51420	51420	TELECOMMUNICATIONS	692	818	1,500	4,889	6,300	6,615
100	GENERAL FUND	15	1560	1001560	1001560-51510	51510	PROFESSIONAL SUPPORT	1,047	723	800	1,600	4,000	4,000
100	GENERAL FUND	15	1560	1001560	1001560-51520	51520	SUPPORT SERVICES	14,519	85,543	112,700	98,868	68,220	71,630
100	GENERAL FUND	15	1560	1001560	1001560-52110	52110	OFFICE/COMPUTER SUPPLIES	2,610	1,319	500	1,750	1,000	1,000
100	GENERAL FUND	15	1560	1001560	1001560-52210	52210	REPAIRS & MAINTENANCE	2,440	153	-	350	500	500
100	GENERAL FUND	15	1560	1001560	1001560-53120	53120	EQUIPMENT/FURNITURE	-	9,470	-	-	-	-
100	GENERAL FUND	15	1560	1001560	1001560-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	15	1560	1001560	1001560-54140	54140	FACILITY SERVICE CHARGE	-	26,280	28,252	28,252	28,833	29,694
100	GENERAL FUND	15	1560	1001560	1001560-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	15	1560	1001560	1001560-58120	58120	DONATIONS	-	-	-	-	-	-
100	GENERAL FUND	15	1570	1001570	1001570-50110	50110	SALARIES	-	85,862	134,010	141,543	350,472	360,986
100	GENERAL FUND	15	1570	1001570	1001570-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
100	GENERAL FUND	15	1570	1001570	1001570-50120	50120	WAGES/PART TIME	12,365	-	-	-	-	-
100	GENERAL FUND	15	1570	1001570	1001570-50205	50205	WORKERS COMP	-	508	548	548	1,170	1,250
100	GENERAL FUND	15	1570	1001570	1001570-50210	50210	RETIREMENT (FULL TIME)	-	10,678	15,626	16,320	38,657	38,986
100	GENERAL FUND	15	1570	1001570	1001570-50212	50212	DEFERRED COMPENSATION ER	-	-	360	-	720	720
100	GENERAL FUND	15	1570	1001570	1001570-50213	50213	UAL RETIREMENT	-	18,342	21,078	21,078	65,841	68,950
100	GENERAL FUND	15	1570	1001570	1001570-50220	50220	MEDICARE	49	1,339	1,944	1,914	5,082	5,234
100	GENERAL FUND	15	1570	1001570	1001570-50225	50225	HEALTH INSURANCE BENEFITS	-	22,024	29,768	29,768	65,834	68,363
100	GENERAL FUND	15	1570	1001570	1001570-50230	50230	LIFE INSURANCE BENEFITS	-	111	212	209	554	571
100	GENERAL FUND	15	1570	1001570	1001570-50235	50235	EMPLOYEE ASSISTANCE PROG	-	129	198	194	388	396
100	GENERAL FUND	15	1570	1001570	1001570-50240	50240	UNEMPLOYMENT INSURANCE	-	100	214	196	-	-
100	GENERAL FUND	15	1570	1001570	1001570-50255	50255	MISC DISABILITY INSURANCE	-	129	316	316	632	632
100	GENERAL FUND	15	1570	1001570	1001570-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(11,242)	-	(130,000)	-
100	GENERAL FUND	15	1570	1001570	1001570-51110	51110	EMPLOYEE TRAINING	-	-	-	-	-	-
100	GENERAL FUND	15	1570	1001570	1001570-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	-	-	800	-	-
100	GENERAL FUND	15	1570	1001570	1001570-51420	51420	TELECOMMUNICATIONS	-	167	1,200	-	-	-
100	GENERAL FUND	15	1570	1001570	1001570-51510	51510	PROFESSIONAL SUPPORT	-	3,300	5,200	15,000	50,000	50,000
100	GENERAL FUND	15	1570	1001570	1001570-51630	51630	CONTRACTUAL SERVICES	-	471,509	728,193	676,685	483,634	498,473
100	GENERAL FUND	15	1570	1001570	1001570-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	12	-	-
100	GENERAL FUND	15	1570	1001570	1001570-52610	52610	PROGRAM EXPENSES	-	44,978	36,973	126,080	229,300	230,500
100	GENERAL FUND	15	1570	1001570	1001570-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	15	1570	1001570	1001570-54140	54140	FACILITY SERVICE CHARGE	-	13,140	14,126	14,126	14,416	14,847
100	GENERAL FUND	15	1570	1001570	1001570-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	20	2000	1002000	1002000-50110	50110	SALARIES	373,870	431,529	520,267	493,434	515,722	540,286
100	GENERAL FUND	20	2000	1002000	1002000-50114	50114	EARNED LEAVE CASHOUT	9,375	3,076	-	3,491	-	-
100	GENERAL FUND	20	2000	1002000	1002000-50120	50120	WAGES/PART TIME	84,905	78,076	43,575	37,706	30,821	31,746
100	GENERAL FUND	20	2000	1002000	1002000-50130	50130	OVERTIME	8,143	5,544	10,000	5,982	-	-
100	GENERAL FUND	20	2000	1002000	1002000-50150	50150	OVERTIME MEALS	85	90	-	135	-	-
100	GENERAL FUND	20	2000	1002000	1002000-50205	50205	WORKERS COMP	1,876	2,014	2,101	2,101	1,721	1,871
100	GENERAL FUND	20	2000	1002000	1002000-50210	50210	RETIREMENT (FULL TIME)	40,084	54,428	59,891	56,874	56,884	58,351
100	GENERAL FUND	20	2000	1002000	1002000-50212	50212	DEFERRED COMPENSATION ER	783	846	1,314	846	1,314	1,314
100	GENERAL FUND	20	2000	1002000	1002000-50213	50213	UAL RETIREMENT	76,918	72,665	80,789	80,789	96,886	103,197
100	GENERAL FUND	20	2000	1002000	1002000-50215	50215	RETIREMENT (PART TIME)	642	315	980	368	401	413
100	GENERAL FUND	20	2000	1002000	1002000-50220	50220	MEDICARE	7,019	7,458	8,327	7,695	7,925	8,294
100	GENERAL FUND	20	2000	1002000	1002000-50225	50225	HEALTH INSURANCE BENEFITS	53,051	64,172	63,464	73,334	74,406	76,366
100	GENERAL FUND	20	2000	1002000	1002000-50230	50230	LIFE INSURANCE BENEFITS	557	619	511	735	811	831
100	GENERAL FUND	20	2000	1002000	1002000-50235	50235	EMPLOYEE ASSISTANCE PROG	553	610	723	708	709	723
100	GENERAL FUND	20	2000	1002000	1002000-50240	50240	UNEMPLOYMENT INSURANCE	740	391	809	742	-	-
100	GENERAL FUND	20	2000	1002000	1002000-50255	50255	MISC DISABILITY INSURANCE	725	803	954	954	954	954
100	GENERAL FUND	20	2000	1002000	1002000-50260	50260	RETIREE MEDICAL	3,315	3,305	1,800	3,609	1,800	1,800
100	GENERAL FUND	20	2000	1002000	1002000-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(44,536)	-	(62,724)	(67,410)
100	GENERAL FUND	20	2000	1002000	1002000-51110	51110	EMPLOYEE TRAINING	-	5,558	3,000	3,000	3,200	3,400
100	GENERAL FUND	20	2000	1002000	1002000-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	1,530	1,340	2,500	2,534	2,700	2,900
100	GENERAL FUND	20	2000	1002000	1002000-51310	51310	LEGAL FEES	-	-	-	-	-	-
100	GENERAL FUND	20	2000	1002000	1002000-51420	51420	TELECOMMUNICATIONS	-	-	-	-	-	-
100	GENERAL FUND	20	2000	1002000	1002000-51510	51510	PROFESSIONAL SUPPORT	5,632	2,130	2,850	2,850	3,000	3,200
100	GENERAL FUND	20	2000	1002000	1002000-51620	51620	AUDIT SERVICES	8,519	62,493	71,004	71,004	74,600	78,400
100	GENERAL FUND	20	2000	1002000	1002000-51630	51630	CONTRACTUAL SERVICES	100,976	281,107	382,361	271,220	334,073	272,438
100	GENERAL FUND	20	2000	1002000	1002000-52110	52110	OFFICE/COMPUTER SUPPLIES	4,459	6,211	3,500	3,500	3,700	3,900

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	20	2000	1002000	1002000-53122	53122	SOFTWARE	22,500	-	-	1	1	-
100	GENERAL FUND	20	2000	1002000	1002000-53165	53165	CONTRA CAPITAL OUTLAY	-	-	-	-	-	-
100	GENERAL FUND	20	2000	1002000	1002000-53168	53168	CIP OFFSET	-	-	-	-	-	-
100	GENERAL FUND	20	2000	1002000	1002000-54140	54140	FACILITY SERVICE CHARGE	-	47,304	50,854	50,854	52,620	54,191
100	GENERAL FUND	20	2000	1002000	1002000-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	20	2000	1002000	1002000-56117	56117	AMORTIZ EXPENSE SW SUBSCRIPTIO	-	-	-	-	-	-
100	GENERAL FUND	20	2000	1002000	1002000-57112	57112	SUBSCRIPTION PRINCIPAL PYMT	22,500	-	-	-	-	-
100	GENERAL FUND	20	2000	1002000	1002000-57137	57137	SW SUBSCRIPTION INTEREST EXP	-	-	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-51630	51630	CONTRACTUAL SERVICES	145,604	561	-	-	-	-
100	GENERAL FUND	20	2010	1002010	1002010-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	25	2500	1002500	1002500-50110	50110	SALARIES	551,315	668,385	757,022	748,318	783,552	818,668
100	GENERAL FUND	25	2500	1002500	1002500-50114	50114	EARNED LEAVE CASHOUT	3,493	10,498	-	11,023	-	-
100	GENERAL FUND	25	2500	1002500	1002500-50120	50120	WAGES/PART TIME	25,473	27,036	57,698	54,000	58,445	61,131
100	GENERAL FUND	25	2500	1002500	1002500-50130	50130	OVERTIME	30	63	400	-	400	400
100	GENERAL FUND	25	2500	1002500	1002500-50205	50205	WORKERS COMP	2,808	2,943	3,055	3,055	2,615	2,835
100	GENERAL FUND	25	2500	1002500	1002500-50210	50210	RETIREMENT (FULL TIME)	58,789	83,969	85,488	87,587	86,426	88,416
100	GENERAL FUND	25	2500	1002500	1002500-50212	50212	DEFERRED COMPENSATION ER	1,326	1,680	1,800	1,800	1,800	1,800
100	GENERAL FUND	25	2500	1002500	1002500-50213	50213	UAL RETIREMENT	113,030	104,219	115,317	115,317	147,201	156,369
100	GENERAL FUND	25	2500	1002500	1002500-50215	50215	RETIREMENT (PART TIME)	307	100	1,298	183	760	795
100	GENERAL FUND	25	2500	1002500	1002500-50220	50220	MEDICARE	8,527	10,139	11,822	11,373	12,215	12,763
100	GENERAL FUND	25	2500	1002500	1002500-50225	50225	HEALTH INSURANCE BENEFITS	122,241	132,803	145,253	125,003	128,824	132,928
100	GENERAL FUND	25	2500	1002500	1002500-50230	50230	LIFE INSURANCE BENEFITS	789	961	1,165	1,064	1,190	1,216
100	GENERAL FUND	25	2500	1002500	1002500-50235	50235	EMPLOYEE ASSISTANCE PROG	781	922	990	971	971	990
100	GENERAL FUND	25	2500	1002500	1002500-50240	50240	UNEMPLOYMENT INSURANCE	1,088	565	1,160	1,063	-	-
100	GENERAL FUND	25	2500	1002500	1002500-50255	50255	MISC DISABILITY INSURANCE	997	1,223	1,358	1,316	1,358	1,358
100	GENERAL FUND	25	2500	1002500	1002500-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(65,078)	-	(97,710)	(104,794)
100	GENERAL FUND	25	2500	1002500	1002500-51110	51110	EMPLOYEE TRAINING	-	33,814	57,225	48,000	38,870	40,814
100	GENERAL FUND	25	2500	1002500	1002500-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	4,383	5,850	5,850	8,360	8,778
100	GENERAL FUND	25	2500	1002500	1002500-51210	51210	RECRUITMENT COSTS	182,294	180,108	215,000	215,000	215,000	215,000
100	GENERAL FUND	25	2500	1002500	1002500-51220	51220	EMPLOYEE PROGRAMS	31,634	14,280	107,410	105,000	114,125	124,745
100	GENERAL FUND	25	2500	1002500	1002500-51225	51225	EMPLOYEE AWARDS	9,620	11,750	14,900	14,500	32,900	31,150
100	GENERAL FUND	25	2500	1002500	1002500-51230	51230	TUITION	-	1,000	2,000	-	1,000	1,000
100	GENERAL FUND	25	2500	1002500	1002500-51235	51235	SAFETY COMMITTEE	3,125	6,151	12,000	12,000	12,000	12,000
100	GENERAL FUND	25	2500	1002500	1002500-51310	51310	LEGAL FEES	40,602	60,756	60,000	60,000	60,000	60,000
100	GENERAL FUND	25	2500	1002500	1002500-51325	51325	POLICE LEGAL FEES	254,467	(250)	100,000	40,000	70,000	50,000
100	GENERAL FUND	25	2500	1002500	1002500-51330	51330	FIRE LEGAL FEES	80,876	17,901	50,000	50,000	80,000	50,000
100	GENERAL FUND	25	2500	1002500	1002500-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	25	2500	1002500	1002500-51420	51420	TELECOMMUNICATIONS	381	422	480	430	600	600
100	GENERAL FUND	25	2500	1002500	1002500-51510	51510	PROFESSIONAL SUPPORT	18,772	4,004	3,086	3,086	3,563	3,741
100	GENERAL FUND	25	2500	1002500	1002500-51530	51530	MEETING EXPENSES	-	21	-	-	-	-
100	GENERAL FUND	25	2500	1002500	1002500-51630	51630	CONTRACTUAL SERVICES	26,335	6,799	21,300	19,000	28,700	29,810
100	GENERAL FUND	25	2500	1002500	1002500-52110	52110	OFFICE/COMPUTER SUPPLIES	1,412	3,055	3,070	1,750	1,850	1,850
100	GENERAL FUND	25	2500	1002500	1002500-54140	54140	FACILITY SERVICE CHARGE	-	65,701	70,631	70,631	72,082	74,235
100	GENERAL FUND	25	2500	1002500	1002500-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-50110	50110	SALARIES	849,256	1,173,407	1,554,413	1,441,567	1,775,195	1,842,309
100	GENERAL FUND	30	3000	1003000	1003000-50114	50114	EARNED LEAVE CASHOUT	6,447	20,899	-	100,282	-	-
100	GENERAL FUND	30	3000	1003000	1003000-50120	50120	WAGES/PART TIME	53,449	32,587	30,000	81,603	30,000	30,000
100	GENERAL FUND	30	3000	1003000	1003000-50130	50130	OVERTIME	865	862	2,014	3,336	2,014	2,014
100	GENERAL FUND	30	3000	1003000	1003000-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-50205	50205	WORKERS COMP	22,661	46,168	47,714	47,714	54,491	58,283
100	GENERAL FUND	30	3000	1003000	1003000-50210	50210	RETIREMENT (FULL TIME)	129,927	215,733	179,301	264,353	309,383	329,962
100	GENERAL FUND	30	3000	1003000	1003000-50212	50212	DEFERRED COMPENSATION ER	1,980	2,572	3,240	2,879	3,960	3,960
100	GENERAL FUND	30	3000	1003000	1003000-50213	50213	UAL RETIREMENT	147,692	217,299	241,864	241,864	482,605	500,228
100	GENERAL FUND	30	3000	1003000	1003000-50215	50215	RETIREMENT (PART TIME)	1,349	485	675	801	390	390
100	GENERAL FUND	30	3000	1003000	1003000-50220	50220	MEDICARE	13,651	17,773	23,092	22,517	26,286	27,259
100	GENERAL FUND	30	3000	1003000	1003000-50225	50225	HEALTH INSURANCE BENEFITS	144,973	194,239	234,793	203,153	298,119	306,455
100	GENERAL FUND	30	3000	1003000	1003000-50230	50230	LIFE INSURANCE BENEFITS	1,227	1,708	2,446	2,099	2,865	2,932
100	GENERAL FUND	30	3000	1003000	1003000-50235	50235	EMPLOYEE ASSISTANCE PROG	1,165	1,387	1,782	1,553	2,136	2,178
100	GENERAL FUND	30	3000	1003000	1003000-50240	50240	UNEMPLOYMENT INSURANCE	1,393	1,153	2,384	2,185	-	-
100	GENERAL FUND	30	3000	1003000	1003000-50245	50245	UNIFORM & TOOL ALLOWANCE	2,800	2,800	5,600	4,667	5,600	5,600

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	30	3000	1003000	1003000-50250	50250	SAFETY DISABILITY INSURAN	816	1,283	1,728	1,654	1,728	1,728
100	GENERAL FUND	30	3000	1003000	1003000-50255	50255	MISC DISABILITY INSURANCE	932	991	1,247	1,019	1,768	1,768
100	GENERAL FUND	30	3000	1003000	1003000-50260	50260	RETIREE MEDICAL	21,605	17,105	3,600	8,720	3,600	3,600
100	GENERAL FUND	30	3000	1003000	1003000-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(132,664)	-	(224,452)	(240,617)
100	GENERAL FUND	30	3000	1003000	1003000-50310	50310	APPAREL, BOOTS, PPE	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-51110	51110	EMPLOYEE TRAINING	-	10,306	7,389	11,295	8,389	8,389
100	GENERAL FUND	30	3000	1003000	1003000-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	8,437	6,522	11,913	11,913	11,913
100	GENERAL FUND	30	3000	1003000	1003000-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-51420	51420	TELECOMMUNICATIONS	46,510	63,712	45,000	56,835	49,000	49,000
100	GENERAL FUND	30	3000	1003000	1003000-51510	51510	PROFESSIONAL SUPPORT	19,106	7,147	4,504	8,266	8,088	8,088
100	GENERAL FUND	30	3000	1003000	1003000-51530	51530	MEETING EXPENSES	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-51630	51630	CONTRACTUAL SERVICES	15,515	1,664	8,423	607	933	933
100	GENERAL FUND	30	3000	1003000	1003000-52110	52110	OFFICE/COMPUTER SUPPLIES	18,712	11,344	9,737	20,875	23,977	24,696
100	GENERAL FUND	30	3000	1003000	1003000-52150	52150	DEPARTMENT SUPPLIES	190,613	256,223	761,640	761,640	740,205	738,926
100	GENERAL FUND	30	3000	1003000	1003000-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-52230	52230	SOFTWARE MAINTENANCE	-	14,084	13,217	20,269	35,707	35,707
100	GENERAL FUND	30	3000	1003000	1003000-52310	52310	EQUIPMENT RENTAL	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-52610	52610	PROGRAM EXPENSES	82,727	117,669	75,191	107,326	112,107	112,107
100	GENERAL FUND	30	3000	1003000	1003000-53120	53120	EQUIPMENT/FURNITURE	-	669,785	-	-	148,648	-
100	GENERAL FUND	30	3000	1003000	1003000-53125	53125	VEHICLES	-	-	228,077	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-54130	54130	FLEET SERVICE CHARGE	896,584	843,366	985,797	985,797	908,461	965,954
100	GENERAL FUND	30	3000	1003000	1003000-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	30	3000	1003000	1003000-54140	54140	FACILITY SERVICE CHARGE	413,969	1,617,294	1,440,874	1,440,874	1,406,974	1,453,471
100	GENERAL FUND	30	3000	1003000	1003000-54145	54145	INFO TECH SERVICE CHARGE	1,128,461	1,603,283	1,523,919	1,523,919	1,464,424	1,233,894
100	GENERAL FUND	30	3000	1003000	1003000-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	30	3010	1003010	1003010-50110	50110	SALARIES	8,407,192	8,786,789	9,977,341	9,267,699	10,236,565	10,732,020
100	GENERAL FUND	30	3010	1003010	1003010-50114	50114	EARNED LEAVE CASHOUT	24,964	66,413	-	25,023	-	-
100	GENERAL FUND	30	3010	1003010	1003010-50120	50120	WAGES/PART TIME	-	7,667	-	-	-	-
100	GENERAL FUND	30	3010	1003010	1003010-50130	50130	OVERTIME	942,732	971,089	793,027	1,000,000	824,748	824,748
100	GENERAL FUND	30	3010	1003010	1003010-50140	50140	RESERVE OFFICERS	-	-	1,551	-	775	775
100	GENERAL FUND	30	3010	1003010	1003010-50150	50150	OVERTIME MEALS	-	-	390	-	390	390
100	GENERAL FUND	30	3010	1003010	1003010-50205	50205	WORKERS COMP	424,789	413,561	442,723	442,723	512,134	557,106
100	GENERAL FUND	30	3010	1003010	1003010-50210	50210	RETIREMENT (FULL TIME)	1,601,275	1,868,075	2,073,181	1,852,882	2,081,096	2,140,349
100	GENERAL FUND	30	3010	1003010	1003010-50212	50212	DEFERRED COMPENSATION ER	1,140	578	23,760	4	23,760	23,760
100	GENERAL FUND	30	3010	1003010	1003010-50213	50213	UAL RETIREMENT	2,970,910	2,730,328	3,183,641	3,183,641	3,343,522	3,487,237
100	GENERAL FUND	30	3010	1003010	1003010-50215	50215	RETIREMENT (PART TIME)	2,711	619	-	648	-	-
100	GENERAL FUND	30	3010	1003010	1003010-50220	50220	MEDICARE	136,430	140,894	157,350	142,360	161,643	168,827
100	GENERAL FUND	30	3010	1003010	1003010-50225	50225	HEALTH INSURANCE BENEFITS	1,571,327	1,708,195	1,898,378	1,632,879	1,950,507	2,046,169
100	GENERAL FUND	30	3010	1003010	1003010-50230	50230	LIFE INSURANCE BENEFITS	2,105	1,866	2,042	1,666	2,042	2,042
100	GENERAL FUND	30	3010	1003010	1003010-50235	50235	EMPLOYEE ASSISTANCE PROG	11,180	11,608	13,071	11,575	12,815	13,071
100	GENERAL FUND	30	3010	1003010	1003010-50240	50240	UNEMPLOYMENT INSURANCE	13,458	6,441	13,676	12,536	-	-
100	GENERAL FUND	30	3010	1003010	1003010-50245	50245	UNIFORM & TOOL ALLOWANCE	80,838	87,904	78,967	82,568	86,465	86,465
100	GENERAL FUND	30	3010	1003010	1003010-50250	50250	SAFETY DISABILITY INSURAN	22,738	24,568	26,784	23,738	26,784	26,784
100	GENERAL FUND	30	3010	1003010	1003010-50255	50255	MISC DISABILITY INSURANCE	508	495	821	821	821	821
100	GENERAL FUND	30	3010	1003010	1003010-50260	50260	RETIREE MEDICAL	62,105	68,565	75,540	79,792	87,720	83,220
100	GENERAL FUND	30	3010	1003010	1003010-50265	50265	RMT BENEFIT	142,200	191,080	223,200	205,903	223,200	111,600
100	GENERAL FUND	30	3010	1003010	1003010-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(843,655)	-	(1,434,971)	(1,526,460)
100	GENERAL FUND	30	3010	1003010	1003010-50310	50310	APPAREL, BOOTS, PPE	6,138	334	-	-	-	-
100	GENERAL FUND	30	3010	1003010	1003010-51110	51110	EMPLOYEE TRAINING	-	24,693	32,896	42,796	40,414	40,414
100	GENERAL FUND	30	3010	1003010	1003010-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	32,363	18,102	42,971	46,048	46,048
100	GENERAL FUND	30	3010	1003010	1003010-51510	51510	PROFESSIONAL SUPPORT	59,285	(421)	1,840	2,918	3,560	3,560
100	GENERAL FUND	30	3010	1003010	1003010-51630	51630	CONTRACTUAL SERVICES	133,861	135,878	135,986	191,608	194,247	200,002
100	GENERAL FUND	30	3010	1003010	1003010-51645	51645	COUNTY BILLINGS	-	-	-	-	-	-
100	GENERAL FUND	30	3010	1003010	1003010-52110	52110	OFFICE/COMPUTER SUPPLIES	99,879	143,126	86,844	111,003	109,920	113,217
100	GENERAL FUND	30	3010	1003010	1003010-52150	52150	DEPARTMENT SUPPLIES	-	-	-	-	-	-
100	GENERAL FUND	30	3010	1003010	1003010-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
100	GENERAL FUND	30	3010	1003010	1003010-52230	52230	SOFTWARE MAINTENANCE	-	20,047	27,026	29,263	31,538	32,484
100	GENERAL FUND	30	3010	1003010	1003010-52610	52610	PROGRAM EXPENSES	-	371	-	-	-	-
100	GENERAL FUND	30	3010	1003010	1003010-52810	52810	AMMUNITION	59,828	113,658	91,006	100,692	98,292	98,292
100	GENERAL FUND	30	3010	1003010	1003010-52830	52830	POLICE RESERVES	11,903	6,229	5,669	5,660	7,669	7,669

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	30	3010	1003010	1003010-52850	52850	UNET	-	-	-	-	-	-
100	GENERAL FUND	30	3010	1003010	1003010-52860	52860	FIRE ARMS TRAINING	18,673	20,189	15,000	15,000	15,000	15,000
100	GENERAL FUND	30	3010	1003010	1003010-52870	52870	ANIMALS	21,842	10,166	10,935	16,287	175,935	175,935
100	GENERAL FUND	30	3010	1003010	1003010-54110	54110	INTERFUND TRANSFER OUT	163,672	-	-	-	-	-
100	GENERAL FUND	30	3010	1003010	1003010-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	30	3020	1003020	1003020-50110	50110	SALARIES	762,743	1,130,723	1,269,050	1,180,986	1,377,555	1,431,908
100	GENERAL FUND	30	3020	1003020	1003020-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
100	GENERAL FUND	30	3020	1003020	1003020-50130	50130	OVERTIME	70,254	79,154	89,324	142,541	92,896	92,896
100	GENERAL FUND	30	3020	1003020	1003020-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
100	GENERAL FUND	30	3020	1003020	1003020-50205	50205	WORKERS COMP	39,402	54,272	56,301	56,301	68,985	74,402
100	GENERAL FUND	30	3020	1003020	1003020-50210	50210	RETIREMENT (FULL TIME)	151,713	246,187	267,932	245,141	283,043	288,237
100	GENERAL FUND	30	3020	1003020	1003020-50212	50212	DEFERRED COMPENSATION ER	-	-	2,880	-	2,880	2,880
100	GENERAL FUND	30	3020	1003020	1003020-50213	50213	UAL RETIREMENT	285,940	364,497	412,422	412,422	456,153	471,626
100	GENERAL FUND	30	3020	1003020	1003020-50220	50220	MEDICARE	12,526	17,952	19,843	19,648	21,484	22,272
100	GENERAL FUND	30	3020	1003020	1003020-50225	50225	HEALTH INSURANCE BENEFITS	123,486	173,825	248,025	154,284	185,100	194,356
100	GENERAL FUND	30	3020	1003020	1003020-50230	50230	LIFE INSURANCE BENEFITS	118	166	184	153	184	184
100	GENERAL FUND	30	3020	1003020	1003020-50235	50235	EMPLOYEE ASSISTANCE PROG	1,052	1,453	1,584	1,337	1,553	1,584
100	GENERAL FUND	30	3020	1003020	1003020-50240	50240	UNEMPLOYMENT INSURANCE	1,243	841	1,730	1,586	-	-
100	GENERAL FUND	30	3020	1003020	1003020-50245	50245	UNIFORM & TOOL ALLOWANCE	8,159	9,684	9,800	9,334	11,200	11,200
100	GENERAL FUND	30	3020	1003020	1003020-50250	50250	SAFETY DISABILITY INSURAN	2,258	3,233	3,456	2,976	3,456	3,456
100	GENERAL FUND	30	3020	1003020	1003020-50260	50260	RETIREE MEDICAL	7,200	7,200	-	7,200	-	-
100	GENERAL FUND	30	3020	1003020	1003020-50265	50265	RMT BENEFIT	14,625	26,945	28,800	24,797	28,800	14,400
100	GENERAL FUND	30	3020	1003020	1003020-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(110,623)	-	(181,849)	(192,171)
100	GENERAL FUND	30	3020	1003020	1003020-50310	50310	APPAREL, BOOTS, PPE	-	-	-	-	-	-
100	GENERAL FUND	30	3020	1003020	1003020-51110	51110	EMPLOYEE TRAINING	-	6,344	5,835	7,611	5,835	5,835
100	GENERAL FUND	30	3020	1003020	1003020-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	4,471	3,098	12,145	8,554	8,554
100	GENERAL FUND	30	3020	1003020	1003020-51510	51510	PROFESSIONAL SUPPORT	7,144	120	200	220	220	220
100	GENERAL FUND	30	3020	1003020	1003020-51630	51630	CONTRACTUAL SERVICES	20,914	1,790	980	340	-	-
100	GENERAL FUND	30	3020	1003020	1003020-51645	51645	COUNTY BILLINGS	-	-	-	-	-	-
100	GENERAL FUND	30	3020	1003020	1003020-52110	52110	OFFICE/COMPUTER SUPPLIES	2,522	-	-	-	3,550	3,656
100	GENERAL FUND	30	3020	1003020	1003020-52230	52230	SOFTWARE MAINTENANCE	-	24,069	24,125	32,421	38,126	39,270
100	GENERAL FUND	30	3020	1003020	1003020-52820	52820	INVESTIGATIVE FND SPC ACT	-	-	-	-	-	-
100	GENERAL FUND	30	3020	1003020	1003020-52850	52850	UNET	-	-	-	-	-	-
100	GENERAL FUND	30	3030	1003030	1003030-50110	50110	SALARIES	1,189,568	1,170,782	1,954,375	1,369,320	1,805,441	1,908,512
100	GENERAL FUND	30	3030	1003030	1003030-50114	50114	EARNED LEAVE CASHOUT	947	8,018	-	2,155	-	-
100	GENERAL FUND	30	3030	1003030	1003030-50120	50120	WAGES/PART TIME	66,133	36,190	58,044	47,834	58,044	58,044
100	GENERAL FUND	30	3030	1003030	1003030-50130	50130	OVERTIME	191,114	222,477	190,225	143,356	192,127	192,127
100	GENERAL FUND	30	3030	1003030	1003030-50150	50150	OVERTIME MEALS	1,870	1,840	1,686	1,869	1,869	1,869
100	GENERAL FUND	30	3030	1003030	1003030-50205	50205	WORKERS COMP	36,406	40,291	44,332	44,332	6,032	6,617
100	GENERAL FUND	30	3030	1003030	1003030-50210	50210	RETIREMENT (FULL TIME)	127,402	147,114	228,172	156,259	199,361	206,335
100	GENERAL FUND	30	3030	1003030	1003030-50212	50212	DEFERRED COMPENSATION ER	2,610	2,490	5,040	2,550	5,040	5,040
100	GENERAL FUND	30	3030	1003030	1003030-50213	50213	UAL RETIREMENT	269,732	262,519	307,787	307,787	339,553	364,915
100	GENERAL FUND	30	3030	1003030	1003030-50215	50215	RETIREMENT (PART TIME)	266	84	1,306	-	755	755
100	GENERAL FUND	30	3030	1003030	1003030-50220	50220	MEDICARE	21,506	20,761	32,055	21,779	29,916	31,410
100	GENERAL FUND	30	3030	1003030	1003030-50225	50225	HEALTH INSURANCE BENEFITS	202,063	209,520	346,584	186,889	324,296	332,404
100	GENERAL FUND	30	3030	1003030	1003030-50230	50230	LIFE INSURANCE BENEFITS	1,476	1,455	2,303	1,451	2,303	2,303
100	GENERAL FUND	30	3030	1003030	1003030-50235	50235	EMPLOYEE ASSISTANCE PROG	1,942	1,914	2,971	2,006	2,912	2,971
100	GENERAL FUND	30	3030	1003030	1003030-50240	50240	UNEMPLOYMENT INSURANCE	2,387	1,309	2,857	2,619	-	-
100	GENERAL FUND	30	3030	1003030	1003030-50245	50245	UNIFORM & TOOL ALLOWANCE	5,834	5,417	7,500	6,917	7,500	7,500
100	GENERAL FUND	30	3030	1003030	1003030-50255	50255	MISC DISABILITY INSURANCE	2,012	1,984	3,079	2,079	3,079	3,079
100	GENERAL FUND	30	3030	1003030	1003030-50260	50260	RETIREE MEDICAL	10,815	15,430	9,600	15,798	11,100	10,800
100	GENERAL FUND	30	3030	1003030	1003030-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(160,666)	-	(239,405)	(258,099)
100	GENERAL FUND	30	3030	1003030	1003030-50310	50310	APPAREL, BOOTS, PPE	-	-	-	-	-	-
100	GENERAL FUND	30	3030	1003030	1003030-51110	51110	EMPLOYEE TRAINING	-	773	6,200	2,297	3,540	3,540
100	GENERAL FUND	30	3030	1003030	1003030-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	1,068	1,416	4,526	7,932	7,932
100	GENERAL FUND	30	3030	1003030	1003030-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	30	3030	1003030	1003030-51420	51420	TELECOMMUNICATIONS	-	-	-	-	-	-
100	GENERAL FUND	30	3030	1003030	1003030-51510	51510	PROFESSIONAL SUPPORT	10,462	482	995	130	130	130
100	GENERAL FUND	30	3030	1003030	1003030-51630	51630	CONTRACTUAL SERVICES	61,910	62,010	57,398	60,894	61,213	62,335
100	GENERAL FUND	30	3030	1003030	1003030-52110	52110	OFFICE/COMPUTER SUPPLIES	9,591	2,776	5,450	3,822	5,450	5,450

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	30	3030	1003030	1003030-52210	52210	REPAIRS & MAINTENANCE	4,371	14,417	10,000	14,340	14,340	14,340
100	GENERAL FUND	30	3030	1003030	1003030-52230	52230	SOFTWARE MAINTENANCE	-	360	360	480	1,596	1,596
100	GENERAL FUND	30	3040	1003040	1003040-50110	50110	SALARIES	588,872	480,022	897,675	520,630	680,175	725,539
100	GENERAL FUND	30	3040	1003040	1003040-50114	50114	EARNED LEAVE CASHOUT	1,170	13,471	-	15,000	-	-
100	GENERAL FUND	30	3040	1003040	1003040-50120	50120	WAGES/PART TIME	-	18,055	43,128	37,313	37,500	40,176
100	GENERAL FUND	30	3040	1003040	1003040-50130	50130	OVERTIME	49,577	54,915	18,742	65,074	47,484	47,484
100	GENERAL FUND	30	3040	1003040	1003040-50150	50150	OVERTIME MEALS	-	-	390	-	390	390
100	GENERAL FUND	30	3040	1003040	1003040-50205	50205	WORKERS COMP	16,148	16,886	17,620	17,620	2,272	2,515
100	GENERAL FUND	30	3040	1003040	1003040-50210	50210	RETIREMENT (FULL TIME)	59,702	61,084	104,658	62,179	75,078	78,412
100	GENERAL FUND	30	3040	1003040	1003040-50212	50212	DEFERRED COMPENSATION ER	1,680	1,380	2,880	1,350	2,520	2,520
100	GENERAL FUND	30	3040	1003040	1003040-50213	50213	UAL RETIREMENT	137,953	127,228	141,176	141,176	127,874	138,676
100	GENERAL FUND	30	3040	1003040	1003040-50215	50215	RETIREMENT (PART TIME)	415	81	970	-	488	522
100	GENERAL FUND	30	3040	1003040	1003040-50220	50220	MEDICARE	9,593	8,201	13,962	8,740	11,154	11,850
100	GENERAL FUND	30	3040	1003040	1003040-50225	50225	HEALTH INSURANCE BENEFITS	130,340	109,684	167,975	101,777	171,407	175,692
100	GENERAL FUND	30	3040	1003040	1003040-50230	50230	LIFE INSURANCE BENEFITS	1,041	817	1,458	849	1,228	1,228
100	GENERAL FUND	30	3040	1003040	1003040-50235	50235	EMPLOYEE ASSISTANCE PROG	1,278	1,031	1,782	1,133	1,553	1,584
100	GENERAL FUND	30	3040	1003040	1003040-50240	50240	UNEMPLOYMENT INSURANCE	1,274	660	1,361	1,248	-	-
100	GENERAL FUND	30	3040	1003040	1003040-50245	50245	UNIFORM & TOOL ALLOWANCE	3,084	2,709	3,000	3,167	4,000	4,000
100	GENERAL FUND	30	3040	1003040	1003040-50255	50255	MISC DISABILITY INSURANCE	1,308	1,040	1,958	1,958	1,642	1,642
100	GENERAL FUND	30	3040	1003040	1003040-50260	50260	RETIREE MEDICAL	-	-	4,800	-	-	-
100	GENERAL FUND	30	3040	1003040	1003040-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(77,793)	-	(93,690)	(102,012)
100	GENERAL FUND	30	3040	1003040	1003040-50310	50310	APPAREL, BOOTS, PPE	-	-	-	-	-	-
100	GENERAL FUND	30	3040	1003040	1003040-51110	51110	EMPLOYEE TRAINING	-	2,552	4,384	6,290	4,615	4,756
100	GENERAL FUND	30	3040	1003040	1003040-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	3,427	2,701	11,025	7,695	7,926
100	GENERAL FUND	30	3040	1003040	1003040-51510	51510	PROFESSIONAL SUPPORT	7,183	140	460	210	210	210
100	GENERAL FUND	30	3040	1003040	1003040-51630	51630	CONTRACTUAL SERVICES	6,443	5,339	4,177	8,878	10,601	10,919
100	GENERAL FUND	30	3040	1003040	1003040-51645	51645	COUNTY BILLINGS	7,833	-	-	-	-	-
100	GENERAL FUND	30	3040	1003040	1003040-52110	52110	OFFICE/COMPUTER SUPPLIES	9,900	7,951	9,300	10,387	10,387	10,387
100	GENERAL FUND	30	3040	1003040	1003040-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
100	GENERAL FUND	30	3040	1003040	1003040-52230	52230	SOFTWARE MAINTENANCE	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-50110	50110	SALARIES	426,050	424,445	504,934	261,119	501,310	516,349
100	GENERAL FUND	35	3500	1003500	1003500-50114	50114	EARNED LEAVE CASHOUT	3,478	29,034	-	2,686	-	-
100	GENERAL FUND	35	3500	1003500	1003500-50120	50120	WAGES/PART TIME	10,640	41,000	-	261,282	-	-
100	GENERAL FUND	35	3500	1003500	1003500-50130	50130	OVERTIME	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-50205	50205	WORKERS COMP	23,656	25,277	25,937	25,937	33,281	35,569
100	GENERAL FUND	35	3500	1003500	1003500-50210	50210	RETIREMENT (FULL TIME)	54,335	60,127	57,372	25,264	55,416	55,885
100	GENERAL FUND	35	3500	1003500	1003500-50212	50212	DEFERRED COMPENSATION ER	660	690	1,080	630	1,080	1,080
100	GENERAL FUND	35	3500	1003500	1003500-50213	50213	UAL RETIREMENT	75,470	70,956	77,391	77,391	94,385	98,835
100	GENERAL FUND	35	3500	1003500	1003500-50215	50215	RETIREMENT (PART TIME)	417	79	-	32	-	-
100	GENERAL FUND	35	3500	1003500	1003500-50220	50220	MEDICARE	6,703	7,324	7,340	7,107	7,285	7,503
100	GENERAL FUND	35	3500	1003500	1003500-50225	50225	HEALTH INSURANCE BENEFITS	43,901	44,191	46,320	31,690	67,242	69,806
100	GENERAL FUND	35	3500	1003500	1003500-50230	50230	LIFE INSURANCE BENEFITS	632	654	800	342	801	820
100	GENERAL FUND	35	3500	1003500	1003500-50235	50235	EMPLOYEE ASSISTANCE PROG	582	556	594	388	582	594
100	GENERAL FUND	35	3500	1003500	1003500-50240	50240	UNEMPLOYMENT INSURANCE	732	387	784	719	-	-
100	GENERAL FUND	35	3500	1003500	1003500-50245	50245	UNIFORM & TOOL ALLOWANCE	1,100	1,008	1,100	-	1,100	1,100
100	GENERAL FUND	35	3500	1003500	1003500-50250	50250	SAFETY DISABILITY INSURAN	354	305	354	-	354	354
100	GENERAL FUND	35	3500	1003500	1003500-50255	50255	MISC DISABILITY INSURANCE	478	511	521	521	521	521
100	GENERAL FUND	35	3500	1003500	1003500-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(43,767)	-	(57,586)	(61,008)
100	GENERAL FUND	35	3500	1003500	1003500-50310	50310	APPAREL, BOOTS, PPE	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-51110	51110	EMPLOYEE TRAINING	-	23,266	39,390	28,050	37,153	43,370
100	GENERAL FUND	35	3500	1003500	1003500-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	1,095	1,500	1,500	1,575	1,655
100	GENERAL FUND	35	3500	1003500	1003500-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-51420	51420	TELECOMMUNICATIONS	22,444	27,383	25,940	25,940	27,237	28,599
100	GENERAL FUND	35	3500	1003500	1003500-51510	51510	PROFESSIONAL SUPPORT	63,565	4,050	3,500	3,500	3,675	3,861
100	GENERAL FUND	35	3500	1003500	1003500-51520	51520	SUPPORT SERVICES	-	75	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-51630	51630	CONTRACTUAL SERVICES	215,480	230,536	272,418	235,200	258,935	265,539
100	GENERAL FUND	35	3500	1003500	1003500-52110	52110	OFFICE/COMPUTER SUPPLIES	2,505	3,282	3,650	3,650	3,835	4,025
100	GENERAL FUND	35	3500	1003500	1003500-52150	52150	DEPARTMENT SUPPLIES	-	160	-	-	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	35	3500	1003500	1003500-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-54130	54130	FLEET SERVICE CHARGE	926,923	746,130	872,139	872,139	803,719	854,583
100	GENERAL FUND	35	3500	1003500	1003500-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	35	3500	1003500	1003500-54140	54140	FACILITY SERVICE CHARGE	127,663	578,166	621,554	621,554	663,156	682,960
100	GENERAL FUND	35	3500	1003500	1003500-54145	54145	INFO TECH SERVICE CHARGE	117,693	210,830	156,038	156,038	138,855	145,002
100	GENERAL FUND	35	3500	1003500	1003500-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-50110	50110	SALARIES	5,039,640	5,599,188	6,113,022	5,790,654	6,609,182	6,950,131
100	GENERAL FUND	35	3510	1003510	1003510-50114	50114	EARNED LEAVE CASHOUT	1,906	65,103	-	100,970	-	-
100	GENERAL FUND	35	3510	1003510	1003510-50120	50120	WAGES/PART TIME	48,185	415	-	7,906	-	-
100	GENERAL FUND	35	3510	1003510	1003510-50130	50130	OVERTIME	1,540,102	1,442,095	763,528	1,664,300	762,637	769,344
100	GENERAL FUND	35	3510	1003510	1003510-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-50205	50205	WORKERS COMP	538,101	538,293	558,360	558,360	801,554	874,617
100	GENERAL FUND	35	3510	1003510	1003510-50210	50210	RETIREMENT (FULL TIME)	987,325	1,186,837	1,229,605	1,125,980	1,368,505	1,395,232
100	GENERAL FUND	35	3510	1003510	1003510-50212	50212	DEFERRED COMPENSATION ER	813	372	15,480	360	15,840	15,840
100	GENERAL FUND	35	3510	1003510	1003510-50213	50213	UAL RETIREMENT	1,807,748	1,661,285	1,877,412	1,877,412	2,227,718	2,330,258
100	GENERAL FUND	35	3510	1003510	1003510-50215	50215	RETIREMENT (PART TIME)	1,349	2,289	-	4,028	-	-
100	GENERAL FUND	35	3510	1003510	1003510-50220	50220	MEDICARE	94,035	94,329	99,170	109,168	109,371	114,509
100	GENERAL FUND	35	3510	1003510	1003510-50225	50225	HEALTH INSURANCE BENEFITS	846,615	935,030	1,109,687	799,462	962,812	986,883
100	GENERAL FUND	35	3510	1003510	1003510-50230	50230	LIFE INSURANCE BENEFITS	2,170	2,234	2,932	2,125	3,043	3,079
100	GENERAL FUND	35	3510	1003510	1003510-50235	50235	EMPLOYEE ASSISTANCE PROG	6,650	7,195	8,516	7,265	8,543	8,714
100	GENERAL FUND	35	3510	1003510	1003510-50240	50240	UNEMPLOYMENT INSURANCE	8,395	4,153	8,541	7,829	-	-
100	GENERAL FUND	35	3510	1003510	1003510-50245	50245	UNIFORM & TOOL ALLOWANCE	37,768	40,701	46,202	40,151	48,402	48,402
100	GENERAL FUND	35	3510	1003510	1003510-50250	50250	SAFETY DISABILITY INSURAN	10,390	11,318	13,062	11,338	13,416	13,416
100	GENERAL FUND	35	3510	1003510	1003510-50260	50260	RETIREE MEDICAL	13,220	19,830	12,300	27,360	25,200	23,100
100	GENERAL FUND	35	3510	1003510	1003510-50265	50265	RMT BENEFIT	57,000	57,000	108,000	79,350	108,000	144,000
100	GENERAL FUND	35	3510	1003510	1003510-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(524,311)	-	(912,371)	(880,894)
100	GENERAL FUND	35	3510	1003510	1003510-50310	50310	APPAREL, BOOTS, PPE	-	-	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-51110	51110	EMPLOYEE TRAINING	-	396	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	189	-	35	-	-
100	GENERAL FUND	35	3510	1003510	1003510-51420	51420	TELECOMMUNICATIONS	-	-	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-51510	51510	PROFESSIONAL SUPPORT	-	91	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-51520	51520	SUPPORT SERVICES	9,147	9,135	8,180	8,180	9,180	9,680
100	GENERAL FUND	35	3510	1003510	1003510-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-52110	52110	OFFICE/COMPUTER SUPPLIES	196	358	3,650	3,650	3,835	4,025
100	GENERAL FUND	35	3510	1003510	1003510-52150	52150	DEPARTMENT SUPPLIES	290,350	302,527	337,386	332,129	337,411	338,210
100	GENERAL FUND	35	3510	1003510	1003510-52210	52210	REPAIRS & MAINTENANCE	108,723	45,237	91,003	93,703	104,107	101,707
100	GENERAL FUND	35	3510	1003510	1003510-52410	52410	PUBLIC EDUCATION	704	2,049	3,800	3,800	5,200	5,400
100	GENERAL FUND	35	3510	1003510	1003510-53120	53120	EQUIPMENT/FURNITURE	-	1,129,014	101,495	-	207,146	157,000
100	GENERAL FUND	35	3510	1003510	1003510-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
100	GENERAL FUND	35	3510	1003510	1003510-57130	57130	LEASE PRINCIPAL	-	233,754	238,327	238,327	240,276	244,978
100	GENERAL FUND	35	3510	1003510	1003510-57135	57135	LEASE INTEREST	-	20,201	15,629	15,629	13,679	8,978
100	GENERAL FUND	40	4000	1004000	1004000-50110	50110	SALARIES	297,539	362,029	399,757	389,308	705,999	738,412
100	GENERAL FUND	40	4000	1004000	1004000-50114	50114	EARNED LEAVE CASHOUT	9,919	9,558	-	10,042	-	-
100	GENERAL FUND	40	4000	1004000	1004000-50120	50120	WAGES/PART TIME	9,020	16,132	-	-	-	-
100	GENERAL FUND	40	4000	1004000	1004000-50130	50130	OVERTIME	-	-	-	-	-	-
100	GENERAL FUND	40	4000	1004000	1004000-50205	50205	WORKERS COMP	1,336	1,494	1,589	1,589	2,356	2,557
100	GENERAL FUND	40	4000	1004000	1004000-50210	50210	RETIREMENT (FULL TIME)	31,501	44,717	45,286	43,958	77,872	79,748
100	GENERAL FUND	40	4000	1004000	1004000-50212	50212	DEFERRED COMPENSATION ER	582	702	702	702	1,728	1,728
100	GENERAL FUND	40	4000	1004000	1004000-50213	50213	UAL RETIREMENT	54,764	53,917	61,088	61,088	132,632	141,039
100	GENERAL FUND	40	4000	1004000	1004000-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
100	GENERAL FUND	40	4000	1004000	1004000-50220	50220	MEDICARE	4,805	5,843	5,799	5,924	10,237	10,707
100	GENERAL FUND	40	4000	1004000	1004000-50225	50225	HEALTH INSURANCE BENEFITS	19,737	20,417	43,230	11,678	82,990	85,321
100	GENERAL FUND	40	4000	1004000	1004000-50230	50230	LIFE INSURANCE BENEFITS	409	509	594	554	1,190	1,222
100	GENERAL FUND	40	4000	1004000	1004000-50235	50235	EMPLOYEE ASSISTANCE PROG	344	379	386	379	932	951
100	GENERAL FUND	40	4000	1004000	1004000-50240	50240	UNEMPLOYMENT INSURANCE	523	289	609	558	-	-
100	GENERAL FUND	40	4000	1004000	1004000-50255	50255	MISC DISABILITY INSURANCE	499	576	616	616	1,295	1,295
100	GENERAL FUND	40	4000	1004000	1004000-50260	50260	RETIREE MEDICAL	3,305	3,305	600	1,080	-	-
100	GENERAL FUND	40	4000	1004000	1004000-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(33,045)	-	(79,978)	(85,889)
100	GENERAL FUND	40	4000	1004000	1004000-51110	51110	EMPLOYEE TRAINING	-	1,070	1,700	1,700	4,100	4,100

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	40	4000	1004000	1004000-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	848	2,400	2,400	3,900	3,900
100	GENERAL FUND	40	4000	1004000	1004000-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	40	4000	1004000	1004000-51420	51420	TELECOMMUNICATIONS	1,351	1,524	1,601	1,601	2,520	2,646
100	GENERAL FUND	40	4000	1004000	1004000-51510	51510	PROFESSIONAL SUPPORT	2,027	1,629	1,150	2,006	2,440	2,440
100	GENERAL FUND	40	4000	1004000	1004000-51630	51630	CONTRACTUAL SERVICES	6,415	-	30,000	34,040	-	-
100	GENERAL FUND	40	4000	1004000	1004000-52110	52110	OFFICE/COMPUTER SUPPLIES	2,566	7,392	7,500	9,500	9,820	9,820
100	GENERAL FUND	40	4000	1004000	1004000-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	-
100	GENERAL FUND	40	4000	1004000	1004000-53120	53120	EQUIPMENT/FURNITURE	-	4,133	2,000	-	-	-
100	GENERAL FUND	40	4000	1004000	1004000-54130	54130	FLEET SERVICE CHARGE	1,071	1,389	1,623	1,623	1,496	1,591
100	GENERAL FUND	40	4000	1004000	1004000-54140	54140	FACILITY SERVICE CHARGE	-	50,590	54,386	54,386	69,199	71,265
100	GENERAL FUND	40	4000	1004000	1004000-54145	54145	INFO TECH SERVICE CHARGE	-	160,200	100,000	100,000	-	-
100	GENERAL FUND	40	4000	1004000	1004000-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50110	50110	SALARIES	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50130	50130	OVERTIME	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50205	50205	WORKERS COMP	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50210	50210	RETIREMENT (FULL TIME)	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50212	50212	DEFERRED COMPENSATION ER	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50213	50213	UAL RETIREMENT	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50220	50220	MEDICARE	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50225	50225	HEALTH INSURANCE BENEFITS	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50230	50230	LIFE INSURANCE BENEFITS	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50235	50235	EMPLOYEE ASSISTANCE PROG	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50255	50255	MISC DISABILITY INSURANCE	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-51430	51430	POSTAGE	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-51510	51510	PROFESSIONAL SUPPORT	272	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-51610	51610	ADVERTISING-PUBLICITY	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-51630	51630	CONTRACTUAL SERVICES	183,808	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-52410	52410	PUBLIC EDUCATION	3,094	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-52610	52610	PROGRAM EXPENSES	4,350	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-52620	52620	NUISANCE ABATEMENT	1,152	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-54140	54140	FACILITY SERVICE CHARGE	6,816	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	40	4010	1004010	1004010-58165	58165	HAZ MAT PROJECT	-	-	-	-	-	-
100	GENERAL FUND	40	4020	1004020	1004020-50110	50110	SALARIES	454,407	413,721	739,843	514,509	786,372	826,399
100	GENERAL FUND	40	4020	1004020	1004020-50114	50114	EARNED LEAVE CASHOUT	1,422	29,133	-	-	-	-
100	GENERAL FUND	40	4020	1004020	1004020-50120	50120	WAGES/PART TIME	157,652	79,827	-	75,028	-	-
100	GENERAL FUND	40	4020	1004020	1004020-50130	50130	OVERTIME	1,896	2,089	-	3,568	-	-
100	GENERAL FUND	40	4020	1004020	1004020-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
100	GENERAL FUND	40	4020	1004020	1004020-50205	50205	WORKERS COMP	4,902	5,135	5,353	5,353	2,624	2,862
100	GENERAL FUND	40	4020	1004020	1004020-50210	50210	RETIREMENT (FULL TIME)	48,467	51,492	85,996	59,338	86,737	89,251
100	GENERAL FUND	40	4020	1004020	1004020-50212	50212	DEFERRED COMPENSATION ER	990	780	1,800	1,140	2,160	2,160
100	GENERAL FUND	40	4020	1004020	1004020-50213	50213	UAL RETIREMENT	111,428	103,742	116,003	116,003	147,731	157,845
100	GENERAL FUND	40	4020	1004020	1004020-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
100	GENERAL FUND	40	4020	1004020	1004020-50220	50220	MEDICARE	9,021	7,506	10,732	8,291	11,402	11,983
100	GENERAL FUND	40	4020	1004020	1004020-50225	50225	HEALTH INSURANCE BENEFITS	80,212	85,202	104,390	108,197	147,241	150,922
100	GENERAL FUND	40	4020	1004020	1004020-50230	50230	LIFE INSURANCE BENEFITS	599	533	985	702	1,199	1,221
100	GENERAL FUND	40	4020	1004020	1004020-50235	50235	EMPLOYEE ASSISTANCE PROG	696	615	990	825	1,165	1,188
100	GENERAL FUND	40	4020	1004020	1004020-50240	50240	UNEMPLOYMENT INSURANCE	1,072	566	1,175	1,077	-	-
100	GENERAL FUND	40	4020	1004020	1004020-50245	50245	UNIFORM & TOOL ALLOWANCE	-	-	-	-	-	-
100	GENERAL FUND	40	4020	1004020	1004020-50255	50255	MISC DISABILITY INSURANCE	829	718	1,247	1,247	1,563	1,563
100	GENERAL FUND	40	4020	1004020	1004020-50260	50260	RETIREE MEDICAL	-	1,205	-	3,609	3,600	3,600
100	GENERAL FUND	40	4020	1004020	1004020-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(63,564)	-	(94,493)	(101,900)
100	GENERAL FUND	40	4020	1004020	1004020-50310	50310	APPAREL, BOOTS, PPE	615	724	800	800	-	-
100	GENERAL FUND	40	4020	1004020	1004020-51110	51110	EMPLOYEE TRAINING	-	3,620	3,675	3,675	4,000	4,000

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	40	4020	1004020	1004020-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	2,663	7,700	7,700	6,900	6,900
100	GENERAL FUND	40	4020	1004020	1004020-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	40	4020	1004020	1004020-51420	51420	TELECOMMUNICATIONS	1,123	1,670	1,760	1,760	1,632	1,714
100	GENERAL FUND	40	4020	1004020	1004020-51510	51510	PROFESSIONAL SUPPORT	8,046	2,395	2,868	1,668	1,900	1,900
100	GENERAL FUND	40	4020	1004020	1004020-51610	51610	ADVERTISING-PUBLICITY	-	2,705	-	1,200	3,700	1,800
100	GENERAL FUND	40	4020	1004020	1004020-51630	51630	CONTRACTUAL SERVICES	172,319	127,194	857,095	744,077	15,500	15,965
100	GENERAL FUND	40	4020	1004020	1004020-52110	52110	OFFICE/COMPUTER SUPPLIES	3,580	303	650	1,000	1,150	1,150
100	GENERAL FUND	40	4020	1004020	1004020-52610	52610	PROGRAM EXPENSES	-	206	500	200	500	500
100	GENERAL FUND	40	4020	1004020	1004020-54130	54130	FLEET SERVICE CHARGE	1,164	1,508	1,763	1,763	1,624	1,727
100	GENERAL FUND	40	4020	1004020	1004020-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4020	1004020	1004020-54140	54140	FACILITY SERVICE CHARGE	66,557	65,701	70,631	70,631	86,499	89,082
100	GENERAL FUND	40	4020	1004020	1004020-54145	54145	INFO TECH SERVICE CHARGE	290,953	377,076	365,095	365,095	347,138	362,505
100	GENERAL FUND	40	4025	1004025	1004025-50110	50110	SALARIES	330,545	345,328	448,534	323,935	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50114	50114	EARNED LEAVE CASHOUT	1,505	5,156	-	12,022	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50130	50130	OVERTIME	-	-	-	1,500	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50205	50205	WORKERS COMP	1,575	1,727	1,824	1,824	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50210	50210	RETIREMENT (FULL TIME)	35,215	42,796	51,997	42,423	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50212	50212	DEFERRED COMPENSATION ER	591	510	1,440	720	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50213	50213	UAL RETIREMENT	64,556	62,299	70,140	70,140	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50220	50220	MEDICARE	5,209	5,058	6,506	5,937	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50225	50225	HEALTH INSURANCE BENEFITS	49,728	52,592	56,126	57,756	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50230	50230	LIFE INSURANCE BENEFITS	580	560	745	708	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50235	50235	EMPLOYEE ASSISTANCE PROG	657	600	792	680	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50240	50240	UNEMPLOYMENT INSURANCE	621	336	703	644	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50255	50255	MISC DISABILITY INSURANCE	726	699	932	932	-	-
100	GENERAL FUND	40	4025	1004025	1004025-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(38,183)	-	-	-
100	GENERAL FUND	40	4025	1004025	1004025-51420	51420	TELECOMMUNICATIONS	819	-	-	-	-	-
100	GENERAL FUND	40	4025	1004025	1004025-51510	51510	PROFESSIONAL SUPPORT	1,059	-	16,070	-	-	-
100	GENERAL FUND	40	4025	1004025	1004025-52110	52110	OFFICE/COMPUTER SUPPLIES	859	-	-	-	-	-
100	GENERAL FUND	40	4025	1004025	1004025-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4025	1004025	1004025-54140	54140	FACILITY SERVICE CHARGE	-	49,933	53,680	53,680	-	-
100	GENERAL FUND	40	4025	1004025	1004025-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-50110	50110	SALARIES	700,676	791,178	981,076	986,514	832,210	872,794
100	GENERAL FUND	40	4030	1004030	1004030-50114	50114	EARNED LEAVE CASHOUT	1,654	3,464	-	3,986	-	-
100	GENERAL FUND	40	4030	1004030	1004030-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-50130	50130	OVERTIME	11,104	15,970	-	8,010	-	-
100	GENERAL FUND	40	4030	1004030	1004030-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-50205	50205	WORKERS COMP	15,138	16,127	16,917	16,917	8,832	9,620
100	GENERAL FUND	40	4030	1004030	1004030-50210	50210	RETIREMENT (FULL TIME)	74,584	97,709	114,082	113,062	91,793	94,262
100	GENERAL FUND	40	4030	1004030	1004030-50212	50212	DEFERRED COMPENSATION ER	1,440	1,470	2,880	1,620	2,520	2,520
100	GENERAL FUND	40	4030	1004030	1004030-50213	50213	UAL RETIREMENT	136,650	137,958	153,888	153,888	156,342	166,707
100	GENERAL FUND	40	4030	1004030	1004030-50215	50215	RETIREMENT (PART TIME)	332	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-50220	50220	MEDICARE	10,955	11,948	14,230	14,509	12,067	12,656
100	GENERAL FUND	40	4030	1004030	1004030-50225	50225	HEALTH INSURANCE BENEFITS	113,729	135,349	145,666	155,721	121,481	124,518
100	GENERAL FUND	40	4030	1004030	1004030-50230	50230	LIFE INSURANCE BENEFITS	1,023	1,167	1,390	1,381	1,255	1,265
100	GENERAL FUND	40	4030	1004030	1004030-50235	50235	EMPLOYEE ASSISTANCE PROG	1,246	1,390	1,584	1,650	1,359	1,386
100	GENERAL FUND	40	4030	1004030	1004030-50240	50240	UNEMPLOYMENT INSURANCE	1,303	741	1,534	1,406	-	-
100	GENERAL FUND	40	4030	1004030	1004030-50245	50245	UNIFORM & TOOL ALLOWANCE	-	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-50255	50255	MISC DISABILITY INSURANCE	1,392	1,541	1,753	1,753	1,547	1,547
100	GENERAL FUND	40	4030	1004030	1004030-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(84,536)	-	(96,520)	(103,903)
100	GENERAL FUND	40	4030	1004030	1004030-50310	50310	APPAREL, BOOTS, PPE	1,569	3,788	3,260	3,260	1,400	1,400
100	GENERAL FUND	40	4030	1004030	1004030-51110	51110	EMPLOYEE TRAINING	-	4,887	8,760	8,760	11,850	9,600
100	GENERAL FUND	40	4030	1004030	1004030-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	2,111	8,060	8,000	7,100	7,100
100	GENERAL FUND	40	4030	1004030	1004030-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-51420	51420	TELECOMMUNICATIONS	2,755	4,518	6,440	6,440	4,800	5,040
100	GENERAL FUND	40	4030	1004030	1004030-51510	51510	PROFESSIONAL SUPPORT	12,653	4,110	3,530	3,530	11,580	4,580
100	GENERAL FUND	40	4030	1004030	1004030-51610	51610	ADVERTISING-PUBLICITY	-	-	-	1,218	-	-
100	GENERAL FUND	40	4030	1004030	1004030-51630	51630	CONTRACTUAL SERVICES	469,719	494,454	474,350	382,377	458,791	469,071
100	GENERAL FUND	40	4030	1004030	1004030-52110	52110	OFFICE/COMPUTER SUPPLIES	9,054	2,079	1,865	1,900	1,100	750

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	40	4030	1004030	1004030-52610	52610	PROGRAM EXPENSES	-	-	-	-	2,850	2,850
100	GENERAL FUND	40	4030	1004030	1004030-52620	52620	NUISANCE ABATEMENT	-	-	15,000	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-54130	54130	FLEET SERVICE CHARGE	50,298	11,845	13,845	13,845	12,759	13,566
100	GENERAL FUND	40	4030	1004030	1004030-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4030	1004030	1004030-54140	54140	FACILITY SERVICE CHARGE	80,802	105,121	113,010	113,010	100,915	103,929
100	GENERAL FUND	40	4030	1004030	1004030-54145	54145	INFO TECH SERVICE CHARGE	20,682	26,395	25,557	25,557	24,300	25,375
100	GENERAL FUND	40	4035	1004035	1004035-50110	50110	SALARIES	-	-	-	-	394,002	412,666
100	GENERAL FUND	40	4035	1004035	1004035-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-50130	50130	OVERTIME	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-50205	50205	WORKERS COMP	-	-	-	-	5,625	6,114
100	GENERAL FUND	40	4035	1004035	1004035-50210	50210	RETIREMENT (FULL TIME)	-	-	-	-	43,458	44,568
100	GENERAL FUND	40	4035	1004035	1004035-50212	50212	DEFERRED COMPENSATION ER	-	-	-	-	720	720
100	GENERAL FUND	40	4035	1004035	1004035-50213	50213	UAL RETIREMENT	-	-	-	-	74,019	78,821
100	GENERAL FUND	40	4035	1004035	1004035-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-50220	50220	MEDICARE	-	-	-	-	5,713	5,984
100	GENERAL FUND	40	4035	1004035	1004035-50225	50225	HEALTH INSURANCE BENEFITS	-	-	-	-	68,913	70,635
100	GENERAL FUND	40	4035	1004035	1004035-50230	50230	LIFE INSURANCE BENEFITS	-	-	-	-	461	461
100	GENERAL FUND	40	4035	1004035	1004035-50235	50235	EMPLOYEE ASSISTANCE PROG	-	-	-	-	582	594
100	GENERAL FUND	40	4035	1004035	1004035-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-50245	50245	UNIFORM & TOOL ALLOWANCE	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-50255	50255	MISC DISABILITY INSURANCE	-	-	-	-	616	616
100	GENERAL FUND	40	4035	1004035	1004035-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	-	-	(46,751)	(50,271)
100	GENERAL FUND	40	4035	1004035	1004035-50310	50310	APPAREL, BOOTS, PPE	-	-	-	-	1,800	1,800
100	GENERAL FUND	40	4035	1004035	1004035-51110	51110	EMPLOYEE TRAINING	-	-	-	-	600	600
100	GENERAL FUND	40	4035	1004035	1004035-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	-	-	-	1,800	1,800
100	GENERAL FUND	40	4035	1004035	1004035-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-51420	51420	TELECOMMUNICATIONS	-	-	-	-	2,820	2,961
100	GENERAL FUND	40	4035	1004035	1004035-51510	51510	PROFESSIONAL SUPPORT	-	-	-	-	1,490	690
100	GENERAL FUND	40	4035	1004035	1004035-51610	51610	ADVERTISING-PUBLICITY	-	-	-	-	1,200	1,200
100	GENERAL FUND	40	4035	1004035	1004035-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	200	200
100	GENERAL FUND	40	4035	1004035	1004035-52610	52610	PROGRAM EXPENSES	-	-	-	-	1,500	1,500
100	GENERAL FUND	40	4035	1004035	1004035-52620	52620	NUISANCE ABATEMENT	-	-	-	-	15,000	15,000
100	GENERAL FUND	40	4035	1004035	1004035-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4035	1004035	1004035-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	43,249	44,541
100	GENERAL FUND	40	4035	1004035	1004035-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4040	1004040	1004040-50110	50110	SALARIES	167,369	179,749	219,885	216,202	272,017	289,115
100	GENERAL FUND	40	4040	1004040	1004040-50114	50114	EARNED LEAVE CASHOUT	3,051	-	-	2,744	-	-
100	GENERAL FUND	40	4040	1004040	1004040-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
100	GENERAL FUND	40	4040	1004040	1004040-50130	50130	OVERTIME	13,332	43,511	-	10,390	-	-
100	GENERAL FUND	40	4040	1004040	1004040-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
100	GENERAL FUND	40	4040	1004040	1004040-50205	50205	WORKERS COMP	4,413	4,677	4,978	4,978	2,113	2,328
100	GENERAL FUND	40	4040	1004040	1004040-50210	50210	RETIREMENT (FULL TIME)	17,954	22,260	25,690	25,011	30,003	31,224
100	GENERAL FUND	40	4040	1004040	1004040-50212	50212	DEFERRED COMPENSATION ER	324	436	216	432	702	702
100	GENERAL FUND	40	4040	1004040	1004040-50213	50213	UAL RETIREMENT	32,753	30,561	34,654	34,654	51,102	55,222
100	GENERAL FUND	40	4040	1004040	1004040-50220	50220	MEDICARE	2,720	3,197	3,197	3,242	3,944	4,192
100	GENERAL FUND	40	4040	1004040	1004040-50225	50225	HEALTH INSURANCE BENEFITS	34,136	35,057	34,277	34,277	39,999	40,999
100	GENERAL FUND	40	4040	1004040	1004040-50230	50230	LIFE INSURANCE BENEFITS	180	181	215	268	382	392
100	GENERAL FUND	40	4040	1004040	1004040-50235	50235	EMPLOYEE ASSISTANCE PROG	233	239	277	272	379	386
100	GENERAL FUND	40	4040	1004040	1004040-50240	50240	UNEMPLOYMENT INSURANCE	303	159	336	308	-	-
100	GENERAL FUND	40	4040	1004040	1004040-50245	50245	UNIFORM & TOOL ALLOWANCE	400	400	400	720	-	-
100	GENERAL FUND	40	4040	1004040	1004040-50255	50255	MISC DISABILITY INSURANCE	241	247	287	287	467	467
100	GENERAL FUND	40	4040	1004040	1004040-50260	50260	RETIREE MEDICAL	2,810	2,810	2,295	3,069	-	-
100	GENERAL FUND	40	4040	1004040	1004040-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(18,690)	-	(31,604)	(34,423)
100	GENERAL FUND	40	4040	1004040	1004040-50310	50310	APPAREL, BOOTS, PPE	377	702	500	500	660	660
100	GENERAL FUND	40	4040	1004040	1004040-51110	51110	EMPLOYEE TRAINING	-	1,303	2,150	6,000	6,100	6,100

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	40	4040	1004040	1004040-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	2,888	3,100	3,500	6,200	6,200
100	GENERAL FUND	40	4040	1004040	1004040-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	40	4040	1004040	1004040-51420	51420	TELECOMMUNICATIONS	1,712	939	3,300	1,200	2,889	3,210
100	GENERAL FUND	40	4040	1004040	1004040-51510	51510	PROFESSIONAL SUPPORT	5,075	169	2,425	2,425	3,620	2,520
100	GENERAL FUND	40	4040	1004040	1004040-51610	51610	ADVERTISING-PUBLICITY	-	2,384	3,720	3,720	4,220	4,220
100	GENERAL FUND	40	4040	1004040	1004040-51625	51625	CONSULTANTS	-	-	-	-	-	-
100	GENERAL FUND	40	4040	1004040	1004040-51630	51630	CONTRACTUAL SERVICES	92,465	68,072	110,000	98,775	105,000	105,000
100	GENERAL FUND	40	4040	1004040	1004040-52110	52110	OFFICE/COMPUTER SUPPLIES	1,081	639	750	750	450	2,950
100	GENERAL FUND	40	4040	1004040	1004040-52510	52510	SERVICE FEES	-	-	-	-	-	-
100	GENERAL FUND	40	4040	1004040	1004040-52610	52610	PROGRAM EXPENSES	-	-	-	-	1,200	1,200
100	GENERAL FUND	40	4040	1004040	1004040-52620	52620	NUISANCE ABATEMENT	3,728	208	3,400	3,400	1,400	1,400
100	GENERAL FUND	40	4040	1004040	1004040-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4040	1004040	1004040-54140	54140	FACILITY SERVICE CHARGE	27,252	18,396	19,777	19,777	28,112	28,952
100	GENERAL FUND	40	4040	1004040	1004040-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4040	1004040	1004040-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50110	50110	SALARIES	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50205	50205	WORKERS COMP	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50210	50210	RETIREMENT (FULL TIME)	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50212	50212	DEFERRED COMPENSATION ER	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50213	50213	UAL RETIREMENT	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50220	50220	MEDICARE	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50225	50225	HEALTH INSURANCE BENEFITS	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50230	50230	LIFE INSURANCE BENEFITS	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50235	50235	EMPLOYEE ASSISTANCE PROG	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50255	50255	MISC DISABILITY INSURANCE	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-52610	52610	PROGRAM EXPENSES	5,500	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4050	1004050	1004050-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	40	4070	1004070	1004070-50110	50110	SALARIES	-	154,463	281,144	284,239	267,531	275,557
100	GENERAL FUND	40	4070	1004070	1004070-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
100	GENERAL FUND	40	4070	1004070	1004070-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
100	GENERAL FUND	40	4070	1004070	1004070-50130	50130	OVERTIME	-	9,818	-	10,400	-	-
100	GENERAL FUND	40	4070	1004070	1004070-50205	50205	WORKERS COMP	-	1,056	1,150	1,150	893	954
100	GENERAL FUND	40	4070	1004070	1004070-50210	50210	RETIREMENT (FULL TIME)	-	18,492	32,781	30,200	29,509	29,760
100	GENERAL FUND	40	4070	1004070	1004070-50212	50212	DEFERRED COMPENSATION ER	-	480	720	720	720	720
100	GENERAL FUND	40	4070	1004070	1004070-50213	50213	UAL RETIREMENT	-	38,105	44,220	44,220	50,259	52,632
100	GENERAL FUND	40	4070	1004070	1004070-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
100	GENERAL FUND	40	4070	1004070	1004070-50220	50220	MEDICARE	-	2,376	4,077	4,166	3,879	3,996
100	GENERAL FUND	40	4070	1004070	1004070-50225	50225	HEALTH INSURANCE BENEFITS	-	16,731	41,040	20,654	20,883	21,405
100	GENERAL FUND	40	4070	1004070	1004070-50230	50230	LIFE INSURANCE BENEFITS	-	200	411	368	396	404
100	GENERAL FUND	40	4070	1004070	1004070-50235	50235	EMPLOYEE ASSISTANCE PROG	-	259	396	388	388	396
100	GENERAL FUND	40	4070	1004070	1004070-50240	50240	UNEMPLOYMENT INSURANCE	-	204	439	402	-	-
100	GENERAL FUND	40	4070	1004070	1004070-50255	50255	MISC DISABILITY INSURANCE	-	304	521	511	521	521
100	GENERAL FUND	40	4070	1004070	1004070-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(23,354)	-	(29,345)	(31,063)
100	GENERAL FUND	40	4070	1004070	1004070-51110	51110	EMPLOYEE TRAINING	-	190	300	675	1,000	1,500
100	GENERAL FUND	40	4070	1004070	1004070-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	-	-	1,226	1,200	1,200
100	GENERAL FUND	40	4070	1004070	1004070-51220	51220	EMPLOYEE PROGRAMS	-	-	-	-	-	-
100	GENERAL FUND	40	4070	1004070	1004070-51420	51420	TELECOMMUNICATIONS	-	774	1,310	1,100	660	693
100	GENERAL FUND	40	4070	1004070	1004070-51510	51510	PROFESSIONAL SUPPORT	-	1,645	300	300	600	1,050
100	GENERAL FUND	40	4070	1004070	1004070-51610	51610	ADVERTISING-PUBLICITY	-	-	-	-	-	-
100	GENERAL FUND	40	4070	1004070	1004070-51630	51630	CONTRACTUAL SERVICES	-	-	13,472	13,500	13,500	13,500
100	GENERAL FUND	40	4070	1004070	1004070-52610	52610	PROGRAM EXPENSES	-	-	-	-	200	250
100	GENERAL FUND	40	4070	1004070	1004070-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	28,833	29,694
100	GENERAL FUND	55	5500	1005500	1005500-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
100	GENERAL FUND	55	5500	1005500	1005500-50212	50212	DEFERRED COMPENSATION ER	-	-	-	-	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	55	5500	1005500	1005500-50213	50213	UAL RETIREMENT	-	-	-	-	-	-
100	GENERAL FUND	55	5500	1005500	1005500-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
100	GENERAL FUND	55	5500	1005500	1005500-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	55	5500	1005500	1005500-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	55	5500	1005500	1005500-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	55	5500	1005500	1005500-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	55	5500	1005500	1005500-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	55	5510	1005510	1005510-50110	50110	SALARIES	509,985	496,205	648,541	589,807	735,075	779,958
100	GENERAL FUND	55	5510	1005510	1005510-50114	50114	EARNED LEAVE CASHOUT	137	9,261	-	-	-	-
100	GENERAL FUND	55	5510	1005510	1005510-50120	50120	WAGES/PART TIME	51,173	58,504	60,000	64,218	60,000	60,000
100	GENERAL FUND	55	5510	1005510	1005510-50130	50130	OVERTIME	36,048	14,381	45,000	45,000	45,000	47,000
100	GENERAL FUND	55	5510	1005510	1005510-50150	50150	OVERTIME MEALS	-	-	-	30	-	-
100	GENERAL FUND	55	5510	1005510	1005510-50205	50205	WORKERS COMP	78,405	50,511	52,739	52,739	93,215	103,048
100	GENERAL FUND	55	5510	1005510	1005510-50210	50210	RETIREMENT (FULL TIME)	52,609	61,539	75,740	68,777	81,079	84,236
100	GENERAL FUND	55	5510	1005510	1005510-50212	50212	DEFERRED COMPENSATION ER	1,074	1,320	2,232	1,121	2,790	2,790
100	GENERAL FUND	55	5510	1005510	1005510-50213	50213	UAL RETIREMENT	105,395	91,705	102,167	102,167	138,094	148,975
100	GENERAL FUND	55	5510	1005510	1005510-50215	50215	RETIREMENT (PART TIME)	1,323	734	1,350	781	780	780
100	GENERAL FUND	55	5510	1005510	1005510-50220	50220	MEDICARE	8,299	8,530	10,932	9,798	12,182	12,861
100	GENERAL FUND	55	5510	1005510	1005510-50225	50225	HEALTH INSURANCE BENEFITS	142,763	132,192	132,065	113,620	132,695	136,013
100	GENERAL FUND	55	5510	1005510	1005510-50230	50230	LIFE INSURANCE BENEFITS	943	805	1,049	1,057	1,332	1,334
100	GENERAL FUND	55	5510	1005510	1005510-50235	50235	EMPLOYEE ASSISTANCE PROG	1,234	1,078	1,386	1,379	1,650	1,683
100	GENERAL FUND	55	5510	1005510	1005510-50240	50240	UNEMPLOYMENT INSURANCE	1,001	490	1,015	930	-	-
100	GENERAL FUND	55	5510	1005510	1005510-50245	50245	UNIFORM & TOOL ALLOWANCE	-	-	-	-	-	-
100	GENERAL FUND	55	5510	1005510	1005510-50255	50255	MISC DISABILITY INSURANCE	1,147	1,073	1,459	1,318	1,772	1,772
100	GENERAL FUND	55	5510	1005510	1005510-50260	50260	RETIREE MEDICAL	3,305	3,305	3,600	3,609	3,600	3,600
100	GENERAL FUND	55	5510	1005510	1005510-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(56,088)	-	(104,041)	(112,571)
100	GENERAL FUND	55	5510	1005510	1005510-50310	50310	APPAREL, BOOTS, PPE	14,209	11,946	22,987	15,000	15,750	16,538
100	GENERAL FUND	55	5510	1005510	1005510-51110	51110	EMPLOYEE TRAINING	-	25,125	35,000	25,000	25,000	25,000
100	GENERAL FUND	55	5510	1005510	1005510-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	136	5,000	5,000	5,000	5,000
100	GENERAL FUND	55	5510	1005510	1005510-51410	51410	UTILITIES	-	639	-	-	-	-
100	GENERAL FUND	55	5510	1005510	1005510-51420	51420	TELECOMMUNICATIONS	5,893	11,313	10,000	10,000	12,000	15,000
100	GENERAL FUND	55	5510	1005510	1005510-51510	51510	PROFESSIONAL SUPPORT	21,705	8,363	3,500	3,500	16,500	17,000
100	GENERAL FUND	55	5510	1005510	1005510-51630	51630	CONTRACTUAL SERVICES	1,254,773	1,207,003	1,211,446	1,211,446	1,228,022	1,228,022
100	GENERAL FUND	55	5510	1005510	1005510-52110	52110	OFFICE/COMPUTER SUPPLIES	5,306	5,478	11,000	11,000	2,000	2,000
100	GENERAL FUND	55	5510	1005510	1005510-52150	52150	DEPARTMENT SUPPLIES	82,814	63,574	76,109	76,108	79,913	83,908
100	GENERAL FUND	55	5510	1005510	1005510-52160	52160	MISC EXPENSES	25,014	23,540	25,000	25,000	25,000	25,000
100	GENERAL FUND	55	5510	1005510	1005510-52210	52210	REPAIRS & MAINTENANCE	103,620	122,171	495,000	428,135	100,000	100,000
100	GENERAL FUND	55	5510	1005510	1005510-52310	52310	EQUIPMENT RENTAL	453	17,482	5,000	13,347	15,000	15,000
100	GENERAL FUND	55	5510	1005510	1005510-52610	52610	PROGRAM EXPENSES	-	-	-	5,000	5,250	5,513
100	GENERAL FUND	55	5510	1005510	1005510-53115	53115	CAPITALIZED CONTRACTUAL	-	-	-	-	-	-
100	GENERAL FUND	55	5510	1005510	1005510-53120	53120	EQUIPMENT/FURNITURE	17,493	30,732	17,716	5,000	-	5,512
100	GENERAL FUND	55	5510	1005510	1005510-53142	53142	CAPITAL IMPROVMENT PLAN	-	265,305	647,800	414,589	500,000	500,000
100	GENERAL FUND	55	5510	1005510	1005510-54130	54130	FLEET SERVICE CHARGE	201,194	85,392	99,813	99,813	91,983	97,804
100	GENERAL FUND	55	5510	1005510	1005510-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	55	5510	1005510	1005510-54140	54140	FACILITY SERVICE CHARGE	206,096	110,377	118,660	118,660	127,585	131,396
100	GENERAL FUND	55	5510	1005510	1005510-54145	54145	INFO TECH SERVICE CHARGE	6,407	7,542	7,302	7,302	6,943	7,250
100	GENERAL FUND	55	5520	1005520	1005520-50110	50110	SALARIES	308,419	195,559	488,387	475,988	660,857	690,131
100	GENERAL FUND	55	5520	1005520	1005520-50114	50114	EARNED LEAVE CASHOUT	2,597	2,870	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-50120	50120	WAGES/PART TIME	17,695	64,835	65,000	65,000	60,000	60,000
100	GENERAL FUND	55	5520	1005520	1005520-50130	50130	OVERTIME	23,830	10,898	30,000	15,000	-	-
100	GENERAL FUND	55	5520	1005520	1005520-50150	50150	OVERTIME MEALS	-	-	-	75	-	-
100	GENERAL FUND	55	5520	1005520	1005520-50205	50205	WORKERS COMP	17,509	31,653	33,411	33,411	89,381	96,949
100	GENERAL FUND	55	5520	1005520	1005520-50210	50210	RETIREMENT (FULL TIME)	33,102	23,585	57,015	55,511	72,893	74,534
100	GENERAL FUND	55	5520	1005520	1005520-50212	50212	DEFERRED COMPENSATION ER	934	613	1,872	1,132	2,070	2,070
100	GENERAL FUND	55	5520	1005520	1005520-50213	50213	UAL RETIREMENT	59,382	68,878	76,910	76,910	124,151	131,817
100	GENERAL FUND	55	5520	1005520	1005520-50215	50215	RETIREMENT (PART TIME)	207	844	1,463	500	780	780
100	GENERAL FUND	55	5520	1005520	1005520-50220	50220	MEDICARE	5,454	4,090	8,466	7,910	10,452	10,877
100	GENERAL FUND	55	5520	1005520	1005520-50225	50225	HEALTH INSURANCE BENEFITS	69,032	58,215	119,546	82,208	101,351	103,885
100	GENERAL FUND	55	5520	1005520	1005520-50230	50230	LIFE INSURANCE BENEFITS	602	357	773	848	1,064	1,066
100	GENERAL FUND	55	5520	1005520	1005520-50235	50235	EMPLOYEE ASSISTANCE PROG	777	459	1,030	1,104	1,311	1,337

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	55	5520	1005520	1005520-50240	50240	UNEMPLOYMENT INSURANCE	567	364	756	693	-	-
100	GENERAL FUND	55	5520	1005520	1005520-50255	50255	MISC DISABILITY INSURANCE	748	459	1,089	1,072	1,413	1,413
100	GENERAL FUND	55	5520	1005520	1005520-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(42,137)	-	(79,953)	(85,736)
100	GENERAL FUND	55	5520	1005520	1005520-50310	50310	APPAREL, BOOTS, PPE	7,025	6,021	12,000	12,000	12,600	13,230
100	GENERAL FUND	55	5520	1005520	1005520-51110	51110	EMPLOYEE TRAINING	-	384	10,000	10,000	10,000	10,000
100	GENERAL FUND	55	5520	1005520	1005520-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	-	5,000	5,000	5,000	5,000
100	GENERAL FUND	55	5520	1005520	1005520-51410	51410	UTILITIES	-	669	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-51420	51420	TELECOMMUNICATIONS	4,556	10,447	4,766	12,587	7,500	7,500
100	GENERAL FUND	55	5520	1005520	1005520-51510	51510	PROFESSIONAL SUPPORT	4,232	1,305	5,000	5,000	2,500	2,500
100	GENERAL FUND	55	5520	1005520	1005520-51630	51630	CONTRACTUAL SERVICES	433,676	383,425	433,475	431,677	444,627	466,859
100	GENERAL FUND	55	5520	1005520	1005520-52110	52110	OFFICE/COMPUTER SUPPLIES	3,676	4,814	1,500	1,500	1,500	1,500
100	GENERAL FUND	55	5520	1005520	1005520-52130	52130	PAINT & SIGN MATERIALS	19,219	8,452	25,000	25,000	25,000	25,000
100	GENERAL FUND	55	5520	1005520	1005520-52150	52150	DEPARTMENT SUPPLIES	23,781	9,330	15,000	15,000	15,000	15,000
100	GENERAL FUND	55	5520	1005520	1005520-52210	52210	REPAIRS & MAINTENANCE	1,396	805	5,000	46,469	5,000	5,000
100	GENERAL FUND	55	5520	1005520	1005520-52310	52310	EQUIPMENT RENTAL	6,297	4,170	10,000	20,847	20,000	20,000
100	GENERAL FUND	55	5520	1005520	1005520-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-53125	53125	VEHICLES	-	-	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-53135	53135	IMPROVEMENTS	64,324	-	300,000	295,682	-	-
100	GENERAL FUND	55	5520	1005520	1005520-53142	53142	CAPITAL IMPROVMENT PLAN	-	1,417,134	3,372,066	1,105,549	-	-
100	GENERAL FUND	55	5520	1005520	1005520-54130	54130	FLEET SERVICE CHARGE	40,723	53,053	62,012	62,012	57,147	60,764
100	GENERAL FUND	55	5520	1005520	1005520-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-54140	54140	FACILITY SERVICE CHARGE	7,408	77,527	83,345	83,345	98,753	101,702
100	GENERAL FUND	55	5520	1005520	1005520-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	55	5520	1005520	1005520-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	55	5530	1005530	1005530-50110	50110	SALARIES	502,329	510,957	592,761	514,442	1,944,634	2,014,162
100	GENERAL FUND	55	5530	1005530	1005530-50114	50114	EARNED LEAVE CASHOUT	9,133	14,369	-	8,846	-	-
100	GENERAL FUND	55	5530	1005530	1005530-50120	50120	WAGES/PART TIME	37,825	84,478	48,000	85,000	67,896	69,000
100	GENERAL FUND	55	5530	1005530	1005530-50130	50130	OVERTIME	4,505	7,484	5,150	5,305	5,835	6,418
100	GENERAL FUND	55	5530	1005530	1005530-50205	50205	WORKERS COMP	11,739	11,442	12,018	12,018	11,506	12,393
100	GENERAL FUND	55	5530	1005530	1005530-50210	50210	RETIREMENT (FULL TIME)	55,919	66,683	68,611	57,437	214,493	217,530
100	GENERAL FUND	55	5530	1005530	1005530-50212	50212	DEFERRED COMPENSATION ER	750	1,013	1,548	777	4,932	4,932
100	GENERAL FUND	55	5530	1005530	1005530-50213	50213	UAL RETIREMENT	103,358	82,875	92,552	92,552	365,327	384,712
100	GENERAL FUND	55	5530	1005530	1005530-50215	50215	RETIREMENT (PART TIME)	76	148	1,080	349	883	897
100	GENERAL FUND	55	5530	1005530	1005530-50220	50220	MEDICARE	8,207	8,783	9,373	8,740	29,266	30,299
100	GENERAL FUND	55	5530	1005530	1005530-50225	50225	HEALTH INSURANCE BENEFITS	104,759	110,420	104,733	80,013	319,034	327,893
100	GENERAL FUND	55	5530	1005530	1005530-50230	50230	LIFE INSURANCE BENEFITS	763	699	565	661	2,772	2,822
100	GENERAL FUND	55	5530	1005530	1005530-50235	50235	EMPLOYEE ASSISTANCE PROG	896	868	852	782	2,660	2,713
100	GENERAL FUND	55	5530	1005530	1005530-50240	50240	UNEMPLOYMENT INSURANCE	993	449	932	854	-	-
100	GENERAL FUND	55	5530	1005530	1005530-50255	50255	MISC DISABILITY INSURANCE	1,046	941	1,026	955	3,531	3,531
100	GENERAL FUND	55	5530	1005530	1005530-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
100	GENERAL FUND	55	5530	1005530	1005530-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(50,794)	-	(235,563)	(250,816)
100	GENERAL FUND	55	5530	1005530	1005530-50310	50310	APPAREL, BOOTS, PPE	2,629	789	2,420	2,420	2,662	2,928
100	GENERAL FUND	55	5530	1005530	1005530-51110	51110	EMPLOYEE TRAINING	-	195	10,000	10,000	10,000	10,000
100	GENERAL FUND	55	5530	1005530	1005530-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	-	5,000	5,000	5,000	5,000
100	GENERAL FUND	55	5530	1005530	1005530-51410	51410	UTILITIES	-	-	-	-	-	-
100	GENERAL FUND	55	5530	1005530	1005530-51420	51420	TELECOMMUNICATIONS	3,570	9,423	3,800	9,000	9,000	9,000
100	GENERAL FUND	55	5530	1005530	1005530-51510	51510	PROFESSIONAL SUPPORT	6,776	3,137	5,300	5,300	5,300	5,300
100	GENERAL FUND	55	5530	1005530	1005530-51630	51630	CONTRACTUAL SERVICES	94,656	63,902	410,000	410,000	150,000	150,000
100	GENERAL FUND	55	5530	1005530	1005530-52110	52110	OFFICE/COMPUTER SUPPLIES	9,202	5,012	7,686	7,686	8,455	9,300
100	GENERAL FUND	55	5530	1005530	1005530-52150	52150	DEPARTMENT SUPPLIES	-	131	-	856	941	1,035
100	GENERAL FUND	55	5530	1005530	1005530-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	-
100	GENERAL FUND	55	5530	1005530	1005530-53135	53135	IMPROVEMENTS	-	-	10	-	-	-
100	GENERAL FUND	55	5530	1005530	1005530-53142	53142	CAPITAL IMPROVMENT PLAN	1,335,165	224,887	150,000	150,000	-	-
100	GENERAL FUND	55	5530	1005530	1005530-54130	54130	FLEET SERVICE CHARGE	58,296	10,813	12,639	12,639	11,647	12,385
100	GENERAL FUND	55	5530	1005530	1005530-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
100	GENERAL FUND	55	5530	1005530	1005530-54140	54140	FACILITY SERVICE CHARGE	38,417	79,629	85,605	85,605	197,505	203,403
100	GENERAL FUND	55	5530	1005530	1005530-54145	54145	INFO TECH SERVICE CHARGE	19,559	26,395	35,557	35,557	24,300	25,375
100	GENERAL FUND	55	5540	1005540	1005540-50110	50110	SALARIES	-	-	129,062	111,695	144,738	149,081
100	GENERAL FUND	55	5540	1005540	1005540-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
100	GENERAL FUND	55	5540	1005540	1005540-50120	50120	WAGES/PART TIME	-	-	72,855	-	72,855	72,855
100	GENERAL FUND	55	5540	1005540	1005540-50130	50130	OVERTIME	-	-	-	-	-	-
100	GENERAL FUND	55	5540	1005540	1005540-50205	50205	WORKERS COMP	-	2,839	2,916	2,916	483	516
100	GENERAL FUND	55	5540	1005540	1005540-50210	50210	RETIREMENT (FULL TIME)	-	-	15,049	12,878	15,965	16,101
100	GENERAL FUND	55	5540	1005540	1005540-50212	50212	DEFERRED COMPENSATION ER	-	-	360	300	360	360
100	GENERAL FUND	55	5540	1005540	1005540-50213	50213	UAL RETIREMENT	-	18,548	20,300	20,300	27,191	28,475
100	GENERAL FUND	55	5540	1005540	1005540-50215	50215	RETIREMENT (PART TIME)	-	-	1,639	-	947	947
100	GENERAL FUND	55	5540	1005540	1005540-50220	50220	MEDICARE	-	-	2,928	1,611	3,155	3,218
100	GENERAL FUND	55	5540	1005540	1005540-50225	50225	HEALTH INSURANCE BENEFITS	-	1,159	29,768	9,394	11,554	11,843
100	GENERAL FUND	55	5540	1005540	1005540-50230	50230	LIFE INSURANCE BENEFITS	-	-	204	156	229	236
100	GENERAL FUND	55	5540	1005540	1005540-50235	50235	EMPLOYEE ASSISTANCE PROG	-	-	198	162	194	198
100	GENERAL FUND	55	5540	1005540	1005540-50240	50240	UNEMPLOYMENT INSURANCE	-	101	206	189	-	-
100	GENERAL FUND	55	5540	1005540	1005540-50255	50255	MISC DISABILITY INSURANCE	-	-	316	258	316	316
100	GENERAL FUND	55	5540	1005540	1005540-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	(11,368)	-	(22,693)	(23,818)
100	GENERAL FUND	55	5540	1005540	1005540-51430	51430	POSTAGE	-	-	-	-	-	-
100	GENERAL FUND	55	5540	1005540	1005540-51510	51510	PROFESSIONAL SUPPORT	-	-	250	250	-	-
100	GENERAL FUND	55	5540	1005540	1005540-51610	51610	ADVERTISING-PUBLICITY	-	-	-	-	-	-
100	GENERAL FUND	55	5540	1005540	1005540-51630	51630	CONTRACTUAL SERVICES	-	174,513	15,932	54,687	162,770	165,212
100	GENERAL FUND	55	5540	1005540	1005540-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
100	GENERAL FUND	55	5540	1005540	1005540-52410	52410	PUBLIC EDUCATION	-	1,397	5,725	5,725	5,725	5,725
100	GENERAL FUND	55	5540	1005540	1005540-52610	52610	PROGRAM EXPENSES	-	-	7,500	2,600	7,500	7,500
100	GENERAL FUND	55	5540	1005540	1005540-52620	52620	NUISANCE ABATEMENT	-	-	800	800	800	800
100	GENERAL FUND	55	5540	1005540	1005540-52710	52710	PERMITS	-	-	-	-	28,112	28,955
100	GENERAL FUND	55	5540	1005540	1005540-53142	53142	CAPITAL IMPROVMENT PLAN	-	-	-	-	-	-
100	GENERAL FUND	55	5540	1005540	1005540-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	14,416	14,847
100	GENERAL FUND	55	5540	1005540	1005540-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
100	GENERAL FUND	55	5540	1005540	1005540-58165	58165	HAZ MAT PROJECT	-	-	-	-	41,000	41,000
GENERAL FUND Total								62,144,266	69,457,690	78,852,232	75,231,091	75,603,727	78,279,174
200	SIDEWALK REPAIR RESERVE FUND	55	5500	2005500	2005500-51620	51620	AUDIT SERVICES	600	-	-	-	-	-
200	SIDEWALK REPAIR RESERVE FUND	55	5500	2005500	2005500-53135	53135	IMPROVEMENTS	22,986	-	-	-	-	-
200	SIDEWALK REPAIR RESERVE FUND	55	5500	2005500	2005500-53142	53142	CAPITAL IMPROVMENT PLAN	135,091	170,679	829,322	549,322	500,000	500,000
200	SIDEWALK REPAIR RESERVE FUND	55	5500	2005500	2005500-54150	54150	OVERHEAD CHARGES	-	11,580	12,069	12,069	27,588	38,423
SIDEWALK REPAIR RESERVE FUND Total								158,677	182,259	841,391	561,391	527,588	538,423
202	PARKING MANAGEMENT	55	5500	2025500	2025500-51620	51620	AUDIT SERVICES	-	-	-	-	-	-
202	PARKING MANAGEMENT	55	5500	2025500	2025500-51630	51630	CONTRACTUAL SERVICES	205,122	38,828	-	-	-	-
202	PARKING MANAGEMENT	55	5500	2025500	2025500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
202	PARKING MANAGEMENT	55	5500	2025500	2025500-53142	53142	CAPITAL IMPROVMENT PLAN	-	-	-	-	-	-
PARKING MANAGEMENT Total								205,122	38,828	-	-	-	-
205	GAS TAX FUNDS	55	5500	2055500	2055500-51410	51410	UTILITIES	229,187	360,896	383,327	433,000	463,000	487,000
205	GAS TAX FUNDS	55	5500	2055500	2055500-51620	51620	AUDIT SERVICES	4,296	2,274	-	2,500	2,700	3,000
205	GAS TAX FUNDS	55	5500	2055500	2055500-51630	51630	CONTRACTUAL SERVICES	97,705	62,466	285,574	106,410	285,518	294,084
205	GAS TAX FUNDS	55	5500	2055500	2055500-52150	52150	DEPARTMENT SUPPLIES	-	-	-	-	-	-
205	GAS TAX FUNDS	55	5500	2055500	2055500-52210	52210	REPAIRS & MAINTENANCE	50,223	46,837	200,000	106,410	200,000	200,000
205	GAS TAX FUNDS	55	5500	2055500	2055500-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
205	GAS TAX FUNDS	55	5500	2055500	2055500-53135	53135	IMPROVEMENTS	2,924	-	-	-	-	-
205	GAS TAX FUNDS	55	5500	2055500	2055500-53142	53142	CAPITAL IMPROVMENT PLAN	1,610,637	3,574,358	1,427,951	1,059,923	1,187,996	1,237,818
205	GAS TAX FUNDS	55	5500	2055500	2055500-54110	54110	INTERFUND TRANSFER OUT	107,363	99,863	99,863	99,863	99,863	99,863
205	GAS TAX FUNDS	55	5500	2055500	2055500-54150	54150	OVERHEAD CHARGES	1,087	54,425	56,721	56,721	96,053	127,907
205	GAS TAX FUNDS	55	5500	2055500	2055500-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
GAS TAX FUNDS Total								2,103,422	4,201,118	2,453,436	1,864,827	2,335,130	2,449,672
210	ROAD FUND	55	5500	2105500	2105500-51620	51620	AUDIT SERVICES	300	-	-	-	-	-
210	ROAD FUND	55	5500	2105500	2105500-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
210	ROAD FUND	55	5500	2105500	2105500-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
210	ROAD FUND	55	5500	2105500	2105500-52610	52610	PROGRAM EXPENSES	-	-	5,000	5,000	5,150	5,305
210	ROAD FUND	55	5500	2105500	2105500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
210	ROAD FUND	55	5500	2105500	2105500-53142	53142	CAPITAL IMPROVMENT PLAN	1,061,865	2,381,138	1,719,919	3,293,591	1,565,251	1,604,382
210	ROAD FUND	55	5500	2105500	2105500-54150	54150	OVERHEAD CHARGES	-	17	18	18	42,435	160,210
ROAD FUND Total								1,062,165	2,381,155	1,724,937	3,298,609	1,612,836	1,769,897
212	MEASURE B	55	5500	2125500	2125500-51620	51620	AUDIT SERVICES	300	-	-	-	-	-
212	MEASURE B	55	5500	2125500	2125500-51630	51630	CONTRACTUAL SERVICES	-	200,140	207,994	207,994	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
212	MEASURE B	55	5500	2125500	2125500-52610	52610	PROGRAM EXPENSES	-	349	-	-	-	-
212	MEASURE B	55	5500	2125500	2125500-53142	53142	CAPITAL IMPROVMENT PLAN	947,500	1,682,935	4,617,065	3,123,474	2,400,000	2,400,000
212	MEASURE B	55	5500	2125500	2125500-54150	54150	OVERHEAD CHARGES	-	468	488	488	24,956	43,223
MEASURE B Total								947,800	1,883,892	4,825,547	3,331,956	2,424,956	2,443,223
215	TRANSPORT/MOBILITY GRANT FUND	55	5500	2155500	2155500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
215	TRANSPORT/MOBILITY GRANT FUND	55	5500	2155500	2155500-53142	53142	CAPITAL IMPROVMENT PLAN	-	112,070	1,742,473	407,899	1,532,101	-
215	TRANSPORT/MOBILITY GRANT FUND	55	5500	2155500	2155500-54150	54150	OVERHEAD CHARGES	-	1,476	1,538	1,538	47,262	1,879
TRANSPORT/MOBILITY GRANT FUND Total								-	113,546	1,744,011	409,437	1,579,363	1,879
220	VEHICLE REGISTRATION FEE FUND	55	5500	2205500	2205500-51630	51630	CONTRACTUAL SERVICES	-	-	25,000	25,000	25,000	25,000
220	VEHICLE REGISTRATION FEE FUND	55	5500	2205500	2205500-52210	52210	REPAIRS & MAINTENANCE	6,933	-	-	-	-	-
220	VEHICLE REGISTRATION FEE FUND	55	5500	2205500	2205500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
220	VEHICLE REGISTRATION FEE FUND	55	5500	2205500	2205500-53142	53142	CAPITAL IMPROVMENT PLAN	12,621	24,021	424,996	615,000	472,000	484,000
220	VEHICLE REGISTRATION FEE FUND	55	5500	2205500	2205500-54150	54150	OVERHEAD CHARGES	-	1,664	1,734	1,734	18,330	31,199
VEHICLE REGISTRATION FEE FUND Total								19,554	25,685	451,730	641,734	515,330	540,199
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-50120	50120	WAGES/PART TIME	-	56,819	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-50205	50205	WORKERS COMP	-	-	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-50215	50215	RETIREMENT (PART TIME)	-	3,693	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-50220	50220	MEDICARE	-	1,988	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-51510	51510	PROFESSIONAL SUPPORT	-	-	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-51520	51520	SUPPORT SERVICES	-	-	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-51630	51630	CONTRACTUAL SERVICES	-	210	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	43	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-52610	52610	PROGRAM EXPENSES	-	69,603	142,550	37,403	142,550	142,550
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
222	NEIGHBORHOOD SAFETY UNIT	30	3000	2223000	2223000-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
NEIGHBORHOOD SAFETY UNIT Total								-	132,313	142,550	37,446	142,550	142,550
223	OTS PD GRANT	30	3010	2233010	2233010-51510	51510	PROFESSIONAL SUPPORT	554	-	-	-	-	-
223	OTS PD GRANT	30	3010	2233010	2233010-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
223	OTS PD GRANT	30	3010	2233010	2233010-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
223	OTS PD GRANT	30	3010	2233010	2233010-52610	52610	PROGRAM EXPENSES	30,200	129,965	148,500	56,532	-	-
223	OTS PD GRANT	30	3010	2233010	2233010-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
223	OTS PD GRANT	30	3010	2233010	2233010-53125	53125	VEHICLES	-	-	20,000	34,286	-	-
223	OTS PD GRANT	30	3010	2233010	2233010-54110	54110	INTERFUND TRANSFER OUT	-	791	-	-	-	-
223	OTS PD GRANT	30	3010	2233010	2233010-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
OTS PD GRANT Total								30,754	130,757	168,500	90,818	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50110	50110	SALARIES	149,686	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50120	50120	WAGES/PART TIME	(3,620)	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50130	50130	OVERTIME	11,179	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50205	50205	WORKERS COMP	7,156	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50210	50210	RETIREMENT (FULL TIME)	29,885	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50212	50212	DEFERRED COMPENSATION ER	-	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50213	50213	UAL RETIREMENT	52,100	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50215	50215	RETIREMENT (PART TIME)	(47)	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50220	50220	MEDICARE	2,360	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50225	50225	HEALTH INSURANCE BENEFITS	33,063	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50230	50230	LIFE INSURANCE BENEFITS	22	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50235	50235	EMPLOYEE ASSISTANCE PROG	194	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50240	50240	UNEMPLOYMENT INSURANCE	203	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50245	50245	UNIFORM & TOOL ALLOWANCE	1,400	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50250	50250	SAFETY DISABILITY INSURAN	416	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50255	50255	MISC DISABILITY INSURANCE	-	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-50265	50265	RMT BENEFIT	2,700	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-51510	51510	PROFESSIONAL SUPPORT	-	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-51520	51520	SUPPORT SERVICES	-	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-51630	51630	CONTRACTUAL SERVICES	258,912	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-52110	52110	OFFICE/COMPUTER SUPPLIES	14,525	-	-	-	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-52610	52610	PROGRAM EXPENSES	208,122	15,776	87,288	29,776	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
225	POLICE GRANTS FUND	30	3000	2253000	2253000-53120	53120	EQUIPMENT/FURNITURE	10,861	28,904	33,629	1,146	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-53125	53125	VEHICLES	-	-	45,040	53,157	-	-
225	POLICE GRANTS FUND	30	3000	2253000	2253000-54110	54110	INTERFUND TRANSFER OUT	115,271	652,031	100,000	100,000	100,000	100,000
225	POLICE GRANTS FUND	30	3000	2253000	2253000-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
POLICE GRANTS FUND Total								894,389	696,712	265,957	184,079	100,000	100,000
226	FEDERAL ASSET SEIZURE	30	3000	2263000	2263000-53125	53125	VEHICLES	-	-	150,000	-	-	-
FEDERAL ASSET SEIZURE Total								-	-	150,000	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-50110	50110	SALARIES	-	-	-	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-50120	50120	WAGES/PART TIME	-	5,101	-	17,098	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-50205	50205	WORKERS COMP	-	-	-	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-50215	50215	RETIREMENT (PART TIME)	-	-	-	16	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-50220	50220	MEDICARE	-	-	-	18	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-51510	51510	PROFESSIONAL SUPPORT	-	-	-	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-51520	51520	SUPPORT SERVICES	-	-	-	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-51630	51630	CONTRACTUAL SERVICES	-	199,853	-	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-52110	52110	OFFICE/COMPUTER SUPPLIES	-	165	-	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-52610	52610	PROGRAM EXPENSES	-	153,887	399,802	284,327	245,678	245,678
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-54110	54110	INTERFUND TRANSFER OUT	-	13,000	-	-	-	-
227	SOUTH COUNTY YOUTH TASK FORCE	30	3000	2273000	2273000-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
SOUTH COUNTY YOUTH TASK FORCE Total								-	372,005	399,802	301,459	245,678	245,678
228	BRD STATE&COMM CORR TITLE II	30	3000	2283000	2283000-51630	51630	CONTRACTUAL SERVICES	64,341	139,153	349,984	403,193	-	-
228	BRD STATE&COMM CORR TITLE II	30	3000	2283000	2283000-52610	52610	PROGRAM EXPENSES	-	1,632	469,183	21,118	-	-
228	BRD STATE&COMM CORR TITLE II	30	3000	2283000	2283000-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
BRD STATE&COMM CORR TITLE II Total								64,341	140,785	819,167	424,311	-	-
229	SPECIAL ENFORCEMENT OPS FUND	30	3000	2293000	2293000-52820	52820	INVESTIGATIVE FND SPC ACT	3,000	3,000	-	3,000	3,000	3,000
229	SPECIAL ENFORCEMENT OPS FUND	30	3000	2293000	2293000-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
SPECIAL ENFORCEMENT OPS FUND Total								3,000	3,000	-	3,000	3,000	3,000
230	BEGIN LOAN FUND	40	4060	2304060	2304060-51620	51620	AUDIT SERVICES	-	-	-	-	-	-
230	BEGIN LOAN FUND	40	4060	2304060	2304060-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
230	BEGIN LOAN FUND	40	4060	2304060	2304060-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
230	BEGIN LOAN FUND	40	4060	2304060	2304060-55120	55120	BAD DEBT EXPENSE	-	-	-	-	-	-
230	BEGIN LOAN FUND	40	4060	2304060	2304060-58155	58155	REHAB LOANS	-	-	-	-	-	-
BEGIN LOAN FUND Total								-	-	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-51310	51310	LEGAL FEES	-	-	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-51510	51510	PROFESSIONAL SUPPORT	-	-	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-51620	51620	AUDIT SERVICES	-	-	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-54110	54110	INTERFUND TRANSFER OUT	-	246	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-55120	55120	BAD DEBT EXPENSE	-	-	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-57115	57115	DEBT INTEREST	-	-	-	-	-	-
235	RESIDENTIAL DEV LOAN PROG FUND	40	4060	2354060	2354060-58155	58155	REHAB LOANS	-	-	-	-	-	-
RESIDENTIAL DEV LOAN PROG FUND Total								-	246	-	-	-	-
240	PROP 172 SALES TAX - P.S. FUND	30	3000	2403000	2403000-51620	51620	AUDIT SERVICES	600	-	-	-	-	-
240	PROP 172 SALES TAX - P.S. FUND	30	3000	2403000	2403000-51645	51645	COUNTY BILLINGS	293,358	354,965	372,700	372,700	239,365	282,770
240	PROP 172 SALES TAX - P.S. FUND	30	3000	2403000	2403000-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
PROP 172 SALES TAX - P.S. FUND Total								293,958	354,965	372,700	372,700	239,365	282,770
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50110	50110	SALARIES	51,726	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50114	50114	EARNED LEAVE CASHOUT	854	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50130	50130	OVERTIME	2,730	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50205	50205	WORKERS COMP	297	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50210	50210	RETIREMENT (FULL TIME)	3,606	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50212	50212	DEFERRED COMPENSATION ER	126	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50213	50213	UAL RETIREMENT	12,186	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50220	50220	MEDICARE	554	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50225	50225	HEALTH INSURANCE BENEFITS	4,049	-	-	-	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50230	50230	LIFE INSURANCE BENEFITS	49	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50235	50235	EMPLOYEE ASSISTANCE PROG	64	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50240	50240	UNEMPLOYMENT INSURANCE	114	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-50255	50255	MISC DISABILITY INSURANCE	69	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-51310	51310	LEGAL FEES	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-51510	51510	PROFESSIONAL SUPPORT	235	-	-	-	100	100
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-51610	51610	ADVERTISING-PUBLICITY	3,057	2,088	-	2,804	3,100	3,100
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-51620	51620	AUDIT SERVICES	3,933	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-51630	51630	CONTRACTUAL SERVICES	71,670	48,000	48,000	48,000	48,000	48,000
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-52110	52110	OFFICE/COMPUTER SUPPLIES	51	-	-	513	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-53135	53135	IMPROVEMENTS	49	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-53142	53142	CAPITAL IMPROVMENT PLAN	203,345	217,057	193,841	179,943	130,000	130,000
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-54110	54110	INTERFUND TRANSFER OUT	38,880	57,230	8,433	8,433	32,000	32,000
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-54140	54140	FACILITY SERVICE CHARGE	11,594	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-54145	54145	INFO TECH SERVICE CHARGE	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-54150	54150	OVERHEAD CHARGES	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-54155	54155	LIABILITY INSURANCE CHRGS	6,144	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-55120	55120	BAD DEBT EXPENSE	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-58145	58145	GRANTS	303,490	227,489	259,870	259,870	190,000	190,000
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-58155	58155	REHAB LOANS	-	-	-	-	-	-
245	COMMUNITY DEV BLOCK GRANT FUND	40	4060	2454060	2454060-58160	58160	NON-PROFIT GRANTS	55,857	-	-	-	-	-
COMMUNITY DEV BLOCK GRANT FUND Total								774,729	551,864	510,145	499,563	403,200	403,200
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50110	50110	SALARIES	64,490	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50114	50114	EARNED LEAVE CASHOUT	3,368	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50130	50130	OVERTIME	6,369	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50205	50205	WORKERS COMP	974	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50210	50210	RETIREMENT (FULL TIME)	9,222	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50212	50212	DEFERRED COMPENSATION ER	338	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50213	50213	UAL RETIREMENT	39,916	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50220	50220	MEDICARE	1,435	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50225	50225	HEALTH INSURANCE BENEFITS	10,243	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50230	50230	LIFE INSURANCE BENEFITS	121	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50235	50235	EMPLOYEE ASSISTANCE PROG	159	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50240	50240	UNEMPLOYMENT INSURANCE	374	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-50255	50255	MISC DISABILITY INSURANCE	177	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-51310	51310	LEGAL FEES	2,805	322	3,000	4,000	10,000	10,000
250	HOUSING TRUST FUND	40	4060	2504060	2504060-51510	51510	PROFESSIONAL SUPPORT	86	75	30	75	75	75
250	HOUSING TRUST FUND	40	4060	2504060	2504060-51610	51610	ADVERTISING-PUBLICITY	-	-	2,800	224	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-51620	51620	AUDIT SERVICES	600	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-51630	51630	CONTRACTUAL SERVICES	293,416	240,990	103,600	150,045	103,600	103,600
250	HOUSING TRUST FUND	40	4060	2504060	2504060-52110	52110	OFFICE/COMPUTER SUPPLIES	234	-	750	311	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-52520	52520	ADMINISTRATIVE FEES	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-52610	52610	PROGRAM EXPENSES	-	-	101,000	195,639	300,000	300,000
250	HOUSING TRUST FUND	40	4060	2504060	2504060-53142	53142	CAPITAL IMPROVMENT PLAN	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-54110	54110	INTERFUND TRANSFER OUT	1,402	92,610	177,815	177,815	151,570	156,660
250	HOUSING TRUST FUND	40	4060	2504060	2504060-54140	54140	FACILITY SERVICE CHARGE	13,523	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-54150	54150	OVERHEAD CHARGES	333	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-55120	55120	BAD DEBT EXPENSE	(23,834)	2,501	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-57115	57115	DEBT INTEREST	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-57130	57130	LEASE PRINCIPAL	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-57135	57135	LEASE INTEREST	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-58145	58145	GRANTS	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-58155	58155	REHAB LOANS	-	-	-	-	-	-
250	HOUSING TRUST FUND	40	4060	2504060	2504060-58160	58160	NON-PROFIT GRANTS	-	-	-	-	-	-

Expenditure Line-item Details by Fund						2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET		
FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION						
HOUSING TRUST FUND Total								425,749	336,498	388,995	528,109	565,245	570,335
255	LOS ARROYOS FUND	40	4060	2554060	2554060-51310	51310	LEGAL FEES	12,465	-	-	10,000	10,000	
255	LOS ARROYOS FUND	40	4060	2554060	2554060-51630	51630	CONTRACTUAL SERVICES	116,400	86,400	86,400	86,400	86,400	
255	LOS ARROYOS FUND	40	4060	2554060	2554060-52520	52520	ADMINISTRATIVE FEES	-	-	-	-	-	
255	LOS ARROYOS FUND	40	4060	2554060	2554060-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	
255	LOS ARROYOS FUND	40	4060	2554060	2554060-58155	58155	REHAB LOANS	-	-	-	-	-	
LOS ARROYOS FUND Total								128,865	86,400	86,400	86,400	96,400	96,400
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50110	50110	SALARIES	-	-	-	62,406	64,274	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50120	50120	WAGES/PART TIME	-	-	-	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50130	50130	OVERTIME	-	-	-	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50150	50150	OVERTIME MEALS	-	-	-	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50205	50205	WORKERS COMP	-	-	-	4,331	4,628	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50210	50210	RETIREMENT (FULL TIME)	-	-	-	6,883	6,942	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50212	50212	DEFERRED COMPENSATION ER	-	-	-	72	72	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50213	50213	UAL RETIREMENT	-	-	-	11,724	12,277	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50220	50220	MEDICARE	-	-	-	905	932	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50225	50225	HEALTH INSURANCE BENEFITS	-	-	-	4,266	4,373	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50230	50230	LIFE INSURANCE BENEFITS	-	-	-	91	92	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50235	50235	EMPLOYEE ASSISTANCE PROG	-	-	-	87	89	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50255	50255	MISC DISABILITY INSURANCE	-	-	-	114	114	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50260	50260	RETIREE MEDICAL	-	-	-	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	-	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-50310	50310	APPAREL, BOOTS, PPE	-	-	-	94	94	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-51310	51310	LEGAL FEES	-	-	-	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-51410	51410	UTILITIES	35,316	48,514	60,000	66,469	66,496	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-51625	51625	CONSULTANTS	5,810	1,005	19,961	10,000	11,000	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-51630	51630	CONTRACTUAL SERVICES	305,274	327,167	383,427	350,000	350,000	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-52210	52210	REPAIRS & MAINTENANCE	-	-	153,504	153,504	100,000	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-52610	52610	PROGRAM EXPENSES	-	-	45,000	45,000	45,000	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-53125	53125	VEHICLES	-	-	65,000	-	-	
260	COMM FACILITIES DISTRICT FUND	55	5500	2605500	2605500-54150	54150	OVERHEAD CHARGES	671	20,164	21,015	21,015	24,446	
COMM FACILITIES DISTRICT FUND Total								347,071	396,850	747,907	639,519	687,888	692,051
265	BEGIN REUSE FUND	40	4060	2654060	2654060-52520	52520	ADMINISTRATIVE FEES	-	-	-	-	-	
265	BEGIN REUSE FUND	40	4060	2654060	2654060-54110	54110	INTERFUND TRANSFER OUT	19,224	-	-	-	-	
BEGIN REUSE FUND Total								19,224	-	-	-	-	
270	CALHOME FUND	40	4060	2704060	2704060-52520	52520	ADMINISTRATIVE FEES	-	-	-	-	-	
270	CALHOME FUND	40	4060	2704060	2704060-58155	58155	REHAB LOANS	-	-	-	-	-	
CALHOME FUND Total								-	-	-	-	-	
272	CALHOME REUSE FUND	40	4060	2724060	2724060-52520	52520	ADMINISTRATIVE FEES	-	-	-	-	-	
272	CALHOME REUSE FUND	40	4060	2724060	2724060-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	
CALHOME REUSE FUND Total								-	-	-	-	-	
275	FIRE SPECIAL GRANTS FUND	35	3500	2753500	2753500-51510	51510	PROFESSIONAL SUPPORT	-	-	-	-	-	
275	FIRE SPECIAL GRANTS FUND	35	3500	2753500	2753500-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	
275	FIRE SPECIAL GRANTS FUND	35	3500	2753500	2753500-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	
FIRE SPECIAL GRANTS FUND Total								-	-	-	-	-	
280	GOLF COURSE FUND	45	4500	2804500	2804500-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	
280	GOLF COURSE FUND	45	4500	2804500	2804500-55130	55130	CASH OVER SHORT	-	-	-	-	-	
GOLF COURSE FUND Total								-	-	-	-	-	
290	RECREATION FUND	50	5000	2905000	2905000-50110	50110	SALARIES	406,837	466,533	526,420	424,167	725,827	
290	RECREATION FUND	50	5000	2905000	2905000-50114	50114	EARNED LEAVE CASHOUT	1,290	1,395	-	7,665	-	
290	RECREATION FUND	50	5000	2905000	2905000-50120	50120	WAGES/PART TIME	41,877	33,913	-	17,536	-	
290	RECREATION FUND	50	5000	2905000	2905000-50130	50130	OVERTIME	723	3,544	-	88	-	
290	RECREATION FUND	50	5000	2905000	2905000-50150	50150	OVERTIME MEALS	-	-	-	-	-	
290	RECREATION FUND	50	5000	2905000	2905000-50205	50205	WORKERS COMP	7,666	10,265	10,560	10,560	2,422	
290	RECREATION FUND	50	5000	2905000	2905000-50210	50210	RETIREMENT (FULL TIME)	45,126	58,573	60,996	48,907	80,059	
290	RECREATION FUND	50	5000	2905000	2905000-50212	50212	DEFERRED COMPENSATION ER	1,035	1,080	1,440	990	1,800	
290	RECREATION FUND	50	5000	2905000	2905000-50213	50213	UAL RETIREMENT	77,961	74,842	82,280	82,280	136,357	

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
290	RECREATION FUND	50	5000	2905000	2905000-50215	50215	RETIREMENT (PART TIME)	359	351	-	284	-	-
290	RECREATION FUND	50	5000	2905000	2905000-50220	50220	MEDICARE	6,830	7,347	7,635	6,469	10,524	11,020
290	RECREATION FUND	50	5000	2905000	2905000-50225	50225	HEALTH INSURANCE BENEFITS	92,396	103,222	130,345	84,663	170,978	175,252
290	RECREATION FUND	50	5000	2905000	2905000-50230	50230	LIFE INSURANCE BENEFITS	670	755	855	680	1,188	1,200
290	RECREATION FUND	50	5000	2905000	2905000-50235	50235	EMPLOYEE ASSISTANCE PROG	809	920	990	777	1,359	1,386
290	RECREATION FUND	50	5000	2905000	2905000-50240	50240	UNEMPLOYMENT INSURANCE	744	403	822	754	-	-
290	RECREATION FUND	50	5000	2905000	2905000-50255	50255	MISC DISABILITY INSURANCE	946	1,017	1,137	862	1,658	1,658
290	RECREATION FUND	50	5000	2905000	2905000-50260	50260	RETIREE MEDICAL	2,205	30	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-50270	50270	CONTRA. PERSONNEL EXPENSE	-	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-51110	51110	EMPLOYEE TRAINING	-	926	2,500	750	2,650	2,650
290	RECREATION FUND	50	5000	2905000	2905000-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	108	4,200	198	1,468	1,468
290	RECREATION FUND	50	5000	2905000	2905000-51410	51410	UTILITIES	-	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-51420	51420	TELECOMMUNICATIONS	-	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-51510	51510	PROFESSIONAL SUPPORT	1,931	1,091	1,953	495	825	908
290	RECREATION FUND	50	5000	2905000	2905000-51530	51530	MEETING EXPENSES	-	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-51610	51610	ADVERTISING-PUBLICITY	24,753	31,928	38,574	35,729	37,297	38,552
290	RECREATION FUND	50	5000	2905000	2905000-51620	51620	AUDIT SERVICES	2,500	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-51630	51630	CONTRACTUAL SERVICES	215,823	363,695	529,593	366,509	412,551	452,373
290	RECREATION FUND	50	5000	2905000	2905000-51632	51632	CONTRACT CLASSES	-	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-52110	52110	OFFICE/COMPUTER SUPPLIES	4,599	4,129	3,750	3,000	3,750	3,750
290	RECREATION FUND	50	5000	2905000	2905000-52210	52210	REPAIRS & MAINTENANCE	-	-	-	27	-	-
290	RECREATION FUND	50	5000	2905000	2905000-52610	52610	PROGRAM EXPENSES	3,372	2,252	1,750	1,700	1,700	2,000
290	RECREATION FUND	50	5000	2905000	2905000-53120	53120	EQUIPMENT/FURNITURE	-	20,276	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-53142	53142	CAPITAL IMPROVMENT PLAN	-	-	-	-	862,500	-
290	RECREATION FUND	50	5000	2905000	2905000-54130	54130	FLEET SERVICE CHARGE	4,720	6,150	7,189	7,189	6,625	7,044
290	RECREATION FUND	50	5000	2905000	2905000-54135	54135	EQUIPMENT SERVICE CHARGE	-	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-54145	54145	INFO TECH SERVICE CHARGE	16,632	45,249	43,811	43,811	41,657	43,501
290	RECREATION FUND	50	5000	2905000	2905000-54150	54150	OVERHEAD CHARGES	159,222	-	-	-	86,250	-
290	RECREATION FUND	50	5000	2905000	2905000-54155	54155	LIABILITY INSURANCE CHRGS	39,597	-	-	-	-	-
290	RECREATION FUND	50	5000	2905000	2905000-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
290	RECREATION FUND	50	5010	2905010	2905010-50120	50120	WAGES/PART TIME	8,132	6,801	31,938	13,000	25,250	26,513
290	RECREATION FUND	50	5010	2905010	2905010-50130	50130	OVERTIME	-	-	-	-	-	-
290	RECREATION FUND	50	5010	2905010	2905010-50205	50205	WORKERS COMP	-	-	-	-	-	-
290	RECREATION FUND	50	5010	2905010	2905010-50210	50210	RETIREMENT (FULL TIME)	-	468	-	341	-	-
290	RECREATION FUND	50	5010	2905010	2905010-50215	50215	RETIREMENT (PART TIME)	402	5	719	23	328	345
290	RECREATION FUND	50	5010	2905010	2905010-50220	50220	MEDICARE	122	92	463	78	366	384
290	RECREATION FUND	50	5010	2905010	2905010-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
290	RECREATION FUND	50	5010	2905010	2905010-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
290	RECREATION FUND	50	5010	2905010	2905010-52610	52610	PROGRAM EXPENSES	3,731	5,739	5,412	8,000	8,400	8,820
290	RECREATION FUND	50	5015	2905015	2905015-50120	50120	WAGES/PART TIME	12,402	6,412	14,070	7,500	9,000	9,500
290	RECREATION FUND	50	5015	2905015	2905015-50130	50130	OVERTIME	-	-	-	-	-	-
290	RECREATION FUND	50	5015	2905015	2905015-50205	50205	WORKERS COMP	-	-	-	-	-	-
290	RECREATION FUND	50	5015	2905015	2905015-50215	50215	RETIREMENT (PART TIME)	270	98	317	108	117	124
290	RECREATION FUND	50	5015	2905015	2905015-50220	50220	MEDICARE	164	109	204	120	131	138
290	RECREATION FUND	50	5015	2905015	2905015-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
290	RECREATION FUND	50	5015	2905015	2905015-52610	52610	PROGRAM EXPENSES	267	777	1,000	5,000	1,500	1,500
290	RECREATION FUND	50	5020	2905020	2905020-50120	50120	WAGES/PART TIME	18,957	7,772	25,350	18,500	25,000	26,250
290	RECREATION FUND	50	5020	2905020	2905020-50130	50130	OVERTIME	-	-	-	-	-	-
290	RECREATION FUND	50	5020	2905020	2905020-50205	50205	WORKERS COMP	-	-	-	-	-	-
290	RECREATION FUND	50	5020	2905020	2905020-50215	50215	RETIREMENT (PART TIME)	455	108	570	169	325	341
290	RECREATION FUND	50	5020	2905020	2905020-50220	50220	MEDICARE	276	121	368	189	363	381
290	RECREATION FUND	50	5020	2905020	2905020-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
290	RECREATION FUND	50	5020	2905020	2905020-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
290	RECREATION FUND	50	5020	2905020	2905020-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
290	RECREATION FUND	50	5020	2905020	2905020-52610	52610	PROGRAM EXPENSES	8,225	11,573	15,104	15,104	15,859	16,652
290	RECREATION FUND	50	5020	2905020	2905020-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
290	RECREATION FUND	50	5020	2905020	2905020-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	-	-
290	RECREATION FUND	50	5020	2905020	2905020-54145	54145	INFO TECH SERVICE CHARGE	16,359	-	-	-	-	-
290	RECREATION FUND	50	5025	2905025	2905025-51630	51630	CONTRACTUAL SERVICES	-	12,500	26,522	39,022	27,500	30,250

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
290	RECREATION FUND	50	5025	2905025	2905025-52610	52610	PROGRAM EXPENSES	12,500	1,252	2,379	2,379	3,998	4,118
290	RECREATION FUND	50	5030	2905030	2905030-50120	50120	WAGES/PART TIME	53,103	45,550	81,585	98,237	72,100	74,263
290	RECREATION FUND	50	5030	2905030	2905030-50130	50130	OVERTIME	-	-	-	12	-	-
290	RECREATION FUND	50	5030	2905030	2905030-50205	50205	WORKERS COMP	-	-	-	-	-	-
290	RECREATION FUND	50	5030	2905030	2905030-50210	50210	RETIREMENT (FULL TIME)	-	67	-	73	-	-
290	RECREATION FUND	50	5030	2905030	2905030-50215	50215	RETIREMENT (PART TIME)	1,492	(2,415)	1,836	1,140	937	965
290	RECREATION FUND	50	5030	2905030	2905030-50220	50220	MEDICARE	735	(555)	1,183	1,281	1,045	1,077
290	RECREATION FUND	50	5030	2905030	2905030-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
290	RECREATION FUND	50	5030	2905030	2905030-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
290	RECREATION FUND	50	5030	2905030	2905030-52110	52110	OFFICE/COMPUTER SUPPLIES	114	-	-	17	-	-
290	RECREATION FUND	50	5030	2905030	2905030-52210	52210	REPAIRS & MAINTENANCE	16,500	16,500	16,500	16,500	16,500	16,500
290	RECREATION FUND	50	5030	2905030	2905030-52610	52610	PROGRAM EXPENSES	12,101	26,860	27,295	14,500	1,500	1,500
290	RECREATION FUND	50	5030	2905030	2905030-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
290	RECREATION FUND	50	5030	2905030	2905030-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	-	-
290	RECREATION FUND	50	5035	2905035	2905035-51630	51630	CONTRACTUAL SERVICES	281,358	325,032	330,750	325,000	325,000	341,250
290	RECREATION FUND	50	5035	2905035	2905035-52610	52610	PROGRAM EXPENSES	14,209	3,767	4,200	4,200	4,200	4,800
290	RECREATION FUND	50	5040	2905040	2905040-50120	50120	WAGES/PART TIME	53,173	37,950	63,292	28,800	27,040	28,392
290	RECREATION FUND	50	5040	2905040	2905040-50130	50130	OVERTIME	-	-	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-50205	50205	WORKERS COMP	-	-	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-50215	50215	RETIREMENT (PART TIME)	1,374	497	1,424	369	352	369
290	RECREATION FUND	50	5040	2905040	2905040-50220	50220	MEDICARE	761	565	918	411	392	412
290	RECREATION FUND	50	5040	2905040	2905040-50225	50225	HEALTH INSURANCE BENEFITS	-	8	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-50235	50235	EMPLOYEE ASSISTANCE PROG	-	2	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-50255	50255	MISC DISABILITY INSURANCE	-	1	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
290	RECREATION FUND	50	5040	2905040	2905040-52610	52610	PROGRAM EXPENSES	208	8	1,213	1,155	1,155	1,155
290	RECREATION FUND	50	5050	2905050	2905050-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
290	RECREATION FUND	50	5050	2905050	2905050-50205	50205	WORKERS COMP	-	-	-	-	-	-
290	RECREATION FUND	50	5050	2905050	2905050-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
290	RECREATION FUND	50	5050	2905050	2905050-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
290	RECREATION FUND	50	5050	2905050	2905050-52610	52610	PROGRAM EXPENSES	856	2,884	2,500	2,800	2,800	3,000
290	RECREATION FUND	50	5055	2905055	2905055-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
290	RECREATION FUND	50	5055	2905055	2905055-50130	50130	OVERTIME	-	-	-	-	-	-
290	RECREATION FUND	50	5055	2905055	2905055-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
290	RECREATION FUND	50	5055	2905055	2905055-51510	51510	PROFESSIONAL SUPPORT	2,243	-	-	-	-	-
290	RECREATION FUND	50	5055	2905055	2905055-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
290	RECREATION FUND	50	5055	2905055	2905055-52210	52210	REPAIRS & MAINTENANCE	57,175	54,080	37,596	79,500	60,000	60,000
290	RECREATION FUND	50	5055	2905055	2905055-52610	52610	PROGRAM EXPENSES	-	1,560	1,000	-	-	-
290	RECREATION FUND	50	5055	2905055	2905055-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	-	-
290	RECREATION FUND	50	5060	2905060	2905060-50120	50120	WAGES/PART TIME	-	337	23,920	39,500	88,500	93,000
290	RECREATION FUND	50	5060	2905060	2905060-50130	50130	OVERTIME	-	-	-	-	-	-
290	RECREATION FUND	50	5060	2905060	2905060-50205	50205	WORKERS COMP	-	-	-	-	-	-
290	RECREATION FUND	50	5060	2905060	2905060-50215	50215	RETIREMENT (PART TIME)	95	4	538	1	1,151	1,209
290	RECREATION FUND	50	5060	2905060	2905060-50220	50220	MEDICARE	-	5	347	1	1,283	1,349
290	RECREATION FUND	50	5060	2905060	2905060-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
290	RECREATION FUND	50	5060	2905060	2905060-51630	51630	CONTRACTUAL SERVICES	-	4,875	2,000	-	-	-
290	RECREATION FUND	50	5060	2905060	2905060-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
290	RECREATION FUND	50	5060	2905060	2905060-52610	52610	PROGRAM EXPENSES	-	7,370	15,100	26,000	36,000	37,800
290	RECREATION FUND	50	5070	2905070	2905070-50120	50120	WAGES/PART TIME	10,018	12,805	3,700	6,374	13,650	14,330
290	RECREATION FUND	50	5070	2905070	2905070-50205	50205	WORKERS COMP	-	-	-	-	-	-
290	RECREATION FUND	50	5070	2905070	2905070-50210	50210	RETIREMENT (FULL TIME)	-	-	-	33	-	-
290	RECREATION FUND	50	5070	2905070	2905070-50215	50215	RETIREMENT (PART TIME)	280	168	83	124	177	186
290	RECREATION FUND	50	5070	2905070	2905070-50220	50220	MEDICARE	159	187	54	142	198	208
290	RECREATION FUND	50	5070	2905070	2905070-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
290	RECREATION FUND	50	5070	2905070	2905070-52610	52610	PROGRAM EXPENSES	2,758	2,945	2,625	2,818	3,300	3,465
290	RECREATION FUND	50	5080	2905080	2905080-51510	51510	PROFESSIONAL SUPPORT	2,254	1,799	1,800	1,800	500	500
290	RECREATION FUND	50	5080	2905080	2905080-51630	51630	CONTRACTUAL SERVICES	-	461	472	472	2,300	2,300
290	RECREATION FUND	50	5080	2905080	2905080-54140	54140	FACILITY SERVICE CHARGE	-	-	-	-	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
290	RECREATION FUND	50	5080	2905080	2905080-54145	54145	INFO TECH SERVICE CHARGE	1,363	-	-	-	-	-
RECREATION FUND Total								1,755,215	1,837,138	2,203,145	1,906,884	3,367,661	2,547,750
293	OPIOID SETTLEMENT	10	1000	2931000	2931000-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
293	OPIOID SETTLEMENT	10	1000	2931000	2931000-52610	52610	PROGRAM EXPENSES	-	25,275	-	-	-	-
OPIOID SETTLEMENT Total								-	25,275	-	-	-	-
400	CAPITAL PROJECT FUND	35	3500	4003500	4003500-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
400	CAPITAL PROJECT FUND	35	3500	4003500	4003500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
400	CAPITAL PROJECT FUND	35	3500	4003500	4003500-53142	53142	CAPITAL IMPROVMENT PLAN	16,160	207,391	-	-	-	-
400	CAPITAL PROJECT FUND	35	3500	4003500	4003500-54110	54110	INTERFUND TRANSFER OUT	-	200,000	-	-	-	-
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-53110	53110	LAND	216	101	-	-	-	-
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-53135	53135	IMPROVEMENTS	3,241	-	-	-	-	-
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-53142	53142	CAPITAL IMPROVMENT PLAN	2,026,382	179,401	3,823,592	214,903	5,417,618	11,500,000
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
400	CAPITAL PROJECT FUND	55	5500	4005500	4005500-54150	54150	OVERHEAD CHARGES	-	247	257	257	428,581	635,993
CAPITAL PROJECT FUND Total								2,045,998	587,139	3,823,849	215,160	5,846,199	12,135,993
405	GILROY COMMUNITY LIBRARY FUND	20	2010	4052010	4052010-51620	51620	AUDIT SERVICES	-	-	-	-	-	-
405	GILROY COMMUNITY LIBRARY FUND	20	2010	4052010	4052010-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
405	GILROY COMMUNITY LIBRARY FUND	20	2010	4052010	4052010-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
405	GILROY COMMUNITY LIBRARY FUND	20	2010	4052010	4052010-53142	53142	CAPITAL IMPROVMENT PLAN	-	-	-	-	-	-
405	GILROY COMMUNITY LIBRARY FUND	20	2010	4052010	4052010-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
405	GILROY COMMUNITY LIBRARY FUND	55	5500	4055500	4055500-53142	53142	CAPITAL IMPROVMENT PLAN	-	-	800,000	400,000	5,000,000	-
405	GILROY COMMUNITY LIBRARY FUND	55	5500	4055500	4055500-54150	54150	OVERHEAD CHARGES	-	-	-	-	135,491	-
GILROY COMMUNITY LIBRARY FUND Total								-	-	800,000	400,000	5,135,491	-
410	STORM DRAIN DEVELOPMENT FUND	55	5500	4105500	4105500-51630	51630	CONTRACTUAL SERVICES	2,545	4,867	9,275	-	-	-
410	STORM DRAIN DEVELOPMENT FUND	55	5500	4105500	4105500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
410	STORM DRAIN DEVELOPMENT FUND	55	5500	4105500	4105500-53142	53142	CAPITAL IMPROVMENT PLAN	-	1,442	460,197	-	897,439	210,000
410	STORM DRAIN DEVELOPMENT FUND	55	5500	4105500	4105500-54150	54150	OVERHEAD CHARGES	194	730	760	760	25,203	10,875
STORM DRAIN DEVELOPMENT FUND Total								2,739	7,038	470,233	760	922,642	220,875
415	UTILITY UNDERGROUNDING FUND	55	5500	4155500	4155500-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
415	UTILITY UNDERGROUNDING FUND	55	5500	4155500	4155500-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
415	UTILITY UNDERGROUNDING FUND	55	5500	4155500	4155500-54150	54150	OVERHEAD CHARGES	-	-	-	-	-	-
UTILITY UNDERGROUNDING FUND Total								-	-	-	-	-	-
418	BANS REFINANCE SER 2009	55	5500	4185500	4185500-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
BANS REFINANCE SER 2009 Total								-	-	-	-	-	-
420	STREET TREE DEVELOPMENT FUND	55	5500	4205500	4205500-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
420	STREET TREE DEVELOPMENT FUND	55	5500	4205500	4205500-52610	52610	PROGRAM EXPENSES	-	-	2,000	2,000	2,000	2,000
420	STREET TREE DEVELOPMENT FUND	55	5500	4205500	4205500-54150	54150	OVERHEAD CHARGES	-	238	248	248	289	303
STREET TREE DEVELOPMENT FUND Total								-	238	2,248	2,248	2,289	2,303
422	STORMWATER MNGMT	55	5500	4225500	4225500-51620	51620	AUDIT SERVICES	-	-	-	-	-	-
422	STORMWATER MNGMT	55	5500	4225500	4225500-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
422	STORMWATER MNGMT	55	5500	4225500	4225500-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
422	STORMWATER MNGMT	55	5500	4225500	4225500-53110	53110	LAND	-	-	-	-	-	-
422	STORMWATER MNGMT	55	5500	4225500	4225500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
422	STORMWATER MNGMT	55	5500	4225500	4225500-53142	53142	CAPITAL IMPROVMENT PLAN	-	-	-	-	-	-
422	STORMWATER MNGMT	55	5500	4225500	4225500-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	110,000	113,000
STORMWATER MNGMT Total								-	-	-	-	110,000	113,000
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-50310	50310	APPAREL, BOOTS, PPE	-	-	-	-	-	-
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-51510	51510	PROFESSIONAL SUPPORT	-	-	2,500	2,500	2,500	2,500
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-51620	51620	AUDIT SERVICES	2,500	-	-	-	-	-
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-51630	51630	CONTRACTUAL SERVICES	2,545	179,897	287,143	430,410	-	-
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-52110	52110	OFFICE/COMPUTER SUPPLIES	544	-	400	400	400	400
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-53135	53135	IMPROVEMENTS	3,802,766	2,336,800	-	-	-	-
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-53142	53142	CAPITAL IMPROVMENT PLAN	231,990	321,631	9,687,863	1,684,688	4,908,350	3,326,000
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-54110	54110	INTERFUND TRANSFER OUT	-	-	1,046,337	1,046,337	-	-
425	TRAFFIC IMPACT FUND	55	5500	4255500	4255500-54150	54150	OVERHEAD CHARGES	26	9,497	9,898	9,898	686,207	194,575
TRAFFIC IMPACT FUND Total								4,040,371	2,847,825	11,034,141	3,174,233	5,597,457	3,523,475
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-50310	50310	APPAREL, BOOTS, PPE	-	-	1,500	-	-	-
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-51510	51510	PROFESSIONAL SUPPORT	-	-	2,500	-	5,000	2,500
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-51620	51620	AUDIT SERVICES	2,500	-	-	-	-	-

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-51630	51630	CONTRACTUAL SERVICES	2,545	4,867	9,275	8,082	-	-
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	5,000	5,000	5,000	5,000
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-53142	53142	CAPITAL IMPROVEMENT PLAN	-	4,773	1,445,599	30,000	975,000	2,587,000
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-54110	54110	INTERFUND TRANSFER OUT	1,543,668	1,506,917	2,244,400	2,244,400	2,243,600	2,241,600
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-54113	54113	TRF OUT SCRWA CONSTRUCTION	-	-	-	-	-	-
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-54114	54114	TRF OUT SCRWA CIP	-	-	-	-	-	-
430	SEWER DEVELOPMENT FUND	55	5500	4305500	4305500-54150	54150	OVERHEAD CHARGES	14,505	801	835	835	971	1,020
SEWER DEVELOPMENT FUND Total								1,563,218	1,517,357	3,709,109	2,288,317	3,229,571	4,837,120
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-50310	50310	APPAREL, BOOTS, PPE	-	-	1,500	-	-	-
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-51510	51510	PROFESSIONAL SUPPORT	-	-	2,500	2,500	2,500	2,500
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-51620	51620	AUDIT SERVICES	600	-	-	-	-	-
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-51630	51630	CONTRACTUAL SERVICES	2,545	4,867	9,275	8,092	-	-
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-53110	53110	LAND	-	-	-	-	-	-
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-53142	53142	CAPITAL IMPROVEMENT PLAN	304,913	10,679	3,200,793	1,346,128	3,542,000	973,000
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
435	WATER DEVELOPMENT FUND	55	5500	4355500	4355500-54150	54150	OVERHEAD CHARGES	6	945	985	985	1,145	1,202
WATER DEVELOPMENT FUND Total								308,064	16,491	3,215,053	1,357,705	3,545,645	976,702
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-50310	50310	APPAREL, BOOTS, PPE	-	-	1,500	-	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-51620	51620	AUDIT SERVICES	2,500	-	-	-	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-51630	51630	CONTRACTUAL SERVICES	6,428	40,264	13,913	72,138	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	-	-	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-53125	53125	VEHICLES	-	-	-	-	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-53130	53130	BUILDINGS	-	-	-	-	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-53142	53142	CAPITAL IMPROVEMENT PLAN	-	431,569	14,429,665	1,386,096	16,500,000	16,500,000
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-54110	54110	INTERFUND TRANSFER OUT	3,188,031	2,979,899	3,758,264	3,758,264	3,782,168	3,726,649
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-54150	54150	OVERHEAD CHARGES	-	15,532	16,187	16,187	18,830	19,771
440	PUBLIC FACILITIES IMPACT FUND	55	5500	4405500	4405500-58125	58125	INTERFUND INTEREST EXPENS	58,858	32,914	-	-	-	-
PUBLIC FACILITIES IMPACT FUND Total								3,255,817	3,500,178	18,219,529	5,232,685	20,300,998	20,246,420
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50110	50110	SALARIES	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50130	50130	OVERTIME	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50205	50205	WORKERS COMP	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50210	50210	RETIREMENT (FULL TIME)	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50212	50212	DEFERRED COMPENSATION ER	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50213	50213	UAL RETIREMENT	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50220	50220	MEDICARE	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50225	50225	HEALTH INSURANCE BENEFITS	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50230	50230	LIFE INSURANCE BENEFITS	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50235	50235	EMPLOYEE ASSISTANCE PROG	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50240	50240	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50245	50245	UNIFORM & TOOL ALLOWANCE	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-50255	50255	MISC DISABILITY INSURANCE	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-52610	52610	PROGRAM EXPENSES	477	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-53142	53142	CAPITAL IMPROVEMENT PLAN	336,377	931,853	2,687,186	2,687,186	-	-
487	DOWNTOWN BEAUTIFICATION	55	5500	4875500	4875500-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
DOWNTOWN BEAUTIFICATION Total								336,854	931,853	2,687,186	2,687,186	-	-
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-51620	51620	AUDIT SERVICES	600	-	-	-	-	-
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-51630	51630	CONTRACTUAL SERVICES	4,890	6,535	5,392	6,605	7,200	7,415
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-54150	54150	OVERHEAD CHARGES	-	1,042	1,086	1,086	1,263	1,326
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-57110	57110	DEBT REDEMPTION	1,055,605	1,089,573	1,124,634	1,124,634	1,160,824	1,198,178
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-57115	57115	DEBT INTEREST	779,906	746,475	711,970	711,970	676,354	639,591

Expenditure Line-item Details by Fund													
FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
500	GILROY COM LIBRARY DS FUND	20	2010	5002010	5002010-57125	57125	PREPAYMENTS/DEBT	-	-	-	-	-	-
GILROY COM LIBRARY DS FUND Total								1,841,001	1,843,625	1,843,082	1,844,295	1,845,641	1,846,510
505	CA ENERGY COMM LOAN FUND	55	5500	5055500	5055500-54150	54150	OVERHEAD CHARGES	-	491	512	512	596	625
505	CA ENERGY COMM LOAN FUND	55	5500	5055500	5055500-57110	57110	DEBT REDEMPTION	93,359	94,281	95,241	95,241	96,196	97,160
505	CA ENERGY COMM LOAN FUND	55	5500	5055500	5055500-57115	57115	DEBT INTEREST	6,503	5,581	4,622	4,622	3,667	2,703
CA ENERGY COMM LOAN FUND Total								99,862	100,353	100,375	100,375	100,459	100,488
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-51620	51620	AUDIT SERVICES	600	-	-	-	-	-
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-51630	51630	CONTRACTUAL SERVICES	3,022	4,260	5,238	3,000	3,100	3,200
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-54150	54150	OVERHEAD CHARGES	-	1,632	1,701	1,701	1,979	2,078
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-57110	57110	DEBT REDEMPTION	1,035,000	1,063,146	1,140,757	1,140,757	1,183,287	1,227,403
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-57115	57115	DEBT INTEREST	659,003	587,398	474,128	474,128	431,598	387,482
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-57122	57122	COST OF ISSUANCE	169,268	-	-	-	-	-
510	LEASE REVEN BONDS DS 2013 FUND	20	2010	5102010	5102010-57140	57140	PAYMENT TO ESCROW	15,352,976	-	-	-	-	-
LEASE REVEN BONDS DS 2013 FUND Total								17,219,870	1,656,437	1,621,824	1,619,586	1,619,964	1,620,163
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-51620	51620	AUDIT SERVICES	-	-	-	-	-	-
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-51630	51630	CONTRACTUAL SERVICES	-	-	-	-	-	-
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-57110	57110	DEBT REDEMPTION	-	-	-	-	-	-
515	PFFA REFUNDING LEASE2010 FUND	20	2010	5152010	5152010-57115	57115	DEBT INTEREST	-	-	-	-	-	-
PFFA REFUNDING LEASE2010 FUND Total								-	-	-	-	-	-
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-51620	51620	AUDIT SERVICES	600	-	-	-	-	-
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-51630	51630	CONTRACTUAL SERVICES	3,700	3,000	5,238	3,700	3,900	4,000
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-54150	54150	OVERHEAD CHARGES	-	403	420	420	488	513
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-57110	57110	DEBT REDEMPTION	755,000	795,000	840,000	840,000	880,000	925,000
520	LEASE REV BONDS SER 2020A FUND	20	2010	5202010	5202010-57115	57115	DEBT INTEREST	592,875	554,125	513,250	513,250	470,250	425,125
LEASE REV BONDS SER 2020A FUND Total								1,352,175	1,352,528	1,358,908	1,357,370	1,354,638	1,354,638
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50110	50110	SALARIES	310,606	319,738	426,861	362,641	414,430	439,149
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50114	50114	EARNED LEAVE CASHOUT	-	3,748	-	6,619	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50120	50120	WAGES/PART TIME	10,560	12,557	17,729	11,500	36,235	38,045
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50130	50130	OVERTIME	1,578	4,107	5,000	29,006	5,300	5,600
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50203	50203	COMPENSATED ABSENCES	(9,270)	15,442	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50205	50205	WORKERS COMP	52,949	55,039	57,116	57,116	44,083	48,641
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50210	50210	RETIREMENT (FULL TIME)	31,133	39,775	49,772	41,813	45,712	47,428
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50212	50212	DEFERRED COMPENSATION ER	-	15	1,440	180	1,440	1,440
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50213	50213	UAL RETIREMENT	66,323	60,703	67,139	67,139	77,856	83,879
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50215	50215	RETIREMENT (PART TIME)	311	120	399	-	471	495
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50220	50220	MEDICARE	4,856	4,916	6,547	5,702	6,637	7,027
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50225	50225	HEALTH INSURANCE BENEFITS	95,806	88,485	82,081	83,013	83,294	85,376
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50230	50230	LIFE INSURANCE BENEFITS	463	505	629	574	656	659
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50235	50235	EMPLOYEE ASSISTANCE PROG	615	631	792	712	777	792
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50240	50240	UNEMPLOYMENT INSURANCE	628	323	664	609	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50245	50245	UNIFORM & TOOL ALLOWANCE	1,200	1,800	1,800	1,800	1,800	1,800
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50255	50255	MISC DISABILITY INSURANCE	698	676	932	791	876	876
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50260	50260	RETIREE MEDICAL	3,600	3,305	3,600	3,609	3,600	300
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50310	50310	APPAREL, BOOTS, PPE	4,684	10,346	9,659	9,659	1,600	1,600
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50410	50410	PENSION EXPENSE	-	713,031	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-50420	50420	OPEB EXPENSE	-	302,892	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-51110	51110	EMPLOYEE TRAINING	-	1,611	6,000	9,104	6,300	6,700
600	FLEET SERVICES FUND	60	6000	6006000	6006000-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	1,840	3,000	3,000	3,000	3,180
600	FLEET SERVICES FUND	60	6000	6006000	6006000-51420	51420	TELECOMMUNICATIONS	-	-	1,800	1,800	30,900	32,750
600	FLEET SERVICES FUND	60	6000	6006000	6006000-51510	51510	PROFESSIONAL SUPPORT	16,359	2,406	1,650	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-51520	51520	SUPPORT SERVICES	56,210	83,050	78,212	60,000	41,500	43,755
600	FLEET SERVICES FUND	60	6000	6006000	6006000-51620	51620	AUDIT SERVICES	2,500	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-51630	51630	CONTRACTUAL SERVICES	35,520	28,457	20,000	4,000	20,000	21,200
600	FLEET SERVICES FUND	60	6000	6006000	6006000-52110	52110	OFFICE/COMPUTER SUPPLIES	4,435	600	1,500	5,000	1,590	1,650
600	FLEET SERVICES FUND	60	6000	6006000	6006000-52120	52120	PARTS AND ACCESSORIES	226,559	294,965	298,800	280,000	298,800	316,728
600	FLEET SERVICES FUND	60	6000	6006000	6006000-52140	52140	PETROLEUM PRODUCTS	403,403	465,975	535,860	475,000	535,860	568,000
600	FLEET SERVICES FUND	60	6000	6006000	6006000-52150	52150	DEPARTMENT SUPPLIES	-	-	-	-	9,400	9,966

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
600	FLEET SERVICES FUND	60	6000	6006000	6006000-52160	52160	MISC EXPENSES	-	2,030	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-52210	52210	REPAIRS & MAINTENANCE	24,407	126,626	115,000	180,000	150,000	159,000
600	FLEET SERVICES FUND	60	6000	6006000	6006000-52310	52310	EQUIPMENT RENTAL	-	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-53120	53120	EQUIPMENT/FURNITURE	-	11,794	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-53125	53125	VEHICLES	944,637	1,151,568	2,157,931	2,157,931	1,302,766	545,000
600	FLEET SERVICES FUND	60	6000	6006000	6006000-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-53165	53165	CONTRA CAPITAL OUTLAY	(1,006,785)	(1,150,159)	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-53168	53168	CIP OFFSET	-	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-54110	54110	INTERFUND TRANSFER OUT	2,329	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-54120	54120	CAPITAL CONTRIBUTIONS	-	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-54140	54140	FACILITY SERVICE CHARGE	21,818	52,561	56,505	56,505	57,666	59,388
600	FLEET SERVICES FUND	60	6000	6006000	6006000-54145	54145	INFO TECH SERVICE CHARGE	3,136	12,771	3,651	3,651	3,471	3,625
600	FLEET SERVICES FUND	60	6000	6006000	6006000-54150	54150	OVERHEAD CHARGES	16,414	19,231	20,043	20,043	23,315	24,480
600	FLEET SERVICES FUND	60	6000	6006000	6006000-54155	54155	LIABILITY INSURANCE CHRGS	265,480	232,207	273,961	272,489	343,879	376,426
600	FLEET SERVICES FUND	60	6000	6006000	6006000-54160	54160	CAR INSURANCE CHARGES	-	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-55110	55110	LOSS ON DISPOSAL OF F/A	47	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-56120	56120	DEPRECIATION	530,385	621,803	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-57130	57130	LEASE PRINCIPAL	229,269	-	-	5,800	6,150	6,520
600	FLEET SERVICES FUND	60	6000	6006000	6006000-57135	57135	LEASE INTEREST	24,686	-	-	-	-	-
600	FLEET SERVICES FUND	60	6000	6006000	6006000-58130	58130	CLAIMS	-	25,355	33,100	33,100	20,000	20,000
FLEET SERVICES FUND Total								2,377,550	3,622,847	4,339,173	4,249,906	3,579,364	2,961,475
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-51110	51110	EMPLOYEE TRAINING	-	-	700	-	-	-
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	640	320	600	600	600
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-51510	51510	PROFESSIONAL SUPPORT	1,068	-	150	-	-	-
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-51615	51615	INSURANCE CHARGES	323,582	358,955	400,918	370,645	430,400	451,920
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-51620	51620	AUDIT SERVICES	600	-	-	-	-	-
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-51625	51625	CONSULTANTS	-	-	5,200	5,200	5,460	5,733
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-51630	51630	CONTRACTUAL SERVICES	4,950	-	-	-	-	-
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	140	-	-	-
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-52520	52520	ADMINISTRATIVE FEES	127,913	138,684	144,149	160,000	184,000	209,000
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-54150	54150	OVERHEAD CHARGES	12,311	14,424	15,033	15,033	17,487	18,361
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-58130	58130	CLAIMS	501,641	1,152,085	887,063	1,341,000	1,475,100	1,622,610
605	WORKER'S COMPENSATION FUND	25	2510	6052510	6052510-58140	58140	CLAIMS LIABILITY ADJ	(306,000)	1,345,000	-	-	-	-
WORKER'S COMPENSATION FUND Total								666,065	3,009,788	1,453,673	1,892,478	2,113,047	2,308,224
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-51110	51110	EMPLOYEE TRAINING	-	-	500	-	250	-
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	60	492	525	1,025	525
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-51510	51510	PROFESSIONAL SUPPORT	425	-	75	150	150	150
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-51615	51615	INSURANCE CHARGES	1,989,613	2,269,722	2,610,000	2,564,162	2,692,370	2,961,607
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-51620	51620	AUDIT SERVICES	2,500	-	-	-	-	-
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	200	200	200	200
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-54150	54150	OVERHEAD CHARGES	17,521	20,528	21,394	21,394	24,887	26,131
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-54155	54155	LIABILITY INSURANCE CHRGS	-	-	-	-	-	-
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-58130	58130	CLAIMS	122,491	131,081	331,000	200,000	200,000	200,000
610	LIABILITY INSURANCE FUND	25	2510	6102510	6102510-58140	58140	CLAIMS LIABILITY ADJ	261,636	451,360	-	-	-	-
LIABILITY INSURANCE FUND Total								2,394,187	2,872,751	2,963,661	2,786,431	2,918,882	3,188,613
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50110	50110	SALARIES	390,557	439,115	538,367	470,014	497,573	518,112
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50114	50114	EARNED LEAVE CASHOUT	1,170	2,580	-	2,719	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50120	50120	WAGES/PART TIME	18,422	12,557	17,929	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50130	50130	OVERTIME	10,760	37,433	12,000	33,619	20,000	21,200
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50203	50203	COMPENSATED ABSENCES	(3,633)	2,052	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50205	50205	WORKERS COMP	20,563	21,801	22,980	22,980	56,061	60,445
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50210	50210	RETIREMENT (FULL TIME)	41,377	54,343	62,672	54,279	54,882	55,956
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50212	50212	DEFERRED COMPENSATION ER	990	1,365	1,800	1,620	1,800	1,800
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50213	50213	UAL RETIREMENT	80,940	75,523	84,541	84,541	93,476	98,961
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50215	50215	RETIREMENT (PART TIME)	337	120	403	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50220	50220	MEDICARE	6,435	7,380	8,244	7,455	7,505	7,820
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50225	50225	HEALTH INSURANCE BENEFITS	81,343	85,488	96,931	71,919	72,278	74,085
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50230	50230	LIFE INSURANCE BENEFITS	646	726	833	771	809	813

Expenditure Line-item Details by Fund													
FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
												BUDGET	
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50235	50235	EMPLOYEE ASSISTANCE PROG	793	922	990	971	971	990
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50240	50240	UNEMPLOYMENT INSURANCE	769	404	839	769	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50245	50245	UNIFORM & TOOL ALLOWANCE	-	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50255	50255	MISC DISABILITY INSURANCE	922	991	1,137	1,013	1,082	1,082
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50310	50310	APPAREL, BOOTS, PPE	2,441	4,450	3,645	4,200	3,875	3,875
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50410	50410	PENSION EXPENSE	-	974,166	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-50420	50420	OPEB EXPENSE	-	253,584	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-51110	51110	EMPLOYEE TRAINING	-	-	3,000	1,250	3,500	3,500
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	-	1,000	500	1,250	1,250
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-51410	51410	UTILITIES	822,891	960,235	1,294,566	1,294,566	1,424,022	1,566,425
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-51415	51415	NATURAL GAS	207,595	188,062	296,151	210,000	231,000	254,100
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-51420	51420	TELECOMMUNICATIONS	6,599	10,927	8,312	12,000	12,500	13,250
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-51510	51510	PROFESSIONAL SUPPORT	2,520	1,602	3,600	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-51520	51520	SUPPORT SERVICES	2,617	1,611	2,940	750	3,050	3,200
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-51620	51620	AUDIT SERVICES	2,500	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-51630	51630	CONTRACTUAL SERVICES	723,952	634,395	804,496	762,514	728,083	757,883
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-52110	52110	OFFICE/COMPUTER SUPPLIES	67,565	54,003	26,832	10,000	10,600	11,236
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-52150	52150	DEPARTMENT SUPPLIES	-	794	-	-	1,000	1,000
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-52160	52160	MISC EXPENSES	-	2,526	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-52210	52210	REPAIRS & MAINTENANCE	317,751	427,115	333,316	440,000	466,400	494,384
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-52310	52310	EQUIPMENT RENTAL	4,614	25,858	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-53120	53120	EQUIPMENT/FURNITURE	-	-	-	609	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-53135	53135	IMPROVEMENTS	-	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-53142	53142	CAPITAL IMPROVMENT PLAN	23,530	143,169	1,333,593	517,000	305,000	385,000
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-53165	53165	CONTRA CAPITAL OUTLAY	(23,530)	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-53168	53168	CIP OFFSET	-	(124,696)	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-54110	54110	INTERFUND TRANSFER OUT	101,895	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-54130	54130	FLEET SERVICE CHARGE	84,742	20,574	24,049	24,049	22,162	23,565
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-54145	54145	INFO TECH SERVICE CHARGE	2,045	3,771	3,651	3,651	3,471	3,625
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-54150	54150	OVERHEAD CHARGES	59,237	69,404	72,332	72,332	84,141	88,348
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-54155	54155	LIABILITY INSURANCE CHRGS	32,997	107,726	128,184	128,265	143,199	158,036
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-55110	55110	LOSS ON DISPOSAL OF F/A	-	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-56120	56120	DEPRECIATION	-	-	-	-	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-57130	57130	LEASE PRINCIPAL	5,464	5,628	5,796	5,797	-	-
615	FACILITY SERVICES FUND	65	6500	6156500	6156500-58130	58130	CLAIMS	17,881	-	66,200	66,200	40,000	40,000
FACILITY SERVICES FUND Total								3,117,697	4,507,700	5,261,329	4,306,353	4,289,690	4,649,941
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50110	50110	SALARIES	416,378	630,751	837,870	787,341	864,235	895,898
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50114	50114	EARNED LEAVE CASHOUT	2,545	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50120	50120	WAGES/PART TIME	627	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50130	50130	OVERTIME	26	1	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50150	50150	OVERTIME MEALS	-	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50203	50203	COMPENSATED ABSENCES	(3,195)	12,764	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50205	50205	WORKERS COMP	7,062	10,679	11,105	11,105	2,884	3,103
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50210	50210	RETIREMENT (FULL TIME)	29,256	59,726	96,882	73,217	95,325	96,757
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50212	50212	DEFERRED COMPENSATION ER	750	1,080	2,160	1,080	2,214	2,214
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50213	50213	UAL RETIREMENT	103,185	117,481	130,687	130,687	162,359	171,120
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50220	50220	MEDICARE	6,549	9,349	12,152	11,489	12,531	12,991
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50225	50225	HEALTH INSURANCE BENEFITS	49,891	83,327	86,130	100,844	104,780	107,442
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50230	50230	LIFE INSURANCE BENEFITS	645	900	1,335	1,182	1,380	1,419
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50235	50235	EMPLOYEE ASSISTANCE PROG	712	1,003	1,188	1,165	1,194	1,218
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50240	50240	UNEMPLOYMENT INSURANCE	1,001	641	1,324	1,214	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50255	50255	MISC DISABILITY INSURANCE	971	1,414	1,784	1,708	1,832	1,832
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50260	50260	RETIREE MEDICAL	-	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50410	50410	PENSION EXPENSE	-	1,070,674	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-50420	50420	OPEB EXPENSE	-	253,584	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-51110	51110	EMPLOYEE TRAINING	-	8,741	15,957	5,728	13,290	6,290
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	62	-	4,000	1,500	4,000	4,000

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-51410	51410	UTILITIES	-	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-51420	51420	TELECOMMUNICATIONS	401,770	475,876	554,471	548,964	592,841	610,626
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-51430	51430	POSTAGE	9	-	100	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-51510	51510	PROFESSIONAL SUPPORT	10,963	310	1,648	520	1,648	1,648
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-51620	51620	AUDIT SERVICES	2,500	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-51625	51625	CONSULTANTS	130,120	118,126	198,122	187,126	152,550	139,050
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-51630	51630	CONTRACTUAL SERVICES	181,549	63,171	-	19,000	21,000	21,000
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-52110	52110	OFFICE/COMPUTER SUPPLIES	15,973	11,210	11,900	11,588	12,138	12,381
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-52160	52160	MISC EXPENSES	-	3,929	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-52210	52210	REPAIRS & MAINTENANCE	154,109	220,308	350,579	291,317	278,778	283,951
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-52230	52230	SOFTWARE MAINTENANCE	647,439	351,322	1,334,786	1,157,516	1,435,331	1,484,662
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-53120	53120	EQUIPMENT/FURNITURE	1,342,814	391,597	1,019,198	589,475	861,000	701,000
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-53165	53165	CONTRA CAPITAL OUTLAY	(958,282)	(56,805)	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-53168	53168	CIP OFFSET	-	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-54110	54110	INTERFUND TRANSFER OUT	3,624	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-54130	54130	FLEET SERVICE CHARGE	-	-	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-54140	54140	FACILITY SERVICE CHARGE	39,634	78,841	84,757	84,757	88,661	91,309
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-54150	54150	OVERHEAD CHARGES	49,966	58,542	61,012	61,012	70,972	74,521
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-55110	55110	LOSS ON DISPOSAL OF F/A	-	1,124,633	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-56117	56117	AMORTIZ EXPENSE SW SUBSCRIPTIO	394,708	422,304	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-56120	56120	DEPRECIATION	162,580	233,297	-	-	-	-
620	INFORMATION TECHNOLOGY FUND	70	7000	6207000	6207000-57137	57137	SW SUBSCRIPTION INTEREST EXP	15,420	20,297	-	-	-	-
INFORMATION TECHNOLOGY FUND Total								3,211,362	5,779,073	4,819,148	4,079,535	4,780,943	4,724,432
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-51620	51620	AUDIT SERVICES	-	-	-	-	-	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-53142	53142	CAPITAL IMPROVMENT PLAN	-	-	4,156,356	500,000	2,500,000	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-53165	53165	CONTRA CAPITAL OUTLAY	4,404	-	-	-	-	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-53168	53168	CIP OFFSET	-	-	-	-	-	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-54110	54110	INTERFUND TRANSFER OUT	-	-	686,000	686,000	-	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-54150	54150	OVERHEAD CHARGES	-	-	-	-	67,745	-
625	EQUIPMENT OUTLAY	10	1000	6251000	6251000-56120	56120	DEPRECIATION	112,032	97,281	-	-	-	-
625	EQUIPMENT OUTLAY	30	3000	6253000	6253000-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
625	EQUIPMENT OUTLAY	35	3500	6253500	6253500-53120	53120	EQUIPMENT/FURNITURE	-	7,402	-	-	-	-
625	EQUIPMENT OUTLAY	40	4000	6254000	6254000-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
625	EQUIPMENT OUTLAY	50	5000	6255000	6255000-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
625	EQUIPMENT OUTLAY	55	5510	6255510	6255510-53120	53120	EQUIPMENT/FURNITURE	-	-	-	-	-	-
EQUIPMENT OUTLAY Total								116,436	104,683	4,842,356	1,186,000	2,567,745	-
700	SEWER FUND	75	7500	7007500	7007500-50410	50410	PENSION EXPENSE	(325,917)	(113,666)	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-50420	50420	OPEB EXPENSE	(126,159)	(152,313)	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-51510	51510	PROFESSIONAL SUPPORT	-	-	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-51620	51620	AUDIT SERVICES	8,700	-	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-51630	51630	CONTRACTUAL SERVICES	2,450	3,500	5,552	800	800	800
700	SEWER FUND	75	7500	7007500	7007500-53165	53165	CONTRA CAPITAL OUTLAY	(72,712)	(208,674)	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-53168	53168	CIP OFFSET	-	(45,552)	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-54110	54110	INTERFUND TRANSFER OUT	11,862	12,284	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-54130	54130	FLEET SERVICE CHARGE	59,206	77,139	90,166	90,166	83,093	88,351
700	SEWER FUND	75	7500	7007500	7007500-54140	54140	FACILITY SERVICE CHARGE	134,639	216,418	232,659	232,659	235,709	242,748
700	SEWER FUND	75	7500	7007500	7007500-54145	54145	INFO TECH SERVICE CHARGE	424,620	550,530	533,039	533,039	506,821	529,257
700	SEWER FUND	75	7500	7007500	7007500-54150	54150	OVERHEAD CHARGES	723,376	847,532	883,288	883,288	1,027,489	1,299,396
700	SEWER FUND	75	7500	7007500	7007500-54155	54155	LIABILITY INSURANCE CHRGS	184,445	430,902	512,735	513,062	572,796	632,143
700	SEWER FUND	75	7500	7007500	7007500-55110	55110	LOSS ON DISPOSAL OF F/A	-	-	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-55120	55120	BAD DEBT EXPENSE	-	135,548	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-56110	56110	AMORTIZATION EXPENSE	-	-	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-56120	56120	DEPRECIATION	1,506,887	1,915,672	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-57110	57110	DEBT REDEMPTION	-	-	755,000	755,000	785,000	815,000
700	SEWER FUND	75	7500	7007500	7007500-57115	57115	DEBT INTEREST	1,543,667	1,506,917	1,489,400	1,489,400	1,458,600	1,426,600
700	SEWER FUND	75	7500	7007500	7007500-58115	58115	SHARE JOINT VENTURE LOSS	-	-	-	-	-	-
700	SEWER FUND	75	7500	7007500	7007500-58130	58130	CLAIMS	2,295	1,531	16,550	16,550	10,000	10,000
700	SEWER FUND	75	7510	7007510	7007510-50110	50110	SALARIES	488,737	560,781	662,408	631,078	658,289	697,792

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
700	SEWER FUND	75	7510	7007510	7007510-50114	50114	EARNED LEAVE CASHOUT	5,195	1,538	-	1,746	-	-
700	SEWER FUND	75	7510	7007510	7007510-50120	50120	WAGES/PART TIME	28,900	23,831	21,788	8,137	15,410	15,873
700	SEWER FUND	75	7510	7007510	7007510-50130	50130	OVERTIME	11,896	8,925	10,000	4,932	-	-
700	SEWER FUND	75	7510	7007510	7007510-50150	50150	OVERTIME MEALS	43	45	-	68	-	-
700	SEWER FUND	75	7510	7007510	7007510-50203	50203	COMPENSATED ABSENCES	13,376	10,368	-	-	-	-
700	SEWER FUND	75	7510	7007510	7007510-50205	50205	WORKERS COMP	2,163	2,563	2,689	2,689	2,197	2,417
700	SEWER FUND	75	7510	7007510	7007510-50207	50207	MISC BENEFITS	-	-	-	14	-	-
700	SEWER FUND	75	7510	7007510	7007510-50210	50210	RETIREMENT (FULL TIME)	52,245	69,669	76,644	72,735	72,609	75,362
700	SEWER FUND	75	7510	7007510	7007510-50212	50212	DEFERRED COMPENSATION ER	1,126	1,387	2,070	1,764	2,016	2,016
700	SEWER FUND	75	7510	7007510	7007510-50213	50213	UAL RETIREMENT	88,677	91,589	101,904	101,904	123,669	133,281
700	SEWER FUND	75	7510	7007510	7007510-50215	50215	RETIREMENT (PART TIME)	342	-	490	35	200	206
700	SEWER FUND	75	7510	7007510	7007510-50220	50220	MEDICARE	7,876	8,422	10,077	8,988	9,768	10,348
700	SEWER FUND	75	7510	7007510	7007510-50225	50225	HEALTH INSURANCE BENEFITS	116,078	129,163	115,505	128,876	139,940	143,510
700	SEWER FUND	75	7510	7007510	7007510-50230	50230	LIFE INSURANCE BENEFITS	829	911	821	997	1,081	1,093
700	SEWER FUND	75	7510	7007510	7007510-50235	50235	EMPLOYEE ASSISTANCE PROG	960	1,045	1,139	1,119	1,184	1,208
700	SEWER FUND	75	7510	7007510	7007510-50240	50240	UNEMPLOYMENT INSURANCE	799	493	1,024	939	-	-
700	SEWER FUND	75	7510	7007510	7007510-50255	50255	MISC DISABILITY INSURANCE	1,020	1,133	1,307	1,243	1,363	1,363
700	SEWER FUND	75	7510	7007510	7007510-50260	50260	RETIREE MEDICAL	-	-	900	-	900	900
700	SEWER FUND	75	7510	7007510	7007510-51110	51110	EMPLOYEE TRAINING	-	2,048	3,400	2,300	4,145	4,145
700	SEWER FUND	75	7510	7007510	7007510-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	922	657	1,250	2,000	1,250	1,750
700	SEWER FUND	75	7510	7007510	7007510-51230	51230	TUITION	-	-	-	-	-	-
700	SEWER FUND	75	7510	7007510	7007510-51420	51420	TELECOMMUNICATIONS	-	-	-	-	-	-
700	SEWER FUND	75	7510	7007510	7007510-51430	51430	POSTAGE	31	-	100	-	100	100
700	SEWER FUND	75	7510	7007510	7007510-51510	51510	PROFESSIONAL SUPPORT	2,326	1,171	-	1,300	1,500	1,500
700	SEWER FUND	75	7510	7007510	7007510-51630	51630	CONTRACTUAL SERVICES	101,366	87,310	67,825	62,700	85,300	71,175
700	SEWER FUND	75	7510	7007510	7007510-52110	52110	OFFICE/COMPUTER SUPPLIES	3,144	4,555	2,000	2,000	2,500	2,500
700	SEWER FUND	75	7510	7007510	7007510-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
700	SEWER FUND	75	7510	7007510	7007510-56117	56117	AMORTIZ EXPENSE SW SUBSCRIPTIO	5,000	5,000	-	-	-	-
700	SEWER FUND	75	7510	7007510	7007510-57137	57137	SW SUBSCRIPTION INTEREST EXP	-	-	-	-	-	-
700	SEWER FUND	75	7520	7007520	7007520-50110	50110	SALARIES	1,333,304	1,038,446	1,972,608	1,678,780	1,220,002	1,279,666
700	SEWER FUND	75	7520	7007520	7007520-50114	50114	EARNED LEAVE CASHOUT	19,781	18,605	-	4,202	-	-
700	SEWER FUND	75	7520	7007520	7007520-50120	50120	WAGES/PART TIME	12,060	58,879	65,000	29,000	60,000	65,000
700	SEWER FUND	75	7520	7007520	7007520-50130	50130	OVERTIME	53,203	25,685	50,000	31,000	50,000	52,000
700	SEWER FUND	75	7520	7007520	7007520-50150	50150	OVERTIME MEALS	-	-	1,000	70	-	-
700	SEWER FUND	75	7520	7007520	7007520-50203	50203	COMPENSATED ABSENCES	20,277	(56,038)	-	-	-	-
700	SEWER FUND	75	7520	7007520	7007520-50205	50205	WORKERS COMP	58,511	66,947	70,795	70,795	88,614	97,027
700	SEWER FUND	75	7520	7007520	7007520-50210	50210	RETIREMENT (FULL TIME)	140,371	128,844	229,291	182,968	134,566	138,204
700	SEWER FUND	75	7520	7007520	7007520-50212	50212	DEFERRED COMPENSATION ER	3,344	2,784	5,742	3,738	3,510	3,510
700	SEWER FUND	75	7520	7007520	7007520-50213	50213	UAL RETIREMENT	249,086	275,732	310,780	310,780	229,194	244,421
700	SEWER FUND	75	7520	7007520	7007520-50215	50215	RETIREMENT (PART TIME)	158	173	1,463	66	780	845
700	SEWER FUND	75	7520	7007520	7007520-50220	50220	MEDICARE	21,571	16,687	30,290	24,323	19,285	20,252
700	SEWER FUND	75	7520	7007520	7007520-50225	50225	HEALTH INSURANCE BENEFITS	258,436	228,560	377,348	257,058	209,698	215,294
700	SEWER FUND	75	7520	7007520	7007520-50230	50230	LIFE INSURANCE BENEFITS	2,173	1,579	2,321	2,355	1,954	1,975
700	SEWER FUND	75	7520	7007520	7007520-50235	50235	EMPLOYEE ASSISTANCE PROG	2,487	1,892	3,159	2,748	2,087	2,129
700	SEWER FUND	75	7520	7007520	7007520-50240	50240	UNEMPLOYMENT INSURANCE	2,373	1,480	3,096	2,838	-	-
700	SEWER FUND	75	7520	7007520	7007520-50255	50255	MISC DISABILITY INSURANCE	2,727	2,048	3,733	3,042	2,494	2,494
700	SEWER FUND	75	7520	7007520	7007520-50260	50260	RETIREE MEDICAL	2,205	1,785	-	15	-	-
700	SEWER FUND	75	7520	7007520	7007520-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	-	-	-	-
700	SEWER FUND	75	7520	7007520	7007520-50310	50310	APPAREL, BOOTS, PPE	7,305	13,443	11,255	9,000	6,700	6,700
700	SEWER FUND	75	7520	7007520	7007520-51110	51110	EMPLOYEE TRAINING	-	24,711	40,000	9,000	23,500	23,500
700	SEWER FUND	75	7520	7007520	7007520-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	1,893	15,000	1,000	11,500	12,000
700	SEWER FUND	75	7520	7007520	7007520-51410	51410	UTILITIES	4,903	4,843	6,000	5,700	6,600	6,700
700	SEWER FUND	75	7520	7007520	7007520-51420	51420	TELECOMMUNICATIONS	1,697	3,683	2,500	5,600	11,900	12,400
700	SEWER FUND	75	7520	7007520	7007520-51430	51430	POSTAGE	-	-	-	-	10,000	13,000
700	SEWER FUND	75	7520	7007520	7007520-51510	51510	PROFESSIONAL SUPPORT	23,245	17,555	15,000	4,000	11,000	11,000
700	SEWER FUND	75	7520	7007520	7007520-51630	51630	CONTRACTUAL SERVICES	256,007	199,541	575,180	200,000	441,000	451,000
700	SEWER FUND	75	7520	7007520	7007520-52110	52110	OFFICE/COMPUTER SUPPLIES	146	1,531	36,500	8,700	12,500	12,500
700	SEWER FUND	75	7520	7007520	7007520-52150	52150	DEPARTMENT SUPPLIES	20,149	23,384	10,542	8,000	27,000	28,000
700	SEWER FUND	75	7520	7007520	7007520-52210	52210	REPAIRS & MAINTENANCE	27,662	39,954	100,000	30,000	175,000	175,000
700	SEWER FUND	75	7520	7007520	7007520-52310	52310	EQUIPMENT RENTAL	-	11,743	10,000	2,500	12,000	12,000

Expenditure Line-item Details by Fund															
FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET		
700	SEWER FUND	75	7520	7007520	7007520-52610	52610	PROGRAM EXPENSES	-	-	-	4	8,500	8,700		
700	SEWER FUND	75	7520	7007520	7007520-52710	52710	PERMITS	29,951	30,244	25,000	31,250	7,000	7,000		
700	SEWER FUND	75	7520	7007520	7007520-53120	53120	EQUIPMENT/FURNITURE	-	23,791	25,000	35,000	110,000	75,000		
700	SEWER FUND	75	7520	7007520	7007520-53125	53125	VEHICLES	-	208,674	600,226	600,226	272,500	-		
700	SEWER FUND	75	7520	7007520	7007520-53135	53135	IMPROVEMENTS	1,603	-	73,025	93,000	100,000	100,000		
700	SEWER FUND	75	7520	7007520	7007520-53142	53142	CAPITAL IMPROVMENT PLAN	-	45,552	6,644,316	333,000	2,847,000	6,922,000		
700	SEWER FUND	75	7520	7007520	7007520-54110	54110	INTERFUND TRANSFER OUT	300,000	390,000	409,500	409,500	430,000	452,000		
700	SEWER FUND	75	7520	7007520	7007520-54112	54112	TRF OUT SCRWA OPS	4,740,126	6,124,646	6,957,238	6,254,492	7,835,796	8,438,682		
700	SEWER FUND	75	7520	7007520	7007520-54113	54113	TRF OUT SCRWA CONSTRUCTION	-	-	1,867,896	6,220,518	4,009	4,209		
700	SEWER FUND	75	7520	7007520	7007520-54114	54114	TRF OUT SCRWA CIP	-	-	370,720	373,160	481,080	454,290		
700	SEWER FUND	75	7520	7007520	7007520-55130	55130	CASH OVER SHORT	-	-	-	-	-	-		
SEWER FUND Total								12,605,269	15,169,645	26,523,254	22,788,956	20,670,498	25,559,332		
705	WATER FUND	80	8000	7058000	7058000-50120	50120	WAGES/PART TIME	51,907	78,579	125,000	110,000	117,000	122,000		
705	WATER FUND	80	8000	7058000	7058000-50130	50130	OVERTIME	-	-	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-50205	50205	WORKERS COMP	-	-	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-50215	50215	RETIREMENT (PART TIME)	671	1,014	2,813	1,405	1,521	1,586		
705	WATER FUND	80	8000	7058000	7058000-50220	50220	MEDICARE	749	1,131	1,813	1,567	1,697	1,769		
705	WATER FUND	80	8000	7058000	7058000-50410	50410	PENSION EXPENSE	61,630	880,481	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-50420	50420	OPEB EXPENSE	(875)	80,364	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-51510	51510	PROFESSIONAL SUPPORT	-	-	26,000	500	5,000	5,000		
705	WATER FUND	80	8000	7058000	7058000-51620	51620	AUDIT SERVICES	8,700	-	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-51630	51630	CONTRACTUAL SERVICES	-	-	6,400	11,700	40,000	40,000		
705	WATER FUND	80	8000	7058000	7058000-53165	53165	CONTRA CAPITAL OUTLAY	(1,430,626)	(782,811)	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-53168	53168	CIP OFFSET	-	(256,350)	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-54110	54110	INTERFUND TRANSFER OUT	13,795	14,711	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-54130	54130	FLEET SERVICE CHARGE	75,931	98,943	115,653	115,653	106,580	113,325		
705	WATER FUND	80	8000	7058000	7058000-54140	54140	FACILITY SERVICE CHARGE	124,543	294,076	316,145	316,145	331,578	341,480		
705	WATER FUND	80	8000	7058000	7058000-54145	54145	INFO TECH SERVICE CHARGE	446,183	606,926	558,596	558,596	531,121	554,633		
705	WATER FUND	80	8000	7058000	7058000-54150	54150	OVERHEAD CHARGES	1,558,875	1,779,498	1,854,574	1,854,574	2,157,340	2,465,207		
705	WATER FUND	80	8000	7058000	7058000-54155	54155	LIABILITY INSURANCE CHRGS	128,121	430,902	512,735	513,062	572,796	632,143		
705	WATER FUND	80	8000	7058000	7058000-55110	55110	LOSS ON DISPOSAL OF F/A	-	-	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-55120	55120	BAD DEBT EXPENSE	-	102,743	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-55130	55130	CASH OVER SHORT	-	-	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-56110	56110	AMORTIZATION EXPENSE	-	-	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-56120	56120	DEPRECIATION	1,414,650	1,449,355	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-57115	57115	DEBT INTEREST	-	-	-	-	-	-		
705	WATER FUND	80	8000	7058000	7058000-57145	57145	WATER CONSERVATION	51,635	26,671	72,500	30,000	70,000	70,000		
705	WATER FUND	80	8000	7058000	7058000-58130	58130	CLAIMS	-	-	16,550	16,550	10,000	10,000		
705	WATER FUND	80	8010	7058010	7058010-50110	50110	SALARIES	455,342	525,226	620,284	593,745	658,289	697,792		
705	WATER FUND	80	8010	7058010	7058010-50114	50114	EARNED LEAVE CASHOUT	4,857	1,538	-	1,746	-	-		
705	WATER FUND	80	8010	7058010	7058010-50120	50120	WAGES/PART TIME	28,900	23,831	21,788	8,137	15,410	15,873		
705	WATER FUND	80	8010	7058010	7058010-50130	50130	OVERTIME	11,896	8,925	10,000	4,932	-	-		
705	WATER FUND	80	8010	7058010	7058010-50150	50150	OVERTIME MEALS	43	45	-	68	-	-		
705	WATER FUND	80	8010	7058010	7058010-50203	50203	COMPENSATED ABSENCES	11,143	9,474	-	-	-	-		
705	WATER FUND	80	8010	7058010	7058010-50205	50205	WORKERS COMP	2,023	2,411	2,521	2,521	2,197	2,417		
705	WATER FUND	80	8010	7058010	7058010-50207	50207	MISC BENEFITS	-	-	-	14	-	-		
705	WATER FUND	80	8010	7058010	7058010-50210	50210	RETIREMENT (FULL TIME)	48,667	65,246	71,870	68,431	72,609	75,362		
705	WATER FUND	80	8010	7058010	7058010-50212	50212	DEFERRED COMPENSATION ER	1,076	1,333	2,016	1,710	2,016	2,016		
705	WATER FUND	80	8010	7058010	7058010-50213	50213	UAL RETIREMENT	82,911	86,103	95,465	95,465	123,669	133,281		
705	WATER FUND	80	8010	7058010	7058010-50215	50215	RETIREMENT (PART TIME)	342	-	490	35	200	206		
705	WATER FUND	80	8010	7058010	7058010-50220	50220	MEDICARE	7,362	7,886	9,466	8,426	9,768	10,348		
705	WATER FUND	80	8010	7058010	7058010-50225	50225	HEALTH INSURANCE BENEFITS	114,520	127,548	113,594	127,242	139,940	143,510		
705	WATER FUND	80	8010	7058010	7058010-50230	50230	LIFE INSURANCE BENEFITS	782	859	779	942	1,081	1,093		
705	WATER FUND	80	8010	7058010	7058010-50235	50235	EMPLOYEE ASSISTANCE PROG	930	1,016	1,109	1,090	1,184	1,208		
705	WATER FUND	80	8010	7058010	7058010-50240	50240	UNEMPLOYMENT INSURANCE	743	463	959	879	-	-		
705	WATER FUND	80	8010	7058010	7058010-50255	50255	MISC DISABILITY INSURANCE	974	1,087	1,260	1,197	1,363	1,363		
705	WATER FUND	80	8010	7058010	7058010-50260	50260	RETIREE MEDICAL	-	-	900	-	900	900		
705	WATER FUND	80	8010	7058010	7058010-51110	51110	EMPLOYEE TRAINING	-	2,048	3,400	2,300	4,145	4,145		
705	WATER FUND	80	8010	7058010	7058010-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	922	657	1,250	2,000	1,250	1,750		
705	WATER FUND	80	8010	7058010	7058010-51230	51230	TUITION	-	-	-	-	-	-		

Expenditure Line-item Details by Fund													
FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
705	WATER FUND	80	8010	7058010	7058010-51420	51420	TELECOMMUNICATIONS	-	-	-	-	-	-
705	WATER FUND	80	8010	7058010	7058010-51430	51430	POSTAGE	31	-	100	-	100	100
705	WATER FUND	80	8010	7058010	7058010-51510	51510	PROFESSIONAL SUPPORT	2,326	1,171	-	1,300	1,500	1,500
705	WATER FUND	80	8010	7058010	7058010-51630	51630	CONTRACTUAL SERVICES	106,274	97,354	177,825	62,700	85,300	71,175
705	WATER FUND	80	8010	7058010	7058010-52110	52110	OFFICE/COMPUTER SUPPLIES	4,560	4,985	2,000	2,000	2,500	2,500
705	WATER FUND	80	8010	7058010	7058010-52210	52210	REPAIRS & MAINTENANCE	-	-	-	-	-	-
705	WATER FUND	80	8010	7058010	7058010-56117	56117	AMORTIZ EXPENSE SW SUBSCRIPTIO	5,000	5,000	-	-	-	-
705	WATER FUND	80	8010	7058010	7058010-57137	57137	SW SUBSCRIPTION INTEREST EXP	-	-	-	-	-	-
705	WATER FUND	80	8020	7058020	7058020-50110	50110	SALARIES	1,409,734	1,737,209	2,432,834	2,024,138	1,930,899	2,035,011
705	WATER FUND	80	8020	7058020	7058020-50114	50114	EARNED LEAVE CASHOUT	18,562	15,735	-	4,202	-	-
705	WATER FUND	80	8020	7058020	7058020-50120	50120	WAGES/PART TIME	27,402	45,655	-	25,000	50,000	55,000
705	WATER FUND	80	8020	7058020	7058020-50130	50130	OVERTIME	70,342	95,697	77,395	110,000	80,000	84,000
705	WATER FUND	80	8020	7058020	7058020-50150	50150	OVERTIME MEALS	-	-	2,000	130	-	-
705	WATER FUND	80	8020	7058020	7058020-50203	50203	COMPENSATED ABSENCES	1,516	70,831	-	-	-	-
705	WATER FUND	80	8020	7058020	7058020-50205	50205	WORKERS COMP	77,758	101,497	106,072	106,072	172,782	189,862
705	WATER FUND	80	8020	7058020	7058020-50210	50210	RETIREMENT (FULL TIME)	148,128	215,816	282,934	219,752	212,978	219,781
705	WATER FUND	80	8020	7058020	7058020-50212	50212	DEFERRED COMPENSATION ER	3,045	3,468	7,326	5,205	6,678	6,678
705	WATER FUND	80	8020	7058020	7058020-50213	50213	UAL RETIREMENT	293,133	342,463	383,140	383,140	357,152	382,854
705	WATER FUND	80	8020	7058020	7058020-50215	50215	RETIREMENT (PART TIME)	376	-	-	23	650	715
705	WATER FUND	80	8020	7058020	7058020-50220	50220	MEDICARE	23,118	28,084	36,422	29,272	29,883	31,524
705	WATER FUND	80	8020	7058020	7058020-50225	50225	HEALTH INSURANCE BENEFITS	319,992	381,165	461,940	384,074	417,481	428,316
705	WATER FUND	80	8020	7058020	7058020-50230	50230	LIFE INSURANCE BENEFITS	2,355	2,934	3,243	2,975	3,272	3,301
705	WATER FUND	80	8020	7058020	7058020-50235	50235	EMPLOYEE ASSISTANCE PROG	2,818	3,716	4,347	3,503	3,602	3,674
705	WATER FUND	80	8020	7058020	7058020-50240	50240	UNEMPLOYMENT INSURANCE	2,785	1,838	3,816	3,498	-	-
705	WATER FUND	80	8020	7058020	7058020-50255	50255	MISC DISABILITY INSURANCE	2,879	3,672	4,964	3,757	4,106	4,106
705	WATER FUND	80	8020	7058020	7058020-50260	50260	RETIREE MEDICAL	2,400	2,400	-	-	-	-
705	WATER FUND	80	8020	7058020	7058020-50270	50270	CONTRA PERSONNEL EXPENSE	-	-	-	-	-	-
705	WATER FUND	80	8020	7058020	7058020-50310	50310	APPAREL, BOOTS, PPE	21,387	15,903	33,113	33,000	11,915	11,915
705	WATER FUND	80	8020	7058020	7058020-51110	51110	EMPLOYEE TRAINING	-	9,049	25,000	22,000	25,500	25,500
705	WATER FUND	80	8020	7058020	7058020-51120	51120	EMPLOYEE TRAVEL, FOOD,LODGE	-	6,458	5,000	3,500	9,000	9,000
705	WATER FUND	80	8020	7058020	7058020-51310	51310	LEGAL FEES	-	-	-	-	10,000	10,000
705	WATER FUND	80	8020	7058020	7058020-51410	51410	UTILITIES	986,806	1,102,925	1,264,382	1,350,000	1,500,000	1,600,000
705	WATER FUND	80	8020	7058020	7058020-51420	51420	TELECOMMUNICATIONS	15,920	18,558	8,100	20,000	19,900	20,300
705	WATER FUND	80	8020	7058020	7058020-51430	51430	POSTAGE	-	-	-	-	30,000	30,000
705	WATER FUND	80	8020	7058020	7058020-51510	51510	PROFESSIONAL SUPPORT	43,409	12,787	5,000	2,000	9,000	9,000
705	WATER FUND	80	8020	7058020	7058020-51630	51630	CONTRACTUAL SERVICES	280,972	296,786	485,208	295,000	651,300	609,600
705	WATER FUND	80	8020	7058020	7058020-52110	52110	OFFICE/COMPUTER SUPPLIES	12,023	9,960	30,000	15,000	22,500	22,500
705	WATER FUND	80	8020	7058020	7058020-52150	52150	DEPARTMENT SUPPLIES	72,435	118,205	61,103	125,000	125,000	130,000
705	WATER FUND	80	8020	7058020	7058020-52210	52210	REPAIRS & MAINTENANCE	166,214	106,561	271,109	130,000	225,000	227,000
705	WATER FUND	80	8020	7058020	7058020-52220	52220	WELL SYSTEM MAINTENENCE	35,396	87,165	150,000	36,000	100,000	105,000
705	WATER FUND	80	8020	7058020	7058020-52310	52310	EQUIPMENT RENTAL	22	2,681	10,000	3,000	10,000	10,000
705	WATER FUND	80	8020	7058020	7058020-52610	52610	PROGRAM EXPENSES	-	-	-	4	10,000	11,000
705	WATER FUND	80	8020	7058020	7058020-52710	52710	PERMITS	5,086	9,193	10,000	9,000	96,000	96,000
705	WATER FUND	80	8020	7058020	7058020-53120	53120	EQUIPMENT/FURNITURE	15,303	40,896	100,000	50,000	100,000	75,000
705	WATER FUND	80	8020	7058020	7058020-53125	53125	VEHICLES	-	46,491	762,409	762,409	484,500	283,000
705	WATER FUND	80	8020	7058020	7058020-53135	53135	IMPROVEMENTS	336,073	90,524	79,562	100,000	25,000	25,000
705	WATER FUND	80	8020	7058020	7058020-53137	53137	METERS	-	-	-	-	170,000	175,000
705	WATER FUND	80	8020	7058020	7058020-53142	53142	CAPITAL IMPROVMENT PLAN	-	550,416	19,138,846	1,181,866	7,183,000	5,029,372
705	WATER FUND	80	8020	7058020	7058020-54110	54110	INTERFUND TRANSFER OUT	339,898	433,788	458,181	458,181	583,065	609,000
705	WATER FUND	80	8020	7058020	7058020-57150	57150	VALLEY WATER	3,656,177	4,193,898	4,873,050	4,760,000	5,470,000	5,910,000
705	WATER FUND	80	8030	7058030	7058030-50110	50110	SALARIES	79,308	92,380	79,074	103,321	92,240	98,269
705	WATER FUND	80	8030	7058030	7058030-50114	50114	EARNED LEAVE CASHOUT	-	-	-	-	-	-
705	WATER FUND	80	8030	7058030	7058030-50120	50120	WAGES/PART TIME	-	-	-	-	-	-
705	WATER FUND	80	8030	7058030	7058030-50130	50130	OVERTIME	5,934	7,530	7,500	7,800	7,800	8,200
705	WATER FUND	80	8030	7058030	7058030-50150	50150	OVERTIME MEALS	-	-	-	27	-	-
705	WATER FUND	80	8030	7058030	7058030-50203	50203	COMPENSATED ABSENCES	1,220	1,493	-	-	-	-
705	WATER FUND	80	8030	7058030	7058030-50205	50205	WORKERS COMP	5,789	4,450	4,590	4,590	11,892	13,208
705	WATER FUND	80	8030	7058030	7058030-50210	50210	RETIREMENT (FULL TIME)	8,518	11,499	9,233	11,926	10,174	10,613
705	WATER FUND	80	8030	7058030	7058030-50212	50212	DEFERRED COMPENSATION ER	217	252	-	325	306	306
705	WATER FUND	80	8030	7058030	7058030-50213	50213	UAL RETIREMENT	16,763	11,333	12,455	12,455	16,912	18,346

FUND	FUND NAME	DEPARTMENT CODE	DIVISION	ORGANIZATION	GL ACCOUNT	OBJECT	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2025 YEAR-END PROJECTION	2026 RECOMMENDED BUDGET	2027 RECOMMENDED BUDGET
705	WATER FUND	80	8030	7058030	7058030-50215	50215	RETIREMENT (PART TIME)	-	-	-	-	-	-
705	WATER FUND	80	8030	7058030	7058030-50220	50220	MEDICARE	1,307	1,524	1,256	1,617	1,450	1,544
705	WATER FUND	80	8030	7058030	7058030-50225	50225	HEALTH INSURANCE BENEFITS	14,879	15,038	12,312	13,831	16,118	16,521
705	WATER FUND	80	8030	7058030	7058030-50230	50230	LIFE INSURANCE BENEFITS	103	133	92	133	147	148
705	WATER FUND	80	8030	7058030	7058030-50235	50235	EMPLOYEE ASSISTANCE PROG	140	175	119	175	165	168
705	WATER FUND	80	8030	7058030	7058030-50240	50240	UNEMPLOYMENT INSURANCE	157	59	122	112	-	-
705	WATER FUND	80	8030	7058030	7058030-50255	50255	MISC DISABILITY INSURANCE	142	167	123	182	180	180
705	WATER FUND	80	8030	7058030	7058030-50310	50310	APPAREL, BOOTS, PPE	-	-	-	-	775	775
705	WATER FUND	80	8030	7058030	7058030-51110	51110	EMPLOYEE TRAINING	-	-	1,000	-	750	750
705	WATER FUND	80	8030	7058030	7058030-51120	51120	EMPLOYEE TRAVEL, FOOD, LODGE	-	-	1,000	-	750	750
705	WATER FUND	80	8030	7058030	7058030-51430	51430	POSTAGE	-	-	45,000	-	1,000	1,000
705	WATER FUND	80	8030	7058030	7058030-51510	51510	PROFESSIONAL SUPPORT	998	234	1,000	-	750	750
705	WATER FUND	80	8030	7058030	7058030-51630	51630	CONTRACTUAL SERVICES	-	-	6,000	-	8,000	8,000
705	WATER FUND	80	8030	7058030	7058030-52110	52110	OFFICE/COMPUTER SUPPLIES	-	-	1,000	-	500	500
705	WATER FUND	80	8030	7058030	7058030-52210	52210	REPAIRS & MAINTENANCE	2,116	2,162	10,000	1,000	10,000	10,000
WATER FUND Total								11,928,567	16,133,292	36,514,227	17,334,826	25,388,126	24,191,719
800	DEPOSIT REVOLVING FUND	20	2000	8002000	8002000-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
800	DEPOSIT REVOLVING FUND	20	2010	8002010	8002010-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	-
800	DEPOSIT REVOLVING FUND	40	4040	8004040	8004040-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
800	DEPOSIT REVOLVING FUND	50	5000	8005000	8005000-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
800	DEPOSIT REVOLVING FUND	50	5000	8005000	8005000-55120	55120	BAD DEBT EXPENSE	6,751	-	-	-	-	-
800	DEPOSIT REVOLVING FUND	55	5530	8005530	8005530-55130	55130	CASH OVER SHORT	-	-	-	-	-	-
DEPOSIT REVOLVING FUND Total								6,751	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	20	2000	8052000	8052000-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	20	2000	8052000	8052000-58120	58120	DONATIONS	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	25	2500	8052500	8052500-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	25	2500	8052500	8052500-58120	58120	DONATIONS	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	35	3500	8053500	8053500-52610	52610	PROGRAM EXPENSES	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	35	3500	8053500	8053500-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	35	3500	8053500	8053500-58120	58120	DONATIONS	-	-	-	-	-	-
805	TRUSTS SPECIFIC FUND	50	5000	8055000	8055000-52610	52610	PROGRAM EXPENSES	300	300	-	-	-	-
805	TRUSTS SPECIFIC FUND	50	5000	8055000	8055000-54110	54110	INTERFUND TRANSFER OUT	900	725	-	-	-	-
805	TRUSTS SPECIFIC FUND	50	5000	8055000	8055000-58120	58120	DONATIONS	-	-	-	-	-	-
TRUSTS SPECIFIC FUND Total								1,200	1,025	-	-	-	-
808	SR ADVISORY BOARD	50	5000	8085000	8085000-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
SR ADVISORY BOARD Total								-	-	-	-	-	-
809	HENRY MILLER POOR	20	2000	8092000	8092000-54110	54110	INTERFUND TRANSFER OUT	-	49	-	-	-	-
809	HENRY MILLER POOR	20	2000	8092000	8092000-58120	58120	DONATIONS	-	-	-	1,039	1,100	1,100
HENRY MILLER POOR Total								-	49	-	1,039	1,100	1,100
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-51620	51620	AUDIT SERVICES	600	-	-	-	-	-
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-51630	51630	CONTRACTUAL SERVICES	42,891	29,045	32,099	32,430	33,620	35,740
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-54110	54110	INTERFUND TRANSFER OUT	-	-	-	-	-	-
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-54150	54150	OVERHEAD CHARGES	-	27	29	29	33	35
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-57110	57110	DEBT REDEMPTION	701,610	724,263	744,468	744,468	768,888	796,189
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-57115	57115	DEBT INTEREST	184,083	160,784	135,959	135,959	110,799	84,779
810	HWY 152 BOND SERIES 2018 FUND	20	2010	8102010	8102010-57125	57125	PREPAYMENTS/DEBT	-	-	-	-	-	-
HWY 152 BOND SERIES 2018 FUND Total								929,184	914,119	912,554	912,886	913,340	916,743
814	MUSEUM ENDOWMENT TRUST	50	5000	8145000	8145000-54110	54110	INTERFUND TRANSFER OUT	1,578	1,287	-	-	-	-
814	MUSEUM ENDOWMENT TRUST	50	5000	8145000	8145000-58120	58120	DONATIONS	743	-	-	1,200	1,200	1,200
MUSEUM ENDOWMENT TRUST Total								2,322	1,287	-	1,200	1,200	1,200

Investment Policy

The City reviews and adopts an Investment Policy annually. The purpose of this Investment Policy ("Policy") is to identify elements that will foster a prudent and systematic investment program that meets the City of Gilroy's objectives through a diversified investment portfolio. This policy also serves to organize and formalize the City's investment-related activities, while complying with all applicable statutes governing the investment of public funds.

The investment policy document is attached to this section and is also included in the Introduction section.

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INVESTMENT POLICY FOR CITY OF GILROY

Revised: October 2024

I. STATEMENT OF OBJECTIVES

The purpose of this Investment Policy (“Policy”) is to identify elements that will foster a prudent and systematic investment program that meet the City of Gilroy’s objectives through a diversified investment portfolio. This policy also serves to organize and formalize the City’s investment related activities, while complying with all applicable statutes governing the investment of public funds.

Temporarily idle or surplus funds of the City of Gilroy shall be invested in accordance with principles of sound treasury management and in accordance with the provisions of California Government Code Sections 53600, et seq., the Municipal Code, guidelines established by the California Municipal Treasurer's Association and the California Society of Municipal Finance Officers, and this Investment Policy.

A. Overall Risk Profile

The three basic objectives of Gilroy's Investment Program are, in order of priority:

1. Safety of invested funds;
2. Maintenance of sufficient liquidity to meet cash flow needs of the City; and
3. Attainment of the maximum yield possible consistent with the first two objectives.

The achievement of these objectives shall be accomplished in the manner described below:

1. Safety of Invested Funds

The City shall ensure the safety of its invested idle funds by limiting credit and interest rate risks. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value portfolio securities will fall due to an increase in general interest rates.

a. Credit risk will be mitigated by:

- i. Limiting investments to the safest types of securities as outlined in this policy;
- ii. By prequalifying the financial institutions with which it will do business; and
- iii. By diversifying the investment portfolio so that the failure of any one issuer or backer will not place an undue financial burden on the City.

b. Interest rate risk will be mitigated by:

- i. Maintaining adequate sums in 30 day or less funds.
 - ii. Structuring the City's portfolio so that securities mature to meet the City's cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to their maturation to meet those specific needs; and
 - iii. Investing primarily in shorter term securities (five years or less).
- c. The physical security or safekeeping of the City's investments is also an important element of safety. Detailed safekeeping requirements are defined in Section III of this Policy.

2. Liquidity

The City's investment portfolio shall be structured in a manner which strives to achieve that securities mature at the same time as cash is needed to meet anticipated demands (static liquidity). Additionally, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

Funds equal to 20% of the total annual expenditure budget less any capital expenditures for which bond proceeds are available, less internal service fund charges and less Trust and Agency fund expenditures, as first adopted for each fiscal year, shall be invested in the California State LAIF or other 30 day or less securities for call requirements. However, this provision shall not require the sale of any investment due solely to the adoption of a new budget, or amendment to a budget, which would have the effect of increasing the dollar amount needed to maintain this 20% requirement in 30 day or less funds. At such time that the 30 day or less funds falls below 20% of the annual expenditure budget, the City Treasurer, within 30 days, will notify the Investment Committee with a proposed action plan. The City Council will be subsequently notified of the action taken. The specific percentage mix of different investment instruments and maturities is described in Section II of this Policy.

3. Yield

Yield on the City's investment portfolio is of secondary importance compared to the safety and liquidity objectives described above. Investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. While it may occasionally be necessary or strategically prudent of the City to sell a security prior to maturity to either meet unanticipated cash needs or to restructure the portfolio, this Policy specifically prohibits trading securities for the sole purpose of speculating on the future direction of interest rates.

B. Time Frame for Investment Decisions

The City's investment portfolio shall be structured to provide that sufficient funds from investments are available every month to meet the City's anticipated cash needs. Subject

to the safety provisions outlined above, the choice in investment instruments and maturities shall be based upon an analysis of anticipated cash needs, existing and anticipated revenues, interest rate trends, and specific market opportunities. No investment should have a maturity of more than five (5) years from its date of purchase without receiving City Council approval within the prior 90 days.

C. Pooling of Funds

The City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

D. Definition of Idle or Surplus Funds

Idle or surplus funds for the purpose of this Policy are all City funds which are available for investment at any one time, including the estimated checking account float, excepting those minimum balances required by the City's banks to compensate them for the cost of banking services. This Policy also applies to the idle or surplus funds included in the general fund, special revenue funds, debt service funds, capital projects funds, enterprise funds, internal service funds, trust/agency funds and of other entities for which the City of Gilroy personnel provide financial management services.

E. Applicability of Policy

This policy does not apply to:

1. The City's Deferred Compensation Plan, the investments in which are directed by the participating employees; and
2. Monies held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under agreements, of a local agency, or certificates of participation in such bonds, indebtedness or agreements, the investment of which may be in accordance with the statutory provisions governing the issuance of those bonds, indebtedness or agreements, or to the extent not inconsistent therewith, or if there are no specific statutory provisions, in accordance with the ordinance, resolution, indenture or agreement of the local agency providing for the issuance.
3. Monies held in a Section 115 trust for Post-Employment Benefits Trust (the "Program") for the purpose of pre-funding pension obligations and/or OPEB obligations. Investment of such section 115 trust/s are directed by the separate Investment Guidelines Document (IGD) as approved by the Plan Sponsor.

F. Benchmark and Performance Standards

The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints, the cash flow needs, and state and local laws. The performance of the investment portfolio shall be compared to the average yield on the U.S. Treasury bill that most closely corresponds to the investment portfolio's weighted average effective maturity.

II. INVESTMENTS

This section of the Investment Policy identifies policies, types of investments, and related matters pertaining to instruments in which the City will invest its idle funds.

A. Investment Standards

The City of Gilroy operates its temporary pooled idle cash investments under the Prudent Investor Standard, California Government Code, Section 53600.3¹, and with additional guidance from the provisions of the Uniform Prudent Investor Act, California Probate Code Section 16045, et seq.². This affords the City a broad spectrum of investment opportunities as long as the investment is deemed prudent and is allowable under current legislation of the State of California (Government Code Section 53600, et seq).

B. Eligible Securities

Subject to the Prudent Investor Standard and other applicable laws and regulations, this policy permits investment in the following:

- Insured Certificates of Deposit (CD's) of California banks and/or savings and loan associations, and/or savings with a Superior or Excellent ranking of 165 or more as provided by IDC Financial Publishing Inc. or similar rating publication) which mature in five (5) years or less, provided that the City's investments shall not exceed Two Hundred Fifty Thousand Dollars (\$250,000.00) per institution. If the investment exceeds the insured \$250,000.00, the funds are to be collateralized at 110% of the deposit in government securities or 150% in mortgages. *(limited to 15% of the portfolio)*

¹Governing bodies of local agencies (e.g., a City Council) or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. Within the limitations of this section and considering individual investments as part to an overall strategy, a trustee is authorized to acquire investments as authorized by law.

²The standard of care for trustees investing and managing trust assets is the Prudent Investor Standard and takes into consideration the purposes, terms, distribution requirements and other circumstances of the trust, and in satisfying this standard, the trustee is required to exercise reasonable care, skill, and caution in light of the facts and circumstances existing at the time of a trustee's decision or action.

- Local Agency Investment Fund (State Pool) Demand Deposits
- California Cooperative Liquid Assets Securities System (CLASS) *(limited to 15% of the portfolio)*
- Securities of the U.S. Government, or its agencies
- Negotiable Certificates of Deposit (NCDs) placed with federal and state savings and loan associations and federal and state chartered banks with an office in the State of California. *(limited to 15% of the portfolio)*
- Bankers Acceptances *(limited to 15% of the portfolio)*
- Commercial paper *(limited to 10% of the portfolio)*
- Passbook Savings or Money Market Demand Deposits
- Securities or bonds purchased under a prior investment policy, which may or may not meet the standards of this policy. (Such securities or bonds may be held or sold under this Policy but additional purchases shall not be made.)
- Money Market Mutual Fund (with \$1.00 net asset value and which invests only in instruments allowed under Government Code Section 53600, et seq.) - *(limited to 5% of the portfolio)*

C. Investments Deemed Not Appropriate at this Time

The City of Gilroy Investment Policy does not permit investment in the following instruments or securities:

- Corporate bonds or stocks
- Repurchase agreements or reverse repurchase agreements
- Interest only or principal only strips
- Certificates of Deposit issued by institutions not operating within California
- Inverse floaters and range notes
- Financial futures or financial option contracts
- Securities lending or leveraging any portion of the portfolio

D. Collateralization Requirements

Uninsured Time Deposits with banks and savings and loans shall be collateralized in the manner prescribed by law for depositories accepting municipal investment funds.

E. Preformatted Wire Transfers

Wherever possible, the City will use preformatted wire transfers to restrict the transfer of funds to preauthorized accounts only. When transferring funds to an account not previously approved, the bank is required to call back a second employee for confirmation that the transfer is authorized.

F. Qualification of Brokers, Dealers and Financial Institutions

The City Treasurer shall investigate brokers and dealers who wish to do business with the City to determine if they are adequately capitalized, have any pending legal actions against the firm or the individual broker, and that they market securities appropriate to the City's needs.

The City shall annually send a copy of the current edition of the Policy to all institutions and broker/dealers which are approved to handle City of Gilroy investments. Receipt of the Policy, including confirmation that it has been received by persons handling the City's accounts, shall be acknowledged in writing within thirty (30) days.

G. Diversification

The portfolio should consist of a prudent mix of various types of securities, issues and maturities.

H. Confirmation

Receipts for confirmation of purchase or sale of authorized securities should be received by the City Treasurer within five (5) days and include the following information: trade date, par value, rate, price, yield, settlement date, description of securities purchased, agency's name, net amount due, third party custodial information. These are minimum information requirements.

I. Internal Controls

Investment duties shall be separated by having at least three persons perform the following functions for any particular investment: the recordation of investments and disbursements, confirmation receipts, the preparation of Treasurer's reports, wire transfers, bank reconciliations and treasury reconciliations. An independent analysis by the external auditor shall be conducted annually to screen internal control, account activity, including verification of all securities, and compliance with policies and procedures.

J. Interest Earnings

All interest earned on investments authorized by this Policy shall be allocated quarterly to all City funds based on the positive cash balances in each fund as a percentage of the entire pooled portfolio.

III. SAFEKEEPING OF SECURITIES

A. Safekeeping Agreement

The City shall contract with a bank or banks with federally insured deposits for the safekeeping services through a third party custodial agreement, (California Government Code Section 53601)³ which includes delivery versus payment provisions, for securities which are owned by the City as part of its investment portfolio.

B. Handling of City-Owned Securities and Time Deposit Collateral

All securities owned by the City shall be held by the City or by its third-party custodian, except the collateral for time deposits in banks, savings banks, and savings and loan associations. The collateral for time deposits in banks and savings and loans shall be held in a trust account in the City of Gilroy's name. Dealers or brokers shall not hold any securities for the City. A broker is not an approved depository under California Government Code Section 53630⁴ and Section 53608⁵

C. Security Transfers

The authorization to release City's securities will be telephoned to the appropriate depository or custodian by a Finance Department member other than the person who initiated the transaction. A written confirmation outlining the details for the transaction and confirming the telephone instructions will be sent to the bank within five (5) working days. A confirming notice documenting the transaction will be sent by the bank to the City within five (5) working days of the transaction.

³Section 53601. Authorized Investments, circumstances. A local agency purchasing or obtaining any security . . . shall require delivery of the securities to the local agency . . . by book entry, physical delivery or by third party custodial agreement.

⁴Section 53630(c) allows state or national banks, state or federal savings banks or savings and loan associations, state or federal credit unions and federally insured industrial loan companies as approved depositories.

⁵Section 53608. Deposit of securities; delegation of authority. The legislative body of a local agency may deposit for safekeeping with a federal or state association, a trust company or a state or national bank located within this state or with the Federal Reserve Bank of San Francisco or any branch thereof within this state, or with any Federal Reserve Bank or with any state or national bank located in any city designated as a reserve city by the Board of Governors of the Federal Reserve System, the bonds, notes, bills, debentures, obligations, certificates or indebtedness, warrants, or other evidences of indebtedness in which the money of the local agency is invested pursuant to this article or pursuant to other legislative authority. The local agency shall take from such financial institution a receipt for securities so deposited. The authority of the legislative body to deposit for safekeeping may be delegated by the legislative body to the treasurer of the local agency; the treasurer shall not be responsible for

securities delivered to and receipted for by a financial institution until they are withdrawn from the financial institution by the treasurer.

D. Verification of Security

Securities held by an agent of depository as collateral securing time deposits will be verified in writing during the year by the City's independent auditors as part of the City's annual independent audit. The City's independent auditors confirm the collateral directly with the bank holding that collateral. Those securities held by that depository or custodian as collateral are subject to audit by the bank's auditors.

IV. STRUCTURE AND RESPONSIBILITY

This section of the Policy defines the overall structure of the investment management program.

A. Responsibilities of the Finance Department

The Finance Department, through its officers and representatives, is charged with the responsibility for maintaining custody of all public funds and securities belonging to or under the control of the City and for the deposit and investment of those funds in accordance with principles of sound treasury management and in accordance with applicable laws and ordinances.

B. Responsibilities and Ethics of the City Treasurer

1. Delegation of Authority

The authority to manage the City's investment program is derived from the California Government Code Section 53600, et seq. The City Council is responsible for the management of the City's funds, including the administration of this investment policy. The authority of the City Council to invest or to reinvest funds, or to sell or exchange securities so purchased, is hereby delegated to the City Treasurer, who shall thereafter assume full responsibility for those transactions until the delegation is revoked and shall make quarterly reports of those transactions to the City Council. (California Government Code Section 53607).

2. Responsibilities

The City Treasurer is appointed by the City Administrator and is subject to his direction and supervision. The City Treasurer is charged with the responsibility for the purchase, sale, custody and investment of City funds, and the development of procedures to implement this Investment Policy. In fulfilling his responsibilities, the City Treasurer is subject to the Prudent Investor Standard and shall render reports regarding compliance with the Investment Policy. The City Treasurer is further responsible for the duties and subject to the powers imposed by and applicable to City Treasurers under the general laws of the State of California.

3. Ethical Conduct

The City Treasurer will demonstrate integrity in all public and personal relationships, protect the public trust, and seek no favor or accept any personal gain which would influence or appear to influence the conduct of the office of Treasurer.

C. Responsibilities of the City Administrator

The City Administrator is responsible for directing and supervising the City Treasurer. He is responsible further to keep the City Council fully advised as to the financial condition of the City and its compliance with this Policy.

D. Responsibilities of the City Council

The City Council shall consider and annually adopt a written investment policy. As provided in that policy, the Council shall receive and review quarterly investment reports and may annually delegate investment authority to the City Treasurer pursuant to California Government Code Section 53607.

E. Responsibilities of the Investment Committee

There shall be an Investment Committee consisting of the City Administrator, City Treasurer/Finance Director, and the Finance Manager. The committee shall meet quarterly to discuss cash flow requirements, monthly and quarterly investment reports, investment strategy, investment and banking procedures, significant investment related work projects being undertaken in each department which will affect the cash flow management of the City Treasurer and to review compliance with the investment policies adopted by the City Council. This will require timely reports from the department heads to the City Treasurer concerning significant future cash flow requirements.

V. REPORTING

The City Treasurer shall prepare a quarterly investment report, including a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the past quarter by month. This management summary will be prepared in a manner which will allow the City Administrator and City Council to ascertain whether investment activities during the reporting period are in conformance with the City's Investment Policy.

The quarterly investment report will include the following:

A. A listing of individual securities held at the end of the reporting quarter showing the:

1. type of investment
2. institution
3. date of maturity

- 4. amount of deposit or cost of the security
- 5. rate of return
- B.** Unrealized gain or loss resulting from appreciation or depreciation by listing the cost and market value of securities over one year in duration.
- C.** Average yield of return on the City's investments.
- D.** Maturity aging for the investments.
- E.** Compliance of the investment portfolio with the Investment Policy.
- F.** A statement denoting the ability of the City to meet expenditure requirements for the next six months.

VI. REVIEW OF INVESTMENT MANAGEMENT

A. Statement of Policy

As set forth in California Code Section 53646(a), the City Administrator shall annually render to the City Council a statement of investment policy, which shall be considered by the Council at a public meeting.

B. Policy Review

This Investment Policy shall be reviewed annually by the City Council at a public meeting in accordance with state law to ensure its consistency with respect to the overall objectives of safety, liquidity, and yield. Proposed amendments to the Policy shall be prepared by the City Treasurer and after review by the Investment Committee shall be forwarded to the City Council for consideration at a public meeting.

Any recommended modifications or amendments shall be presented to the City Council for their consideration and adoption.

VII. AUTHORITY

This Policy was duly adopted by authority of the City Council of the City of Gilroy on the 1st day of July 2015 and was most recently re-adopted on October 7, 2024.

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Statistical Information

The following section provides unaudited statistical data for the City of Gilroy as of June 30, 2024. This information can be accessed by opening the attached file.



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STATISTICAL SECTION

(Unaudited)

This part of the City of Gilroy's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

Financial Trends

These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These tables contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity

These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.

City of Gilroy
Net Position By Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental Activities:					
Net investment in capital assets	\$ 167,625,947	\$ 159,684,128	\$ 154,863,285	\$ 159,069,886	\$ 156,750,373
Restricted	22,320,085	35,564,991	41,636,040	48,731,281	49,688,804
Unrestricted (deficit)	(26,524,001)	(25,032,197)	(25,229,815)	(36,193,491)	(37,759,850)
Total governmental activities net position ⁽¹⁾	163,422,031	170,216,922	171,269,510	171,607,676	168,679,327
Business-type Activities:					
Net investment in capital assets	90,335,349	90,917,108	88,183,287	87,336,604	91,134,932
Restricted	-	-	-	-	-
Unrestricted	84,832,390	88,668,400	93,612,020	98,375,675	100,053,259
Total business-type activities net position	175,167,739	179,585,508	181,795,307	185,712,279	191,188,191
Primary Government:					
Net investment in capital assets	257,961,296	250,601,236	243,046,572	246,406,490	247,885,305
Restricted	22,320,085	35,564,991	41,636,040	48,731,281	49,688,804
Unrestricted	58,308,389	63,636,203	68,382,205	62,182,184	62,293,409
Total primary government net position	\$ 338,589,770	\$ 349,802,430	\$ 353,064,817	\$ 357,319,955	\$ 359,867,518

(1) Governmental Activities Net Position restated in FY2023

City of Gilroy
Net Position By Component (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2020	2021	2022	2023	2024
Governmental Activities:					
Net investment in capital assets	\$ 151,904,792	\$ 149,891,568	\$ 147,079,194	\$ 149,484,869	\$ 156,065,446
Restricted	57,137,761	57,570,568	71,627,654	75,520,059	74,558,076
Unrestricted (deficit)	(42,674,183)	(42,545,831)	(28,023,535)	(29,547,209)	(27,272,265)
Total governmental activities net position ⁽¹⁾	166,368,370	164,916,305	190,683,313	195,457,719	203,351,257
Business-type Activities:					
Net investment in capital assets	86,503,324	83,119,598	73,389,328	56,102,435	41,274,595
Restricted	-	-	-	-	-
Unrestricted	97,543,664	99,198,302	109,250,688	130,281,582	147,256,214
Total business-type activities net position	184,046,988	182,317,900	182,640,016	186,384,017	188,530,809
Primary Government:					
Net investment in capital assets	238,408,116	233,011,166	220,468,522	205,587,304	197,340,041
Restricted	57,137,761	57,570,568	71,627,654	75,520,059	74,558,076
Unrestricted	54,869,481	56,652,471	81,227,153	100,734,373	119,983,949
Total primary government net position	\$ 350,415,358	\$ 347,234,205	\$ 373,323,329	\$ 381,841,736	\$ 391,882,066

(1) Governmental Activities Net Position restated in FY2023

City of Gilroy
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
Expenses:					
Governmental activities:					
General government	\$ 3,619,582	\$ 3,900,226	\$ 6,437,408	\$ 7,315,065	\$ 7,696,445
Public safety	30,273,444	31,020,245	33,393,829	35,591,790	37,837,438
Community development	15,901,215	21,413,283	19,167,193	19,211,323	18,348,409
Public works	7,807,765	8,217,318	8,978,597	9,654,957	9,526,627
Recreation services	-	-	-	-	-
Interest and other charges	3,406,855	3,327,992	3,256,733	3,147,606	3,226,849
Total governmental activities expenses	61,008,861	67,879,064	71,233,760	74,920,741	76,635,768
Business-type activities					
Sewer	9,806,990	12,298,662	12,060,236	11,538,388	14,044,716
Water	8,329,710	8,370,320	9,197,426	9,937,768	11,777,220
Total business-type activities expenses	18,136,700	20,668,982	21,257,662	21,476,156	25,821,936
Total primary government expenses	\$ 79,145,561	\$ 88,548,046	\$ 92,491,422	\$ 96,396,897	\$ 102,457,704
Program revenues:					
Governmental activities:					
Charges for services:					
General government	\$ 2,096,137	\$ 1,651,713	\$ 3,087,335	\$ 3,280,977	\$ 3,726,486
Public safety	1,030,410	1,146,593	1,439,418	959,277	1,234,017
Community development	7,385,391	6,145,791	5,207,571	6,430,321	6,624,477
Public works	886,988	978,780	986,582	977,834	1,009,235
Recreation services	-	-	-	-	-
Operating grants and contributions	13,109,933	22,838,535	15,860,767	19,389,757	13,146,274
Capital grants and contributions	8,999,636	3,820,892	5,438,560	10,319,300	2,649,021
Total governmental activities program revenues	33,508,495	36,582,304	32,020,233	41,357,466	28,389,510
Business-type activities:					
Charges for services:					
Sewer	-	11,984,798	12,833,030	12,961,285	12,904,657
Water	-	7,330,300	9,156,082	11,343,036	12,294,119
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	5,086,464	1,172,844	2,330,335	4,160,510
Total business-type activities program revenues	-	24,401,562	23,161,956	26,634,656	29,359,286
Total primary government program revenues	\$ 33,508,495	\$ 60,983,866	\$ 55,182,189	\$ 67,992,122	\$ 57,748,796
Net revenue (expense):					
Governmental activities	\$ (27,500,366)	\$ (31,296,760)	\$ (39,213,527)	\$ (33,563,275)	\$ (48,246,258)
Business-type activities	(18,136,700)	3,732,580	1,904,294	5,158,500	3,537,350
Total primary government net expense	\$ (45,637,066)	\$ (27,564,180)	\$ (37,309,233)	\$ (28,404,775)	\$ (44,708,908)

City of Gilroy
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2020	2021	2022	2023	2024
Expenses:					
Governmental activities:					
General government	\$ 6,131,791	\$ 7,315,868	\$ 10,224,823	\$ 10,440,465	\$ 10,791,941
Public safety	40,088,865	40,797,962	38,706,978	42,789,395	49,655,154
Community development	8,556,959	7,147,532	7,689,175	6,999,373	5,581,774
Public works	23,525,423	16,862,660	13,840,272	17,285,317	15,161,026
Recreation services	-	1,779,121	1,600,210	1,755,454	1,871,024
Interest and other charges	2,431,588	2,081,420	2,089,473	2,199,547	1,619,175
Total governmental activities expenses	80,734,626	75,984,563	74,150,931	81,469,551	84,680,094
Business-type activities					
Sewer	14,668,434	15,820,944	12,678,990	12,134,168	14,608,119
Water	12,603,780	16,435,598	10,930,989	11,574,875	15,684,791
Total business-type activities expenses	27,272,214	32,256,542	23,609,979	23,709,043	30,292,910
Total primary government expenses	\$ 108,006,840	\$ 108,241,105	\$ 97,760,910	\$ 105,178,594	\$ 114,973,004
Program revenues:					
Governmental activities:					
Charges for services:					
General government	\$ 3,550,758	\$ 2,815,647	\$ 4,595,133	\$ 4,645,730	\$ 4,942,026
Public safety	1,188,951	1,242,281	476,918	713,565	553,136
Community development	3,909,360	4,185,811	3,346,864	3,513,190	4,405,597
Public works	715,299	3,593,959	1,317,695	1,122,432	1,466,793
Recreation services	-	223,154	599,265	561,859	724,581
Operating grants and contributions	14,247,635	16,482,904	15,464,192	8,683,432	4,312,788
Capital grants and contributions	1,931,458	2,000,357	18,227,036	7,203,431	10,139,778
Total governmental activities program revenues	25,543,461	30,544,113	44,027,103	26,443,639	26,544,699
Business-type activities:					
Charges for services:					
Sewer	12,872,189	12,702,398	12,912,113	13,037,892	14,229,982
Water	14,590,973	14,830,153	13,959,847	13,286,485	14,615,051
Operating grants and contributions	-	-	414,952	47,697	39,091
Capital grants and contributions	2,439,117	2,511,059	566,140	561,591	872,072
Total business-type activities program revenues	29,902,279	30,043,610	27,853,052	26,933,665	29,756,196
Total primary government program revenues	\$ 55,445,740	\$ 60,587,723	\$ 71,880,155	\$ 53,377,304	\$ 56,300,895
Net revenue (expense):					
Governmental activities	\$ (55,191,165)	\$ (45,440,450)	\$ (30,123,828)	\$ (55,025,912)	\$ (58,135,395)
Business-type activities	2,630,065	(2,212,932)	4,243,073	3,224,622	(536,714)
Total primary government net expense	\$ (52,561,100)	\$ (47,653,382)	\$ (25,880,755)	\$ (51,801,290)	\$ (58,672,109)

City of Gilroy
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
General revenues and other changes in net position:					
Governmental Activities:					
Taxes:					
Property taxes	\$ 10,862,568	\$ 11,468,510	\$ 12,278,553	\$ 13,161,002	\$ 14,476,481
Sales tax	15,858,910	17,884,735	17,768,469	18,827,189	20,186,105
Transient occupancy taxes	1,501,837	1,676,691	1,709,332	1,722,355	1,771,882
Franchise tax	1,463,770	1,569,059	1,623,951	1,713,690	1,669,817
Other taxes	4,905,868	5,116,588	5,264,486	5,192,899	5,093,813
Investment income	619,139	647,057	900,622	1,190,732	2,567,147
State motor vehicle in lieu	21,479	21,385	24,715	29,444	26,695
Other	164,321	392,815	15,188	571,340	166,316
Transfers	(689,011)	(685,189)	(305,505)	1,241,528	(640,347)
Total governmental activities	34,708,881	38,091,651	39,279,811	43,650,179	45,317,909
Business-type activities:					
Investment and rental income	-	-	-	-	1,298,215
Other	-	-	-	-	-
Transfers	689,011	685,189	305,505	(1,241,528)	640,347
Total business-type activities	689,011	685,189	305,505	(1,241,528)	1,938,562
Total primary government	\$ 35,397,892	\$ 38,776,840	\$ 39,585,316	\$ 42,408,651	\$ 47,256,471
Changes in net position:					
Governmental activities	\$ 7,208,515	\$ 6,794,891	\$ 66,284	\$ 10,086,904	\$ (3,209,094)
Business-type activities	3,800,429	4,417,769	2,209,799	3,916,972	5,475,912
Total primary government	\$ 11,008,944	\$ 11,212,660	\$ 2,276,083	\$ 14,003,876	\$ 2,266,818
Net Position (Net Assets), Beginning					
Beginning Fund Balance Restatement ⁽¹⁾	327,580,826	338,589,770	348,802,430	343,316,059	357,319,935
Changes in Net Position (Net Assets)	11,008,944	11,212,660	2,276,083	14,003,876	2,266,818
Net Position (Net Assets), Ending	\$ 338,589,770	\$ 349,802,430	\$ 351,078,513	\$ 357,319,935	\$ 359,586,753

⁽¹⁾ Net Position, as restated in FY2023, 2020, 2018, and 2015

City of Gilroy
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2020	2021	2022	2023	2024
General revenues and other changes in net position:					
Governmental Activities:					
Taxes:					
Property taxes	\$ 15,595,639	\$ 17,016,855	\$ 20,294,522	\$ 21,600,130	\$ 22,449,412
Sales tax	17,233,882	18,584,534	23,216,109	22,936,208	23,178,306
Transient occupancy taxes	1,237,812	1,105,300	1,545,721	1,754,615	1,560,500
Franchise tax	1,855,622	1,732,613	1,874,046	2,198,150	2,239,365
Other taxes	5,667,201	5,030,153	6,107,309	6,955,492	6,923,185
Investment income	2,039,471	502,770	(418,588)	3,438,121	7,321,678
State motor vehicle in lieu	-	-	-	-	-
Other	127,479	644,291	3,345,996	1,417,790	3,012,623
Transfers	(447,847)	(641,121)	(74,279)	(878,113)	(656,136)
Total governmental activities	43,309,259	43,975,395	55,890,836	59,422,393	66,028,933
Business-type activities:					
Investment and rental income	1,169,133	(157,277)	(4,011,115)	(365,320)	2,012,613
Other	-	-	15,879	6,586	14,757
Transfers	447,847	641,121	74,279	878,113	656,136
Total business-type activities	1,616,980	483,844	(3,920,957)	519,379	2,683,506
Total primary government	\$ 44,926,239	\$ 44,459,239	\$ 51,969,879	\$ 59,941,772	\$ 68,712,439
Changes in net position:					
Governmental activities	\$ (11,881,906)	\$ (1,465,055)	\$ 25,767,008	\$ 4,396,481	\$ 7,893,538
Business-type activities	4,247,045	(1,729,088)	322,116	3,744,001	2,146,792
Total primary government	\$ (7,634,861)	\$ (3,194,143)	\$ 26,089,124	\$ 8,140,482	\$ 10,040,330
Net Position (Net Assets), Beginning					
Beginning Fund Balance Restatement ⁽¹⁾	358,050,219	350,428,348	347,234,205	373,701,254	381,841,736
Changes in Net Position (Net Assets)	(7,634,861)	(3,194,143)	26,089,124	8,140,482	10,040,330
Net Position (Net Assets), Ending	\$ 350,415,358	\$ 347,234,205	\$ 373,323,329	\$ 381,841,736	\$ 391,882,066

⁽¹⁾ Net Position, as restated in FY2023, 2020, 2018, and 2015

City of Gilroy
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
General fund:					
Nonspendable	\$ 74,622	\$ 84,923	\$ 74,217	\$ 126,965	\$ 76,000
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	21,316,940	22,202,316	24,354,609	25,475,105	27,683,870
Total general fund	<u>\$ 21,391,562</u>	<u>\$ 22,287,239</u>	<u>\$ 24,428,826</u>	<u>\$ 25,602,070</u>	<u>\$ 27,759,870</u>
All other governmental funds:					
Nonspendable	9,265	8,670	9,470	25,570	1,000
Restricted	40,117,010	44,922,496	50,775,875	55,248,281	57,445,219
Assigned	544,284	2,827,521	1,588,907	1,448,954	1,483,818
Unassigned (deficit)	(12,884,818)	(7,883,587)	(5,761,804)	(2,841,776)	(4,206,362)
Total all other governmental funds	<u>\$ 27,785,741</u>	<u>\$ 39,875,100</u>	<u>\$ 46,612,448</u>	<u>\$ 53,881,029</u>	<u>\$ 54,723,675</u>

City of Gilroy
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2020	2021	2022	2023	2024
General fund:					
Nonspendable	\$ 126,915	\$ 47,874	\$ 739	\$ 23,750	\$ 51,833
Restricted	-	-	1,983,396	2,532,036	3,964,467
Committed	-	-	5,572,376	6,205,317	6,952,136
Assigned	-	-	-	-	-
Unassigned	14,731,555	19,585,369	30,349,205	33,190,840	31,713,047
Total general fund	<u>\$ 14,858,470</u>	<u>\$ 19,633,243</u>	<u>\$ 37,905,716</u>	<u>\$ 41,951,943</u>	<u>\$ 42,681,483</u>
All other governmental funds:					
Nonspendable	706,754	-	-	-	-
Restricted	57,421,683	58,391,239	67,727,936	71,140,553	70,825,165
Assigned	5,368,008	5,276,579	5,494,298	3,603,942	5,769,598
Unassigned (deficit)	(6,380,638)	(5,397,542)	-	(1,205,740)	(712,945)
Total all other governmental funds	<u>\$ 57,115,807</u>	<u>\$ 58,270,276</u>	<u>\$ 73,222,234</u>	<u>\$ 73,538,755</u>	<u>\$ 75,881,818</u>

City of Gilroy
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
Revenues:					
Taxes	\$ 37,190,336	\$ 40,177,903	\$ 41,350,739	\$ 43,512,402	\$ 51,483,855
Licenses and permits	2,847,912	3,720,755	2,713,733	2,751,137	3,487,338
Intergovernmental	3,260,688	4,291,272	3,748,000	4,047,728	3,913,484
Charges for services	17,396,590	24,960,535	18,973,863	22,820,605	11,501,828
Developer impact fees	-	-	-	-	-
Fines and forfeitures	281,580	266,163	293,899	208,305	239,873
Investment income (loss)	600,960	608,641	762,671	1,084,408	1,247,543
Miscellaneous	2,128,737	2,059,106	1,604,397	1,635,888	1,990,459
Total revenues	63,706,803	76,084,375	69,447,302	76,060,473	73,864,380
Expenditures:					
General government	4,025,604	4,532,241	4,906,824	5,103,946	5,760,831
Public safety	28,845,371	29,867,361	30,830,873	31,781,515	34,062,421
Public works	6,322,864	6,764,060	7,231,274	7,723,166	7,831,193
Recreation services	-	-	-	-	-
Community development	16,393,573	14,675,204	11,052,313	14,993,509	15,421,483
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	2,215,000	2,305,000	2,459,619	2,558,818	2,654,708
Interest	3,557,829	3,479,710	3,410,441	3,302,252	3,448,556
Bond issuance costs	2,582	-	-	-	112,903
Total expenditures	61,362,823	61,623,576	59,891,344	65,463,206	69,292,095
Excess of revenues over (under) expenditures	2,343,980	14,460,799	9,555,958	10,597,267	4,572,285
Other Financing Sources (Uses):					
Transfers in	4,318,330	6,803,782	4,233,745	4,503,781	4,236,075
Transfers out	(11,012,940)	(8,521,471)	(4,910,768)	(6,659,253)	(5,876,422)
Issuance of loan/notes	959,229	241,926	-	-	-
Issuance of bonds	-	-	-	-	-
Payment to refunded bond escrow	-	-	-	-	-
Payment to bond escrow agent	-	-	-	-	(8,565,000)
Premium on bonds	-	-	-	-	8,633,538
Total other financing sources (uses)	(5,735,381)	(1,475,763)	(677,023)	(2,155,472)	(1,571,809)
Net Change in fund balances	\$ (3,391,401)	\$ 12,985,036	\$ 8,878,935	\$ 8,441,795	\$ 3,000,476
Fund balances - July 1	52,568,704	49,177,303	62,162,339	71,041,274	79,483,069
Fund balances - June 30	\$ 49,177,303	\$ 62,162,339	\$ 71,041,274	\$ 79,483,069	\$ 82,483,545
Debt service as a percentage of noncapital expenditures	10.81%	9.52%	9.97%	9.58%	8.99%

City of Gilroy
Changes in Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)

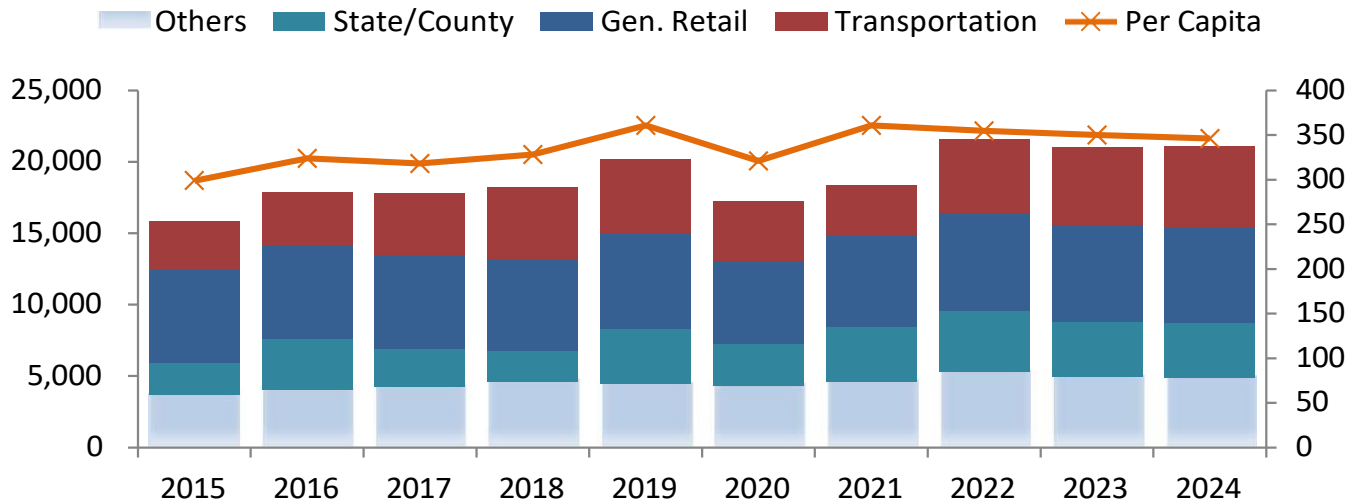
	Fiscal Year				
	2020	2021	2022	2023	2024
Revenues:					
Taxes	\$ 44,269,937	\$ 45,916,497	\$ 53,037,707	\$ 53,901,735	\$ 54,719,656
Licenses and permits	1,776,651	2,278,304	2,672,186	2,696,318	3,437,189
Intergovernmental	5,473,529	6,612,274	14,805,279	9,788,254	6,640,522
Charges for services	13,951,822	17,484,867	7,380,631	7,621,129	8,430,618
Developer impact fees	-	-	18,227,036	7,021,901	9,112,253
Fines and forfeitures	282,535	231,688	262,403	255,359	238,128
Investment income (loss)	1,884,149	358,452	(541,243)	3,094,097	6,464,017
Miscellaneous	1,348,130	2,867,269	4,023,213	2,395,534	4,799,222
Total revenues	68,986,753	75,749,351	99,867,212	86,774,327	93,841,605
Expenditures:					
General government	6,361,042	5,931,022	7,949,662	9,335,054	9,330,022
Public safety	36,867,887	35,856,183	37,687,794	40,547,210	45,346,356
Public works	7,897,645	7,231,722	6,094,830	6,073,851	6,396,896
Recreation services	-	1,702,666	1,463,448	1,755,215	1,816,860
Community development	19,143,243	5,523,912	5,535,526	5,682,180	5,827,599
Capital outlay	-	6,243,057	2,639,733	12,146,904	16,426,670
Debt service:					
Principal retirement	2,986,212	2,817,325	2,820,129	2,961,464	3,042,000
Interest	3,011,707	2,784,374	2,377,338	2,097,145	1,926,493
Bond issuance costs	-	-	-	169,268	-
Total expenditures	76,267,736	68,090,261	66,568,460	80,768,291	90,112,896
Excess of revenues over (under) expenditures	(7,280,983)	7,659,090	33,298,752	6,006,036	3,728,709
Other Financing Sources (Uses):					
Transfers in	8,937,984	24,306,099	6,603,536	6,325,297	6,948,526
Transfers out	(12,905,997)	(24,953,804)	(6,677,815)	(7,203,410)	(7,604,662)
Issuance of loan/notes	-	-	-	-	-
Issuance of bonds	19,087,551	16,459,825	-	14,587,831	-
Payment to refunded bond escrow	(19,350,000)	(17,555,000)	-	(15,352,976)	-
Payment to bond escrow agent	-	-	-	-	-
Premium on bonds	-	-	-	-	-
Total other financing sources (uses)	(4,230,462)	(1,742,880)	(74,279)	(1,643,258)	(656,136)
Net Change in fund balances	\$ (11,511,445)	\$ 5,916,210	\$ 33,224,473	\$ 4,362,778	\$ 3,072,573
Fund balances - July 1	83,485,722	71,987,267	77,903,477	111,127,950	115,490,728
Fund balances - June 30	\$ 71,974,277	\$ 77,903,477	\$ 111,127,950	\$ 115,490,728	\$ 118,563,301
Debt service as a percentage of noncapital expenditures	8.67%	8.79%	8.15%	7.25%	6.93%

City of Gilroy

Sales Tax by Category

Last Ten Fiscal Years

CATEGORY	Fiscal Year				
	2015	2016	2017	2018	2019
Outlet Center	\$ 2,899,778	\$ 2,747,030	\$ 2,669,216	\$ 2,571,713	\$ 2,464,617
Newman Development	2,332,215	2,426,698	2,500,961	2,529,804	2,743,665
Regency Center	965,112	999,738	968,005	987,417	1,004,376
Downtown Core	316,595	356,687	398,344	385,497	505,600
General Retail	6,513,700	6,530,153	6,536,526	6,474,431	6,718,258
Auto Dealers	2,136,541	2,633,013	3,224,719	3,691,038	3,855,166
Service Stations	1,292,736	1,094,398	1,064,232	1,290,582	1,298,298
Transportation	3,429,277	3,727,411	4,288,951	4,981,620	5,153,464
Others	3,695,108	4,018,337	4,263,541	4,632,323	4,418,367
Allocation from State and County	2,220,825	3,608,834	2,679,451	2,152,877	3,896,016
TOTALS:	\$ 15,858,910	\$ 17,884,735	\$ 17,768,469	\$ 18,241,251	\$ 20,186,105
Population	53,000	55,170	55,936	55,615	55,928
Sales Tax Per Capita	299	324	318	328	361



Source: MBIA MuniServices Company
State of California, Department of Finance, Population Estimates for California Cities

City of Gilroy
Sales Tax by Category (Continued)
Last Ten Fiscal Years

CATEGORY	Fiscal Year				
	2020	2021	2022	2023	2024
Outlet Center	\$ 1,739,806	\$ 1,869,275	\$ 2,042,775	\$ 2,009,201	\$ 2,007,700
Newman Development	2,643,207	2,955,455	3,251,290	3,243,837	3,226,099
Regency Center	896,599	1,000,140	1,028,435	1,032,918	1,047,510
Downtown Core	<u>472,427</u>	<u>512,427</u>	<u>547,587</u>	<u>502,300</u>	<u>501,092</u>
General Retail	<u>5,752,039</u>	<u>6,337,297</u>	<u>6,870,087</u>	<u>6,788,256</u>	<u>6,782,400</u>
Auto Dealers	3,056,022	2,446,254	3,609,865	3,890,947	4,164,506
Service Stations	<u>1,129,189</u>	<u>1,085,319</u>	<u>1,572,748</u>	<u>1,527,970</u>	<u>1,497,575</u>
Transportation	<u>4,185,211</u>	<u>3,531,573</u>	<u>5,182,613</u>	<u>5,418,917</u>	<u>5,662,082</u>
Others	4,294,454	4,580,258	5,317,890	4,929,974	4,899,445
Allocation from State and County	<u>3,002,179</u>	<u>3,867,949</u>	<u>4,238,018</u>	<u>3,892,813</u>	<u>3,775,708</u>
TOTALS:	<u>\$ 17,233,883</u>	<u>\$ 18,317,077</u>	<u>\$ 21,608,608</u>	<u>\$ 21,029,959</u>	<u>\$ 21,119,634</u>
Population	57,084	59,920	59,269	60,078	61,033
Sales Tax Per Capita	321	361	355	350	346

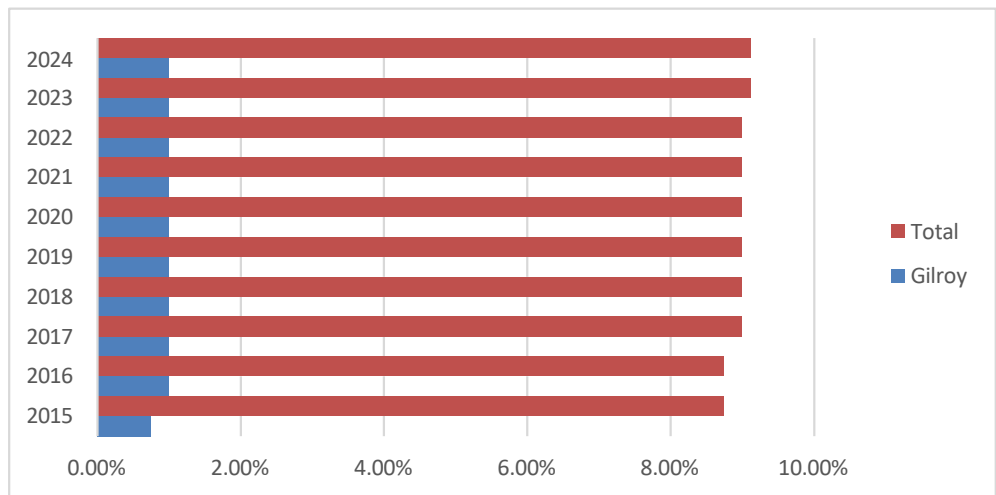
Source: MBIA MuniServices Company
State of California, Department of Finance, Population Estimates for California Cities

City of Gilroy

Sales Tax Rates

Last Ten Fiscal Years

Agency	FISCAL YEAR									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
State of California	6.500%	6.250%	6.000%	6.000%	6.000%	6.000%	6.000%	6.000%	6.000%	6.000%
Santa Clara County (SCC) Transportation	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%	0.250%
City of Gilroy	0.750%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%
SCC Retail Transactions and Use Tax	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%
SCC Transactions and Use Tax										
SCC Transit District	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
SCC Valley Transportation Authority	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
SCC VTA Bay Area Rapid Transit	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%
Silicon Valley Transportation Solutions Tax	0.000%	0.000%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%	0.500%
2020 Peninsula Corridor JPB Retail	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.125%	0.125%	0.125%
Total	8.750%	8.750%	9.000%	9.000%	9.000%	9.000%	9.000%	9.000%	9.125%	9.125%



Source: California Department of Tax and Fee Administration

City of Gilroy
Principal Sales Tax Producers
Last Fiscal Year and Nine Years Ago

2024		2015	
Taxpayer	Business Type	Taxpayer	Business Type
Arco AM/PM Mini Marts	Service Stations	Arco AM/PM Mini Marts	Service Stations
Best Buy Stores	Furniture/Appliance	Best Buy Stores	Furniture/Appliance
Chevron Service Stations	Service Stations	Calvin Klein	Apparel Stores
Costco Wholesale	Department Stores	Chevron Service Stations	Service Stations
Cresco Equipment Rentals	Heavy Industry	Coach Stores	Apparel Stores
Freeway Toyota of Gilroy	Auto Sales - New	Costco Wholesale	Department Stores
Gilroy Buick GMC	Auto Sales - New	Gilroy Chevrolet Cadillac	Auto Sales - New
Gilroy Chevrolet Cadillac	Auto Sales - New	Gilroy Gas & Mini-Mart	Service Stations
Gilroy Chrysler Dodge Jeep Ram	Auto Sales - New	Gilroy Toyota	Auto Sales - New
Gilroy Motorcycle Center	Misc. Vehicle Sales	Home Depot	Bldg.Matls-Retail
Home Depot	Bldg.Matls-Retail	JN Abbott Distributor	Energy Sales
Hyundai of Gilroy	Auto Sales - New	Kohl's Department Stores	Department Stores
Lowe's Home Centers	Bldg.Matls-Retail	Lowe's Home Improvement	Bldg.Matls-Retail
Marshall's Stores	Apparel Stores	McDonald's Restaurants	Restaurants
McDonald's Restaurants	Restaurants	Nike Factory Store	Apparel Stores
Nike Factory Store	Apparel Stores	Polo Ralph Lauren	Apparel Stores
Pape Machinery	Heavy Industry	Rotten Robbie Service Stations	Service Stations
Performance Foodservice- Ledyard	Office Equipment	See-Grins RV	Misc. Vehicle Sales
Ross Stores	Apparel Stores	South County Chrysler-Jeep-Dod	Auto Sales - New
Rotten Robbie Service Stations	Service Stations	South County Nissan	Auto Sales - New
Shell Service Stations	Service Stations	Target Stores	Department Stores
Target Stores	Department Stores	The Garlic Farm Travel Center	Service Stations
Tesla	Auto Sales - New	Tv's Gas & Foodmart	Service Stations
Union 76 Service Stations	Service Stations	Union 76 Service Stations	Service Stations
Wal Mart Stores	Department Stores	Wal Mart Stores	Department Stores

Source: MuniServices, LLC / Avenu Insights & Analytics

City of Gilroy

Citywide Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year End	Local Secured*	Homeowner Exempt Valuation	Net Local Secured	Net Utility	Net Unsecured	Net Taxable Assessed Value	Total Direct Tax Rate (1)	Estimated Actual Taxable Value (2)	Factor of Taxable Assessed Value (2)	Assessed Value as a Percentage of Actual Value
2014-15	\$ 6,395,754,046	\$ 46,050,200	\$ 6,349,703,846	\$ 52,530,836	\$ 265,879,967	\$ 6,668,114,649	0.902963	\$ -	\$ -	\$ -
2015-16	6,798,621,370	45,871,000	6,752,750,370	47,030,836	268,445,327	7,068,226,533	0.902963	-	-	-
2016-17	7,385,130,561	46,578,000	7,338,552,561	42,130,836	273,713,487	7,654,396,884	0.902963	-	-	-
2017-18	7,872,947,886	47,244,400	7,825,703,486	39,330,836	263,667,226	8,128,701,548	0.097037	10,250,699,087	1.261050	79.30%
2018-19	8,445,397,378	48,090,000	8,397,307,378	38,939,704	256,724,279	8,692,971,361	0.097037	11,893,042,148	1.368122	73.09%
2019-20	9,001,686,593	47,874,400	8,953,812,193	32,539,704	257,410,089	9,243,761,986	0.097037	16,306,012,109	1.764002	56.69%
2020-21	9,557,360,668	47,341,000	9,510,019,668	29,739,704	267,854,749	9,807,614,121	0.097037	11,688,408,441	1.191769	83.91%
2021-22	9,968,898,669	46,512,200	9,922,386,469	27,039,704	293,294,693	10,242,720,866	0.097037	14,183,999,567	1.384788	72.21%
2022-23	10,644,717,775	45,712,800	10,599,004,975	39,839,704	289,253,563	10,928,098,242	0.097037	17,373,962,605	1.589843	62.90%
2023-24	11,234,636,496	46,515,000	11,188,121,496	30,437,000	325,291,713	11,543,850,209	0.097037	16,382,162,561	1.419125	70.47%

Source: Santa Clara County Assessor data, MuniServices, LLC / Avenu Insights & Analytics

Source: City of Gilroy Publication, 2023 Annual Comprehensive Financial Statement Report

*Local Secured is net of Other Exemptions.

1.) Total direct tax rate is the city share of the 1% Proposition 13 tax only for TRA 02-000.

2.) Estimated Actual Value is derived from a series of calculations comparing median assessed values from 1940 to current median sale prices. Based on these calculations a multiplier value was extrapolated and applied to current assessed values.

City of Gilroy
Assessed Value of Property by Use Code
Last Seven Fiscal Years¹

Category	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Residential	\$6,316,795,853	\$6,846,995,669	\$7,292,373,081	\$7,766,498,649	\$8,150,395,267	\$8,690,685,653	\$9,207,065,066
Commercial	848,468,930	899,654,270	931,059,983	989,793,738	1,013,695,555	1,051,729,768	1,079,459,529
Industrial	483,919,877	479,091,993	538,635,466	667,191,707	638,120,876	667,277,047	721,813,976
Vacant	162,759,148	-	216,844,260	163,403,099	192,863,417	262,155,390	281,375,235
Professional	101,593,308	17,961,578	108,709,436	110,337,229	116,626,048	111,984,310	116,212,988
Institutional	109,350,727	112,041,055	111,348,784	65,615,240	90,554,109	91,711,842	93,584,474
Agriculture	55,688,053	47,135,427	52,895,647	38,226,087	38,372,143	47,049,922	57,468,039
Unitary	39,330,836	38,939,704	32,539,704	29,739,704	27,039,704	39,839,704	30,437,000
Public	17,729,263	104,675,187	23,763,391	31,201,356	37,443,425	37,469,354	39,008,670
Transportation	2,107,545	193,663,876	28,585,319	28,569,765	27,777,083	29,389,066	15,515,172
Recreational	16,969,672	22,525,565	23,001,970	22,973,251	23,200,859	26,346,641	27,906,775
Social	18,281,904	18,604,008	19,463,964	19,888,529	20,081,552	20,568,947	20,849,482
Forestry	1,773,940	6,830,161	6,966,865	7,106,317	7,180,104	7,323,632	7,470,029
Unknown	-	2,149,694	-	-	-	-	-
Gross Secured Value	8,174,769,056	8,790,268,187	9,386,187,870	9,940,544,671	10,383,350,142	11,083,531,276	11,698,166,435
Unsecured Value	265,619,082	260,824,323	261,877,511	272,030,637	297,421,158	289,253,563	325,291,713
Less Exemptions	311,686,590	358,121,149	404,303,395	404,961,187	438,050,434	444,686,597	479,607,939
Net Taxable Value	<u>\$8,128,701,548</u>	<u>\$8,692,971,361</u>	<u>\$9,243,761,986</u>	<u>\$9,807,614,121</u>	<u>\$10,242,720,866</u>	<u>\$10,928,098,242</u>	<u>\$11,543,850,209</u>

Source: Santa Clara County Assessor data, MuniServices, LLC / Avenu Insights & Analytics

Use code categories are based on Santa Clara County Assessor's data

¹Data available since fiscal year 2017-18

City of Gilroy
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

	2014-15	2015-16	2016-17	2017-18	2018-19
Basic City and County Levy					
City Direct Rate	0.097037	0.097037	0.097037	0.097037	0.097037
All others	0.902963	0.902963	0.902963	0.902963	0.902963
	1.000000	1.000000	1.000000	1.000000	1.000000
Override Assessments					
County Retire Levy	0.038800	0.038800	0.038800	0.038800	0.038800
County Library	0.002400	0.002400	0.002400	0.002400	0.002400
VMC 2008	0.009100	0.008800	0.008600	0.008200	0.007200
County Housing Bond 2016	0.000000	0.000000	0.000000	0.012660	0.010500
Gilroy City Bond 2008	0.034000	0.029000	0.027200	0.026000	0.025000
Gilroy Unified School 2002	0.056600	0.052200	0.050100	0.047800	0.046700
Gilroy Unified 11/2008	0.059900	0.054900	0.051300	0.049100	0.046300
Gilroy Unified 2016	0.000000	0.000000	0.060000	0.055900	0.015400
Gavilan Community College 04	0.023900	0.022600	0.021600	0.020000	0.019200
Gavilan Jt CCD 2018	0.000000	0.000000	0.000000	0.000000	0.000000
Lease Debt-Gilroy Unified	0.000000	0.000000	0.000000	0.000000	0.000000
Lease Debt-Gilroy Unified Priorye	0.000000	0.000000	0.000000	0.000000	0.000000
SCVWD-State Water Project	0.006500	0.005700	0.008600	0.006200	0.004200
	0.231200	0.214400	0.268600	0.267060	0.215700
TOTAL TAX RATE	1.231200	1.214400	1.268600	1.267060	1.215700

Source: Santa Clara County Auditor data, MuniServices, LLC / Avenu Insights & Analytics

Source: City of Gilroy Publication, 2023 Annual Comprehensive Financial Statement Report

This table shows rates for TRA 02-000.

City of Gilroy
Direct and Overlapping Property Tax Rates (Continued)
Last Ten Fiscal Years

	2019-20	2020-21	2021-22	2022-23	2023-24
Basic City and County Levy					
City Direct Rate	0.097037	0.097037	0.097037	0.097037	0.097037
All others	0.902963	0.902963	0.902963	0.902963	0.902963
	1.000000	1.000000	1.000000	1.000000	1.000000
Override Assessments					
County Retire Levy	0.038800	0.038800	0.038800	0.038800	0.038800
County Library	0.002400	0.002400	0.002400	0.002400	0.002400
VMC 2008	0.006900	0.006900	0.006100	0.006300	0.005500
County Housing Bond 2016	0.010000	0.000000	0.012660	0.010800	0.009500
Gilroy City Bond 2008	0.020000	0.019000	0.017500	0.017000	0.015000
Gilroy Unified School 2002	0.044400	0.042800	0.037000	0.028000	0.031600
Gilroy Unified 11/2008	0.054400	0.054100	0.052700	0.050900	0.049000
Gilroy Unified 2016	0.053400	0.055000	0.050900	0.047300	0.045300
Gavilan Community College 04	0.018700	0.018400	0.017900	0.016800	0.015900
Gavilan Jt CCD 2018	0.024400	0.023200	0.024100	0.022600	0.023800
Lease Debt-Gilroy Unified	0.000000	0.000000	0.000000	0.000000	0.000000
Lease Debt-Gilroy Unified Priorye	0.000000	0.000000	0.000000	0.000000	0.000000
SCVWD-State Water Project	0.004100	0.003700	0.005100	0.004400	0.004100
	0.277500	0.264300	0.265160	0.245300	0.240900
TOTAL TAX RATE	1.277500	1.264300	1.265160	1.245300	1.240900

Source: Santa Clara County Auditor data, MuniServices, LLC / Avenu Insights & Analytics

Source: City of Gilroy Publication, 2023 Annual Comprehensive Financial Statement Report

This table shows rates for TRA 02-000.

City of Gilroy
Principal Property Tax Payers
Last Fiscal Year and Nine Years Ago

Taxpayer	2024		2015	
	Taxable Value (\$)	Percent of Total City Taxable Value (%)	Taxable Value (\$)	Percent of Total City Taxable Value (%)
Simon Property Group	\$ 232,400,344	2.01%	\$ 197,240,011	2.96%
Olam West Coast Inc.	82,305,116	0.71%	70,095,872	1.05%
United Natural Foods West Inc.	72,346,583	0.63%		
Joule Gilroy Crossing Owner LLC	65,167,786	0.56%		
Amazon Data Services Inc.	64,404,272	0.56%		
MG At Gilroy LP	58,502,732	0.51%		
Mabury Vineyards LLC Et Al	57,121,616	0.49%		
Performance Food Group Inc.	51,050,716	0.44%		
Wal Mart Real Est Bus Trust	37,012,955	0.32%	32,075,076	0.48%
Community Resources Inc.	33,136,127	0.29%		
E P & G South Valley Plaza LLC	29,528,441	0.26%		
Monterey Gourmet Foods	27,944,564	0.24%	16,963,644	0.25%
Towman Cadena LLC	27,079,611	0.23%		
Gilroy Plant 70	26,470,844	0.23%		
Costco Wholesale Corp A Ws Corp	25,437,165	0.22%	20,607,166	0.31%
Gilroy Industrial Owner LLC	24,903,294	0.22%		
Avery Cypress Pointe LP	23,164,883	0.20%	13,291,696	0.20%
Canciamilla Anthony Trustee & Et Al	23,125,921	0.20%		
Nebbiolo II-Gilroy LP	22,607,475	0.20%		
Target Corporation	21,792,101	0.19%	16,992,007	0.25%
EHJ9 Property LLC	20,601,897	0.18%		
FSC Industrial 10 Manager LLC	19,539,885	0.17%		
AG EHC II (Len) CA 2 LP	19,259,737	0.17%		
First Street Gilroy I LLC	18,920,075	0.16%		
Blue Diamond Hospitality LLC	18,687,948	0.16%		
Excel Gilroy LLC			70,594,806	1.06%
Inland Western Gilroy I LLC			47,667,410	0.71%
Westwood Drive Fee Owner LLC			38,335,010	0.57%
7610 Isabella Way LLC			36,702,706	0.55%
Shapell Industries Inc.			33,768,332	0.51%
Tin Inc.			23,425,609	0.35%
Kb Home So Bay Inc.			21,095,240	0.32%
Land Department			19,074,800	0.29%
Chinatown LLC			18,817,005	0.28%
Sterigenics U S LLC			18,534,251	0.28%
Cp6Sv LLC			18,170,000	0.27%
Lowes Hiw Inc. A Ws Corp			15,860,085	0.24%
Mission Park Gilroy LLC			15,181,865	0.23%
HD Dev Of Maryland Inc.			15,077,831	0.23%
Gilroy Village Shopping Center			14,150,945	0.21%
D R Horton Bay Inc.			13,856,741	0.21%
Town Place LLC			13,072,671	0.20%
Berry Alexander Street LLC			11,750,389	0.18%
Total Top 25 Taxpayers	\$ 1,102,512,088	9.55%	\$ 812,401,168	12.18%
Total Taxable Value	\$ 11,543,850,209	100.00%	\$ 6,668,114,649	100.00%

Source: Santa Clara County Assessor data, MuniServices, LLC / Avenu Insights & Analytics

City of Gilroy
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Tax Levied for the Fiscal Year		Amount Collected		Percent (%) of Levy
2014-15	\$	6,515,197	\$	6,547,657	100.50%
2015-16		6,903,278		6,963,327	100.87%
2016-17		7,472,764		7,487,528	100.20%
2017-18		7,941,242		7,941,242	100.00%
2018-19		8,521,868		8,521,868	100.00%
2019-20		9,060,136		9,060,136	100.00%
2020-21		9,598,648		9,598,648	100.00%
2021-22		9,990,898		9,990,898	100.00%
2022-23		10,734,341		10,734,341	100.00%
2023-24		11,311,772		11,311,772	100.00%

Source: MuniServices, LLC / Avenu Insights & Analytics

Source: County Auditor-Controller

City of Gilroy
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					
	General Revenue Bonds ⁽⁴⁾⁽⁵⁾⁽⁶⁾	Tax Allocation Bonds	Notes & Loans	Lease Revenue Bonds ⁽⁴⁾	Special Assessment Bonds	Subscription Payable
2015	\$ 31,095,000	\$ -	\$ 959,229	\$ 46,174,118	\$ -	\$ -
2016	30,335,000	-	1,201,155	44,496,134	-	-
2017	29,550,000	-	1,126,536	42,763,150	-	-
2018	28,745,000	-	1,037,719	40,965,166	-	-
2019	19,350,000	-	948,011	39,097,182	-	-
2020	26,630,459	-	857,428	36,713,218	-	-
2021	25,639,646		765,913	33,337,681	-	-
2022	24,616,950		673,484	31,366,561	-	22,500
2023	23,561,345		580,122	28,177,439	-	625,093
2024	22,471,772		485,844	26,110,077	-	706,018

Note: Details regarding the outstanding debt can be found in the notes to the basic financial statements.

Source:

- (1) Finance Department, City of Gilroy
- (2) Finance Department, County of Santa Clara
- (3) In 2010, the City issued revenue refunding bonds to refinance an existing installment payment obligation.
- (4) Presented net of related premiums, discounts, and adjustments.
- (5) GO Bonds Series 2009 refinanced on June 1, 2019 to Series 2019 A.
- (6) GO Bonds Series 2010 refinanced on November 5, 2019 to Series 2019 B.
- (7) 2021 Wastewater Revenue Bonds Series A issued June 2021.

City of Gilroy
Ratios of Outstanding Debt by Type (Continued)
Last Ten Fiscal Years

Fiscal Year	<u>Business-Type Activities</u>		Total Primary Government ⁽¹⁾	% of Property Net Assessed Value ⁽²⁾	Debt per Capita
	Wastewater Revenue Bonds ⁽³⁾ ⁽⁷⁾				
2015	\$ 18,519,310	\$	96,747,657	1.45%	1,825
2016	16,491,551		92,523,840	1.31%	1,677
2017	14,393,793		87,833,479	1.15%	1,570
2018	12,206,034		82,953,919	1.02%	1,484
2019	9,928,276		69,323,469	0.90%	1,391
2020	7,545,517		71,746,622	0.78%	1,257
2021	57,865,509		117,608,749	1.20%	1,963
2022	55,093,508		111,773,003	1.09%	1,878
2023	52,494,265		105,438,263	1.07%	1,755
2024	51,610,022		101,383,733	0.93%	1,661

Note: Details regarding the outstanding debt can be found in the notes to the basic financial statements.

Source:

⁽¹⁾ Finance Department, City of Gilroy

⁽²⁾ Finance Department, County of Santa Clara

⁽³⁾ In 2010, the City issued revenue refunding bonds to refinance an existing installment payment obligation.

⁽⁴⁾ Presented net of related premiums, discounts, and adjustments.

⁽⁵⁾ GO Bonds Series 2009 refinanced on June 1, 2019 to Series 2019 A.

⁽⁶⁾ GO Bonds Series 2010 refinanced on November 5, 2019 to Series 2019 B.

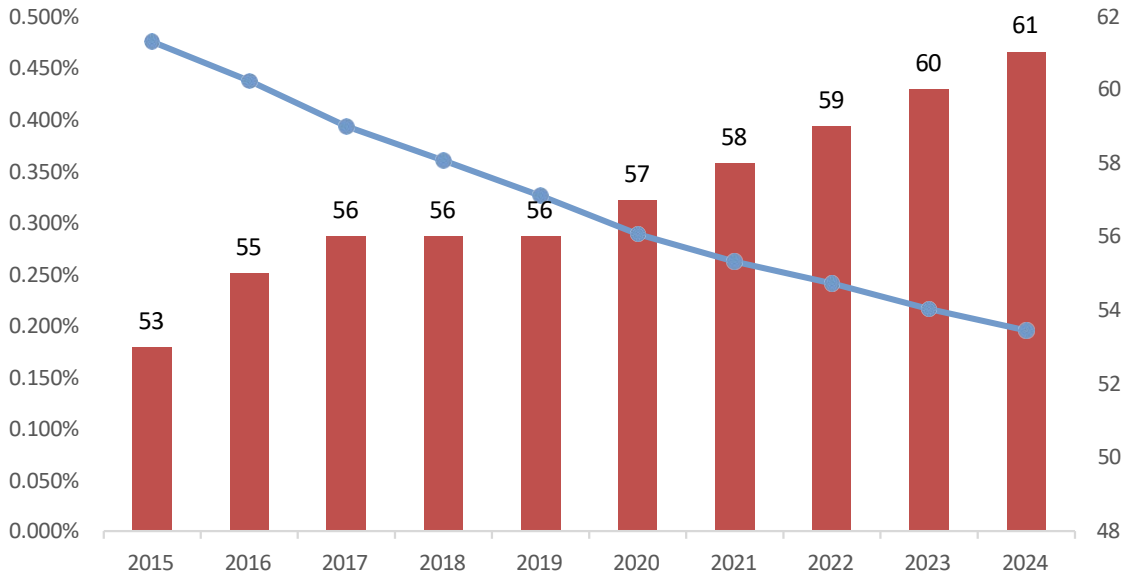
⁽⁷⁾ 2021 Wastewater Revenue Bonds Series A issued June 2021.

City of Gilroy

Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

OUTSTANDING GENERAL BONDED DEBT				Net Assessed Value ⁽²⁾	Population ⁽³⁾	General Bonded Debt to Net Assessed Value	Ratio of General Bonded Debt Per Capita
Fiscal Year	General Obligation Bonds ⁽⁴⁾	Total ⁽¹⁾					
2015	\$ 31,681,616	\$ 31,681,616		\$ 6,668,114,649	53,000	0.475%	598
2016	30,893,489	30,893,489		7,068,226,533	55,170	0.437%	560
2017	30,080,362	30,080,362		7,654,396,884	55,936	0.393%	538
2018	29,247,235	29,247,235		8,128,701,548	55,615	0.360%	526
2019	28,305,209	28,305,209		8,692,971,361	55,928	0.326%	506
2020	26,630,459	26,630,459		9,243,761,986	57,084	0.288%	467
2021	25,639,646	25,639,646		9,807,614,121	59,920	0.261%	428
2022	24,616,950	24,616,950		10,242,720,866	59,520	0.240%	414
2023	23,561,345	23,561,345		10,928,098,242	60,078	0.216%	392
2024	22,471,772	22,471,772		11,543,850,209	61,033	0.195%	368



Source: ⁽¹⁾ State of California, Finance Department.

⁽²⁾ This is the amount restricted for the COP debt service principal payments.

City of Gilroy

Schedule of Direct and Overlapping Bonded Debt

June 30, 2024

2023-24 Assessed Valuation:

\$11,590,365,209

	Total Debt 6/30/2024	% Applicable (1)	City's Share of Debt 6/30/24
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Santa Clara County	\$ 956,770,000	1.756%	\$ 16,800,881
Gavilan Joint Community College District	244,740,000	25.442%	62,266,751
Gilroy Unified School District	339,292,495	82.404%	279,590,588
City of Gilroy	22,471,772	100.000%	22,471,772
City of Gilroy Community Facilities District No. 2000-1	4,457,471	100.000%	4,457,471
Santa Clara Valley Water District Benefit Assessment District	29,235,000	1.756%	513,367
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 386,100,830
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>			
Santa Clara County General Fund Obligations	\$1,057,709,440	1.756%	\$18,573,378
Santa Clara County Pension Obligation Bonds	323,733,582	1.756%	5,684,762
Santa Clara County Board of Education Certificates of Participation	12,073,098	1.756%	212,004
Gilroy Unified School District Certificates of Participation	20,505,000	82.404%	16,896,940
City of Gilroy General Fund Obligations (Lease Revenue Bonds)	26,110,077	100.000%	26,110,077
Subscriptions Obligations	706,018	100.000%	706,018
City of Gilroy Loans Payable	485,844	100.000%	485,844
Santa Clara County Vector Control Certificates of Participation			-
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$ 68,669,024
Less: Santa Clara County supported obligations			46,710
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$ 68,622,314
TOTAL DIRECT DEBT			\$ 49,067,693
TOTAL GROSS OVERLAPPING DEBT			\$ 405,702,160
TOTAL NET OVERLAPPING DEBT			\$ 405,655,450
GROSS COMBINED TOTAL DEBT			\$ 454,769,853 (2)
NET COMBINED TOTAL DEBT			\$ 454,723,143

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2023-24 Assessed Valuation:

Direct Debt (\$22,471,772)	0.19%
Total Direct and Overlapping Tax and Assessment Debt	3.33%
Total Direct Debt (\$49,067,693)	0.42%
Gross Combined Total Debt	3.92%
Net Combined Total Debt	3.92%

Source: Avenu Insights & Analytics, California Municipal Statistics, Inc.

City of Gilroy
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2015	2016	2017	2018	2019
Assessed valuation	\$ 6,714,164,849	\$ 7,114,097,533	\$ 7,700,974,884	\$ 8,175,945,948	\$ 8,741,061,361
Debt Limit Rate ⁽¹⁾	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>
Debt limit	1,007,124,727	1,067,114,630	1,155,146,233	1,226,391,892	1,311,159,204
Total net debt applicable to limit:					
General obligation bonds	<u>31,095,000</u>	<u>30,335,000</u>	<u>29,550,000</u>	<u>28,745,000</u>	<u>27,983,538</u>
Legal debt margin	<u>\$ 976,029,727</u>	<u>\$ 1,036,779,630</u>	<u>\$ 1,125,596,233</u>	<u>\$ 1,197,646,892</u>	<u>\$ 1,283,175,666</u>
Total debt applicable to the limit as a percentage of debt limit	3.2%	2.9%	2.6%	2.4%	2.2%

(Continued)

⁽¹⁾ Section 1108 of the City of Gilroy Charter limits the general obligation bonds of the City to 15% of total assessed value of real and personal property within the City.

Source: County of Santa Clara, Department of Finance

City of Gilroy
Legal Debt Margin Information (Continued)
Last Ten Fiscal Years

	Fiscal Year				
	2020	2021	2022	2023	2024
Assessed valuation	\$ 9,291,636,386	\$ 9,807,614,121	\$10,242,720,866	\$10,928,098,242	\$11,543,850,209
Debt Limit Rate ⁽¹⁾	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>
Debt limit	1,393,745,458	1,471,142,118	1,536,408,130	1,639,214,736	1,731,577,531
Total net debt applicable to limit:					
General obligation bonds	<u>27,087,578</u>	<u>25,639,646</u>	<u>24,616,950</u>	<u>23,561,345</u>	<u>22,471,772</u>
Legal debt margin	<u>\$ 1,366,657,880</u>	<u>\$ 1,445,502,472</u>	<u>\$ 1,511,791,180</u>	<u>\$ 1,615,653,391</u>	<u>\$ 1,709,105,759</u>
Total debt applicable to the limit as a percentage of debt limit	2.0%	1.9%	1.7%	1.6%	1.3%
					(End)

⁽¹⁾ Section 1108 of the City of Gilroy Charter limits the general obligation bonds of the City to 15% of total assessed value of real and personal property within the City.

Source: County of Santa Clara, Department of Finance

City of Gilroy
Wastewater System - Historical Debt Service Coverage
Last Ten Fiscal Years

	Fiscal Year				
	2015	2016	2017	2018	2019
Gross revenues:					
Charges for services	\$ 10,336,111	\$ 12,644,730	\$ 12,644,730	\$ 12,720,141	\$ 12,904,657
Investment income (loss)	349,033	301,482	284,297	410,172	934,590
Developer impact fees*	<u>2,490,178</u>	<u>4,452,490</u>	<u>3,098,889</u>	<u>2,483,414</u>	<u>2,234,082</u>
Total gross revenues	<u>13,175,322</u>	<u>17,398,702</u>	<u>16,027,916</u>	<u>15,613,727</u>	<u>16,073,329</u>
Operating expenses:					
Operations	6,281,516	7,296,107	7,454,202	7,466,650	8,339,489
Billing	588,131	612,551	594,654	618,400	668,982
Administration	<u>377,770</u>	<u>500,398</u>	<u>472,465</u>	<u>558,846</u>	<u>706,101</u>
Total operating expenses	<u>7,247,417</u>	<u>8,409,056</u>	<u>8,521,321</u>	<u>8,643,896</u>	<u>9,714,572</u>
Net Revenues	<u>\$ 5,927,905</u>	<u>\$ 8,989,646</u>	<u>\$ 7,506,595</u>	<u>\$ 6,969,831</u>	<u>\$ 6,358,757</u>
Debt					
2010 Sewer revenue bonds (net debt service)	\$ 2,576,576	\$ 2,566,550	\$ 2,558,688	\$ 2,562,738	\$ 2,557,625
2021A Sewer revenue bonds					
Total net debt service	<u>\$ 2,576,576</u>	<u>\$ 2,566,550</u>	<u>\$ 2,558,688</u>	<u>\$ 2,562,738</u>	<u>\$ 2,557,625</u>
Debt service coverage (1.20x requirement)	2.30	3.50	2.93	2.72	2.49

*Developer impact fees for sewer is reported in a capital projects fund

City of Gilroy
Wastewater System - Historical Debt Service Coverage (Continued)
Last Ten Fiscal Years

	Fiscal Year				
	2020	2021	2022	2023	2024
Gross revenues:					
Charges for services	\$ 12,872,189	\$ 12,702,398	\$ 12,912,113	\$ 13,037,892	\$ 14,229,982
Investment income (loss)	828,615	51,203	64,441	825,083	3,128,406
Developer impact fees*	<u>1,608,755</u>	<u>1,764,901</u>	<u>3,552,755</u>	<u>1,122,624</u>	<u>2,178,317</u>
Total gross revenues	15,309,559	14,518,502	16,529,309	14,985,599	19,536,705
Operating expenses:					
Operations	8,411,647	9,323,262	8,254,822	7,535,006	9,121,834
Billing	730,892	678,651	777,901	924,907	1,001,003
Administration	<u>667,733</u>	<u>720,726</u>	<u>789,602</u>	<u>775,649</u>	<u>1,215,405</u>
Total operating expenses	<u>9,810,272</u>	<u>10,722,639</u>	<u>9,822,325</u>	<u>9,235,562</u>	<u>11,338,242</u>
Net Revenues	<u>\$ 5,499,287</u>	<u>\$ 3,795,863</u>	<u>\$ 6,706,984</u>	<u>\$ 5,750,037</u>	<u>\$ 8,198,463</u>
Debt					
2010 Sewer revenue bonds (net debt service)	\$ 2,557,750	\$ 2,510,417	\$ 2,561,500	\$ -	\$ -
2021A Sewer revenue bonds				<u>1,533,500</u>	<u>2,244,000</u>
Total net debt service	<u>\$ 2,557,750</u>	<u>\$ 2,510,417</u>	<u>\$ 2,561,500</u>	<u>\$ 1,533,500</u>	<u>\$ 2,244,000</u>
Debt service coverage (1.20x requirement)	2.15	1.51	2.62	3.75	3.65

*Developer impact fees for sewer is reported in a capital projects fun

City of Gilroy
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Net Taxable Assessed Values	Per Capita Taxable		Per Capita Income	City Unemployment Rate (%) (2)	County Population (1)	Public School Enrollment (3)
			Property Values	Personal Income				
2014-15	53,000	\$ 6,668,114,649	\$ 125,813	\$ 1,566,627,000	\$ 29,559	6.9%	-	-
2015-16	55,170	7,068,226,533	128,117	1,648,534,770	29,881	5.7%	-	-
2016-17	55,936	7,654,396,884	136,842	1,720,759,168	30,763	4.9%	-	-
2017-18	55,615	8,128,701,548	146,160	1,817,498,200	32,680	3.7%	1,956,598	11,834
2018-19	55,928	8,692,971,361	155,431	1,927,859,413	34,470	2.5%	1,954,282	11,652
2019-20	57,084	9,243,761,986	161,933	2,046,518,484	35,851	13.9%	1,961,969	11,672
2020-21	56,599	9,807,614,121	173,282	2,190,227,917	38,697	8.6%	1,934,171	10,248
2021-22	59,269	10,242,720,866	172,818	2,634,388,512	44,448	2.7%	1,894,783	10,064
2022-23	60,078	10,928,098,242	181,899	3,114,690,441	51,844	3.4%	1,886,079	10,972
2023-24	61,033	11,543,850,209	189,141	3,535,899,249	57,934	3.8%	1,903,198	10,784

Source: Santa Clara County Assessor data, MuniServices, LLC / Avenu Insights & Analytics

Source: City of Gilroy Publication, 2023 Annual Comprehensive Financial Statement Report

(-) Data unavailable.

1.) Population Projections are provided by the California Department of Finance Projections.

2.) Unemployment and Labor Force Data are provided by the EDD's Labor Market Information Division.

3.) Student Enrollment reflects the total number of students enrolled in the Gilroy Unified School District. Any other school districts within the City are not accounted for in this statistic.

City of Gilroy
Principal Employers
Last Fiscal Year and Nine Years Ago

Business Name	2024			2015		
	Number of Employees	Rank	Percent of Total Employment (%)	Number of Employees	Rank	Percent of Total Employment (%)
Gilroy Unified School District	1,110	1	3.95%			
Christopher Ranch LLC	679	2	2.42%	600	1	2.18%
Saint Louise Regional Hospital	522	3	1.86%	500	2	1.82%
Olam International (Formerly ConAgra-Gilroy Foods)*	450	4	1.60%	440	4	1.60%
Community Solutions	374	5	1.33%	219	9	0.80%
Costco Wholesale	325	6	1.16%	253	7	0.92%
Walmart Supercenter	298	7	1.06%	395	5	1.44%
City of Gilroy	281	8	1.00%			
Gavilan College	220	9	0.78%	213	10	0.77%
Gilroy Health Care and Rehabilitation	197	10	0.70%			
Head Start Nursery						
Gilroy Gardens Theme Park (formerly Bonfante)				464	3	1.69%
Monterey Gourmet Foods				270	6	0.98%
Rebekah Childrens Services				233	8	85.00%
Total Top 10 Employers	4,456		15.86%	3,587		97.20%
Total City Labor Force (1)	28,100					

Source: MuniServices, LLC / Avenu Insights & Analytics

Source: City of Gilroy Publication, 2015 Annual Comprehensive Financial Statement Report

(1) Total City Labor Force provided by EDD Labor Force Data.

Notes:

Results based on direct correspondence with city's local businesses.

* Employer has not responded to Avenu's headcount inquires, previous year count applied.

City of Gilroy
Full-Time Equivalent City Employees
By Function / Program
Last Ten Fiscal Years

Department	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration	4	5	5	6	6	7	7	8	8	9
City Council and Mayor	7	7	7	7	7	7	7	7	7	7
Community Development	21	21	18	18	21	23	20	23	21	25
Finance	13	13	11	13	14	14	11	13	12	15
Fire	40	39	35	36	37	37	43	44	40	42
Fleet and Facilities	10	10	10	10	10	10	7	10	8	9
Human Resources	4	4	4	4	4	5	4	4	4	5
Information Technology	2	2	3	3	4	3	4	4	4	6
Police	93	94	87	92	94	96	98	99	90	91
Public Works	38	43	40	42	54	57	48	49	45	44
Recreation	11	12	10	11	11	11	4	4	4	5
Utilities*										3
Total	243	250	230	242	262	270	253	265	243	261

(a) Beginning in fiscal year 2013-2014, the amount represents the number of filled positions by departments. Prior to fiscal year 2013-14, the amounts noted represent budgeted positions.

*Beginning in Fiscal year 2023-2024 Utilities is no longer part of Public works and is now its own department.

City of Gilroy
Operating Indicators By Function / Program
Last Ten Fiscal Years

Function	Fiscal Year					
	2011	2015	2016	2017	2018	2019
General Government						
Number of Business Licenses Issued	2,967	3,034	2,685	3,166	3,800	3,965
Total Volunteer Service Hours	29,668	32,598	34,723	33,855	31,505	28,460
Total City-Wide Training Hours Provided	1,538	1,957	2,356	3,112	3,200	2,688
Total Vehicle Work Orders Generated	1,631	3,146	2,629	2,478	1,428	1,327
Total Facilities Work Orders Generated	1,576	1,542	1,445	1,317	1,428	1,411
Public Safety						
Police						
Number of 911 Calls Received	21,206	28,498	21,044	23,744	23,484	22,235
Number of Police Calls for Service	59,177	62,200	62,071	63,887	63,073	64,134
Number of Investigations Assigned to Detectives	816	821	913	845	815	986
Number of Case Reports Processed	10,780	13,566	12,621	12,320	12,478	11,075
Fire						
Total Calls for Service	3,746	5,131	5,007	5,441	5,374	5,555
Total Fire Calls	179	179	223	223	265	282
Total Emergency Medical Aid Calls	2,340	3,341	3,323	3,735	3,707	3,739
Community Development						
Number of Building Inspections Completed	9,378	21,592	24,500	23,623	17,991	17,450
Number of Building Permits Processed	1,212	2,042	2,197	1,903	1,970	2,050
Number of Fire Code Permits Issued	525	819	839	476	1,060	1,230
Public Works						
Square Feet of Chip/Cape/Slurry Seal Completed	10,000	90,000	274,479	712,504	533,397	1,430,477
Linear Feet of Preventive Cleaning	600,000	716,900	785,288	707,379	854,304	897,479
Million Gallons of Wastewater Treated per Day	6.76	5.99	5.97	7.60	6.16	6.66
Million Gallons of Municipal Water Produced per Day	7.31	6.79	5.94	6.46	7.07	6.80
Million Gallons of Wastewater Flow per Day (COG)	3.91	3.50	3.59	4.84	3.87	4.13
Number of Utility Billing Customers	12,958	13,865	14,300	14,549	14,870	15,133
Recreation						
Number of Registrations Processed	4,166	6,378	5,856	5,807	4,952	4,737
Number of Meals Provided to Seniors Annually	18,392	20,031	21,351	22,566	23,815	25,103

Source: City of Gilroy, Various City Departments

* Statistic not available

City of Gilroy
Operating Indicators By Function / Program (Continued)
Last Ten Fiscal Years

Function	Fiscal Year				
	2020	2021	2022	2023	2024
General Government					
Number of Business Licenses Issued	3,160	4,319	3,673	3,335	3,511
Total Volunteer Service Hours	18,465	2,521	12,886	17,588	20,187
Total City-Wide Training Hours Provided	2,892	1,038	1,173	1,262	4,020
Total Vehicle Work Orders Generated	1,514	1,904	1,880	1,686	1,349
Total Facilities Work Orders Generated	1,488	1,405	1,416	1,381	1,277
Public Safety					
Police					
Number of 911 Calls Received	23,578	22,740	24,837	25,536	23,573
Number of Police Calls for Service	58,354	44,016	62,323	65,459	66,106
Number of Investigations Assigned to Detectives	1,023	971	1,101	745	271
Number of Case Reports Processed	11,020	10,095	9,771	8,205	11,802
Fire					
Total Calls for Service	6,243	6,299	7,092	7,117	7,121
Total Fire Calls	336	381	435	273	347
Total Emergency Medical Aid Calls	4,065	4,089	4,866	5,027	5,078
Community Development					
Number of Building Inspections Completed	14,618	15,652	16,056	15,578	14,078
Number of Building Permits Processed	1,300	1,361	1,784	1,843	2,204
Number of Fire Code Permits Issued	885	474	695	475	440
Public Works					
Square Feet of Chip/Cape/Slurry Seal Completed	1,547,477	1,451,239	3,118,472	3,354,152	2,413,610
Linear Feet of Preventive Cleaning	849,228	632,280	692,143	716,194	866,122
Million Gallons of Wastewater Treated per Day	6.18	6.14	6.03	7.00	6.83
Million Gallons of Municipal Water Produced per Day	7.20	7.60	6.74	6.24	4.95
Million Gallons of Wastewater Flow per Day (COG)	3.73	3.49	3.16	3.86	3.33
Number of Utility Billing Customers	15,218	15,311	15,483	15,555	15,668
Recreation					
Number of Registrations Processed	4,232	2,380	6,875	9,224	14,789
Number of Meals Provided to Seniors Annually	21,979	19,525	22,570	22,961	28,072

Source: City of Gilroy, Various City Departments

* Statistic not available

City of Gilroy
Capital Assets By Function
Last Ten Fiscal Years

Function	Fiscal Year				
	2015	2016	2017	2018	2019
General Government					
City Buildings	55	55	55	57	57
Public Safety					
Police					
Police Stations	1	1	1	1	1
Police Vehicles	79	86	87	83	103
Fire					
Fire Stations	3	3	3	3	3
Fire Vehicles	20	20	21	20	19
Public Works					
Park sites	16	16	16	19	19
Centerline Miles of Streets	120	119	126	151	166
Number of Streetlights	4,150	4,773	4,794	4,841	4,861
Miles of Storm Trunk Mains*	31	31	37	39	40
Miles of Sewer Mains	111	111	151	160	161
Treatment Plant Dry Weather Flow Capacity (MGD)	9	9	9	9	9
Water Meters in Municipal Service Area	14,127	14,669	14,783	14,450	15,133
Miles of Water Mains	152	152	204	205	210
Number of Fire Hydrants	2,150	2,265	2,290	1,948	2,229

* Note that the increase in "Miles of Storm Trunk Mains" is due to the accurate tracking of data in the Cityworks GIS system.
Source: City of Gilroy, Various City Departments.

City of Gilroy
Capital Assets By Function (Continued)
Last Ten Fiscal Years

Function	Fiscal Year				
	2020	2021	2022	2023	2024
General Government					
City Buildings	57	57	57	57	57
Public Safety					
Police					
Police Stations	1	1	1	1	1
Police Vehicles	109	109	113	117	122
Fire					
Fire Stations	3	3	3	3	3
Fire Vehicles	19	20	20	21	21
Public Works					
Park sites	20	21	21	21	23
Centerline Miles of Streets	166	166	168	125	127
Number of Streetlights	4,885	4,295	4,315	4,320	4,322
Miles of Storm Trunk Mains*	40	40	131	131	131
Miles of Sewer Mains	163	162	168	168	168
Treatment Plant Dry Weather Flow Capacity (MGD)	9	9	9	9	9
Water Meters in Municipal Service Area	15,220	15,266	15,595	15,553	15,822
Miles of Water Mains	205	219	209	213	219
Number of Fire Hydrants	2,187	2,293	2,317	2,321	2,321

* Note that the increase in "Miles of Storm Trunk Mains" is due to the accurate tracking of data in the Cityworks GIS system.
Source: City of Gilroy, Various City Departments

APPENDIX



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Glossary

Accounts Payable

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts Receivable

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

Accounting System

The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest

The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date).

Accrual Basis of Accounting

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Adopted Budget

The City Council approved the annual budget, establishing the legal authority for the expenditure of funds as set forth in the adopted Council budget resolution.

American Rescue Plan Act (ARPA)

The American Rescue Plan Act of 2021 (ARPA), also called the COVID-19 Stimulus Package, is a \$1.9 trillion economic stimulus bill passed by the 117th United States Congress to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. The plan provided aid to individuals, small businesses and governmental agencies, including the City of Gilroy.

Amortization

The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule, including related interest and other finance charges.

Annual Comprehensive Financial Report (ACFR)

The official annual report of the City's financial condition at the conclusion of the fiscal year. The report is prepared to conform to Generally Accepted Accounting Principles (GAAP) for governmental units and presentation of the financial data in conformity with the Adopted Budget.

Appropriation

Legal authorization, as required by the City Charter, granted to the City Administrator by the City Council to expend monies, and/or to incur legal obligations for specific departmental purposes. An appropriation is usually limited in amount, as well as to the time when it may be expended.

Assessed Valuation

A dollar value placed upon real estate or other property by Santa Clara County as a basis for levying property taxes.

Assets

Property owned by a government, which has monetary value.

Audit

An examination of a community's financial systems, procedures, and data prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's financial statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles.

Authorized Positions

Regular positions are authorized in the budget to be employed during the fiscal year.

Basis of Accounting

The timing of recognition, that is, when the effects of transactions or events are recognized for financial reporting or budgeting purposes. The three basis of accounting for governmental agencies are: (1) cash basis (when cash is received or paid), (2) accrual basis (when the underlying transaction or event takes place), and (3) modified accrual basis (revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability occurred).

Balance Sheet

A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specific date.

Balanced Budget

When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses, the budget is balanced.

Beginning Fund Balance

Fund balance available in a fund from the end of the prior year for use in the following year.

Bond

A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

Bond Rating

An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full. Two agencies regularly review city bonds and generate bond ratings: Moody's Investors Service and Standard and Poor's Ratings Group.

Budget

A plan of financial and program operations listing an estimate of proposed appropriations or expenses and the proposed means of financing them, for a particular period. The budget is proposed or preliminary until it has been adopted by the City Council.

Budget Calendar

The schedule of key dates or milestones which a government follows in preparation and adoption of a budget.

Budget Adoption

Formal action by the City Council, which sets the spending path for the year.

Budget Message

A general discussion of the proposed budget as presented in writing by the City Administrator to the City Council. The message contains an explanation of the principal budget items and summarizes the proposed budget relative to the current year adopted budget.

Budgetary Control

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

CalPERS

State of California Public Employees' Retirement System.

Capital Asset

A tangible, fixed asset that is long-term in nature, of significant value, and obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include land, buildings, equipment, improvements to buildings, and infrastructure (i.e., streets, highways, bridges, and other immovable assets). A capital asset is defined as an asset with a useful life extending beyond a single accounting period.

Capital Budget

A financial plan of proposed capital improvement projects and the means of financing them for a given period of time.

Capital Outlay

A budget category which budgets all equipment having a unit cost of more than \$10,000 and an estimated useful life of more than three years. Capital Outlay items are budgeted in the operating budget.

Cash Basis of Accounting

A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certificates of Participation (COPs)

This financing technique provides long-term financing through a lease, installment sale agreement or loan agreement. Certificates of Participation (COPs) allow the public to purchase (in \$5,000 increments) participation in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of specific equipment, land, or facilities.

City Charter

Legal authority approved in August of 1959 by the voters of Gilroy under the State of California Constitution establishing the current "Council - Administrator" form of government organization, subsequently approved by the California legislature in 1960.

Community Priorities

Strategic work objectives that require collaborative action by several City departments and partnerships with other elements of the community.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency

A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfalls, and/or unknown expenditures.

Department

An operational and budgetary unit designated by the City Council to define and organize City operations, or a group of related operations within a functional area.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

Debt Financing

Issuance of bonds and other debt instruments to finance municipal improvements and services.

Debt Service

Debt service refers to the interest and principal payments on bond issues and Certificate of Participation, and includes the issuance costs related to bond funding.

Deficit

The excess of an entity's liabilities over its assets, or the excess of expenditures or expenses over revenue during a single accounting period.

Depreciation

(1) Expiration in the service life of capital outlay assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) The portion of the cost of a capital asset that is charged as an expense during a particular period.

Division

An organizational unit consisting of programs or activities within a department which furthers the objectives of the City Council by providing services or a product.

Encumbrances

Financial commitments related to unperformed contracts for goods or services for which part of an appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund

An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. These funds are entirely or predominately self-supporting. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the City to recover total service costs through user fees. Enterprise accounting also enables cities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end.

Expenditure

The payment made for cost of services rendered, materials, equipment, and capital improvements.

Expense

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Expense Category

Expense object categories: Salaries and Benefits, Supplies and Expenses, Internal Services, Capital Outlay, etc.

Fee

The payment for direct receipt of a public service by the party who benefits from the service.

Fiduciary Fund

A fund type to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension, trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year

A twelve-month accounting period of time to which the budget applies; for Gilroy it is July 1 through June 30.

Fringe Benefits

Benefits including employee retirement, Medicare, health, dental, vision, life insurance, uniforms, and deferred compensation plans.

FTE

Full Time Equivalent Employee (FTE) 2,080 hours per year = 1.0 Full-Time Equivalent position.

Fund

An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. There are three major types of fund: Governmental (general, special revenue, debt service, capital projects, and permanent), Proprietary (enterprise and internal service), and Fiduciary (trust and agency).

Fund Balance

The amount of financial resources immediately available for use. Generally, this represents the excess of unrestricted current assets over current liabilities.

Gann Appropriation Limit

Article XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B limits growth in the spending of tax proceeds to tax proceeds appropriated in the "base year" of 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction's population or the annual percentage population change of the county in which the jurisdiction is located.

GASB 34

A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends, and prospects for the future.

GASB 45

This is another Governmental Accounting Standards Board major pronouncement that each public entity to account for and to report other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund

The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. Examples of departments financed by the General Fund include City Council, Police and Fire Departments.

General Obligation Bond

A type of bond that is backed by the full faith, credit, and taxing power of the City.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

Goal

Goals are general statements of desired results and serve as points of reference to guide actions, decisions, and resource allocation.

Government Finance Officers Association (GFOA)

The Government Finance Officers Association was founded in 1906. Its purpose is to advance transparency and excellence in government finance. The association represents public finance officials throughout the United States and Canada. GFOA issues the Distinguished Budget Presentation Award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

Governmental Accounting

The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

Governmental Accounting Standards Board (GASB)

The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Fund

A fund type to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant

Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant given by the Federal government.

Indirect Cost Allocation Plan

The City uses an indirect cost allocation plan to ensure that enterprises and certain special revenue-supported operations pay for themselves and are not subsidized by City taxpayers. General fund supported central services costs such as payroll, accounting, data processing, personnel, city management and facilities maintenance are allocated to those funds benefiting from these services based on statistical data reflecting use of these support services.

Infrastructure

Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks, and airports.

Interfund Transactions

These budgetary transactions consist of quasi-external transactions which would be treated as revenues and expenditures if they involved organizations external to the governmental unit, reimbursements of expenditures initially made in one fund which are attributable to another fund, and operating transfers where monies are appropriated from one fund to another fund to reimburse expenses which are of benefit to the first fund.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, on a cost-reimbursement basis.

Labor Group or Labor Union

A group of two or more employees who join together to advance common interests such as wages, benefits, schedules and other employment terms and conditions.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. Note: This term does not include encumbrances.

Line Item Detail

A budget that lists detailed expenditure categories (permanent salaries, utilities, travel, training, etc.) separately, along with the amount budgeted for each specified category.

Long-Term Debt

Debt with a maturity of more than one year after the date of issue.

Mission

A description of the basic purpose and responsibility of the division or department.

Modified Accrual Basis of Accounting

Basis of accounting whereby revenues are recognized in the accounting period in which they become available and measurable; expenditures are recognized in the accounting period in which the fund liability is incurred (if measurable), except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Municipal Code, City Code or the Code

A compilation of City Council approved ordinances currently in effect. The Code defines City policy in various categories. For example, civil service rules, traffic regulations, sanitation and health standards, building regulations, and planning and zoning regulations.

Objective

Statement describing a significant result or service level change to be accomplished during the next fiscal year. It describes specific, verifiable, and measurable actions, steps, or processes undertaken in the service of a goal.



Operating Budget

A financial, programmatic and organizational plan for furthering the goals of the City Council through the departments of the City, which does not include one-time capital improvement projects.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution.

Pay-As-You-Go Basis

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Metric

Quantifiable indicators that measure program workload or progress in achieving program objectives.

Program

An activity or division within a department which furthers the objectives of the City Council by providing services or a product.

Proprietary Fund

Funds that focus on the determination of operating income, changes in net assets (cost recovery), financial position, and cash flows. There are two types of proprietary funds: Enterprise and Internal Service Funds.

Purchase Order

A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Re-appropriation

The amount of money that is budgeted for a project in a prior year but is not spent or encumbered and needs to be appropriated again in the current year in order to continue the program originally intended.

Reimbursements

Payments of amounts remitted on behalf of another party, department, or fund. They are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed (see Interfund Transactions).

Reserve

An account used to set aside a portion of the fund balance as legally segregated for a specific use.

Resolution

A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance. The adopted City budget is approved by resolution and requires a majority vote of the Council members present at budget adoption time. During the fiscal year other budget modifications made by the City Council require a majority plus one vote.

Return on Investment

Requests for additional resources previously classified as enhancements are now categorized as Return on Investments. Requests will only be considered when the investment increases revenue, decreases operating expenses, or creates operating efficiency.

Revenue

Sources of income used to finance City governmental services.

Salaries and Wages

A budget category which generally accounts for full-time, part-time, and temporary employees' salaries, overtime costs and fringe benefits for a particular division or program.

Self-Insurance

A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or the activity of the agency.

Service Benchmark

A short list of indicators (outputs, outcomes, trends over time) for the departmental or interdepartmental efforts important to Council and the community to communicate the City's strategic and day-to-day work.

Special Revenue Funds

Revenues that can be spent only for specific purposes stipulated by the Constitution, external resource providers, or through enabling legislation

Supplies and Expenses

A budget category which accounts for all non-personnel expenses. Examples include office supplies, utility costs, legal advertising, equipment maintenance, small tool purchases, building/structure maintenance and contractual services.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. This term does not include charges for services rendered only to those paying such charges. For example refuse collection.

Tourism Business Improvement District (TBID)

An assessment established by the hoteliers in the City of Gilroy in 2013, used to administer marketing programs to promote the City of Gilroy as a tourism destination and to fund projects, programs, and activities that benefit lodging businesses within the district. The assessment levied on lodging businesses within the city is a 2% hotel tax on room rentals. The funding and operations of the TBID are managed by Visit Gilroy. The City is entitled to retain a small portion of the assessment collected to defer the administrative costs incurred, as authorized by the TBID.

Transient Occupancy Tax (TOT)

A tax on hotel/motel stays of 30 days or less. The rate in the City of Gilroy is currently 9%.

Trust and Agency Funds

Types of fiduciary funds which account for assets held by the City in a trustee capacity. The budget does not appropriate fiduciary funds.

Undesignated Fund Balance

Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account)

The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent)

The legal requirement that the assessed value on property must reflect its market, or full and fair cash value.