



CITY OF

BIG BEAR LAKE *California*



FISCAL YEAR 2026-27 ADOPTED BUDGET

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CITY OF
BIG BEAR LAKE *California*

Adopted Budget Fiscal Year 2026-27

CITY COUNCIL

Randall Putz, Mayor (District 3)
Kendi Segovia, Mayor Pro Tem (District 1)
Rick Herrick, Councilmember (District 2)
Perri Melnick, Councilmember (District 4)
Charles Hicks, Jr., Councilmember (District 5)

ADMINISTRATION

Erik Sund, City Manager
Erica Stephenson, Assistant City Manager/City Clerk
Sean Sullivan, Assistant City Manager/Public Works Director
Dena Heald, Director of Finance/City Treasurer
Rachel Bowman, Administrative Services Director
Kelly Tinker, Community and Economic Development Director

Prepared by:
Finance/Treasury Services Department

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City Manager's Message

Honorable Mayor and Councilmembers:

I am pleased to present a balanced Operating Budget and Capital Improvement Program for the City of Big Bear Lake for Fiscal Year FY 2026-27 (July 1, 2026 to June 30, 2027).

The total City budget amounts to \$75.3 million with the General Fund budget at \$28.5 million, with \$2.65 million in reserve contributions and a full time employee count of 72 budgeted positions.

*The theme for the Fiscal Year 2026/27 budget is best described as the Year of **Advancement**. In previous fiscal years, our budget emphasized adaptability. Continuing forward through both achievements and setbacks with resilience, these efforts have positioned the City on a clear path towards advancement. Building on this momentum, the City will shift its focus from planning and prioritization in areas such as economic development, fiscal strength, and capital improvements to the execution and establishment of these initiatives. This transition marks a critical step forward, as we move from laying the groundwork to delivering measurable outcomes that strengthen our community.*

The City of Big Bear Lake is known for its picturesque, four-seasons mountain setting and seasonal tourism. However, significant fluctuations in visitor volume place a considerable strain on our current utility infrastructure, creating challenges for both residents and visitors. Advancing our infrastructure to meet these demands is essential to ensuring reliability, accessibility, and quality of life year-round. By investing in the City's financial foundation through conservative forecasting and responsible spending, we will continue to strengthen and grow the City's fund balance. These efforts will support strategic investments that enhance infrastructure, improve service delivery, and ensure long-term sustainability. Through thoughtful planning and deliberate execution, the City will advance its infrastructure to better withstand seasonal fluctuations while maintaining dependable service for our full-time residents.

Strategic Priorities

As we approach the FY 2026-27 budget, it is important to revisit the strategic priorities that the City Council initiated in the FY 2023-2024 budget process and have revisited every budget process thereafter. These priorities set the goals of the City Council, City Manager, and City staff; objectives are incorporated into the budget to achieve these strategic priorities. As you can see, we have initiated some new objectives and have provided status on all objectives.

Fiscal Year 2026-27		
Strategic Priority Goals	Objectives	Status
Support and invest in sustainable infrastructure projects and programs consistent with the needs of our community	- Conduct a Sewer Assessment and Sewer Rate Study - Invest \$9.9M in Capital Improvement Projects - Invest \$9.5M in Capital Improvement Projects - Invest \$6.1M in Maintenance Projects - Invest \$5.3M in Maintenance Projects - Implement Fleet Maintenance System - Leisure Bear Site Improvements	- To be completed in Fiscal Year 26/27 - Expended \$9.6M in Fiscal Year 25/26 - To be completed in Fiscal Year 26/27 - Expended \$4.6M in Fiscal Year 25/26 - To be completed in Fiscal Year 26/27 - To be completed in Fiscal Year 26/27 - Initiated in Fiscal Year 25/26 & on-going
Ensure fiscal responsibility	- Review & Update Reserve Policy - Review & Update Investment Policy - Implement a 2-year Budget - Procure & Implement Investment; Broker Services	- To be completed in Fiscal Year 26/27 - To be completed in Fiscal Year 26/27 - To be completed in Fiscal Year 26/27 - To be completed in Fiscal Year 26/27
Invest in attracting, retaining and developing staff, strive to deliver the best customer service	- Improve Customer Service through training and operational enhancements - Maintain a competitive wage and benefit package - Review and Update Personnel Policy & Procedures	- On going - On going - On going

Enhance community engagement and local advocacy strategies, while bolstering partnerships with residents, businesses and regional partners	• Develop a Quarterly Legislative Reporting process • Initiate an Economic Development Program • Maintain the Cityapp Big Bear Lake 365 • Reinvest in Small Business Façade Improvement Grant	• To be completed in Fiscal Year 26/27 • Initiated Oct 2023 & on going • Initiated Jan 2024 & on going • Initiated in Fiscal Year 24/25 & on-going
Preserve and protect the quality of life for the residents and the businesses, while maintaining a balance with the environment to foster a sustainable economic base	• Develop Citywide Emergency Operations Plan • Conduct a Citywide Mobility Study • Initiate General Plan Update & Advisory Committee • Implement new permitting program • Continue implementation of 2021-2029 Housing Element Action items	• Completed in Fiscal Year 25/26 • To be completed in Fiscal Year 26/27 • Initiated in Fiscal Year 25/26 & on-going • Completed in Fiscal Year 25/26 • On going

As we developed the budget for fiscal year 2026-27, City staff reviewed the objectives and priorities to determine if any changes were needed. The City has advanced a number of strategic priorities in fiscal year 2025-26, implementing the City's new online permitting program for 24/7 access, completing the Rathbun Drive & Moonridge Road Rehabilitation, which includes creating 120 new public parking spaces to the Moonridge Corridor to activate economic development, completion of the Castle Rock trail & parking lot, and continued the investment of funding the Small Business Façade Improvement Grant.

The City is advancing a number of new priorities in fiscal year 2026-27 to ensure future economic growth and support, financial stability, improved service delivery through technology, and the on-going commitment and support of City staff. The City has acquired properties, the Beaver and Badger lots, to expand public parking opportunities in the Village, the Finance team will be implementing an investment and broker service to enhance the City's portfolio, Public Works will be completing a Master Sewer Rate Study to ensure an on-going investment the City's aging sewer infrastructure, Community Development will conduct a mobility study to seek improvements to the flow of pedestrian traffic, and the Finance Department will develop and implement a 2 year budget for FY 2027 through FY 2029 which improve the delivery of capital improvement projects.

This budget includes funding for public safety, continued prioritization of the quality of life in our residential communities, the ongoing investment in the City's Capital Improvement and Maintenance Projects, providing economic development support the City's business community, continue advancing the City's communications, and the ongoing implementation of technology improvements to provide more efficient services.

City staff have continued to focus on maintaining the quality of the services they provide to the public, while minimizing expenses and adding efficiencies wherever possible. As a result, the City's operating position continues to be positive and available to address forecasted cost increases; while the City has committed to focusing on funding reserves so they are available to offset any future economic downturn while still being responsive to our residents' needs and providing the best services possible. The City continues to operate with staff vacancies and remains committed to delivering essential City services. I would like to thank City Council and City staff for their commitment to the City and its citizens.

Economic Outlook

The City's economic outlook continues to look favorable. We saw the economy expanding during the last four fiscal years, however there are new forecast considerations:

- Housing Prices
- Inflation
- Job Growth
- Increased Construction Costs
- Increased Gas Prices

The City continues to see moderate increases in its property and transient occupancy tax revenues, while sales tax remains healthy. The annual outlook for sales tax forecasts moderate growth, approximately a 2.1% increase; restaurants and hotels are forecasting approximately 7.4% growth. These areas of economic growth compliment the City's significant revenue sources and continue to contribute positively to improving the outlook for the City of Big Bear Lake. It is important to note, the City always remains cautious in our budget forecasting, knowing these positive trends can change relatively quickly. The City is committed to maintaining a strong fiscal foundation and will remain conservative in our fiscal actions and forecasting.

The Budget

The City is seeing its "Advancement" with a number of items included in this year's budget: appropriate staffing levels to better serve the community, continued transparency and ever evolving communication, ongoing commitment to improving infrastructure, and continued fiscal responsibility. City Management prioritizes maintaining a positive operating position to absorb anticipated cost increases and effects of any inflationary impacts.

The City realizes potential future cost increases may occur and will maintain a conservative financial position. As part of the development of the FY 2026-27 budget, staff continually seek opportunities to improve City services and maintain adequate staffing levels. These actions are summarized in following paragraphs by category below:

- **Staffing:** City Management continually assesses all City Departments; in an effort to identify redundancies and gain operational efficiencies while being proactively responsive to the current needs of the organization. The City is diligent in evaluating vacancies to determine the priority in the recruitment process to compliment the effective delivery of City services. The staffing for FY 2026-27 has been reorganized to better serve the City and provide a strong foundation for succession. The Staffing section of the budget document contains additional FTE information.
- **Compensation and Benefits:** The City and the employee association continue to have a fantastic relationship and the City Council adopted a three year MOU (ending June 30, 2026) that is a fair and a balanced package that compliments the City's budget while reflecting a fair investment in City staff. The City will revisit the MOU in May of 2026, any financial impacts will be presented in fiscal year 2026/27 budget process.
- **Pension:** Pension actuarial contribution rates for FY 2026-27 will be slightly less than the prior year based on the June 2025 actuarial reports. The payments are anticipated to remain mostly flat over time as SBCERA continues to pay down past unfunded liabilities.
- **Maintenance:** While costs continue to rise due to a number of factors, the City is allocating \$5.3 million to ensure existing capital assets are properly maintained extending the asset lives and lowering future replacement costs.
- **Capital Projects:** Prioritized projects in the proposed \$9.5 million budget include the completion of the Beaver and Badger parking lots, on-going street rehabilitation, improvements to the City's Fire Protection District properties, investments in the City's sewer and sanitation infrastructure, and continued funding in the Performing Arts Center.

The City's budget continues to allocate resources to address public safety. These costs are dedicated to quality of life issues within the City. Key Public Safety costs include:

- **San Bernardino Sheriff's Department (SBSD):** The FY 2025-26 Police Services contract amount of \$6.3 million increases in FY 2026-27 to \$7 million. This increase is contributed to the increase in the Sheriff's liability fund.
- **San Bernardino County Fire:** The Big Bear Lake Fire Protection District, which is comprised of the City Council, has initiated the process to transition to San Bernardino County Fire for improved and increased fire and medical services.
- **Neighborhood Preservation/Code Enforcement:** These two programs together total \$1.7 million and address quality of life issues, the implementation of Beautify Big Bear Lake, year round parking enforcement, and other municipal code services.

Accomplishments

There have been a number of key accomplishments in FY 2025-26 including: completion and opening of the Castle Rock Trailhead Parking Lot; street rehabilitation of Moonridge Road and Rathbun Drive, such as new pavement and sidewalk, and sidewalk improvements; continued investment and expansion of the City's summer concert series and holiday events; on-going commitment to communication through the Big Bear Lake 365, City of Big Bear Lake's first app; Implementation of a new budget software program for improved transparency; staffing realignment to better serve the community; the kickoff of the City's General Plan Update, which will guide the City on housing, land use, transportation and economic vitality for the next 20 years; the launch and implementation of the City's new online permitting system, Accela, to help streamline development review processes; continued support for affordable housing development through the inclusion of Accessory Dwelling Units within the City's Vacation Rental Program to provide additional long-term housing options for the community; and facilitating exciting economic development with new businesses coming online like iHOP/Applebee's, Rosa's Restaurant, Little Caesar's Pizza, the Burgundy Hotel, and much more on the horizon for the FY 2026-27.

Summary

In FY 2026-27, we will continue to focus on implementing the City Council's strategic priorities while maintaining a balanced budget, providing quality services to the residents and businesses, and implementing the adopted Capital Improvement and Maintenance Program. Over the next fiscal year, City staff will be continuing to improve the City's financial foundation, infrastructure, and supporting City staff.

I am very fortunate for the support of the City Council and their leadership, with an amazing City staff, this City is in a great position to do great things. As always, the City stands ready to address next year's challenges and opportunities knowing we are resilient and can take on anything thrown our way.



Erik Sund
City Manager

Vision, Mission & Goals

Vision

To provide an exceptional mountain resort experience for visitors and residents.

Mission

Secure our future through a proactive, open, and responsive government focused on infrastructure, development standards, fiscal responsibility, public safety, and community pride for our residents, visitors, and businesses.

Goals

Continue high levels of community relations, and increase the public's confidence and trust in City government.

Ensure the long-term financial viability of the City through effectiveness, efficiency, and accountability within the organization.

Enhance Opportunities for recruitment and retention of outstanding employees by improving the working environment, relative to technology and training, for City employees.

Continue to focus specified resources for the City on constructing, repairing, and maintaining major capital improvements, infrastructure, and public safety needed to serve the community.

Promote the community's total economic vitality for the benefit of all stakeholders.

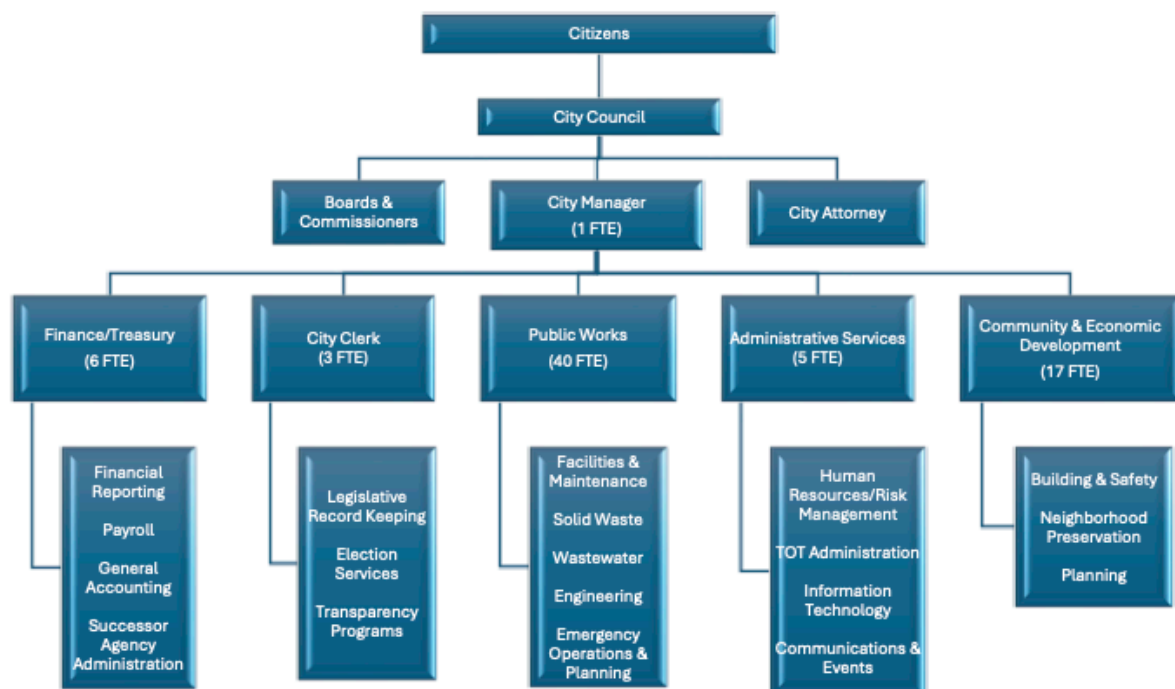


Organizational Chart

The City Council appoints the City Manager as well as the Department of Water Board of Directors. In addition, the City Council members also represent the Fire Protection District as the Board of Directors. Administration of the Department of Water is handled separately from the remaining operations of the City.

The City Manager leads all operations of the City, including providing leadership to multiple operational departments. For Fiscal Year 2026-27 the City of Big Bear Lake's full-time equivalent positions will remain at 72 full-time employees.

City of Big Bear Lake Organizational Chart – Effective 07/01/2026 Citywide



Full-Time Equivalent (FTE) Count: 72

City of Big Bear Lake

Governing Body

Council-Manager Form of Government

City Council

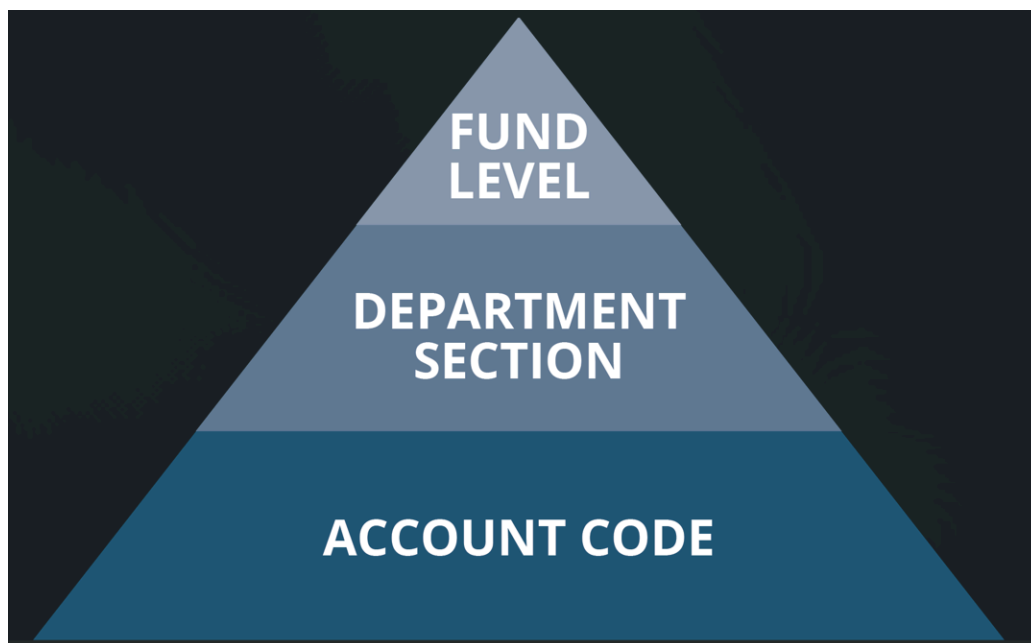
The City Council is comprised of five Council Members who are elected to serve four-year terms and is the legislative authority that creates the policies and laws under which the City operates. The City Council appoints a mayor annually for a one-year term. The City Council appoints the City Manager, City Attorney, City Clerk and City Treasurer and ratifies appointments to the City Council Advisory Boards and Commissions. Members of the City Council are appointed to serve on internal subcommittees, advisory boards, commissions, and inter-agency committees.

Additionally, the City Council serve as the Board of Directors for the City of Big Bear Lake's Fire Protection District.



Level of Budget Control

The annual budget, as adopted by the City Council, establishes the total appropriation for each department's operation. Any increase to the total appropriation requires City Council approval.



Budget Appropriation Transfers

Occasionally, it is necessary to transfer an available appropriation or portion thereof between accounts, departments, or funds. According to the Budget Transfer Procedure number 83-13, the levels of budgetary control are as follows:

Transfers within a department: Appropriation transfers between accounts within a department may be made with the concurrence of the Department Director and the Director of Finance.

Transfers between departments: Appropriation transfers between departments within the same fund may be made with the concurrence of the Department Directors, Director of Finance, and the approval of the City Manager.

Transfers between "funds": Appropriation transfers may be made between funds as long as fund restrictions permit a transfer and the program being affected is common to both funds. The transfer requires the concurrence of managing Department Directors, Director of Finance, and approval of the City Manager. The appropriation transfer may not exceed \$25,000.

Other transfers: All other budget transfers require the approval of the governing body (e.g. City Council).

Summary of All Funds

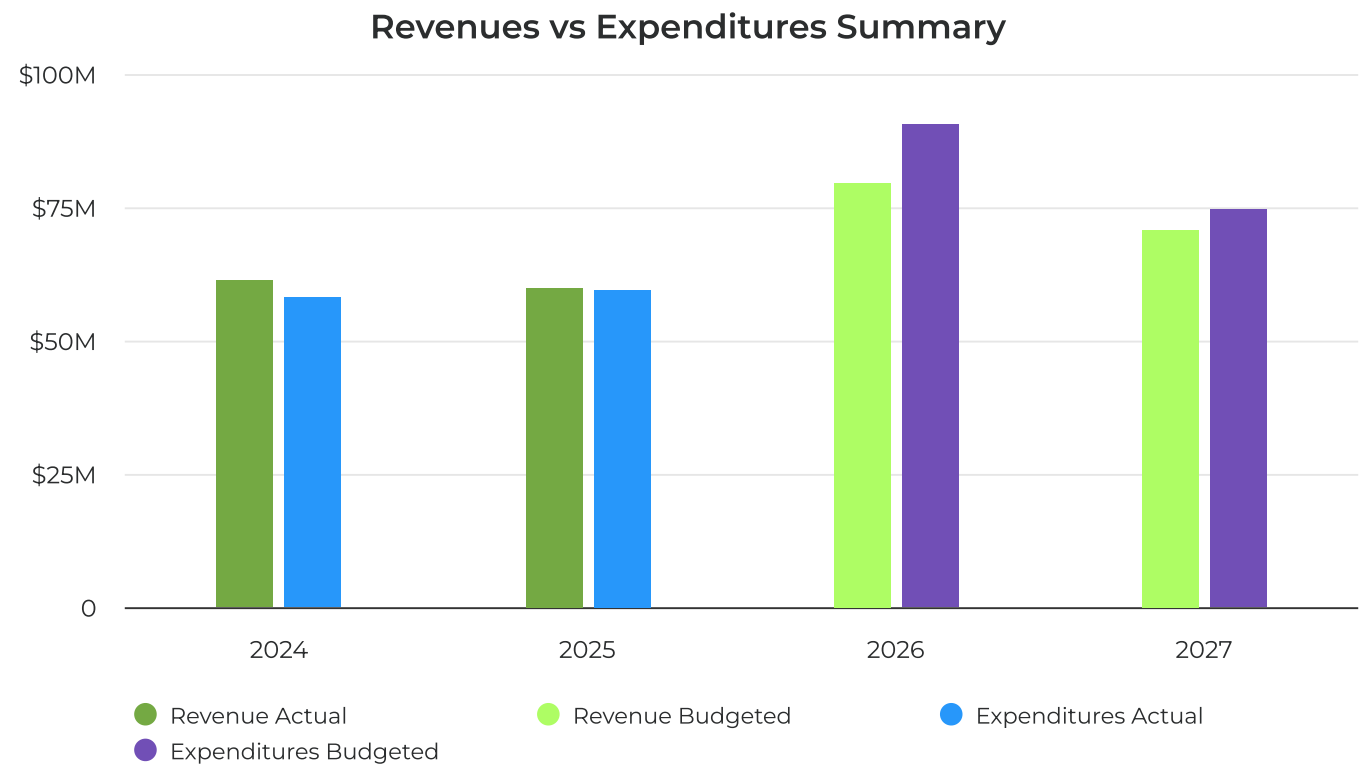
Fund Balance by Fund

Fund	FY25 Ending Fund Balance	FY26 Projected Resources	FY26 Projected Uses	FY26 Projected Fund Balance
General Fund	\$ 20,808,938	\$ 25,287,749	\$ (31,201,000)	\$ 14,895,687
Sanitation	\$ 5,640,989	\$ 8,556,040	\$ (10,651,572)	\$ 3,545,457
Fire Protection District	\$ -	\$ 8,737,400	\$ (7,318,534)	\$ 1,418,866
Capital Projects	\$ -	\$ 7,768,674	\$ (7,768,674)	\$ -
Refuse	\$ 1,575,090	\$ 5,437,787	\$ (5,521,564)	\$ 1,491,313
Tourism Business Impr District	\$ 233,845	\$ 4,950,000	\$ (5,183,845)	\$ -
Measure Y TOT	\$ 5,179,002	\$ 2,514,000	\$ (5,411,956)	\$ 2,281,046
Street Improvements	\$ -	\$ 6,122,340	\$ (6,122,340)	\$ -
Grant Funding	\$ (919,069)	\$ 1,586,792	\$ (667,723)	\$ -
Gas Tax - HUTA	\$ 9,854	\$ 736,397	\$ (745,000)	\$ 1,251
Village Streetscape Maint	\$ -	\$ 515,600	\$ (515,600)	\$ -
Measure I-Local 10-40	\$ 365,826	\$ 512,600	\$ (787,379)	\$ 91,047
Mountain Transit (MTA)	\$ -	\$ 500,000	\$ (500,000)	\$ -
Property Lease General Operations	\$ -	\$ 477,872	\$ (477,872)	\$ -
Traffic Safety	\$ 13,339	\$ 206,661	\$ (220,000)	\$ -
Suppl Law Enforcement AB3229	\$ 284,954	\$ 150,700	\$ (125,000)	\$ 310,654
Gas Tax - RMRA	\$ 14,658	\$ 133,414	\$ (138,234)	\$ 9,838
PEG Access	\$ 499,059	\$ 55,000	\$ (400,000)	\$ 154,059
SB1383 Grant Fund	\$ 3,322	\$ 66,125	\$ (68,587)	\$ 860
Pass-through Fees	\$ 37,184	\$ 4,840	\$ (700)	\$ 41,324
Developer Impact-Circulation	\$ 652,718	\$ 35,000	\$ -	\$ 687,718
Developer Impact-Drainage	\$ 815,894	\$ 35,000	\$ (200,000)	\$ 650,894
Developer Impact-Fire Supp	\$ 308,184	\$ 27,500	\$ -	\$ 335,684
Developer Impact-Gen'l Fac	\$ 264,360	\$ 17,500	\$ -	\$ 281,860
Developer Impact-Parkland	\$ 549,772	\$ 35,000	\$ -	\$ 584,772
Developer Impact-Public Fac	\$ 347,794	\$ 25,500	\$ -	\$ 373,294
Local Transportation	\$ -	\$ 303,518	\$ (303,518)	\$ -
Mobile Source Air Pollution	\$ 25,309	\$ 5,200	\$ -	\$ 30,509
Measure I-Major Local 10-40	\$ (3,200,000)	\$ -	\$ -	\$ (3,200,000)
Totals	\$ 33,511,022	\$ 74,804,209	\$ (84,329,098)	\$ 23,986,133

Fund Balance by Fund

Fund	FY26 Projected			FY27 Projected	
	Fund Balance	FY27 Resources	FY27 Uses	Fund Balance	
General Fund	\$ 14,895,687	\$ 25,717,442	\$ (28,334,212)	\$ 12,278,917	
Sanitation	\$ 3,545,457	\$ 9,579,000	\$ (10,521,931)	\$ 2,602,526	
Fire Protection District	\$ 1,418,866	\$ 8,864,200	\$ (7,335,163)	\$ 2,947,903	
Capital Projects	\$ -	\$ 6,175,000	\$ (6,175,000)	\$ -	
Refuse	\$ 1,491,313	\$ 5,578,000	\$ (5,646,289)	\$ 1,423,024	
Tourism Business Impr District	\$ -	\$ 4,970,000	\$ (4,970,000)	\$ -	
Measure Y TOT	\$ 2,281,046	\$ 2,443,750	\$ (4,225,000)	\$ 499,796	
Street Improvements	\$ -	\$ 2,871,800	\$ (2,871,800)	\$ -	
Grant Funding	\$ -	\$ 1,128,154	\$ (1,128,154)	\$ -	
Gas Tax - HUTA	\$ 1,251	\$ 739,063	\$ (740,000)	\$ 314	
Village Streetscape Maint	\$ -	\$ 525,319	\$ (525,319)	\$ -	
Measure I-Local 10-40	\$ 91,047	\$ 522,500	\$ (524,700)	\$ 88,847	
Mountain Transit (MTA)	\$ -	\$ 500,000	\$ (500,000)	\$ -	
Property Lease General Operations	\$ -	\$ 375,000	\$ (375,000)	\$ -	
Traffic Safety	\$ -	\$ 220,000	\$ (220,000)	\$ -	
Suppl Law Enforcement AB3229	\$ 310,654	\$ 150,700	\$ (150,000)	\$ 311,354	
Gas Tax - RMRA	\$ 9,838	\$ 141,443	\$ (134,930)	\$ 16,351	
PEG Access	\$ 154,059	\$ 55,000	\$ (75,000)	\$ 134,059	
SB1383 Grant Fund	\$ 860	\$ 66,500	\$ (66,500)	\$ 860	
Pass-through Fees	\$ 41,324	\$ 4,840	\$ (700)	\$ 45,464	
Developer Impact-Circulation	\$ 687,718	\$ 35,000	\$ -	\$ 722,718	
Developer Impact-Drainage	\$ 650,894	\$ 35,000	\$ -	\$ 685,894	
Developer Impact-Fire Supp	\$ 335,684	\$ 27,500	\$ -	\$ 363,184	
Developer Impact-Gen'l Fac	\$ 281,860	\$ 17,500	\$ -	\$ 299,360	
Developer Impact-Parkland	\$ 584,772	\$ 35,000	\$ -	\$ 619,772	
Developer Impact-Public Fac	\$ 373,294	\$ 25,500	\$ -	\$ 398,794	
Local Transportation	\$ -	\$ -	\$ -	\$ -	
Mobile Source Air Pollution	\$ 30,509	\$ 5,200	\$ -	\$ 35,709	
Measure I-Major Local 10-40	\$ (3,200,000)	\$ -	\$ -	\$ (3,200,000)	
Totals	\$ 23,986,133	\$ 70,808,411	\$ (74,519,698)	\$ 20,274,846	

All Funds Summary - Revenue and Expenditures



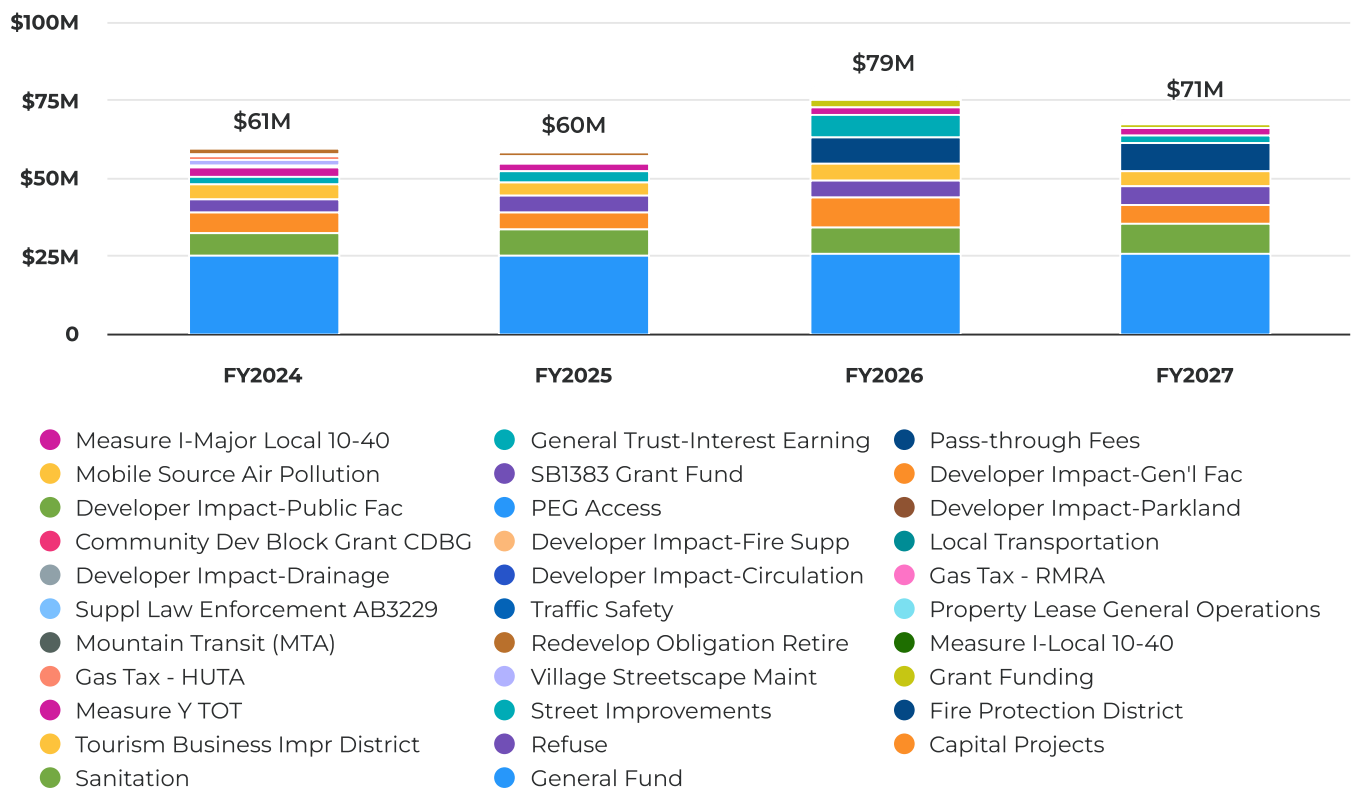
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$31,660,464	\$33,695,080	\$33,511,021	\$33,511,021	\$23,986,133	-28.42%
Revenues						
Property Taxes	\$6,673,129	\$6,337,336	\$14,988,700	\$14,991,200	\$15,252,100	1.74%
Sales Taxes	\$3,466,025	\$3,325,536	\$3,608,000	\$3,498,368	\$3,566,000	1.93%
Transient Occupancy Taxes	\$10,613,392	\$11,312,532	\$11,203,000	\$11,314,000	\$11,568,750	2.25%
Licenses & Permits	\$1,857,907	\$1,757,232	\$1,823,000	\$1,823,500	\$1,823,500	-
Other Taxes	\$2,337,399	\$1,838,483	\$1,469,110	\$1,679,111	\$1,699,706	1.23%
Franchise Fees	\$950,090	\$1,007,141	\$1,187,000	\$1,180,000	\$1,180,000	-
Subventions & Grants	\$1,082,108	\$860,079	\$3,164,676	\$1,964,735	\$1,203,154	-38.76%
Current Service Charge	\$12,735,164	\$14,152,309	\$14,984,410	\$14,436,340	\$15,601,600	8.07%
Building & Safety Fees	\$562,258	\$393,206	\$810,440	\$554,840	\$554,840	-
General Fines	\$606,527	\$252,154	\$345,000	\$301,661	\$315,000	4.42%
Use of Money & Property	\$1,680,330	\$1,942,190	\$997,400	\$986,151	\$876,300	-11.14%
Miscellaneous	\$5,499,783	\$5,021,494	\$5,633,510	\$5,490,510	\$5,409,720	-1.47%
Operating Transfers	\$13,052,356	\$11,632,908	\$19,257,863	\$16,583,793	\$11,757,741	-29.10%
Total Revenues	\$61,116,467	\$59,832,600	\$79,472,109	\$74,804,209	\$70,808,411	-5.34%
Expenditures						
Personnel Services	\$10,229,630	\$10,715,251	\$11,866,700	\$11,899,246	\$13,107,341	10.15%
Supplies	\$924,903	\$748,196	\$985,500	\$936,700	\$967,100	3.25%

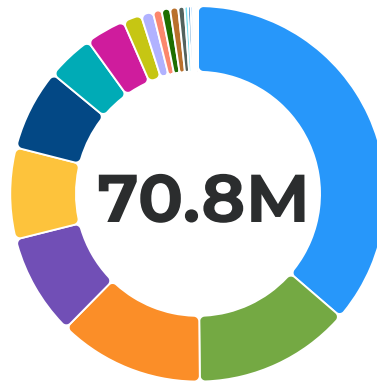
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Services & Charges	\$24,325,561	\$26,046,347	\$40,018,270	\$39,122,793	\$37,674,237	-3.70%
Capital Outlay	\$9,376,563	\$10,363,231	\$18,515,120	\$15,786,565	\$11,013,279	-30.24%
Debt Service	\$149,190	\$94,246	-	-	-	-
Interfund Transfers	\$13,052,356	\$11,632,908	\$19,252,863	\$16,583,793	\$11,757,741	-29.10%
Total Expenditures	\$58,058,203	\$59,600,179	\$90,638,453	\$84,329,097	\$74,519,698	-11.63%
Total Revenues Less Expenditures	\$3,058,265	\$232,421	-\$11,166,344	-\$9,524,888	-\$3,711,287	-61.04%
Ending Fund Balance	\$34,718,729	\$33,927,501	\$22,344,677	\$23,986,133	\$20,274,846	-15.47%

Revenues by Fund

Historical Revenue by Fund



FY27 Revenues by Fund



General Fund	\$25,717,442	36.32%
Sanitation	\$9,579,000	13.53%
Fire Protection District	\$8,864,200	12.52%
Capital Projects	\$6,175,000	8.72%
Refuse	\$5,578,000	7.88%
Tourism Business Impr District	\$4,970,000	7.02%
Street Improvements	\$2,871,800	4.06%
Measure Y TOT	\$2,443,750	3.45%
Grant Funding	\$1,128,154	1.59%
Gas Tax - HUTA	\$739,063	1.04%
Village Streetscape Maint	\$525,319	0.74%
Measure I-Local 10-40	\$522,500	0.74%
Mountain Transit (MTA)	\$500,000	0.71%
Property Lease General Operations	\$375,000	0.53%
Traffic Safety	\$220,000	0.31%
Suppl Law Enforcement AB3229	\$150,700	0.21%
Gas Tax - RMRA	\$141,443	0.20%
SB1383 Grant Fund	\$66,500	0.09%
PEG Access	\$55,000	0.08%
Developer Impact-Parkland	\$35,000	0.05%
Developer Impact-Drainage	\$35,000	0.05%
Developer Impact-Circulation	\$35,000	0.05%
Developer Impact-Fire Supp	\$27,500	0.04%
Developer Impact-Public Fac	\$25,500	0.04%
Developer Impact-Gen'l Fac	\$17,500	0.02%
Mobile Source Air Pollution	\$5,200	0.01%
Pass-through Fees	\$4,840	0.01%
Measure I-Major Local 10-40	\$0	0.00%

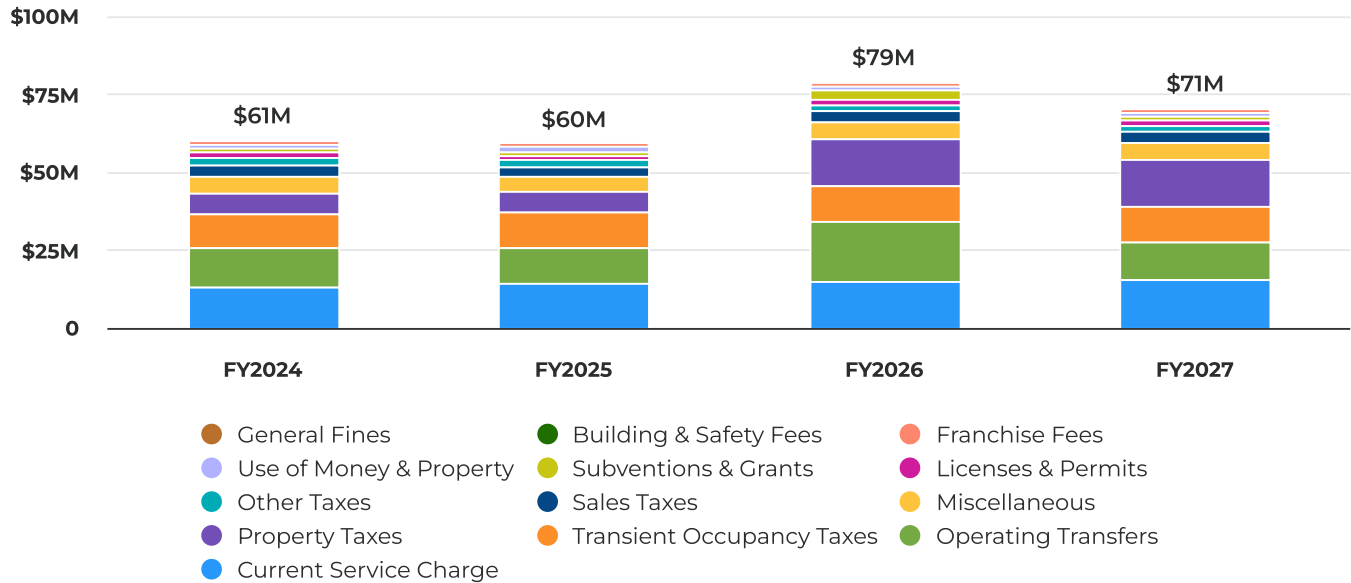
Revenues by Fund

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Property Lease General Operations	\$380,391	\$264,083	\$464,921	\$477,872	\$375,000	-21.53%
General Fund	\$24,908,673	\$25,133,907	\$25,377,491	\$25,287,749	\$25,717,442	1.70%
Sanitation	\$7,387,807	\$8,154,244	\$8,540,310	\$8,556,040	\$9,579,000	11.96%

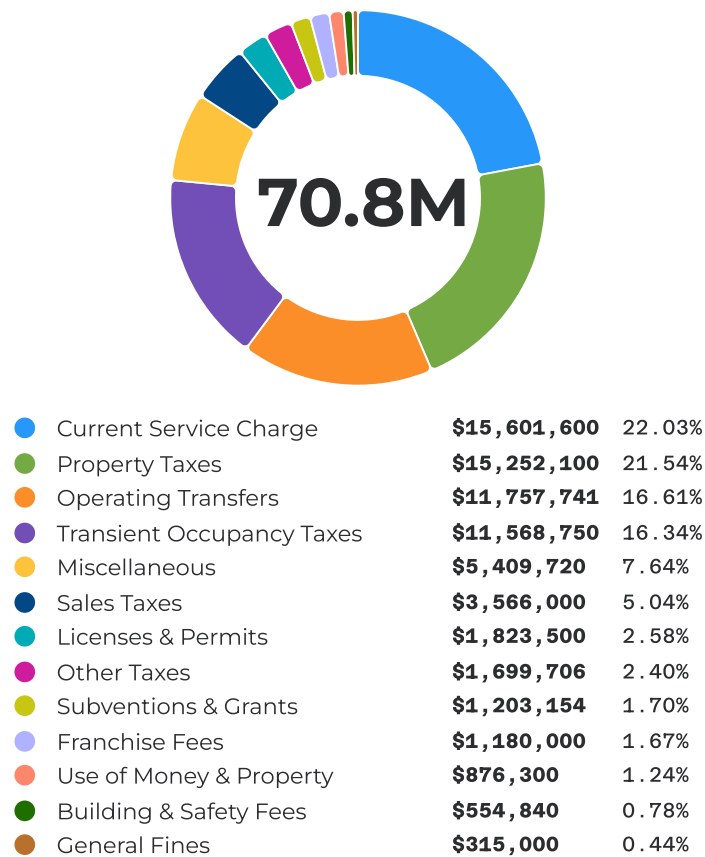
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Traffic Safety	\$369,414	\$166,634	\$220,000	\$206,661	\$220,000	6.45%
Gas Tax - HUTA	\$1,129,933	\$772,529	\$544,150	\$736,397	\$739,063	0.36%
Gas Tax - RMRA	\$130,243	\$137,564	\$133,860	\$133,414	\$141,443	6.02%
Measure I-Local 10-40	\$680,512	\$530,247	\$512,600	\$512,600	\$522,500	1.93%
Measure I-Major Local 10-40	-	-	-	-	-	-
Mobile Source Air Pollution	\$7,922	\$7,529	\$5,500	\$5,200	\$5,200	-
Mountain Transit (MTA)	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-
Local Transportation	-	-	\$303,518	\$303,518	-	-100.00%
Village Streetscape Maint	\$1,839,211	\$417,853	\$515,600	\$515,600	\$525,319	1.88%
Pass-through Fees	\$3,841	\$4,439	\$4,840	\$4,840	\$4,840	-
PEG Access	\$61,013	\$60,163	\$52,500	\$55,000	\$55,000	-
Measure Y TOT	\$2,785,161	\$2,665,984	\$2,514,000	\$2,514,000	\$2,443,750	-2.79%
SBI383 Grant Fund	\$5,737	\$7,423	\$66,125	\$66,125	\$66,500	0.57%
Community Dev Block Grant CDBG	-	\$208,004	\$68,566	-	-	-
Grant Funding	\$1,064,895	\$636,277	\$2,718,167	\$1,586,792	\$1,128,154	-28.90%
Capital Projects	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%
Developer Impact-Gen'l Fac	\$33,868	\$40,563	\$74,800	\$17,500	\$17,500	-
Developer Impact-Circulation	\$93,013	\$94,099	\$187,700	\$35,000	\$35,000	-
Developer Impact-Drainage	\$77,826	\$100,944	\$164,200	\$35,000	\$35,000	-
Developer Impact-Public Fac	\$77,650	\$52,171	\$67,500	\$25,500	\$25,500	-
Developer Impact-Parkland	\$95,606	\$64,610	\$75,000	\$35,000	\$35,000	-
Developer Impact-Fire Supp	\$33,979	\$74,924	\$157,600	\$27,500	\$27,500	-
Street Improvements	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%
Refuse	\$4,634,808	\$5,115,256	\$5,454,787	\$5,437,787	\$5,578,000	2.58%
General Trust-Interest Earning	\$146	\$140	-	-	-	-
Suppl Law Enforcement AB3229	\$204,156	\$213,845	\$157,500	\$150,700	\$150,700	-
Tourism Business Impr District	\$4,910,366	\$4,512,161	\$5,093,000	\$4,950,000	\$4,970,000	0.40%
Redevelop Obligation Retire	\$1,410,143	\$765,954	-	-	-	-
Fire Protection District	-	-	\$8,763,800	\$8,737,400	\$8,864,200	1.45%
Total Revenues	\$61,116,467	\$59,832,600	\$79,472,109	\$74,804,209	\$70,808,411	-5.34%

Revenues by Revenue Type

Historical Revenue by Revenue Type



FY27 Revenues by Revenue Type

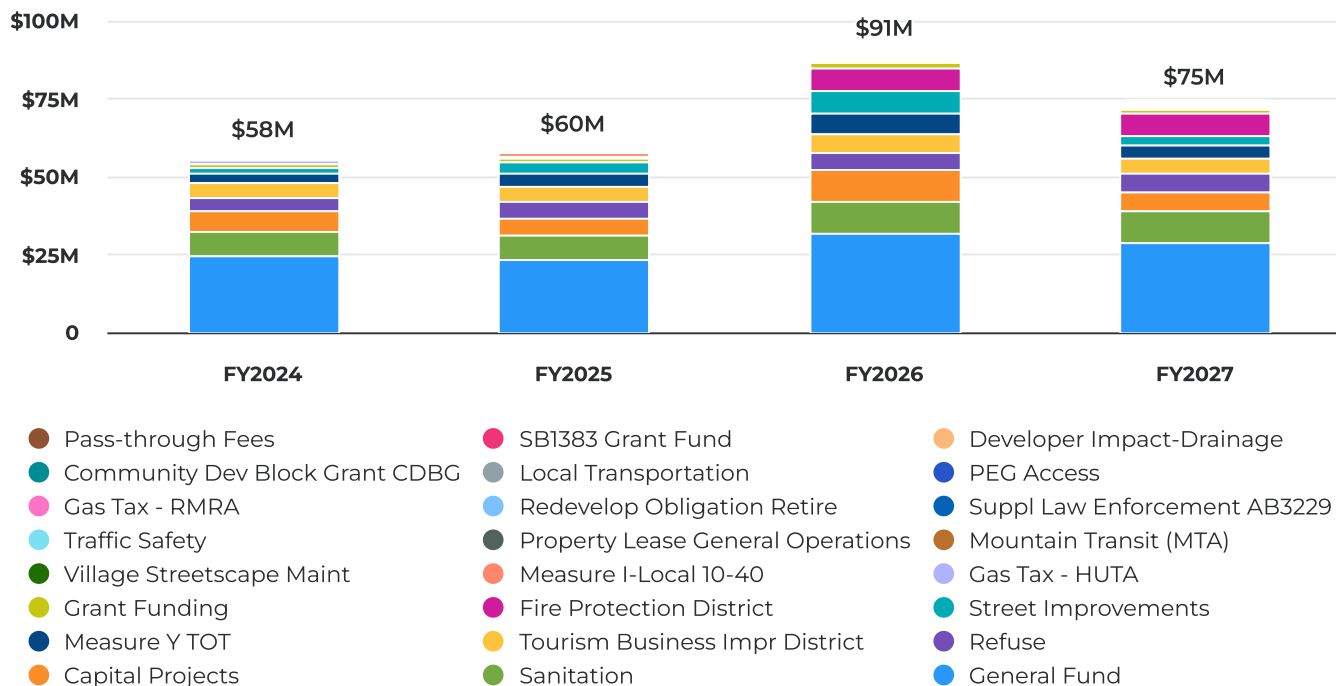


Revenues by Revenue Type

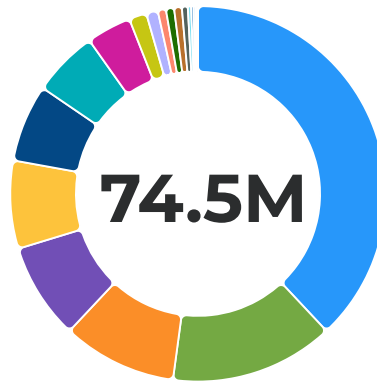
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Property Taxes	\$6,673,129	\$6,337,336	\$14,988,700	\$14,991,200	\$15,252,100	1.74%
Sales Taxes	\$3,466,025	\$3,325,536	\$3,608,000	\$3,498,368	\$3,566,000	1.93%
Transient Occupancy Taxes	\$10,613,392	\$11,312,532	\$11,203,000	\$11,314,000	\$11,568,750	2.25%
Licenses & Permits	\$1,857,907	\$1,757,232	\$1,823,000	\$1,823,500	\$1,823,500	-
Other Taxes	\$2,337,399	\$1,838,483	\$1,469,110	\$1,679,111	\$1,699,706	1.23%
Franchise Fees	\$950,090	\$1,007,141	\$1,187,000	\$1,180,000	\$1,180,000	-
Subventions & Grants	\$1,082,108	\$860,079	\$3,164,676	\$1,964,735	\$1,203,154	-38.76%
Current Service Charge	\$12,735,164	\$14,152,309	\$14,984,410	\$14,436,340	\$15,601,600	8.07%
Building & Safety Fees	\$562,258	\$393,206	\$810,440	\$554,840	\$554,840	-
General Fines	\$606,527	\$252,154	\$345,000	\$301,661	\$315,000	4.42%
Use of Money & Property	\$1,680,330	\$1,942,190	\$997,400	\$986,151	\$876,300	-11.14%
Miscellaneous	\$5,499,783	\$5,021,494	\$5,633,510	\$5,490,510	\$5,409,720	-1.47%
Operating Transfers	\$13,052,356	\$11,632,908	\$19,257,863	\$16,583,793	\$11,757,741	-29.10%
Total Revenues	\$61,116,467	\$59,832,600	\$79,472,109	\$74,804,209	\$70,808,411	-5.34%

Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



General Fund	\$28,334,212	38.02%
Sanitation	\$10,521,931	14.12%
Fire Protection District	\$7,335,163	9.84%
Capital Projects	\$6,175,000	8.29%
Refuse	\$5,646,289	7.58%
Tourism Business Impr District	\$4,970,000	6.67%
Measure Y TOT	\$4,225,000	5.67%
Street Improvements	\$2,871,800	3.85%
Grant Funding	\$1,128,154	1.51%
Gas Tax - HUTA	\$740,000	0.99%
Village Streetscape Maint	\$525,319	0.70%
Measure I-Local 10-40	\$524,700	0.70%
Mountain Transit (MTA)	\$500,000	0.67%
Property Lease General Operations	\$375,000	0.50%
Traffic Safety	\$220,000	0.30%
Suppl Law Enforcement AB3229	\$150,000	0.20%
Gas Tax - RMRA	\$134,930	0.18%
PEG Access	\$75,000	0.10%
SB1383 Grant Fund	\$66,500	0.09%
Pass-through Fees	\$700	0.00%

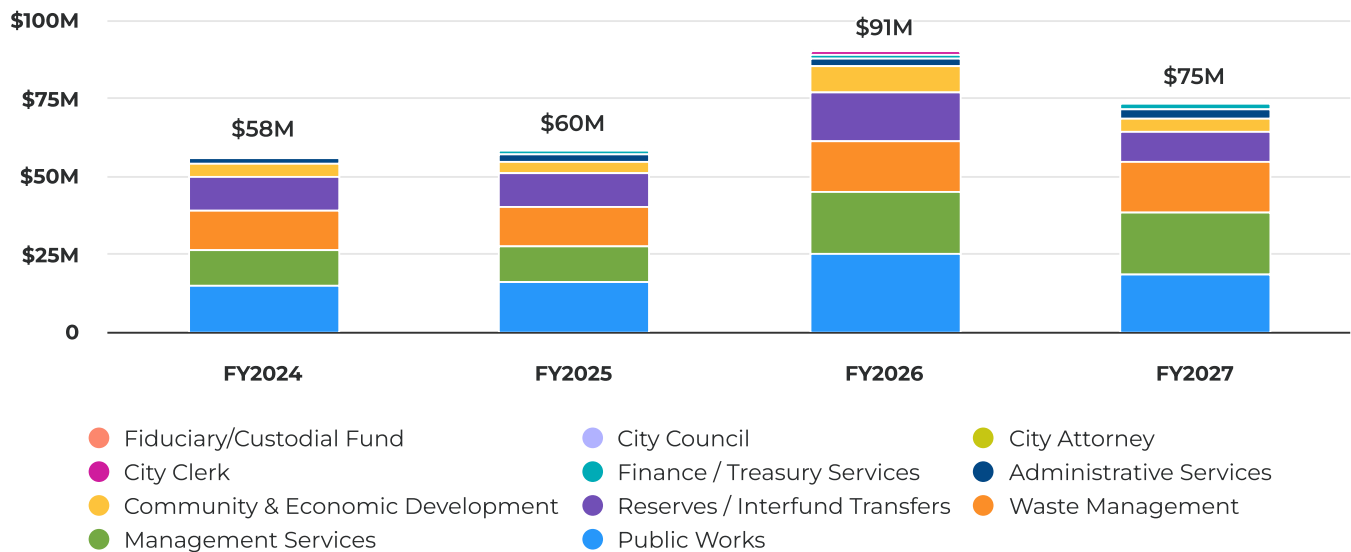
Expenditures by Fund

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Property Lease General Operations	\$425,837	\$264,083	\$477,872	\$477,872	\$375,000	-21.53%
General Fund	\$24,322,677	\$23,223,383	\$31,422,672	\$31,201,000	\$28,334,212	-9.19%
Sanitation	\$8,034,627	\$7,614,930	\$10,646,112	\$10,651,572	\$10,521,931	-1.22%
Traffic Safety	\$369,414	\$166,634	\$220,000	\$220,000	\$220,000	-
Gas Tax - HUTA	\$1,129,933	\$772,529	\$544,150	\$745,000	\$740,000	-0.67%
Gas Tax - RMRA	\$130,429	\$132,350	\$138,234	\$138,234	\$134,930	-2.39%
Measure I-Local 10-40	\$573,453	\$845,255	\$787,379	\$787,379	\$524,700	-33.36%
Mountain Transit (MTA)	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-
Local Transportation	-	-	\$303,518	\$303,518	-	-100.00%
Village Streetscape Maint	\$473,467	\$417,853	\$523,213	\$515,600	\$525,319	1.88%
Pass-through Fees	-	-	-	\$700	\$700	-

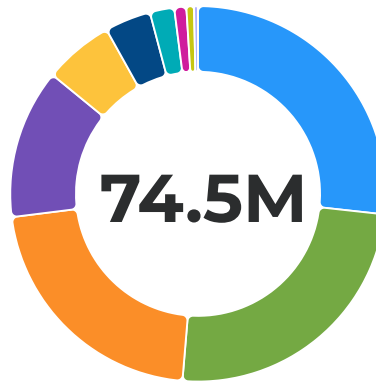
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
PEG Access	\$19,688	-	\$400,000	\$400,000	\$75,000	-81.25%
Measure Y TOT	\$2,873,293	\$4,495,969	\$7,026,956	\$5,411,956	\$4,225,000	-21.93%
SBI383 Grant Fund	\$5,575	\$4,262	\$68,587	\$68,587	\$66,500	-3.04%
Community Dev Block Grant CDBG	\$38,948	\$169,056	\$68,566	-	-	-
Grant Funding	\$962,624	\$1,369,710	\$1,795,877	\$667,723	\$1,128,154	68.96%
Capital Projects	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%
Developer Impact-Drainage	-	-	\$200,000	\$200,000	-	-100.00%
Street Improvements	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%
Refuse	\$4,408,912	\$4,947,152	\$5,702,857	\$5,521,564	\$5,646,289	2.26%
Suppl Law Enforcement AB3229	\$234,408	\$227,973	\$125,000	\$125,000	\$150,000	20.00%
Tourism Business Impr District	\$4,878,272	\$4,968,369	\$5,814,552	\$5,183,845	\$4,970,000	-4.13%
Redevelop Obligation Retire	\$386,493	\$349,616	-	-	-	-
Fire Protection District	-	-	\$7,138,834	\$7,318,534	\$7,335,163	0.23%
Total Expenditures	\$58,058,203	\$59,600,179	\$90,638,453	\$84,329,097	\$74,519,698	-11.63%

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



Management Services	\$19,938,198	26.76%
Public Works	\$18,305,344	24.56%
Waste Management	\$16,168,220	21.70%
Reserves / Interfund Transfers	\$9,602,741	12.89%
Community & Economic Development	\$4,481,489	6.01%
Administrative Services	\$2,947,482	3.96%
Finance / Treasury Services	\$1,567,057	2.10%
City Clerk	\$770,367	1.03%
City Attorney	\$490,000	0.66%
City Council	\$248,800	0.33%

Expenditures by Department

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
City Council	\$186,127	\$215,511	\$264,400	\$282,800	\$248,800	-12.02%
Management Services	\$11,442,626	\$11,852,676	\$19,948,732	\$19,482,178	\$19,938,198	2.34%
City Clerk	\$520,533	\$564,591	\$720,000	\$738,901	\$770,367	4.26%
Finance / Treasury Services	\$1,115,942	\$1,152,433	\$1,247,182	\$1,408,723	\$1,567,057	11.24%
Administrative Services	\$1,779,320	\$2,471,037	\$2,673,551	\$2,953,504	\$2,947,482	-0.20%
City Attorney	\$401,937	\$381,923	\$526,000	\$490,000	\$490,000	-
Public Works	\$14,894,311	\$15,750,589	\$24,933,554	\$21,772,835	\$18,305,344	-15.93%
Community & Economic Development	\$3,834,061	\$3,545,573	\$8,391,772	\$8,053,598	\$4,481,489	-44.35%
Reserves / Interfund Transfers	\$11,053,314	\$10,754,148	\$15,584,293	\$12,973,423	\$9,602,741	-25.98%
Waste Management	\$12,443,539	\$12,562,082	\$16,348,969	\$16,173,136	\$16,168,220	-0.03%
Fiduciary/Custodial Fund	\$386,493	\$349,616	-	-	-	-
Total Expenditures	\$58,058,203	\$59,600,179	\$90,638,453	\$84,329,097	\$74,519,698	-11.63%

Expenditures by Division

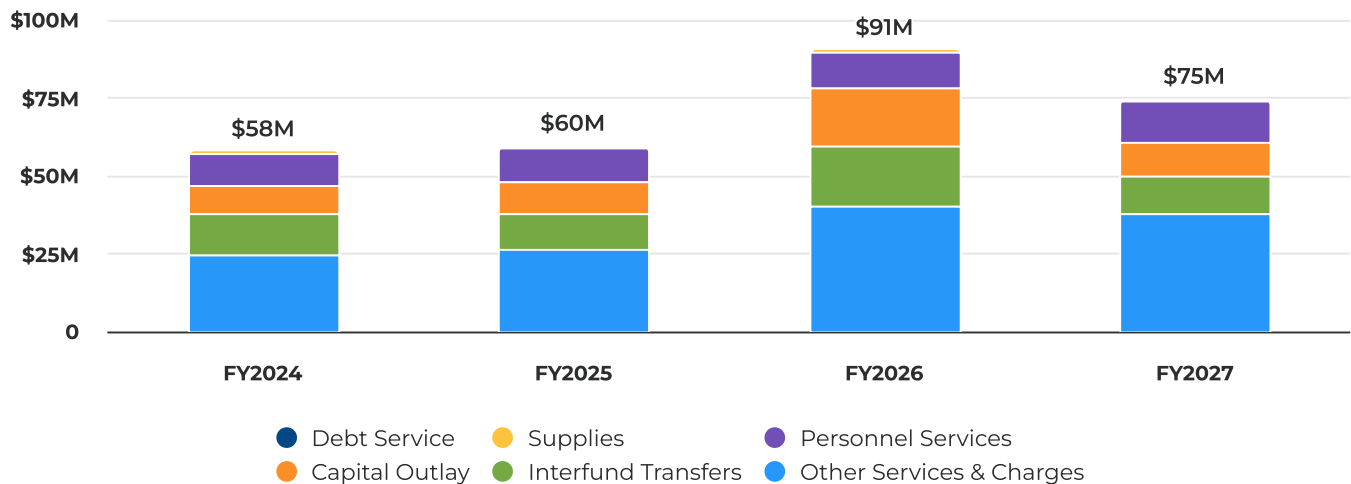
Expenditures by Division

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
City Council	\$186,127	\$215,511	\$264,400	\$282,800	\$248,800	-12.02%
Traffic Utilities	\$11,299	\$12,830	\$14,000	\$17,000	\$17,000	-
Animal Regulation	\$57,486	\$59,301	\$66,400	\$62,602	\$63,904	2.08%
Street Maintenance & Snow Removal	\$2,830,162	\$2,837,838	\$3,380,800	\$3,039,603	\$3,505,685	15.33%
Vehicle Maintenance	\$194,977	\$281,903	\$236,400	\$229,100	\$360,628	57.41%
Street Lighting	\$88,531	\$93,655	\$107,000	\$102,200	\$102,200	-
City Parking Lots & Facilities	\$355,668	\$381,501	\$474,500	\$464,490	\$448,601	-3.42%
City Parks & Trails	\$729,375	\$915,080	\$1,081,300	\$1,168,405	\$1,210,270	3.58%
Civic Center	\$333,336	\$323,806	\$467,800	\$444,802	\$427,365	-3.92%
Property Lease General Operations	\$425,837	\$264,083	\$477,872	\$477,872	\$375,000	-21.53%
City Manager	\$285,841	\$389,118	\$346,700	\$356,899	\$391,799	9.78%
City Clerk / Communications	\$520,533	\$564,591	\$720,000	\$738,901	\$770,367	4.26%
Finance	\$679,732	\$740,647	\$754,182	\$816,201	\$905,215	10.91%
Staff Services / Risk Management	\$972,438	\$1,326,071	\$1,254,091	\$1,378,903	\$1,599,657	16.01%
City Attorney	\$401,937	\$381,923	\$526,000	\$490,000	\$490,000	-
Law Enforcement	\$6,278,512	\$6,495,189	\$6,648,646	\$6,622,900	\$7,241,236	9.34%
Engineering	\$817,128	\$583,438	\$742,449	\$775,701	\$1,826,236	135.43%
Planning	\$1,126,163	\$857,260	\$4,658,400	\$4,481,500	\$1,390,063	-68.98%
Planning Commission	\$28,940	\$33,482	\$35,500	\$31,500	\$31,500	-
Economic Development / Tourism Management	\$1,177,273	\$1,479,566	\$2,057,100	\$2,067,327	\$1,705,184	-17.52%
Building & Safety	\$1,075,848	\$911,181	\$1,162,900	\$994,699	\$979,042	-1.57%
Performing Arts Center (PAC) Administration	\$95,586	\$70,297	\$72,900	\$76,601	\$64,151	-16.25%
General Government	\$258,693	\$243,390	\$243,000	\$342,522	\$411,842	20.24%
Successor Administration	\$177,517	\$168,396	\$250,000	\$250,000	\$250,000	-
Information Technology	\$691,608	\$1,074,669	\$946,560	\$1,098,000	\$1,208,675	10.08%
PAC Operations & Maintenance	\$212,730	\$212,330	\$302,100	\$258,800	\$271,336	4.84%
General Fund Transfers	\$4,735,237	\$2,570,409	\$4,609,544	\$4,609,544	\$3,514,750	-23.75%
Sewer	\$8,034,627	\$7,614,930	\$10,646,112	\$10,651,572	\$10,521,931	-1.22%
Traffic Safety	\$369,414	\$166,634	\$220,000	\$220,000	\$220,000	-
Gas Tax HUTA	\$1,129,933	\$772,529	\$544,150	\$745,000	\$740,000	-0.67%
Gas Tax RMRA	\$130,429	\$132,350	\$138,234	\$138,234	\$134,930	-2.39%
Measure I Local 1040	\$573,453	\$845,255	\$787,379	\$787,379	\$524,700	-33.36%
Mountain Transit (MTA)	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-
Local Transportation	-	-	\$303,518	\$303,518	-	-100.00%
Village Streetscape Maint	\$473,467	\$417,853	\$523,213	\$515,600	\$525,319	1.88%
Passthrough Fees	-	-	-	\$700	\$700	-
PEG Access	\$19,688	-	\$400,000	\$400,000	\$75,000	-81.25%
Measure Y TOT	\$2,873,293	\$4,495,969	\$7,026,956	\$5,411,956	\$4,225,000	-21.93%
Community Dev Block Grant CDBG	\$38,948	\$169,056	\$68,566	-	-	-
Grant Funding	\$962,624	\$1,369,710	\$1,795,877	\$667,723	\$26,861	-95.98%

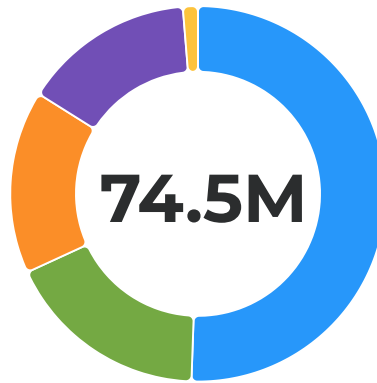
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Capital Improvements	\$5,328,805	\$5,436,694	\$6,851,682	\$4,866,821	\$4,525,000	-7.02%
Capital Sanitation Improvements	\$931,351	\$392,020	\$2,960,052	\$2,901,853	\$1,650,000	-43.14%
Developer Impact Drainage	-	-	\$200,000	\$200,000	-	-100.00%
Capital Street Improvements	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%
Refuse	\$4,408,912	\$4,947,152	\$5,702,857	\$5,521,564	\$5,646,289	2.26%
Suppl Law Enforcement AB3229	\$234,408	\$227,973	\$125,000	\$125,000	\$150,000	20.00%
Tourism Business Impr District	\$4,878,272	\$4,968,369	\$5,814,552	\$5,183,845	\$4,970,000	-4.13%
Redevelop Obligation Retire	\$386,493	\$349,616	-	-	-	-
SBI383 Grant Fund	\$5,575	\$4,262	\$68,587	\$68,587	\$66,500	-3.04%
Fire Protection District	-	-	\$7,138,834	\$7,318,534	\$7,335,163	0.23%
Total Expenditures	\$58,058,203	\$59,600,179	\$90,638,453	\$84,329,097	\$74,519,698	-11.63%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Other Services & Charges	\$37,674,237	50.56%
Personnel Services	\$13,107,341	17.59%
Interfund Transfers	\$11,757,741	15.78%
Capital Outlay	\$11,013,279	14.78%
Supplies	\$967,100	1.30%

Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Personnel Services	\$10,229,630	\$10,715,251	\$11,866,700	\$11,899,246	\$13,107,341	10.15%
Supplies	\$924,903	\$748,196	\$985,500	\$936,700	\$967,100	3.25%
Other Services & Charges	\$24,325,561	\$26,046,347	\$40,018,270	\$39,122,793	\$37,674,237	-3.70%
Capital Outlay	\$9,376,563	\$10,363,231	\$18,515,120	\$15,786,565	\$11,013,279	-30.24%
Debt Service	\$149,190	\$94,246	-	-	-	-
Interfund Transfers	\$13,052,356	\$11,632,908	\$19,252,863	\$16,583,793	\$11,757,741	-29.10%
Total Expenditures	\$58,058,203	\$59,600,179	\$90,638,453	\$84,329,097	\$74,519,698	-11.63%

Schedule of Personnel - FY 2026/2027

Position	FY 2025/2026 Adopted Total	FY 2026/2027 Adopted Increase/(Decrease)	FY 2026/2027 Adopted Total
Accountant I/II	1.00	0.00	1.00
Administrative Analyst I/II	3.00	(2.00)	1.00
Administrative Assistant	3.00	(2.00)	1.00
Administrative Clerk	2.00	(2.00)	0.00
Administrative Services Director	0.00	1.00	1.00
Administrative Services Manager	1.00	(1.00)	0.00
Administrative Specialist	0.00	1.00	1.00
Administrative Technician-Payroll	1.00	(1.00)	0.00
Assistant City Manager	1.00	(1.00)	0.00
Assistant City Manager/City Clerk	1.00	0.00	1.00
Assistant City Manager/Public Works Director	0.00	1.00	1.00
Assistant Planner	1.00	0.00	1.00
Associate Engineer/Civil Engineer	1.00	0.00	1.00
Associate Planner	1.00	0.00	1.00
Building & Safety Technician	0.00	1.00	1.00
City Manager	1.00	0.00	1.00
Code Compliance Officer I/II/Senior	1.00	0.00	1.00
Code Compliance Technician	1.00	(1.00)	0.00
Communication/Events Analyst	0.00	1.00	1.00
Communication/Events Specialist	1.00	(1.00)	0.00
Community & Economic Development Director	0.00	1.00	1.00
Community Development Manager	1.00	0.00	1.00
Community Development Specialist	0.00	1.00	1.00
Deputy City Clerk	1.00	0.00	1.00
Deputy City Manager/Chief Financial Officer	1.00	(1.00)	0.00
Deputy Public Works Director	1.00	0.00	1.00
Director of Finance/City Treasurer	0.00	1.00	1.00
Economic Development Analyst	1.00	0.00	1.00
Economic Development Manager	1.00	(1.00)	0.00
Engineering Manager	1.00	0.00	1.00
Executive Assistant	1.00	(1.00)	0.00
Facilities/Parks Maintenance Crew Leader	1.00	(1.00)	0.00
Facilities/Parks Maintenance Worker	12.00	0.00	12.00
Finance Manager	1.00	0.00	1.00
Finance Technician	0.00	2.00	2.00
Human Resources & Risk Management Analyst	0.00	1.00	1.00
Human Resources Technician	1.00	(1.00)	0.00
Information Technology Manager	0.00	1.00	1.00
Management Analyst	0.00	4.00	4.00
Mechanic I/II	1.00	1.00	2.00
Neighborhood Preservation Officer I/II/Senior	4.00	0.00	4.00
Permit Technician	1.00	0.00	1.00
Planning Technician	1.00	(1.00)	0.00
Project Manager	1.00	0.00	1.00
Public Works Manager-Field Operations/Utilities	1.00	(1.00)	0.00
Public Works Supervisor	1.00	1.00	2.00
Senior Accountant	1.00	0.00	1.00
Senior Building Inspector	1.00	0.00	1.00
Senior Planner	1.00	0.00	1.00
Street Maintenance Crew Leader	1.00	(1.00)	0.00
Street Maintenance Worker I/II/III	8.00	1.00	9.00
Theater Technician I/II	1.00	0.00	1.00
Wastewater Collection Operator I/II/III	5.00	1.00	6.00
Wastewater Crew Leader	1.00	(1.00)	0.00
Totals	72.00	0.00	72.00

TRANSFERS IN / TRANSFER OUT FUND SUMMARY
FISCAL YEAR 2026/2027

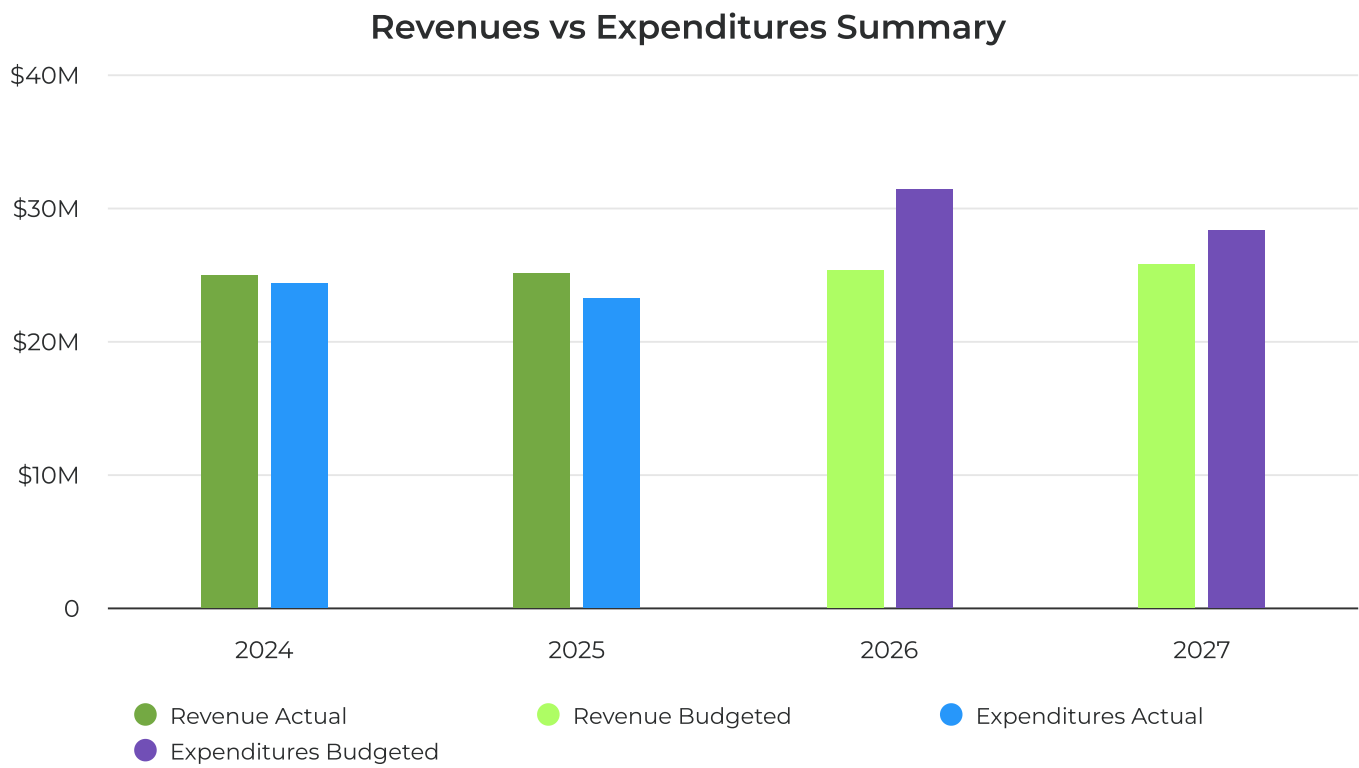
Transfers Out	Transfers In				Totals
	General Fund	Capital Projects	Street Improvements	Other Special Revenue Funds	
General Fund	\$ -	\$ 1,775,000	\$ 1,442,170	\$ 297,580	\$ 3,514,750
Sanitation	150,000	1,650,000	250,000	-	2,050,000
Property Lease General Operations	-	-	-	375,000	375,000
Traffic Safety	220,000	-	-	-	220,000
Gas Tax - HUTA	740,000	-	-	-	740,000
Gas Tax - RMRA	-	-	134,930	-	134,930
Measure I - Local	80,000	-	444,700	-	524,700
Measure YTOT	-	2,750,000	600,000	500,000	3,850,000
Grants	26,861	-	-	-	26,861
SB 1383 Grant	-	-	-	66,500	66,500
Refuse	105,000	-	-	-	105,000
Supplemental Law Enforcement	150,000	-	-	-	150,000
Totals	\$ 1,471,861	\$ 6,175,000	\$ 2,871,800	\$ 1,239,080	\$ 11,757,741



General Fund

The General Fund is the City’s primary operating fund. Revenues are available for general purposes and are used to fund the City’s operations including law enforcement and attorney services, public works and street maintenance as well as general operations and management of City services.

General Fund Summary of Revenues & Expenditures



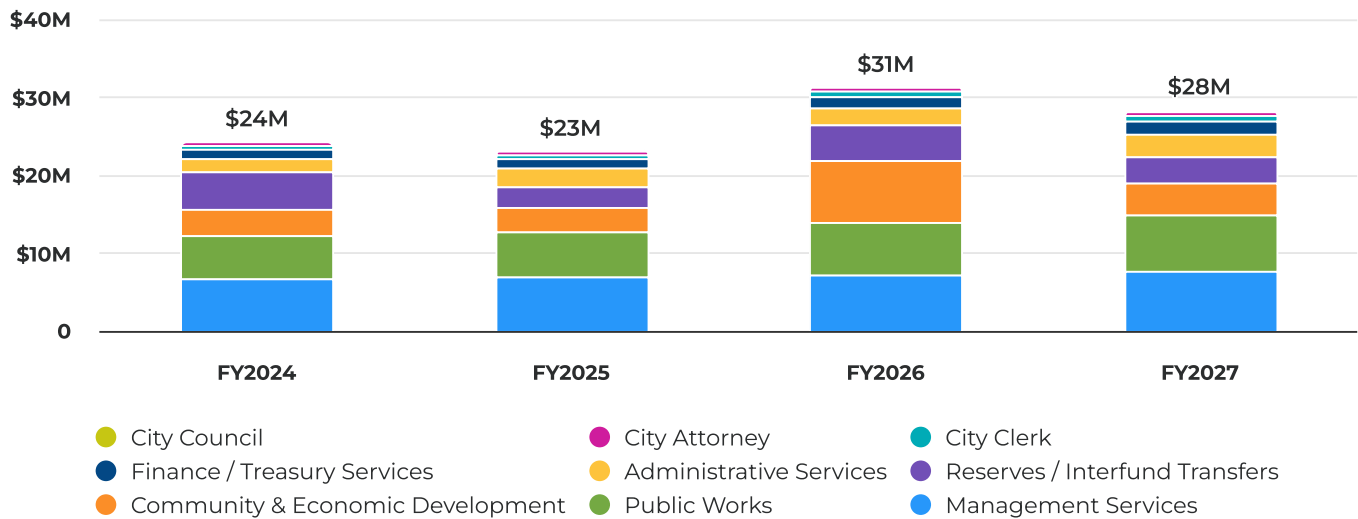
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$18,312,272	\$18,898,414	\$20,808,938	\$20,808,938	\$14,895,687	-28.42%
Revenues						
Property Taxes	\$5,727,380	\$6,032,560	\$6,287,400	\$6,289,900	\$6,424,000	2.13%
Sales Taxes	\$3,466,025	\$3,325,536	\$3,608,000	\$3,498,368	\$3,566,000	1.93%
Transient Occupancy Taxes	\$8,107,699	\$8,919,838	\$8,839,000	\$8,950,000	\$9,255,000	3.41%
Licenses & Permits	\$1,815,187	\$1,732,527	\$1,791,500	\$1,791,500	\$1,791,500	-
Other Taxes	\$225,035	\$211,878	\$131,000	\$156,000	\$156,000	-
Franchise Fees	\$950,090	\$1,007,141	\$1,187,000	\$1,180,000	\$1,180,000	-
Current Service Charge	\$473,108	\$685,347	\$585,100	\$585,100	\$585,100	-
Building & Safety Fees	\$558,417	\$388,766	\$805,600	\$550,000	\$550,000	-

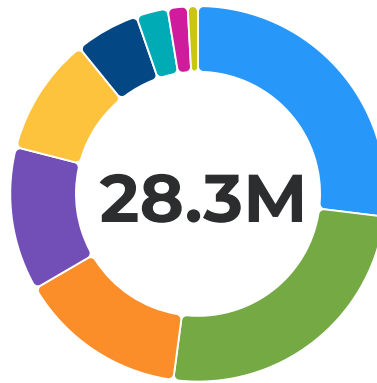
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
General Fines	\$237,112	\$85,520	\$125,000	\$95,000	\$95,000	-
Use of Money & Property	\$684,196	\$877,067	\$476,000	\$476,000	\$476,000	-
Miscellaneous	\$373,975	\$296,961	\$274,400	\$274,400	\$166,981	-39.15%
Operating Transfers	\$2,290,449	\$1,570,766	\$1,267,491	\$1,441,481	\$1,471,861	2.11%
Total Revenues	\$24,908,673	\$25,133,907	\$25,377,491	\$25,287,749	\$25,717,442	1.70%
Expenditures						
Personnel Services	\$7,650,278	\$7,962,795	\$8,825,500	\$8,875,856	\$9,874,426	11.25%
Supplies	\$797,773	\$644,102	\$839,500	\$780,700	\$780,700	-
Other Services & Charges	\$10,430,947	\$10,906,381	\$16,153,128	\$15,707,300	\$12,938,736	-17.63%
Capital Outlay	\$690,445	\$1,139,695	\$995,000	\$1,227,600	\$1,225,600	-0.16%
Debt Service	\$17,997	-	-	-	-	-
Interfund Transfers	\$4,735,237	\$2,570,409	\$4,609,544	\$4,609,544	\$3,514,750	-23.75%
Total Expenditures	\$24,322,677	\$23,223,383	\$31,422,672	\$31,201,000	\$28,334,212	-9.19%
Total Revenues Less Expenditures	\$585,996	\$1,910,524	-\$6,045,181	-\$5,913,251	-\$2,616,770	-55.75%
Ending Fund Balance	\$18,898,268	\$20,808,938	\$14,763,757	\$14,895,687	\$12,278,917	-17.57%

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



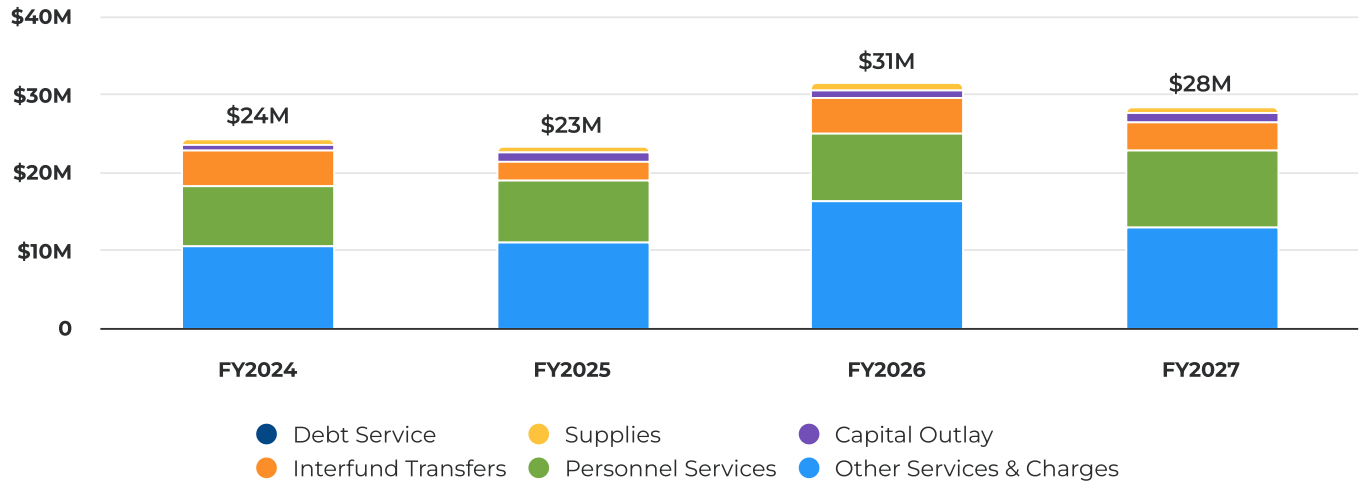
Management Services	\$7,633,035	26.94%
Public Works	\$7,131,932	25.17%
Community & Economic Development	\$4,105,789	14.49%
Reserves / Interfund Transfers	\$3,514,750	12.40%
Administrative Services	\$2,872,482	10.14%
Finance / Treasury Services	\$1,567,057	5.53%
City Clerk	\$770,367	2.72%
City Attorney	\$490,000	1.73%
City Council	\$248,800	0.88%

Expenditures by Department

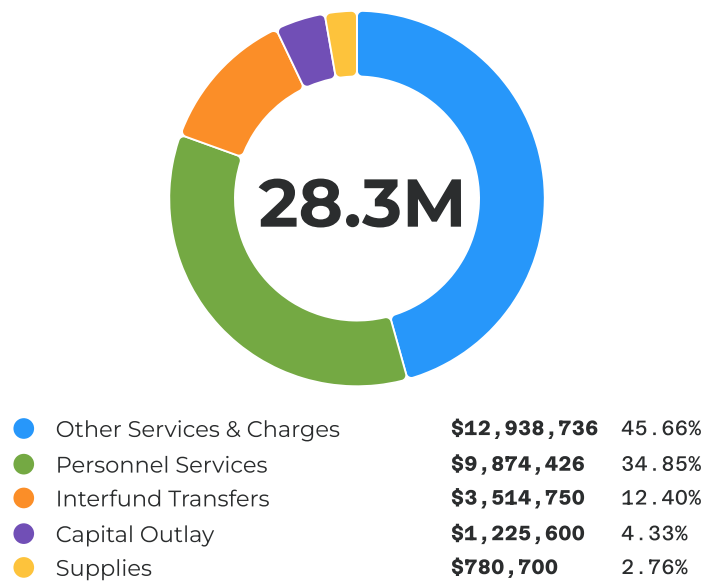
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
City Council	\$186,127	\$215,511	\$264,400	\$282,800	\$248,800	-12.02%
Management Services	\$6,564,354	\$6,884,307	\$6,995,346	\$6,979,799	\$7,633,035	9.36%
City Clerk	\$520,533	\$564,591	\$720,000	\$738,901	\$770,367	4.26%
Finance / Treasury Services	\$1,115,942	\$1,152,433	\$1,247,182	\$1,408,723	\$1,567,057	11.24%
Administrative Services	\$1,759,631	\$2,471,037	\$2,273,551	\$2,553,504	\$2,872,482	12.49%
City Attorney	\$401,937	\$381,923	\$526,000	\$490,000	\$490,000	-
Public Works	\$5,630,692	\$5,701,682	\$6,872,749	\$6,562,703	\$7,131,932	8.67%
Community & Economic Development	\$3,408,224	\$3,281,490	\$7,913,900	\$7,575,026	\$4,105,789	-45.80%
Reserves / Interfund Transfers	\$4,735,237	\$2,570,409	\$4,609,544	\$4,609,544	\$3,514,750	-23.75%
Total Expenditures	\$24,322,677	\$23,223,383	\$31,422,672	\$31,201,000	\$28,334,212	-9.19%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Expenditures by Expense Type

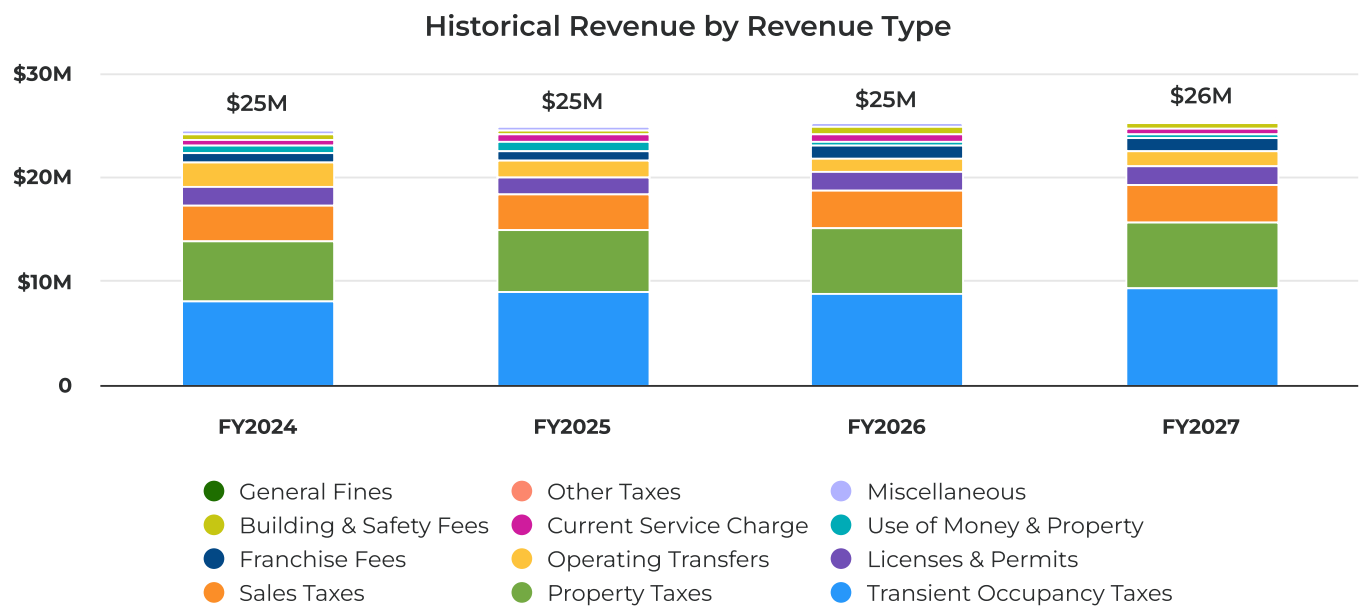
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Personnel Services	\$7,650,278	\$7,962,795	\$8,825,500	\$8,875,856	\$9,874,426	11.25%
Supplies	\$797,773	\$644,102	\$839,500	\$780,700	\$780,700	-
Other Services & Charges	\$10,430,947	\$10,906,381	\$16,153,128	\$15,707,300	\$12,938,736	-17.63%
Capital Outlay	\$690,445	\$1,139,695	\$995,000	\$1,227,600	\$1,225,600	-0.16%
Debt Service	\$17,997	-	-	-	-	-
Interfund Transfers	\$4,735,237	\$2,570,409	\$4,609,544	\$4,609,544	\$3,514,750	-23.75%
Total Expenditures	\$24,322,677	\$23,223,383	\$31,422,672	\$31,201,000	\$28,334,212	-9.19%

Fund Balance

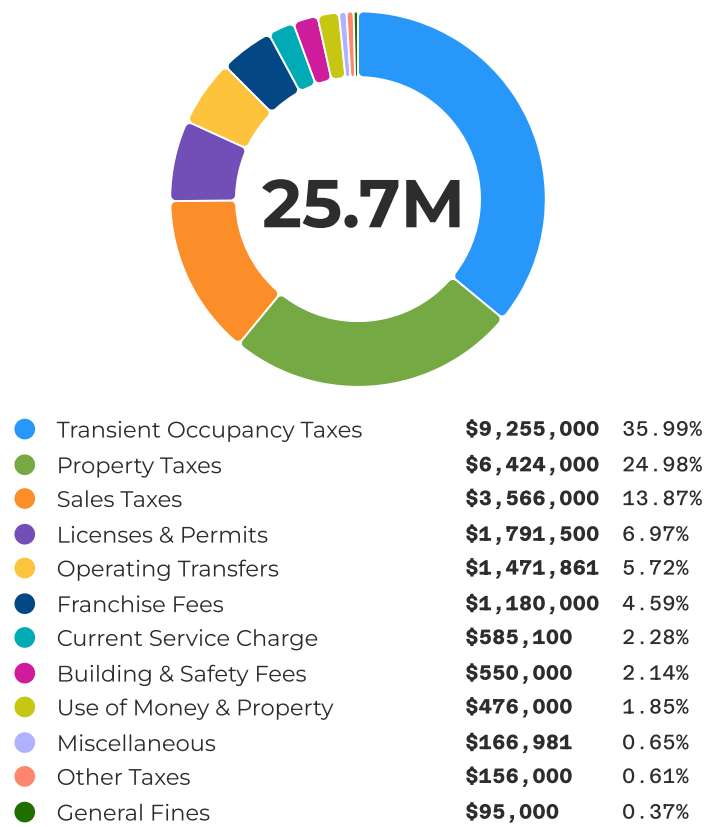
Summary of Fund Balance Commitments General Fund		Fiscal Year 2025-26 Projected Activity			Fiscal Year 2026-27 Adopted Activity		
	Balance 6/30/2025	Contributions	Uses	Projected 6/30/2026	Contributions	Uses	Projected 6/30/2027
Committed							
(1) Facility Reserve - Civic Center	-	100,000	-	100,000	500,000	-	600,000
(1) Facility Reserve - Theatre	-	50,000	-	50,000	100,000	-	150,000
(2) Contingency Reserve - Snow	800,000	-	-	800,000	-	-	800,000
(3) Contingency Reserve - Disaster/Cash Flow	442,609	500,000	-	942,609	2,050,000	-	2,992,609
(4) Replacement Reserve - Vehicle	300,002	-	-	300,002	-	-	300,002
(4) Replacement Reserve - Equipment	605,083	-	-	605,083	-	-	605,083
(5) Street Improvement Reserve	-	-	-	-	-	-	-
(6) General Plan Amendment Set-aside	1,000,000	400,000	-	1,400,000	-	(650,000)	750,000
Total Committed	3,147,694	1,050,000	-	4,197,694	2,650,000	(650,000)	6,197,694
Reserve Policy	Basis	Target	Trigger *	Projected Balance	Below Target	Comments	
(1) Basis = Depreciated cost of structures Target = 10% of Basis	7,500,000	750,000	675,000	750,000	-	FY 26/27 contribution to this reserve	
(2) Basis = Annual Snow Removal Cost Target = 50% of Basis	1,500,000	750,000	675,000	800,000	-	Balance in line with policy target	
(3) Basis = Annual Operating Cost Target = 25% of Basis	23,500,000	5,875,000	5,287,500	2,992,609	2,882,400	FY 26/27 contribution to this reserve	
(4) Basis = Depreciated cost of vehicles Target = 50% of Basis	500,000	250,000	225,000	300,002	-	Balance in line with policy target	
(4) Basis = Depreciated cost of equipment Target = 50% of Basis	1,200,000	600,000	540,000	605,083	-	Balance in line with policy target	
(5) Basis = Annual Street Maintenance Cost Target = 50% of Basis	2,800,000	1,400,000	1,260,000	-	1,400,000	Recurring investment programmed into 5-Year CIP	
(6) General Plan Amendment	1,450,000	750,000	675,000	750,000	-	Process started in FY 25/26, will complete in FY 27/28	
Projected Fund Balance				6/30/2027			
Committed Fund Balance				6,197,694			
Unassigned Fund Balance				6,081,223			
Total				12,278,917			

General Fund Detail of Revenues

Revenues by Revenue Type



FY27 Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Property Taxes	\$5,727,380	\$6,032,560	\$6,287,400	\$6,289,900	\$6,424,000	2.13%
Sales Taxes	\$3,466,025	\$3,325,536	\$3,608,000	\$3,498,368	\$3,566,000	1.93%
Transient Occupancy Taxes	\$8,107,699	\$8,919,838	\$8,839,000	\$8,950,000	\$9,255,000	3.41%
Licenses & Permits	\$1,815,187	\$1,732,527	\$1,791,500	\$1,791,500	\$1,791,500	-
Other Taxes	\$225,035	\$211,878	\$131,000	\$156,000	\$156,000	-
Franchise Fees	\$950,090	\$1,007,141	\$1,187,000	\$1,180,000	\$1,180,000	-
Current Service Charge	\$473,108	\$685,347	\$585,100	\$585,100	\$585,100	-
Building & Safety Fees	\$558,417	\$388,766	\$805,600	\$550,000	\$550,000	-
General Fines	\$237,112	\$85,520	\$125,000	\$95,000	\$95,000	-
Use of Money & Property	\$684,196	\$877,067	\$476,000	\$476,000	\$476,000	-
Miscellaneous	\$373,975	\$296,961	\$274,400	\$274,400	\$166,981	-39.15%
Operating Transfers	\$2,290,449	\$1,570,766	\$1,267,491	\$1,441,481	\$1,471,861	2.11%
Total Revenues	\$24,908,673	\$25,133,907	\$25,377,491	\$25,287,749	\$25,717,442	1.70%

General Fund Detail of Expenditures by Department

General Fund Departments

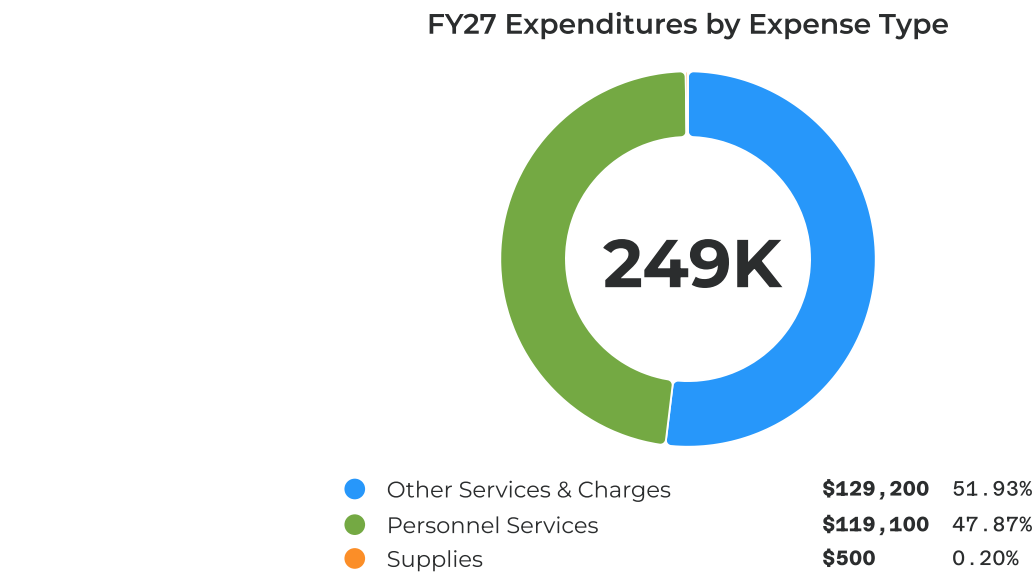
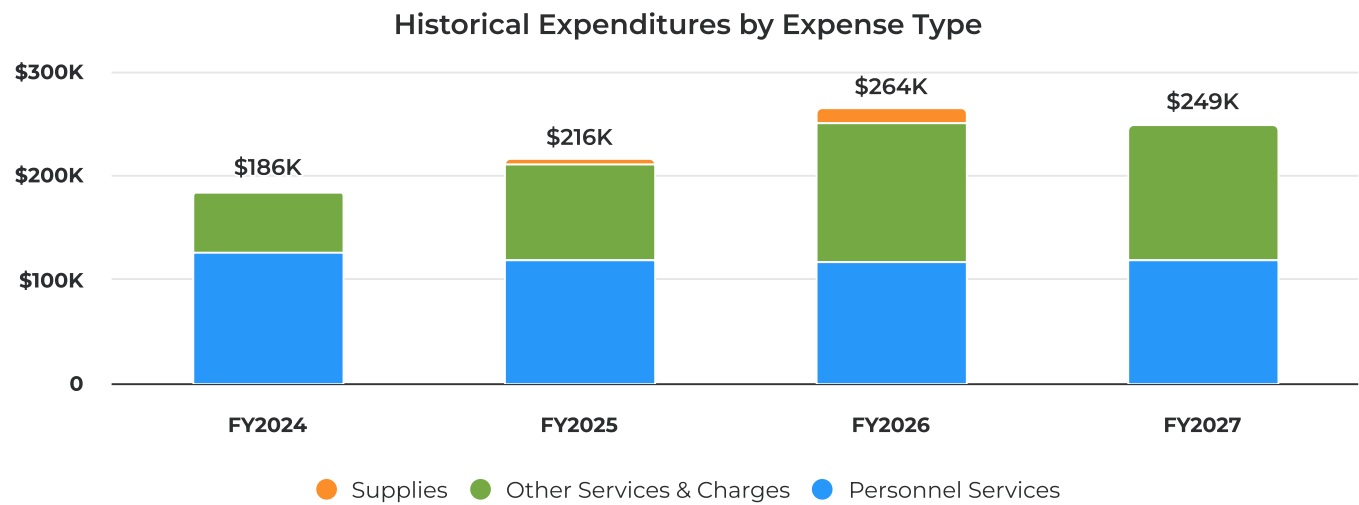
- City Council
- City Manager (Management Services)
- City Clerk
- City Attorney
- Administrative Services
- Community & Economic Development
- Finance/Treasury Services
- Public Works



City Council

The City Council consists of five Council Members who are elected to serve four-year terms and is the legislative authority that creates the policies and laws under which the City operates. The City Council appoints a mayor annually for a one-year term. The City Council appoints the City Manager, City Attorney and City Clerk and ratifies appointments to the City Council Advisory Boards and Commissions. Members of the City Council are appointed to serve on internal subcommittees, advisory boards, commissions, and inter-agency committees.

Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Personnel Services	\$125,198	\$117,638	\$117,000	\$119,100	\$119,100	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Supplies	\$2,040	\$4,907	\$14,500	\$14,500	\$500	-96.55%
Other Services & Charges	\$58,890	\$92,965	\$132,900	\$149,200	\$129,200	-13.40%
Total Expenditures	\$186,127	\$215,511	\$264,400	\$282,800	\$248,800	-12.02%

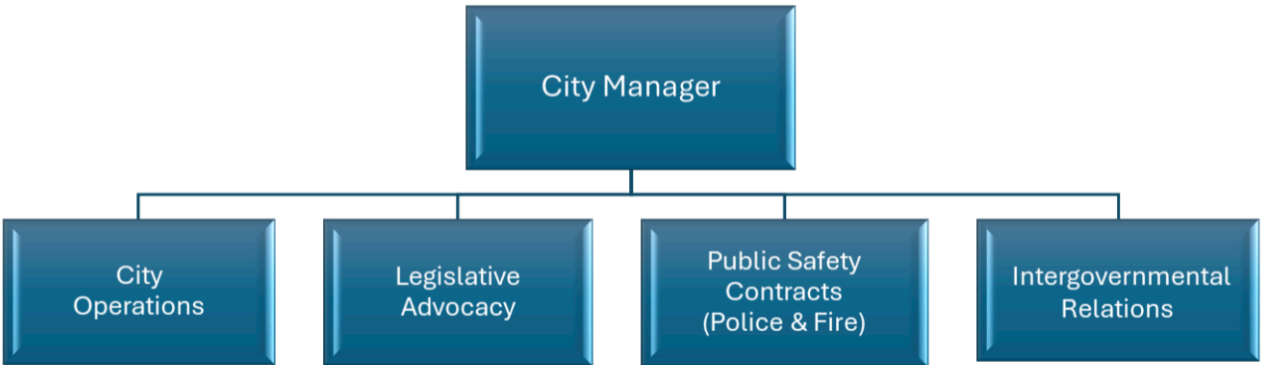
Expenditures by Object

Expenditures by Object

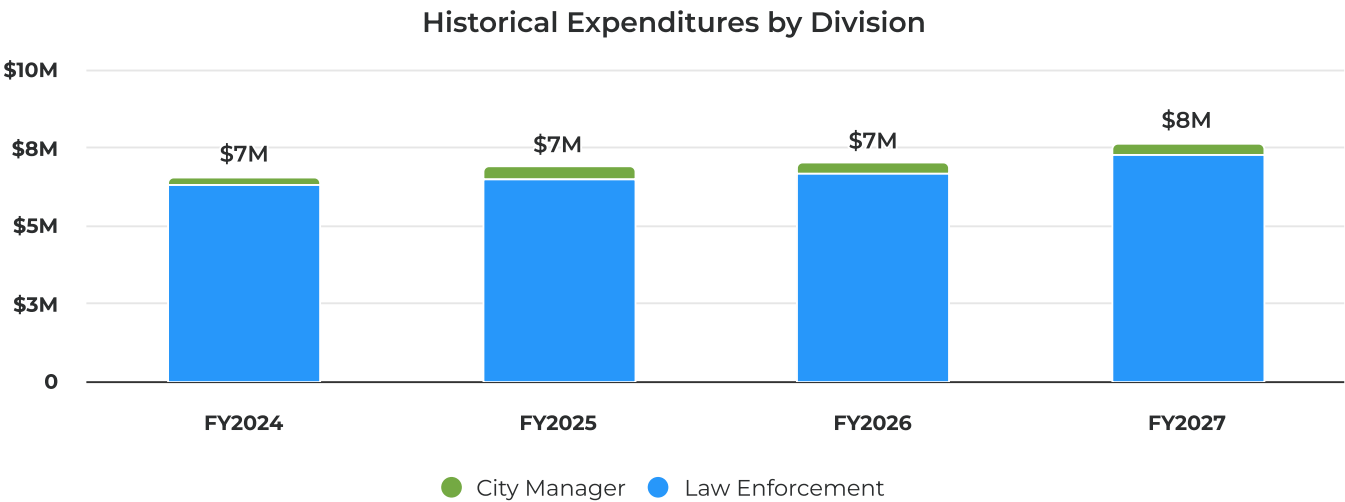
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Salaries	\$27,824	\$27,577	\$31,000	\$30,000	\$30,000	-
Direct Benefits	\$97,373	\$90,061	\$86,000	\$89,100	\$89,100	-
Office Expense	\$579	\$298	\$500	\$500	\$500	-
Special Department Expense	\$1,461	\$4,610	\$14,000	\$14,000	-	-100.0%
Telephone Expense	\$558	\$499	\$600	\$600	\$600	-
Printing Expense	\$19	-	\$100	\$100	\$100	-
Membership & Dues	\$4,185	\$4,293	\$5,500	\$5,500	\$5,500	-
Meetings - Non Travel	\$3,424	\$3,694	\$6,000	\$6,000	\$6,000	-
Discretionary Training	\$10,921	\$15,777	\$14,000	\$14,000	\$14,000	-
Mileage Reimbursement	\$154	\$402	\$1,000	\$1,000	\$1,000	-
Discretionary Economic Develop	\$2,715	\$21,300	\$35,700	\$45,000	\$45,000	-
Professional Services	-	\$7,001	\$30,000	\$20,000	-	-100.0%
Interagency Support	-	-	-	\$17,000	\$17,000	-
Community Sponsored Programs	\$36,913	\$40,000	\$40,000	\$40,000	\$40,000	-
Total Expenditures	\$186,127	\$215,511	\$264,400	\$282,800	\$248,800	-12.0%

City Manager (Management Services)

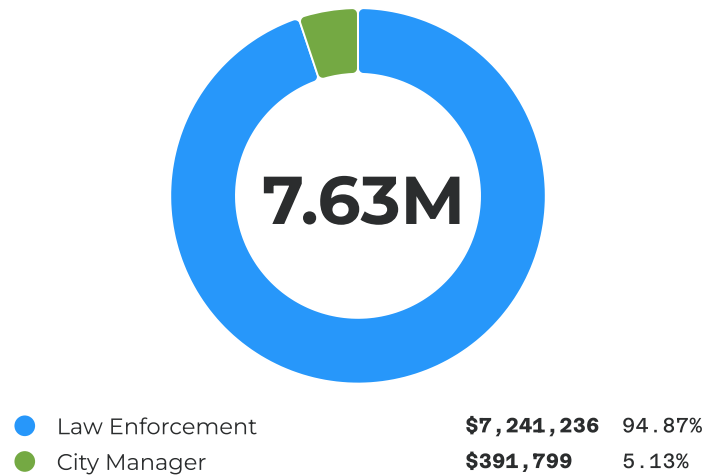
The City Manager acts as the administrative head of the City Government under the direction and control of the City Council. Under this direction, the City Manager is responsible for efficiently managing all City operations. The City Manager’s office provides professional leadership to the Executive Team to enable them to serve and support the community in a responsive and resourceful manner. Functions of the City Manager’s Office include coordinating the implementation and compliance of City Council policies and procedures, oversight of public safety contracts, and providing overall direction to the departments that administer City procedures and services. The office also coordinates intergovernmental relations, legislative advocacy, and administration of the City’s communications, media relations, and public information program.



Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
City Manager	\$285,841	\$389,118	\$346,700	\$356,899	\$391,799	9.8%
Law Enforcement	\$6,278,512	\$6,495,189	\$6,648,646	\$6,622,900	\$7,241,236	9.3%
Total Expenditures	\$6,564,354	\$6,884,307	\$6,995,346	\$6,979,799	\$7,633,035	9.4%

Expenditures by Object

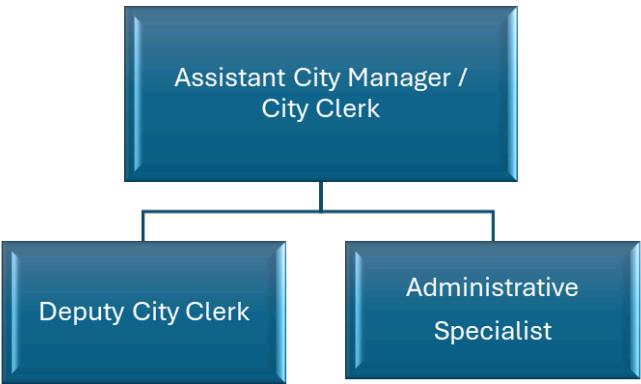
Expenditures by Object

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Salaries	\$182,425	\$252,340	\$218,300	\$222,799	\$248,632	11.6%
Direct Benefits	\$92,549	\$123,580	\$111,000	\$111,000	\$119,687	7.8%
Office Expense	\$368	\$46	\$1,000	\$1,000	\$1,000	-
Special Department Expense	\$1,977	\$2,145	\$7,500	\$7,500	\$7,500	-
Membership & Dues	\$1,320	\$1,200	\$1,800	\$1,800	\$1,800	-
Meetings - Non Travel	\$1,108	\$648	\$1,000	\$1,000	\$1,000	-
Salaries Overtime	\$106	-	-	\$5,000	\$5,000	-
Direct Benefits-Cafeteria	\$600	\$3,305	-	-	-	-
Auto Allowance	\$4	\$722	-	\$700	\$1,080	54.3%
Publications	\$521	\$838	\$1,100	\$1,100	\$1,100	-
Travel-Conf. & Meetings	\$4,863	\$4,294	\$5,000	\$5,000	\$5,000	-
Contractual Services	\$6,038,156	\$6,261,418	\$6,506,900	\$6,506,900	\$7,116,236	9.4%
Contractual Services O/T	\$234,408	\$220,345	\$100,000	\$100,000	\$109,000	9.0%
Cal Id Fingerprinting	\$5,948	\$5,799	\$6,000	\$6,000	\$6,000	-
COPS Grant Expenditures	-	\$7,627	\$35,746	\$10,000	\$10,000	-
Total Expenditures	\$6,564,354	\$6,884,307	\$6,995,346	\$6,979,799	\$7,633,035	9.4%

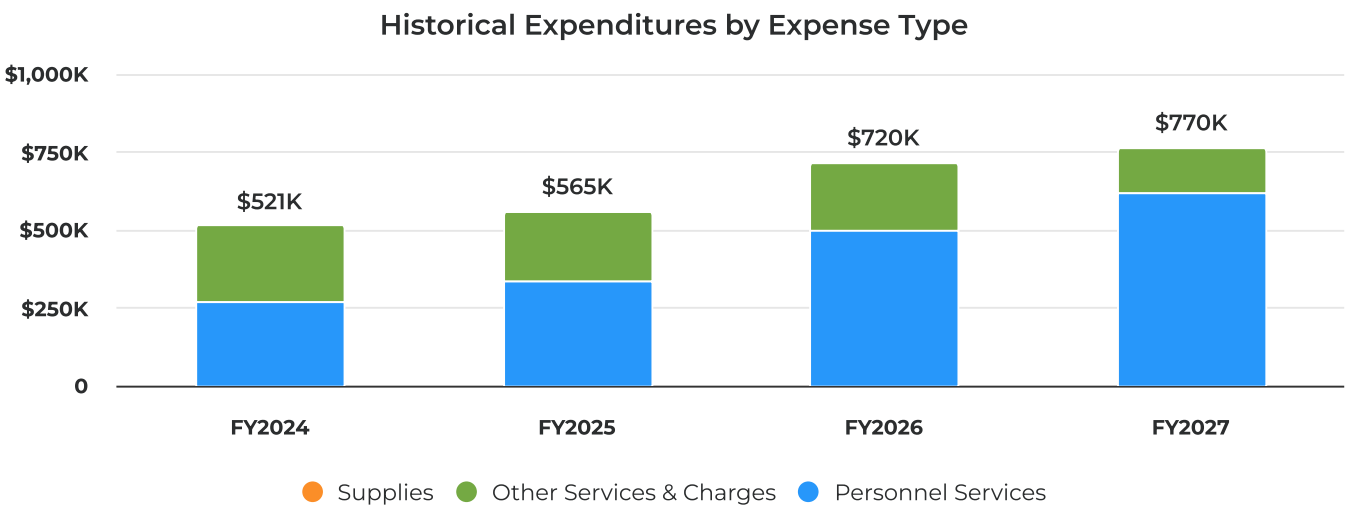
City Clerk

The City Clerk's office maintains official records for the City and custody of the City Seal; prepares agenda packets and minutes for meetings of the City Council, Fire Protection District and Successor Agency; maintains Legislative History; conducts municipal elections; prepares and posts legal documents; and is responsible for maintaining the City's Records Management Program including all legislative actions ensuring transparency to the public.

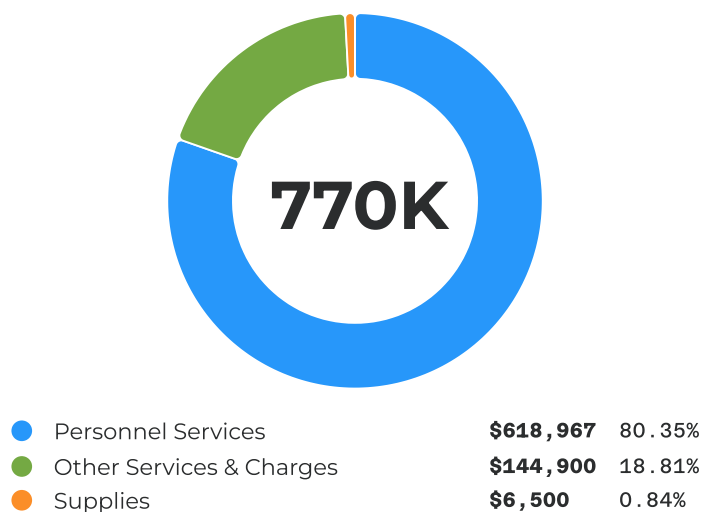
The Department is led by the Assistant City Manager/City Clerk and is supported by their support staff which consists of a Deputy City Clerk and Administrative Assistant.



Expenditures by Expense Type



FY27 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Personnel Services	\$268,613	\$331,520	\$494,300	\$504,501	\$618,967	22.69%
Supplies	\$6,476	\$4,741	\$6,500	\$6,500	\$6,500	-
Other Services & Charges	\$245,444	\$228,329	\$219,200	\$227,900	\$144,900	-36.42%
Total Expenditures	\$520,533	\$564,591	\$720,000	\$738,901	\$770,367	4.26%

Expenditures by Object

Expenditures by Object

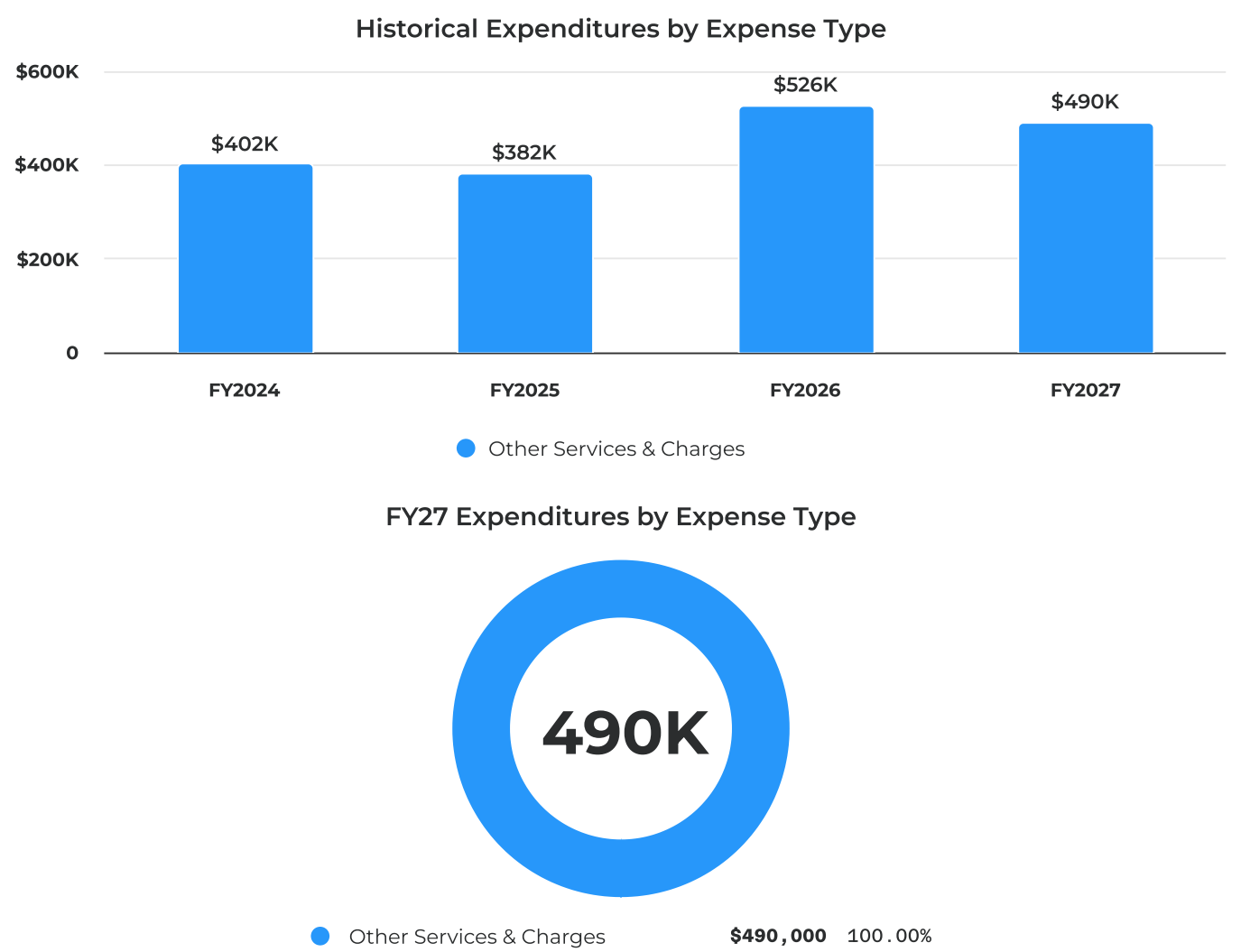
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Salaries	\$189,786	\$216,417	\$332,100	\$339,801	\$402,798	18.54%
Direct Benefits	\$68,512	\$92,384	\$157,200	\$157,200	\$205,409	30.67%
Office Expense	\$3,535	\$4,018	\$5,000	\$5,000	\$5,000	-
Special Department Expense	\$2,941	\$723	\$1,500	\$1,500	\$1,500	-
Printing Expense	\$12,122	\$13,557	\$15,000	\$15,000	\$15,000	-
Membership & Dues	\$275	\$650	\$1,000	\$1,000	\$1,000	-
Mileage Reimbursement	-	\$204	\$500	\$700	\$700	-
Professional Services	\$129,800	\$85,280	\$70,000	\$80,000	\$80,000	-
Salaries Overtime	\$3,005	\$9,115	\$5,000	\$5,000	\$5,000	-
Direct Benefits-Cafeteria	\$5,855	\$11,076	-	-	-	-
Auto Allowance	\$1,455	\$2,528	-	\$2,500	\$5,760	130.40%
Contractual Services	-	\$1,155	\$5,000	\$10,000	\$10,000	-
Signature Event Sponsorship	\$89,560	\$100,300	\$100,000	\$95,000	-	-100.00%
Promotions	\$9,457	\$20,289	\$20,000	\$20,000	\$5,000	-75.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Education/Training	-	\$4,235	\$4,500	\$3,000	\$5,000	66.67%
Armed Forces Banner Program	\$4,229	\$2,660	\$3,200	\$3,200	\$3,200	-
Professional Services-PRA	-	-	-	-	\$25,000	-
Total Expenditures	\$520,533	\$564,591	\$720,000	\$738,901	\$770,367	4.26%

City Attorney

The Office of the City Attorney consists of a contract City Attorney. The City Attorney attends regular and special meetings of the City Council as well as the Planning Commission, as necessary and requested. Legal services for enforcement matters are also contracted on an as needed basis. The office also is responsible for drafting and reviewing ordinances, resolutions, contracts, and other legal documents essential to City operations.

Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Services & Charges	\$401,937	\$381,923	\$526,000	\$490,000	\$490,000	-
Total Expenditures	\$401,937	\$381,923	\$526,000	\$490,000	\$490,000	-

Expenditures by Object

Expenditures by Object

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Prof. Services- Legal	\$282,007	\$290,696	\$426,000	\$415,000	\$415,000	-
Prof. Services- Other Attorney	\$97,543	\$70,772	\$75,000	\$50,000	\$50,000	-
Advertising - Legal	\$22,387	\$20,456	\$25,000	\$25,000	\$25,000	-
Total Expenditures	\$401,937	\$381,923	\$526,000	\$490,000	\$490,000	-

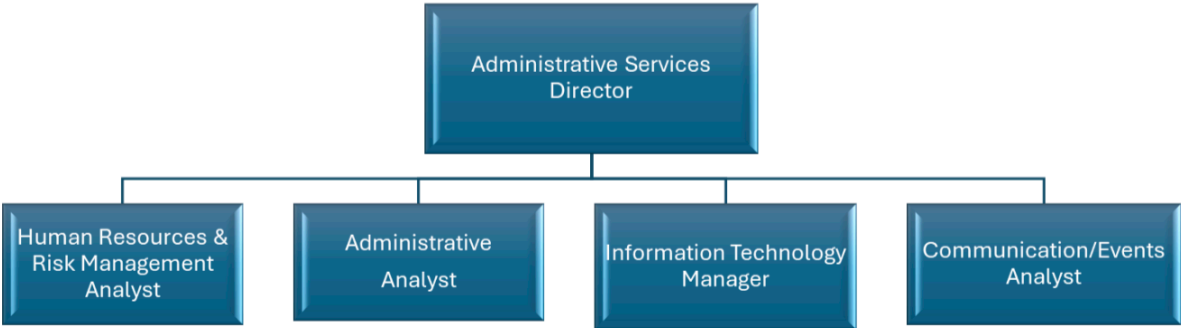
Administrative Services

The Administrative Services Department is responsible for the management and administration of centralized Human Resources and Risk Management functions within the City organization, including recruitment, employee and labor relations, development and implementation of related policies and procedures, training and professional development, employee engagement, compensation and classification, benefits administration, general liability and workers' compensation claims administration, and citywide contract execution and insurance compliance.

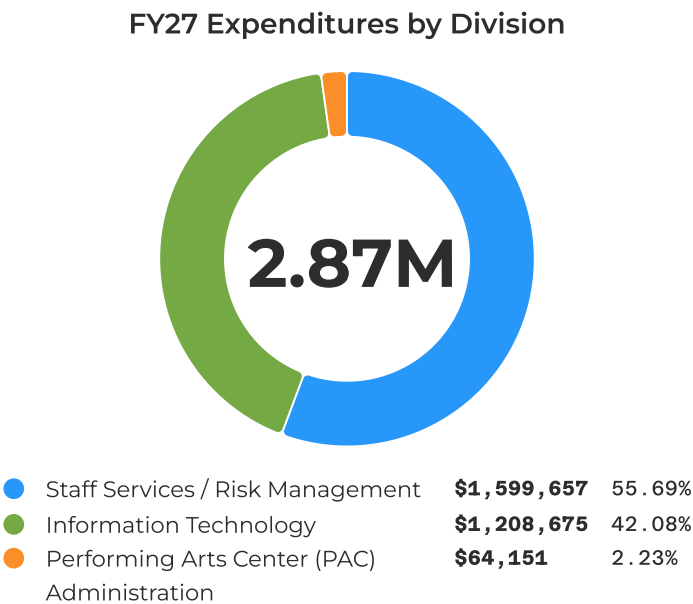
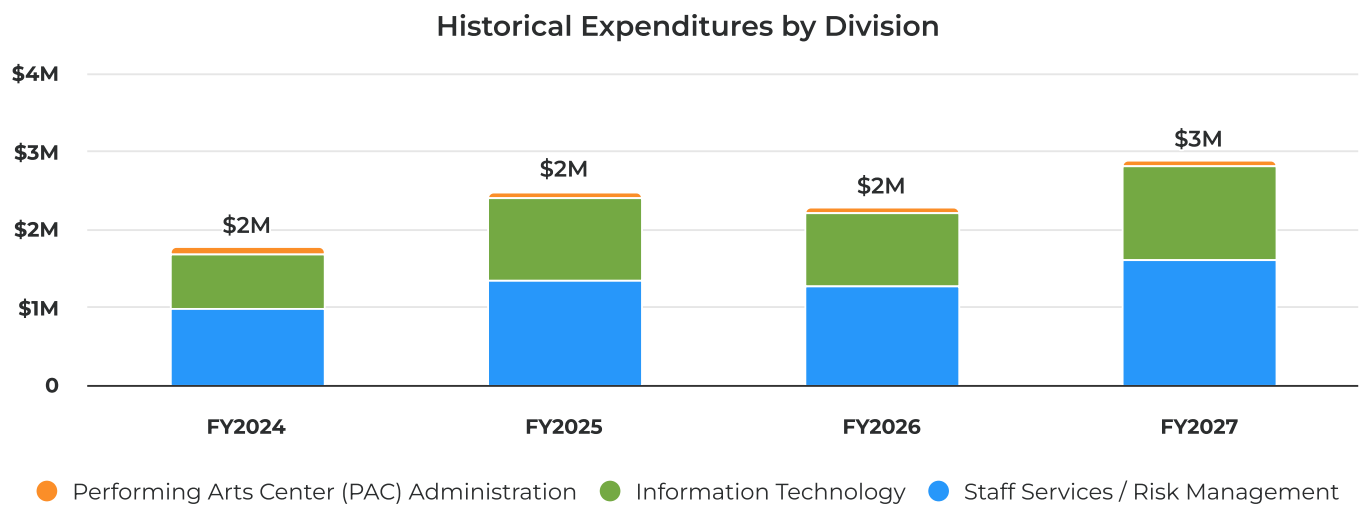
The communication and events office serves as the primary media contact and coordinates the public information component for the City. This includes drafting press releases, public service announcements, and designing and distributing outreach materials. This office is also responsible for updating and maintaining the City's website and Public Educational and Government (PEG) access television channel. The information technology office is responsible for all software, hardware, network infrastructure including cybersecurity and data integrity. These services are delivered by in-house staff and supplemented by contracted technical experts.

The department is also responsible for the collection of Transient Occupancy Tax (TOT) and the Big Bear Lake Tourism Business Improvement District (TBID) assessment, along with administration of the City's vacation rental permitting program.

The Department is led by the Administrative Services Director and is supported by a team of four team members.



Expenditures by Division



Expenditures by Division

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Staff Services / Risk Management	\$972,438	\$1,326,071	\$1,254,091	\$1,378,903	\$1,599,657	16.0%
Performing Arts Center (PAC) Administration	\$95,586	\$70,297	\$72,900	\$76,601	\$64,151	-16.3%
Information Technology	\$691,608	\$1,074,669	\$946,560	\$1,098,000	\$1,208,675	10.1%
Total Expenditures	\$1,759,631	\$2,471,037	\$2,273,551	\$2,553,504	\$2,872,482	12.5%

Expenditures by Object

Expenditures by Object

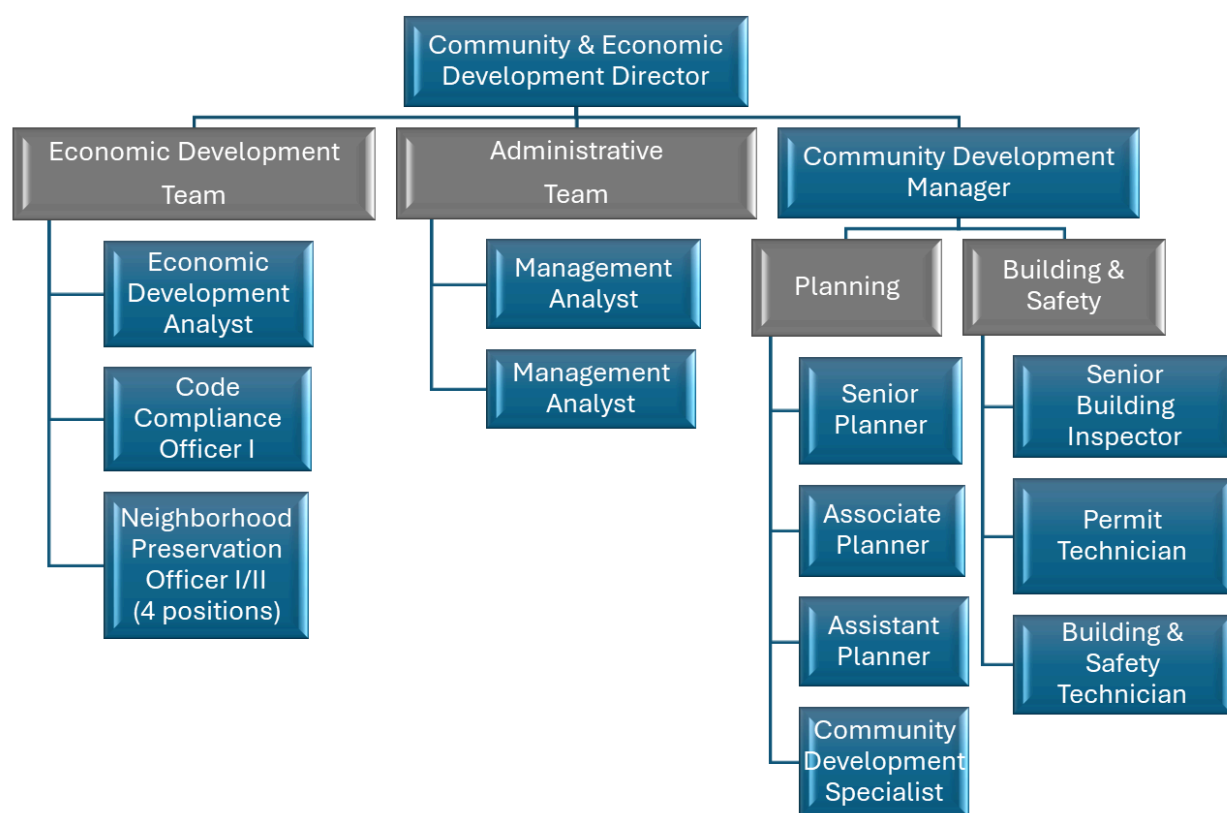
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Salaries	\$286,656	\$398,728	\$331,062	\$393,501	\$504,423	28.19%
Direct Benefits	\$116,667	\$172,823	\$143,556	\$179,003	\$203,920	13.92%
Office Expense	\$1,668	\$1,406	\$3,000	\$3,000	\$3,000	-
Special Department Expense	\$25,368	\$37,234	\$35,000	\$35,000	\$35,000	-
Telephone Expense	\$81,808	\$81,157	\$70,000	\$70,000	\$70,000	-
Membership & Dues	\$1,049	\$1,373	\$1,500	\$1,500	\$1,500	-
Professional Services	\$378,276	\$610,360	\$734,760	\$690,000	\$690,000	-
Salaries Overtime	-	\$2,995	\$5,000	\$5,000	\$5,000	-
Direct Benefits-Cafeteria	\$13,674	\$9,012	-	-	-	-
Auto Allowance	\$3,251	\$1,805	-	-	\$5,040	-
Bank Charges	\$2,362	\$1,506	\$3,000	\$3,000	\$3,000	-
Recruitment Expense	\$16,060	\$12,355	\$10,000	\$12,500	\$12,500	-
Education & Training	\$58,797	\$15,734	\$15,500	\$15,500	\$15,500	-
Capital Outlay	\$96,410	\$324,853	\$170,000	\$375,000	\$375,000	-
Signature Event Sponsorship	-	-	-	-	\$95,000	-
Promotions	-	-	-	-	\$15,000	-
Education/Training	-	\$837	\$12,000	\$10,500	\$10,500	-
Ticket Printing	\$5,203	\$1,147	\$5,000	\$5,000	\$5,000	-
Rent/Lease Payable	\$2,017	\$22,514	\$30,000	\$30,000	\$30,000	-
Insurance	\$540,578	\$683,162	\$676,560	\$725,000	\$793,100	9.39%
Accidents and Damage	\$10,331	\$7,088	\$27,613	-	-	-
GASB 96 SBITA Capital Outlay	\$34,807	\$17,964	-	-	-	-
GASB 96 SBITA Principal Exp.	\$65,221	\$66,447	-	-	-	-
GASB 96 SBITA Interest Exp.	\$1,433	\$536	-	-	-	-
Debt Service	\$17,997	-	-	-	-	-
Total Expenditures	\$1,759,631	\$2,471,037	\$2,273,551	\$2,553,504	\$2,872,482	12.49%

Community & Economic Development

The Community & Economic Development Department integrates planning, development services, and economic development functions to support a high quality of life, a resilient local economy, and the orderly growth of the City of Big Bear Lake. The Department is responsible for administration of the City's Planning, Building & Safety, Business Licensing, Economic Development, and Neighborhood Preservation/Code Enforcement programs.

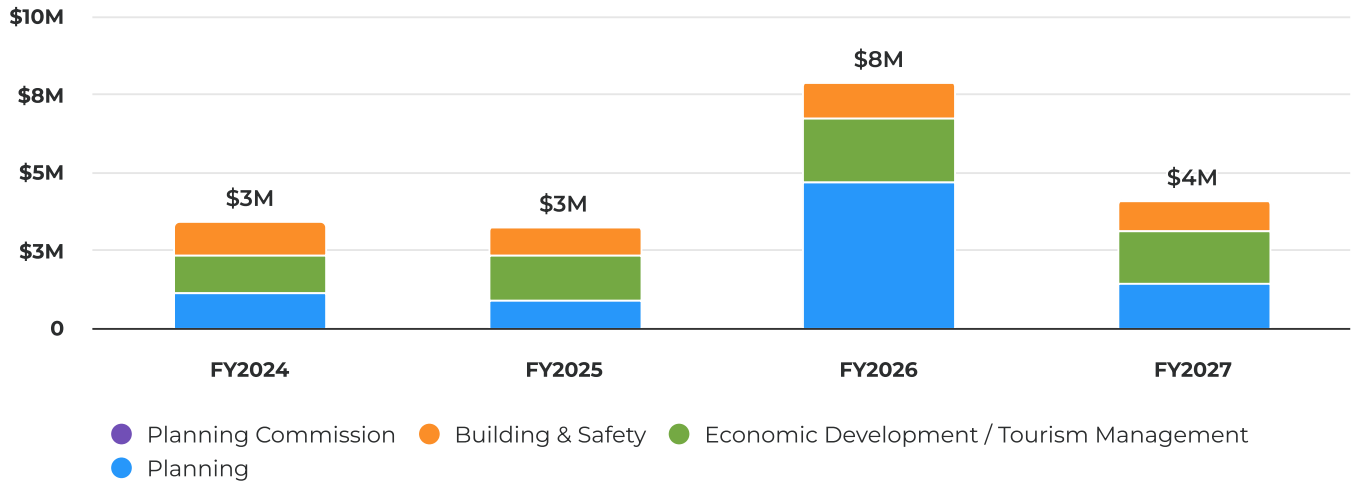
The Department oversees development review and entitlement processes; enforces building, zoning, and municipal codes; manages business licensing and support services; and advances economic development initiatives focused on business retention, attraction, and workforce support. Through these integrated services, the Department facilitates responsible development, protects public health and safety, preserves the character and livability of the community, and supports a sustainable, tourism-driven economy aligned with the City's strategic priorities.

The Department is led by the Community & Economic Development Director and is supported by a team of sixteen team members.



Expenditures by Division

Historical Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Planning	\$1,126,163	\$857,260	\$4,658,400	\$4,481,500	\$1,390,063	-69.0%
Planning Commission	\$28,940	\$33,482	\$35,500	\$31,500	\$31,500	-
Economic Development / Tourism Management	\$1,177,273	\$1,479,566	\$2,057,100	\$2,067,327	\$1,705,184	-17.5%
Building & Safety	\$1,075,848	\$911,181	\$1,162,900	\$994,699	\$979,042	-1.6%
Total Expenditures	\$3,408,224	\$3,281,490	\$7,913,900	\$7,575,026	\$4,105,789	-45.8%

Expenditures by Object

Expenditures by Object

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Salaries	\$1,734,008	\$1,741,616	\$2,044,200	\$2,128,295	\$2,131,221	0.14%
Direct Benefits	\$845,230	\$856,464	\$979,700	\$970,231	\$976,868	0.68%
Office Expense	\$3,558	\$2,738	\$5,750	\$5,750	\$5,750	-
Special Department Expense	\$4,063	\$1,734	\$5,250	\$5,250	\$19,250	266.67%
Printing Expense	-	\$13,014	\$7,500	\$7,500	\$7,500	-
Membership & Dues	\$2,976	\$2,167	\$5,000	\$5,000	\$5,000	-
Mileage Reimbursement	\$26	-	\$300	\$300	\$300	-
Professional Services	\$490,515	\$318,260	\$730,000	\$462,000	\$462,000	-
Salaries Overtime	\$115,898	\$109,897	\$110,500	\$110,000	\$110,000	-
Direct Benefits-Cafeteria	\$36,411	\$33,265	-	-	-	-
Auto Allowance	\$8,927	\$2,479	-	-	\$7,200	-
Publications	\$1,013	\$1,122	\$1,200	\$1,200	\$1,200	-
Travel-Conf. & Meetings	\$3,178	\$9,444	\$10,000	\$6,000	\$6,000	-
Contractual Services	\$141,678	\$156,255	\$170,000	\$185,000	\$185,000	-
Fuel	\$15,877	\$13,436	\$18,500	\$16,000	\$16,000	-
Small Tools	\$242	\$133	\$250	\$250	\$250	-
Safety Supplies	-	-	\$250	\$250	\$250	-
Clothing/Personal Equip	\$4,625	\$3,006	\$5,500	\$5,500	\$5,500	-
Business Improvement Grants	-	-	\$300,000	\$150,000	\$150,000	-
Promotions	-	-	\$5,000	\$5,000	\$5,000	-
Education/Training	-	\$16,459	\$15,000	\$11,500	\$11,500	-
Housing Loans/Grants	-	-	\$3,500,000	\$3,500,000	-	-100.00%
Total Expenditures	\$3,408,224	\$3,281,490	\$7,913,900	\$7,575,026	\$4,105,789	-45.80%

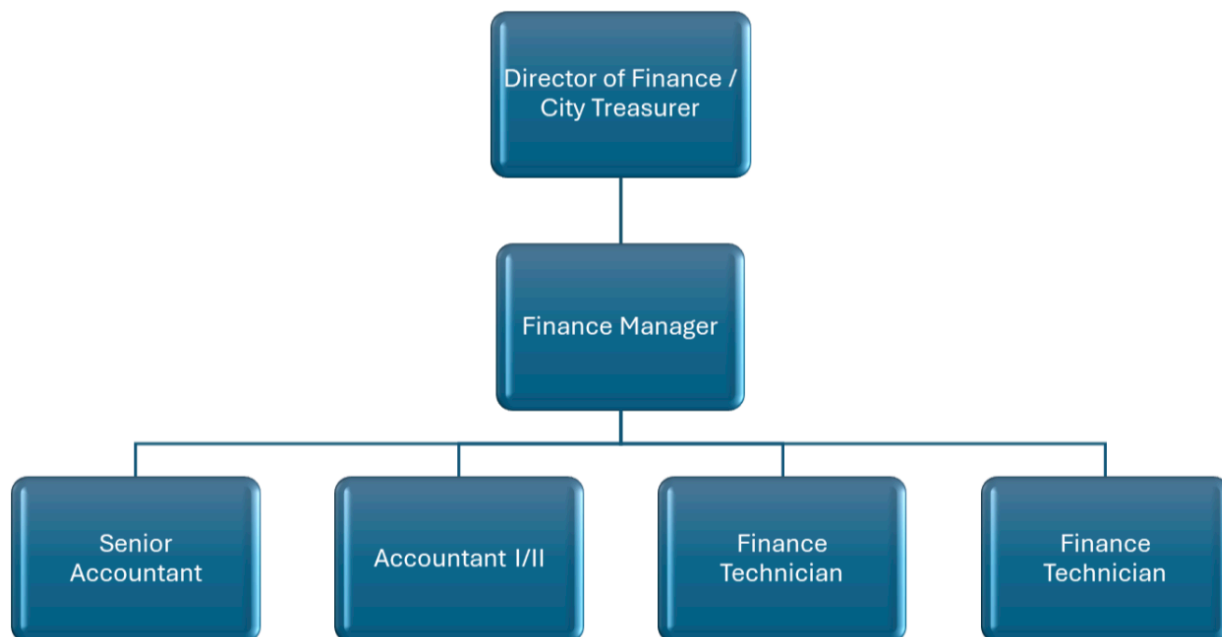
Primary expenditure changes:

In FY 2026 we invested in a one-time expenditure for an affordable housing project of \$3.5M.

Finance/Treasury Services

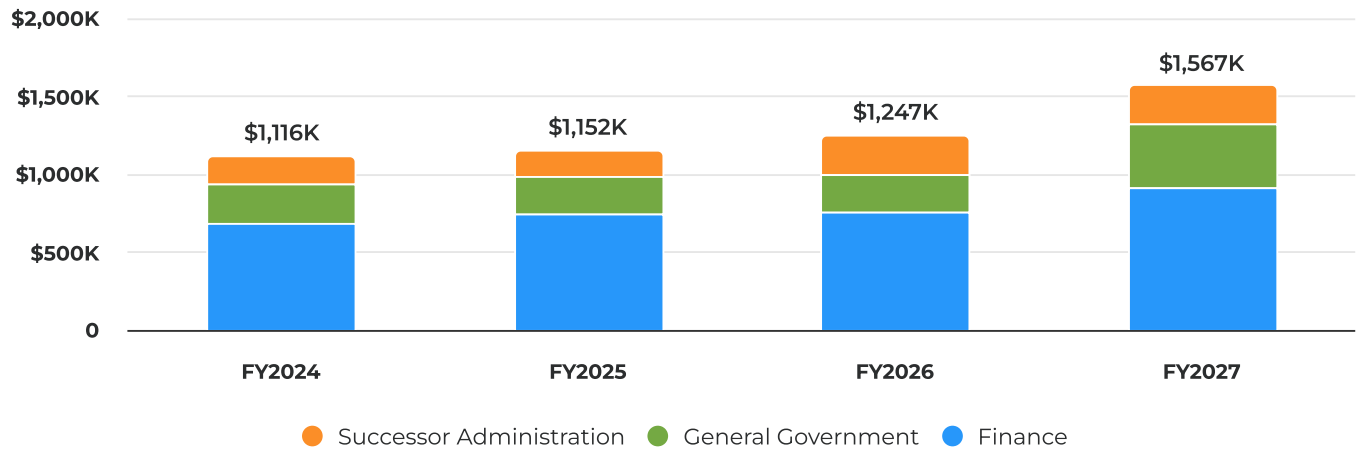
The Finance/Treasury Services Department provides a wide range of support services to other City departments. These services include budget coordination; financial reporting; payroll processing; billing and accounts receivable; accounts payable and cash disbursements; cash management and investing; cashiering; general ledger accounting; internal and external audit coordination; fixed asset management; purchasing, and the preparation of the City's annual budget and the annual financial report.

The Department is overseen by the Director of Finance/City Treasurer to provide all fiscal services for the City and reports to the City Manager. This position is supported in completing the duties of the Finance/Treasury Services Department by the Finance Manager and their support staff which consist of one Senior Accountant, one Accountant I/II and two Finance Technicians.

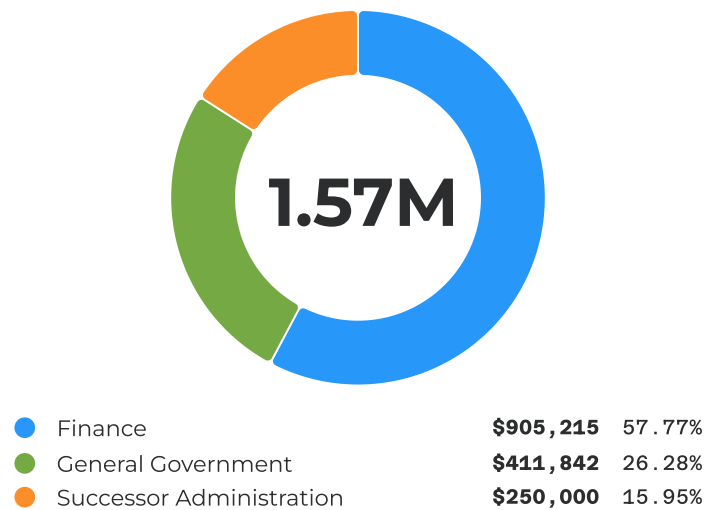


Expenditures by Division

Historical Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Finance	\$679,732	\$740,647	\$754,182	\$816,201	\$905,215	10.9%
General Government	\$258,693	\$243,390	\$243,000	\$342,522	\$411,842	20.2%
Successor Administration	\$177,517	\$168,396	\$250,000	\$250,000	\$250,000	-
Total Expenditures	\$1,115,942	\$1,152,433	\$1,247,182	\$1,408,723	\$1,567,057	11.2%

Expenditures by Object

Expenditures by Object

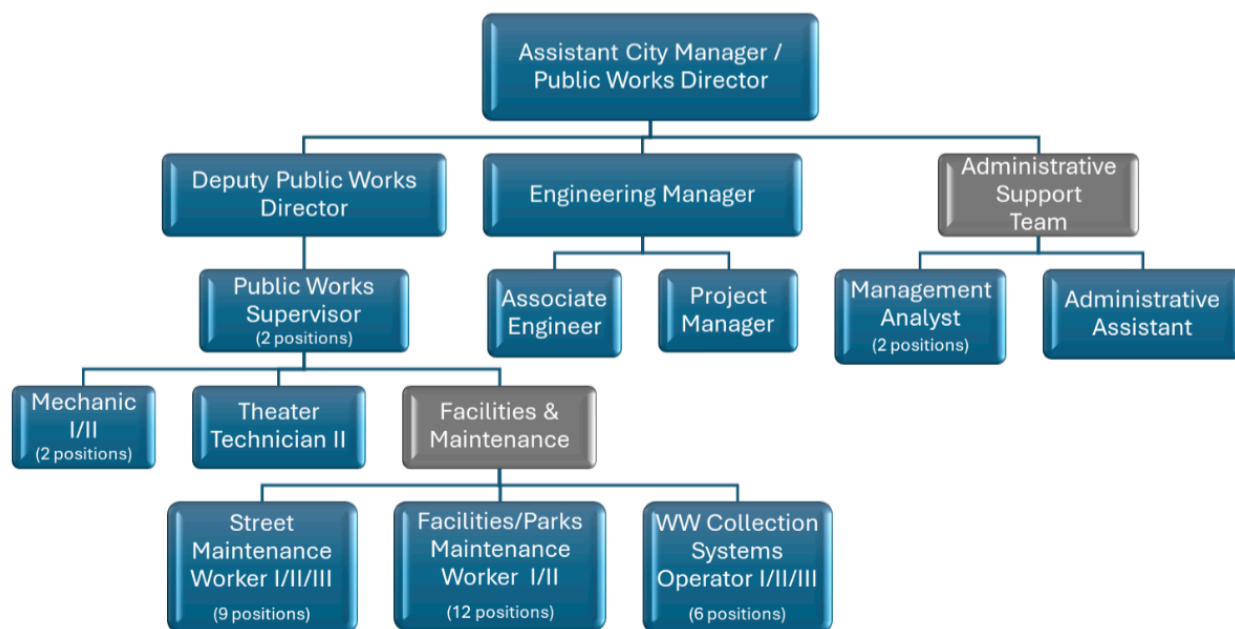
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Salaries	\$558,872	\$553,248	\$550,938	\$669,760	\$782,518	16.84%
Direct Benefits	\$281,978	\$256,954	\$287,444	\$288,803	\$319,379	10.59%
Office Expense	\$8,248	\$7,150	\$8,000	\$8,000	\$8,000	-
Special Department Expense	\$21,873	\$40,963	\$20,000	\$20,000	\$20,000	-
Printing Expense	\$1,869	\$1,095	\$1,500	\$1,500	\$1,500	-
Postage Charges	\$12,524	\$20,875	\$20,000	\$20,000	\$20,000	-
Membership & Dues	\$20,434	\$25,540	\$29,500	\$29,500	\$29,500	-
Mileage Reimbursement	-	\$21	\$500	\$500	\$500	-
Professional Services	\$94,462	\$123,688	\$160,000	\$188,000	\$203,000	7.98%
Salaries Overtime	\$19	-	\$5,000	\$5,000	\$5,000	-
Direct Benefits-Cafeteria	\$31,463	\$33,743	-	-	-	-
Auto Allowance	\$5,794	\$5,777	-	\$5,760	\$5,760	-
Publications	\$199	-	\$1,500	\$1,500	\$1,500	-
Bank Charges	\$10,660	\$18,379	\$15,200	\$15,200	\$15,200	-
Property Tax Collect Charges	\$33,689	\$33,997	\$38,800	\$36,900	\$36,900	-
Safety Supplies	\$4,348	\$7,354	\$7,500	\$7,500	\$7,500	-
Education/Training	-	\$776	\$7,500	\$7,500	\$7,500	-
Office Equipment/Furnishings	\$29,510	\$22,871	\$35,000	\$35,000	\$35,000	-
Admin Overhead	-	-	\$58,800	\$68,300	\$68,300	-
Total Expenditures	\$1,115,942	\$1,152,433	\$1,247,182	\$1,408,723	\$1,567,057	11.24%

Public Works

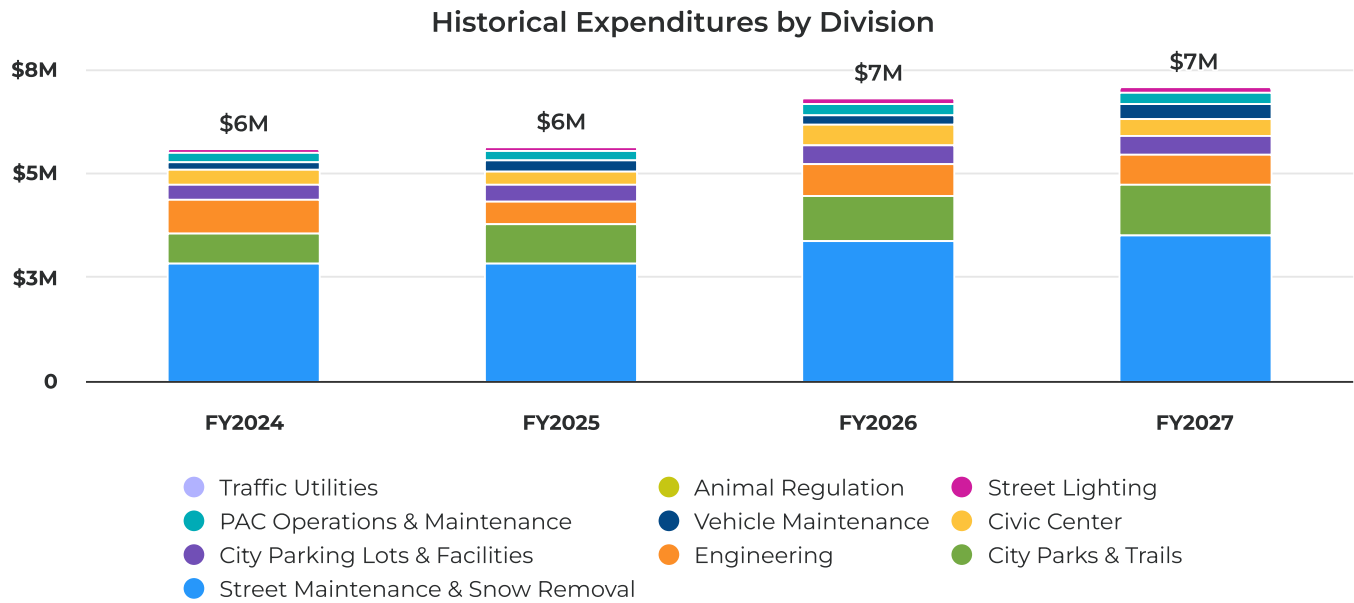
The Public Works Department is responsible for the construction, maintenance and operation of the City's infrastructure, which includes City streets and roads, parking lots, parks, trails and facilities. The Public Works Department is also responsible for snow removal from City streets and roads, sidewalks and parking lots, maintenance of street lighting, and maintenance for the Village Landscape Lighting and Maintenance District located in the City's downtown shopping area, as well as maintenance of all City vehicles and equipment.

Services include engineering, designing and overseeing the construction of city-built capital improvements, review and oversight of engineering aspects for development projects, water quality management, maintenance and repairs of city parks and trails, and transportation management and operations.

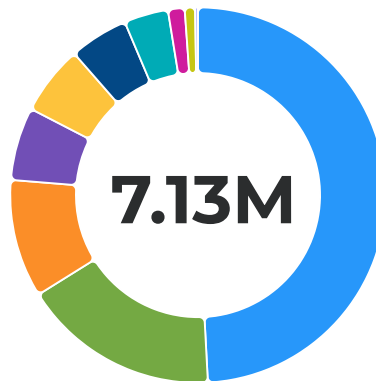
Additionally, the Department provides and oversees the technical and specialized maintenance of the public infrastructure located within the City's rights-of-way. Services include the coordination, maintenance and operation of traffic facilities, roadways, storm drains, sidewalk and street maintenance, disaster/emergency operation response, snow removal throughout the City, management and maintenance of the City's fleet of vehicles and equipment, and oversees maintenance of all City-owned buildings and facilities.



Expenditures by Division



FY27 Expenditures by Division



Street Maintenance & Snow Removal	\$3,505,685	49.15%
City Parks & Trails	\$1,210,270	16.97%
Engineering	\$724,943	10.16%
City Parking Lots & Facilities	\$448,601	6.29%
Civic Center	\$427,365	5.99%
Vehicle Maintenance	\$360,628	5.06%
PAC Operations & Maintenance	\$271,336	3.80%
Street Lighting	\$102,200	1.43%
Animal Regulation	\$63,904	0.90%
Traffic Utilities	\$17,000	0.24%

Expenditures by Division

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Traffic Utilities	\$11,299	\$12,830	\$14,000	\$17,000	\$17,000	-
Animal Regulation	\$57,486	\$59,301	\$66,400	\$62,602	\$63,904	2.1%
Street Maintenance & Snow Removal	\$2,830,162	\$2,837,838	\$3,380,800	\$3,039,603	\$3,505,685	15.3%
Vehicle Maintenance	\$194,977	\$281,903	\$236,400	\$229,100	\$360,628	57.4%
Street Lighting	\$88,531	\$93,655	\$107,000	\$102,200	\$102,200	-
City Parking Lots & Facilities	\$355,668	\$381,501	\$474,500	\$464,490	\$448,601	-3.4%
City Parks & Trails	\$729,375	\$915,080	\$1,081,300	\$1,168,405	\$1,210,270	3.6%
Civic Center	\$333,336	\$323,806	\$467,800	\$444,802	\$427,365	-3.9%
Engineering	\$817,128	\$583,438	\$742,449	\$775,701	\$724,943	-6.5%
PAC Operations & Maintenance	\$212,730	\$212,330	\$302,100	\$258,800	\$271,336	4.8%
Total Expenditures	\$5,630,692	\$5,701,682	\$6,872,749	\$6,562,703	\$7,131,932	8.7%

Expenditures by Object

Expenditures by Object

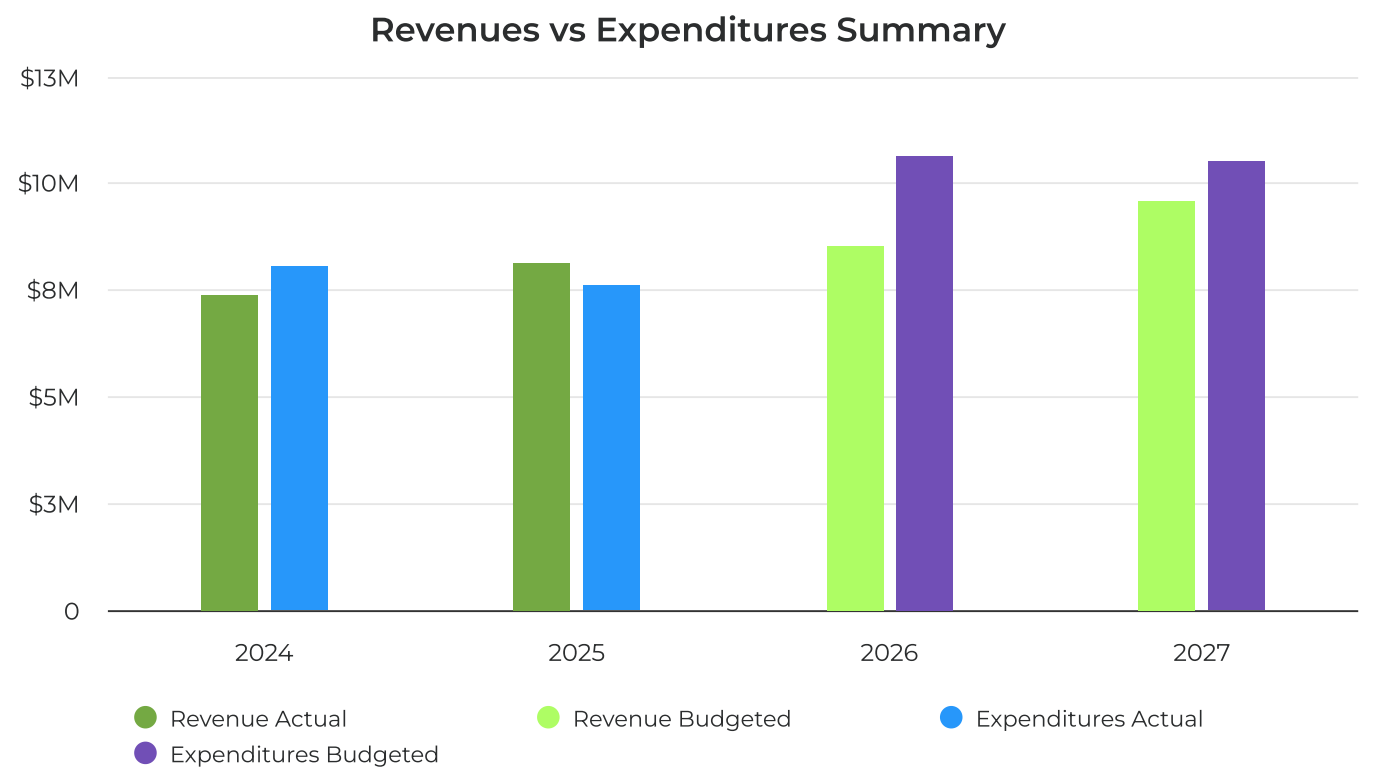
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Salaries	\$1,712,141	\$1,725,813	\$2,056,700	\$1,832,303	\$2,310,863	26.12%
Direct Benefits	\$995,473	\$978,970	\$1,149,800	\$1,150,099	\$1,210,049	5.21%
Office Expense	\$16,151	\$10,886	\$11,500	\$9,700	\$9,700	-
Special Department Expense	\$22,223	\$23,944	\$25,000	\$25,000	\$25,000	-
Membership & Dues	\$4,338	\$5,703	\$5,200	\$5,200	\$5,200	-
Professional Services	\$79,031	\$74,104	\$67,500	\$66,600	\$66,600	-
Salaries Overtime	\$234,320	\$248,822	\$221,000	\$175,000	\$175,000	-
Direct Benefits-Cafeteria	-	\$520	-	-	-	-
Auto Allowance	-	\$758	-	-	\$9,720	-
Publications	\$88	\$39	\$300	\$300	\$300	-
Contractual Services	\$179,858	\$123,039	\$257,000	\$241,500	\$241,500	-
Utilities-Traffic Signal	\$11,299	\$12,830	\$14,000	\$17,000	\$17,000	-
Maint-Bldings & Grounds	\$112,310	\$169,228	\$275,000	\$280,500	\$300,500	7.13%
Fuel	\$89,059	\$81,653	\$97,500	\$72,500	\$72,500	-
Professional Service	\$132,107	\$53,076	\$95,000	\$115,000	\$115,000	-
Professional Services-Engineer	\$86,771	\$72,798	\$81,949	\$75,000	\$75,000	-
General Household	\$94,551	\$55,748	\$124,000	\$123,000	\$123,000	-
Fuel-Snow Plowing	\$30,130	\$16,659	\$34,000	\$32,000	\$32,000	-
Basic Materials/Repairs	\$158,509	\$86,205	\$121,500	\$127,500	\$127,500	-
Street Signs	\$17,736	\$39,952	\$30,000	\$30,000	\$30,000	-
Automotive Expense - Snow	\$197,962	\$117,533	\$150,000	\$120,000	\$120,000	-
Small Tools	\$9,074	\$5,887	\$27,500	\$28,000	\$28,000	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Safety Supplies	\$8,287	\$12,767	\$15,000	\$10,000	\$10,000	-
Clothing/Personal Equip	\$14,580	\$11,666	\$20,000	\$20,000	\$20,000	-
Rent & Lease of Equip.	\$69,478	\$9,760	\$25,000	\$30,000	\$30,000	-
Maint. Equipment	\$22,220	\$4,186	\$18,500	\$18,500	\$18,500	-
Contractual Services-Snow Rmvl	\$282,413	\$364,461	\$380,000	\$360,000	\$360,000	-
Contractual Services-BBL Blvd	\$134,847	\$70,998	\$80,000	\$80,000	\$80,000	-
Cinders and Cinder Hauling	\$16,377	\$13,448	\$26,800	\$25,000	\$25,000	-
Laundry	\$37,229	\$45,945	\$35,500	\$24,500	\$24,500	-
Capital Outlay	\$29,702	\$210,527	\$210,000	\$337,600	\$335,600	-0.59%
Machinery & Equipment	\$420,520	\$477,132	\$530,000	\$470,000	\$470,000	-
Automotive Expense	\$38,784	\$54,208	\$45,000	\$45,000	\$45,000	-
Utilities - Gas	\$96,002	\$83,353	\$134,000	\$141,000	\$141,000	-
Utilities - Water	\$36,608	\$43,181	\$43,000	\$47,500	\$47,500	-
Utilities - Electric	\$119,791	\$233,788	\$246,000	\$233,700	\$233,700	-
Vehicle Maintenance	\$4,382	\$9,675	\$10,000	\$10,000	\$10,000	-
Vehicle Maintenance - Tires	\$14,515	\$28,892	\$20,000	\$15,000	\$15,000	-
Utilities - Other	\$88,531	\$93,655	\$107,000	\$102,200	\$102,200	-
Education/Training	-	\$9,759	\$30,000	\$27,000	\$30,000	11.11%
Theatre Supplies	-	-	-	\$1,500	\$1,500	-
Theatre Equipment	\$12,842	\$19,366	\$50,000	\$10,000	\$10,000	-
Landscaping	-	-	-	\$25,000	\$25,000	-
PEG Maintenance & Operations	\$454	\$750	\$2,500	\$2,500	\$2,500	-
Clothing/Personal Exp	-	-	-	\$500	\$500	-
Total Expenditures	\$5,630,692	\$5,701,682	\$6,872,749	\$6,562,703	\$7,131,932	8.67%



Sanitation (Wastewater) Fund

The Sanitation Fund collects sewer service charges, licenses, and permits used to fund the City’s operations and maintenance of the sewer system. In addition, Big Bear Area Regional Wastewater Agency (“BBARWA”) fees are collected as a direct pass through to BBARWA for waste water treatment services.

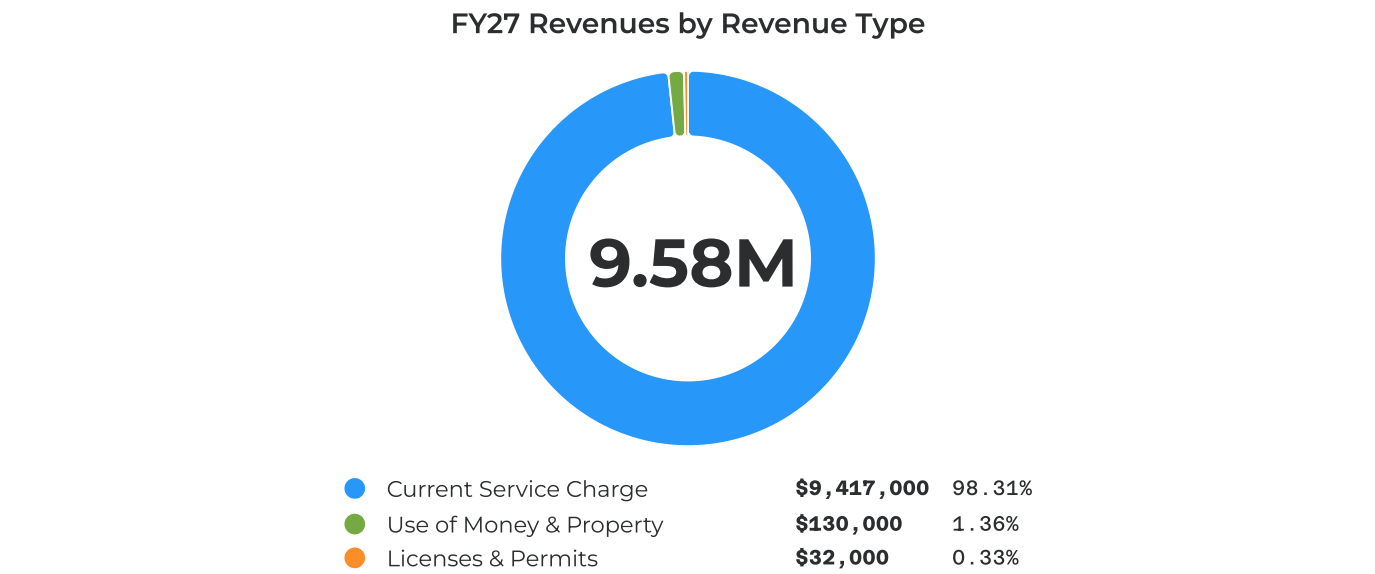
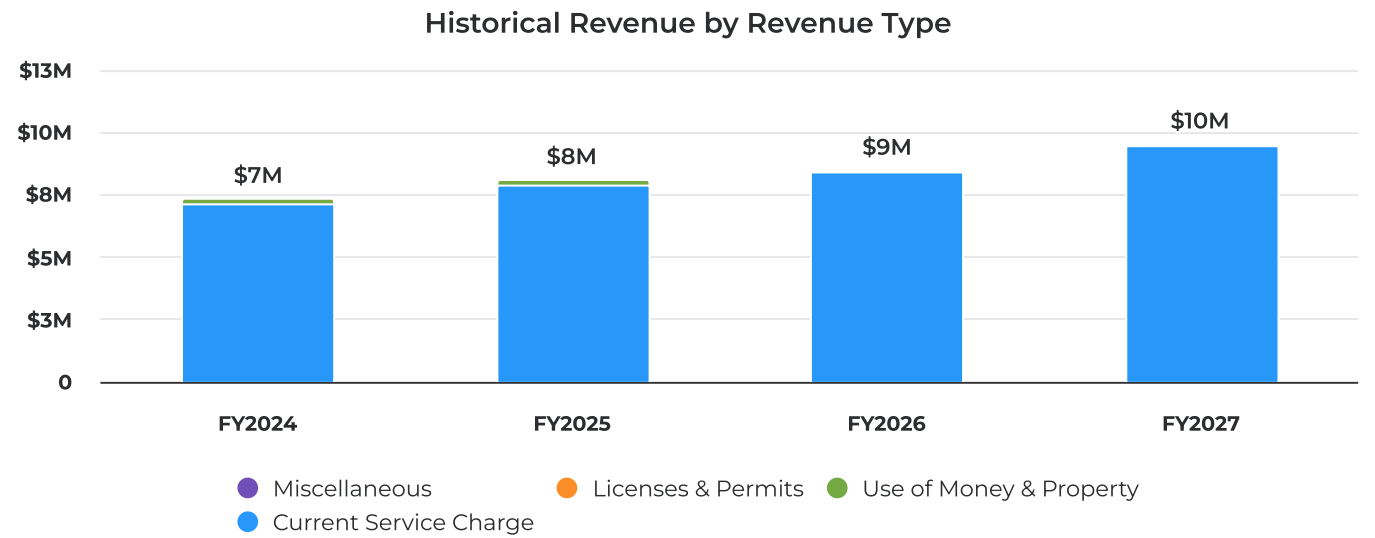


Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$5,748,497	\$5,101,676	\$5,640,989	\$5,640,989	\$3,545,457	-37.15%
Revenues						
Licenses & Permits	\$42,720	\$24,705	\$31,500	\$32,000	\$32,000	-
Current Service Charge	\$7,117,153	\$7,866,140	\$8,378,810	\$8,394,040	\$9,417,000	12.19%
Use of Money & Property	\$226,967	\$263,399	\$130,000	\$130,000	\$130,000	-
Miscellaneous	\$967	-	-	-	-	-
Total Revenues	\$7,387,807	\$8,154,244	\$8,540,310	\$8,556,040	\$9,579,000	11.96%
Expenditures						
Personnel Services	\$1,613,175	\$1,757,166	\$1,915,200	\$1,938,060	\$2,003,831	3.39%
Supplies	\$118,643	\$103,279	\$141,000	\$151,000	\$151,000	-
Other Services & Charges	\$4,408,768	\$4,980,726	\$5,429,860	\$5,445,660	\$6,302,100	15.73%
Capital Outlay	-	-	-	\$15,000	\$15,000	-
Interfund Transfers	\$1,894,042	\$773,760	\$3,160,052	\$3,101,852	\$2,050,000	-33.91%
Total Expenditures	\$8,034,627	\$7,614,930	\$10,646,112	\$10,651,572	\$10,521,931	-1.22%
Total Revenues Less Expenditures	-\$646,820	\$539,314	-\$2,105,802	-\$2,095,532	-\$942,931	-55.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Ending Fund Balance	\$5,101,677	\$5,640,990	\$3,535,187	\$3,545,457	\$2,602,526	-26.60%

Revenues by Revenue Type

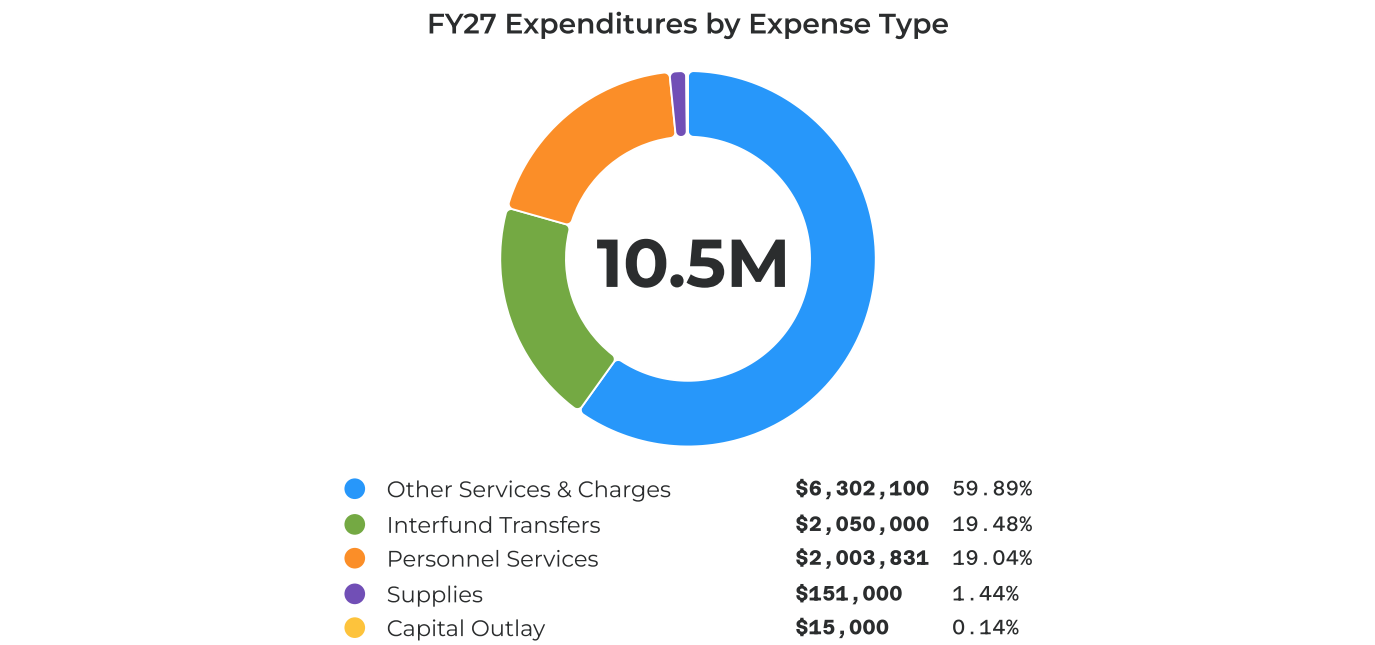
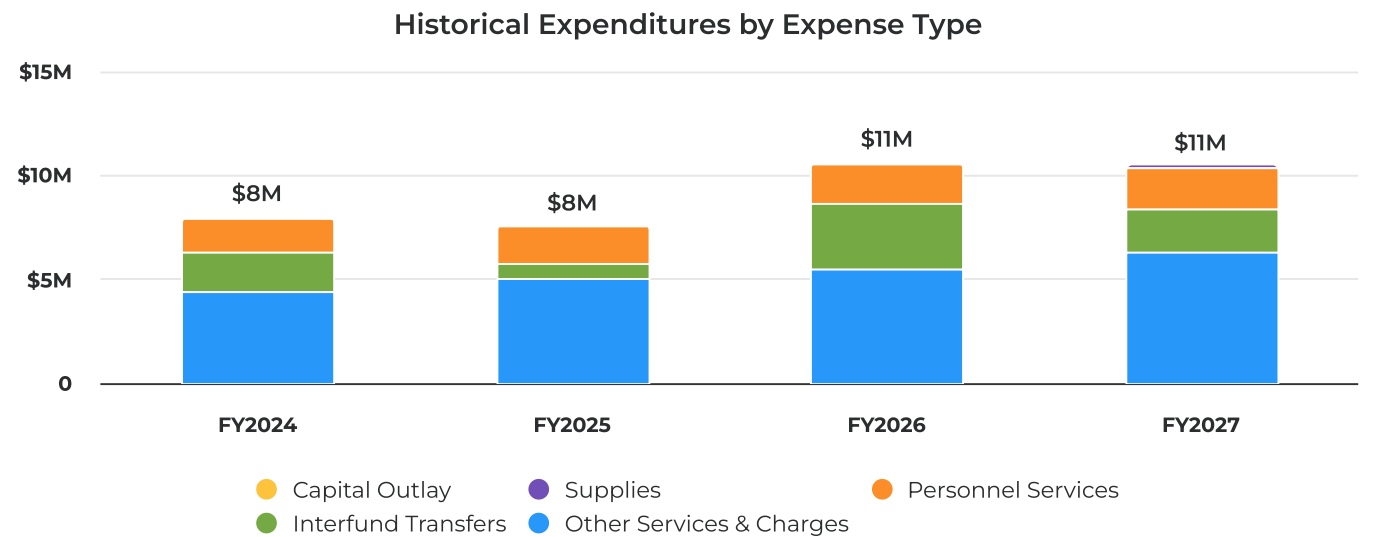


Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Licenses & Permits	\$42,720	\$24,705	\$31,500	\$32,000	\$32,000	-
Current Service Charge	\$7,117,153	\$7,866,140	\$8,378,810	\$8,394,040	\$9,417,000	12.19%
Use of Money & Property	\$226,967	\$263,399	\$130,000	\$130,000	\$130,000	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Miscellaneous	\$967	-	-	-	-	-
Total Revenues	\$7,387,807	\$8,154,244	\$8,540,310	\$8,556,040	\$9,579,000	11.96%

Expenditures by Expense Type



Expenditures by Expense Type

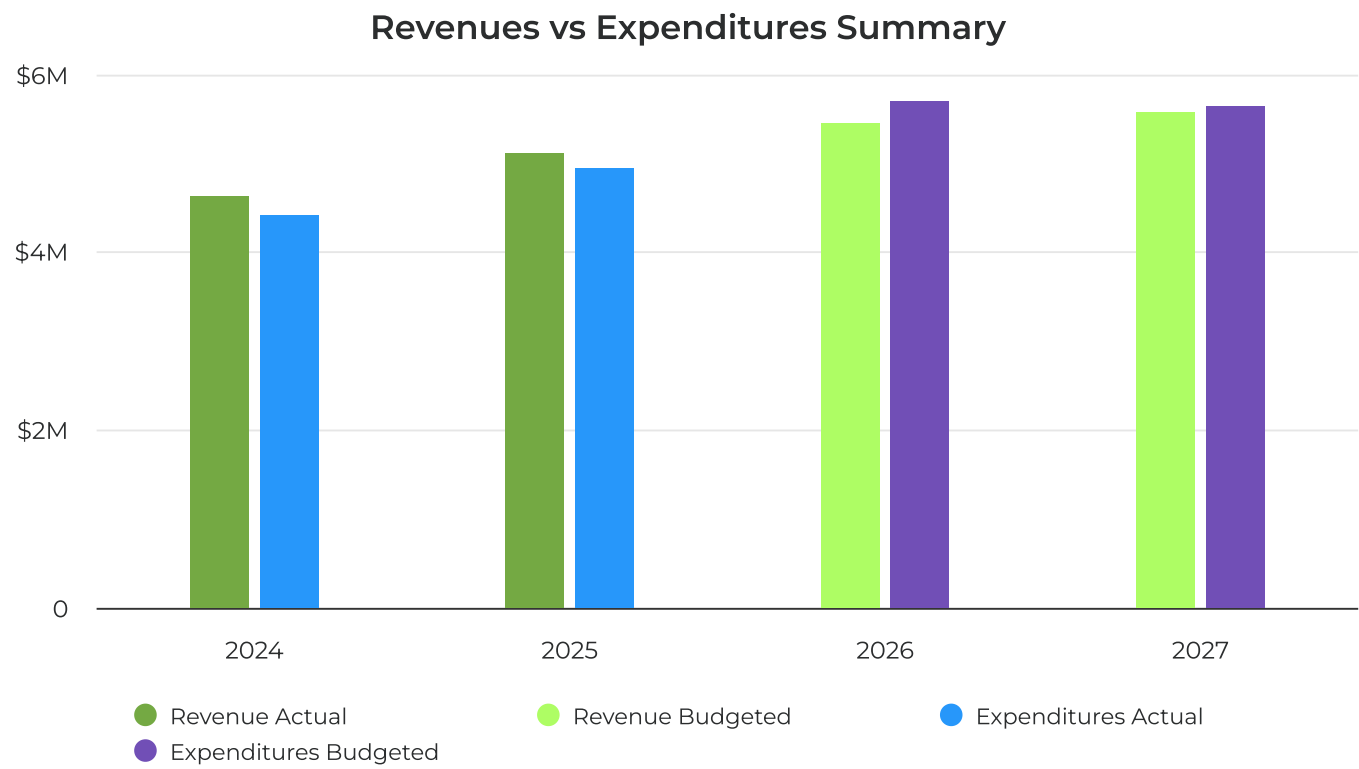
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Personnel Services	\$1,613,175	\$1,757,166	\$1,915,200	\$1,938,060	\$2,003,831	3.39%
Supplies	\$118,643	\$103,279	\$141,000	\$151,000	\$151,000	-
Other Services & Charges	\$4,408,768	\$4,980,726	\$5,429,860	\$5,445,660	\$6,302,100	15.73%
Capital Outlay	-	-	-	\$15,000	\$15,000	-
Interfund Transfers	\$1,894,042	\$773,760	\$3,160,052	\$3,101,852	\$2,050,000	-33.91%
Total Expenditures	\$8,034,627	\$7,614,930	\$10,646,112	\$10,651,572	\$10,521,931	-1.22%

Fund Balance

Summary of Fund Balance Commitments Sanitation (Wastewater) Fund		Fiscal Year 2025-26 Projected Activity		Fiscal Year 2026-27 Adopted Activity		
	Balance 6/30/2025	Contributions	Uses	Projected 6/30/2026	Contributions	Uses
Committed						
(1) Contingency Reserve - Disaster/Cash Flow	1,220,000	-	-	1,220,000	-	-
(2) Replacement Reserve - Vehicle	223,558	-	-	223,558	-	-
(3) Replacement Reserve - Equipment	337,853	-	-	337,853	-	-
(4) System Replacement Reserve	1,409,469	-	-	1,409,469	-	(700,000)
Total Committed	3,190,879	-	-	3,190,879	-	(700,000)
Reserve Policy	Basis	Target	Trigger *	Projected Balance	Below Target	Comments
(1) Basis = Annual Operating Cost Target = 25% of Basis	2,900,000	725,000	652,500	1,220,000	-	Balance in line with policy target
(2) Basis = Depreciated cost of vehicles Target = 50% of Basis	150,000	75,000	67,500	223,558	-	Balance in line with policy target
(3) Basis = Depreciated cost of equipment Target = 50% of Basis	650,000	325,000	292,500	337,853	-	Balance in line with policy target
(4) Basis = Depreciated cost of system Target = 10% of Basis	4,500,000	450,000	405,000	709,469	-	FY 26/27 Budget includes \$1.65M invested in sanitation projects
Projected Fund Balance				6/30/2027		
Committed Fund Balance				2,490,879		
Restricted Fund Balance				111,647		
Total				2,602,526		

Refuse (Solid Waste) Fund

The City maintains two public sites (“Clean Bear” Sites) for trash disposal to serve both residents and tourists and contracts with a third party for trash collection and disposal. The Refuse fund is funded by a refuse service fee which is collected on the property tax roll. Fees collected on behalf of the City’s contracted waste hauler, Big Bear Disposal, are also collected on the tax roll as a direct pass through.

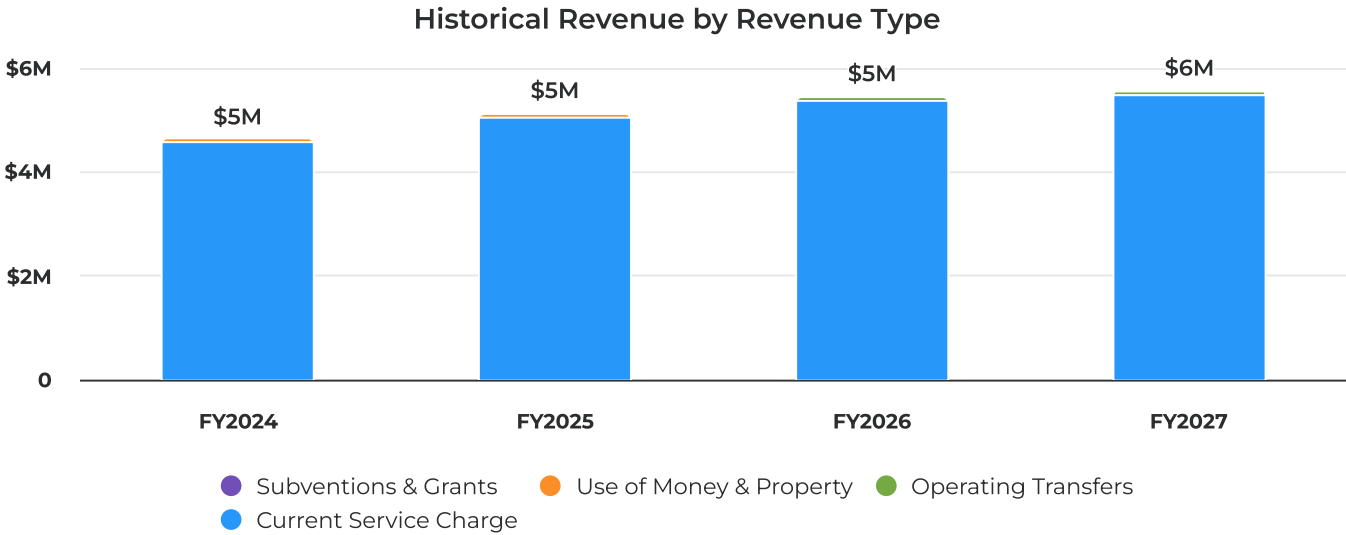


Comprehensive Fund Summary

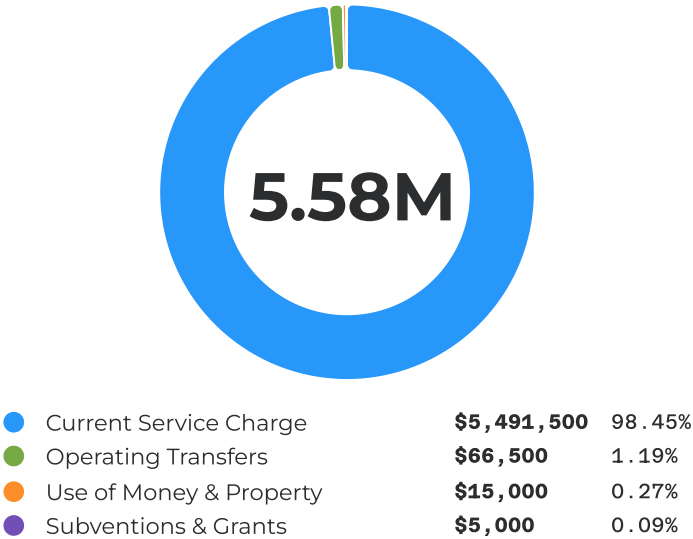
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$1,181,091	\$1,406,987	\$1,575,090	\$1,575,090	\$1,491,313	-5.32%
Revenues						
Subventions & Grants	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	-
Current Service Charge	\$4,576,795	\$5,050,874	\$5,361,200	\$5,349,200	\$5,491,500	2.66%
Use of Money & Property	\$47,438	\$55,119	\$15,000	\$15,000	\$15,000	-
Operating Transfers	\$5,575	\$4,262	\$73,587	\$68,587	\$66,500	-3.04%
Total Revenues	\$4,634,808	\$5,115,256	\$5,454,787	\$5,437,787	\$5,578,000	2.58%
Expenditures						
Personnel Services	\$645,230	\$709,360	\$779,600	\$741,844	\$847,689	14.27%
Supplies	\$8,487	\$816	\$5,000	\$5,000	\$35,400	608.00%
Other Services & Charges	\$3,650,195	\$4,131,977	\$4,540,162	\$4,529,720	\$4,658,200	2.84%
Capital Outlay	-	-	\$173,095	\$40,000	-	-100.00%
Interfund Transfers	\$105,000	\$105,000	\$205,000	\$205,000	\$105,000	-48.78%
Total Expenditures	\$4,408,912	\$4,947,152	\$5,702,857	\$5,521,564	\$5,646,289	2.26%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Total Revenues Less Expenditures	\$225,896	\$168,103	-\$248,070	-\$83,777	-\$68,289	-18.49%
Ending Fund Balance	\$1,406,987	\$1,575,090	\$1,327,020	\$1,491,313	\$1,423,024	-4.58%

Revenues by Revenue Type



FY27 Revenues by Revenue Type

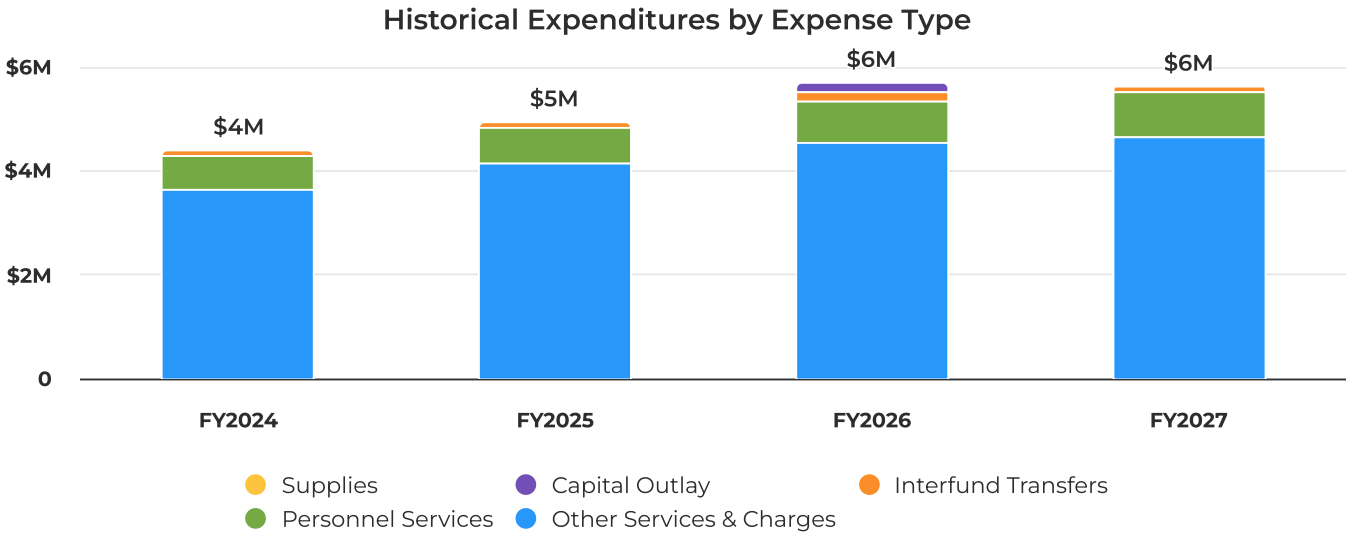


Revenues by Revenue Type

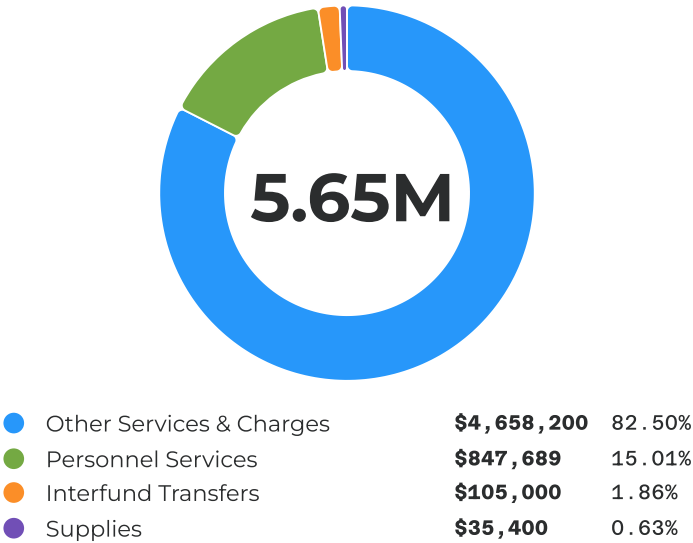
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Subventions & Grants	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Current Service Charge	\$4,576,795	\$5,050,874	\$5,361,200	\$5,349,200	\$5,491,500	2.66%
Use of Money & Property	\$47,438	\$55,119	\$15,000	\$15,000	\$15,000	-
Operating Transfers	\$5,575	\$4,262	\$73,587	\$68,587	\$66,500	-3.04%
Total Revenues	\$4,634,808	\$5,115,256	\$5,454,787	\$5,437,787	\$5,578,000	2.58%

Expenditures by Expense Type



FY27 Expenditures by Expense Type



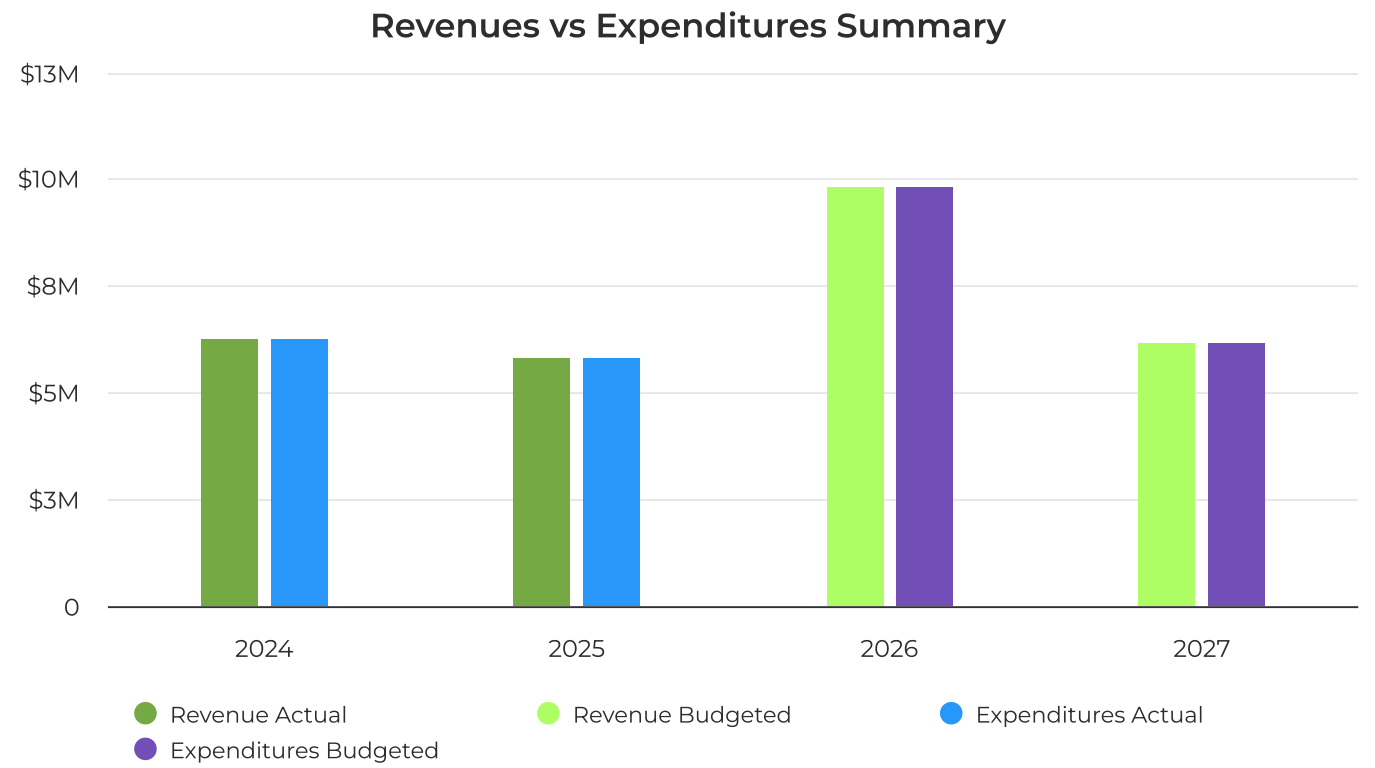
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Personnel Services	\$645,230	\$709,360	\$779,600	\$741,844	\$847,689	14.27%
Supplies	\$8,487	\$816	\$5,000	\$5,000	\$35,400	608.00%
Other Services & Charges	\$3,650,195	\$4,131,977	\$4,540,162	\$4,529,720	\$4,658,200	2.84%
Capital Outlay	-	-	\$173,095	\$40,000	-	-100.00%
Interfund Transfers	\$105,000	\$105,000	\$205,000	\$205,000	\$105,000	-48.78%
Total Expenditures	\$4,408,912	\$4,947,152	\$5,702,857	\$5,521,564	\$5,646,289	2.26%

Summary of Fund Balance Commitments		Fiscal Year 2025-26			Fiscal Year 2026-27										
Refuse (Solid Waste) Fund		Projected Activity			Adopted Activity										
	Balance 6/30/2025	Contributions	Uses	Projected 6/30/2026	Contributions	Uses	Projected 6/30/2027								
Unrestricted Fund Balance:															
<u>Restricted</u>															
Restricted Reserve - DOC Recycling Grant	5,000	-	(5,000)	-	-	-	-								
<u>Committed</u>															
(1) Contingency Reserve - Disaster/Cash Flow	100,000	-	-	100,000	275,000	-	375,000								
Total Committed	105,000	-	(5,000)	100,000	275,000	-	375,000								
Committed Reserve Policy		Basis	Target	Trigger *	Projected Balance 6/30/2027	Below Target	Comments								
(1)	Basis = Annual Operating Cost Target = 25% of Basis	1,500,000	375,000	337,500	375,000	-	FY 26/27 contribution to this reserve								
				<table border="1"> <thead> <tr> <th colspan="2">Projected Fund Balance 6/30/2027</th> </tr> </thead> <tbody> <tr> <td>Committed Fund Balance</td> <td>375,000</td> </tr> <tr> <td>Restricted Fund Balance</td> <td>1,048,024</td> </tr> <tr> <td>Total</td> <td>1,423,024</td> </tr> </tbody> </table>				Projected Fund Balance 6/30/2027		Committed Fund Balance	375,000	Restricted Fund Balance	1,048,024	Total	1,423,024
Projected Fund Balance 6/30/2027															
Committed Fund Balance	375,000														
Restricted Fund Balance	1,048,024														
Total	1,423,024														



Capital Projects Fund

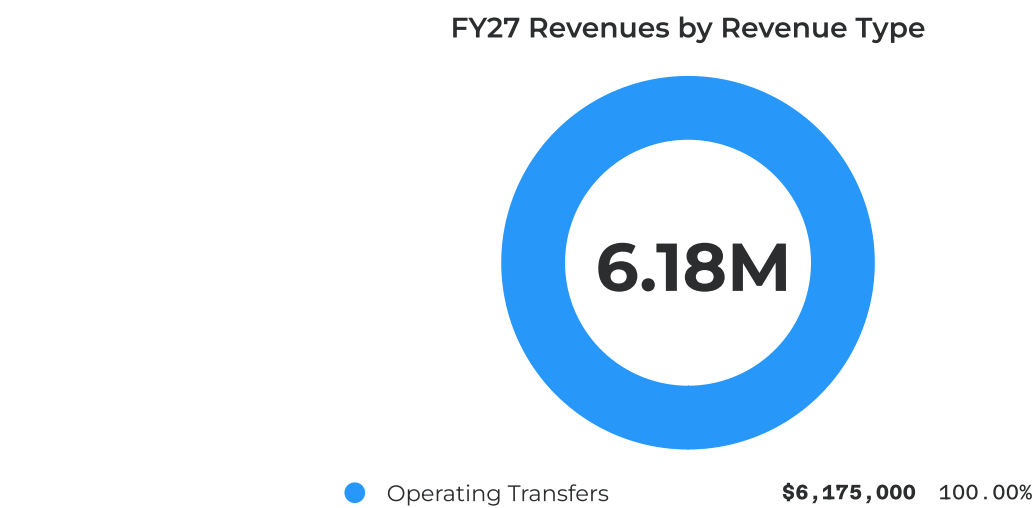
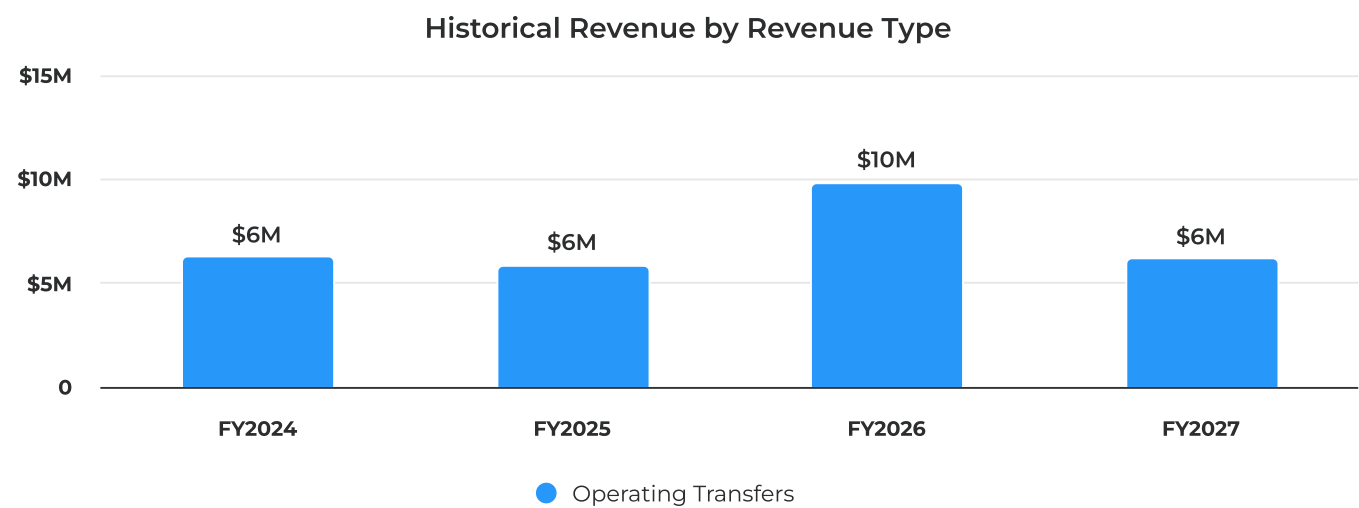
The Capital Projects Fund accounts for the general capital improvements of the City including improvements to facilities, sanitation infrastructure, parks and trails, and the purchase of vehicles and equipment in support of our citywide operations.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	-	-	-	-	-	-
Revenues						
Operating Transfers	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%
Total Revenues	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%
Expenditures						
Capital Outlay	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%
Total Expenditures	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%
Total Revenues Less Expenditures	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

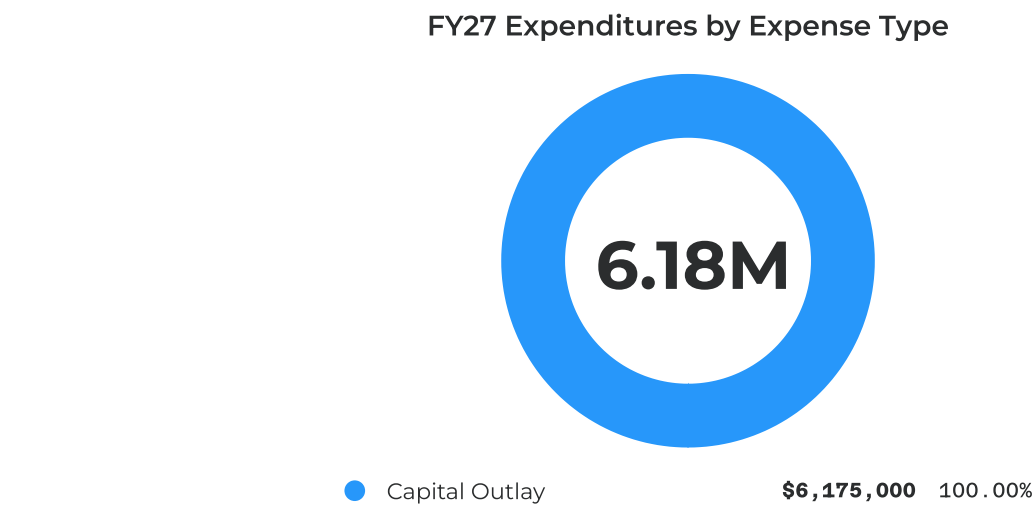
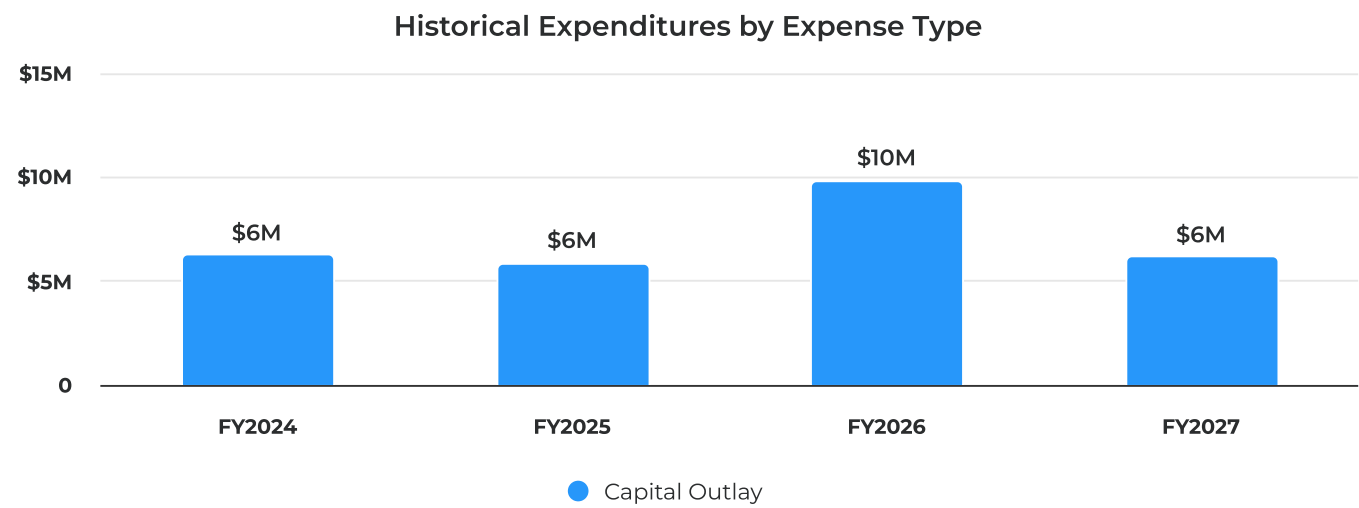
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Operating Transfers	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%
Total Revenues	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%

Expenditures by Expense Type

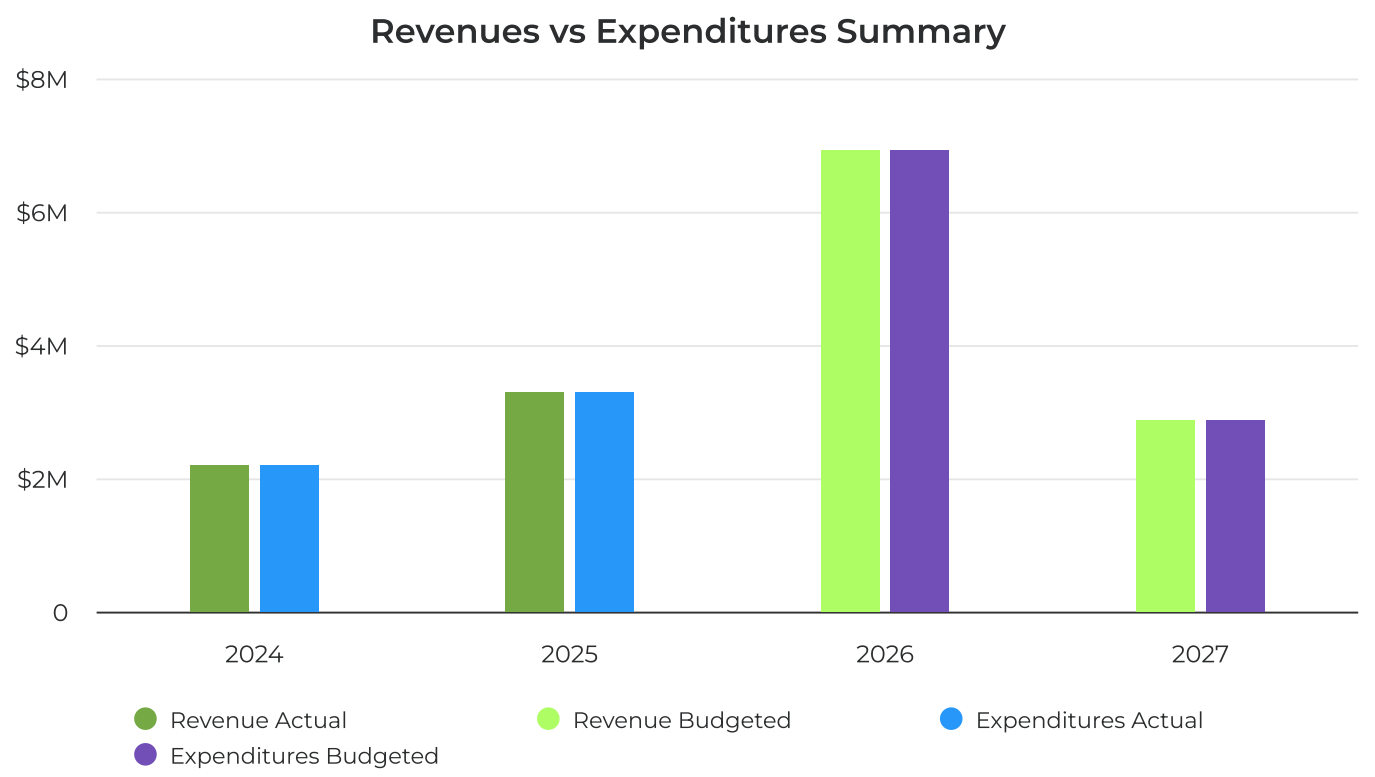


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Capital Outlay	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%
Total Expenditures	\$6,260,156	\$5,828,714	\$9,811,734	\$7,768,674	\$6,175,000	-20.51%

Street Improvements Fund

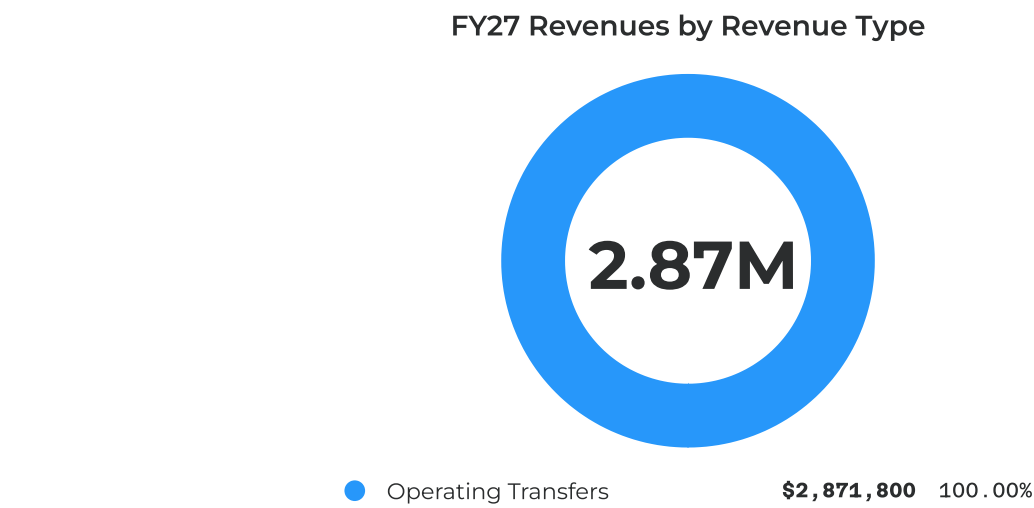
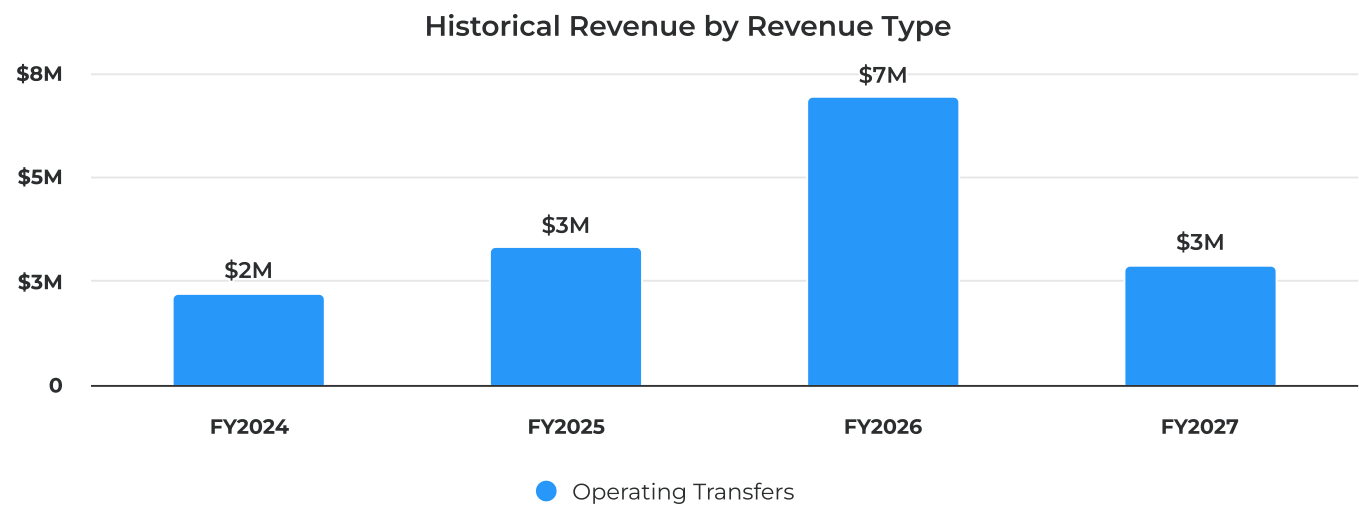
The Street Improvements Fund accounts for all street-related improvements, including street rehabilitation, street signage upgrades, and design of all street-related infrastructure.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	-	-	-	-	-	-
Revenues						
Operating Transfers	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%
Total Revenues	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%
Expenditures						
Capital Outlay	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%
Total Expenditures	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%
Total Revenues Less Expenditures	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

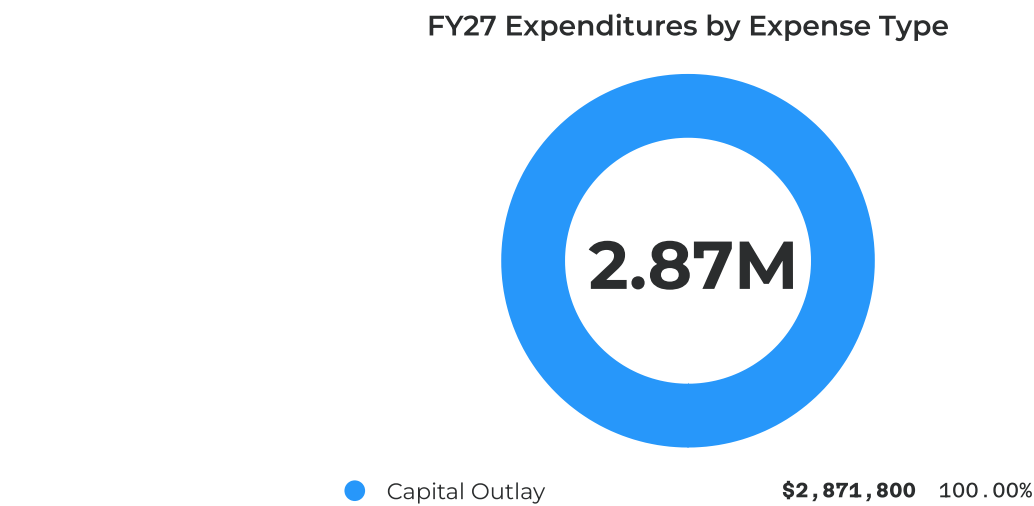
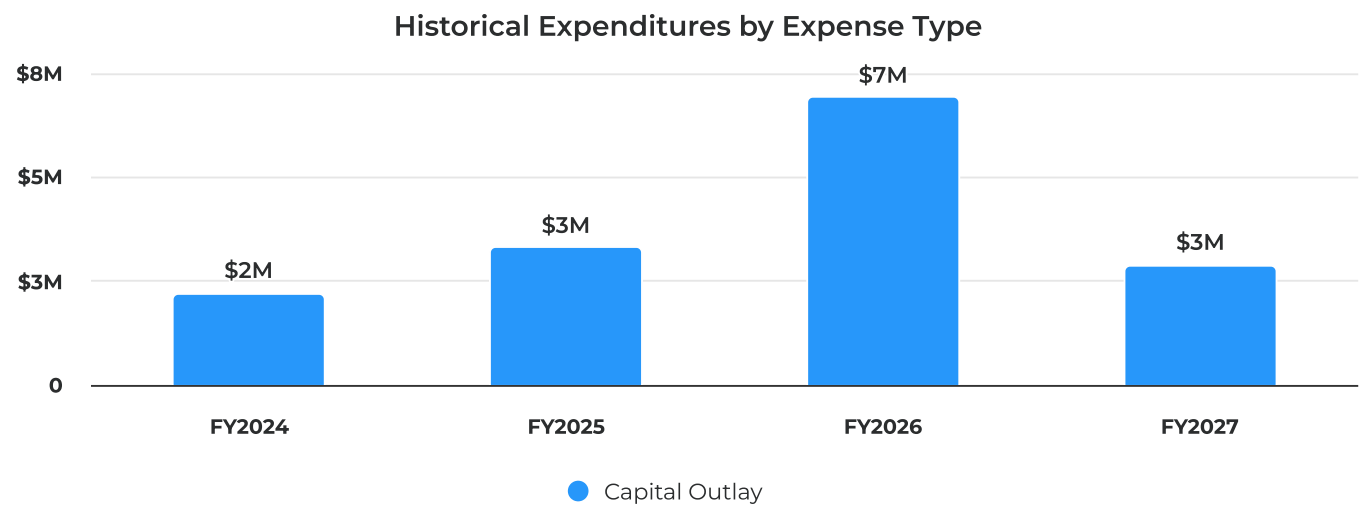
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Operating Transfers	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%
Total Revenues	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%

Expenditures by Expense Type



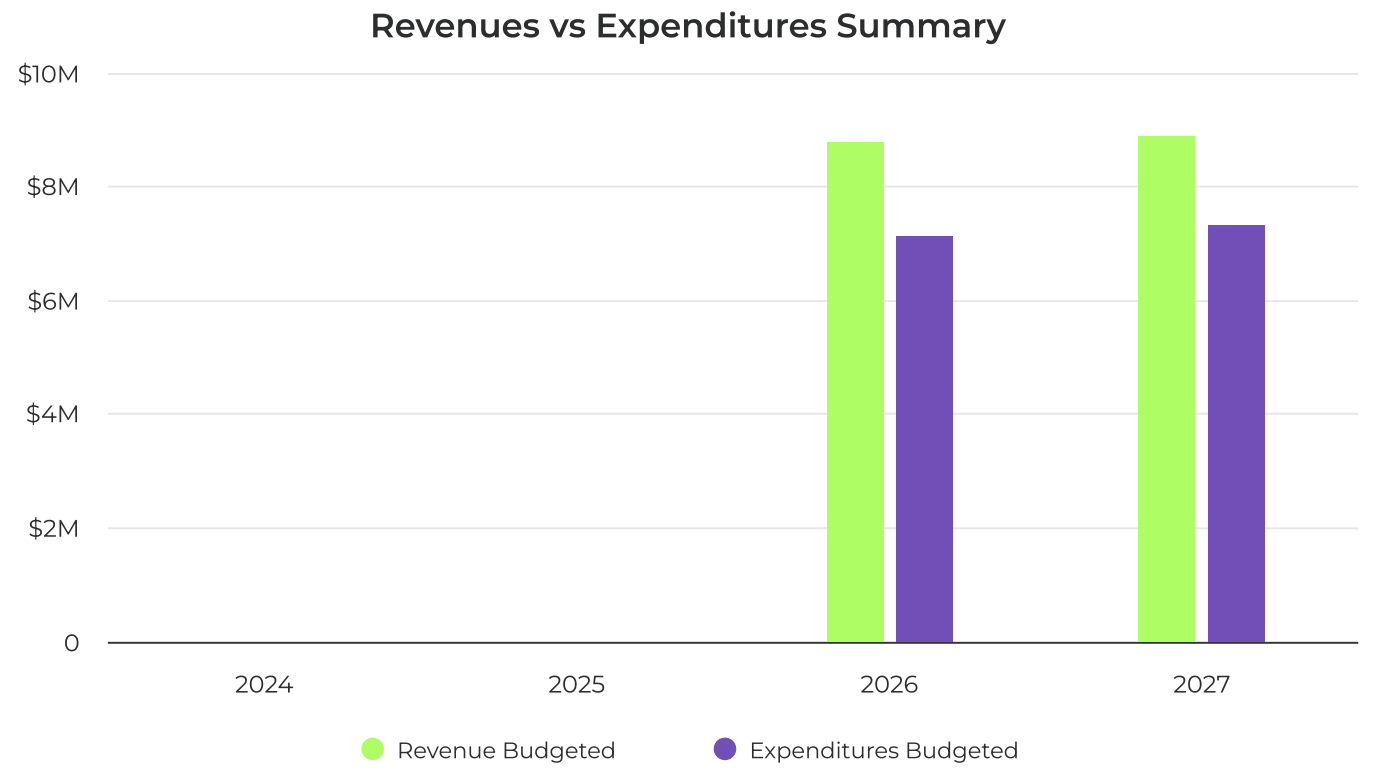
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Capital Outlay	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%
Total Expenditures	\$2,196,663	\$3,302,340	\$6,922,340	\$6,122,340	\$2,871,800	-53.09%



Fire Protection District Fund

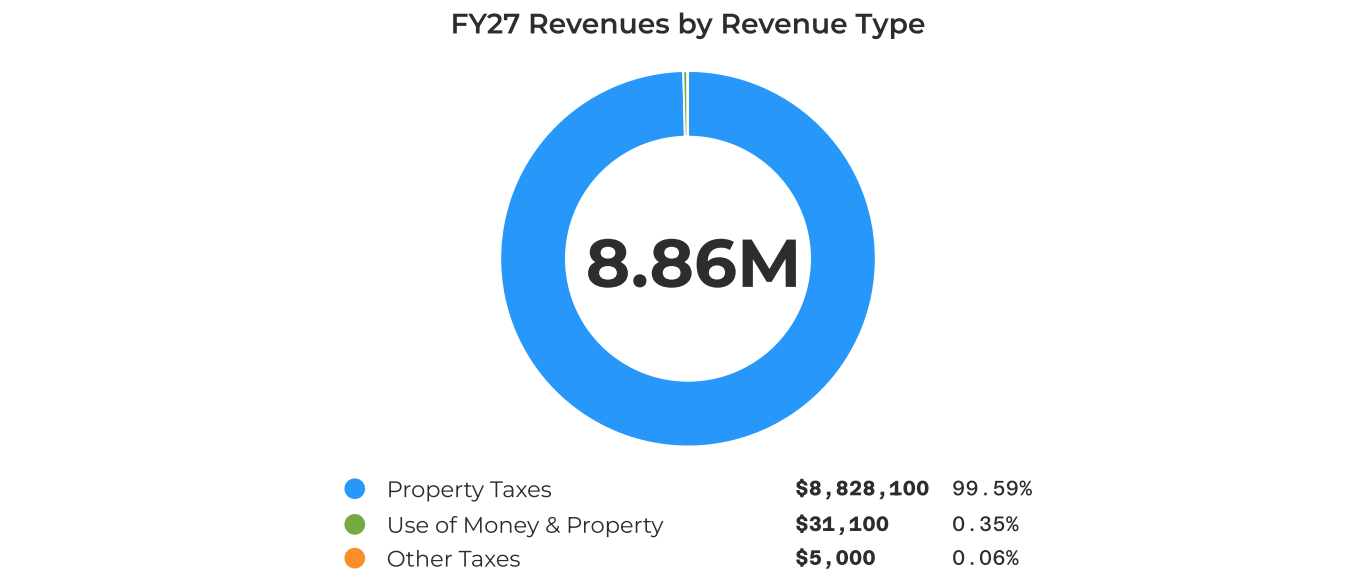
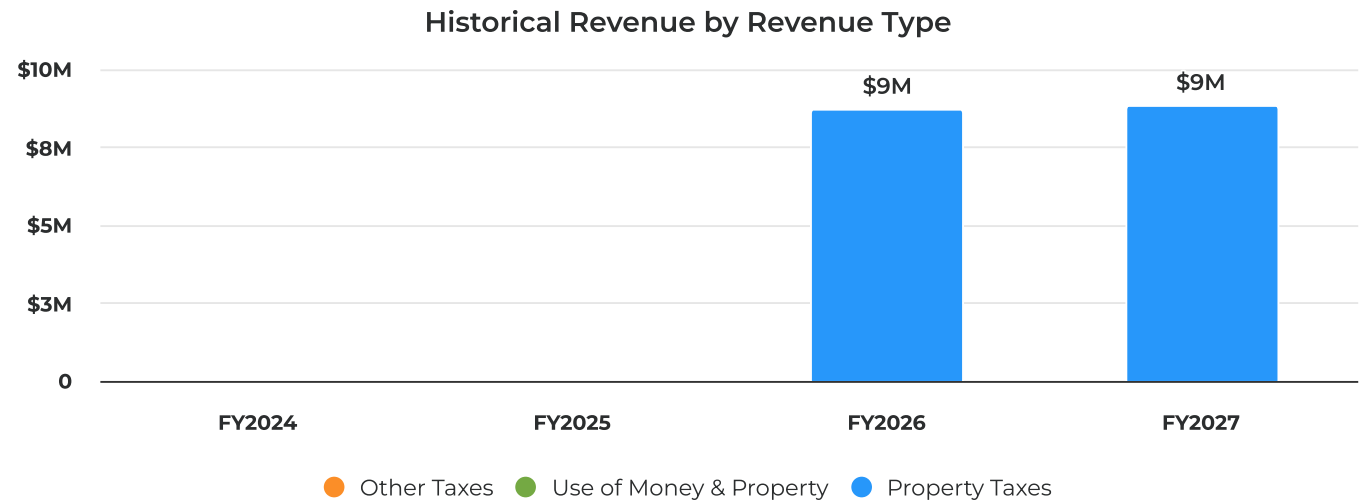
The Fire Protection District Fund accounts for revenues from property taxes levied in San Bernardino County. Expenditures can be used for emergency medical aid, rescue, fire suppression, fire prevention, public education and disaster preparedness services.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	-	-	-	-	\$1,418,866	-
Revenues						
Property Taxes	-	-	\$8,701,300	\$8,701,300	\$8,828,100	1.46%
Other Taxes	-	-	\$5,000	\$5,000	\$5,000	-
Use of Money & Property	-	-	\$57,500	\$31,100	\$31,100	-
Total Revenues	-	-	\$8,763,800	\$8,737,400	\$8,864,200	1.45%
Expenditures						
Personnel Services	-	-	\$5,000	\$5,000	\$5,000	-
Other Services & Charges	-	-	\$7,133,834	\$7,313,534	\$6,830,163	-6.61%
Capital Outlay	-	-	-	-	\$500,000	-
Total Expenditures	-	-	\$7,138,834	\$7,318,534	\$7,335,163	0.23%
Total Revenues Less Expenditures	-	-	\$1,624,966	\$1,418,866	\$1,529,037	7.76%
Ending Fund Balance	-	-	\$1,624,966	\$1,418,866	\$2,947,903	107.76%

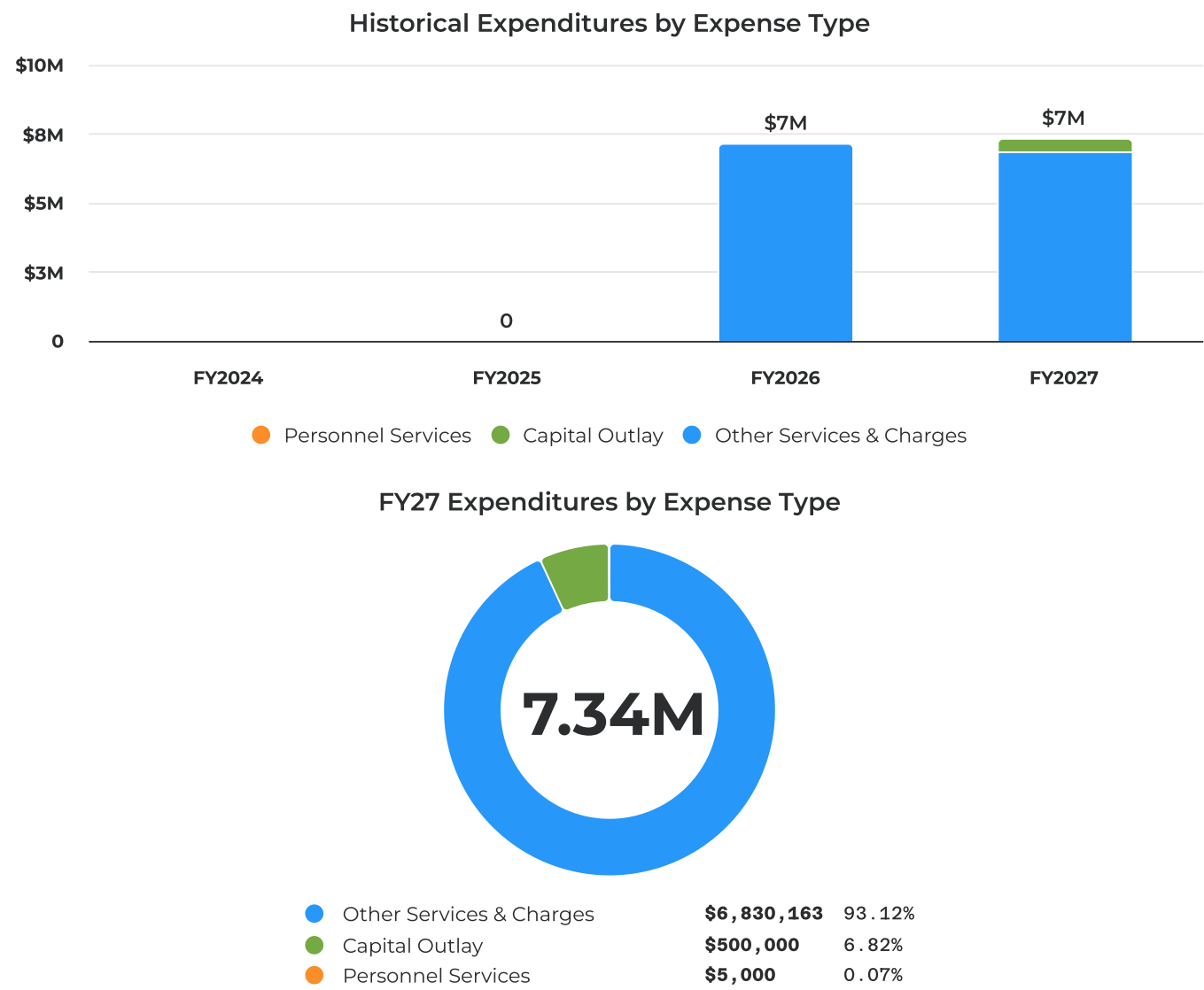
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Property Taxes	-	-	\$8,701,300	\$8,701,300	\$8,828,100	1.46%
Other Taxes	-	-	\$5,000	\$5,000	\$5,000	-
Use of Money & Property	-	-	\$57,500	\$31,100	\$31,100	-
Total Revenues	-	-	\$8,763,800	\$8,737,400	\$8,864,200	1.45%

Expenditures by Expense Type



Expenditures by Expense Type

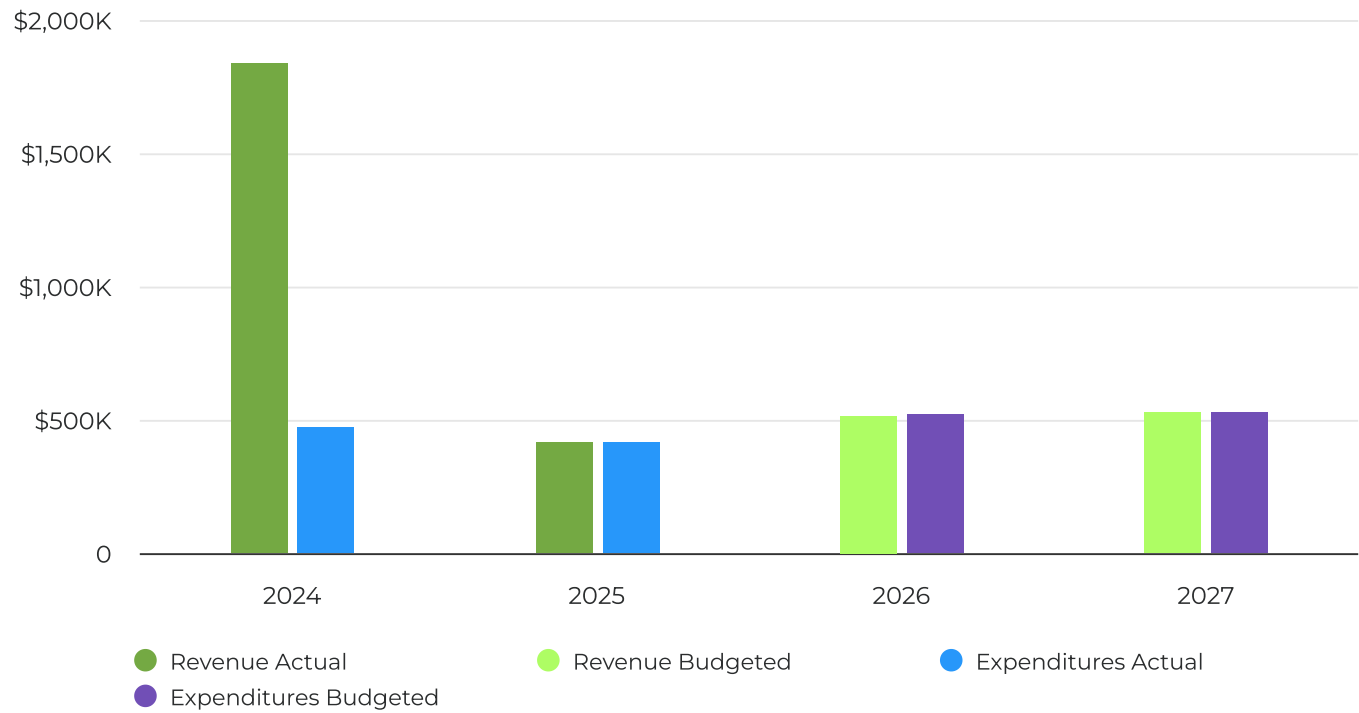
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Personnel Services	-	-	\$5,000	\$5,000	\$5,000	-
Other Services & Charges	-	-	\$7,133,834	\$7,313,534	\$6,830,163	-6.61%
Capital Outlay	-	-	-	-	\$500,000	-
Total Expenditures	-	-	\$7,138,834	\$7,318,534	\$7,335,163	0.23%

For Fiscal Year 2027, the expenditure estimate for fire protection services is anticipated to be approved and adopted by the Fire Protection District board in June 2026.

Village Streetscape Maintenance Fund

The Village Streetscape Maintenance Fund accounts for restricted funding related to the district that is required to be dedicated to maintenance and improvement services within the district. Eligible costs include landscaping, planters, lighting, sidewalk improvements and snow removal services.

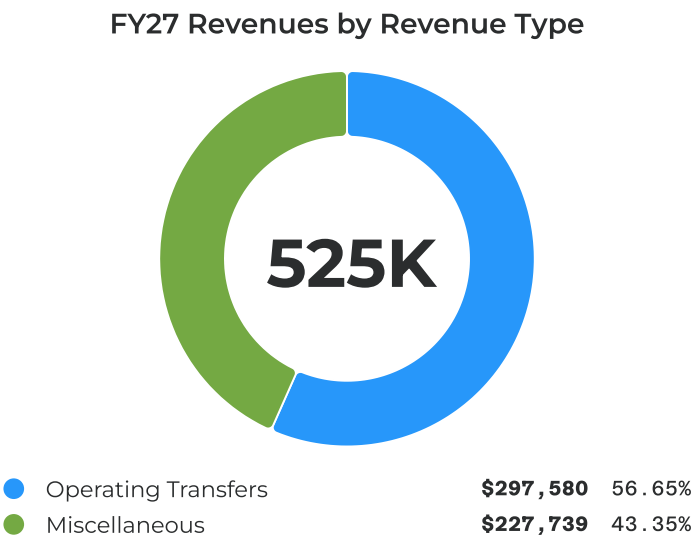
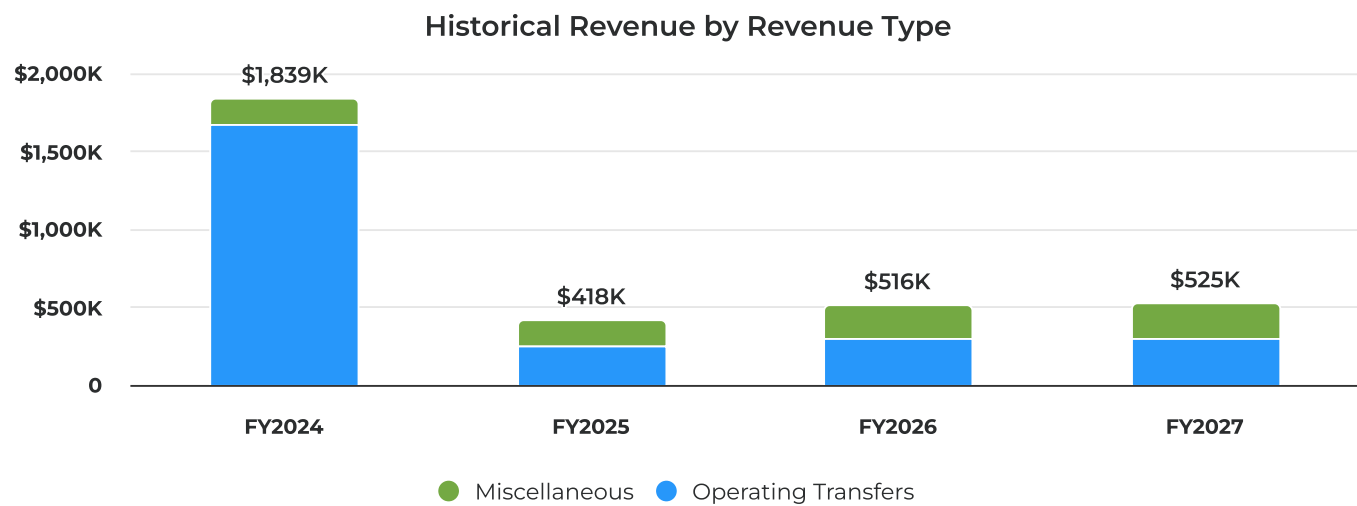
Revenues vs Expenditures Summary



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	-\$1,365,745	-	-	-	-	-
Revenues						
Miscellaneous	\$167,882	\$172,437	\$221,110	\$221,110	\$227,739	3.00%
Operating Transfers	\$1,671,329	\$245,415	\$294,490	\$294,490	\$297,580	1.05%
Total Revenues	\$1,839,211	\$417,853	\$515,600	\$515,600	\$525,319	1.88%
Expenditures						
Personnel Services	\$320,947	\$285,930	\$341,400	\$338,487	\$376,395	11.20%
Other Services & Charges	\$152,519	\$131,922	\$181,813	\$177,113	\$148,924	-15.92%
Total Expenditures	\$473,467	\$417,853	\$523,213	\$515,600	\$525,319	1.88%
Total Revenues Less Expenditures	\$1,365,745	-	-\$7,613	-	-	1,559.23%
Ending Fund Balance	-	-	-\$7,613	-	-	1,559.23%

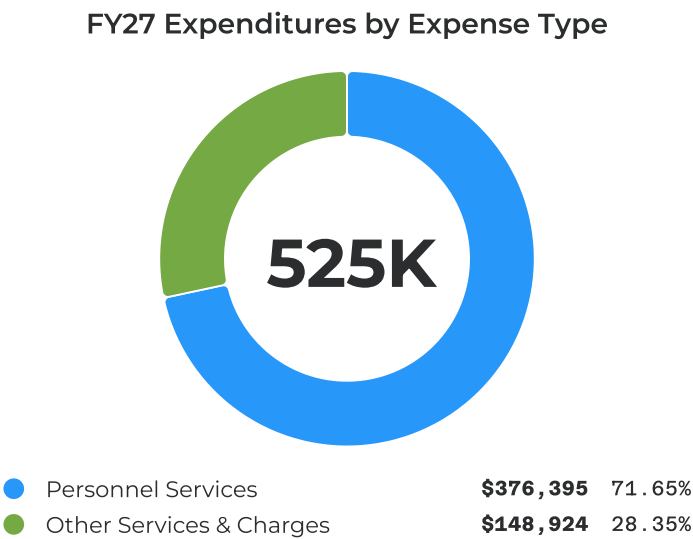
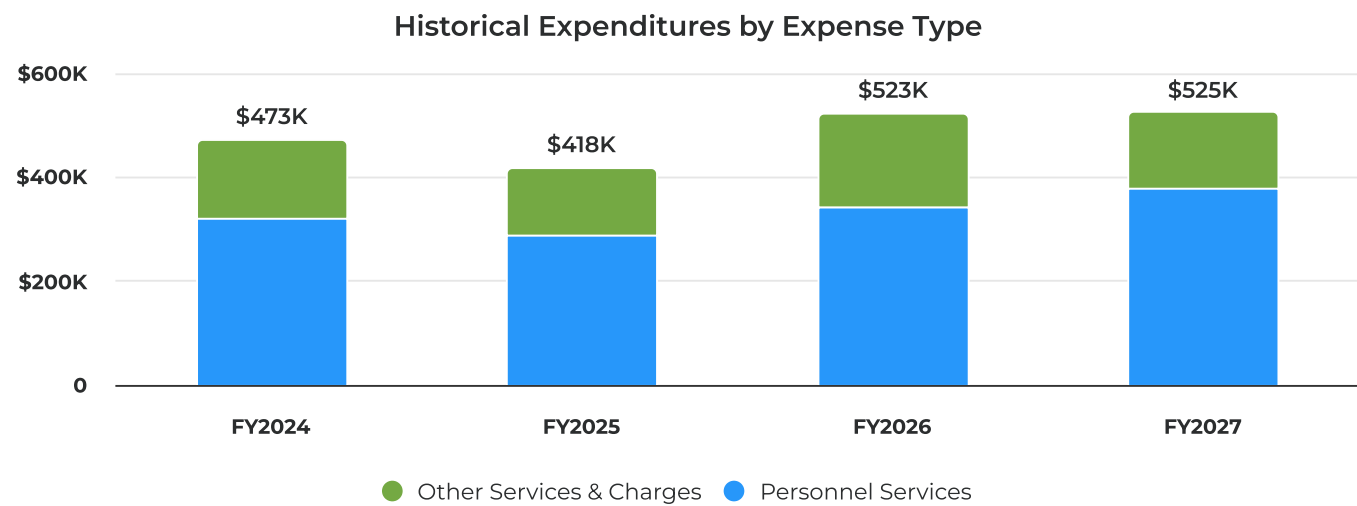
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Miscellaneous	\$167,882	\$172,437	\$221,110	\$221,110	\$227,739	3.00%
Operating Transfers	\$1,671,329	\$245,415	\$294,490	\$294,490	\$297,580	1.05%
Total Revenues	\$1,839,211	\$417,853	\$515,600	\$515,600	\$525,319	1.88%

Expenditures by Expense Type

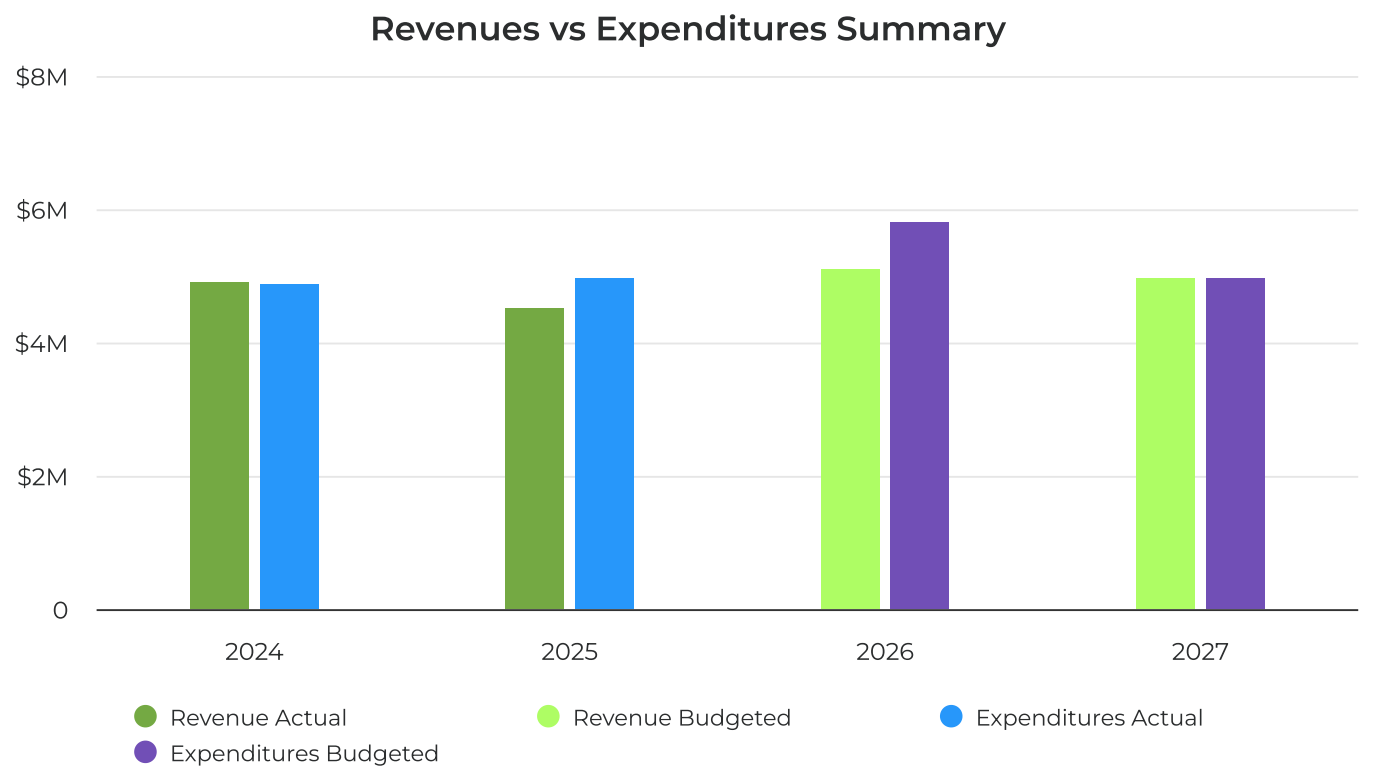


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Personnel Services	\$320,947	\$285,930	\$341,400	\$338,487	\$376,395	11.20%
Other Services & Charges	\$152,519	\$131,922	\$181,813	\$177,113	\$148,924	-15.92%
Total Expenditures	\$473,467	\$417,853	\$523,213	\$515,600	\$525,319	1.88%

Tourism Business Improvement District (TBID) Fund

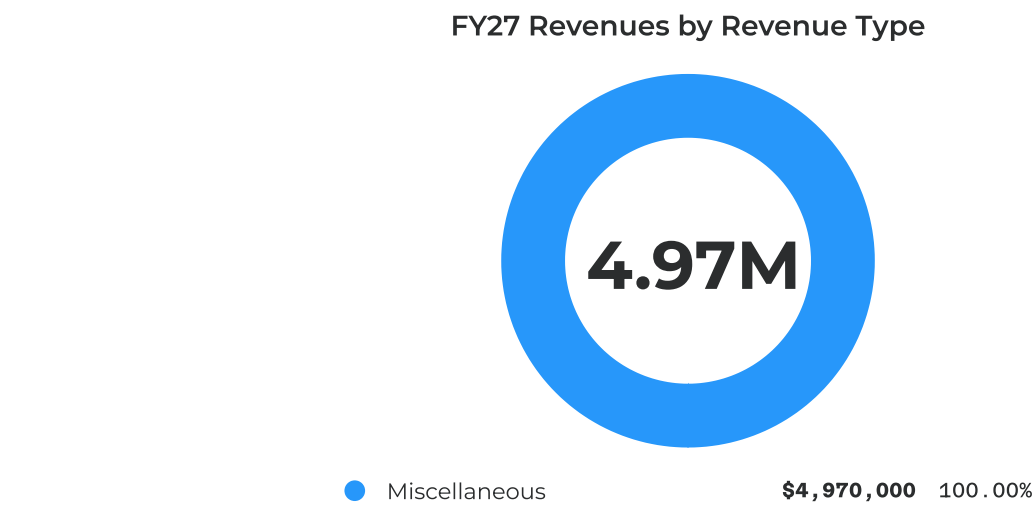
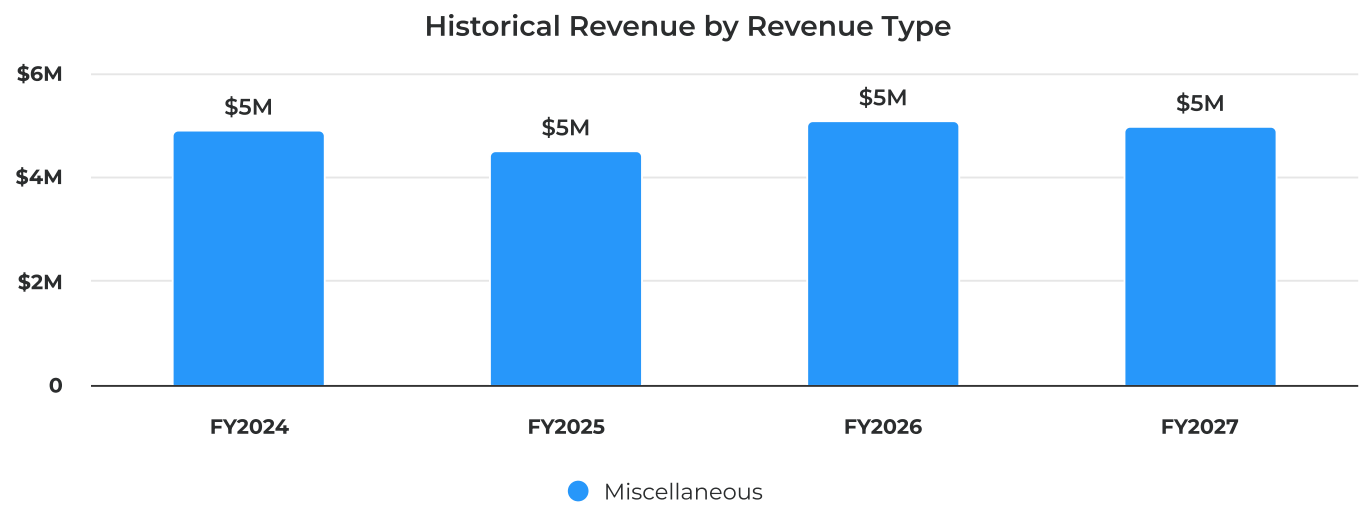
The TBID Fund accounts for revenues generated through assessments levied on short-term lodging businesses which are passed through to Visit Big Bear and are restricted for the purpose of funding tourism promotion, marketing, and related activities intended to increase visitor occupancy and economic activity in the jurisdiction.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$657,960	\$690,053	\$233,845	\$233,845	-	-100.00%
Revenues						
Miscellaneous	\$4,910,366	\$4,512,161	\$5,093,000	\$4,950,000	\$4,970,000	0.40%
Total Revenues	\$4,910,366	\$4,512,161	\$5,093,000	\$4,950,000	\$4,970,000	0.40%
Expenditures						
Other Services & Charges	\$4,878,272	\$4,968,369	\$5,814,552	\$5,183,845	\$4,970,000	-4.13%
Total Expenditures	\$4,878,272	\$4,968,369	\$5,814,552	\$5,183,845	\$4,970,000	-4.13%
Total Revenues Less Expenditures	\$32,093	-\$456,208	-\$721,552	-\$233,845	-	-100.00%
Ending Fund Balance	\$690,053	\$233,845	-\$487,707	-	-	-

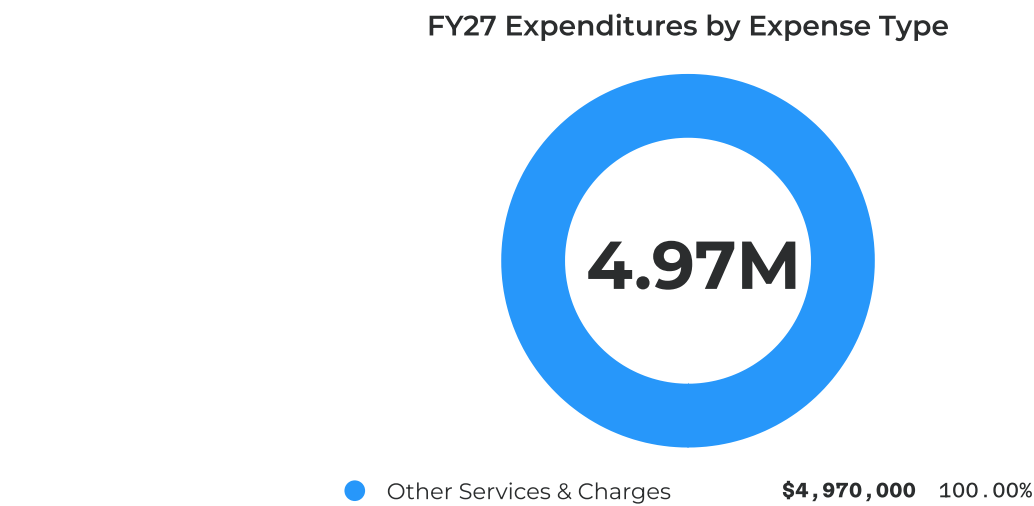
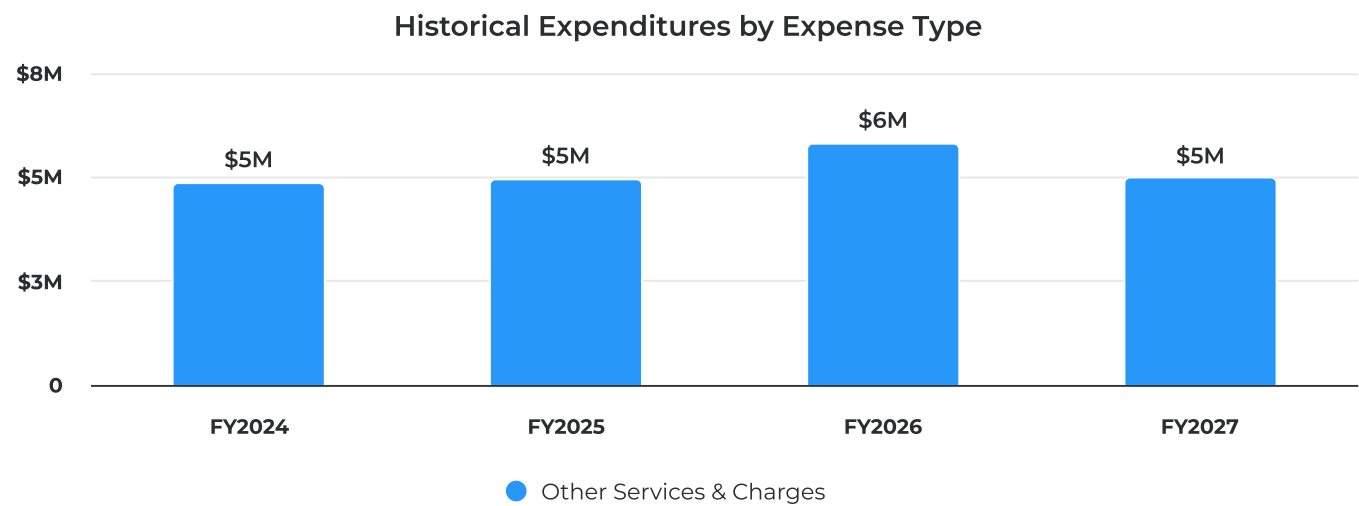
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Miscellaneous	\$4,910,366	\$4,512,161	\$5,093,000	\$4,950,000	\$4,970,000	0.40%
Total Revenues	\$4,910,366	\$4,512,161	\$5,093,000	\$4,950,000	\$4,970,000	0.40%

Expenditures by Expense Type

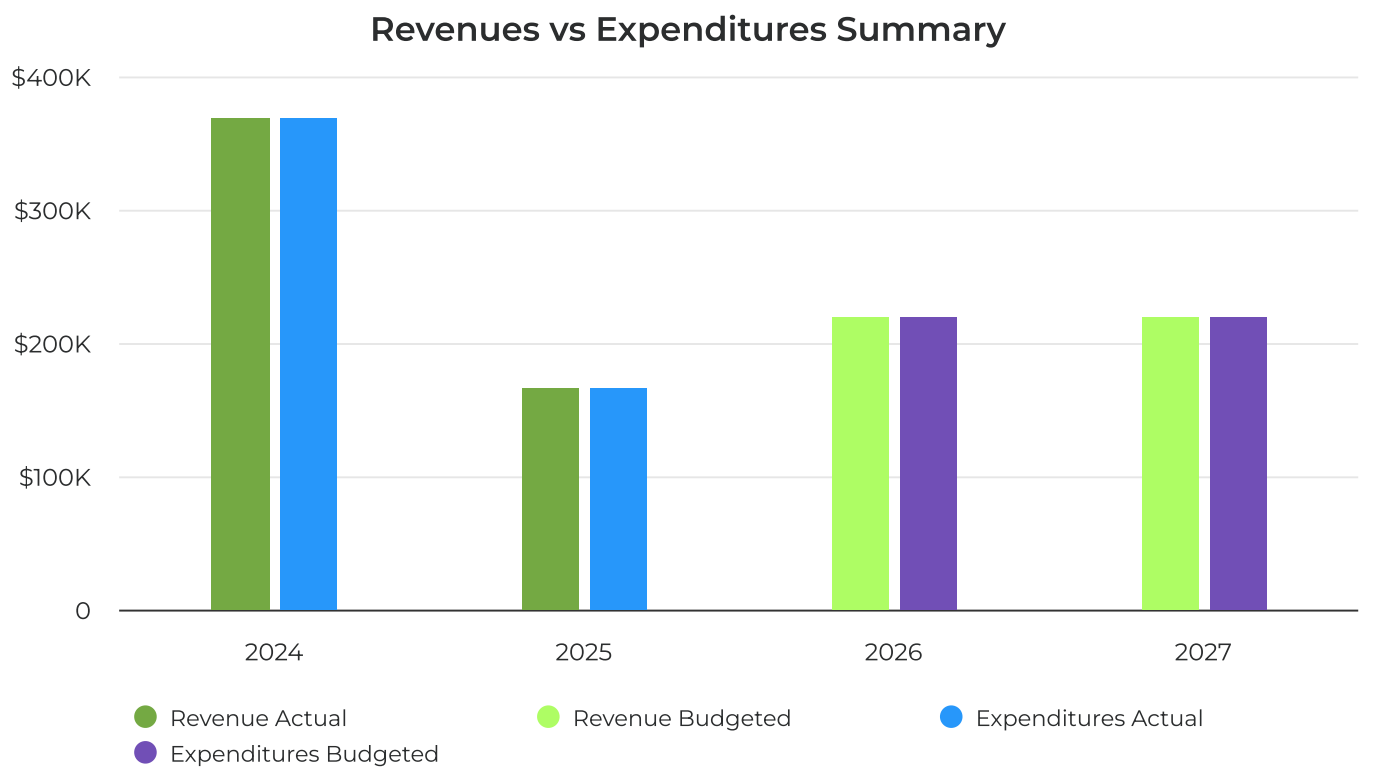


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Services & Charges	\$4,878,272	\$4,968,369	\$5,814,552	\$5,183,845	\$4,970,000	-4.13%
Total Expenditures	\$4,878,272	\$4,968,369	\$5,814,552	\$5,183,845	\$4,970,000	-4.13%

Traffic Safety Fund

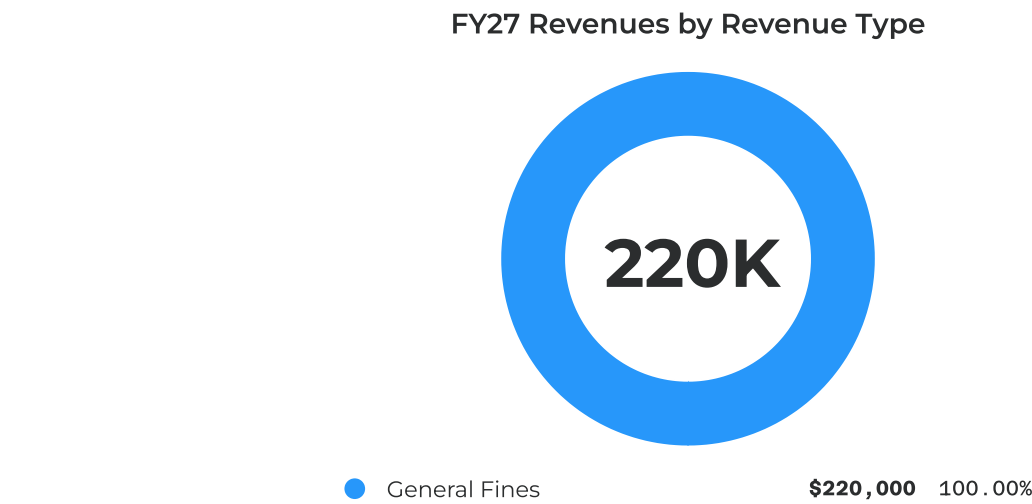
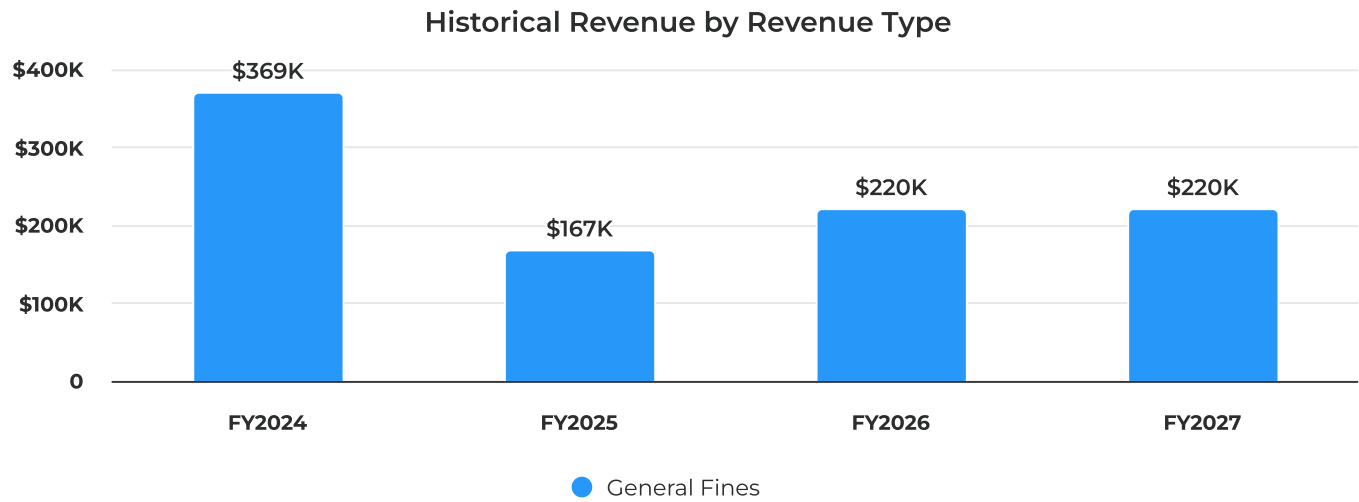
The Traffic Safety Fund revenues are derived from fines and parking citations. These funds are dedicated to traffic control and safety, and maintenance of City streets.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$13,339	\$13,339	\$13,339	\$13,339	-	-100.00%
Revenues						
General Fines	\$369,414	\$166,634	\$220,000	\$206,661	\$220,000	6.45%
Total Revenues	\$369,414	\$166,634	\$220,000	\$206,661	\$220,000	6.45%
Expenditures						
Interfund Transfers	\$369,414	\$166,634	\$220,000	\$220,000	\$220,000	-
Total Expenditures	\$369,414	\$166,634	\$220,000	\$220,000	\$220,000	-
Total Revenues Less Expenditures	-	-	-	-\$13,339	-	-100.00%
Ending Fund Balance	\$13,339	\$13,339	\$13,339	-	-	-

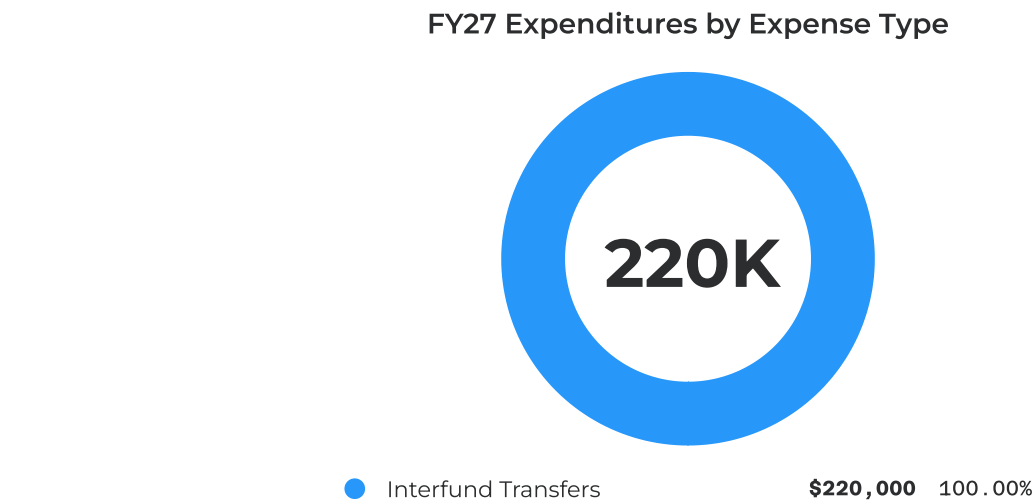
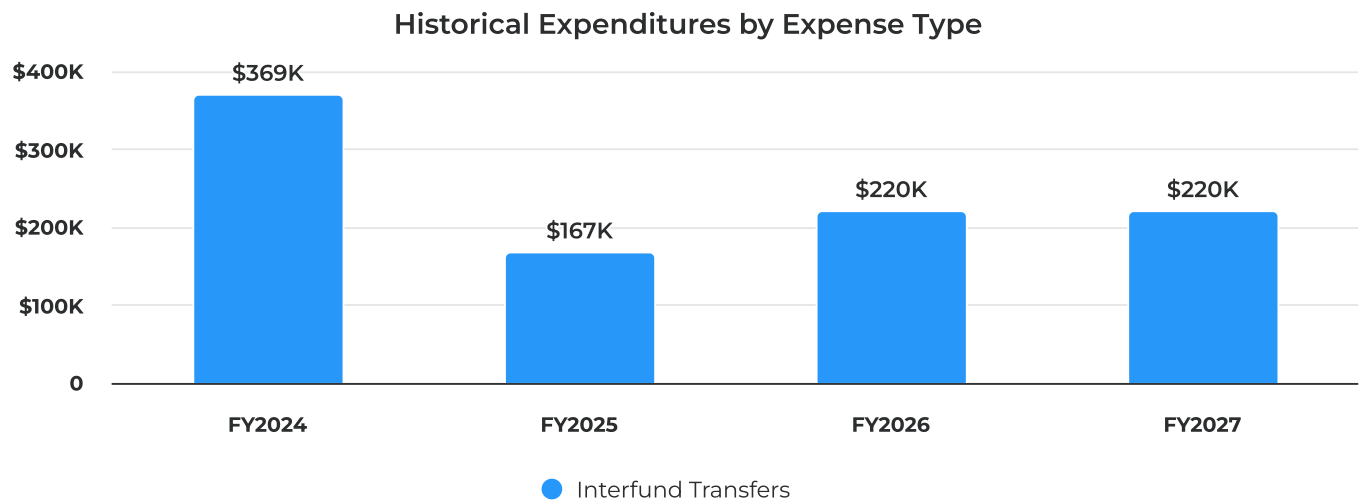
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
General Fines	\$369,414	\$166,634	\$220,000	\$206,661	\$220,000	6.45%
Total Revenues	\$369,414	\$166,634	\$220,000	\$206,661	\$220,000	6.45%

Expenditures by Expense Type

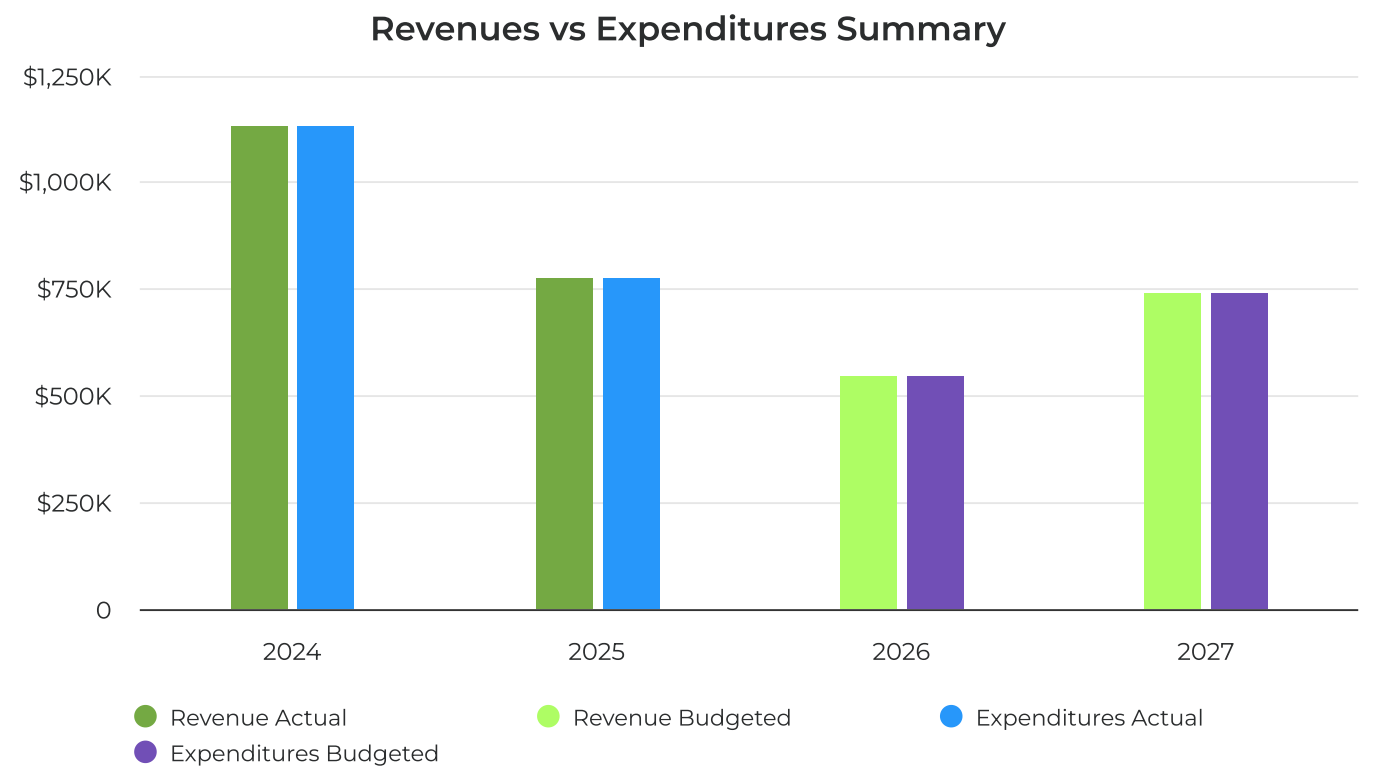


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Interfund Transfers	\$369,414	\$166,634	\$220,000	\$220,000	\$220,000	-
Total Expenditures	\$369,414	\$166,634	\$220,000	\$220,000	\$220,000	-

Gas Tax – Highway User Tax Account (HUTA) Fund

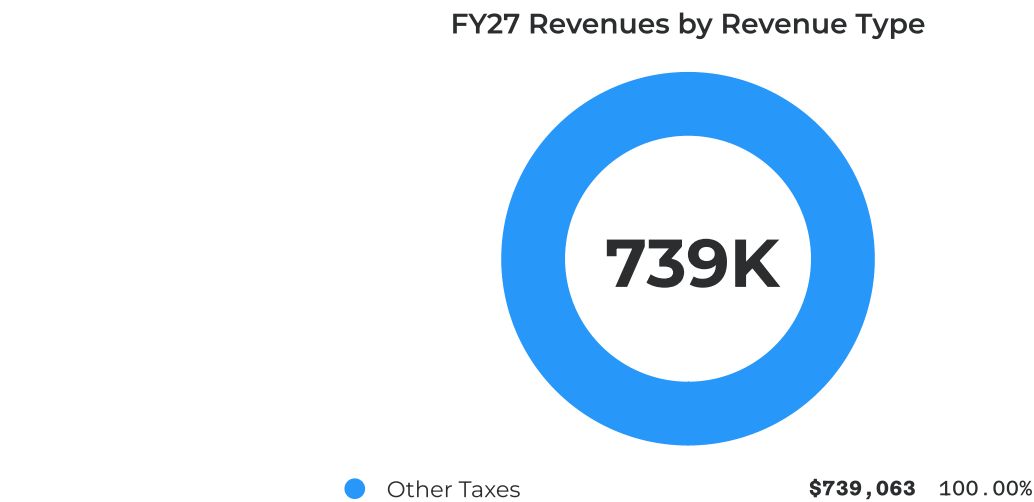
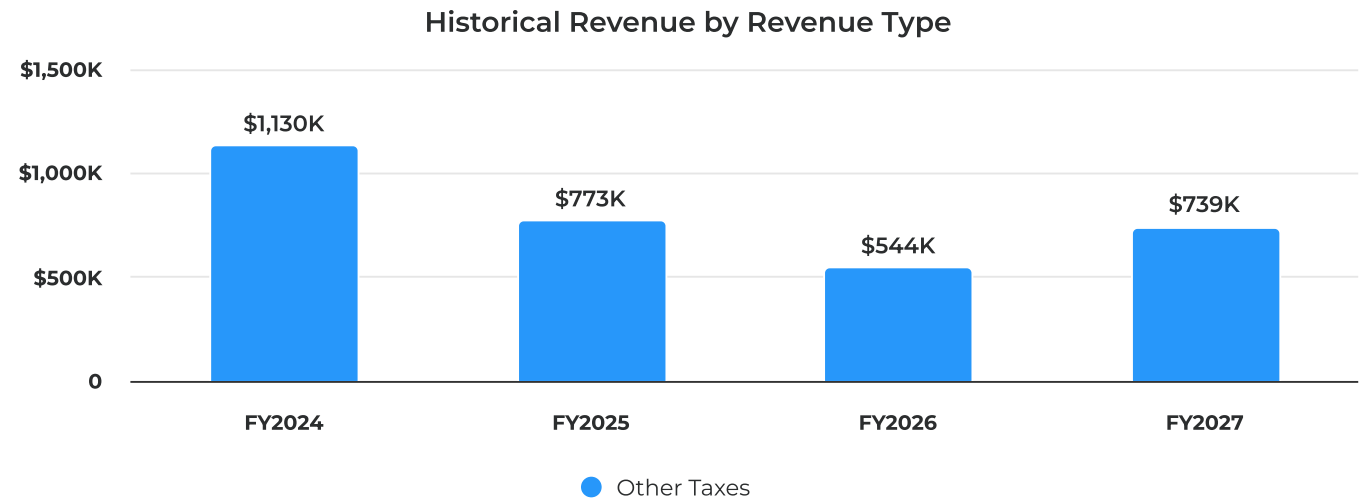
Funds distributed from the Highway User Tax Account (HUTA) must be used for street related expenditures (e.g. maintenance and repair costs including snow removal, engineering and traffic studies, street improvements). The largest portion of HUTA funds received by the City is for snow removal effort in the prior year.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$9,854	\$9,854	\$9,854	\$9,854	\$1,251	-87.30%
Revenues						
Other Taxes	\$1,129,933	\$772,529	\$544,150	\$736,397	\$739,063	0.36%
Total Revenues	\$1,129,933	\$772,529	\$544,150	\$736,397	\$739,063	0.36%
Expenditures						
Interfund Transfers	\$1,129,933	\$772,529	\$544,150	\$745,000	\$740,000	-0.67%
Total Expenditures	\$1,129,933	\$772,529	\$544,150	\$745,000	\$740,000	-0.67%
Total Revenues Less Expenditures	-	-	-	-\$8,603	-\$937	-89.11%
Ending Fund Balance	\$9,854	\$9,854	\$9,854	\$1,251	\$314	-74.90%

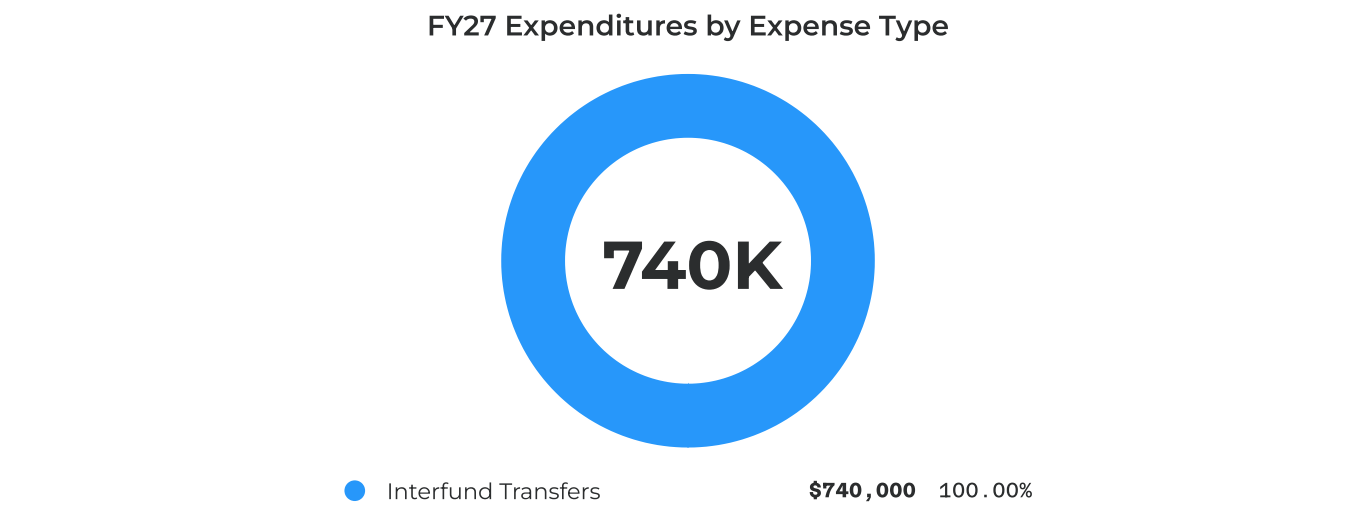
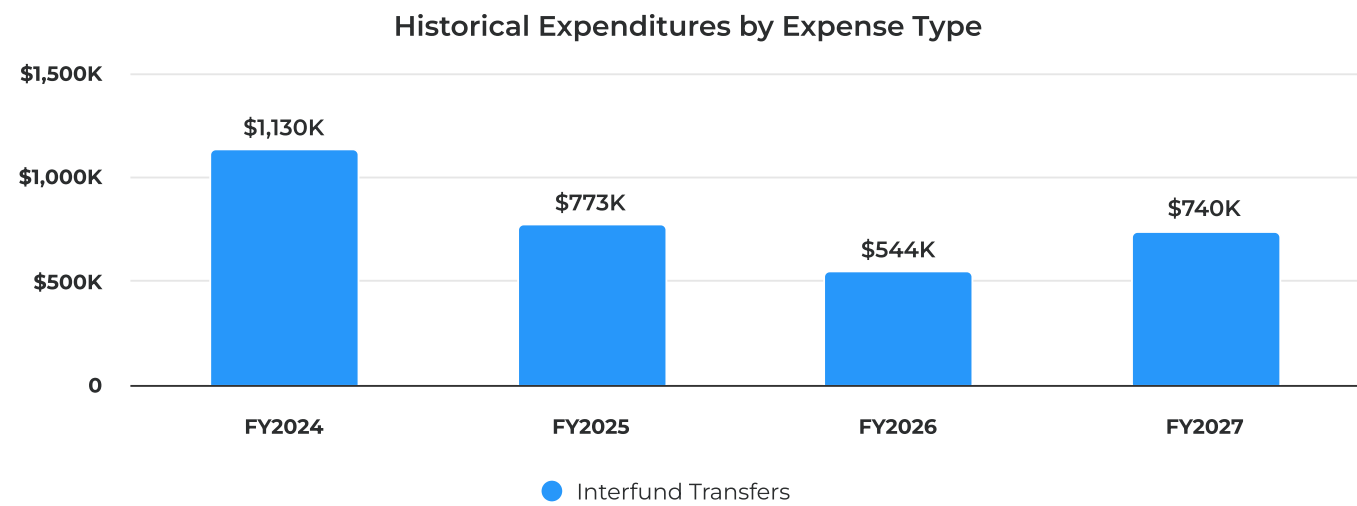
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Taxes	\$1,129,933	\$772,529	\$544,150	\$736,397	\$739,063	0.36%
Total Revenues	\$1,129,933	\$772,529	\$544,150	\$736,397	\$739,063	0.36%

Expenditures by Expense Type

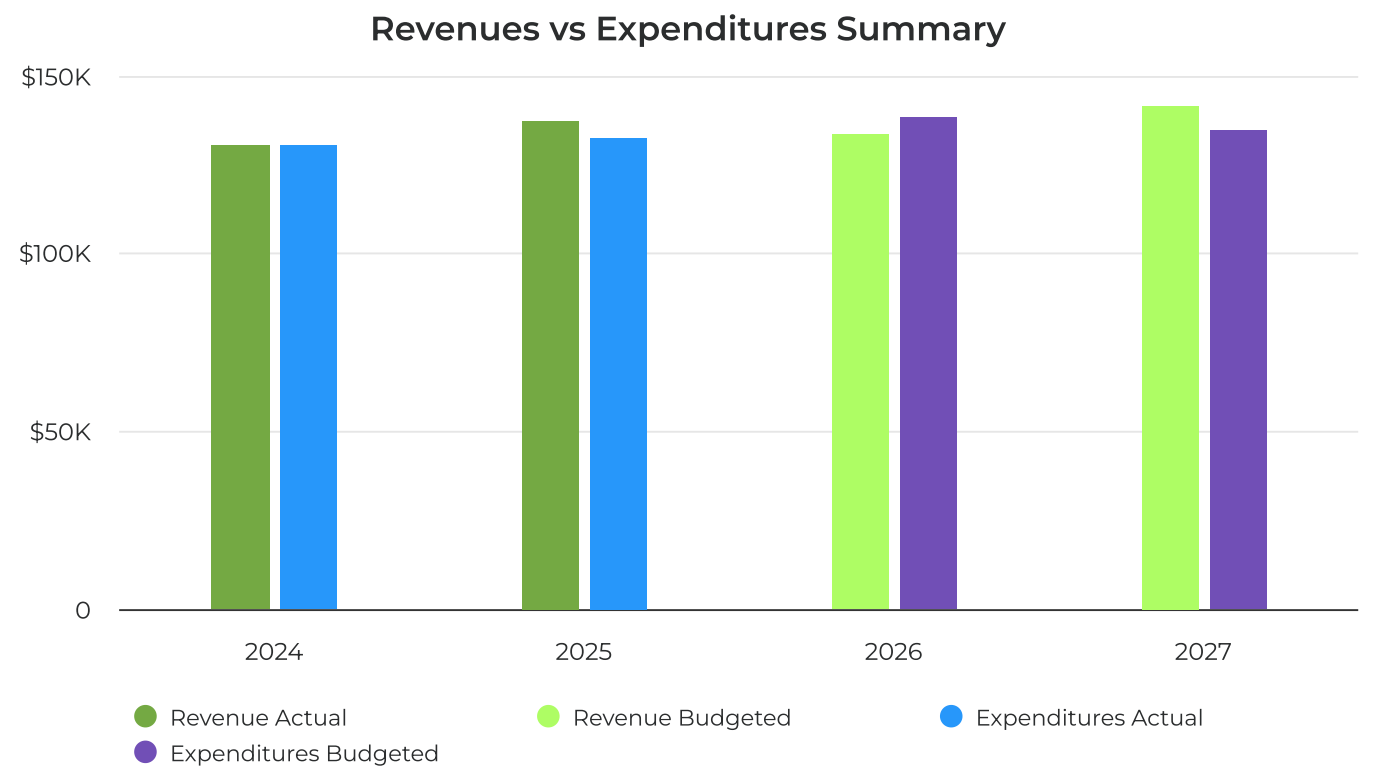


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Interfund Transfers	\$1,129,933	\$772,529	\$544,150	\$745,000	\$740,000	-0.67%
Total Expenditures	\$1,129,933	\$772,529	\$544,150	\$745,000	\$740,000	-0.67%

Gas Tax – Road Maintenance and Repair Account (RMRA) Fund

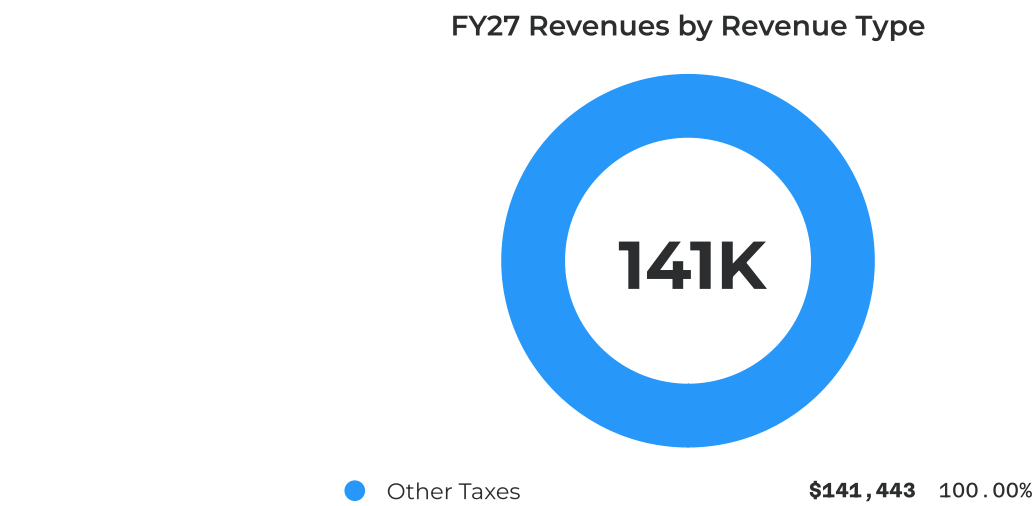
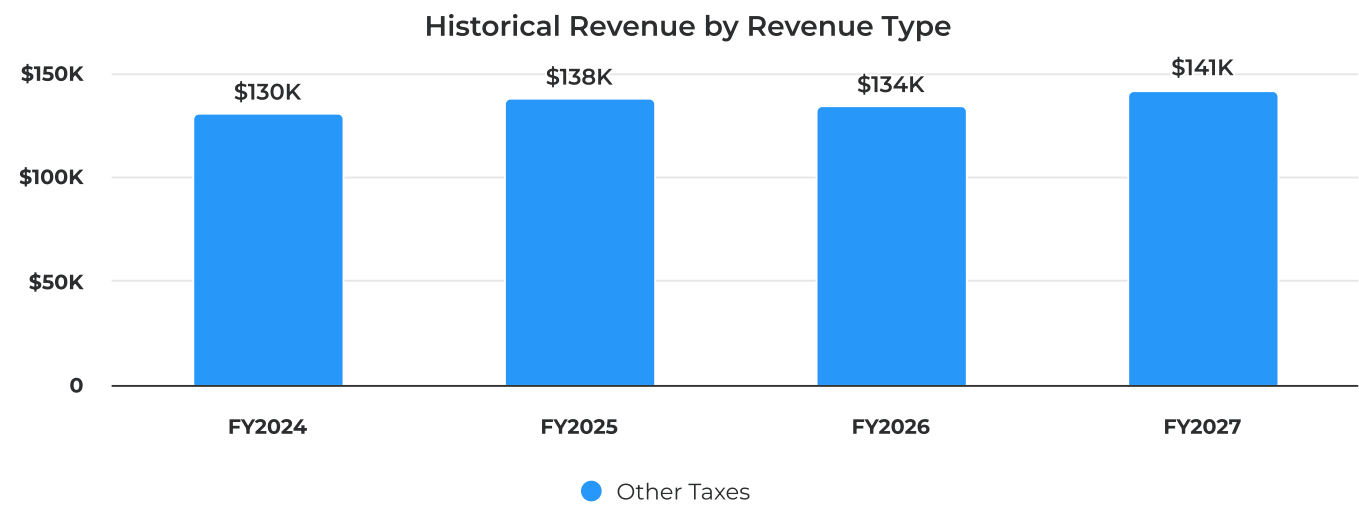
The Gas Tax - RMRA Fund was established in 2017 when the state adopted the Road Repair and Accountability Act which established supplemental funds for road repairs and maintenance. Projects that receive RMRA funds are approved by the California Transportation Commission (CTC).



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$9,629	\$9,443	\$14,658	\$14,658	\$9,838	-32.88%
Revenues						
Other Taxes	\$130,243	\$137,564	\$133,860	\$133,414	\$141,443	6.02%
Total Revenues	\$130,243	\$137,564	\$133,860	\$133,414	\$141,443	6.02%
Expenditures						
Interfund Transfers	\$130,429	\$132,350	\$138,234	\$138,234	\$134,930	-2.39%
Total Expenditures	\$130,429	\$132,350	\$138,234	\$138,234	\$134,930	-2.39%
Total Revenues Less Expenditures	-\$185	\$5,214	-\$4,374	-\$4,820	\$6,513	-235.12%
Ending Fund Balance	\$9,443	\$14,657	\$10,284	\$9,838	\$16,351	66.20%

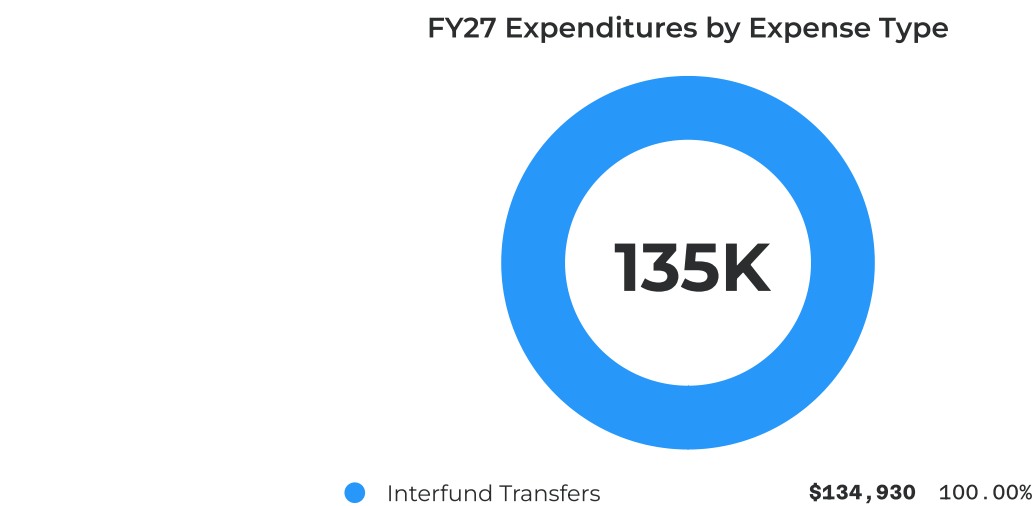
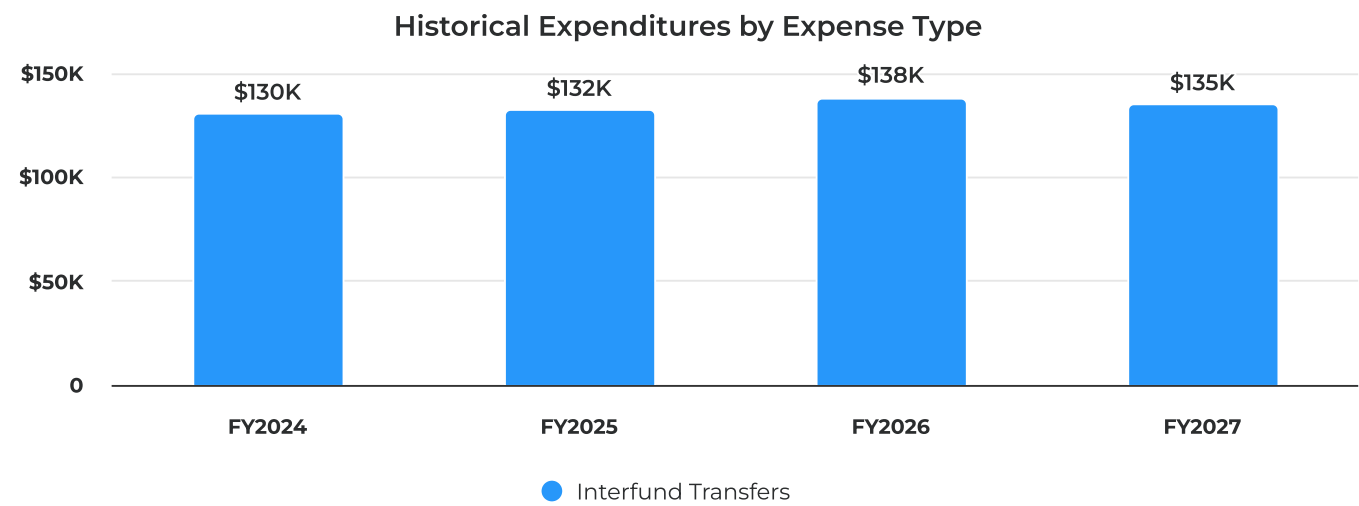
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Taxes	\$130,243	\$137,564	\$133,860	\$133,414	\$141,443	6.02%
Total Revenues	\$130,243	\$137,564	\$133,860	\$133,414	\$141,443	6.02%

Expenditures by Expense Type

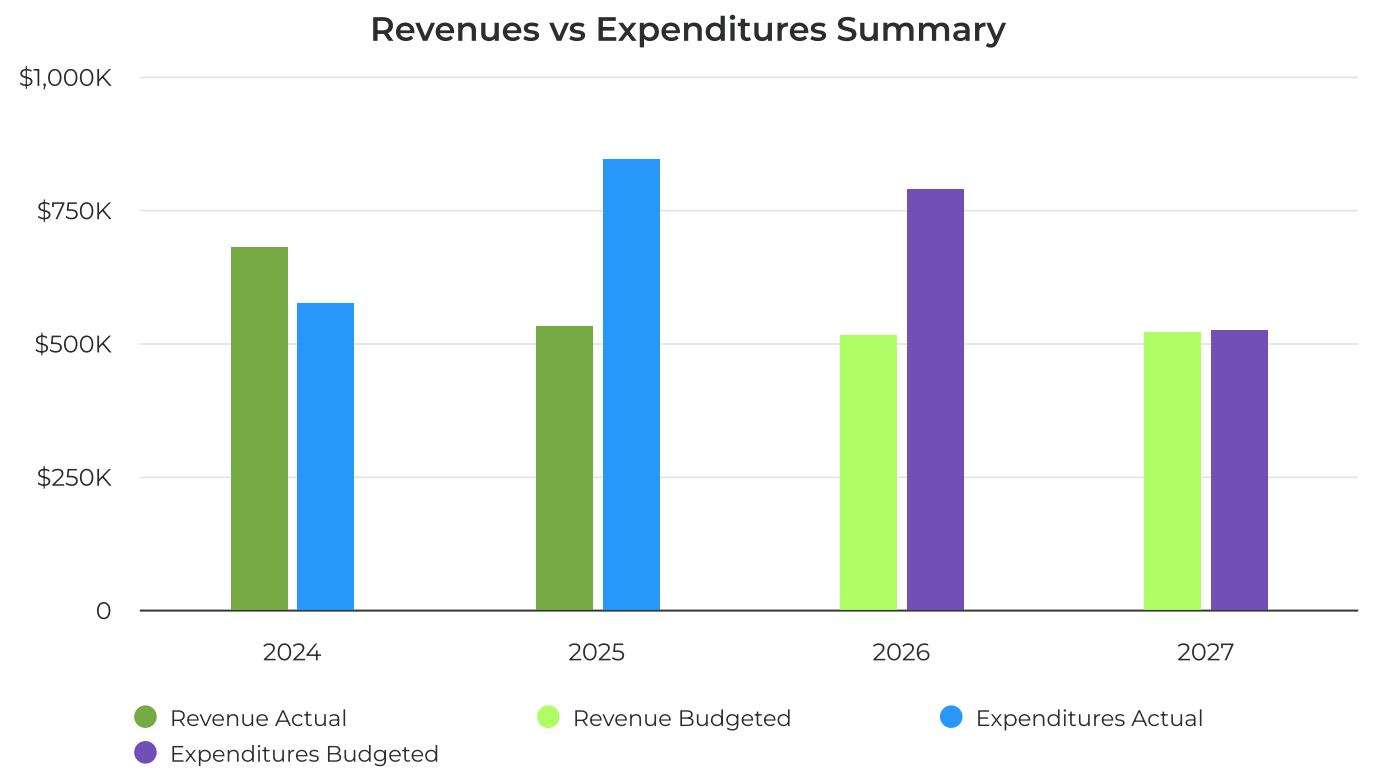


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Interfund Transfers	\$130,429	\$132,350	\$138,234	\$138,234	\$134,930	-2.39%
Total Expenditures	\$130,429	\$132,350	\$138,234	\$138,234	\$134,930	-2.39%

Measure I Fund – Local 10-40 Fund

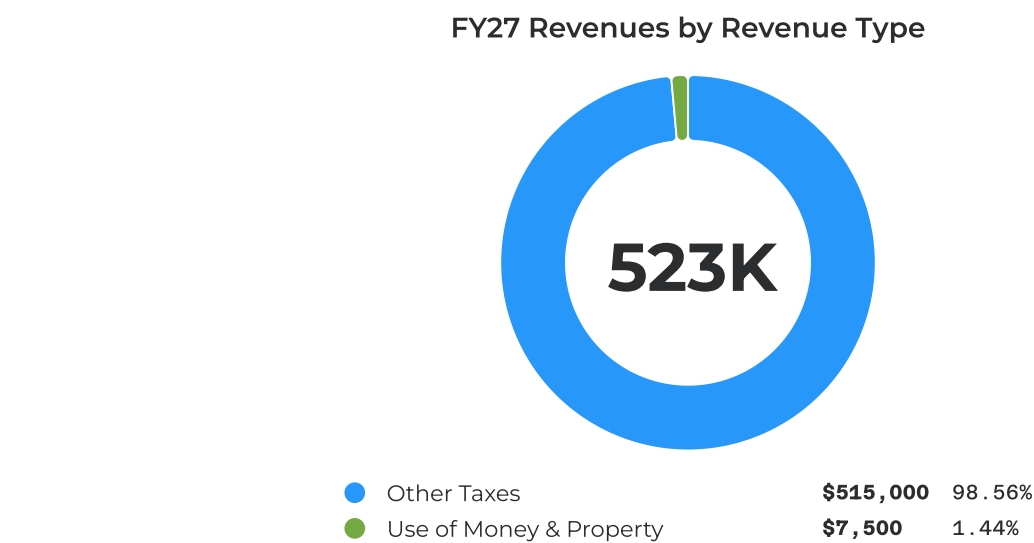
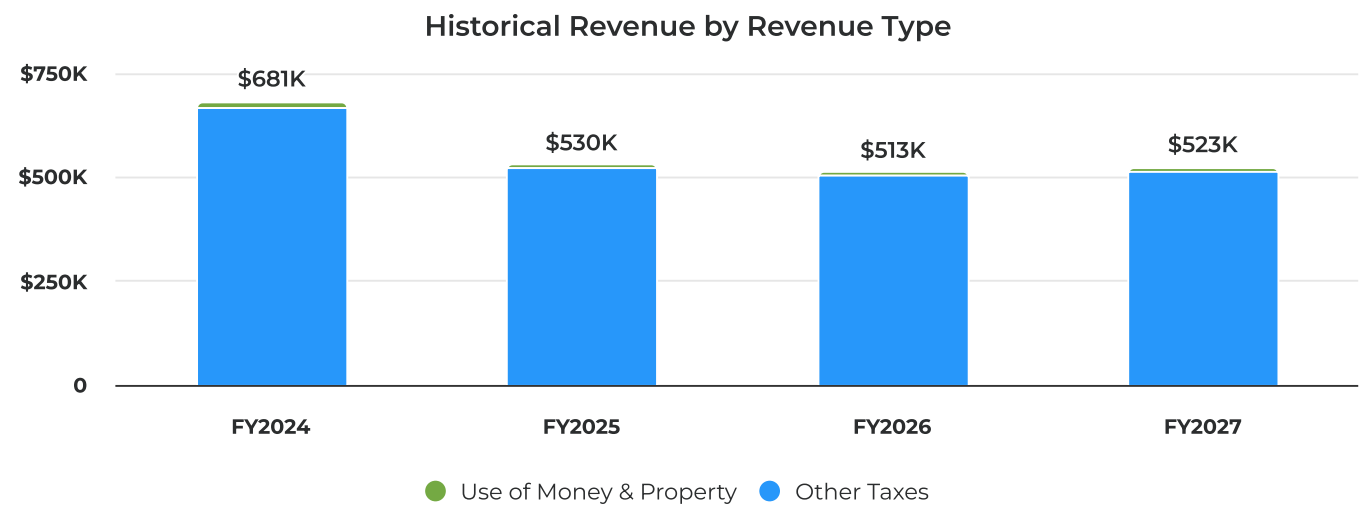
The Measure I - Local 10-40 Fund accounts for a portion of county sales tax revenue that is for street construction and related improvements.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$573,774	\$680,833	\$365,826	\$365,826	\$91,047	-75.11%
Revenues						
Other Taxes	\$665,883	\$521,691	\$505,100	\$505,100	\$515,000	1.96%
Use of Money & Property	\$14,628	\$8,555	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$680,512	\$530,247	\$512,600	\$512,600	\$522,500	1.93%
Expenditures						
Interfund Transfers	\$573,453	\$845,255	\$787,379	\$787,379	\$524,700	-33.36%
Total Expenditures	\$573,453	\$845,255	\$787,379	\$787,379	\$524,700	-33.36%
Total Revenues Less Expenditures	\$107,059	-\$315,008	-\$274,779	-\$274,779	-\$2,200	-99.20%
Ending Fund Balance	\$680,833	\$365,825	\$91,047	\$91,047	\$88,847	-2.42%

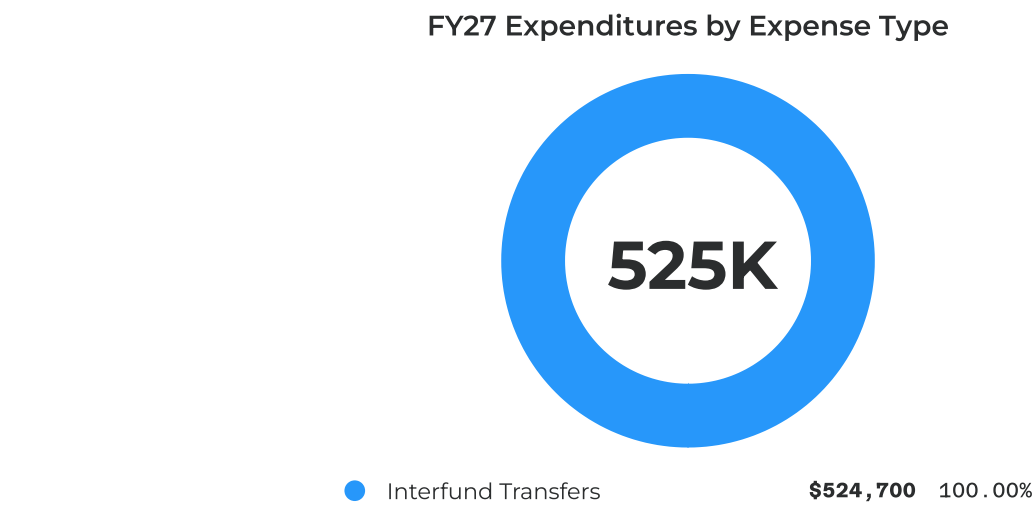
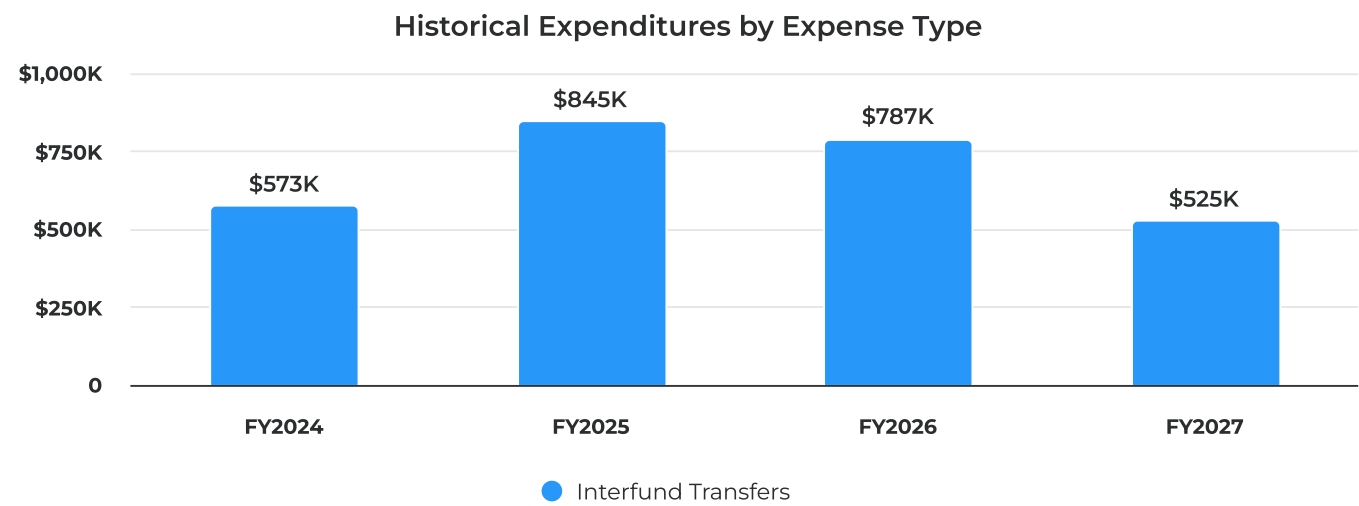
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Taxes	\$665,883	\$521,691	\$505,100	\$505,100	\$515,000	1.96%
Use of Money & Property	\$14,628	\$8,555	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$680,512	\$530,247	\$512,600	\$512,600	\$522,500	1.93%

Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Interfund Transfers	\$573,453	\$845,255	\$787,379	\$787,379	\$524,700	-33.36%
Total Expenditures	\$573,453	\$845,255	\$787,379	\$787,379	\$524,700	-33.36%

Measure I Fund – Major Local Highways Program (MLHP) Fund

The Measure I - MLHP Fund accounts for a portion of county sales tax revenue that is restricted for large scale street construction and related improvements as approved by the San Bernardino County Transportation Authority (SBCTA).

This fund recently funded the Moonridge Corridor Improvement Project for \$3.2M that was constructed in 2023 and reimbursement from SBCTA will be received over the next few fiscal years.

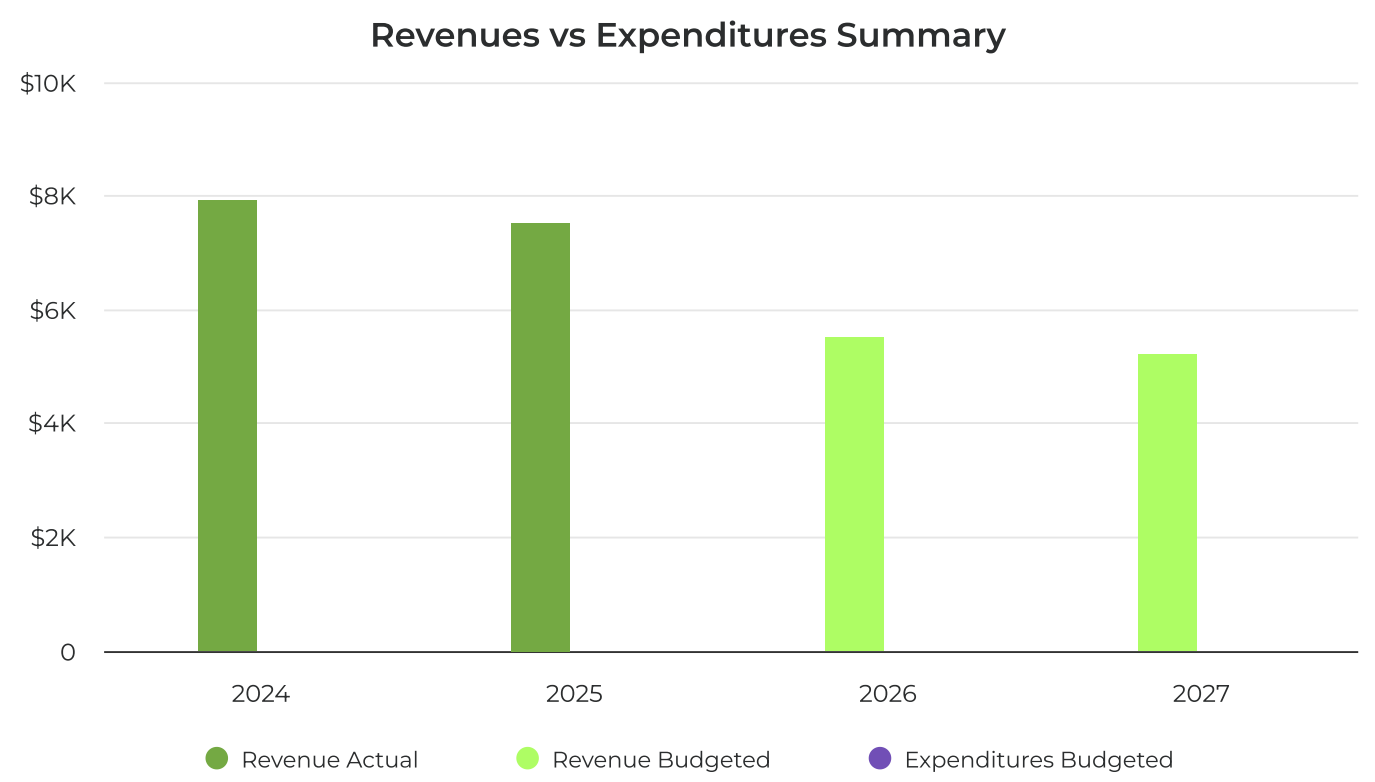
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	-\$3,200,000	-\$3,200,000	-\$3,200,000	-\$3,200,000	-\$3,200,000	-
Revenues						
Other Taxes	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures						
Total Expenditures	-	-	-	-	-	-
Total Revenues Less Expenditures	-	-	-	-	-	-
Ending Fund Balance	-\$3,200,000	-\$3,200,000	-\$3,200,000	-\$3,200,000	-\$3,200,000	-

Mobile Source Air Pollution Fund

The Mobile Source Air Pollution Fund accounts for funding collected by the State Department of Motor Vehicles and disbursed by the South Coast Air Quality Management District (SCAQMD) to municipalities. These funds assist programs which reduce mobile source air pollution.

AB 2766 provides for an annual vehicle registration surcharge of \$4.00 per vehicle registered after April 1, 1992. This surcharge is collected by the State Department of Motor Vehicles and is disbursed by the South Coast Air Quality Management District (SCAQMD). These funds must be used for programs which reduce mobile source air pollution. SCAQMD allocates AB 2766 funds to the City based on the City’s population as a percent of the total SCAQMD population.

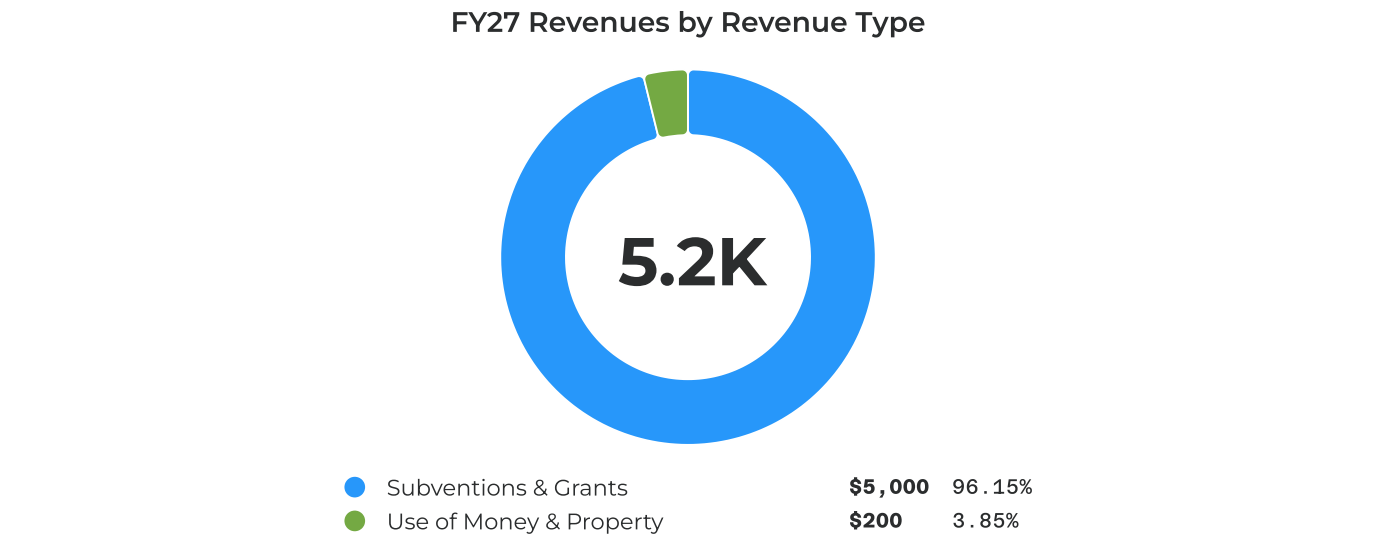
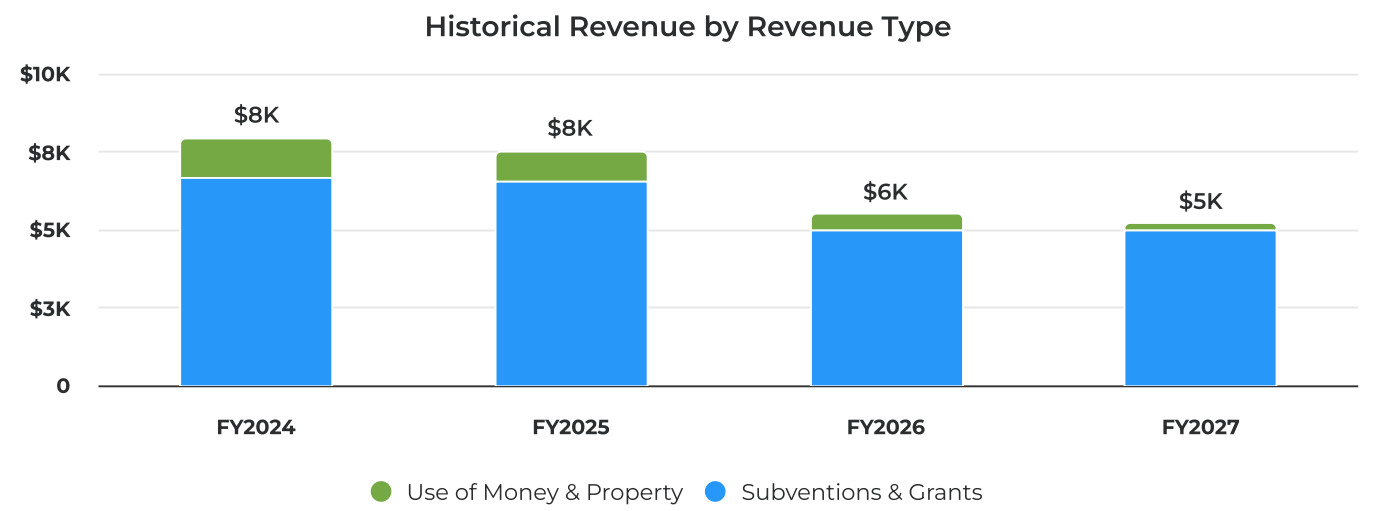


Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$9,858	\$17,781	\$25,309	\$25,309	\$30,509	20.55%
Revenues						
Subventions & Grants	\$6,638	\$6,536	\$5,000	\$5,000	\$5,000	-
Use of Money & Property	\$1,284	\$992	\$500	\$200	\$200	-
Total Revenues	\$7,922	\$7,529	\$5,500	\$5,200	\$5,200	-
Expenditures						
Total Expenditures	-	-	-	-	-	-
Total Revenues Less Expenditures	\$7,922	\$7,529	\$5,500	\$5,200	\$5,200	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Ending Fund Balance	\$17,781	\$25,310	\$30,809	\$30,509	\$35,709	17.04%

Revenues by Revenue Type

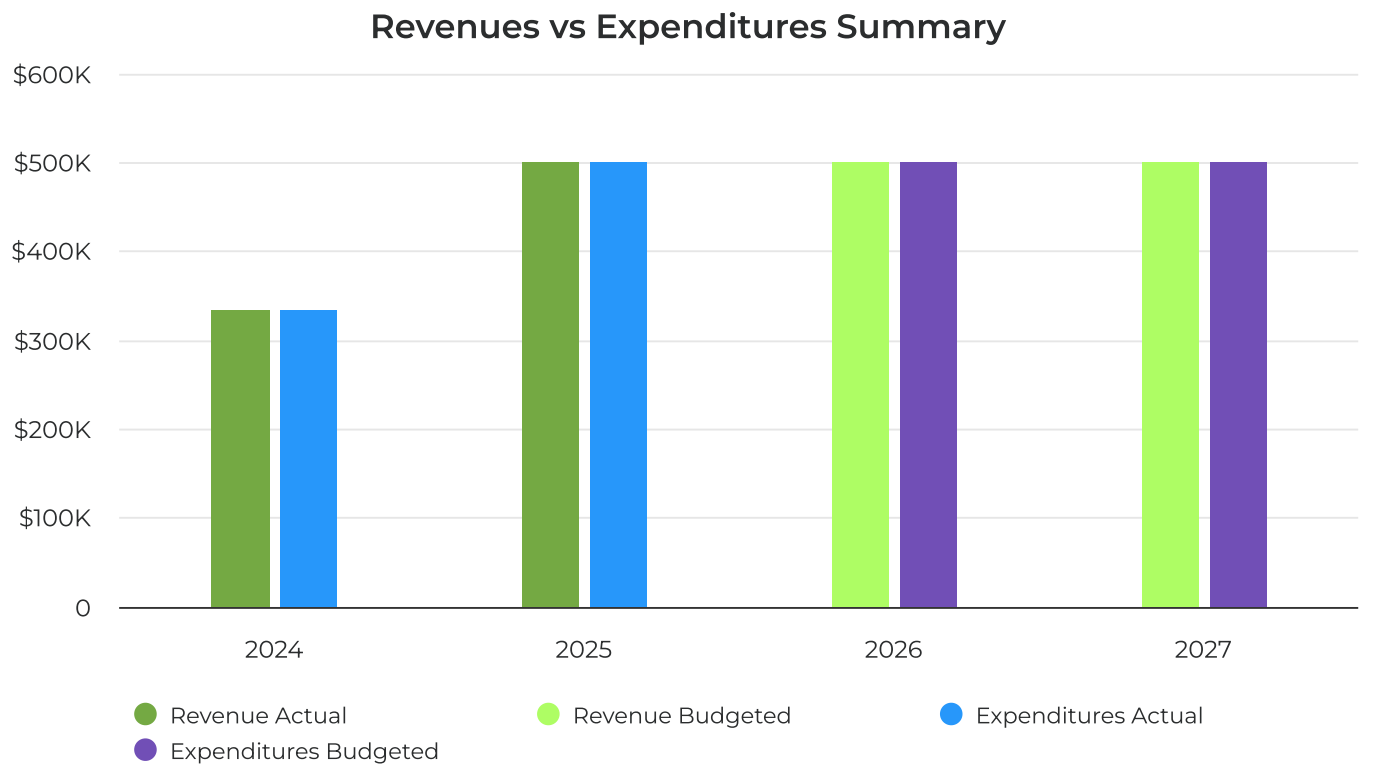


Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Subventions & Grants	\$6,638	\$6,536	\$5,000	\$5,000	\$5,000	-
Use of Money & Property	\$1,284	\$992	\$500	\$200	\$200	-
Total Revenues	\$7,922	\$7,529	\$5,500	\$5,200	\$5,200	-

Mountain Transit (MTA) Fund

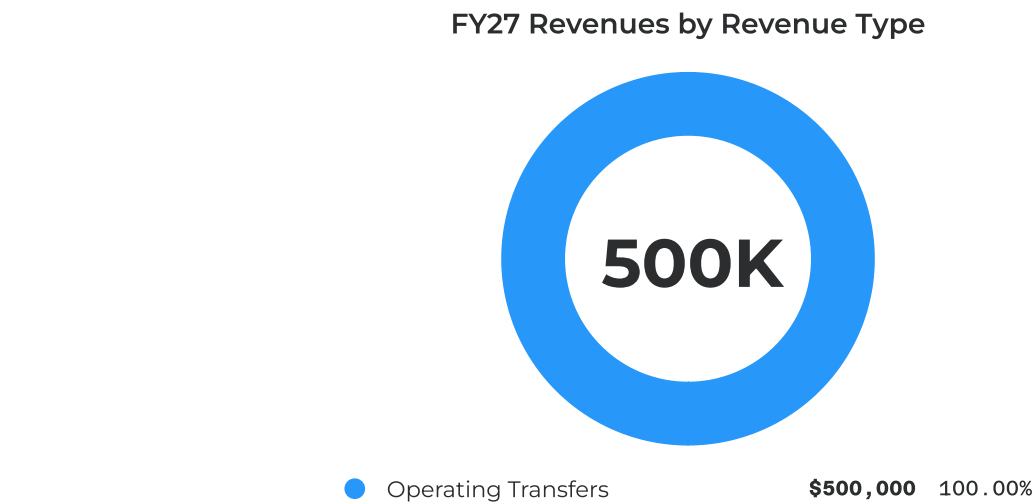
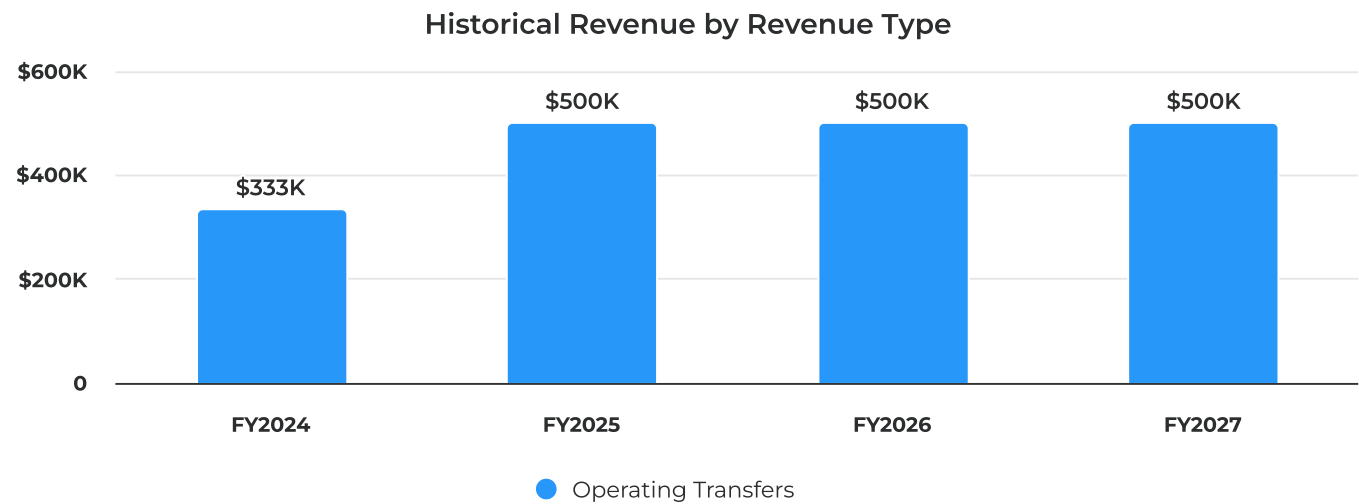
The MTA Fund accounts for restricted funding to support public transportation services in mountain areas.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	-	-	-	-	-	-
Revenues						
Operating Transfers	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-
Total Revenues	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-
Expenditures						
Other Services & Charges	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-
Total Expenditures	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-
Total Revenues Less Expenditures	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

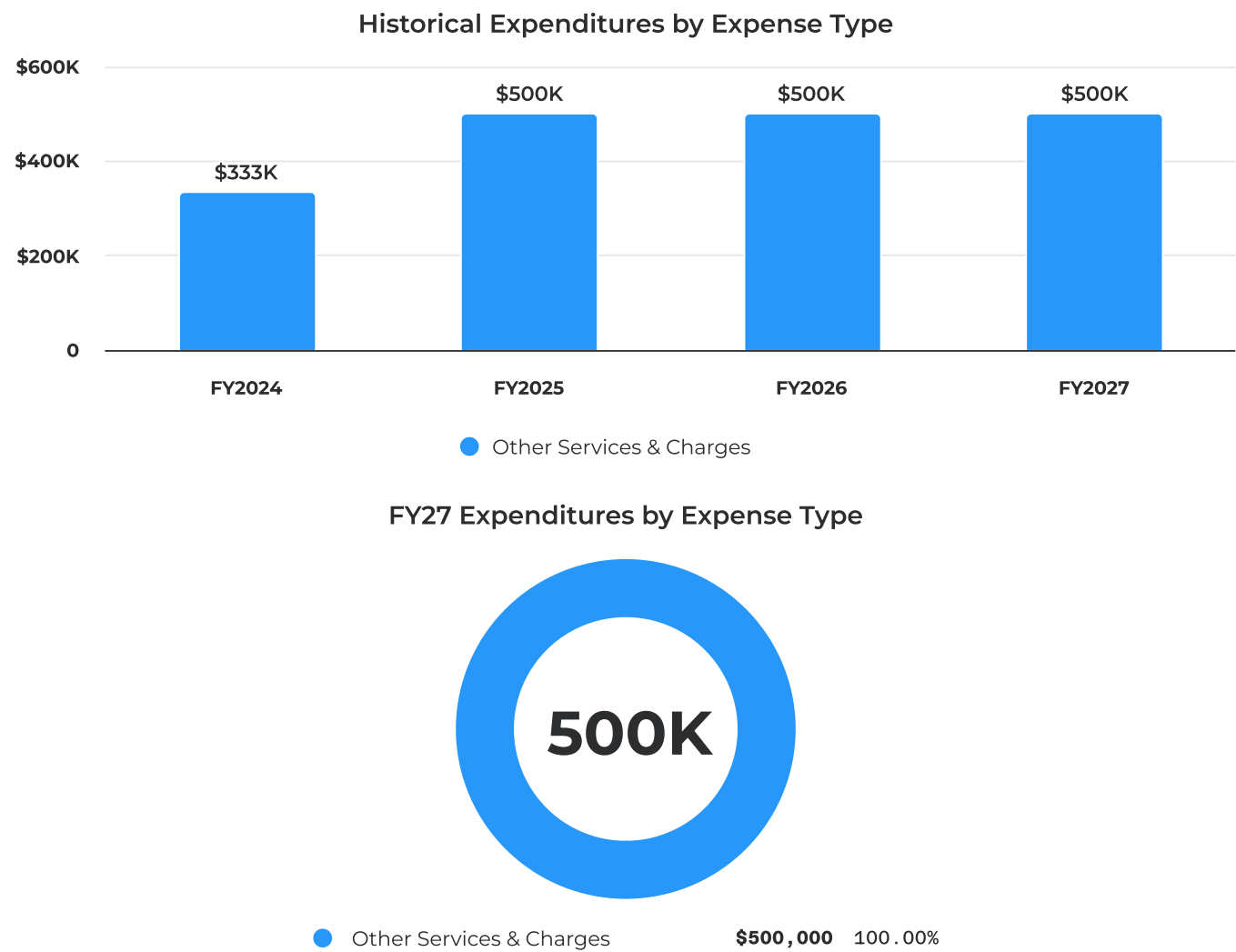
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Operating Transfers	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-
Total Revenues	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-

Expenditures by Expense Type

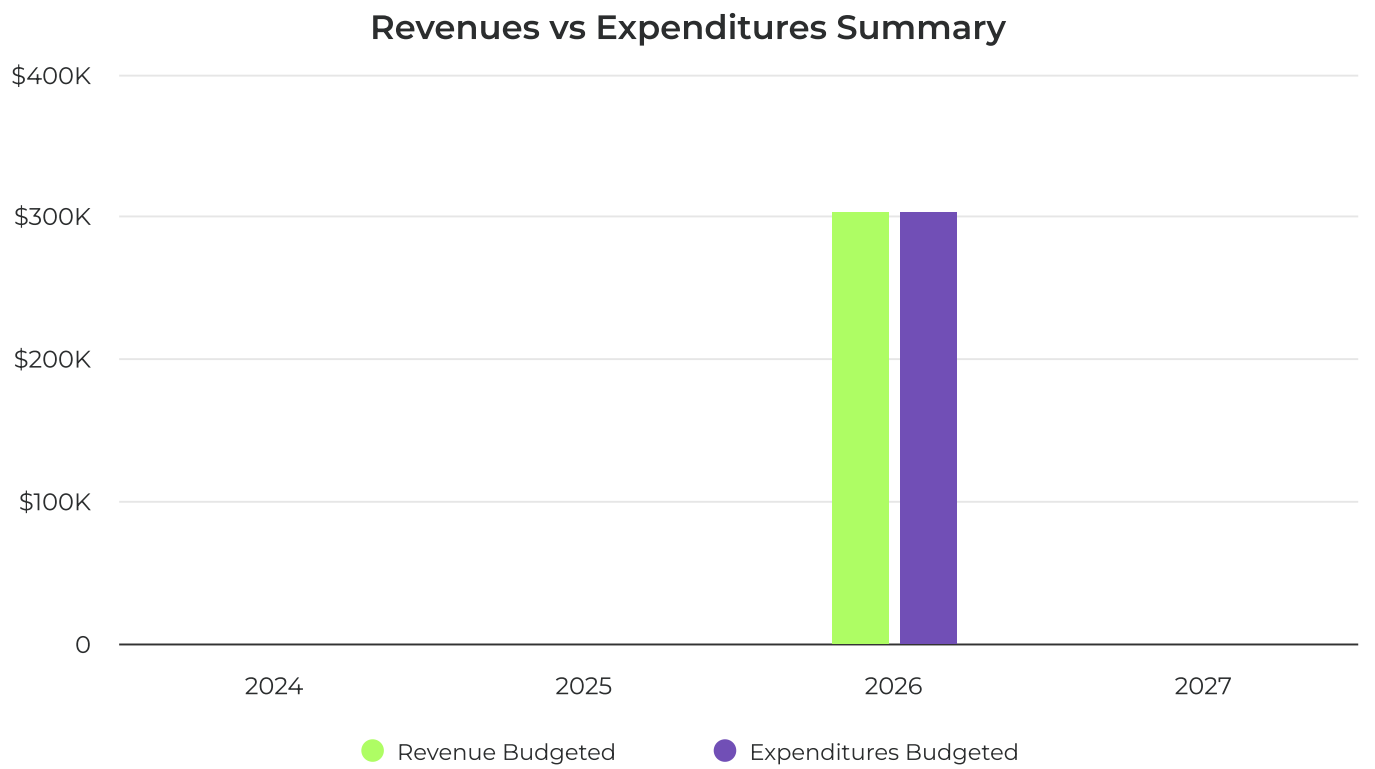


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Services & Charges	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-
Total Expenditures	\$333,333	\$500,000	\$500,000	\$500,000	\$500,000	-

Local Transportation Fund

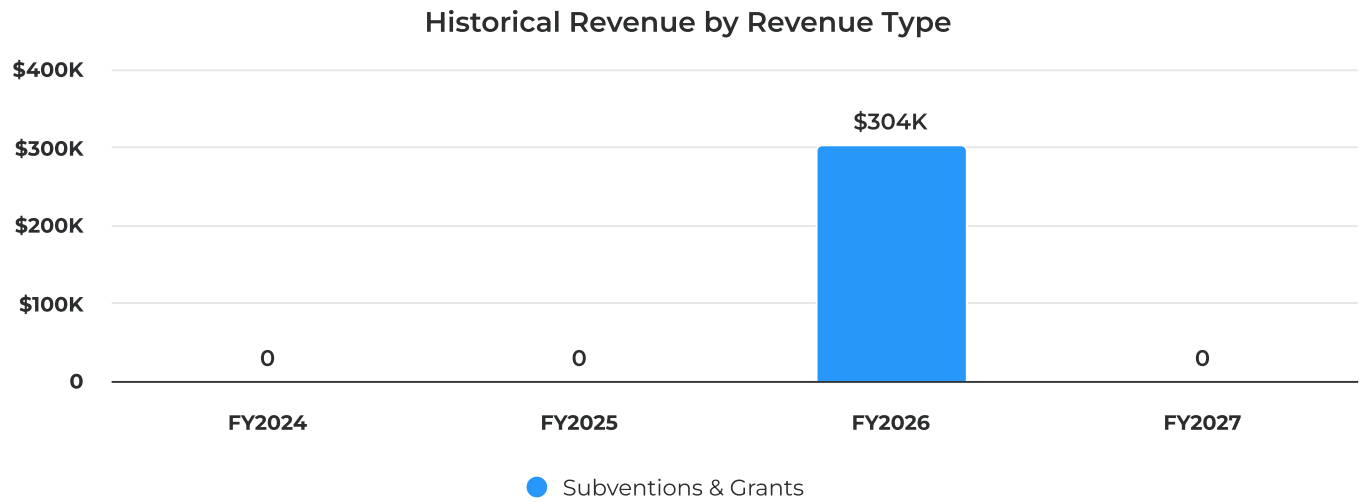
The Local Transportation Fund includes Transportation Development Act (TDA) Article 3 grants and Active Transportation Program (ATP) grants. Grant funds are programmed into the City's budget upon award and are carried over to the next budget year until the grant-funded project has been completed and reimbursement has been received.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	-	-	-	-	-	-
Revenues						
Subventions & Grants	-	-	\$303,518	\$303,518	-	-100.00%
Total Revenues	-	-	\$303,518	\$303,518	-	-100.00%
Expenditures						
Interfund Transfers	-	-	\$303,518	\$303,518	-	-100.00%
Total Expenditures	-	-	\$303,518	\$303,518	-	-100.00%
Total Revenues Less Expenditures	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

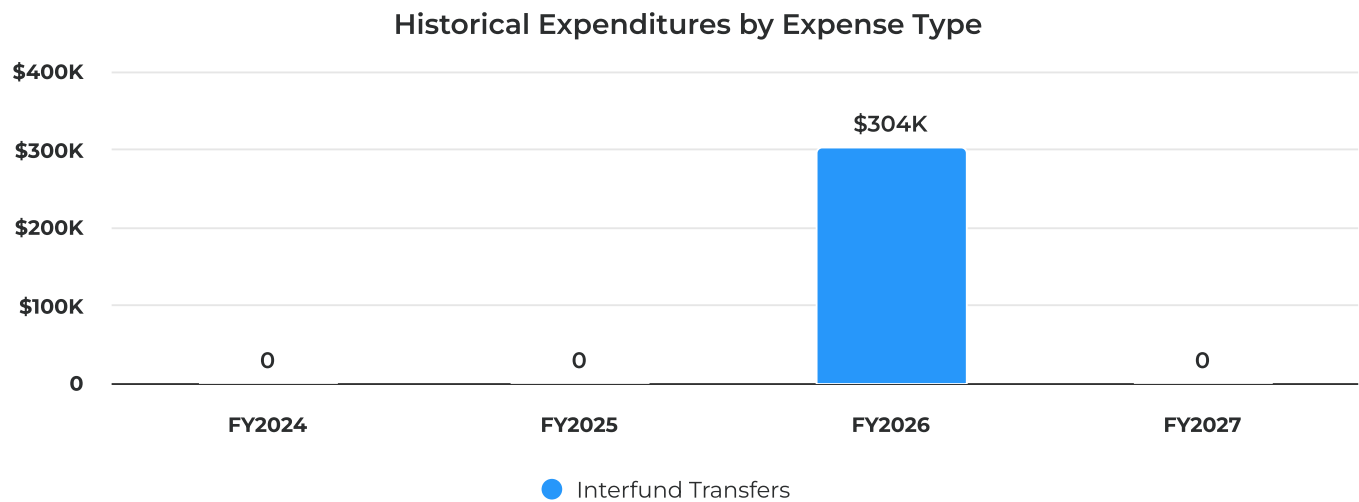
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Subventions & Grants	-	-	\$303,518	\$303,518	-	-100.00%
Total Revenues	-	-	\$303,518	\$303,518	-	-100.00%

Expenditures by Expense Type

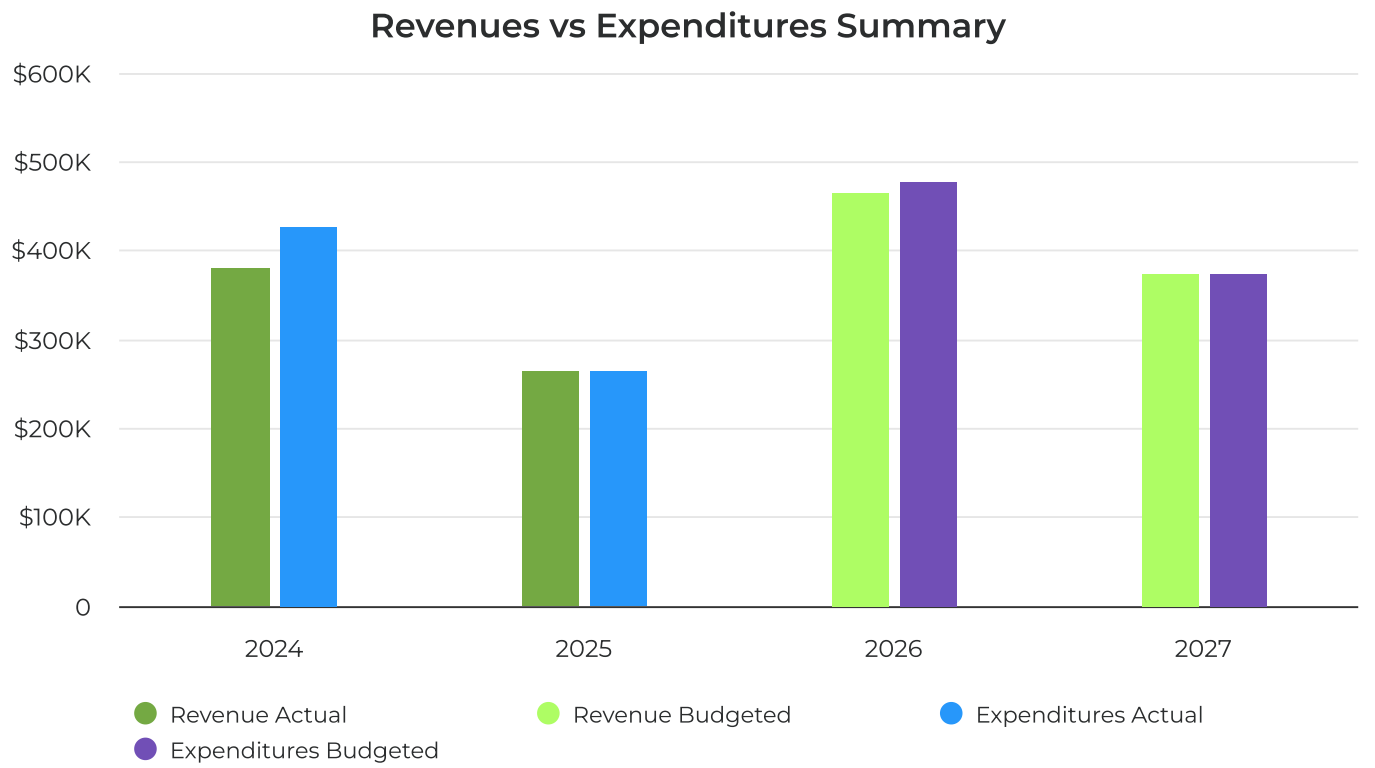


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Interfund Transfers	-	-	\$303,518	\$303,518	-	-100.00%
Total Expenditures	-	-	\$303,518	\$303,518	-	-100.00%

Property Lease General Operations Fund

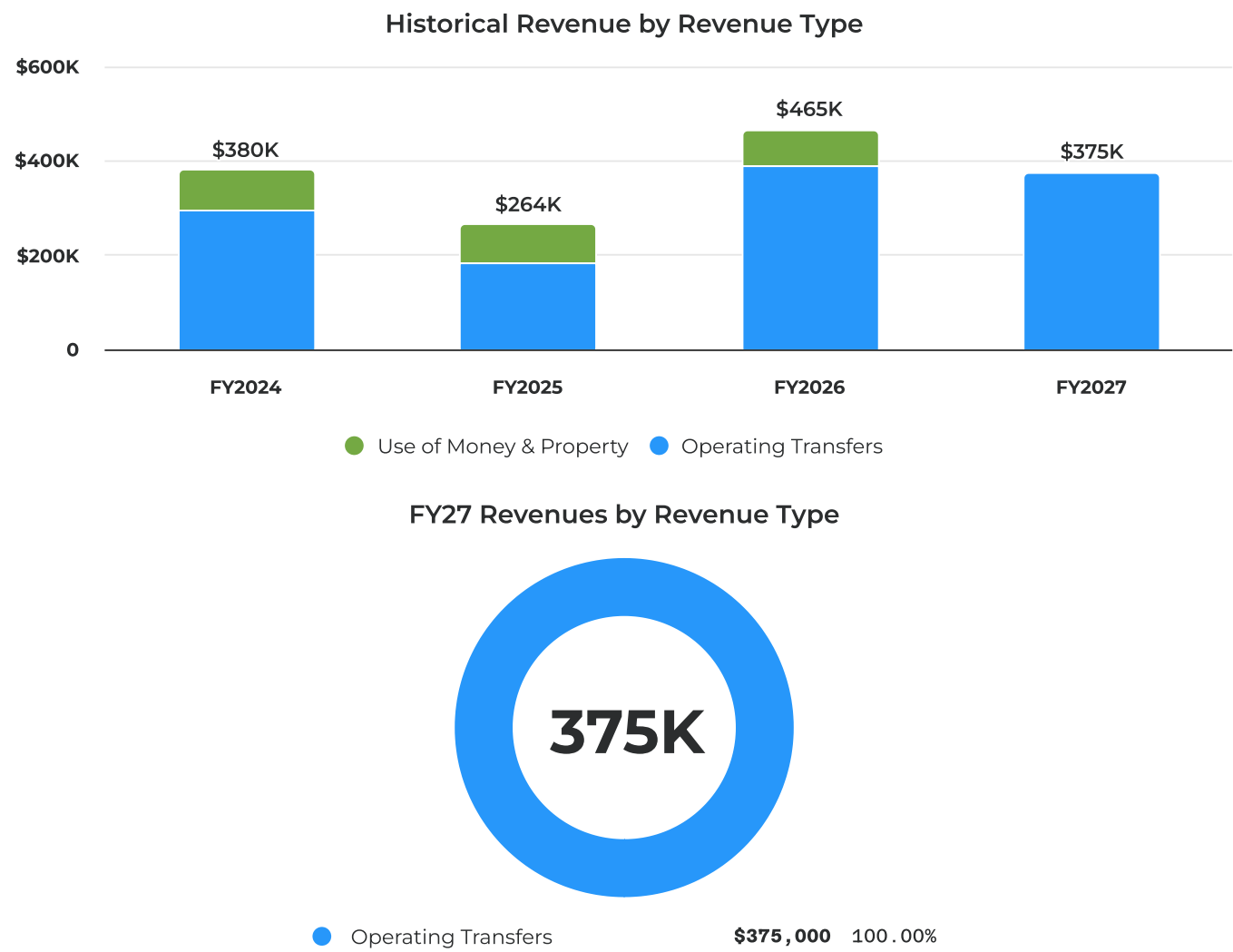
The Property Lease General Operations Fund accounts for lease and rental revenues from City-owned properties and their use for general municipal operations with expenditures including property maintenance, utilities, contractual services, and related administrative costs.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$45,447	-	-	-	-	-
Revenues						
Use of Money & Property	\$85,540	\$82,673	\$76,700	\$89,651	-	-100.00%
Operating Transfers	\$294,851	\$181,410	\$388,221	\$388,221	\$375,000	-3.41%
Total Revenues	\$380,391	\$264,083	\$464,921	\$477,872	\$375,000	-21.53%
Expenditures						
Other Services & Charges	\$216,227	\$171,602	\$264,921	\$264,921	\$224,121	-15.40%
Capital Outlay	\$209,611	\$92,481	\$212,951	\$212,951	\$150,879	-29.15%
Total Expenditures	\$425,837	\$264,083	\$477,872	\$477,872	\$375,000	-21.53%
Total Revenues Less Expenditures	-\$45,447	-	-\$12,951	-	-	-
Ending Fund Balance	-	-	-\$12,951	-	-	-

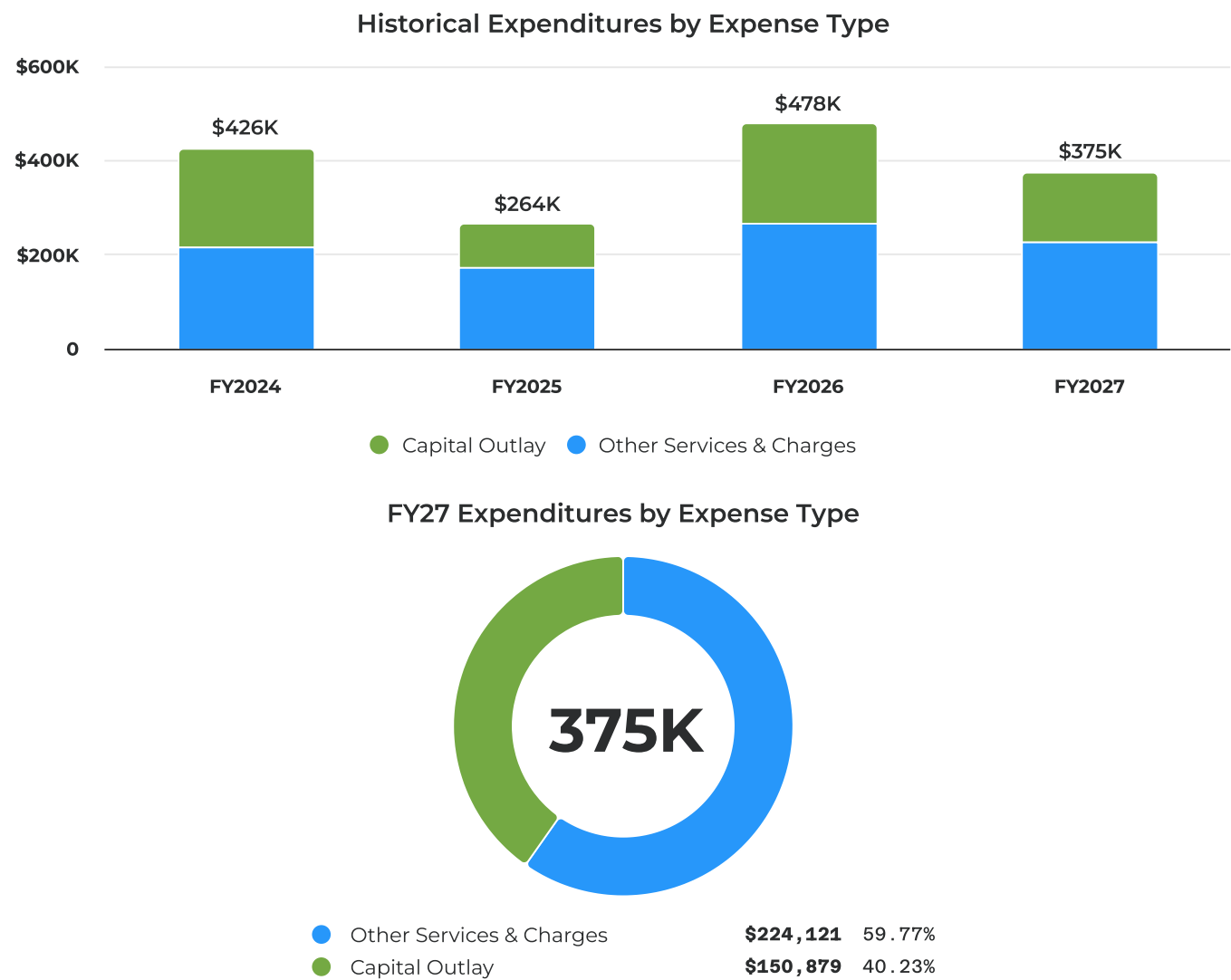
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Use of Money & Property	\$85,540	\$82,673	\$76,700	\$89,651	-	-100.00%
Operating Transfers	\$294,851	\$181,410	\$388,221	\$388,221	\$375,000	-3.41%
Total Revenues	\$380,391	\$264,083	\$464,921	\$477,872	\$375,000	-21.53%

Expenditures by Expense Type

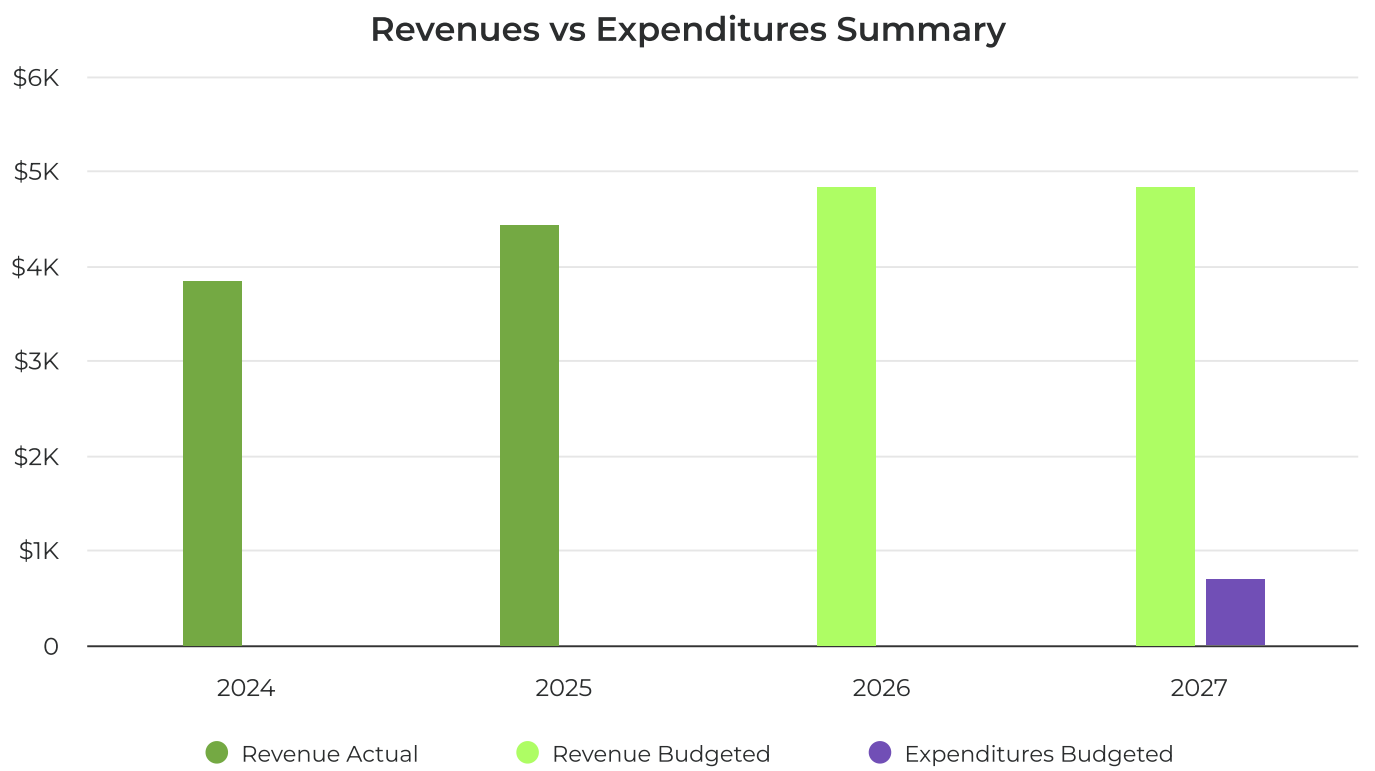


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Services & Charges	\$216,227	\$171,602	\$264,921	\$264,921	\$224,121	-15.40%
Capital Outlay	\$209,611	\$92,481	\$212,951	\$212,951	\$150,879	-29.15%
Total Expenditures	\$425,837	\$264,083	\$477,872	\$477,872	\$375,000	-21.53%

Pass-Through Fees Fund

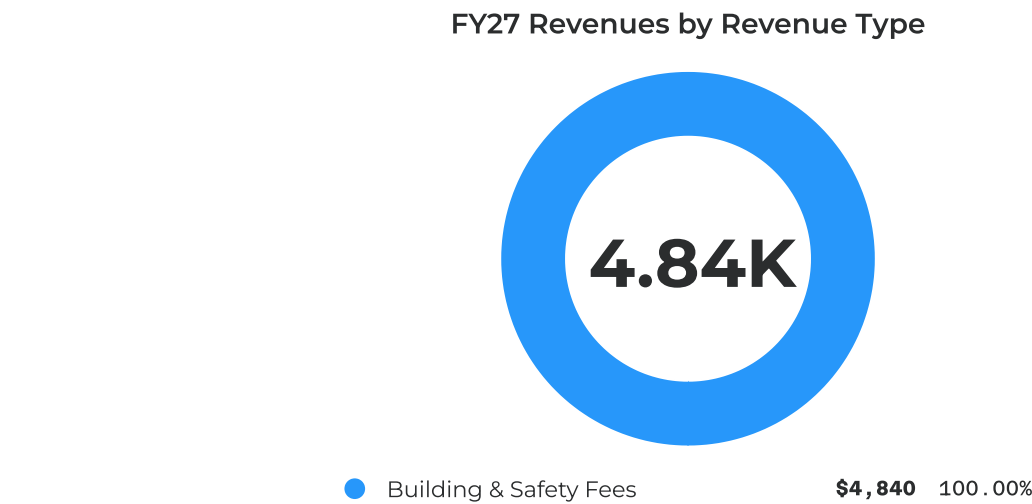
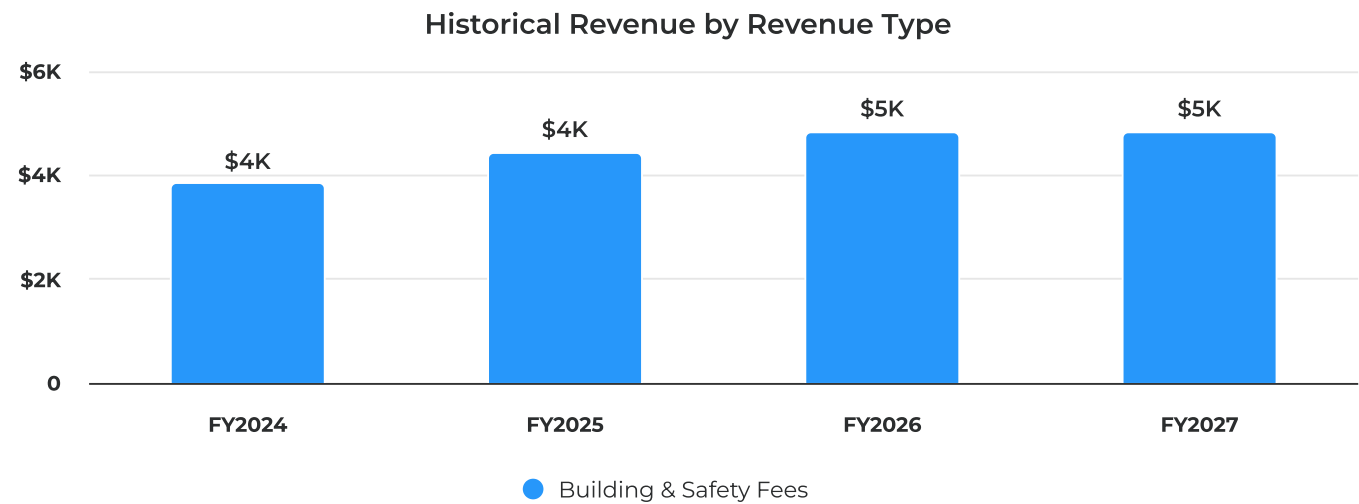
The Pass-Through Fees Fund accounts for fees collected by the City on behalf of other agencies and remitted to those entities; such resources are custodial in nature and not available for City use.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$28,904	\$32,745	\$37,184	\$37,184	\$41,324	11.13%
Revenues						
Building & Safety Fees	\$3,841	\$4,439	\$4,840	\$4,840	\$4,840	-
Total Revenues	\$3,841	\$4,439	\$4,840	\$4,840	\$4,840	-
Expenditures						
Other Services & Charges	-	-	-	\$700	\$700	-
Total Expenditures	-	-	-	\$700	\$700	-
Total Revenues Less Expenditures	\$3,841	\$4,439	\$4,840	\$4,140	\$4,140	-
Ending Fund Balance	\$32,745	\$37,184	\$42,024	\$41,324	\$45,464	10.02%

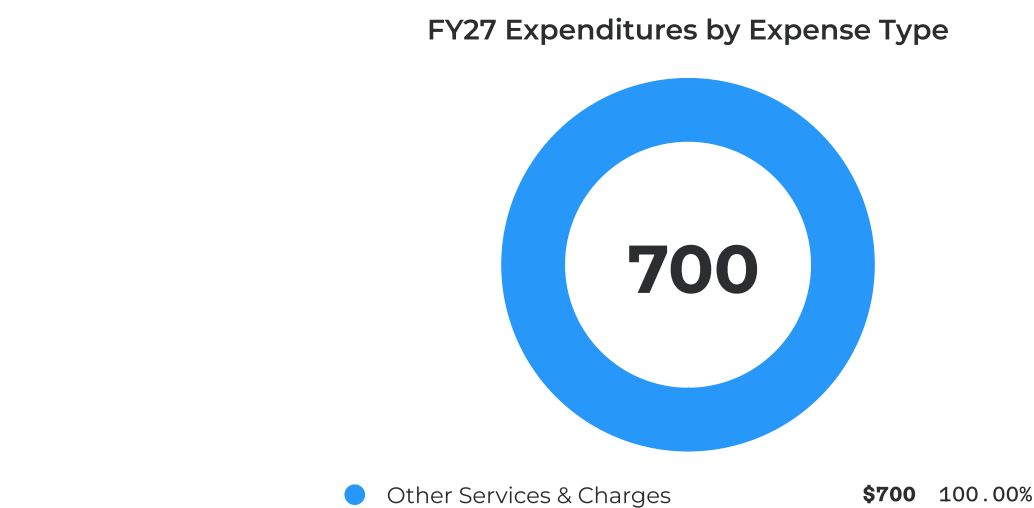
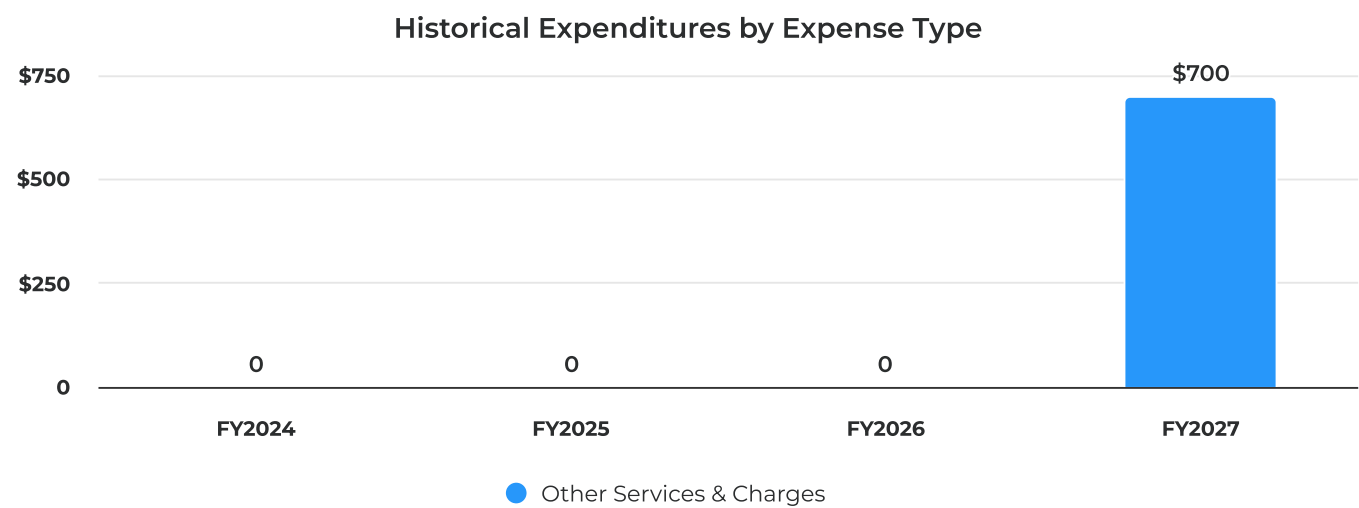
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Building & Safety Fees	\$3,841	\$4,439	\$4,840	\$4,840	\$4,840	-
Total Revenues	\$3,841	\$4,439	\$4,840	\$4,840	\$4,840	-

Expenditures by Expense Type



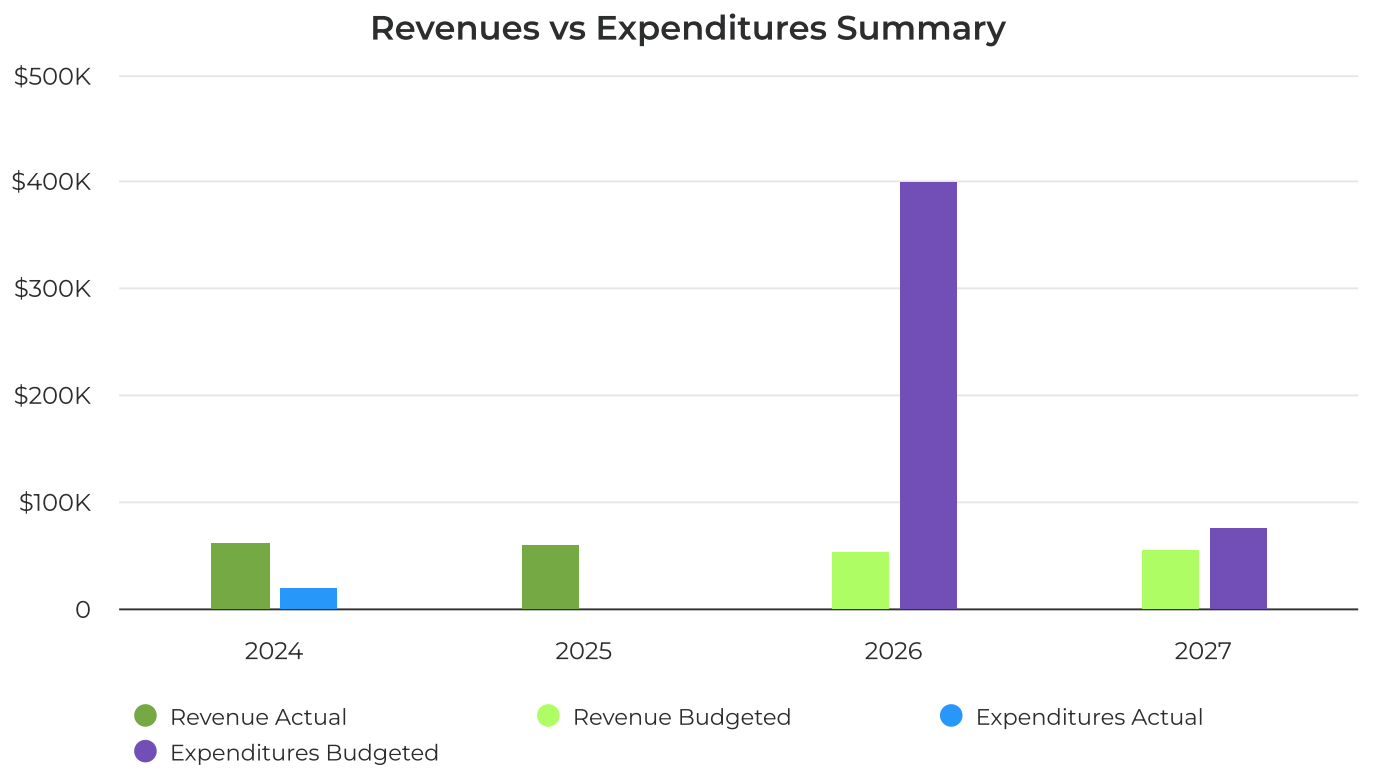
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Services & Charges	-	-	-	\$700	\$700	-
Total Expenditures	-	-	-	\$700	\$700	-

Public, Education, and Government (PEG) Access Fund

The PEG Fund accounts for fees from cable subscribers which are passed through to local jurisdictions to fund non-operating expenditures related to the City’s Public, Education, and Governmental (PEG) Access television channel. The City utilizes these funds for broadcast infrastructure.

In August 2006, the state legislature passed AB 2987, Digital Infrastructure and Video Competition Act (“DIVCA”) of 2006, which became effective January 2007. Under this bill, cable franchises collect DIVCA fees from cable subscribers which are passed through to local jurisdictions to fund non-operating expenditures related to the City’s Public, Education, and Governmental (PEG) Access television channel. Annually, the City receives approximately \$40,000 in DIVCA fees which are utilized to fund equipment essential to the broadcast infrastructure.

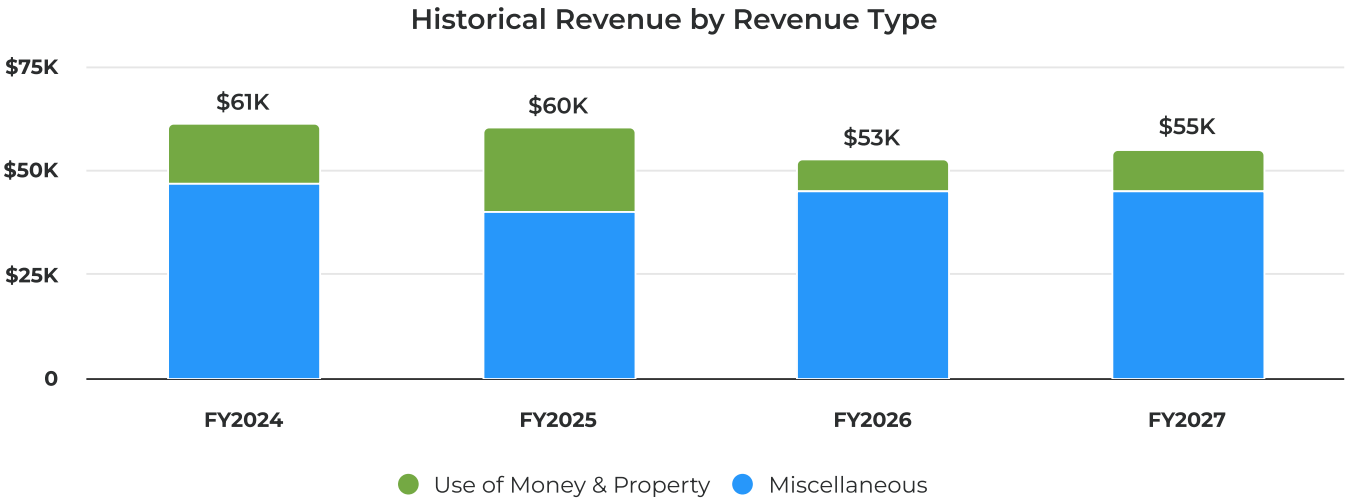


Comprehensive Fund Summary

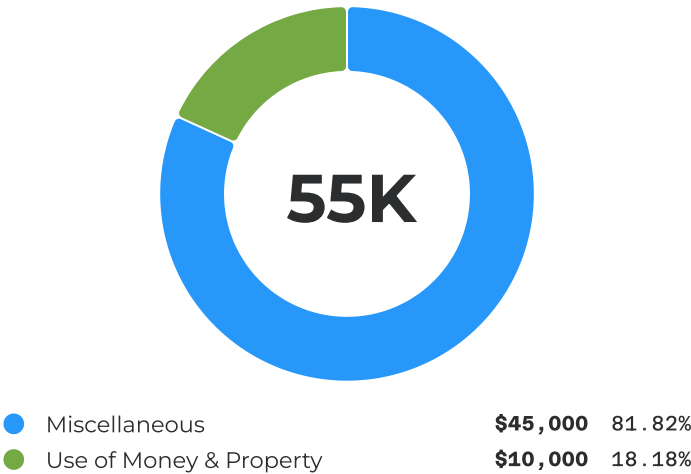
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$397,570	\$438,895	\$499,058	\$499,058	\$154,059	-69.13%
Revenues						
Use of Money & Property	\$14,420	\$20,228	\$7,500	\$10,000	\$10,000	-
Miscellaneous	\$46,593	\$39,935	\$45,000	\$45,000	\$45,000	-
Total Revenues	\$61,013	\$60,163	\$52,500	\$55,000	\$55,000	-
Expenditures						
Capital Outlay	\$19,688	-	\$400,000	\$400,000	\$75,000	-81.25%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Total Expenditures	\$19,688	-	\$400,000	\$400,000	\$75,000	-81.25%
Total Revenues Less Expenditures	\$41,325	\$60,163	-\$347,500	-\$345,000	-\$20,000	-94.20%
Ending Fund Balance	\$438,895	\$499,058	\$151,558	\$154,058	\$134,059	-12.98%

Revenues by Revenue Type



FY27 Revenues by Revenue Type

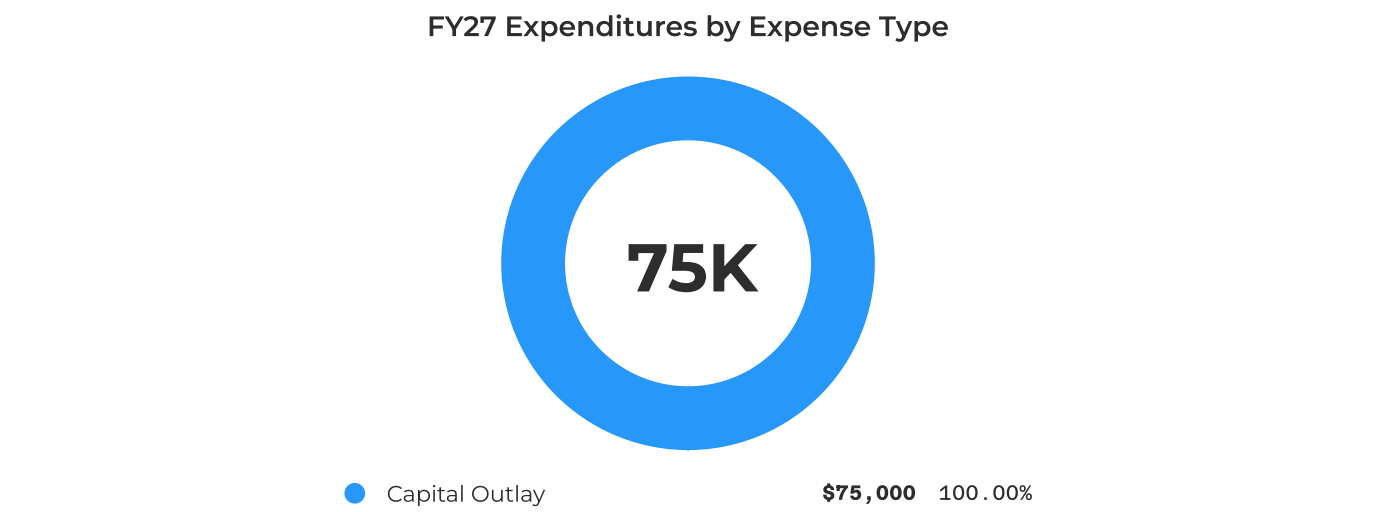
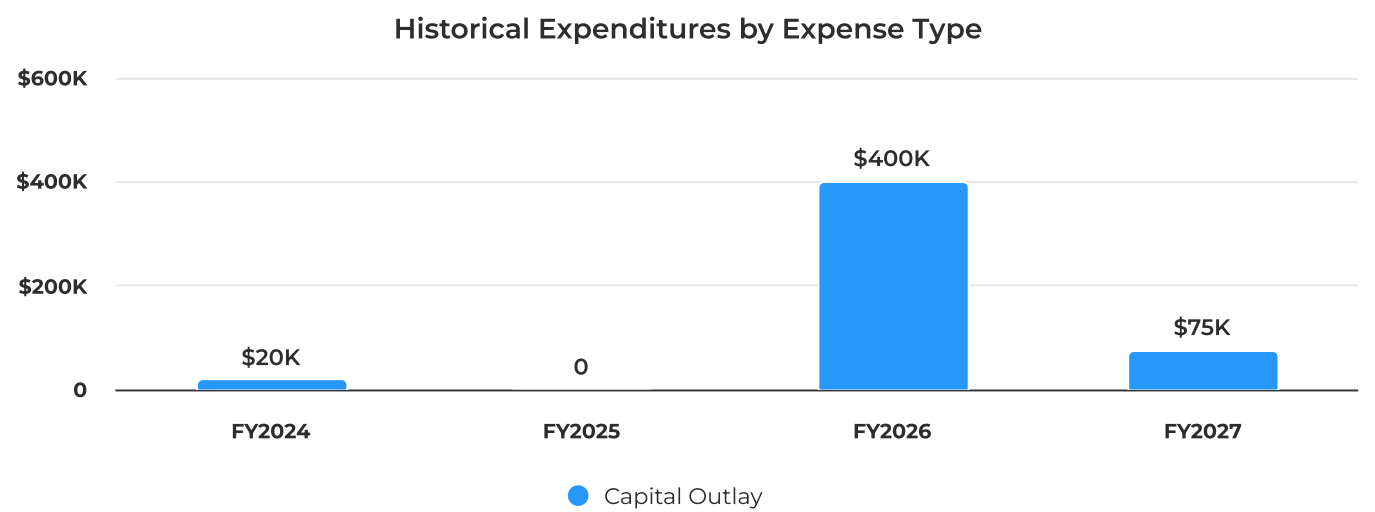


Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Use of Money & Property	\$14,420	\$20,228	\$7,500	\$10,000	\$10,000	-
Miscellaneous	\$46,593	\$39,935	\$45,000	\$45,000	\$45,000	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Total Revenues	\$61,013	\$60,163	\$52,500	\$55,000	\$55,000	-

Expenditures by Expense Type



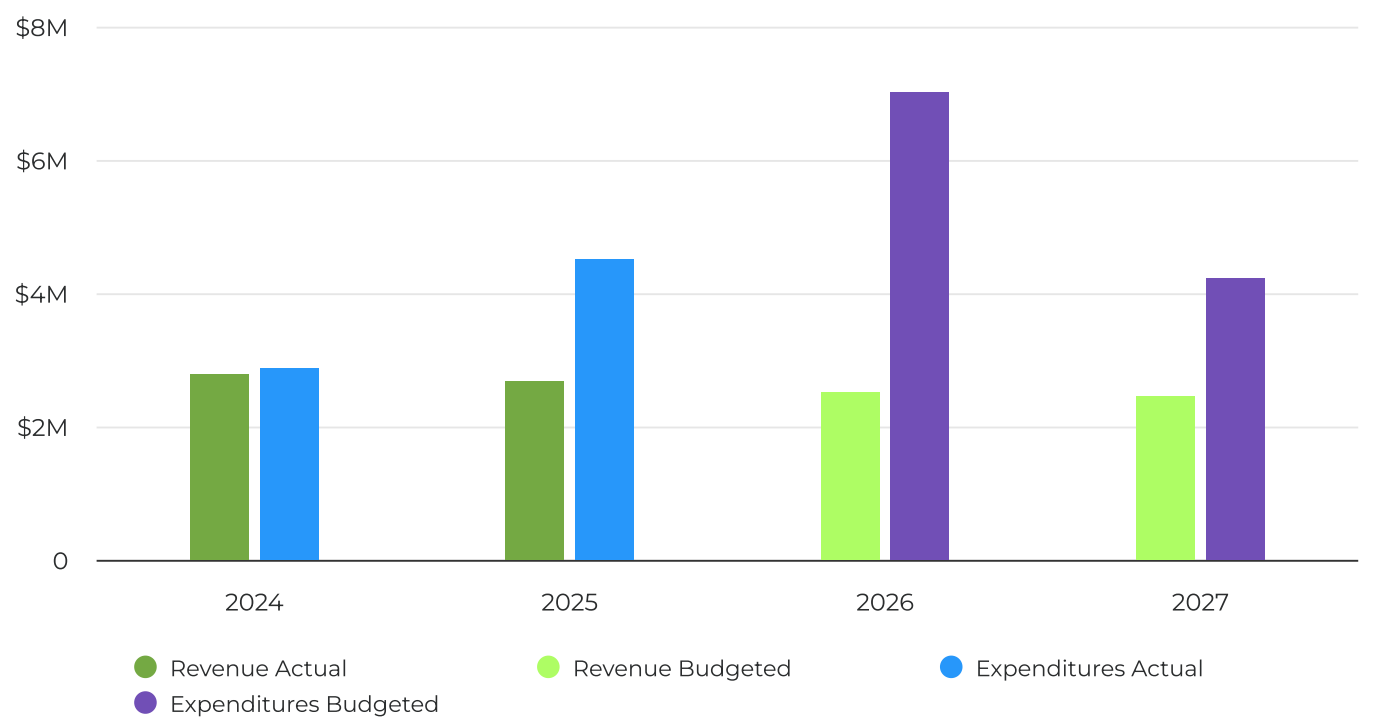
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Capital Outlay	\$19,688	-	\$400,000	\$400,000	\$75,000	-81.25%
Total Expenditures	\$19,688	-	\$400,000	\$400,000	\$75,000	-81.25%

Measure Y Transient Occupancy Tax (TOT) Fund

The Measure Y TOT Fund accounts for the additional 2% of Transient Occupancy Tax (TOT) that is remitted by the owner/operator to the City on a monthly basis. TOT is a tax levied on visitors renting overnight accommodations on a short-term basis (less than 28 days). Out of the 10% levied from overnight accommodations, 8% is allocated to the City's General Fund to provide for police, public works, general administration, and community development. 2% is accounted for as a restricted revenue source in the City's Measure Y TOT Fund and expenditures are utilized per a voter approved ballot to rebuild and renovate infrastructure, streets, parks, trails, lake access points and other public facilities.

Revenues vs Expenditures Summary



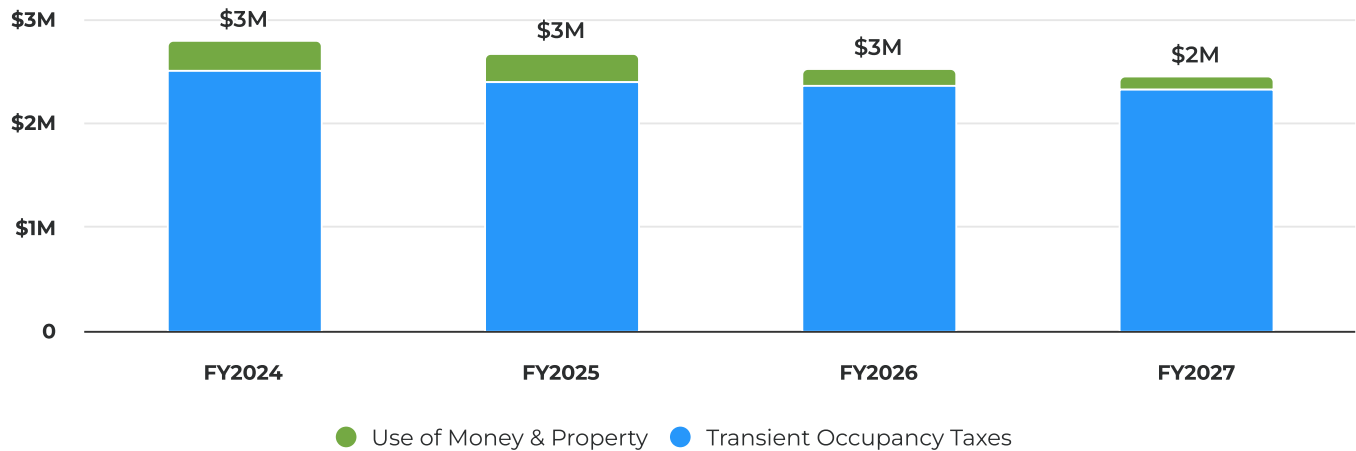
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$7,097,119	\$7,008,987	\$5,179,002	\$5,179,002	\$2,281,046	-55.96%
Revenues						
Transient Occupancy Taxes	\$2,505,693	\$2,392,694	\$2,364,000	\$2,364,000	\$2,313,750	-2.13%
Use of Money & Property	\$279,468	\$273,290	\$150,000	\$150,000	\$130,000	-13.33%
Total Revenues	\$2,785,161	\$2,665,984	\$2,514,000	\$2,514,000	\$2,443,750	-2.79%
Expenditures						
Interfund Transfers	\$2,873,293	\$4,495,969	\$7,026,956	\$5,411,956	\$4,225,000	-21.93%
Total Expenditures	\$2,873,293	\$4,495,969	\$7,026,956	\$5,411,956	\$4,225,000	-21.93%
Total Revenues Less Expenditures	-\$88,132	-\$1,829,986	-\$4,512,956	-\$2,897,956	-\$1,781,250	-38.53%

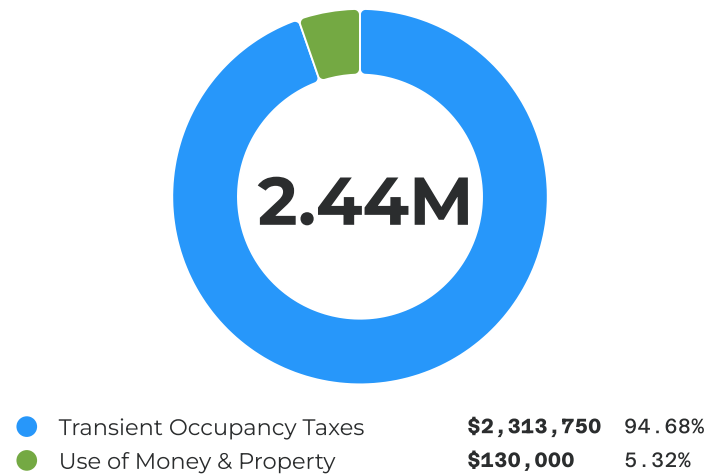
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Ending Fund Balance	\$7,008,987	\$5,179,001	\$666,046	\$2,281,046	\$499,796	-78.09%

Revenues by Revenue Type

Historical Revenue by Revenue Type



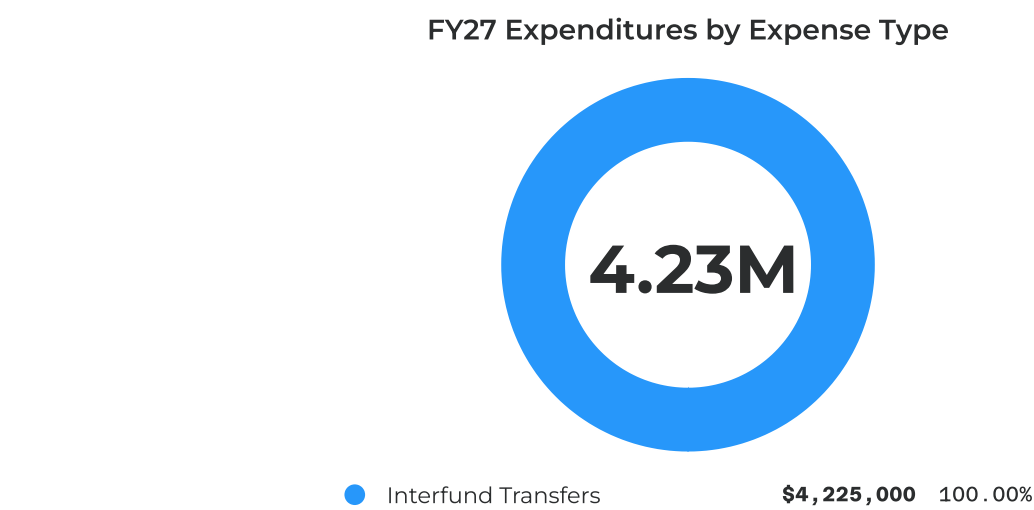
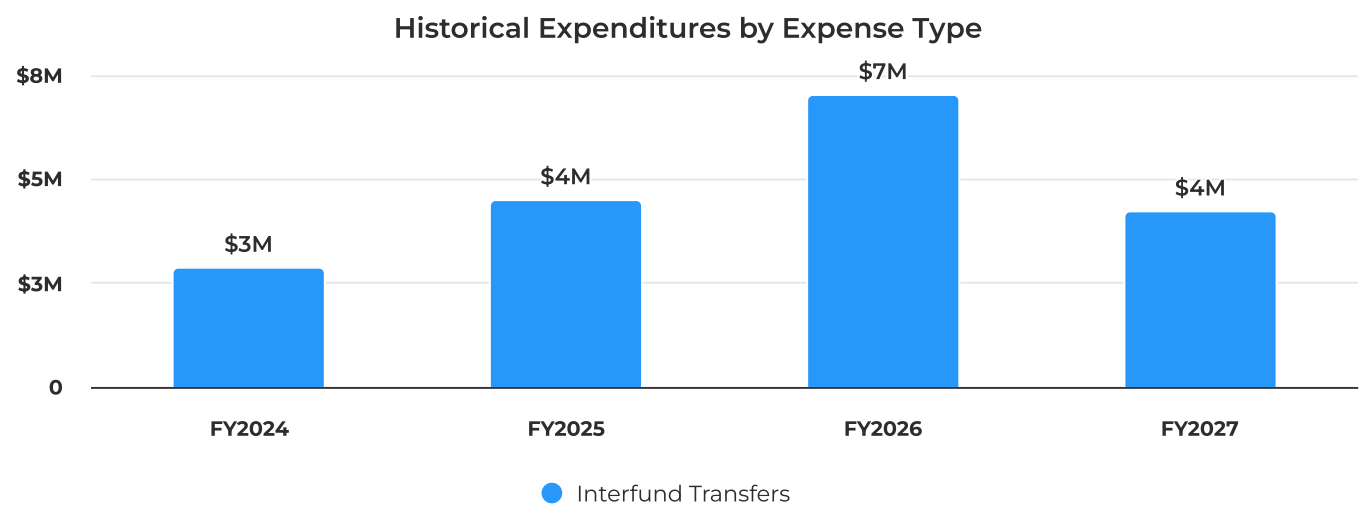
FY27 Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Transient Occupancy Taxes	\$2,505,693	\$2,392,694	\$2,364,000	\$2,364,000	\$2,313,750	-2.13%
Use of Money & Property	\$279,468	\$273,290	\$150,000	\$150,000	\$130,000	-13.33%
Total Revenues	\$2,785,161	\$2,665,984	\$2,514,000	\$2,514,000	\$2,443,750	-2.79%

Expenditures by Expense Type

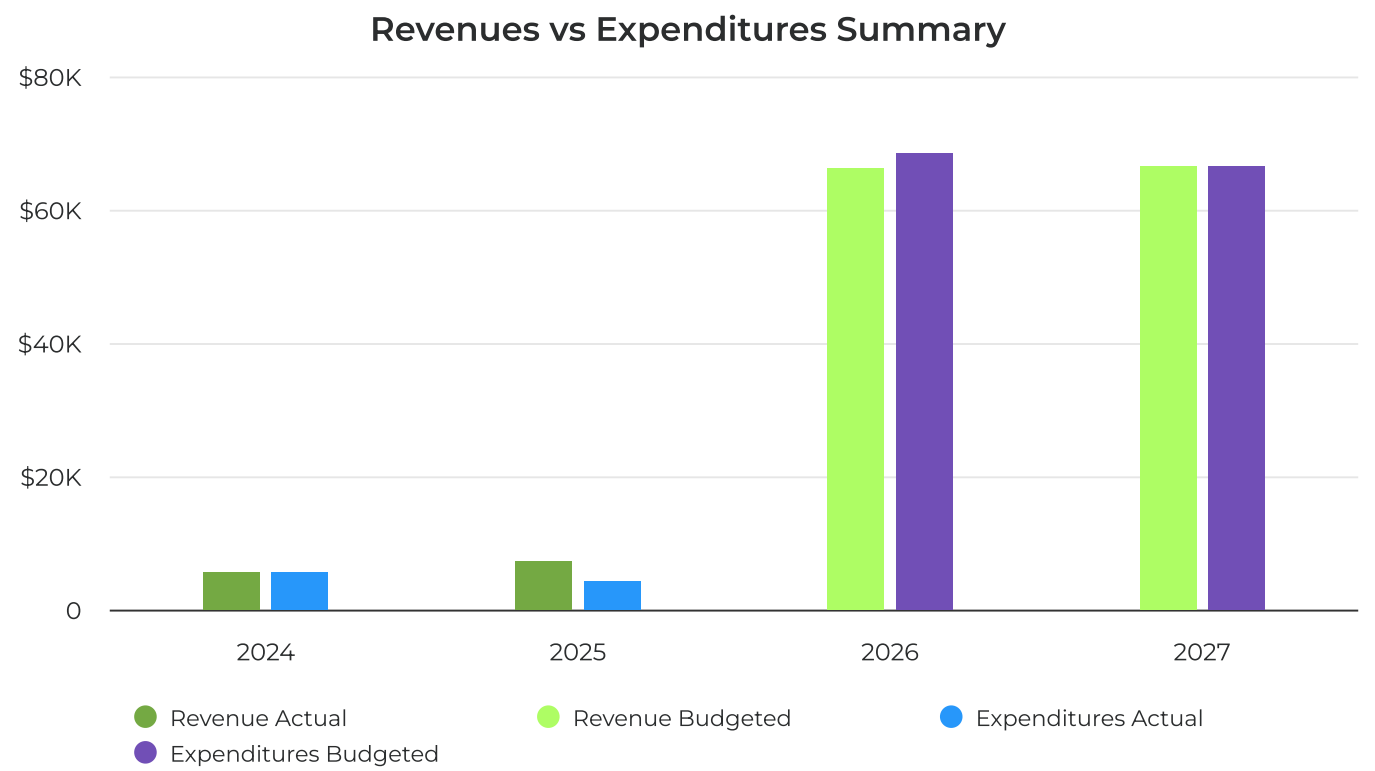


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Interfund Transfers	\$2,873,293	\$4,495,969	\$7,026,956	\$5,411,956	\$4,225,000	-21.93%
Total Expenditures	\$2,873,293	\$4,495,969	\$7,026,956	\$5,411,956	\$4,225,000	-21.93%

SB1383 Grant Fund

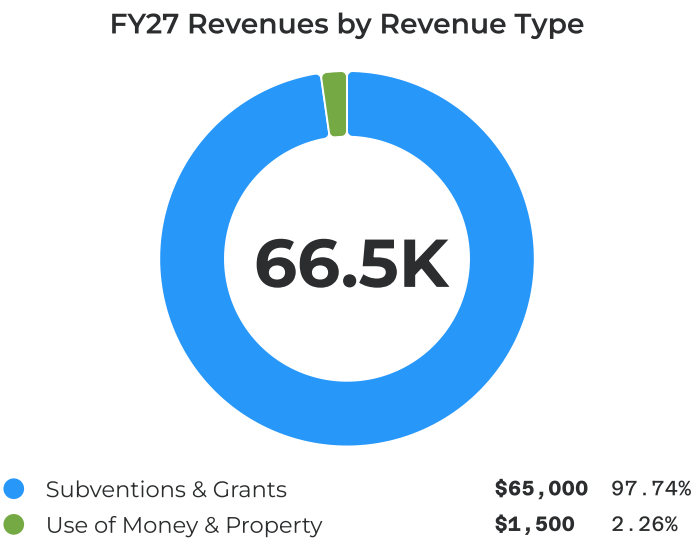
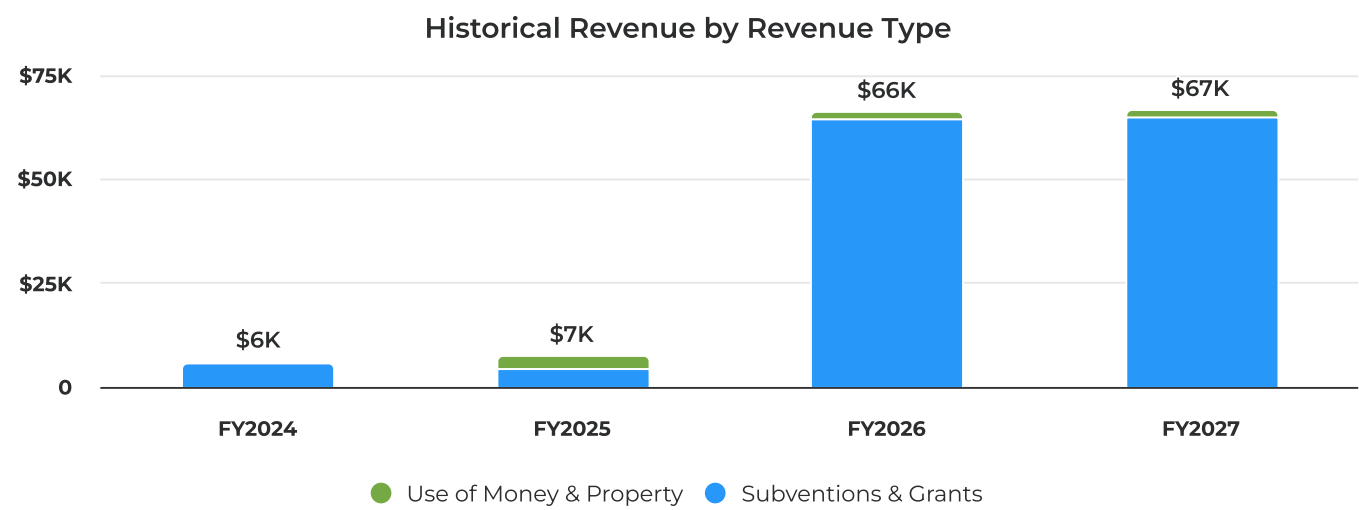
The SB 1383 Grant Fund accounts for grant revenues and related expenditures restricted to organic waste reduction and compliance activities pursuant to California Senate Bill 1383.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	-	\$162	\$3,322	\$3,322	\$860	-74.11%
Revenues						
Subventions & Grants	\$5,575	\$4,262	\$64,425	\$64,425	\$65,000	0.89%
Use of Money & Property	\$162	\$3,161	\$1,700	\$1,700	\$1,500	-11.76%
Total Revenues	\$5,737	\$7,423	\$66,125	\$66,125	\$66,500	0.57%
Expenditures						
Interfund Transfers	\$5,575	\$4,262	\$68,587	\$68,587	\$66,500	-3.04%
Total Expenditures	\$5,575	\$4,262	\$68,587	\$68,587	\$66,500	-3.04%
Total Revenues Less Expenditures	\$162	\$3,161	-\$2,462	-\$2,462	-	-100.00%
Ending Fund Balance	\$162	\$3,323	\$860	\$860	\$860	-

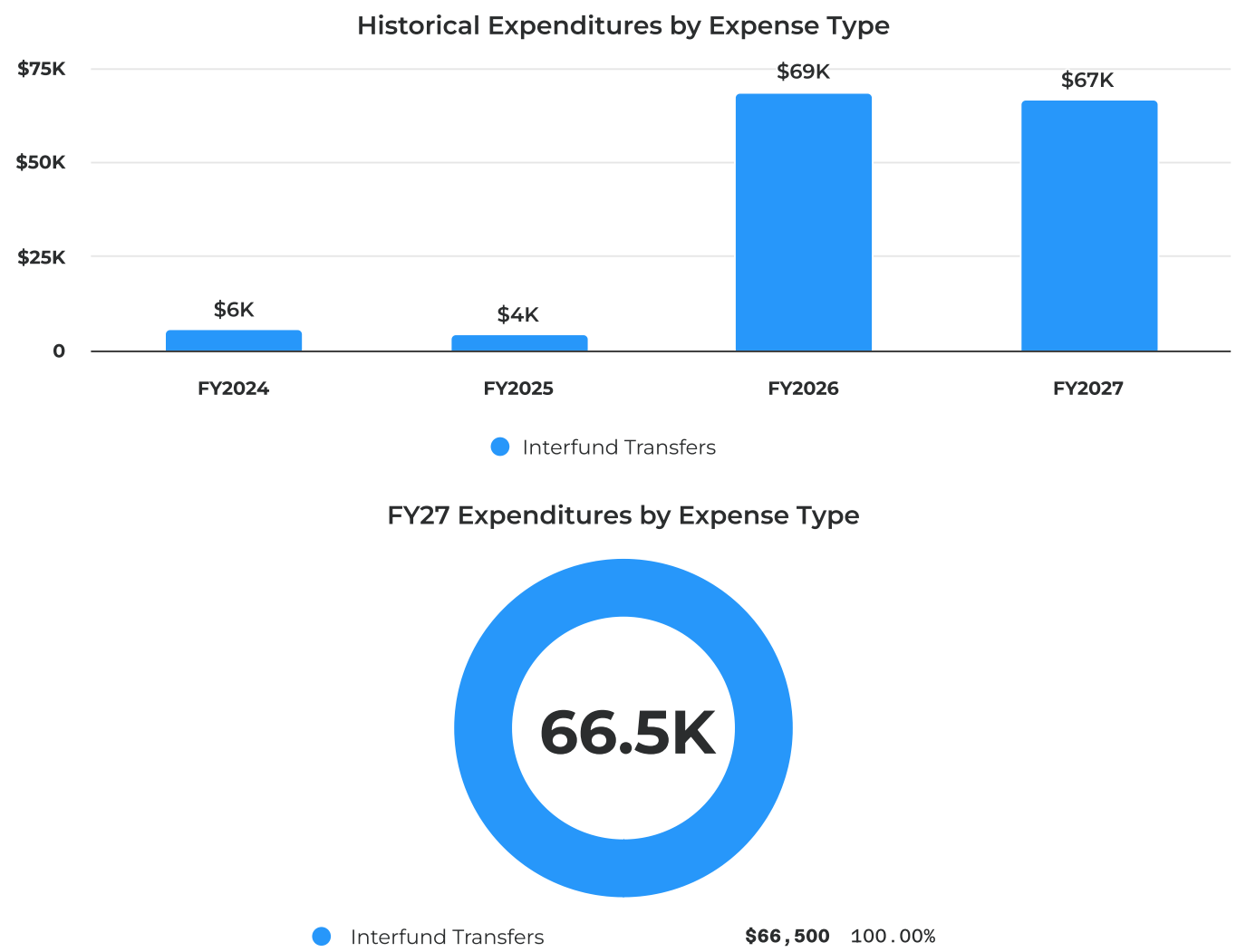
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Subventions & Grants	\$5,575	\$4,262	\$64,425	\$64,425	\$65,000	0.89%
Use of Money & Property	\$162	\$3,161	\$1,700	\$1,700	\$1,500	-11.76%
Total Revenues	\$5,737	\$7,423	\$66,125	\$66,125	\$66,500	0.57%

Expenditures by Expense Type

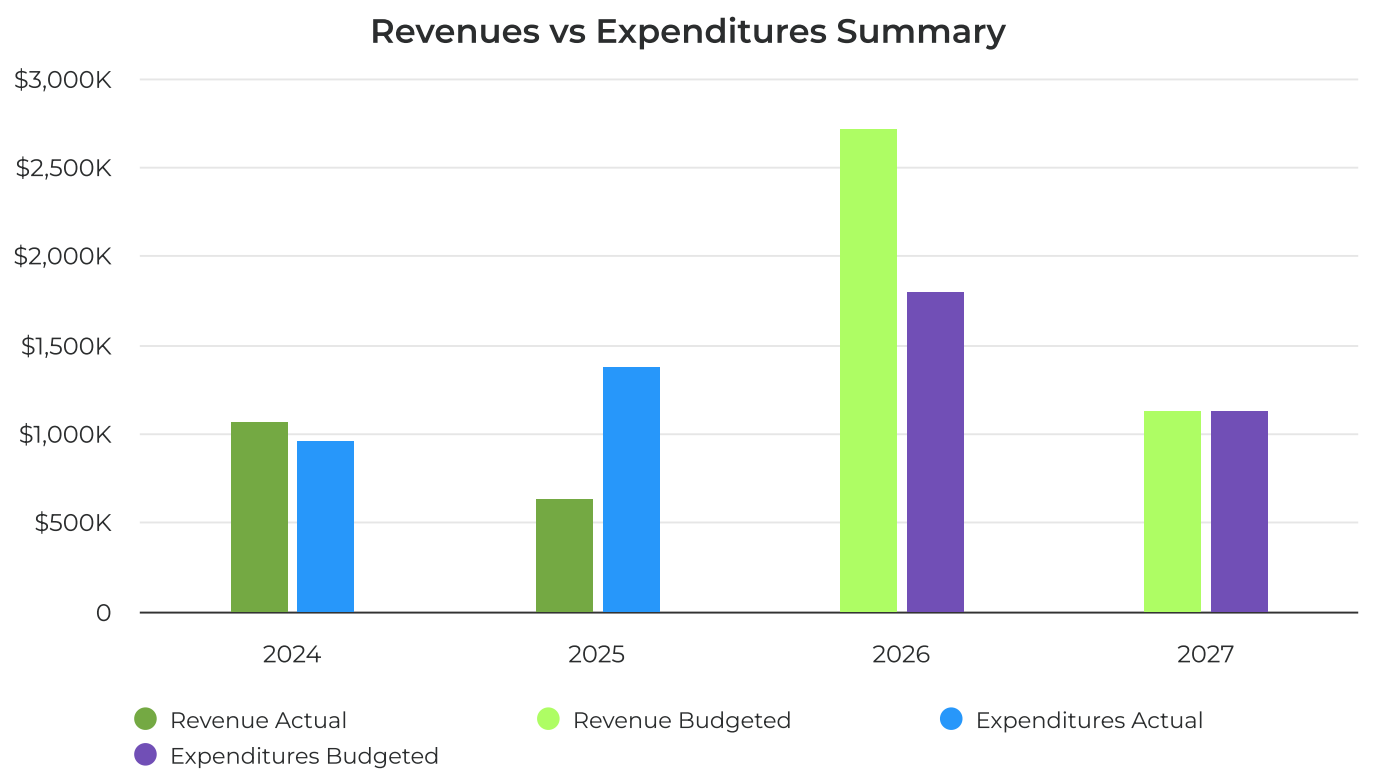


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Interfund Transfers	\$5,575	\$4,262	\$68,587	\$68,587	\$66,500	-3.04%
Total Expenditures	\$5,575	\$4,262	\$68,587	\$68,587	\$66,500	-3.04%

Grant Funding Fund

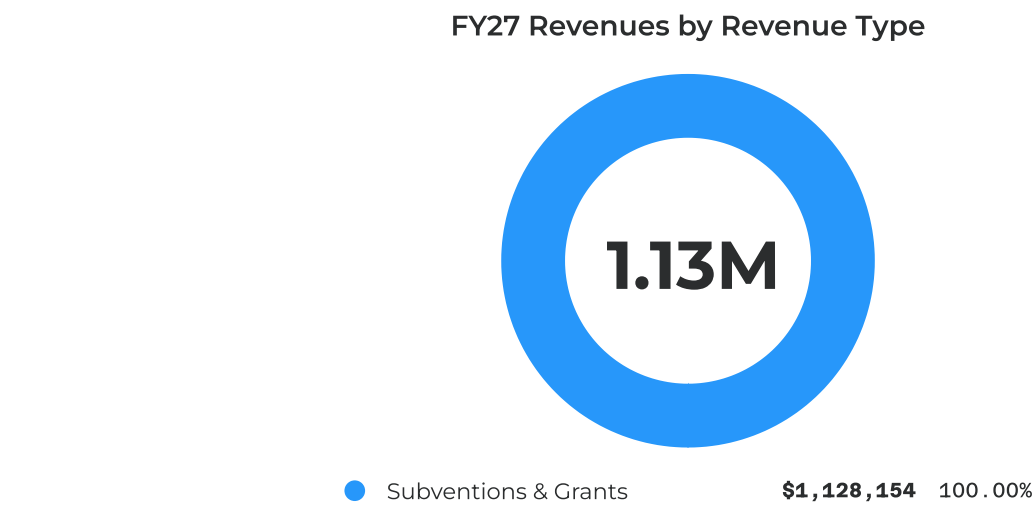
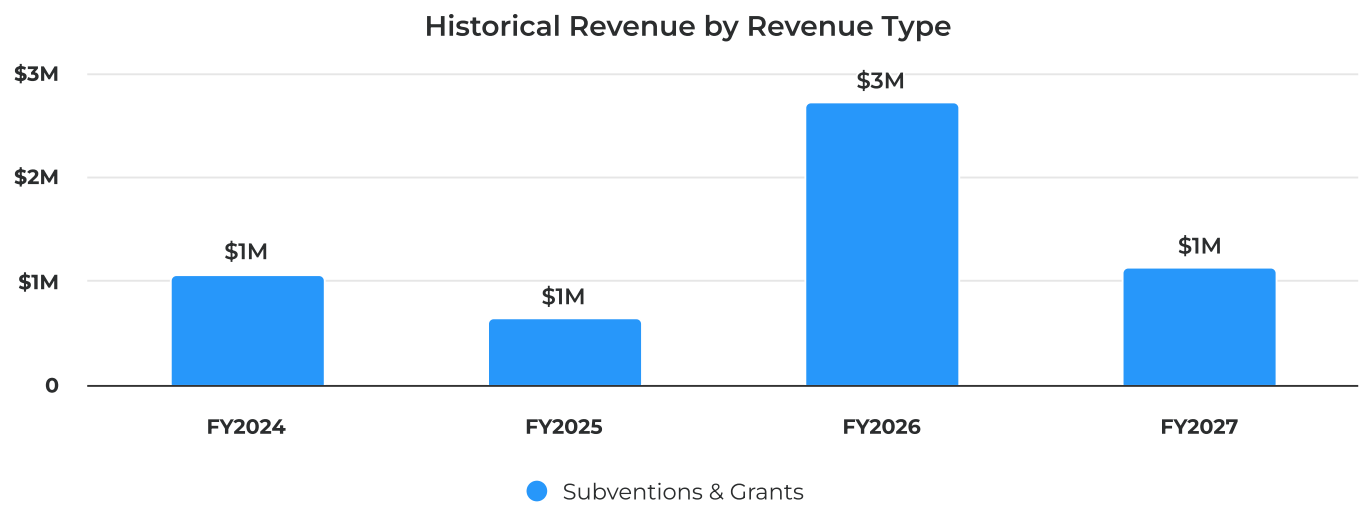
The Grant Funding Fund accounts for intergovernmental grant revenues and related expenditures that are restricted to specific programs and projects in accordance with grant requirements.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	-\$287,908	-\$185,636	-\$919,069	-\$919,069	-	-100.00%
Revenues						
Subventions & Grants	\$1,064,895	\$636,277	\$2,718,167	\$1,586,792	\$1,128,154	-28.90%
Total Revenues	\$1,064,895	\$636,277	\$2,718,167	\$1,586,792	\$1,128,154	-28.90%
Expenditures						
Other Services & Charges	-	-	-	-	\$1,101,293	-
Interfund Transfers	\$962,624	\$1,369,710	\$1,795,877	\$667,723	\$26,861	-95.98%
Total Expenditures	\$962,624	\$1,369,710	\$1,795,877	\$667,723	\$1,128,154	68.96%
Total Revenues Less Expenditures	\$102,271	-\$733,433	\$922,290	\$919,069	-	-100.00%
Ending Fund Balance	-\$185,636	-\$919,069	\$3,221	-	-	-

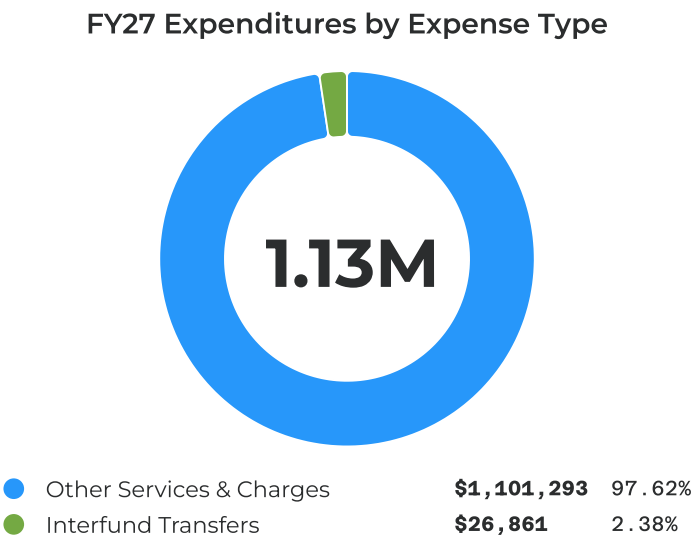
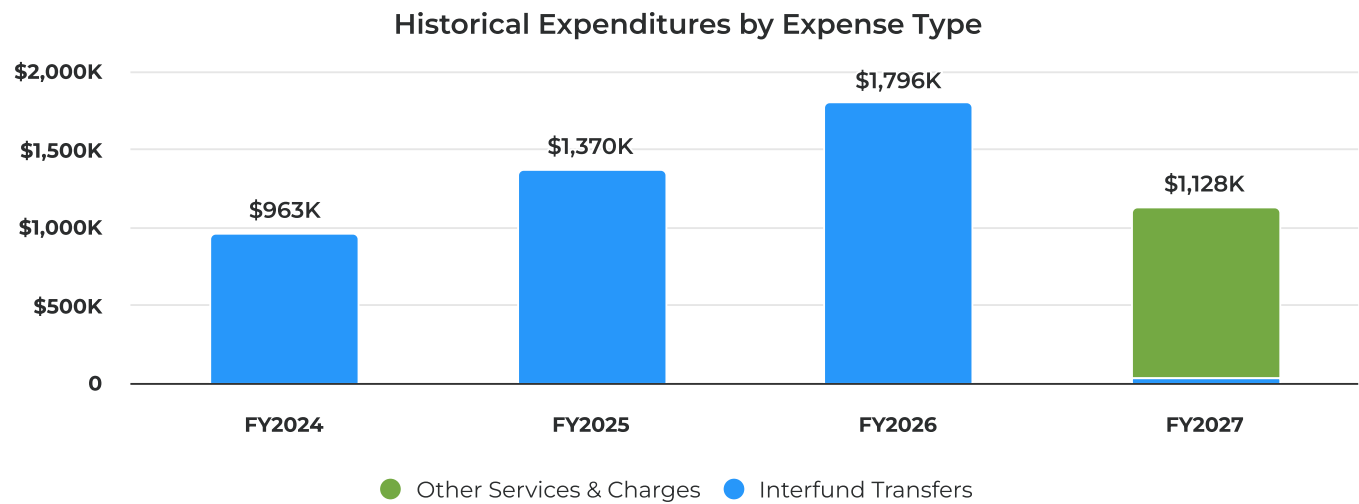
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Subventions & Grants	\$1,064,895	\$636,277	\$2,718,167	\$1,586,792	\$1,128,154	-28.90%
Total Revenues	\$1,064,895	\$636,277	\$2,718,167	\$1,586,792	\$1,128,154	-28.90%

Expenditures by Expense Type

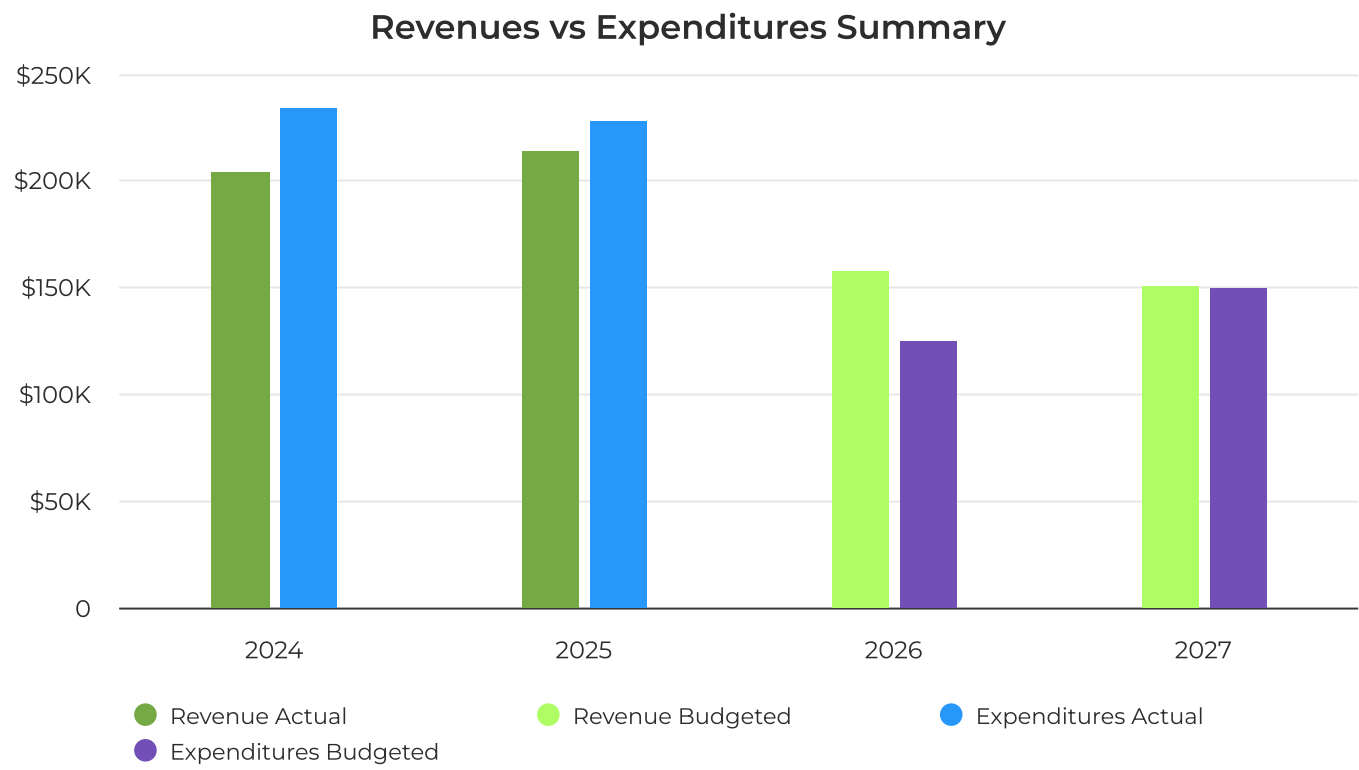


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Services & Charges	-	-	-	-	\$1,101,293	-
Interfund Transfers	\$962,624	\$1,369,710	\$1,795,877	\$667,723	\$26,861	-95.98%
Total Expenditures	\$962,624	\$1,369,710	\$1,795,877	\$667,723	\$1,128,154	68.96%

Supplemental Law Enforcement Services Fund

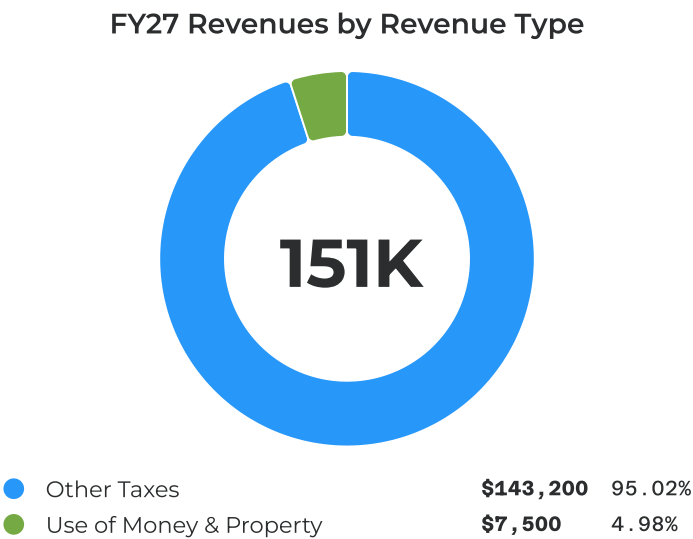
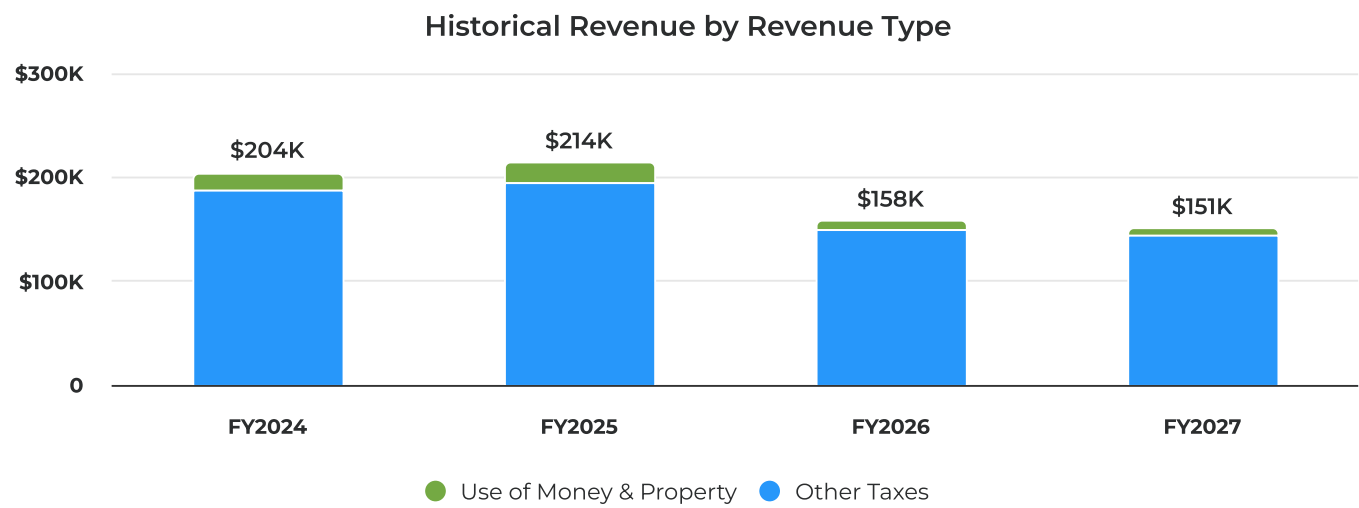
The Supplemental Law Enforcement Services Fund accounts for the annual State funding that is allocated to local jurisdictions to supplement frontline law enforcement services.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$329,333	\$299,081	\$284,954	\$284,954	\$310,654	9.02%
Revenues						
Other Taxes	\$186,305	\$194,820	\$150,000	\$143,200	\$143,200	-
Use of Money & Property	\$17,851	\$19,025	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$204,156	\$213,845	\$157,500	\$150,700	\$150,700	-
Expenditures						
Interfund Transfers	\$234,408	\$227,973	\$125,000	\$125,000	\$150,000	20.00%
Total Expenditures	\$234,408	\$227,973	\$125,000	\$125,000	\$150,000	20.00%
Total Revenues Less Expenditures	-\$30,252	-\$14,127	\$32,500	\$25,700	\$700	-97.28%
Ending Fund Balance	\$299,081	\$284,954	\$317,454	\$310,654	\$311,354	0.23%

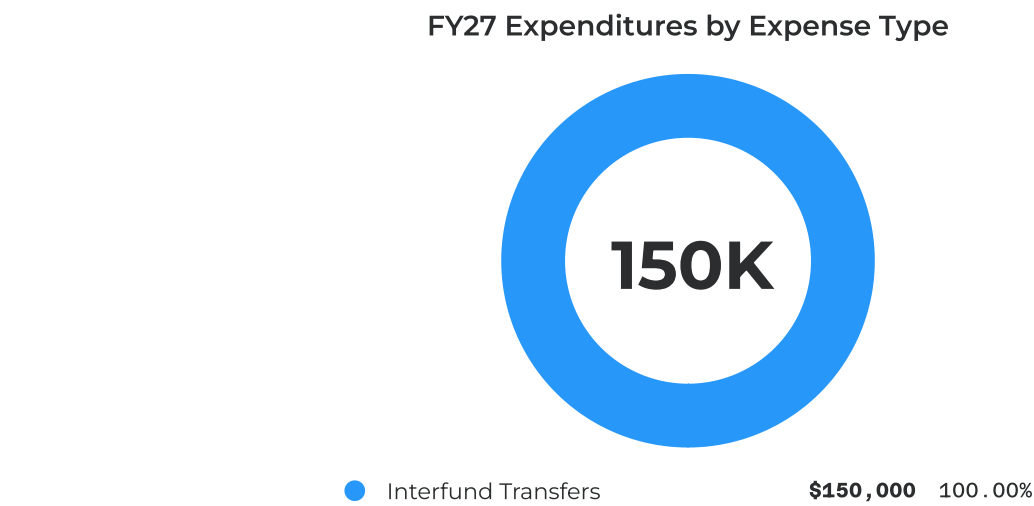
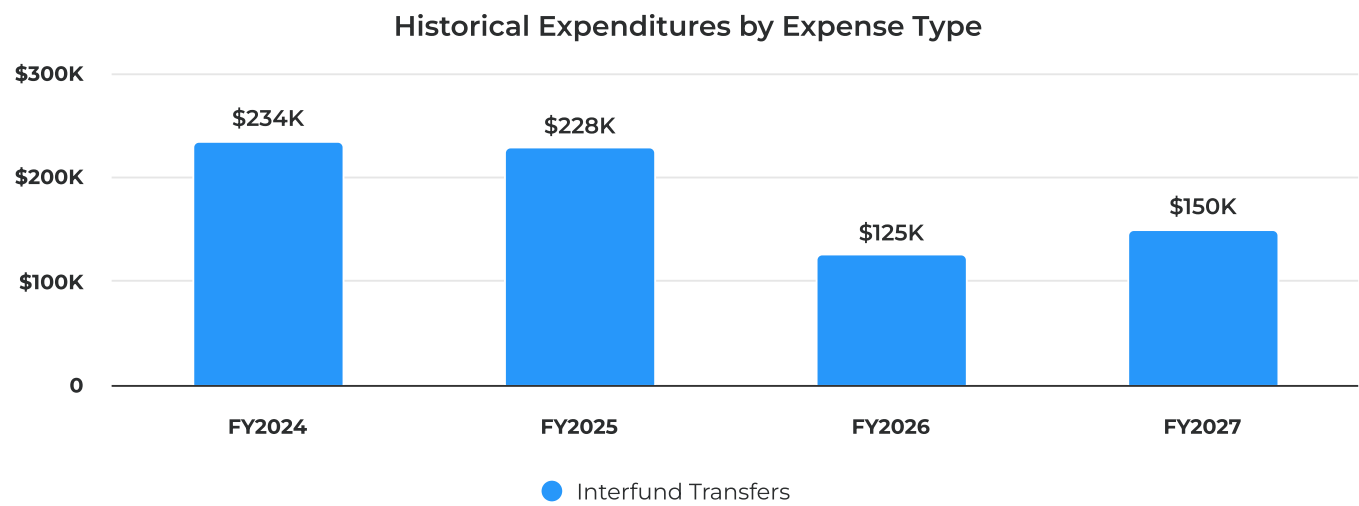
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Other Taxes	\$186,305	\$194,820	\$150,000	\$143,200	\$143,200	-
Use of Money & Property	\$17,851	\$19,025	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$204,156	\$213,845	\$157,500	\$150,700	\$150,700	-

Expenditures by Expense Type



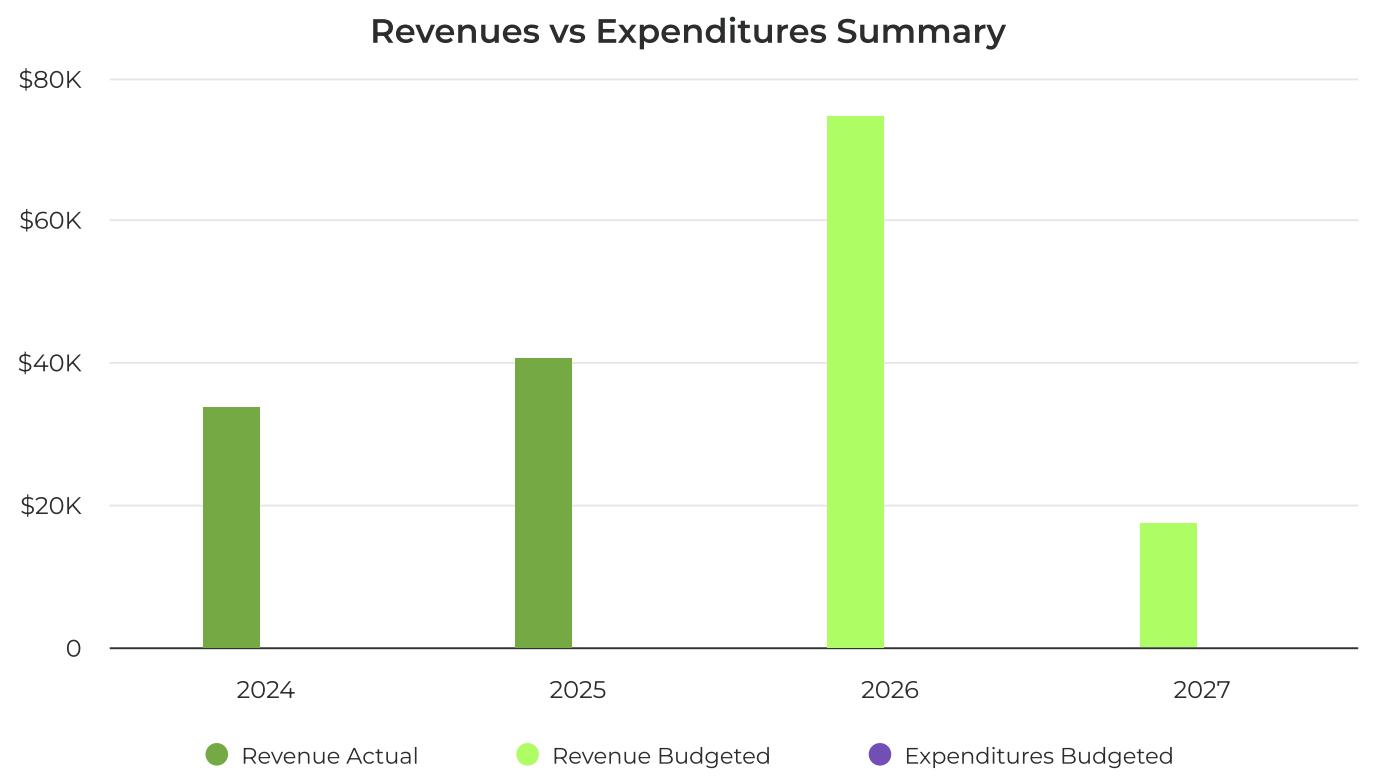
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Interfund Transfers	\$234,408	\$227,973	\$125,000	\$125,000	\$150,000	20.00%
Total Expenditures	\$234,408	\$227,973	\$125,000	\$125,000	\$150,000	20.00%



Development Impact – General Facilities Fund

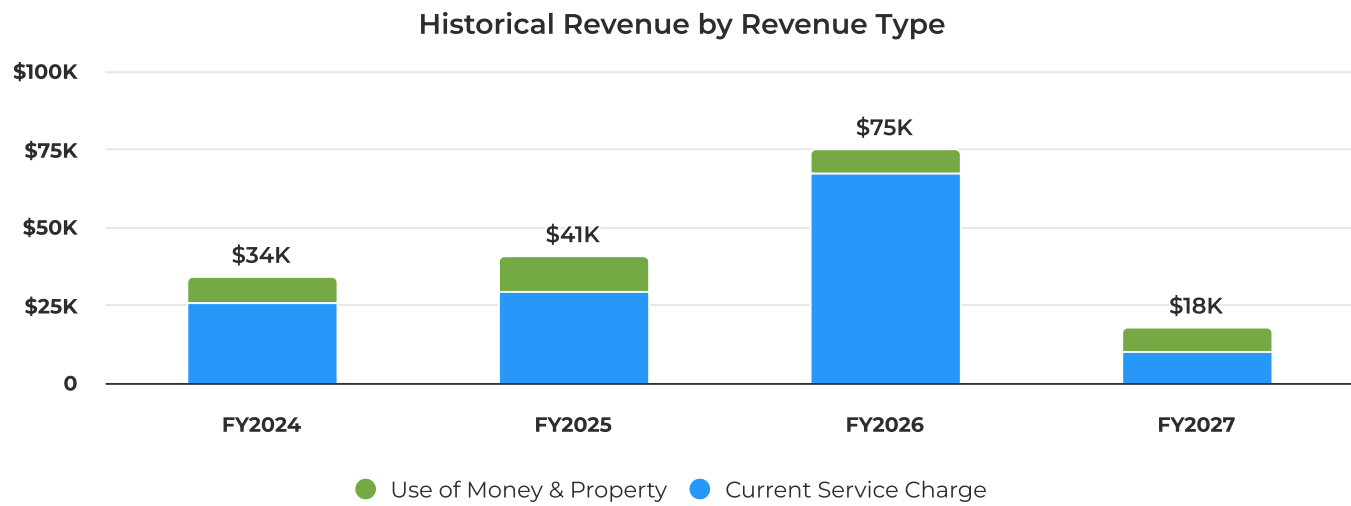
The Development Impact - General Facilities Fund accounts for fees collected for general facility improvement projects such as municipal facilities.



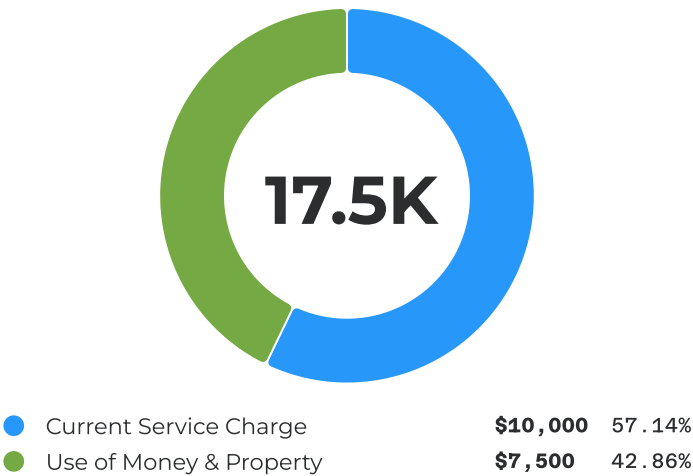
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$189,930	\$223,798	\$264,360	\$264,360	\$281,860	6.62%
Revenues						
Current Service Charge	\$25,445	\$29,212	\$67,300	\$10,000	\$10,000	-
Use of Money & Property	\$8,423	\$11,351	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$33,868	\$40,563	\$74,800	\$17,500	\$17,500	-
Expenditures						
Total Expenditures	-	-	-	-	-	-
Total Revenues Less Expenditures	\$33,868	\$40,563	\$74,800	\$17,500	\$17,500	-
Ending Fund Balance	\$223,798	\$264,361	\$339,160	\$281,860	\$299,360	6.21%

Revenues by Revenue Type



FY27 Revenues by Revenue Type

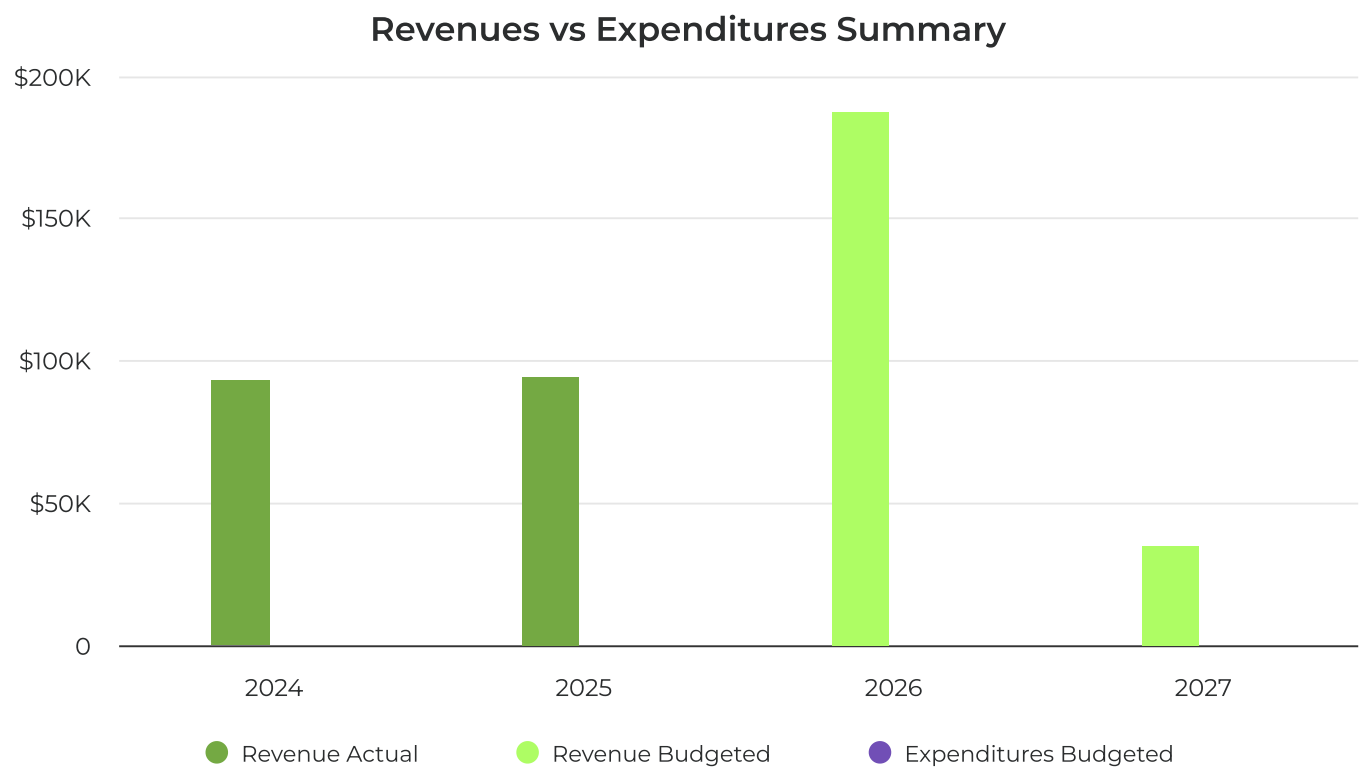


Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Current Service Charge	\$25,445	\$29,212	\$67,300	\$10,000	\$10,000	-
Use of Money & Property	\$8,423	\$11,351	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$33,868	\$40,563	\$74,800	\$17,500	\$17,500	-

Development Impact – Circulation Fund

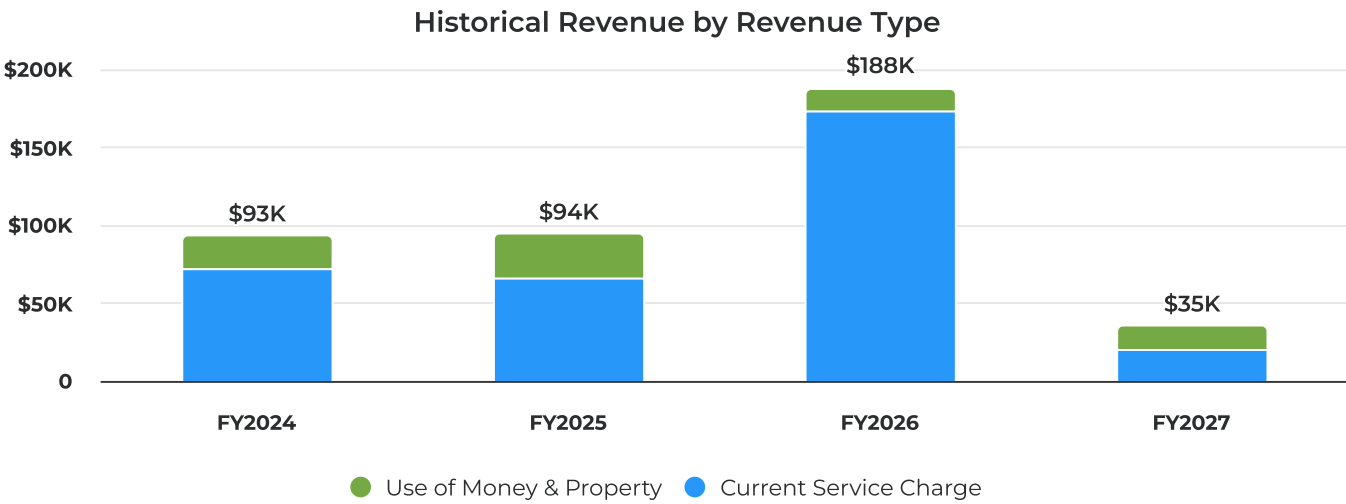
The Development Impact - Circulation Fund accounts for fees collected for circulation improvements such as increased street capacity, traffic signals and new road construction.



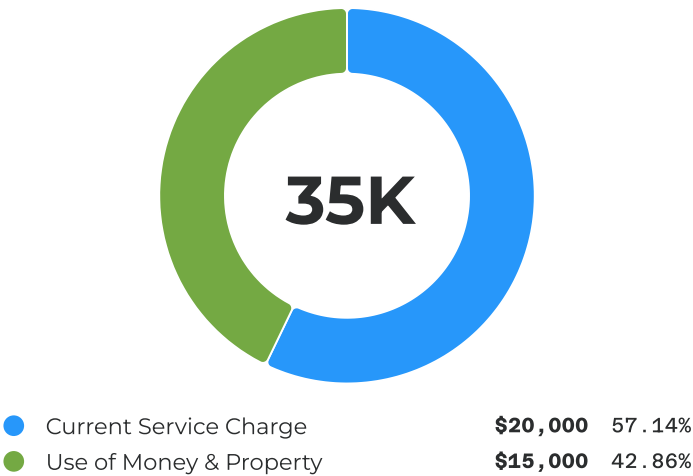
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$465,607	\$558,620	\$652,718	\$652,718	\$687,718	5.36%
Revenues						
Current Service Charge	\$72,198	\$65,931	\$172,700	\$20,000	\$20,000	-
Use of Money & Property	\$20,815	\$28,168	\$15,000	\$15,000	\$15,000	-
Total Revenues	\$93,013	\$94,099	\$187,700	\$35,000	\$35,000	-
Expenditures						
Total Expenditures	-	-	-	-	-	-
Total Revenues Less Expenditures	\$93,013	\$94,099	\$187,700	\$35,000	\$35,000	-
Ending Fund Balance	\$558,620	\$652,719	\$840,418	\$687,718	\$722,718	5.09%

Revenues by Revenue Type



FY27 Revenues by Revenue Type

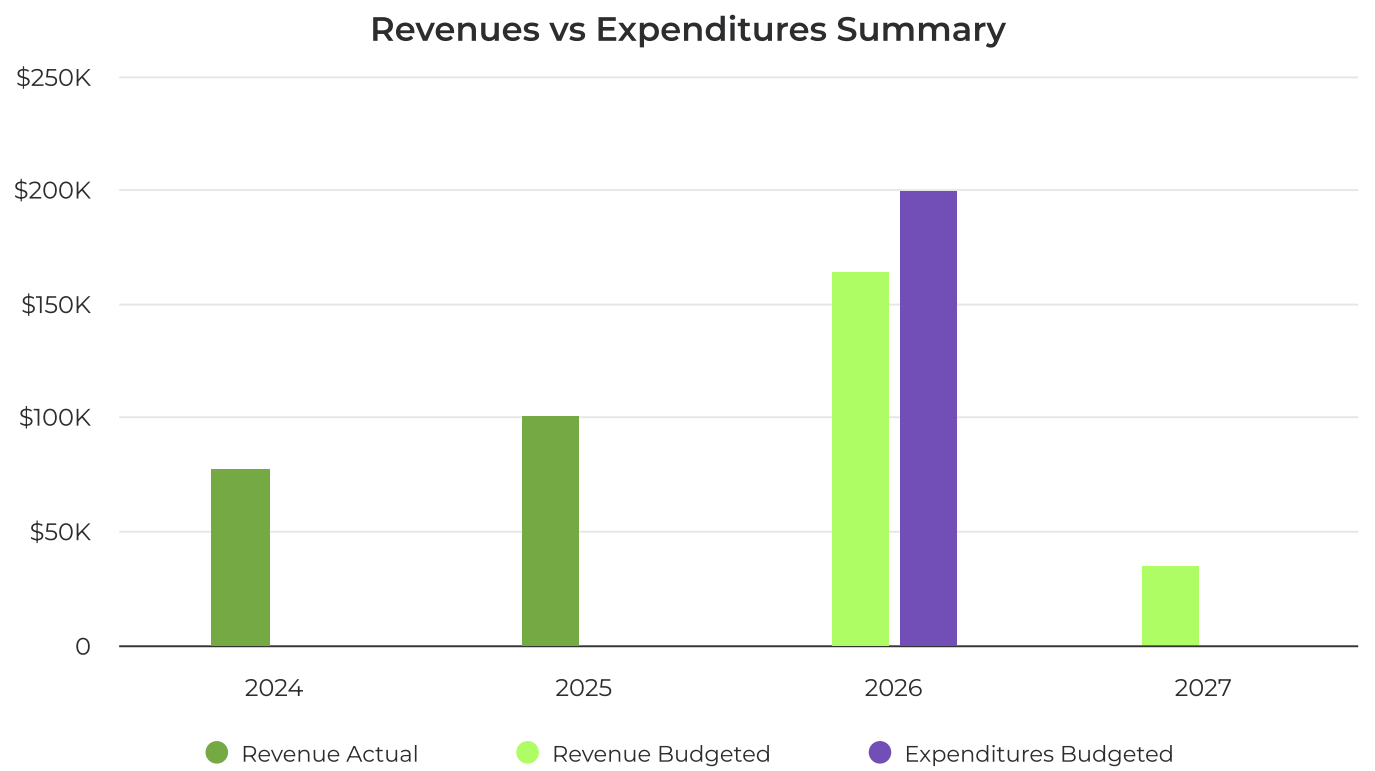


Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Current Service Charge	\$72,198	\$65,931	\$172,700	\$20,000	\$20,000	-
Use of Money & Property	\$20,815	\$28,168	\$15,000	\$15,000	\$15,000	-
Total Revenues	\$93,013	\$94,099	\$187,700	\$35,000	\$35,000	-

Development Impact – Drainage Fund

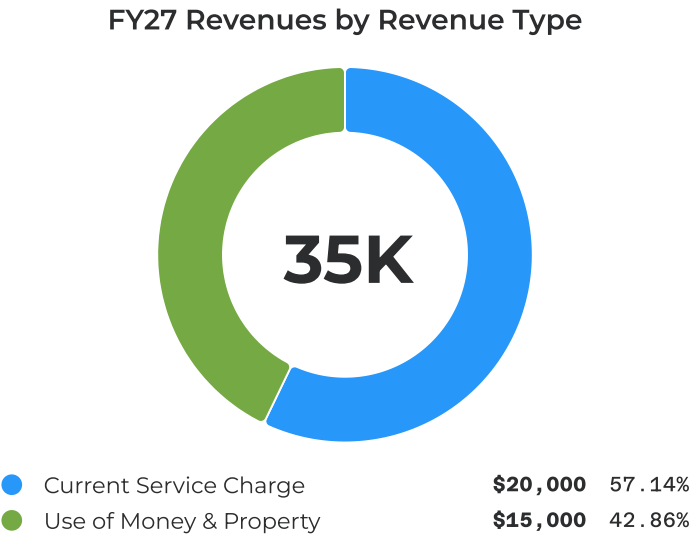
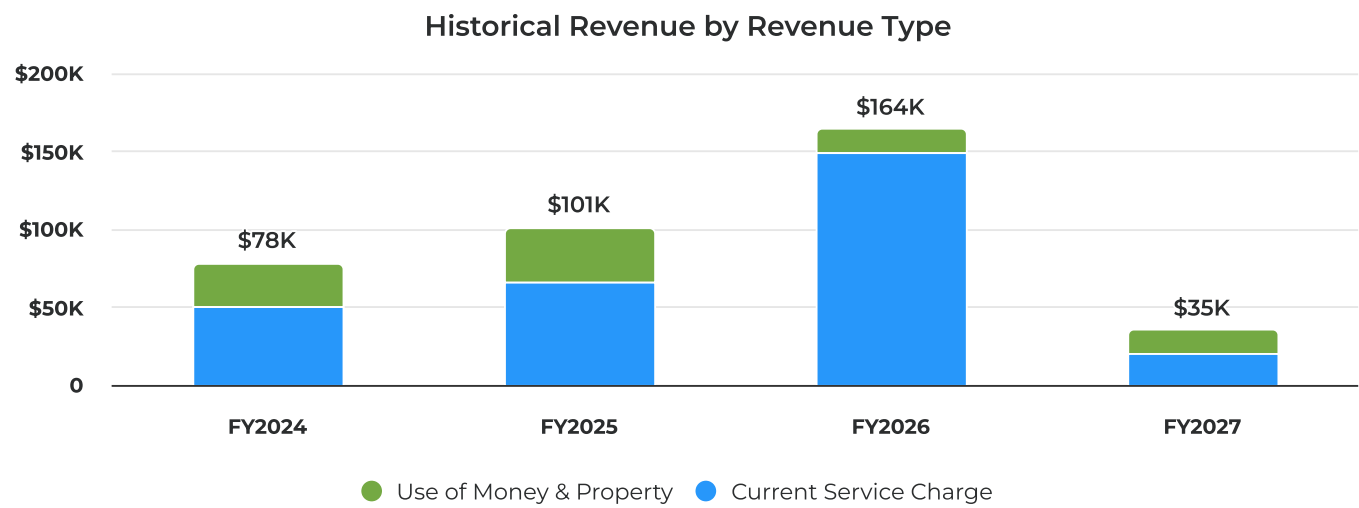
The Development Impact - Drainage Fund accounts for fees collected for public infrastructure projects needed to mitigate increased stormwater runoff, such as channels, pipes and basins.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$637,124	\$714,950	\$815,894	\$815,894	\$650,894	-20.22%
Revenues						
Current Service Charge	\$50,304	\$65,104	\$149,200	\$20,000	\$20,000	-
Use of Money & Property	\$27,522	\$35,840	\$15,000	\$15,000	\$15,000	-
Total Revenues	\$77,826	\$100,944	\$164,200	\$35,000	\$35,000	-
Expenditures						
Interfund Transfers	-	-	\$200,000	\$200,000	-	-100.00%
Total Expenditures	-	-	\$200,000	\$200,000	-	-100.00%
Total Revenues Less Expenditures	\$77,826	\$100,944	-\$35,800	-\$165,000	\$35,000	-121.21%
Ending Fund Balance	\$714,950	\$815,894	\$780,094	\$650,894	\$685,894	5.38%

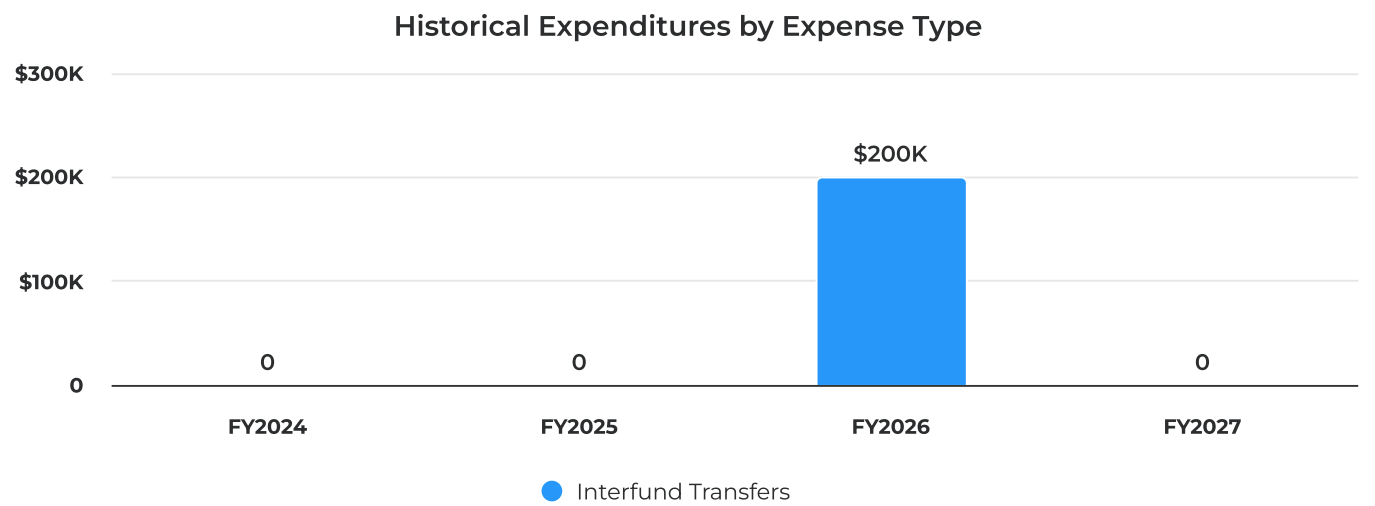
Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Current Service Charge	\$50,304	\$65,104	\$149,200	\$20,000	\$20,000	-
Use of Money & Property	\$27,522	\$35,840	\$15,000	\$15,000	\$15,000	-
Total Revenues	\$77,826	\$100,944	\$164,200	\$35,000	\$35,000	-

Expenditures by Expense Type

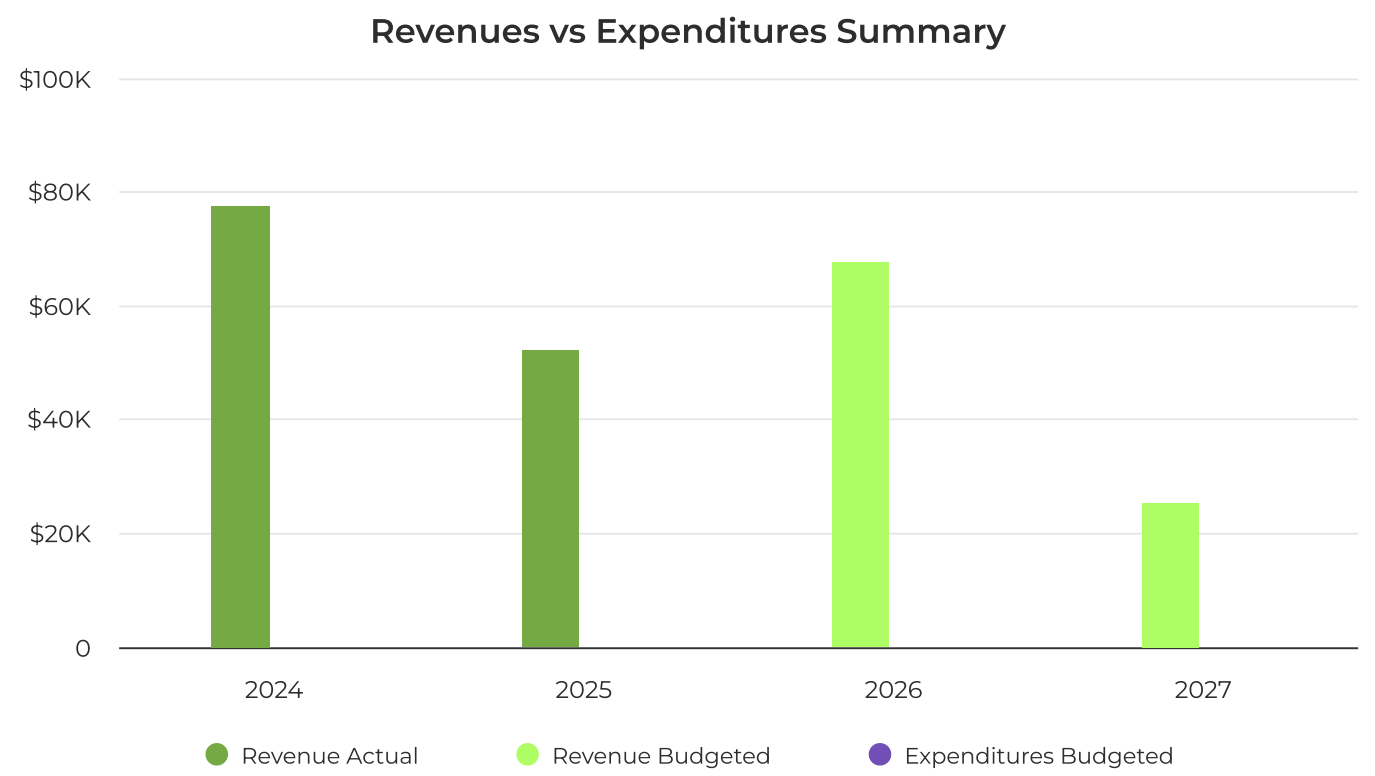


Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Interfund Transfers	-	-	\$200,000	\$200,000	-	-100.00%
Total Expenditures	-	-	\$200,000	\$200,000	-	-100.00%

Development Impact – Public Facilities Fund

The Development Impact - Public Facilities Fund accounts for fees collected for public facility improvements such as roads, parks, fire stations, and administration buildings.

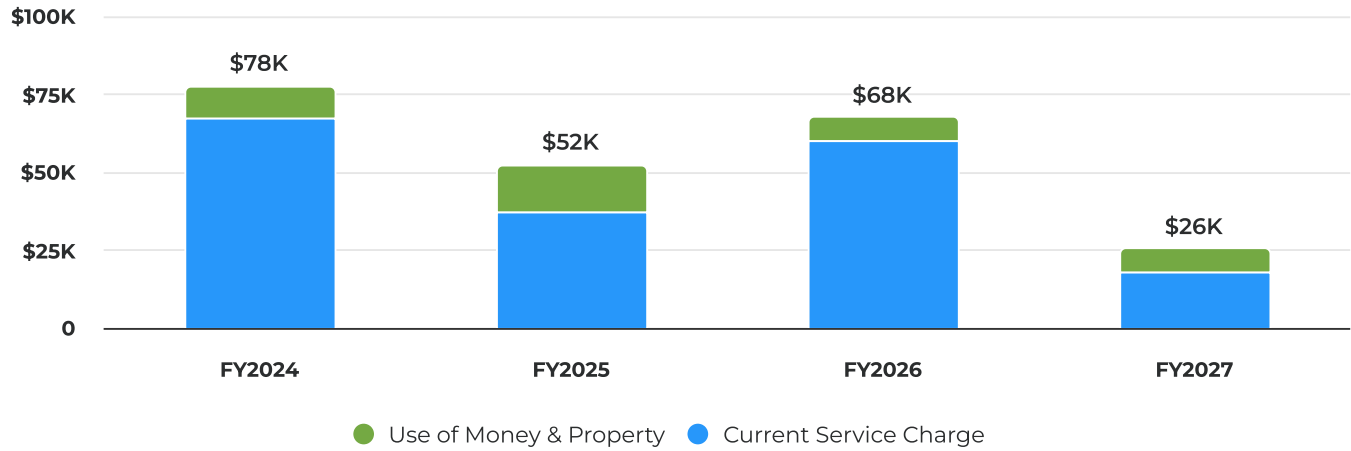


Comprehensive Fund Summary

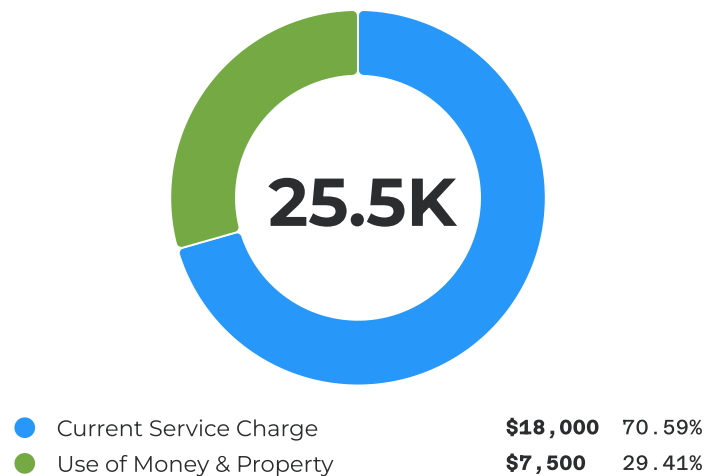
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$217,974	\$295,623	\$347,794	\$347,794	\$373,294	7.33%
Revenues						
Current Service Charge	\$67,206	\$36,903	\$60,000	\$18,000	\$18,000	-
Use of Money & Property	\$10,444	\$15,268	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$77,650	\$52,171	\$67,500	\$25,500	\$25,500	-
Expenditures						
Total Expenditures	-	-	-	-	-	-
Total Revenues Less Expenditures	\$77,650	\$52,171	\$67,500	\$25,500	\$25,500	-
Ending Fund Balance	\$295,623	\$347,794	\$415,294	\$373,294	\$398,794	6.83%

Revenues by Revenue Type

Historical Revenue by Revenue Type



FY27 Revenues by Revenue Type

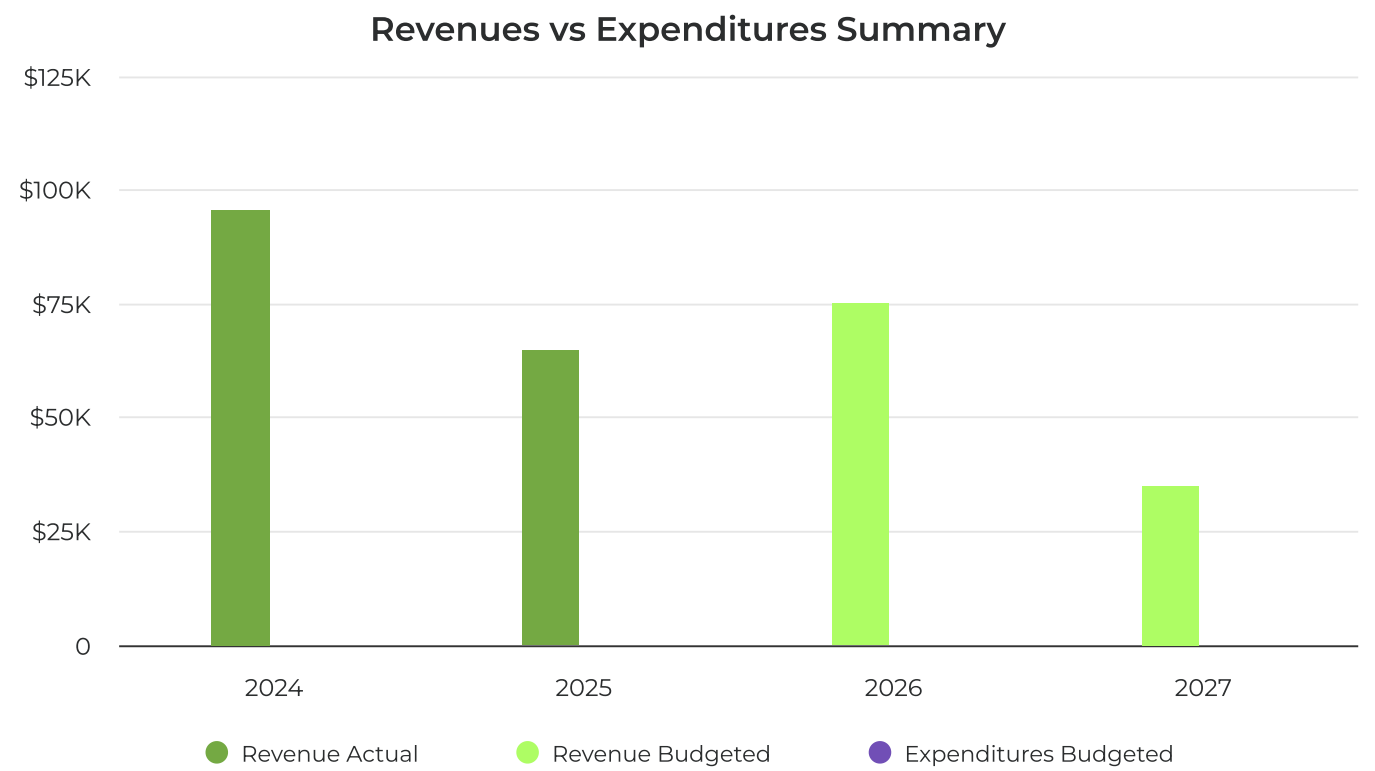


Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Current Service Charge	\$67,206	\$36,903	\$60,000	\$18,000	\$18,000	-
Use of Money & Property	\$10,444	\$15,268	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$77,650	\$52,171	\$67,500	\$25,500	\$25,500	-

Development Impact – Parkland Fund

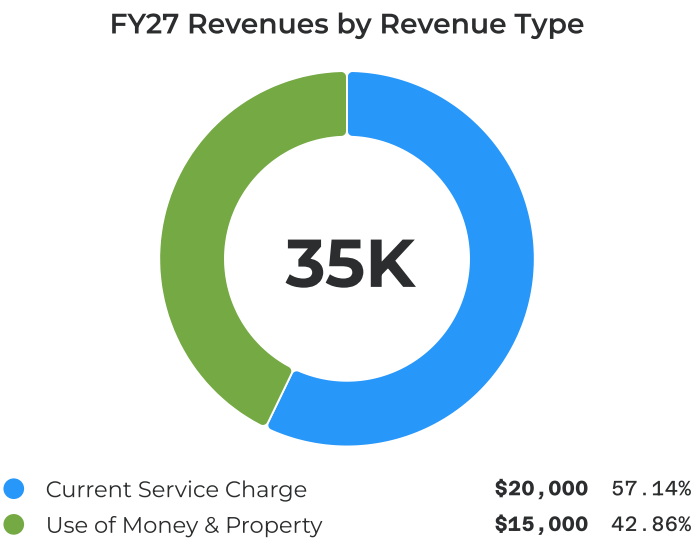
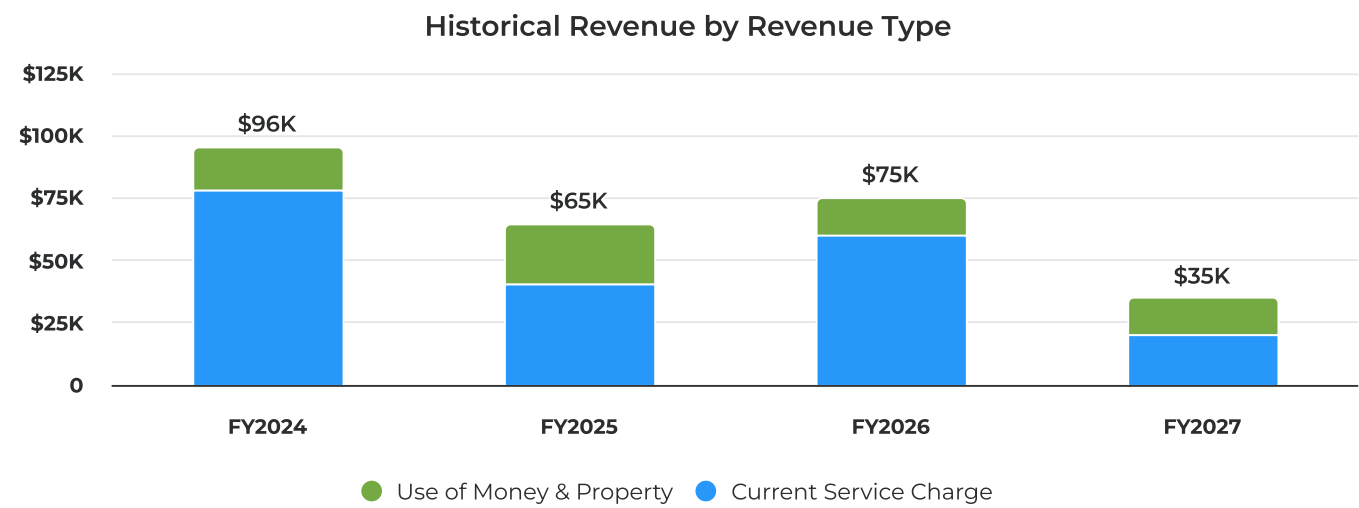
The Development Impact - Parkland Fund accounts for fees collected for parkland and open space projects such as the acquisition of new property, improvements to, and expansion of parkland to meet increased demand.



Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$389,557	\$485,163	\$549,772	\$549,772	\$584,772	6.37%
Revenues						
Current Service Charge	\$77,765	\$40,108	\$60,000	\$20,000	\$20,000	-
Use of Money & Property	\$17,840	\$24,502	\$15,000	\$15,000	\$15,000	-
Total Revenues	\$95,606	\$64,610	\$75,000	\$35,000	\$35,000	-
Expenditures						
Total Expenditures	-	-	-	-	-	-
Total Revenues Less Expenditures	\$95,606	\$64,610	\$75,000	\$35,000	\$35,000	-
Ending Fund Balance	\$485,163	\$549,773	\$624,772	\$584,772	\$619,772	5.99%

Revenues by Revenue Type

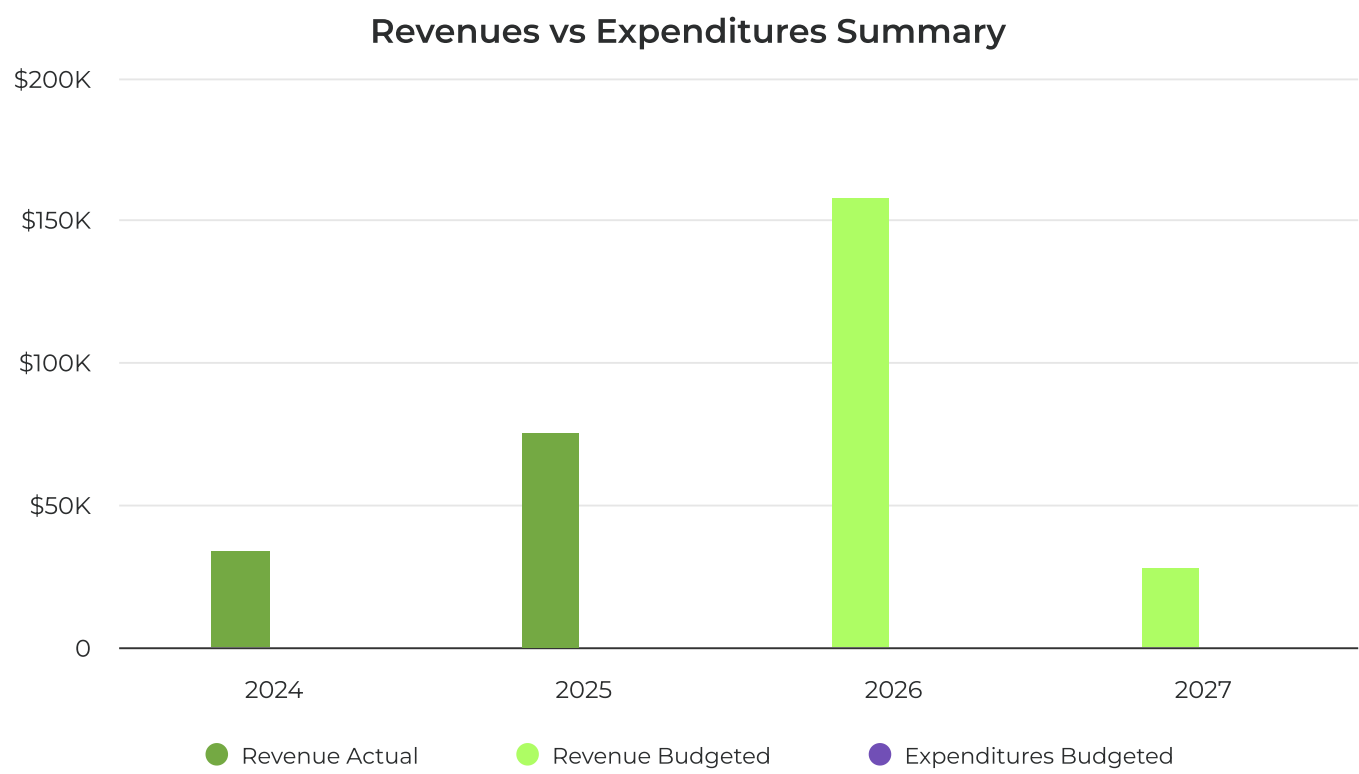


Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Current Service Charge	\$77,765	\$40,108	\$60,000	\$20,000	\$20,000	-
Use of Money & Property	\$17,840	\$24,502	\$15,000	\$15,000	\$15,000	-
Total Revenues	\$95,606	\$64,610	\$75,000	\$35,000	\$35,000	-

Development Impact – Fire Suppression Fund

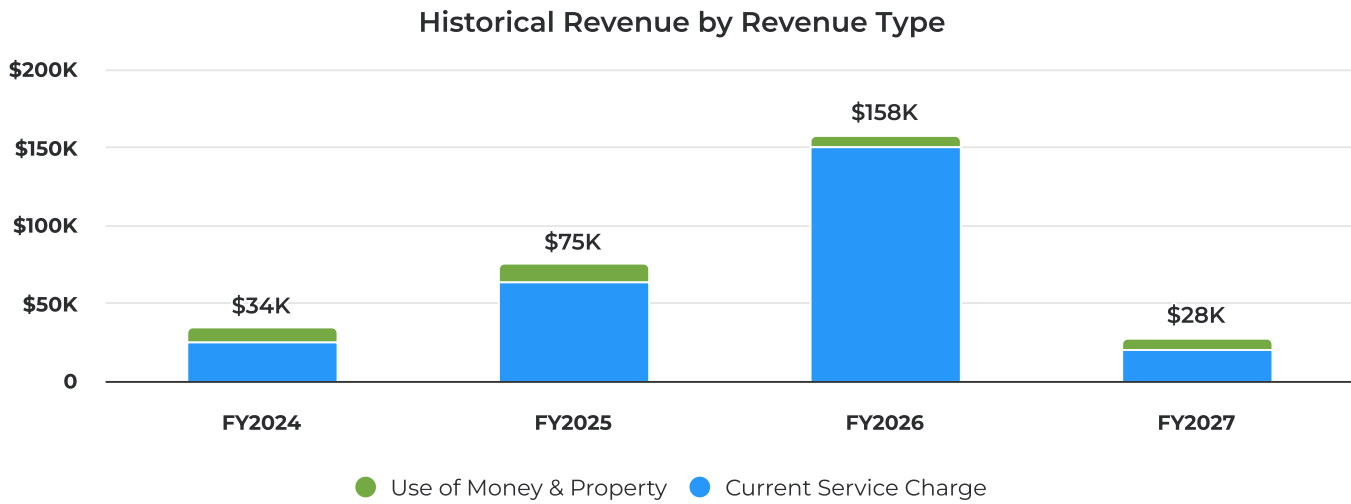
The Development Impact - Fire Suppression Fund accounts for fees collected for expansion of fire facilities, fire vehicles and fire equipment necessitated by growth.



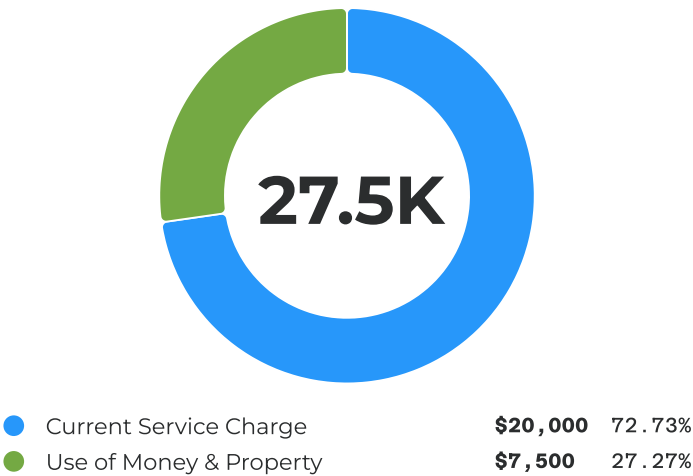
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$199,280	\$233,260	\$308,184	\$308,184	\$335,684	8.92%
Revenues						
Current Service Charge	\$25,190	\$62,690	\$150,100	\$20,000	\$20,000	-
Use of Money & Property	\$8,790	\$12,234	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$33,979	\$74,924	\$157,600	\$27,500	\$27,500	-
Expenditures						
Total Expenditures	-	-	-	-	-	-
Total Revenues Less Expenditures	\$33,979	\$74,924	\$157,600	\$27,500	\$27,500	-
Ending Fund Balance	\$233,260	\$308,184	\$465,784	\$335,684	\$363,184	8.19%

Revenues by Revenue Type



FY27 Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2026 Projected	FY 2027 Adopted Budget	FY 2026 Projected vs. FY 2027 Adopted Budget (% Change)
Current Service Charge	\$25,190	\$62,690	\$150,100	\$20,000	\$20,000	-
Use of Money & Property	\$8,790	\$12,234	\$7,500	\$7,500	\$7,500	-
Total Revenues	\$33,979	\$74,924	\$157,600	\$27,500	\$27,500	-



One Year Plan

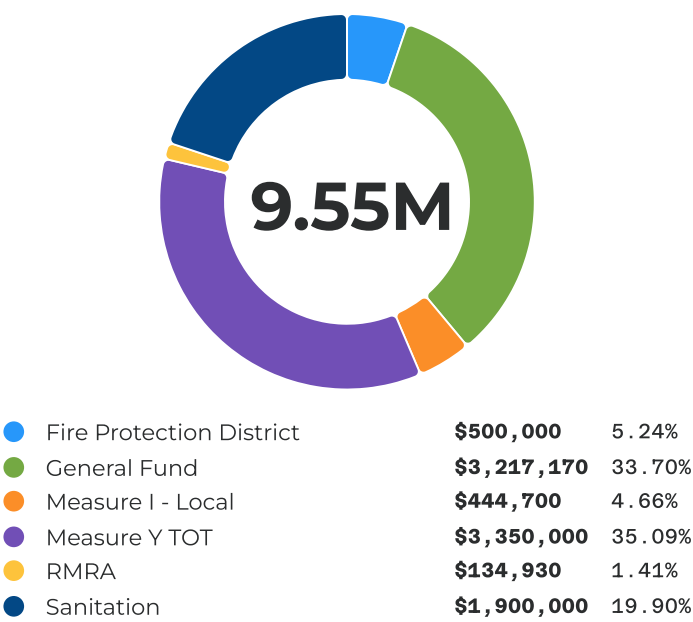
FY27 Total Capital Requested

\$9,546,800

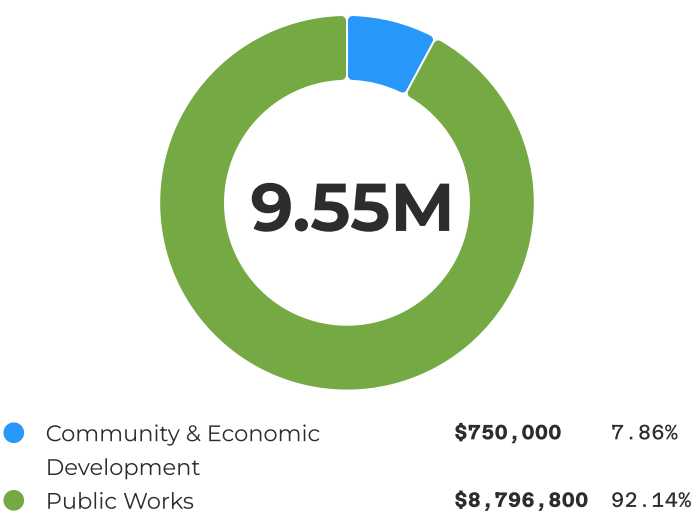
FY27 Total Funding Requested

\$9,546,800

FY27 Total Funding Requested by Source

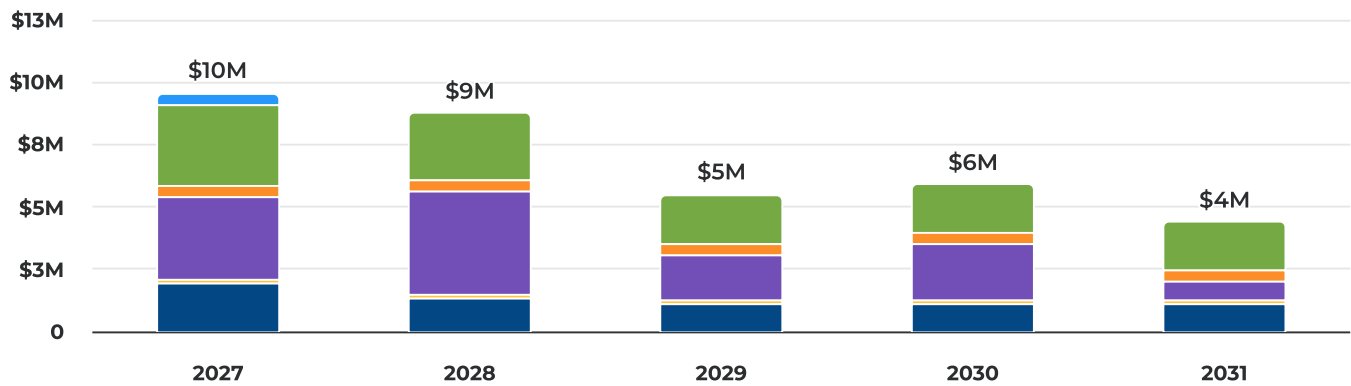


FY27 Total Funding Requested by Department



Capital Improvement Multi-Year Plan

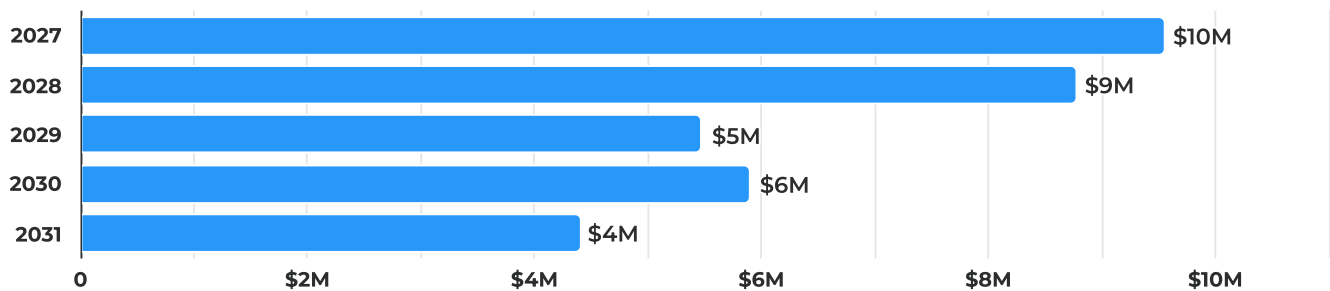
FY27 - FY31 Total Funding Requested by Source



Funding by Source Totals (all years)

Fire Protection District	\$500,000	1.47%
General Fund	\$11,746,090	34.45%
Measure I - Local	\$2,348,200	6.89%
Measure Y TOT	\$12,310,000	36.11%
RMRA	\$688,110	2.02%
Sanitation	\$6,500,000	19.07%

FY27 - FY31 Capital Cost Breakdown



Capital Cost Totals (all years)

Capital Costs	\$34,092,400	100.00%
Operational Costs	\$0	0.00%

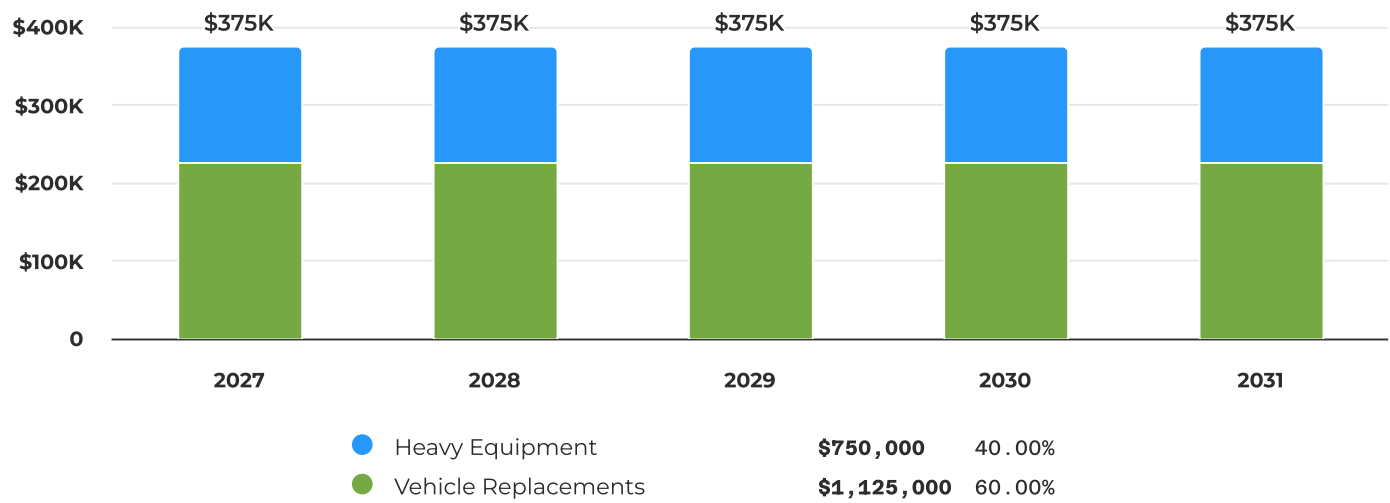
Capital Projects

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
A.3 Annual Citywide Line Striping	2027 - 2031	Public Works	Streets	\$1,000,000
A.2 Annual Crack Seal of City Streets	2027 - 2031	Public Works	Streets	\$350,000
A.1 Annual Street Rehabilitation	2027 - 2031	Public Works	Streets	\$10,907,400
B.3 Bartlett Event Space	2028	Public Works	Facilities	\$3,000,000
B.1 Beaver / Badger Parking Lot Improvements	2027	Public Works	Facilities	\$2,500,000
B.4 City Hall Repairs & Improvements	2027 - 2031	Public Works	Facilities	\$500,000
B.2 Curb & Sidewalk Improvements	2027 - 2031	Public Works	Facilities	\$250,000
B.10 Demolition of City Owned Properties	2027	Public Works	Facilities	\$200,000
B.8 Fire Protection District Property Site Improvements	2027	Public Works	Facilities	\$500,000
B.6 General Plan Amendment	2027 - 2028	Community & Economic Development	Facilities	\$1,500,000
D.2 Generator and Automatic Transfer Switch (ATS) Replacement	2027 - 2028	Public Works	Sanitation	\$400,000
E.2 Heavy Equipment	2027 - 2031	Public Works	Equipment and Vehicles	\$750,000
B.9 PAC Facility Improvements (Lighting, Safety Assessment)	2027 - 2031	Public Works	Facilities	\$250,000
B.5 Public Parking Lot Assessment & Improvements	2027 - 2031	Public Works	Facilities	\$1,000,000
B.7 Public Works Facility Improvements	2027	Public Works	Facilities	\$300,000
C.2 Rathbun Creek Trail Segment 2	2029	Public Works	Trails and Parks	\$1,160,000
C.3 Rathbun Creek Trail Segment 4	2030	Public Works	Trails and Parks	\$1,500,000
C.1 Rathbun Creek Trailhead Restroom	2028	Public Works	Trails and Parks	\$600,000
D.1 Sanitary Sewer Cured-in-Place Pipe (CIPP)	2027 - 2031	Public Works	Sanitation	\$2,000,000
D.5 SCADA System Upgrades	2027	Public Works	Sanitation	\$250,000
D.4 Sewer Cleaning & Inspection Project	2027 - 2031	Public Works	Sanitation	\$1,450,000
D.6 Sewer Ponds Site Improvements	2027	Public Works	Sanitation	\$150,000
A.5 Street Improvement - Clubview Drive	2027	Public Works	Streets	\$200,000
A.4 Street Sign Replacement Project	2027 - 2031	Public Works	Streets	\$1,250,000
E.1 Vehicle Replacements	2027 - 2031	Public Works	Equipment and Vehicles	\$1,125,000
D.3 Wet Well Rehabilitation	2027 - 2031	Public Works	Sanitation	\$1,000,000

Equipment and Vehicles

FY27 - FY31 Equipment and Vehicles Projects



Summary of Requests

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
E.2	Heavy Equipment	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
E.1	Vehicle Replacements	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,125,000
Total Summary of Requests		\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$1,875,000

Heavy Equipment

Overview

Department	Public Works
Type	Capital Equipment
Project Type	Equipment and Vehicles
Project Number	E.2

Project Location



Description

Annual replenishment of heavy equipment fleet. For FY 26/27, this includes consideration of a new backhoe tractor.

Images



heavy equip.png

Details

Fiscal Year: Annual

Permits/Easements Needed: None

On-going Operating & Maintenance

Type of Project: Replacement

Impact: Regularly scheduled maintenance.

Justification

Heavy equipment that has exceeded life expectancy will be restocked to ensure safety and compliance standards as well as plan for the long-term needs of the Public Works team.

Capital Cost

FY2027 Budget

\$150K

Total Budget (all years)

\$750K

Project Total

\$750K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Acquisition	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Total	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$150K	\$750K	\$750K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Total	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000

Vehicle Replacements

Overview

Department	Public Works
Type	Capital Equipment
Project Type	Equipment and Vehicles
Project Number	E.1

Project Location



Description

Replace aged fleet vehicles from the Sanitation, Public Works, Engineering, Building & Safety, and Neighborhood Preservation Departments, at approximately 3 per year. Public Works vehicles must be equipped with radios and snow blades for plowing. For FY 26/27 the purchase will focus on aging Public Works vehicles.

Images



vehicle.png

Details

Fiscal Year: Annual

Permits/Easements Needed: None

On-going Operating & Maintenance Impact: Fleet will require routine maintenance.

Type of Project: Replacement

Justification

Currently the City has approximately 42 fleet vehicles, with several vehicles older than 10 years. In order to keep costs down for acquiring difficult to find replacement parts associated with older vehicles it is necessary to replace the City fleet on an annual basis.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$225K	\$1.13M	\$1.13M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Acquisition	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,125,000
Total	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,125,000

Funding Sources

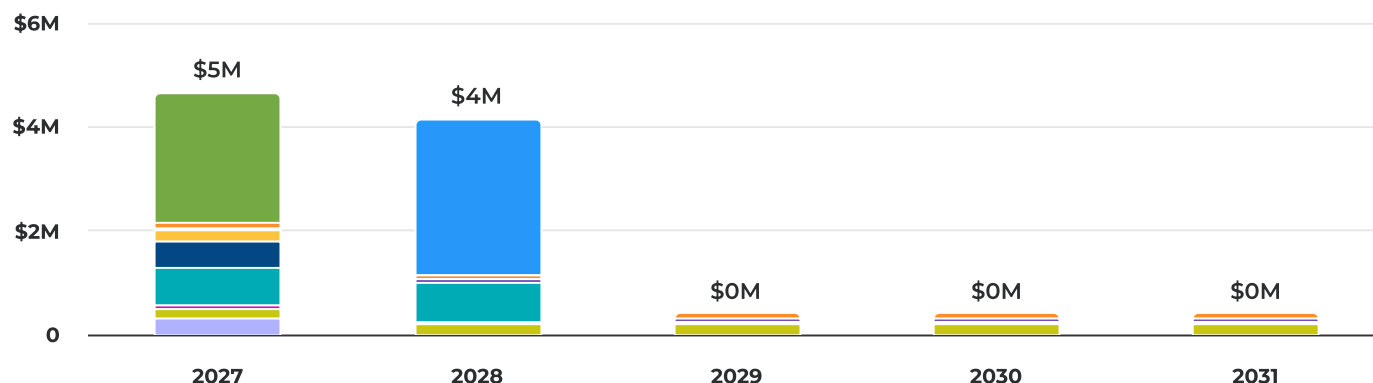
FY2027 Budget	Total Budget (all years)	Project Total
\$225K	\$1.13M	\$1.13M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Fund	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,125,000
Total	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,125,000

Facilities

FY27 - FY31 Facilities Projects



Bartlett Event Space	\$3,000,000	30.00%
Beaver / Badger Parking Lot Improvements	\$2,500,000	25.00%
City Hall Repairs & Improvements	\$500,000	5.00%
Curb & Sidewalk Improvements	\$250,000	2.50%
Demolition of City Owned Properties	\$200,000	2.00%
Fire Protection District Property Site Improvements	\$500,000	5.00%
General Plan Amendment	\$1,500,000	15.00%
PAC Facility Improvements (Lighting, Safety Assessment)	\$250,000	2.50%
Public Parking Lot Assessment & Improvements	\$1,000,000	10.00%
Public Works Facility Improvements	\$300,000	3.00%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
B.3 Bartlett Event Space	\$0	\$3,000,000	\$0	\$0	\$0	\$3,000,000
B.1 Beaver / Badger Parking Lot Improvements	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
B.4 City Hall Repairs & Improvements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
B.2 Curb & Sidewalk Improvements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
B.10 Demolition of City Owned Properties	\$200,000	\$0	\$0	\$0	\$0	\$200,000
B.8 Fire Protection District Property Site Improvements	\$500,000	\$0	\$0	\$0	\$0	\$500,000
B.6 General Plan Amendment	\$750,000	\$750,000	\$0	\$0	\$0	\$1,500,000
B.9 PAC Facility Improvements (Lighting, Safety Assessment)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
B.5 Public Parking Lot Assessment & Improvements	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
B.7	Public Works Facility Improvements	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total Summary of Requests		\$4,650,000	\$4,150,000	\$400,000	\$400,000	\$400,000	\$10,000,000

Bartlett Event Space

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Facilities
Project Number	B.3

Project Location



Description

Development of an event and public gathering space within the existing Bartlett Parking Lot. Planned improvements include a bandshell, open space for events and gathering, new restrooms, lighting, benches, picnic tables, and other amenities. Design efforts will commence in Spring 2026.

Images



bartlett event 1.png



bartlett event 2.png

Details

Fiscal Year: FY28

On-going Operating & Maintenance

Impact: Maintenance of the new facilities will be required.

Permits/Easements Needed: Water Quality Management Plan, Building Permits

Type of Project: New Construction

Justification

There is growing demand for a designated special events space within the Village to support the community and business owners. The development of a dedicated space will facilitate events and public gathering, while minimizing disruption to the Village businesses while creating an improved destination for the community.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$3M	\$3M

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Construction	\$3,000,000
Total	\$3,000,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$3M	\$3M

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Measure Y TOT	\$3,000,000
Total	\$3,000,000

Beaver / Badger Parking Lot Improvements

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Facilities
Project Number	B.1

Project Location



Description

This project will construct two new public parking lots, with approximately 167 new parking spaces, within the Village Area. The parking lots will include landscaping, lighting, and other amenities. The project will include additional sidewalk to promote connectivity to the Village. Design on this project was completed in FY 25/26.

Images



beaver pkg lot.png



beaver badger lot.png

Details

Fiscal Year: FY26/27

On-going Operating & Maintenance

Impact: Parking lot will need typical maintenance efforts, consistent with other public parking lots.

Permits/Easements Needed: WQMP, NOE, Conditional Use Permit (all approved).

Type of Project: Refurbishment

Justification

The project will develop valuable parking facilities on otherwise undeveloped property that is owned by the City. The project will add approximately 167 new parking spaces in the Village Area. The project will include lighting, landscaping, and other amenities.

Capital Cost

FY2027 Budget

\$2.5M

Total Budget (all years)

\$2.5M

Project Total

\$2.5M

Detailed Breakdown

Category**FY2027***Requested*

Construction

\$2,500,000**Total****\$2,500,000**

Funding Sources

FY2027 Budget

\$2.5M

Total Budget (all years)

\$2.5M

Project Total

\$2.5M

Detailed Breakdown

Category**FY2027***Requested*

Measure Y TOT

\$2,500,000**Total****\$2,500,000**

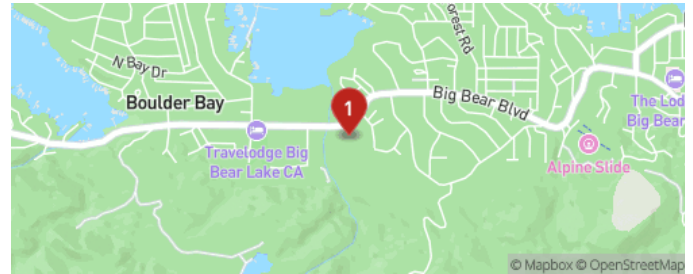
City Hall Repairs & Improvements

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Facilities
Project Number	B.4

Project Location

39707 Big Bear Boulevard



Description

On-going maintenance and improvement of the Civic Center Facility. FY 26/27 priorities include completing the replacement of carpeting throughout the building.

Images



city hall.jpg



city hall 2.png

Details

Fiscal Year: Annual

Permits/Easements Needed: None

On-going Operating & Maintenance Impact: None

Type of Project: Refurbishment

Justification

Maintenance and enhancement of the Civic Center ensures that the building meets safety standards, protects existing infrastructure, and is upgraded and improved appropriately.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$100K	\$500K	\$500K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$100K	\$500K	\$500K

Detailed Breakdown

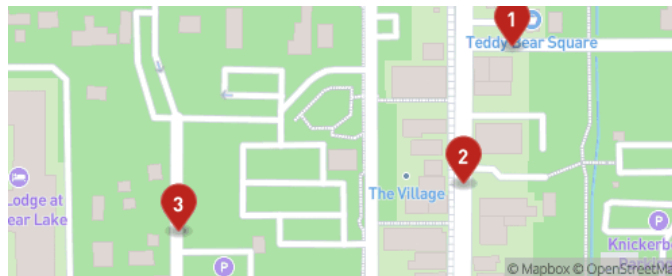
Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Curb & Sidewalk Improvements

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Facilities
Project Number	B.2

Project Location



Description

For FY 26/27, the project will improve ADA compliance on existing concrete sidewalks on Pine Knot Ave near the Mountain Meadows Housing Complex. The FY 26/27 project will also include infill sidewalk in areas of the Village, including Pedder Road and Cottage Lane. Project will include constructing new or replacement concrete curb where needed to support new or existing sidewalk.

Images



sidewalk impv.png



curb sidewalk.png

Details

Fiscal Year: Annual

Permits/Easements Needed: Notice of Exemption

On-going Operating & Maintenance

Type of Project: Refurbishment

Impact: Additional maintenance for snow removal will be required on the new sidewalk.

Justification

The FY 26/27 project will make needed sidewalk repairs as well as extend the sidewalk network within the Village area and create an area of safe passage. Future years projects will replace or expand sidewalk throughout the City to promote pedestrian mobility.

Capital Cost

FY2027 Budget
\$50K

Total Budget (all years)
\$250K

Project Total
\$250K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Funding Sources

FY2027 Budget
\$50K

Total Budget (all years)
\$250K

Project Total
\$250K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Measure Y TOT	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

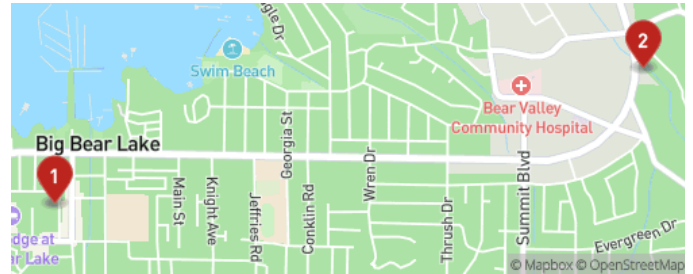
Demolition of City Owned Properties

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Facilities
Project Number	B.10

Project Location

42139 Big Bear Boulevard



Description

The City owns, or controls, a number of properties that are planned for future improvements. A number of these properties have vacant buildings on them that need to be cleared to enable future improvements. The scope includes vacant commercial and residential buildings on the 19-acre property, Beaver/Badger lots, and the quilt shop property.

Images



demo 1.png



demo 2.png

Details

Fiscal Year: FY27

Permits/Easements Needed: Demolition Permits

On-going Operating & Maintenance

Type of Project: Other

Impact: Eliminate maintenance and security impacts for unused buildings.

Justification

The demolition of these buildings will clear the way for future improvements. Additionally, as they are vacant and do not have a planned use, the demolition of these buildings will eliminate maintenance needs as well as security and liability concerns.

Capital Cost

FY2027 Budget

\$200K

Total Budget (all years)

\$200K

Project Total

\$200K

Detailed Breakdown

Category**FY2027***Requested*

Construction

\$200,000**Total****\$200,000**

Funding Sources

FY2027 Budget

\$200K

Total Budget (all years)

\$200K

Project Total

\$200K

Detailed Breakdown

Category**FY2027***Requested*

General Fund

\$200,000**Total****\$200,000**

Fire Protection District Property Site Improvements

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Facilities
Project Number	B.8

Project Location

42610 Rathbun Drive



Description

The Fire Protection District owns two (2) properties that are in need of site improvements. At the Boulder Bay Site, the driveway and the site pavement will be rehabilitated. At the Moonridge Site, the property will be graded, paved, and fenced in.

Images



fpd 1.png



fpd 2.png

Details

Fiscal Year: FY27

On-going Operating & Maintenance Impact: None

Permits/Easements Needed: Water Quality Management Plan

Type of Project: Refurbishment

Justification

The Boulder Bay site needs rehabilitation of the existing improvements due to many years as a trash site. The Moonridge Location has not been built out to the entire property size. The Moonridge Site Improvements will capture all usable area on the site to maximize the usable area.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Construction	\$500,000
Total	\$500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

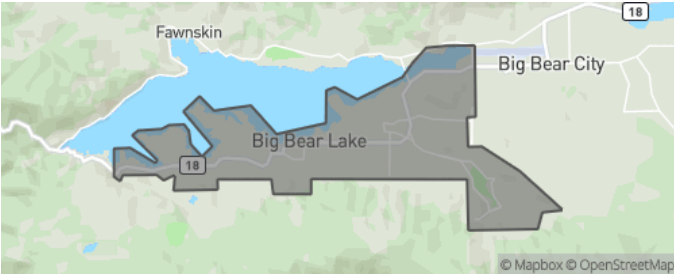
Category	FY2027 <i>Requested</i>
Fire Protection District	\$500,000
Total	\$500,000

General Plan Amendment

Overview

Department	Community & Economic Development
Type	Capital Improvement
Project Type	Facilities
Project Number	B.6

Project Location



Description

The General Plan is a comprehensive, long-term general plan for the physical development of the City. The General Plan serves as a foundation for making land use decisions based upon the goals and policies that will be developed through this effort. A Professional Services Agreement was executed in November 2025 and the work will be ongoing through 2028.

Images



gen plan amend.png

Details

Fiscal Year: FY26/27 - FY27/28	Permits/Easements Needed: Environmental Impact Report will be prepared as a part of this process.
On-going Operating & Maintenance Impact: None	Type of Project: Other

Justification

The City's current General Plan was adopted in 1999 and needs to be updated for the next approximately twenty-year period.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$750K	\$1.5M	\$1.5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction	\$750,000	\$750,000	\$1,500,000
Total	\$750,000	\$750,000	\$1,500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$750K	\$1.5M	\$1.5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
General Fund	\$750,000	\$750,000	\$1,500,000
Total	\$750,000	\$750,000	\$1,500,000

PAC Facility Improvements (Lighting, Safety Assessment)

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Facilities
Project Number	B.9

Project Location

39707 Big Bear Boulevard



Description

The Performing Arts Center is a highly utilized community asset. The capital improvements will include a number of items including an assessment and addressing of any safety issues, assessment and improvements of the performance elements including lighting and sound, and other facility maintenance and improvement efforts.

Images



pac 1.png



pac 2.png



pac 3.png

Details

Fiscal Year: Annual

Permits/Easements Needed: Building Permits

On-going Operating & Maintenance Impact: None

Type of Project: Refurbishment

Justification

Given the public usage of this facility, the effort will ensure that all elements of the facility meet established safety standards, including the back of house. The lighting and audio systems are dated and are in need of upgrade as many elements are no longer supported or no longer meet best practice for a facility of this type.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$50K	\$250K	\$250K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$50K	\$250K	\$250K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

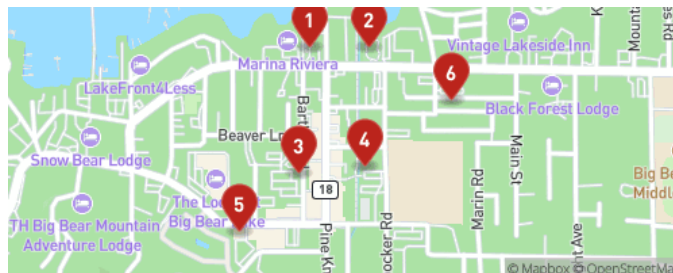
Public Parking Lot Assessment & Improvements

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Facilities
Project Number	B.5

Project Location

40701 Village Drive



Description

As part of the City's maintenance program, Public Works will perform rehabilitation of paved surfaces in existing parking lots including replacement of asphalt, curb and gutter, and other amenities.

Images



public pkg lot.png



public pkg lot 2.png

Details

Fiscal Year: Annual

On-going Operating & Maintenance Impact: None

Permits/Easements Needed: Water Quality Management Plans

Type of Project: Refurbishment

Justification

The parking lot surfaces within these facilities are in need of maintenance and repair. The goal is to improve the appearance and extend the useful life of the pavement while improving user/pedestrian safety.

Capital Cost

FY2027 Budget

\$200K

Total Budget (all years)

\$1M

Project Total

\$1M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Funding Sources

FY2027 Budget

\$200K

Total Budget (all years)

\$1M

Project Total

\$1M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Measure Y TOT	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

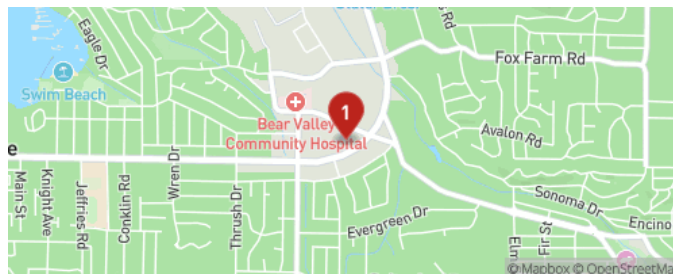
Public Works Facility Improvements

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Facilities
Project Number	B.7

Project Location

42040 Big Bear Boulevard



Description

The Public Works Department operates out of the Corporate Yard at 42040 Garstin Road. The facility is in need of maintenance activities, including reconstruction of the main driveway, as well as siding repair/replacement and painting of the facility exterior.

Images



public works 1.png



public works 2.png

Details

Fiscal Year: FY27

On-going Operating & Maintenance

Impact: Eliminate patching of driveway and wear/tear on vehicles. Preserve and protect the building exterior.

Justification

The driveway is failing due to traffic from heavy equipment into and out of the facility. The driveway is proposed to be replaced in concrete to create a more durable, long lasting surface. Additionally, there is damaged siding that needs repair/replacement and the building exterior is in need of paint to preserve the condition of the building.

Permits/Easements Needed: Water Quality Management Plan, Building Permit

Type of Project: Refurbishment

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$300K	\$300K	\$300K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Construction	\$300,000
Total	\$300,000

Funding Sources

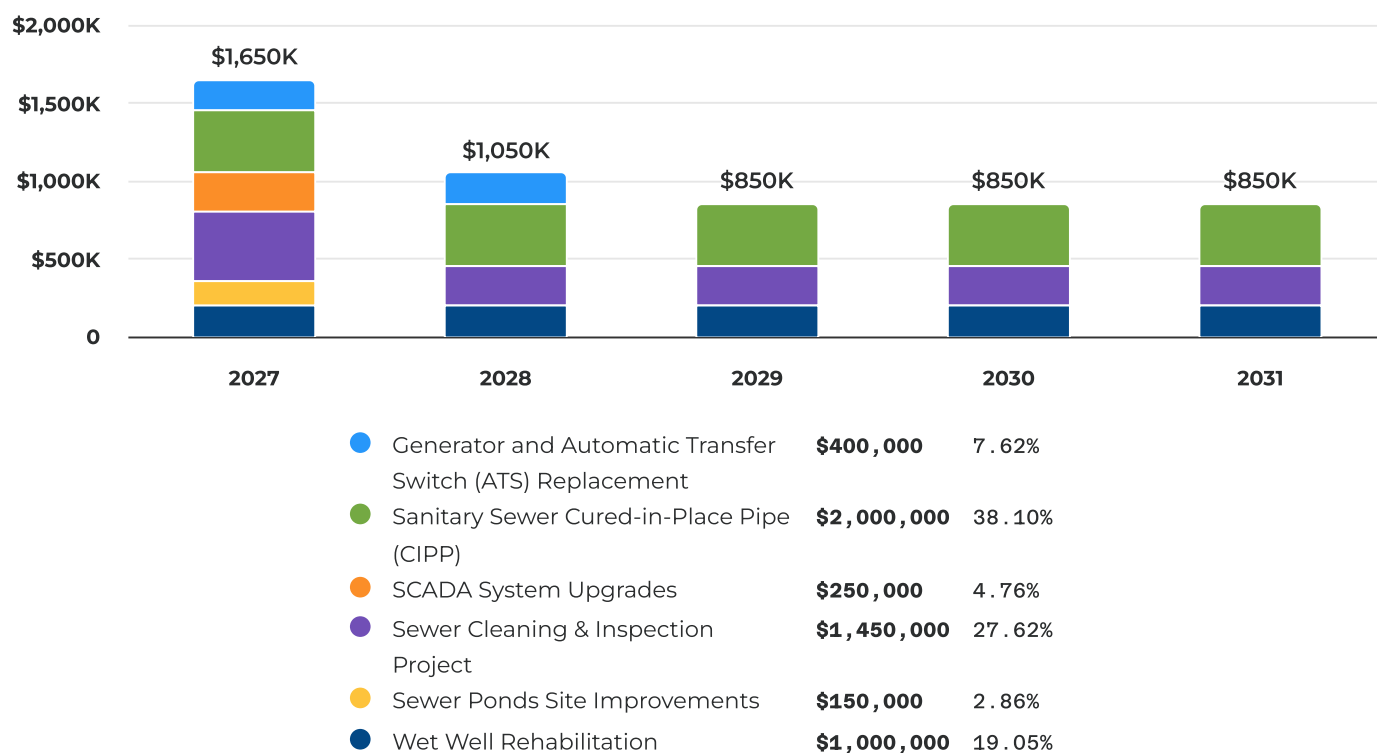
FY2027 Budget	Total Budget (all years)	Project Total
\$300K	\$300K	\$300K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
General Fund	\$300,000
Total	\$300,000

Sanitation

FY27 - FY31 Sanitation Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
D.2 Generator and Automatic Transfer Switch (ATS) Replacement	\$200,000	\$200,000	\$0	\$0	\$0	\$400,000
D.1 Sanitary Sewer Cured-in-Place Pipe (CIPP)	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
D.5 SCADA System Upgrades	\$250,000	\$0	\$0	\$0	\$0	\$250,000
D.4 Sewer Cleaning & Inspection Project	\$450,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,450,000
D.6 Sewer Ponds Site Improvements	\$150,000	\$0	\$0	\$0	\$0	\$150,000
D.3 Wet Well Rehabilitation	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Total Summary of Requests	\$1,650,000	\$1,050,000	\$850,000	\$850,000	\$850,000	\$5,250,000

Generator and Automatic Transfer Switch (ATS) Replacement

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Sanitation
Project Number	D.2

Project Location



Description

The sanitary sewer lift stations are equipped with backup power generators to ensure ongoing operation during power disruption. Many of the generators are outdated and are in need of replacement.

Images



generator switch.png

Details

Fiscal Year: FY26/27 - FY27/28

Permits/Easements Needed: None

On-going Operating & Maintenance Impact: On-going Operating & Maintenance Impact: Upgrading equipment will prevent sanitary sewer flooding and maintain continuity of service during times of power interruption.

Type of Project: Refurbishment

Justification

Generators and ATS need to be replaced due to maintenance, age, and environmental concerns. Backup power systems are required at these critical sites pursuant to State standards for sanitary sewer systems.

Capital Cost

FY2027 Budget
\$200K

Total Budget (all years)
\$400K

Project Total
\$400K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction	\$200,000	\$200,000	\$400,000
Total	\$200,000	\$200,000	\$400,000

Funding Sources

FY2027 Budget
\$200K

Total Budget (all years)
\$400K

Project Total
\$400K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Sanitation	\$200,000	\$200,000	\$400,000
Total	\$200,000	\$200,000	\$400,000

Sanitary Sewer Cured-in-Place Pipe (CIPP)

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Sanitation
Project Number	D.1

Project Location



Description

Installation of a pipe liner into existing sanitary sewer mains to correct root intrusion, pipe offsets, and minor pipe failures.

Images



sani cured pip.png

Details

Fiscal Year: Annual

Permits/Easements Needed: Notice of Exemption

On-going Operating & Maintenance Impact: On-going Operating & Maintenance Impact: Will reduce sewer back-up issues and reduce replacement costs.

Type of Project: Refurbishment

Justification

The installation of pipe liners is an effective maintenance process to maintain sanitary sewer lines. This approach can correct root intrusion, pipe offsets, and other deficiencies. This approach is more cost effective, and creates less impacts, than trenching and replacing the sewer mains.

Capital Cost

FY2027 Budget
\$400K

Total Budget (all years)
\$2M

Project Total
\$2M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Total	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000

Funding Sources

FY2027 Budget
\$400K

Total Budget (all years)
\$2M

Project Total
\$2M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Sanitation	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Total	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000

SCADA System Upgrades

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Sanitation
Project Number	D.5

Project Location



Description

A Supervisory Control and Data Acquisition (SCADA) System allows the sanitation system, especially the lift stations, to be monitored remotely, twenty-four hours a day. The SCADA system provides alarms and real-time data to the operators and allows for system changes to be implemented. The current SCADA system is nearing end of life and is in need of replacement.

Images



scada 1.png



scada 2.png

Details

Fiscal Year: FY27

Permits/Easements Needed: Notice of Exemption

On-going Operating & Maintenance

Type of Project: Other Improvement

Impact: Updating the SCADA system will ensure effective ongoing maintenance and operation of this critical system.

Justification

The SCADA system is nearing end of life. The existing software system will be migrated to a new platform in 2026. The existing hardware is no longer manufactured and will no longer be supported after 2028. The status of the system has made replacement parts and components difficult to obtain.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$250K	\$250K	\$250K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Construction	\$250,000
Total	\$250,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$250K	\$250K	\$250K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Sanitation	\$250,000
Total	\$250,000

Sewer Cleaning & Inspection Project

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Sanitation
Project Number	D.4

Project Location



Description

Annual maintenance program to perform cleaning and inspections on sanitary sewer mains. For each FY, the highest priority areas will be targeted for maintenance and inspection.

Images



sewer cleaning.jpg

Details

Fiscal Year: Annual

Permits/Easements Needed: Notice of Exemption

On-going Operating & Maintenance Impact: On-going Operating & Maintenance Impact: Annual maintenance program to reduce system failures and identify future maintenance needs.

Type of Project: Refurbishment

Justification

The project will help to mitigate sanitary sewer back up issues and identify areas that may need additional maintenance, repair, or replacement.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$450K	\$1.45M	\$1.45M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$450,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,450,000
Total	\$450,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,450,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$450K	\$1.45M	\$1.45M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Sanitation	\$450,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,450,000
Total	\$450,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,450,000

Sewer Ponds Site Improvements

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Sanitation
Project Number	D.6

Project Location



Description

The sewer ponds, off of Garstin Drive, support the sanitation system as there is a lift station on site. The ponds also provide a critical holding facility for times of heavy flow. Furthermore, the site is a primary snow storage facility during winter operations. The site access gate and service road are in need of improvement.

Images



sewer ponds 1.png



sewer ponds 2.png

Details

Fiscal Year: FY27

Permits/Easements Needed: Notice of Exemption

On-going Operating & Maintenance

Type of Project: Refurbishment

Impact: Annual maintenance program to reduce future costs.

Justification

The project will widen the gate to the site to ensure the ease of access for the heavy equipment that enters the site. The existing roads on the site need to be rehabilitated to allow for improved access and mobility on the site, especially during the winter season.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

Category	FY2027 Requested
Construction	\$150,000
Total	\$150,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

Category	FY2027 Requested
Sanitation	\$150,000
Total	\$150,000

Wet Well Rehabilitation

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Sanitation
Project Number	D.3

Project Location



Description

Sewer Lift Stations require relining of sewer well walls.

Images



wet well.jpg



wet well 2.png

Details

Fiscal Year: Annual

On-going Operating & Maintenance

Impact: Reduces need for replacement.

Justification

The proposed rehabilitation will increase the useful life of the wet wells and minimize ongoing repair and replacement costs.

Permits/Easements Needed: Notice of Exemption

Type of Project: Refurbishment

Capital Cost

FY2027 Budget

\$200K

Total Budget (all years)

\$1M

Project Total

\$1M

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
Construction	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Funding Sources

FY2027 Budget
\$200K

Total Budget (all years)
\$1M

Project Total
\$1M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Sanitation	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Streets

FY27 - FY31 Streets Projects



Summary of Requests

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
A.3	Annual Citywide Line Striping	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
A.2	Annual Crack Seal of City Streets	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$350,000
A.1	Annual Street Rehabilitation	\$2,171,800	\$2,067,800	\$2,159,200	\$2,254,300	\$2,254,300	\$10,907,400
A.5	Street Improvement - Clubview Drive	\$200,000	\$0	\$0	\$0	\$0	\$200,000
A.4	Street Sign Replacement Project	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Total Summary of Requests		\$2,871,800	\$2,592,800	\$2,684,200	\$2,779,300	\$2,779,300	\$13,707,400

Annual Citywide Line Striping

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Streets
Project Number	A.3

Project Location



Description

Striping of City streets, lane markings, long line striping, and parking areas. Approximately 100,000 linear feet of long lines- yellow, fog, and skip lines as well as crosswalks and street legends. This work is let out to contract for striping work to take place both in the Spring and the Fall of each year.

Images



street striping.png



striping map.png

Details

Fiscal Year: Annual

Permits/Easements Needed: Notice of Exemption

On-going Operating & Maintenance

Type of Project: Other

Impact: Reduce impact on Public Works time and Resources.

Justification

This annual project coordinates the restriping of all street markings, including lane lines, crosswalks, and street legends. Elements of the striping are performed twice annually to ensure maximum visibility, contributing to the safety of motorists and pedestrians.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$200K	\$1M	\$1M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$200K	\$1M	\$1M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Annual Crack Seal of City Streets

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Streets
Project Number	A.2

Project Location



Description

This project focuses on the application of crack sealing material in cracks on the pavement sections. The crack sealing prevents water intrusion into the pavement, prolonging the condition and useful life of the pavement.

Images



crack seal.png



crack seal map.png

Details

Fiscal Year: Annual

Permits/Easements Needed: Notice of Exemption

On-going Operating & Maintenance

Type of Project: Other

Impact: Extend the useful life of the street section.

Justification

Crack sealing is part of a comprehensive pavement maintenance plan. Streets will be prioritized for crack seal based on the Pavement Condition Index (PCI) rating and the visual presence of cracks. This provides a longer life cycle for the pavement and reduces costs for rehabilitation.

Capital Cost

FY2027 Budget
\$50K

Total Budget (all years)
\$350K

Project Total
\$350K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$350,000
Total	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$350,000

Funding Sources

FY2027 Budget
\$50K

Total Budget (all years)
\$350K

Project Total
\$350K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Fund	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$350,000
Total	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$350,000

Annual Street Rehabilitation

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Streets
Project Number	A.1

Project Location



Description

Milling of existing asphalt, replacement of old metal pipe culverts, reconstruction of storm drain inlets and headwalls, replacement or addition of curb and gutter, and paving of streets.

Images



street rehab.png



st rehab map.png

Details

Fiscal Year: Annual

On-going Operating & Maintenance

Impact: Reduced maintenance for potholing, asphalt patching.

Justification

The City performs an annual rehabilitation of the asphalt surface of various streets with priority based on streets with low Pavement Condition Index (PCI) values. This project improves the life cycle of the streets by improving drainage, and other critical elements, and constructing new street sections.

Permits/Easements Needed: Notice of Exemption, Water Quality Management Plan (if required)

Type of Project: Resurface Current Road

Capital Cost

FY2027 Budget

\$2.17M

Total Budget (all years)

\$10.9M

Project Total

\$10.9M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$2,171,800	\$2,067,800	\$2,159,200	\$2,254,300	\$2,254,300	\$10,907,400
Total	\$2,171,800	\$2,067,800	\$2,159,200	\$2,254,300	\$2,254,300	\$10,907,400

Funding Sources

FY2027 Budget

\$2.17M

Total Budget (all years)

\$10.9M

Project Total

\$10.9M

Detailed Breakdown

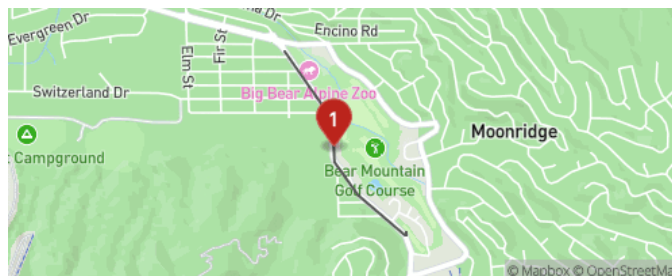
Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Fund	\$942,170	\$923,590	\$899,390	\$877,970	\$877,970	\$4,521,090
Measure I - Local	\$444,700	\$457,800	\$471,900	\$486,900	\$486,900	\$2,348,200
Measure Y TOT	\$400,000	\$300,000	\$400,000	\$500,000	\$500,000	\$2,100,000
RMRA	\$134,930	\$136,410	\$137,910	\$139,430	\$139,430	\$688,110
Sanitation	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Total	\$2,171,800	\$2,067,800	\$2,159,200	\$2,254,300	\$2,254,300	\$10,907,400

Street Improvement - Clubview Drive

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Streets
Project Number	A.5

Project Location



Description

The project scope is to develop plans for the reconstruction of Clubview Drive. Clubview Drive is a collector street in the Moonridge area that needs rehabilitation due to typical degradation that is exacerbated by drainage issues in the area. The design effort will include survey and street design in addition to hydrology studies and a design of drainage improvements.

Images



clubview 1.png



clubview 2.png



clubview 3.png

Details

Fiscal Year: FY27

On-going Operating & Maintenance Impact: The rehabilitation of the street will eliminate pothole and other maintenance issues and concerns.

Justification

Clubview Drive has a Pavement Condition Index (PCI) score in the 30s, rating it as very poor. By addressing the drainage issues, in addition to rehabilitating the street, the lifespan of future improvements to this roadway will be maximized.

Permits/Easements Needed: Water Quality Management Plan, Notice of Exemption

Type of Project: Resurface Current Road

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$200K	\$200K	\$200K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Construction	\$200,000
Total	\$200,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$200K	\$200K	\$200K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Measure Y TOT	\$200,000
Total	\$200,000

Street Sign Replacement Project

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Streets
Project Number	A.4

Project Location



Description

Replacement of all City traffic signs, including street name signs, regulation, warning, and guide signs. Citywide project will be undertaken in phases over multiple years.

Images



street signs.png



street sign.png

Details

Fiscal Year: Annual

Permits/Easements Needed: None

On-going Operating & Maintenance Impact: None

Type of Project: Other

Justification

Signage needs to be updated to comply with updated Federal Highway Administration (FHWA) requirements pertaining to visibility, legibility, and clearance height.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$250K	\$1.25M	\$1.25M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Funding Sources

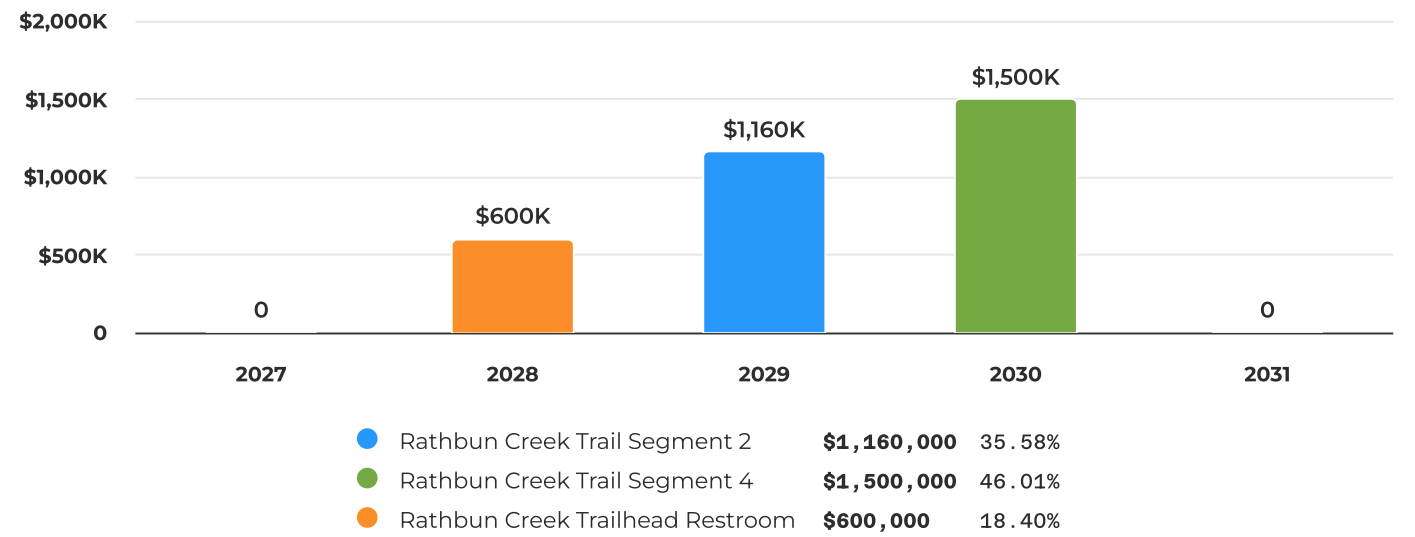
FY2027 Budget	Total Budget (all years)	Project Total
\$250K	\$1.25M	\$1.25M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Trails and Parks

FY27 - FY31 Trails and Parks Projects



Summary of Requests

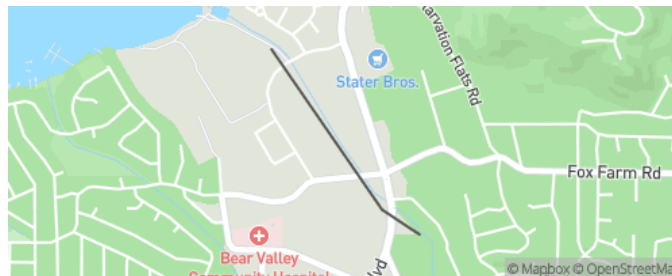
Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C.2	Rathbun Creek Trail Segment 2	\$0	\$0	\$1,160,000	\$0	\$0	\$1,160,000
C.3	Rathbun Creek Trail Segment 4	\$0	\$0	\$0	\$1,500,000	\$0	\$1,500,000
C.1	Rathbun Creek Trailhead Restroom	\$0	\$600,000	\$0	\$0	\$0	\$600,000
Total Summary of Requests		\$0	\$600,000	\$1,160,000	\$1,500,000	\$0	\$3,260,000

Rathbun Creek Trail Segment 2

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Trails and Parks
Project Number	C.2

Project Location



Description

Segment 2 of Rathbun Creek Trail extends the trail from Big Bear Blvd. west to Sandalwood Drive. The trail will be paved, with a wood rail fence and pedestrian bridge crossing.

Images



rathbun 2.png

Details

Fiscal Year: FY28/29

On-going Operating & Maintenance

Impact: Maintenance of the trail will be required.

Permits/Easements Needed: Notice of Exemption, San Bernardino County Flood Control Easements/Permits, and Caltrans encroachment permit for this section of trail to cross Big Bear Boulevard

Type of Project: Other improvement

Justification

The Rathbun Creek Trail is a high priority trail that will provide recreation, education opportunities, and transportation greenway that will allow residents and visitors a variety of opportunities to connect distinct segments of the City.

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$1.16M

Project Total

\$1.16M**Detailed Breakdown****Category****FY2029***Requested*

Construction

\$1,160,000**Total****\$1,160,000****Funding Sources**

FY2027 Budget

\$0

Total Budget (all years)

\$1.16M

Project Total

\$1.16M**Detailed Breakdown****Category****FY2029***Requested*

Measure Y TOT

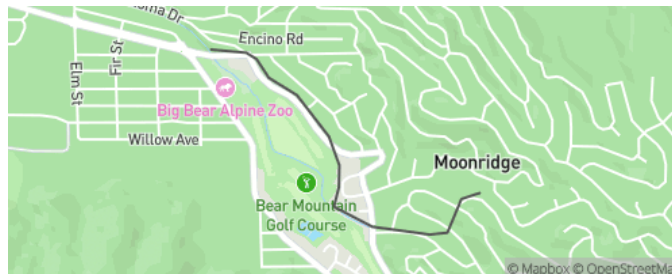
\$1,160,000**Total****\$1,160,000**

Rathbun Creek Trail Segment 4

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Trails and Parks
Project Number	C.3

Project Location



Description

Segment 4 of the Rathbun Creek Trail begins at Moonridge Road adjacent to the new Zoo and continues along the golf course to Sand Canyon Road. The trail will be paved, with a wood rail fence and pedestrian bridge crossing.

Images



rathbun 4.jpg

Details

Fiscal Year: FY29/30

On-going Operating & Maintenance

Impact: Maintenance of the trail will be required.

Permits/Easements Needed: Notice of Exemption, San Bernardino County Flood Control Easements/Permits, Potential easements from other private property owners, including Big Bear Mountain Resort, dependent upon the designed alignment.

Type of Project: Other improvement

Justification

The Rathbun Creek Trail is a high priority trail that will provide recreation, education opportunities, and transportation greenway that will allow residents and visitors a variety of opportunities to connect distinct segments of the City.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$1.5M	\$1.5M

Detailed Breakdown

Category	FY2030 <i>Requested</i>
Construction	\$1,500,000
Total	\$1,500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$1.5M	\$1.5M

Detailed Breakdown

Category	FY2030 <i>Requested</i>
Measure Y TOT	\$1,500,000
Total	\$1,500,000

Rathbun Creek Trailhead Restroom

Overview

Department	Public Works
Type	Capital Improvement
Project Type	Trails and Parks
Project Number	C.1

Project Location



Description

Construction of a new restroom facility to support Rathbun Creek Trail users as well as the general public.

Images



rathbun restroom 1.png



rathbun restroom 2.png

Details

Fiscal Year: FY28

On-going Operating & Maintenance

Impact: Increased maintenance for new restroom facilities and trash collection.

Justification

Rathbun Creek Trail is the cornerstone of the Rathbun Creek Sustainability Plan(2017) and will ultimately connect the lake and surrounding areas to the US Forest Service trail system. There are currently no public restrooms alongside the trail.

Permits/Easements Needed: Notice of Exemption and Building Permit

Type of Project: Other improvement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$600K	\$600K

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Construction	\$600,000
Total	\$600,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$600K	\$600K

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Measure Y TOT	\$600,000
Total	\$600,000

Appendix

Glossary

List of Acronyms

Salary Schedule

Master Fee Schedule

Resolutions to Adopt the Budget

Resolutions to Adopt the Appropriations Limit

Department of Water and Power Budget Adoption



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit.

Account: The classification of records by number and name dealing with financial transactions and events related to an organization's assets, liabilities, reserves, fund balances, expenditures, or revenues.

Accounting System: The total structure of records and procedures that identify a 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). (See Interest)

Annual Comprehensive Financial Report (ACFR) : A detailed report of an organization's financial activities and performance over the fiscal year.

Adopted Budget: City Council approved resources and uses of funds for the upcoming fiscal year.

Air Quality Management District (AQMD): The entity responsible for protecting individuals from harmful pollutants in the air. The current name of the agency which protects those in the Los Angeles, Riverside and San Bernardino counties is the South Coast Air Quality Management District (SCAQMD).

Americans with Disabilities Act (ADA): In 1990, the civil rights law that prohibits discrimination against individuals with disabilities. In 2008, the act was amended to further define the term "disability." To better accommodate affected individuals, public facilities often require modifications to comply with the law.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assembly Bill (AB): A state law which originated as a proposal from the Assembly.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assessment: A levy imposed upon real property for a special benefit conferred upon the real property (e.g. road, sewer, lighting & landscaping improvements) as well as maintenance of these items.

Assessment District (AD): A geographic area that will benefit from a real property assessment.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: When the total recurring revenues are equal to or greater than the total recurring expenditures, the budget is balanced.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements.

Big Bear Area Regional Wastewater Agency (BBARWA): A joint powers agency which collects and treats wastewater from the Big Bear Valley communities of Big Bear Lake, Big Bear City, Erwin Lake, Fawnskin, Lake William and Sugarloaf. Within the City of Big Bear Lake, the City's sewer (Sanitation) department maintains sewer infrastructure that collects wastewater from commercial and residential properties and transports it to BBARWA's treatment center.

Big Bear Fire Authority: A joint powers agency formed on June 21, 2012, pursuant to California Government Code section 6500 et seq. to merge the Big Bear Lake Fire Protection District and the Big Bear City Community Services District fire agencies into one entity providing fire protection services across the Big Bear Valley. This authority is funded with equal contributions from both member agencies.

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.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

California Society of Municipal Finance Officers (CSMFO): A statewide organization of finance professionals working for governmental agencies which promotes professional development and provides support for key issues facing municipalities.

Capital Assets: Assets such as buildings, infrastructure, vehicles, equipment and land obtained or controlled that has a useful life of more than one year and are not intended to be sold in the normal course of operations.

Capital Budget: The portion of a budget that lists anticipated expenditures for capital items for which there are appropriations in a fiscal year.

Capital Item: A physical enhancement to a facility, vehicle, or piece of equipment with a useful life of one year or more, and costing more than \$10,000.

Capital Outlay: Expenditures which result in the acquisition of or additions to capital assets.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A specialized savings account issued by banks and credit unions that locks your deposit for a fixed period of time in exchange for a higher, guaranteed interest rate than traditional savings accounts.

Certificate of Participation (COP): A financing instrument used by municipalities which provides the shareholder with a share of lease revenue.

Chart of Accounts: A listing of individual accounts by number and name used to track financial activities.

Citizens' Option for Public Safety (COPS): A subvention program offered by the State of California which provides funding for supplemental law enforcement services. Based on the City's population, the City receives funds and these are utilized to cover the costs for additional services beyond that covered by the City's contract with the San Bernardino County Sheriff's Department and to purchase special equipment needed for law enforcement and criminal investigations.

City: The City of Big Bear Lake.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified their real property, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Clean Bear Sites: Locations available within the City limits for disposal of refuse by residents that do not have curbside trash pickup.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index (CPI): The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Contingency: A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfalls, and/or unknown expenditures.

Contract Services: Services provided to the City by the private sector or other public agencies.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Department: A major organizational unit of the City, which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Department of Energy (DOE): The State of California's department focusing on energy and the safe handling of nuclear resources.

Department of Finance (DOF): The State of California's department responsible for the state budget and fiscal policy.

Department of Motor Vehicles (DMV): The State of California's department responsible for the issuance of all vehicle registrations and driver's licenses.

Department of Water and Power (DWP): A department of the City that was acquired from Southern California Water Company in 1989. Only the water system was purchased by the City. The electric service is provided by Bear Valley Electric.

Depreciation: (1) Expiration in the service life of capital 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 composed of functions and/or programs under the direction of a manager.

Document Transfer Tax: The tax imposed to record each document pertaining to the transfer or sale of real property.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: 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. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Equivalent Dwelling Unit (EDU): The measurement unit assigned to a parcel which is multiplied by the adopted sewer and refuse fees for purposes of determining the amount of fees to be collected from each property.

Estimated Receipts: A term that typically refers to anticipated local revenues, often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fair Labor Standards Act (FLSA): Federal statute which defines wage and hour laws. In particular, this act is the basis for determining the rate of pay for overtime purposes.

Federal Emergency Management Agency (FEMA): Federal agency which responds to national emergencies in an effort to help recover from catastrophic losses due to federally declared emergencies.

Federal Highway Administration (FHWA): Oversees highway infrastructure projects nationwide and provides assistance to state and local agencies helping to improve safety and traffic flow.

Fee or Charge: A levy other than an ad valorem tax, assessment, or special tax imposed upon a person or a parcel for a service.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year. The City's fiscal year runs from July 1 through June 30.

Fixed Costs: Costs that are legally or contractually mandated, such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Franchise Fees: Imposed on utility companies for the privilege of doing business in the City. Fees are usually based upon a percentage of gross revenue derived from business conducted in the City.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-Time Equivalents (FTE): The portion of time a position has been budgeted for based on a full-time position. A full-time position works 2,080 hours per year (40 hours per week x 52 weeks). For example: A position that is budgeted to work 30 hours per week equals 0.75 FTE (30 hours per week / 40 hours per week).

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations.

Fund Balance: Fund Balance is also known as financial position and is the excess of current assets over current liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that established criteria regarding 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 68: The Governmental Accounting Standards Board major pronouncement that requires state and local governments to report their share of long-term pension liabilities on their financial statements, rather than just in footnotes.

GASB 75: The Governmental Accounting Standards Board major pronouncement that requires state and local governments to report their total net OPEB (Other Post-Employment Benefits) liabilities on their financial statements, rather than just in the footnotes.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Generally Accepted Accounting Principles (GAAP): Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

Geographical Information System (GIS): A system which captures geographical data. The City's GIS links data sets by parcel or address to a physical location on the map.

Governing Body: A board, committee, commission, or other executive or policy making body of a municipality or school district.

Government Accounting Standards Board (GASB): The organization responsible for setting accounting and financial reporting standards applicable to federal, state and local governments.

Governmental Funds: Include activities usually associated with the governmental entities' operation (police, fire and general governmental functions).

Grant: External contributions, and/or gifts of cash, or other assets typically from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Improvements: Buildings, structures or attachments to land such as sidewalks, parking lots, drainage and other infrastructure including sewer lift stations and transportation lines.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interfund Transfers: The movement of money between various funds. Accounting entries for interfund transfers are processed through transfer-in and transfer-out accounts which offset each other (net to zero).

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Internal Controls: A system of policies, procedures, and practices implemented by an organization to ensure the integrity of financial reporting, safeguard assets, promote operational efficiency, and ensure compliance with laws and regulations, aiming to prevent fraud and minimize errors.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include capital assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Licenses and Permits: Revenues earned by the issuance of licenses or permits levied in accordance with the benefits

Local Agency Formation Commission (LAFCO): Implements legislative direction and policies aimed at standardizing the municipal government structure to ensure efficient and effective delivery of public services.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Mission Statement: A declaration setting forth an organization's vision and values.

Motor Vehicle in Lieu: Portion of the State vehicle registration fee credited to the Local Revenue Fund which is allocated annually to cities and counties pursuant to California Revenue and Taxation Code Section 11001.5 (b).

Municipal Water District (MWD): An independent special district responsible for the management of Big Bear Lake. They provide patrol services to ensure boater safety, maintain and staff lake public launch ramps, strive to ensure a healthy environment for our fish and wildlife and manage the dam on the west end of the lake.

National Pollutant Discharge Elimination System (NPDES): A federal program which focuses on reducing or eliminating pollutants from entering waterways and bodies of water. This program was created in 1972 by the Clean Water Act.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Notice of Funding Availability (NOFA): A method of notifying grant applicants of funding opportunities and providing information on the process for applying, matching requirements, etc.

Objective: A time-specific and quantifiable standard established to promote the accomplishment of a goal.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personnel services," "expenses," or "capital outlay."

Occupational Safety and Health Administration (OSHA): Created by the Occupational Safety and Health Act of 1970, to ensure safe working conditions. OSHA sets and enforces standards as part of the United States Department of Labor.

Office of Emergency Services (OES): The state equivalent to the Federal Emergency Management Agency (FEMA).

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district or regional transit authority.

Pavement Condition Index (PCI): A rating system used to determine the condition of streets and roads. The index is used to determine the priority and level of work to be performed to maintain the City's infrastructure of streets and roads.

Performing Arts Center (PAC): The Big Bear Lake PAC is a 400-seat theater located at the City's Civic Center / City Hall facility. The City does not produce entertainment; rather, the facility is rented to user groups for stage performances which take place in this state-of-the-art facility.

Principal: The face amount of a bond, exclusive of accrued interest.

Private-purpose Trust Fund: A fund type used to account for trust arrangements. The trust obligations of the City as the successor to the former Big Bear Lake Improvement Agency are accounted for in a Private-purpose Trust which is separate and apart from the City's general, special revenue and capital project funds.

Project Objective: A planned improvement that will enhance the level of service provided to customers and other service users.

Property Tax: Imposed on real property (land and permanently attached improvements) based upon the assessed value of such property. See also, Supplemental Property Tax Assessment.

Proposition 4: A constitutional amendment approved by the voters in November 1979, enacted as Article XIII B of the California Constitution. This constitutional provision imposes limits on allowable appropriation of State and local governments.

Proposition 8: A constitutional amendment approved by the voters in November 1978 which amended Article XIII A of the California Constitution. This constitutional amendment allows for the temporary reduction in assessed values when real property suffers a decline in value (i.e. market value < assessed value).

Proposition 13: A constitutional amendment approved by the voters in June 1978, enacted as Article XIII A of the California Constitution. This constitutional provision established a two percent (2%) limit on annual inflationary adjustments to assessed values provided the property is not sold.

Proposition 62: A statutory initiative approved by California voters in November 1986. This initiative added Sections 53720 to 53730 to the Government Code to require new local government taxes be approved by voters.

Proposition 218: A constitutional amendment known as the "Right to Vote on Taxes Act" approved by the voters in November 1996, adding Article XIII C and D to the California Constitution. It restricts local governments from enacting or increasing taxes, property assessments, and property-related fees without formal voter or property-owner consent.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Public Employees' Pension Reform Act (PEPRA): Enacted on January 1, 2013, PEPRA established new guidelines for pension benefits in an effort to reduce the cost of public pensions on state and local governments and special districts throughout California.

Purchased Services: The cost of services that are provided by a vendor.

Recognized Obligation Payment Schedule (ROPS): Report of obligations payable as part of the dissolution of the redevelopment agency. The report is subject to the approval of the Department of Finance in order to receive funding from the Redevelopment Property Tax Trust Fund.

Redevelopment Property Tax Trust Fund (RPTTF): Since the elimination of redevelopment agencies statewide, property tax allocations for redevelopment project areas are deposited into the RPTTF. Successor agencies (those responsible for the dissolution of the former redevelopment agencies) are then distributed RPTTF to cover approved obligations subject to payment during the dissolution process.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of an entity to provide a funding source for extraordinary or unforeseen expenditures.

Resources: Revenue, income and/or transfers in from other funding sources.

Revenue: Sources of income which the City receives during a fiscal year. Examples of revenue include taxes, grants, charges for services, operating transfers from other funds, and proceeds derived from the sale of assets.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

San Bernardino County Employees' Retirement System (SBCERA): The independent, defined benefit pension plan that provides retirement, disability, and death benefits to eligible public employees and their beneficiaries. The City is a member agency of SBCERA which serves member agencies in San Bernardino County.

San Bernardino County Transportation Authority (SBCTA): The regional planning and transportation commission for San Bernardino County. The agency administers regional transit funds, highway expansions, commuter rail services and active transportation initiatives, including the half-cent sales tax collected by the County from Measure I.

Senate Bill (SB): A state law which originated as a proposal from the Senate.

Service Charge: Charges for specific services rendered.

South Coast Air Quality Management District (SCAQMD): The entity responsible for protecting individuals from harmful pollutants in the air. The SCAQMD protects those in the Los Angeles, Riverside and San Bernardino counties.

Southern California Association of Governments (SCAG): Is the nation's largest planning organization. SCAG has been in operation since 1966 and represents six counties, 191 cities and over 19 million residents through initiatives focused on sustainability.

Special Revenue Fund: Fund used to account for the proceeds of special revenue sources that are legally restricted for a specified purpose.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Strong Motion Improvement Program (SMIP): A program aimed at reducing the devastating impacts of earthquakes. The State requires an assessment on building construction permits. Five percent of the assessment is to remain with the agency collecting the fee and is to be used strictly for seismic training purposes.

Subventions: Revenues which are allocated to the City, typically on a formula basis.

Supplemental Law Enforcement Services Fund (SLESF): The state fund which provides funding for law enforcement grants. In the City's financials, this fund is used to receive COPS subvention funds and distribute such funds as expenditures are made.

Supplemental Property Tax Assessment: State law requires the Assessor's Office to reappraise property immediately upon change in ownership or completion of new construction. The Assessor's Office must issue a supplemental assessment, which reflects the difference between the prior assessed value and the new assessed value. The supplemental property tax assessment is prorated based on the number of months remaining in the year. This assessment is in addition to the regular tax bill.

Supplies: An expenditure classification for articles and commodities purchased for consumption or resale.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax and Revenue Anticipation Note (TRAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid to finance immediate cash flow needs while they wait for expected tax and other revenues to arrive.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Total Maximum Daily Load (TMDL): As defined by the Clean Water Act, this is the maximum amount of pollutant that is allowed to enter a body of water in a given day to avoid exceeding water quality standards.

Traffic Fines: Portion of the fines collected upon conviction or bail forfeiture of vehicle code violations committed within boundaries.

Transient Occupancy Tax (TOT): Imposed on lodging facilities, including private home rentals for short-term rentals.

Transient Private Home Rental (TPHR): A residential property which is rented for short-term stays (less than 30 days) and is subject to Transient Occupancy Tax. Such properties are required to be registered with the City and inspected by the City's TPHR inspector before the property can be rented.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.

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 on any lawful purpose.

Unitary Tax: A taxation system whereby taxes are calculated on a percentage basis of a company's world-wide operations, rather than on the profits made in the area where the taxing authorities are located.

Unsecured Taxes: Unsecured taxes are assessed for ownership of assets including, but not limited to boats, planes, business property, mobile homes, structural improvements on leased land and other leasehold interests.

Urban Search and Rescue (USAR): An organization that helps locate and extract victims who are trapped in collapsed structures caused by natural disasters.

Uses: Expenditures and/or transfers out to other funding sources.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Year-to-Date (YTD): A term used to describe what is included in a particular set of data. Typically, this term is used to indicate the set of data from the beginning of the fiscal year to a specified date or the current day.

List of Acronyms

AB: Assembly Bill

ACFR: Annual Comprehensive Financial Report

AD: Assessment District

ADA: Americans with Disabilities Act

AQMD: Air Quality Management District

BBARWA: Big Bear Area Regional Wastewater Agency

CD: Certificate of Deposit

COP: Certificate of Participation

COPS: Citizens' Option for Public Safety

CPI: Consumer Price Index

CSMFO: California Society of Municipal Finance Officers

DMV: Department of Motor Vehicles

DOE: Department of Energy

DOF: Department of Finance

DWP: Department of Water and Power

EDU: Equivalent Dwelling Unit

EQVs: Equalized Valuations

FEMA: Federal Emergency Management Agency

FHWA: Federal Highway Administration

FLSA: Fair Labor Standards Act

FTE: Full-Time Equivalents

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GIS: Geographical Information System

LAFCO: Local Agency Formation Commission

MWD: Municipal Water District

NOFA: Notice of Funding Availability

NPDES: National Pollutant Discharge Elimination System

OES: Office of Emergency Services

OSHA: Occupational Safety and Health Administration

PAC: Performing Arts Center

PCI: Pavement Condition Index

PEPRA: Public Employees' Pension Reform Act

ROPS: Recognized Obligation Payment Schedule

RPTTF: Redevelopment Property Tax Trust Fund

SB: Senate Bill

SBCERA: San Bernardino County Employees' Retirement System

SBCTA: San Bernardino County Transportation Authority

SCAG: Southern California Association of Governments

SCAQMD: South Coast Air Quality Management District

SLESF: Supplemental Law Enforcement Services Fund

SMPI: Strong Motion Improvement Program

TMDL: Total Maximum Daily Load

TOT: Transient Occupancy Tax

TPHR: Transient Private Home Rental

TRAN: Tax and Revenue Anticipation Note

USAR: Urban Search and Rescue

YTD: Year-to-Date



CITY OF BIG BEAR LAKE *California*

FY 2026-27 SALARY SCHEDULE

Effective July 1, 2026		STEPS				
Job Title		1	2	3	4	5
Accountant I	Hourly	\$42.70	\$44.84	\$47.08	\$49.43	\$51.90
	Monthly	\$7,401.33	\$7,772.27	\$8,160.53	\$8,567.87	\$8,996.00
	Annually	\$88,816.00	\$93,267.20	\$97,926.40	\$102,814.40	\$107,952.00
Accountant II	Hourly	\$46.98	\$49.33	\$51.80	\$54.39	\$57.11
	Monthly	\$8,143.20	\$8,550.53	\$8,978.67	\$9,427.60	\$9,899.07
	Annually	\$97,718.40	\$102,606.40	\$107,744.00	\$113,131.20	\$118,788.80
Accounting Technician	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
Administrative Analyst	Hourly	\$45.60	\$47.88	\$50.27	\$52.78	\$55.42
	Monthly	\$7,904.00	\$8,299.20	\$8,713.47	\$9,148.53	\$9,606.13
	Annually	\$94,848.00	\$99,590.40	\$104,561.60	\$109,782.40	\$115,273.60
Administrative Assistant	Hourly	\$33.46	\$35.13	\$36.89	\$38.73	\$40.67
	Monthly	\$5,799.73	\$6,089.20	\$6,394.27	\$6,713.20	\$7,049.47
	Annually	\$69,596.80	\$73,070.40	\$76,731.20	\$80,558.40	\$84,593.60
Administrative Clerk	Hourly	\$26.83	\$28.17	\$29.58	\$31.06	\$32.61
	Monthly	\$4,650.53	\$4,882.80	\$5,127.20	\$5,383.73	\$5,652.40
	Annually	\$55,806.40	\$58,593.60	\$61,526.40	\$64,604.80	\$67,828.80
Administrative Services Manager	Hourly	\$69.05	\$72.50	\$76.13	\$79.94	\$83.94
	Monthly	\$11,968.67	\$12,566.67	\$13,195.87	\$13,856.27	\$14,549.60
	Annually	\$143,624.00	\$150,800.00	\$158,350.40	\$166,275.20	\$174,595.20
Administrative Specialist	Hourly	\$42.38	\$44.50	\$46.73	\$49.07	\$51.52
	Monthly	\$7,345.87	\$7,713.33	\$8,099.87	\$8,505.47	\$8,930.13
	Annually	\$88,150.40	\$92,560.00	\$97,198.40	\$102,065.60	\$107,161.60
Administrative Technician	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
Administrative Technician - Payroll	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
Assistant City Manager / Director of Public Works	Hourly					\$115.79
Contract Employee	Monthly					\$20,070.27
	Annually					\$240,843.20
Assistant Engineer	Hourly	\$51.11	\$53.67	\$56.35	\$59.17	\$62.13
	Monthly	\$8,859.07	\$9,302.80	\$9,767.33	\$10,256.13	\$10,769.20
	Annually	\$106,308.80	\$111,633.60	\$117,208.00	\$123,073.60	\$129,230.40

Effective July 1, 2026		STEPS				
Job Title		1	2	3	4	5
Assistant Planner	Hourly	\$46.46	\$48.78	\$51.22	\$53.78	\$56.47
	Monthly	\$8,053.07	\$8,455.20	\$8,878.13	\$9,321.87	\$9,788.13
	Annually	\$96,636.80	\$101,462.40	\$106,537.60	\$111,862.40	\$117,457.60
Associate Engineer	Hourly	\$61.29	\$64.35	\$67.57	\$70.95	\$74.50
	Monthly	\$10,623.60	\$11,154.00	\$11,712.13	\$12,298.00	\$12,913.33
	Annually	\$127,483.20	\$133,848.00	\$140,545.60	\$147,576.00	\$154,960.00
Associate Planner	Hourly	\$53.45	\$56.12	\$58.93	\$61.88	\$64.97
	Monthly	\$9,264.67	\$9,727.47	\$10,214.53	\$10,725.87	\$11,261.47
	Annually	\$111,176.00	\$116,729.60	\$122,574.40	\$128,710.40	\$135,137.60
Building Inspector I	Hourly	\$38.67	\$40.60	\$42.63	\$44.76	\$47.00
	Monthly	\$6,702.80	\$7,037.33	\$7,389.20	\$7,758.40	\$8,146.67
	Annually	\$80,433.60	\$84,448.00	\$88,670.40	\$93,100.80	\$97,760.00
Building Inspector II	Hourly	\$45.56	\$47.84	\$50.23	\$52.74	\$55.38
	Monthly	\$7,897.07	\$8,292.27	\$8,706.53	\$9,141.60	\$9,599.20
	Annually	\$94,764.80	\$99,507.20	\$104,478.40	\$109,699.20	\$115,190.40
Building & Safety Technician	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
City Clerk /Assistant City Manager	Hourly					\$121.58
Contract Employee	Monthly					\$21,073.87
	Annually					\$252,886.40
City Manager	Hourly					\$140.46
Contract Employee	Monthly					\$24,346.88
	Annually					\$292,162.50
Civil Engineer	Hourly	\$67.57	\$70.95	\$74.50	\$78.23	\$82.14
	Monthly	\$11,712.13	\$12,298.00	\$12,913.33	\$13,559.87	\$14,237.60
	Annually	\$140,545.60	\$147,576.00	\$154,960.00	\$162,718.40	\$170,851.20
Code Compliance Officer I	Hourly	\$37.02	\$38.87	\$40.81	\$42.85	\$44.99
	Monthly	\$6,416.80	\$6,737.47	\$7,073.73	\$7,427.33	\$7,798.27
	Annually	\$77,001.60	\$80,849.60	\$84,884.80	\$89,128.00	\$93,579.20
Code Compliance Officer II	Hourly	\$40.76	\$42.80	\$44.94	\$47.19	\$49.55
	Monthly	\$7,065.07	\$7,418.67	\$7,789.60	\$8,179.60	\$8,588.67
	Annually	\$84,780.80	\$89,024.00	\$93,475.20	\$98,155.20	\$103,064.00
Code Compliance Technician	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
Communication/Events Specialist	Hourly	\$42.38	\$44.50	\$46.73	\$49.07	\$51.52
	Monthly	\$7,345.87	\$7,713.33	\$8,099.87	\$8,505.47	\$8,930.13
	Annually	\$88,150.40	\$92,560.00	\$97,198.40	\$102,065.60	\$107,161.60

Effective July 1, 2026		STEPS				
Job Title		1	2	3	4	5
Communication/Events Analyst	Hourly	\$45.60	\$47.88	\$50.27	\$52.78	\$55.42
	Monthly	\$7,904.00	\$8,299.20	\$8,713.47	\$9,148.53	\$9,606.13
	Annually	\$94,848.00	\$99,590.40	\$104,561.60	\$109,782.40	\$115,273.60
Community Development Manager	Hourly	\$69.05	\$72.50	\$76.13	\$79.94	\$83.94
	Monthly	\$11,968.67	\$12,566.67	\$13,195.87	\$13,856.27	\$14,549.60
	Annually	\$143,624.00	\$150,800.00	\$158,350.40	\$166,275.20	\$174,595.20
Community Development Specialist	Hourly	\$42.38	\$44.50	\$46.73	\$49.07	\$51.52
	Monthly	\$7,345.87	\$7,713.33	\$8,099.87	\$8,505.47	\$8,930.13
	Annually	\$88,150.40	\$92,560.00	\$97,198.40	\$102,065.60	\$107,161.60
Counter Technician	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
Deputy City Clerk	Hourly	\$53.45	\$56.12	\$58.93	\$61.88	\$64.97
	Monthly	\$9,264.67	\$9,727.47	\$10,214.53	\$10,725.87	\$11,261.47
	Annually	\$111,176.00	\$116,729.60	\$122,574.40	\$128,710.40	\$135,137.60
Deputy Director of Public Works	Hourly	\$74.22	\$77.93	\$81.83	\$85.92	\$90.22
	Monthly	\$12,864.80	\$13,507.87	\$14,183.87	\$14,892.80	\$15,638.13
	Annually	\$154,377.60	\$162,094.40	\$170,206.40	\$178,713.60	\$187,657.60
Director of Administrative Services	Hourly					\$94.73
Contract Employee	Monthly					\$16,419.87
	Annually					\$197,038.40
Director of Community & Economic Development	Hourly					\$94.73
Contract Employee	Monthly					\$16,419.87
	Annually					\$197,038.40
Director of Finance / City Treasurer	Hourly					\$104.20
Contract Employee	Monthly					\$18,061.33
	Annually					\$216,736.00
Economic Development Analyst	Hourly	\$45.60	\$47.88	\$50.27	\$52.78	\$55.42
	Monthly	\$7,904.00	\$8,299.20	\$8,713.47	\$9,148.53	\$9,606.13
	Annually	\$94,848.00	\$99,590.40	\$104,561.60	\$109,782.40	\$115,273.60
Economic Development Manager	Hourly	\$69.05	\$72.50	\$76.13	\$79.94	\$83.94
	Monthly	\$11,968.67	\$12,566.67	\$13,195.87	\$13,856.27	\$14,549.60
	Annually	\$143,624.00	\$150,800.00	\$158,350.40	\$166,275.20	\$174,595.20
Engineering Manager	Hourly	\$69.05	\$72.50	\$76.13	\$79.94	\$83.94
	Monthly	\$11,968.67	\$12,566.67	\$13,195.87	\$13,856.27	\$14,549.60
	Annually	\$143,624.00	\$150,800.00	\$158,350.40	\$166,275.20	\$174,595.20
Executive Assistant	Hourly	\$42.38	\$44.50	\$46.73	\$49.07	\$51.52
	Monthly	\$7,345.87	\$7,713.33	\$8,099.87	\$8,505.47	\$8,930.13
	Annually	\$88,150.40	\$92,560.00	\$97,198.40	\$102,065.60	\$107,161.60

Effective July 1, 2026		STEPS				
Job Title		1	2	3	4	5
Facilities/Parks Maintenance Crew Leader	Hourly	\$39.31	\$41.28	\$43.34	\$45.51	\$47.79
	Monthly	\$6,813.73	\$7,155.20	\$7,512.27	\$7,888.40	\$8,283.60
	Annually	\$81,764.80	\$85,862.40	\$90,147.20	\$94,660.80	\$99,403.20
Facilities/Parks Maintenance Worker I	Hourly	\$26.66	\$27.99	\$29.39	\$30.86	\$32.40
	Monthly	\$4,621.07	\$4,851.60	\$5,094.27	\$5,349.07	\$5,616.00
	Annually	\$55,452.80	\$58,219.20	\$61,131.20	\$64,188.80	\$67,392.00
Facilities/Parks Maintenance Worker II	Hourly	\$29.32	\$30.79	\$32.33	\$33.95	\$35.65
	Monthly	\$5,082.13	\$5,336.93	\$5,603.87	\$5,884.67	\$6,179.33
	Annually	\$60,985.60	\$64,043.20	\$67,246.40	\$70,616.00	\$74,152.00
Finance Manager	Hourly	\$64.94	\$68.19	\$71.60	\$75.18	\$78.94
	Monthly	\$11,256.27	\$11,819.60	\$12,410.67	\$13,031.20	\$13,682.93
	Annually	\$135,075.20	\$141,835.20	\$148,928.00	\$156,374.40	\$164,195.20
Finance Technician	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
Financial Analyst	Hourly	\$45.60	\$47.88	\$50.27	\$52.78	\$55.42
	Monthly	\$7,904.00	\$8,299.20	\$8,713.47	\$9,148.53	\$9,606.13
	Annually	\$94,848.00	\$99,590.40	\$104,561.60	\$109,782.40	\$115,273.60
Fleet Services Manager	Hourly	\$64.94	\$68.19	\$71.60	\$75.18	\$78.94
	Monthly	\$11,256.27	\$11,819.60	\$12,410.67	\$13,031.20	\$13,682.93
	Annually	\$135,075.20	\$141,835.20	\$148,928.00	\$156,374.40	\$164,195.20
Human Resources & Risk Management Analyst	Hourly	\$45.60	\$47.88	\$50.27	\$52.78	\$55.42
	Monthly	\$7,904.00	\$8,299.20	\$8,713.47	\$9,148.53	\$9,606.13
	Annually	\$94,848.00	\$99,590.40	\$104,561.60	\$109,782.40	\$115,273.60
Human Resources Specialist	Hourly	\$42.38	\$44.50	\$46.73	\$49.07	\$51.52
	Monthly	\$7,345.87	\$7,713.33	\$8,099.87	\$8,505.47	\$8,930.13
	Annually	\$88,150.40	\$92,560.00	\$97,198.40	\$102,065.60	\$107,161.60
Human Resources Technician	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
Information Technology Manager	Hourly	\$69.05	\$72.50	\$76.13	\$79.94	\$83.94
	Monthly	\$11,968.67	\$12,566.67	\$13,195.87	\$13,856.27	\$14,549.60
	Annually	\$143,624.00	\$150,800.00	\$158,350.40	\$166,275.20	\$174,595.20
Management Analyst	Hourly	\$45.60	\$47.88	\$50.27	\$52.78	\$55.42
	Monthly	\$7,904.00	\$8,299.20	\$8,713.47	\$9,148.53	\$9,606.13
	Annually	\$94,848.00	\$99,590.40	\$104,561.60	\$109,782.40	\$115,273.60
Mechanic I	Hourly	\$33.71	\$35.40	\$37.17	\$39.03	\$40.98
	Monthly	\$5,843.07	\$6,136.00	\$6,442.80	\$6,765.20	\$7,103.20
	Annually	\$70,116.80	\$73,632.00	\$77,313.60	\$81,182.40	\$85,238.40

Effective July 1, 2026		STEPS				
Job Title		1	2	3	4	5
Mechanic II	Hourly	\$45.56	\$47.84	\$50.23	\$52.74	\$55.38
	Monthly	\$7,897.07	\$8,292.27	\$8,706.53	\$9,141.60	\$9,599.20
	Annually	\$94,764.80	\$99,507.20	\$104,478.40	\$109,699.20	\$115,190.40
Neighborhood Preservation Officer I	Hourly	\$37.02	\$38.87	\$40.81	\$42.85	\$44.99
	Monthly	\$6,416.80	\$6,737.47	\$7,073.73	\$7,427.33	\$7,798.27
	Annually	\$77,001.60	\$80,849.60	\$84,884.80	\$89,128.00	\$93,579.20
Neighborhood Preservation Officer II	Hourly	\$40.76	\$42.80	\$44.94	\$47.19	\$49.55
	Monthly	\$7,065.07	\$7,418.67	\$7,789.60	\$8,179.60	\$8,588.67
	Annually	\$84,780.80	\$89,024.00	\$93,475.20	\$98,155.20	\$103,064.00
Part Time Clerical Assistant	Hourly	\$21.84	\$22.93	\$24.08	\$25.28	\$26.54
	Monthly	\$3,785.60	\$3,974.53	\$4,173.87	\$4,381.87	\$4,600.27
	Annually	\$45,427.20	\$47,694.40	\$50,086.40	\$52,582.40	\$55,203.20
Permit Technician	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
Planning Specialist	Hourly	\$42.38	\$44.50	\$46.73	\$49.07	\$51.52
	Monthly	\$7,345.87	\$7,713.33	\$8,099.87	\$8,505.47	\$8,930.13
	Annually	\$88,150.40	\$92,560.00	\$97,198.40	\$102,065.60	\$107,161.60
Planning Technician	Hourly	\$38.52	\$40.45	\$42.47	\$44.59	\$46.82
	Monthly	\$6,676.80	\$7,011.33	\$7,361.47	\$7,728.93	\$8,115.47
	Annually	\$80,121.60	\$84,136.00	\$88,337.60	\$92,747.20	\$97,385.60
Principal Planner	Hourly	\$58.60	\$61.53	\$64.61	\$67.84	\$71.23
	Monthly	\$10,157.33	\$10,665.20	\$11,199.07	\$11,758.93	\$12,346.53
	Annually	\$121,888.00	\$127,982.40	\$134,388.80	\$141,107.20	\$148,158.40
Project Manager	Hourly	\$50.18	\$52.69	\$55.32	\$58.09	\$60.99
	Monthly	\$8,697.87	\$9,132.93	\$9,588.80	\$10,068.93	\$10,571.60
	Annually	\$104,374.40	\$109,595.20	\$115,065.60	\$120,827.20	\$126,859.20
Public Works Manager	Hourly	\$64.94	\$68.19	\$71.60	\$75.18	\$78.94
	Monthly	\$11,256.27	\$11,819.60	\$12,410.67	\$13,031.20	\$13,682.93
	Annually	\$135,075.20	\$141,835.20	\$148,928.00	\$156,374.40	\$164,195.20
Public Works Supervisor	Hourly	\$44.54	\$46.77	\$49.11	\$51.57	\$54.15
	Monthly	\$7,720.27	\$8,106.80	\$8,512.40	\$8,938.80	\$9,386.00
	Annually	\$92,643.20	\$97,281.60	\$102,148.80	\$107,265.60	\$112,632.00
Seasonal Laborer	Hourly	\$21.84	\$22.93	\$24.08	\$25.28	\$26.54
	Monthly	\$3,785.60	\$3,974.53	\$4,173.87	\$4,381.87	\$4,600.27
	Annually	\$45,427.20	\$47,694.40	\$50,086.40	\$52,582.40	\$55,203.20
Senior Accountant	Hourly	\$53.45	\$56.12	\$58.93	\$61.88	\$64.97
	Monthly	\$9,264.67	\$9,727.47	\$10,214.53	\$10,725.87	\$11,261.47
	Annually	\$111,176.00	\$116,729.60	\$122,574.40	\$128,710.40	\$135,137.60

Effective July 1, 2026		STEPS				
Job Title		1	2	3	4	5
Senior Administrative Analyst	Hourly	\$53.45	\$56.12	\$58.93	\$61.88	\$64.97
	Monthly	\$9,264.67	\$9,727.47	\$10,214.53	\$10,725.87	\$11,261.47
	Annually	\$111,176.00	\$116,729.60	\$122,574.40	\$128,710.40	\$135,137.60
Senior Building Inspector	Hourly	\$53.45	\$56.12	\$58.93	\$61.88	\$64.97
	Monthly	\$9,264.67	\$9,727.47	\$10,214.53	\$10,725.87	\$11,261.47
	Annually	\$111,176.00	\$116,729.60	\$122,574.40	\$128,710.40	\$135,137.60
Senior Code Compliance Officer	Hourly	\$44.79	\$47.03	\$49.38	\$51.85	\$54.44
	Monthly	\$7,763.60	\$8,151.87	\$8,559.20	\$8,987.33	\$9,436.27
	Annually	\$93,163.20	\$97,822.40	\$102,710.40	\$107,848.00	\$113,235.20
Senior Crew Leader	Hourly	\$41.28	\$43.34	\$45.51	\$47.79	\$50.18
	Monthly	\$7,155.20	\$7,512.27	\$7,888.40	\$8,283.60	\$8,697.87
	Annually	\$85,862.40	\$90,147.20	\$94,660.80	\$99,403.20	\$104,374.40
Senior Neighborhood Preservation Officer	Hourly	\$44.79	\$47.03	\$49.38	\$51.85	\$54.44
	Monthly	\$7,763.60	\$8,151.87	\$8,559.20	\$8,987.33	\$9,436.27
	Annually	\$93,163.20	\$97,822.40	\$102,710.40	\$107,848.00	\$113,235.20
Senior Plans Examiner	Hourly	\$54.29	\$57.00	\$59.85	\$62.84	\$65.98
	Monthly	\$9,410.27	\$9,880.00	\$10,374.00	\$10,892.27	\$11,436.53
	Annually	\$112,923.20	\$118,560.00	\$124,488.00	\$130,707.20	\$137,238.40
Senior Planner	Hourly	\$63.02	\$66.17	\$69.48	\$72.95	\$76.60
	Monthly	\$10,923.47	\$11,469.47	\$12,043.20	\$12,644.67	\$13,277.33
	Annually	\$131,081.60	\$137,633.60	\$144,518.40	\$151,736.00	\$159,328.00
Street Maintenance Crew Leader	Hourly	\$39.31	\$41.28	\$43.34	\$45.51	\$47.79
	Monthly	\$6,813.73	\$7,155.20	\$7,512.27	\$7,888.40	\$8,283.60
	Annually	\$81,764.80	\$85,862.40	\$90,147.20	\$94,660.80	\$99,403.20
Street Maintenance Worker I	Hourly	\$29.56	\$31.04	\$32.59	\$34.22	\$35.93
	Monthly	\$5,123.73	\$5,380.27	\$5,648.93	\$5,931.47	\$6,227.87
	Annually	\$61,484.80	\$64,563.20	\$67,787.20	\$71,177.60	\$74,734.40
Street Maintenance Worker II	Hourly	\$32.50	\$34.13	\$35.84	\$37.63	\$39.51
	Monthly	\$5,633.33	\$5,915.87	\$6,212.27	\$6,522.53	\$6,848.40
	Annually	\$67,600.00	\$70,990.40	\$74,547.20	\$78,270.40	\$82,180.80
Street Maintenance Worker III	Hourly	\$35.74	\$37.53	\$39.41	\$41.38	\$43.45
	Monthly	\$6,194.93	\$6,505.20	\$6,831.07	\$7,172.53	\$7,531.33
	Annually	\$74,339.20	\$78,062.40	\$81,972.80	\$86,070.40	\$90,376.00
Theater Technician I	Hourly	\$34.12	\$35.83	\$37.62	\$39.50	\$41.48
	Monthly	\$5,914.13	\$6,210.53	\$6,520.80	\$6,846.67	\$7,189.87
	Annually	\$70,969.60	\$74,526.40	\$78,249.60	\$82,160.00	\$86,278.40
Theater Technician II	Hourly	\$37.53	\$39.41	\$41.38	\$43.45	\$45.62
	Monthly	\$6,505.20	\$6,831.07	\$7,172.53	\$7,531.33	\$7,907.47
	Annually	\$78,062.40	\$81,972.80	\$86,070.40	\$90,376.00	\$94,889.60

Effective July 1, 2026		STEPS				
Job Title		1	2	3	4	5
Wastewater Collection Systems Operator I	Hourly	\$29.56	\$31.04	\$32.59	\$34.22	\$35.93
	Monthly	\$5,123.73	\$5,380.27	\$5,648.93	\$5,931.47	\$6,227.87
	Annually	\$61,484.80	\$64,563.20	\$67,787.20	\$71,177.60	\$74,734.40
Wastewater Collection Systems Operator II	Hourly	\$32.50	\$34.13	\$35.84	\$37.63	\$39.51
	Monthly	\$5,633.33	\$5,915.87	\$6,212.27	\$6,522.53	\$6,848.40
	Annually	\$67,600.00	\$70,990.40	\$74,547.20	\$78,270.40	\$82,180.80
Wastewater Collection Systems Operator III	Hourly	\$35.74	\$37.53	\$39.41	\$41.38	\$43.45
	Monthly	\$6,194.93	\$6,505.20	\$6,831.07	\$7,172.53	\$7,531.33
	Annually	\$74,339.20	\$78,062.40	\$81,972.80	\$86,070.40	\$90,376.00
Wastewater Systems Crew Leader	Hourly	\$39.31	\$41.28	\$43.34	\$45.51	\$47.79
	Monthly	\$6,813.73	\$7,155.20	\$7,512.27	\$7,888.40	\$8,283.60
	Annually	\$81,764.80	\$85,862.40	\$90,147.20	\$94,660.80	\$99,403.20

Master Fee Schedule



CITY OF
BIG BEAR LAKE *California*

Master Fee Schedule

Note: All fees are non-refundable

Fee Name	Unit	Effective 07/01/2026	Fee Type
City Clerk			
Printed Material Sale	Each	Actual Cost	User Fee
Research Service	Each	Actual Cost	User Fee
Photocopy Service:			
First 4 Pages	Per Page	\$0.25	GOV § 7922.530
Pages 5 To 50	Per Page	\$0.10	GOV § 7922.530
Pages 50 And Above	Per Page	\$0.05	GOV § 7922.530
For Large Copies (I.E. Blueprints)	Per Page	\$3.00	GOV § 7922.530
Armed Forces Banner Program			
Armed Forces Banner	Each	\$75.00	User Fee
Performing Arts Center			
Facility Rental Performance:			
Schools	Per 6 Hr Block	\$203.00	Rental
Non-Profit	Per 6 Hr Block	\$407.00	Rental
For-Profit	Per 6 Hr Block	\$1,284.00	Rental
Facility Rental Dry Rehearsal / Load-In / Load-Out:			
Schools	Per 5 Hr Block	\$51.00	Rental
Non-Profit	Per 5 Hr Block	\$80.00	Rental
For-Profit	Per 5 Hr Block	\$183.00	Rental
Facility Rental Rehearsal:			
Schools	Per 5 Hr Block	\$51.00	Rental
Non-Profit	Per 5 Hr Block	\$111.00	Rental
For-Profit	Per 5 Hr Block	\$237.00	Rental
Other Room Rental Fees:			
Shop Rental	Per 6 Hr Block	\$36.00	Rental
Sewing Room Rental	Per 6 Hr Block	\$36.00	Rental
Room Rentals			
Hofert Hall Rental	Per 5 Hr Block	\$276.00	Rental
Training Room	Per Hour	\$335.00	Rental
Chalet Building	Per Hour	\$209.00	Rental
General Fees			
NSF Check Processing			
First Check	Each	\$25.00	State Set
Subsequent Check	Each	\$35.00	State Set
Business Licenses			
New Business Located Within the City of Big Bear Lake:			
Commercial/Brick and Mortar Businesses	Each	\$305.00	User Fee
Home Office Businesses (Home Occupation)	Each	\$139.00	User Fee
New Business Located Outside the City of Big Bear Lake:			
Businesses Based in a Different City	Each	\$64.00	User Fee

Fee Name	Unit	Effective 07/01/2026	Fee Type
Existing Businesses:			
Annual Renewals (September 30th) – All Businesses	Each	\$32.00	User Fee
Late Fees:			
Between Oct. 5th and 15th	Each	\$20.00	Penalty
After Oct. 15th	Each	\$35.00	Penalty
Vacation Rental Program			
Vacation Rental Program	Per Year Per Property	\$635.00	User Fee
Transfer of Vacation Rental	Each	\$74.00	User Fee
Home Sharing	Each	\$400.00	User Fee
Film Permit			
For Motion Pictures	Each	\$389.00	User Fee
For Still Shots	Each	\$263.00	User Fee
TOT Permit Program			
Commercial Properties - TOT Permit	Per Year Per Property	\$421.00	User Fee
Building & Safety			
Commercial / Industrial / MFR - New and TI (Plan Check & Inspection) - 50% due up front for Plan Check			
Construction Permit (Valuation)*:			
\$0 - \$25,000	Base	\$627.19	User Fee
Each Additional \$1,000 or fraction thereof	Each Addl \$1,000	\$29.49	User Fee
\$25,001 - \$50,000	Base	\$1,364.53	User Fee
Each Additional \$1,000 or fraction thereof	Each Addl \$1,000	\$22.56	User Fee
\$50,001 - \$100,000	Base	\$1,928.63	User Fee
Each Additional \$1,000 or fraction thereof	Each Addl \$1,000	\$12.60	User Fee
\$100,001 - \$500,000	Base	\$2,558.82	User Fee
Each Additional \$1,000 or fraction thereof	Each Addl \$1,000	\$6.76	User Fee
\$500,001 - \$1,000,000	Base	\$5,261.84	User Fee
Each Additional \$1,000 or fraction thereof	Each Addl \$1,000	\$10.18	User Fee
\$1,000,001 - \$5,000,000	Base	\$10,349.93	User Fee
Each Additional \$1,000 or fraction thereof	Each Addl \$1,000	\$1.48	User Fee
\$5,000,000 - \$25,000,000	Base	\$16,260.00	User Fee
Each Additional \$1,000 or fraction thereof	Each Addl \$1,000	\$0.68	User Fee
\$25,000,001+	Base	\$29,941.86	User Fee
Each Additional \$1,000 or fraction thereof	Each Addl \$1,000	\$0.34	User Fee
*Valuation is based on the most recent adopted ICC Cost of Construction table			
SFR - New and Additions / Remodels (Plan Check & Inspection) - 50% due up front for Plan Check			
Construction Permit (Square Footage):			
0-250 sq. ft.	Base	\$706.38	User Fee
251 - 500 sq. ft.	Base	\$706.38	User Fee
Each Additional 100 square feet or fraction thereof	Each Addl 100 Sq. Ft.	\$431.97	User Fee
500 - 1,000 sq. ft.	Base	\$1,786.30	User Fee
Each Additional 100 square feet or fraction thereof	Each Addl 100 Sq. Ft.	\$116.97	User Fee
1,001 to 1,500 sq. ft.	Base	\$2,371.14	User Fee
Each Additional 100 square feet or fraction thereof	Each Addl 100 Sq. Ft.	\$162.01	User Fee
1,501 to 2,000 sq. ft.	Base	\$3,181.19	User Fee
Each Additional 100 square feet or fraction thereof	Each Addl 100 Sq. Ft.	\$171.78	User Fee
2,001 to 3,500 sq. ft.	Base	\$4,040.07	User Fee
Each Additional 100 square feet or fraction thereof	Each Addl 100 Sq. Ft.	\$96.89	User Fee

Fee Name	Unit	Effective 07/01/2026	Fee Type
3,501 to 5,000 sq. ft.	Base	\$5,493.42	User Fee
Each Additional 100 square feet or fraction thereof	Each Addl 100 Sq. Ft.	\$46.47	User Fee
5,000+ sq. ft.	Base	\$6,190.44	User Fee
Each Additional 100 square feet or fraction thereof	Each Addl 100 Sq. Ft.	\$23.23	User Fee
MEP			
MEP Issuance	Each	\$71.00	User Fee
Electrical (Commercial) - Plan Check & Inspection			
Electric Spa	Each	\$435.00	User Fee
Electrical Service Upgrade	Each	\$490.00	User Fee
Branch Circuit	Each	\$788.00	User Fee
EV Charger	Each	\$1,116.00	User Fee
Electrical (Residential)			
Electric Spa	Each	\$99.00	User Fee
Electrical Service Upgrade	Each	\$99.00	User Fee
Mechanical (Commercial)			
Gas Test	Each	\$99.00	User Fee
Mini Split	Each	\$327.00	User Fee
Appliance	Each	\$459.00	User Fee
Air Handling	Each	\$327.00	User Fee
Hood Fan / Duct	Each	\$327.00	User Fee
Mechanical (Residential)			
Gas Test	Each	\$99.00	User Fee
Whole House Fan	Each	\$99.00	User Fee
Forced Air / Gravity Furnace	Each	\$99.00	User Fee
Appliance Flue / Vent	Each	\$49.00	User Fee
Ventilation Fan	Each	\$49.00	User Fee
Air Handling	Each	\$99.00	User Fee
Hood Fan / Duct	Each	\$43.00	User Fee
Plumbing (Commercial)			
Hot Water Heater	Each	\$261.00	User Fee
Tankless Water Heater Replacement / Install	Each	\$459.00	User Fee
Fixture or Trap	Per Fixture	\$919.00	User Fee
Waterheater / Ventilation	Each	\$459.00	User Fee
Gas Pipe Outlet	Each	\$459.00	User Fee
Backflow	Each	\$459.00	User Fee
Plumbing (Residential)			
Hot Water Heater	Each	\$99.00	User Fee
Tankless Water Heater Replacement / Install	Each	\$99.00	User Fee
Fixture or Trap	Per Fixture	\$559.00	User Fee
Waterheater / Ventilation	Each	\$99.00	User Fee
Gas Pipe Outlet	Each	\$99.00	User Fee
Backflow	Each	\$99.00	User Fee
Solar Permits			
Residential:			
Roof Mounted			
System up to 15kW	Base	\$450.00	User Fee
Each Additional kW above 15kW	Each Addl kW	\$15.00	User Fee

Fee Name	Unit	Effective 07/01/2026	Fee Type
Ground Mounted			
System up to 15kW	Base	\$450.00	User Fee
Each Additional kW above 15kW	Each Addl kW	\$15.00	User Fee
Commercial:			
Roof Mounted			
Systems up to 50kW	Base	\$1,000.00	User Fee
Per kW between 50kW and 250kW	Each kW	\$7.00	User Fee
Each Additional kW above 250kW	Each Addl kW	\$5.00	User Fee
Ground Mounted			
Systems up to 50kW	Base	\$1,000.00	User Fee
Per kW between 50kW and 250kW	Each kW	\$7.00	User Fee
Each Additional kW above 250kW	Each Addl kW	\$5.00	User Fee
Battery / Energy Storage System:			
Residential	Each	\$565.00	User Fee
Commercial	Each	\$1,543.00	User Fee
EV Charging Station:			
Residential	Each	\$466.00	User Fee
Commercial	Each	\$2,212.00	User Fee
Flat Fees			
Reroof	Each	\$342.00	User Fee
Fire Sprinklers	Each	\$756.00	User Fee
Window Replacement	Each	\$86.00	User Fee
Accessory Dwelling Unit	Each	\$2,854.00	User Fee
Walls / Fences:			
More than 6 Feet Tall	Each	\$1,186.00	User Fee
Swimming Pools & Spas:			
Residential	Each	\$1,912.00	User Fee
Commercial	Each	\$2,240.00	User Fee
Bathroom / Kitchen Remodels (non-structural)	Each	\$908.00	User Fee
Demolition	Each	\$1,254.00	User Fee
Siding and/or Stucco Repair	Each	\$624.00	User Fee
Patio / Carport / Deck / Balcony	Each	\$1,214.00	User Fee
City Standard Deck	Each	\$913.00	User Fee
Fireplace	Each	\$355.00	User Fee
Signs:			
Pole or Freestanding	Each	\$1,083.00	User Fee
Wall Mounted	Each	\$755.00	User Fee
Monument	Each	\$1,412.00	User Fee
Misc Permits & Inspections			
Requested Building Inspection	Each	\$462.00	User Fee
Occupancy Inspection	Each	\$388.00	User Fee
Surcharges			
Technology Fee	% of Bldg Permit Fee	6%	Surcharge
General Plan Maintenance	% of Bldg Valuation	0.24%	Surcharge

Fee Name	Unit	Effective 07/01/2026	Fee Type
Building Support to Fire			
Fire Alarm System			
Plan Check + Insp. Modification:			
5 devices	Each	\$475.00	User Fee
6 to 10 Devices	Each	\$750.00	User Fee
>10 devices	Each	\$1,029.00	User Fee
Plan Check + Insp. New:			
Greater than or equal to 20,000 sq. ft.	Each	\$1,173.00	User Fee
Less than 20,000 sq. ft.	Each	\$756.00	User Fee
Special Extinguishing System			
Plan Check + Insp. Modification:			
Modification	Each	\$448.00	User Fee
New System	Each	\$657.00	User Fee
Spray Booth			
Spray Booth Plan Ck. + Insp.	Each	\$796.00	User Fee
Sprinkler System / Stand Pipe			
Plan Check+ Insp.:			
Residential			
New System	Each	\$630.00	User Fee
Modification <4	Each	\$291.00	User Fee
Modification 5-20	Each	\$373.00	User Fee
Modification >20	Each	\$959.00	User Fee
Commercial			
New System	Each	\$718.00	User Fee
Modification <4	Each	\$291.00	User Fee
Modification 5-20	Each	\$373.00	User Fee
Modification >20	Each	\$1,243.00	User Fee
Planning			
Annexations			
Uninhabited within the Sphere of Influence	Each	Actual Cost	User Fee
Uninhabited outside the Sphere of Influence	Each	Actual Cost	User Fee
Inhabited	Each	Actual Cost	User Fee
Affordable Housing/Density Bonus			
Negotiation and drafting	Each	Actual Cost	User Fee
Annual review	Each	Actual Cost	User Fee
Appeals			
Of staff decision to Planning Commission	Each	\$750.00	User Fee
Of Planning Com. decision to City Council	Each	\$750.00	User Fee
Conditional Use Permit			
Conditional Use Permit	Each	\$7,500.00	User Fee
Development Agreements			
Negotiation and drafting	Each	Actual Cost	User Fee
Annual review	Each	Actual Cost	User Fee
Deferred Completion Agreements			
Planning review	Deposit	\$1,300.00	Deposit

Fee Name	Unit	Effective 07/01/2026	Fee Type
Environmental Review			
Categorical exemption	Each	Actual Cost	User Fee
Initial study:			
Initial study	Each	Actual Cost	User Fee
Filing Fee	Each	Actual Cost	User Fee
State F&G administration fee	Each	Actual Cost	User Fee
Preparation of EIR	Each	Actual Cost	User Fee
Subsequent use of an EIR	Each	Actual Cost	User Fee
Mitigation monitoring	Each	Actual Cost	User Fee
General Plan Amendments			
Text amendment	Each	\$8,088.00	User Fee
Map amendment:			
First 5 Acres	Base	\$8,744.00	User Fee
Each Additional 5 Acres	Each Addl 5 Acre	\$180.00	User Fee
Home Occupation Permit			
Home Occupation Permit	Each	\$242.00	User Fee
Horse Drawn Carriage Permit			
Initial review	Each	\$2,835.00	User Fee
Interpretations			
Staff interpretation	Each	\$863.00	User Fee
Planning Commission interpretation	Each	\$864.00	User Fee
Inspections			
Second & subsequent re-inspections:			
First Hour	Base	\$179.00	User Fee
Each Additional 1 1/2 Hours	Each Addl 1 1/2 Hr	\$90.00	User Fee
Modifications			
Major modification (Approval by PC)	Each	\$5,273.00	User Fee
Major modification (Approval by staff)	Each	\$3,964.00	User Fee
Minor modification	Each	\$2,716.00	User Fee
Parking Permits			
Ironwood Parking Permit (Resident)	Each	\$100.00	User Fee
Plot Plan Review			
Plot Plan Review	Each	\$7,000.00	User Fee
Pre-Development Review			
Pre-Development Review	Each	\$863.00	User Fee
Research Service			
Research Service	Each	Actual Cost	User Fee
Right-Of-Way Vacation			
Right-Of-Way Vacation	Each	\$3,116.00	User Fee
Special DRC Meeting			
Special DRC Meeting	Each	\$1,237.00	User Fee
Sign Permits			
Sign Permit	Each	\$232.00	User Fee
Sign Program	Each	\$556.00	User Fee
Banner:			
Light Pole	Each	\$515.00	User Fee
Overhead Sign Mounted Banners	Each	\$515.00	User Fee

Fee Name	Unit	Effective 07/01/2026	Fee Type
Special Events			
Special Events:			
<u>Minor</u>			
Non-Profit	Each	\$50.00	User Fee
For Profit Local	Each	\$350.00	User Fee
For Profit Other	Each	\$400.00	User Fee
<u>Major</u>			
Non-Profit	Each	\$100.00	User Fee
For Profit Local	Each	\$2,500.00	User Fee
For Profit Other	Each	\$5,000.00	User Fee
Residential Yard Sale	Each	\$100.00	User Fee
Special Event Deposit	% of Permit	10%	Deposit
Vendor Fee:			
Non-Profit	Per Vendor Per Event	\$50.00	User Fee
For Profit	Per Vendor Per Event	\$75.00	User Fee
Subdivisions			
Tentative Parcel Map:			
Tentative Parcel Map	Each	\$6,168.00	User Fee
Tentative Parcel Map (Condo):			
Tentative Parcel Map (Condo)	Each	\$4,516.00	User Fee
Final Parcel Map (Engineering)	Each	\$2,779.00	User Fee
Tentative Tract Map (SFR):			
First 5 Lots	Base	\$8,775.00	User Fee
Each Additional Lot	Each Addl Lot	\$68.00	User Fee
Tentative Tract Map (Condo):			
Tentative Tract Map (Condo)	Each	\$7,056.00	User Fee
Final Tract Map (Engineering):			
First 5 Lots	Base	\$2,561.00	User Fee
Each Additional Lot	Each Addl Lot	\$204.00	User Fee
SB 9:			
Duplex	Each	\$983.00	User Fee
Urban Lot Split	Each	\$1,966.00	User Fee
Time Extension			
PC Approved Plan:			
PC Approved Plan	Each	\$4,745.00	User Fee
Staff Approved Plan:			
Staff Approved Plan	Each	\$3,964.00	User Fee
Temporary Use Permit			
Temporary Structures or Uses:			
Non-Profit	Each	\$50.00	User Fee
For Profit	Each	\$1,009.00	User Fee
Stockpiling:			
Stockpiling	Each	\$907.00	User Fee
Tree Removal Permit			
Tree Removal Permit	Each	\$112.00	User Fee

Fee Name	Unit	Effective 07/01/2026	Fee Type
Variances & Deviations			
Minor Deviation:			
Minor Deviation	Each	\$2,788.00	User Fee
Variance:			
Variance	Each	\$7,200.00	User Fee
Vehicle For Hire			
Vehicle For Hire	Each	\$2,835.00	User Fee
Zoning Amendment			
Text Change:			
Text Change	Each	\$7,656.00	User Fee
Map Change/Pre-Zone	Each	\$8,492.00	User Fee
Zoning Clearance			
Zoning Clearance	Each	\$325.00	User Fee
Surcharges			
Technology Fee	% of Fee	6%	Surcharge
Engineering			
Agreements			
Deferred improvement agreement	Each	\$1,164.00	User Fee
Certificate of Compliance			
Certificate of Compliance	Each	\$1,812.00	User Fee
Encroachment Permits			
Driveway / Curb / Sidewalk approach	Each	\$548.00	User Fee
Driveway / Curb / Sidewalk approach w/ongoing Construction	Each	\$252.00	User Fee
Utility Street Cut:			
First 2,000 sq. ft.	Base	\$477.00	User Fee
Each Additional 500 sq. ft.	Each Addl 500 sq. ft	\$180.00	User Fee
Object Right-of-Way:			
Less than 7 Day	Each	\$331.00	User Fee
Between 7 and 30 Days	Each	\$554.00	User Fee
Over 30 Days	Each	\$984.00	User Fee
Traffic Control Plan (Temporary)	Each	\$556.00	User Fee
Street cut (lateral)	Each	\$461.00	User Fee
Inspections			
Public Improvements:			
Base	Base	\$756.00	User Fee
Per Hour	Per Hour	\$201.00	User Fee
Grading inspection Res. (Over 50 c.y.):			
Base	Base	\$407.00	User Fee
Per Hour	Per Hour	\$201.00	User Fee
Lot Line Adjustment			
Lot Line Adjustment	Each	\$2,192.00	User Fee
Lot Merger			
Lot Merger	Each	\$1,439.00	User Fee
Research Service			
Research Service	Each	Actual Cost	User Fee
Reversion to Acreage			
Reversion to Acreage	Each	\$6,014.00	User Fee

Fee Name	Unit	Effective 07/01/2026	Fee Type
Plan Checks			
Grading plan - Res. (over 50 c.y.)	Each	\$748.00	User Fee
Grading plan - Comm./Ind:			
Base	Base	\$1,831.00	User Fee
Each Addl Hour	Per Hour	\$549.00	User Fee
Engineering Plan Check:			
Base	Base	\$1,406.00	User Fee
Each Addl Hour	Per Hour	\$549.00	User Fee
Snow Poles			
Snow Poles	Each	\$26.00	User Fee
Subdivisions			
Final Parcel Map	Each	\$3,335.00	User Fee
Final Tract Map:			
First 5 Lots	Base	\$3,688.00	User Fee
Each Additional Lot	Each Addl Lot	\$204.00	User Fee
Sewer Fees			
Sewer Inspections	Per Inspection	\$219.00	User Fee
Sewer Availability / Will Serve Letter	Each	\$431.00	User Fee
NPDES Fees			
NPDES Category:			
<u>Industrial</u>			
High	Per Inspection Per Facility	\$438.00	User Fee
Medium	Per Inspection Per Facility	\$319.00	User Fee
Low	Per Inspection Per Facility	\$199.00	User Fee
<u>Restaurants (Including 2nd inspection)</u>			
High	Per Inspection Per Facility	\$159.00	User Fee
Medium	Per Inspection Per Facility	\$120.00	User Fee
Low	Per Inspection Per Facility	\$80.00	User Fee
<u>Commercial</u>			
High	Per Inspection Per Facility	\$120.00	User Fee
Medium (Municipal Sites)	Per Inspection Per Facility	\$106.00	User Fee
Low	Per Inspection Per Facility	\$80.00	User Fee
Other - Inactive / Residential / Non-Inspection	Per Inspection	\$40.00	User Fee
Post Construction Best Management Practices / WQMP Inspections	Per Inspection	\$279.00	User Fee
Surcharges			
Technology Fee	% of Permit Fee	6%	Surcharge
WQMP			
Preliminary WQMP	Each	\$4,119.00	User Fee
Final WQMPs:			
Basic	Each	\$4,669.00	User Fee
Standard	Each	\$6,042.00	User Fee
Complex	Each	\$10,436.00	User Fee
WQMP Inspections	Each	\$2,709.00	User Fee
Single Family Residential - Base	Each	\$1,922.00	User Fee
Single Family Residential - Additional Hour	Per Hour	\$275.00	User Fee



CITY OF BIG BEAR LAKE *California*

RESOLUTION NO. 2026-30

RESOLUTION ADOPTING THE FISCAL YEAR 2026-27 BUDGET

WHEREAS, the City of Big Bear Lake was incorporated on November 28, 1980; and,

WHEREAS, the City Council conducted a public hearing on the proposed budget, as provided in Section 1001 of the City Charter adopted November, 1983; and,

NOW, THEREFORE, BE IT RESOLVED BY the City Council of the City of Big Bear Lake that the budget for Fiscal Year 2026-27 is hereby adopted and that the appropriated resources and uses are as follows:

Fund Description	TOTAL APPROPRIATIONS	
	Resources	Uses
General Fund	\$ 25,717,442	\$ 28,334,212
Sanitation	\$ 9,579,000	\$ 10,521,931
Refuse	\$ 5,578,000	\$ 5,646,289
Traffic Safety	\$ 220,000	\$ 220,000
Gas Tax - HUTA	\$ 739,063	\$ 740,000
Gas Tax - RMRA	\$ 141,443	\$ 134,930
Measure I-Local 10-40	\$ 522,500	\$ 524,700
Mobile Source Air Pollution	\$ 5,200	\$ -
Mountain Transit (MTA)	\$ 500,000	\$ 500,000
Village Streetscape Maint	\$ 525,319	\$ 525,319
Tourism Business Impr District	\$ 4,970,000	\$ 4,970,000
Property Lease General Operations	\$ 375,000	\$ 375,000
Pass-through Fees	\$ 4,840	\$ 700
PEG Access	\$ 55,000	\$ 75,000
Measure Y TOT	\$ 2,443,750	\$ 4,225,000
SB1383 Grant Fund	\$ 66,500	\$ 66,500
Grant Funding	\$ 1,128,154	\$ 1,128,154
Suppl Law Enforcement AB3229	\$ 150,700	\$ 150,000
Developer Impact-Gen'l Fac	\$ 17,500	\$ -
Developer Impact-Circulation	\$ 35,000	\$ -
Developer Impact-Drainage	\$ 35,000	\$ -
Developer Impact-Public Fac	\$ 25,500	\$ -
Developer Impact-Parkland	\$ 35,000	\$ -
Developer Impact-Fire Supp	\$ 27,500	\$ -
Capital Projects	\$ 6,175,000	\$ 6,175,000
Street Improvements	\$ 2,871,800	\$ 2,871,800

PASSED, APPROVED AND ADOPTED this 10th day of June, 2026.


Randall Putz, Mayor

ATTEST:


Erica Stephenson, City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss
CITY OF BIG BEAR LAKE)

I, Erica Stephenson, City Clerk of the City of Big Bear Lake, California, do hereby certify that the whole number of the City Council of the said City is five; that the foregoing resolution, being Resolution No. 2026-30 was duly passed and adopted by the said City Council and attested by the City Clerk of said City, all at a regular meeting of the said City held on the 10th day of June, 2026 and that the same was so passed and adopted by the following vote:

AYES: HERRICK, SEGOVIA, MELNICK, HICKS, PUTZ
NOES: None
ABSTAIN: None
ABSENT: None


Erica Stephenson, City Clerk



CITY OF
BIG BEAR LAKE *California*

RESOLUTION NO. FP2026-04

**RESOLUTION ADOPTING THE BIG BEAR LAKE FIRE PROTECTION DISTRICT
BUDGET FOR FISCAL YEAR 2026-27**

WHEREAS, the Big Bear Lake Fire Protection District (the “District”) Board of Directors (the “Board”) held a budget meeting and a public hearing on the proposed budget; and

NOW, THEREFORE, BE IT RESOLVED BY the Board of Directors of Big Bear Lake Fire Protection District that:

1. The Board does hereby adopt the proposed budget for the Big Bear Lake Fire Protection District.
2. That the appropriated sources and uses are as follows for the Fiscal Year 2026-27 Budget:

Fund	Sources	Uses
Fire Operating Fund (220)	\$8,864,200	\$7,335,163

PASSED, APPROVED AND ADOPTED this 10th day of June, 2026.


Rick Herrick, Board Chair

ATTEST:


Erica Stephenson, Board Secretary

Section 4. That the population growth factor for 2026-27 was that of the County of San Bernardino, which decreased by 0.06%.

PASSED, APPROVED AND ADOPTED this 10th day of June, 2026.



Rick Herrick, Board Chair

ATTEST:



Erica Stephenson, Board Secretary

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss
CITY OF BIG BEAR LAKE)

I, Erica Stephenson, Board Secretary for the Big Bear Lake Fire Protection District, do hereby certify that the whole number of members of the said Board is five; that the foregoing resolution, being Resolution No. FP2026-03 was duly passed and adopted by the said Board, approved and signed by the Board Chair of said Board, and attested by the Board Secretary, all at a regular meeting of the said Board held on the 10th day of June, 2026, and that the same was so passed and adopted by the following vote:

AYES: HERRICK, MELNICK, HICKS, SEGOVIA, PUTZ

NOES:

ABSTAIN:

ABSENT:



Erica Stephenson, Board Secretary



CITY OF BIG BEAR LAKE *California*

RESOLUTION NO. 2026-26

RESOLUTION ADOPTING THE CITY'S APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-27

WHEREAS, Article XIII B of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979 provides that the total annual appropriations limit of such entity for the prior year be adjusted for changes in the cost of living and population except as otherwise specifically provided for in said Article; and,

WHEREAS, the State legislature added Division 9 (commencing with Section 7900) to Title 1 of the Government Code of the State of California to implement Article XIII B of the California Constitution; and,

WHEREAS, Proposition 111, the Traffic Congestion Relief and Spending Limitation Act of 1990 which was authorized on June 5, 1990, modified the calculation method for the limitation; and,

WHEREAS, Section 7910 of the Government Code provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting, documentation used in the determination of the appropriations limit shall be available to the public; and,

WHEREAS, Section 7902 (a) and 7902.6 of the Government Code sets forth the method for determining the appropriations limit for each local jurisdiction for the 2026-27 fiscal year; and,

WHEREAS, the City Council of the City of Big Bear Lake wishes to establish the appropriations limit for Fiscal Year 2026-27 for the City of Big Bear Lake.

NOW, THEREFORE, BE IT RESOLVED BY the City Council of the City of Big Bear Lake, as follows:

1. That it is hereby found and determined that the documentation used in the determination of the appropriations limit for the City of Big Bear Lake for Fiscal Year 2026-27 was available to the public in the Finance Department at least fifteen days prior to this date.
2. That the appropriations limit for the City of Big Bear Lake as established in accordance with Section 7902 (a) and 7902.6 of the California Government Code for Fiscal Year 2026-27 is \$58,106,290.
3. That the cost of living factor selected was the California per capita personal income factor which was an increase of 4.95% for 2026-27.
4. That the population growth factor for 2026-27 was that of the County which decreased by 0.06%.

PASSED, APPROVED AND ADOPTED this 10th day of June, 2026.


Randall Putz, Mayor

ATTEST:


Erica Stephenson, City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss
CITY OF BIG BEAR LAKE)

I, Erica Stephenson, City Clerk of the City of Big Bear Lake, California, do hereby certify that the whole number of the City Council of the said City is five; that the foregoing resolution, being Resolution No. 2026-26 was duly passed and adopted by the said City Council and attested by the City Clerk of said City, all at a regular meeting of the said City held on the 10th day of June, 2026 and that the same was so passed and adopted by the following vote:

AYES: SEGOVIA, MELNICK, HICKS, HERRICK, PUTZ
NOES: None
ABSTAIN: None
ABSENT: None


Erica Stephenson, City Clerk



CITY OF BIG BEAR LAKE *California*

RESOLUTION NO. FP2026-03

RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-27 FOR THE BIG BEAR LAKE FIRE PROTECTION DISTRICT IN ACCORDANCE WITH PROVISIONS OF DIVISION 9 OF TITLE 1 OF THE CALIFORNIA GOVERNMENT CODE

WHEREAS, Article XIII B of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979, provides that the total annual appropriations subject to limitation of each local government, shall not exceed the appropriations limit of such entity for the prior year adjusted for changes in the cost of living and population except as otherwise specifically provided for in said Article; and,

WHEREAS, the State legislature added Division 9 (commencing with Section 7900) to Title 1 of the Government Code of the State of California to implement Article XIII B of the California Constitution; and,

WHEREAS, Proposition 111, the Traffic and Congestion Relief and Spending Limitation Act of 1990 which was authorized on June 5, 1990, modified the calculation method for the limitation; and,

WHEREAS, Section 7910 of the Government Code provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed special meeting. The documentation used in the determination of the appropriations limit shall be available to the public upon request; and,

WHEREAS, Section 7902 (a) and 7902.6 of the Government Code sets forth the method for determining the appropriations limit for each local jurisdiction for the 2026-27 fiscal year; and,

WHEREAS, the Board of Big Bear Lake Fire Protection District wishes to establish the appropriations limit for Fiscal Year 2026-27 for the Big Bear Lake Fire Protection District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Big Bear Lake Fire Protection District as follows:

- Section 1. That it is hereby found and determined that the documentation used in the determination of the appropriations limit for the Big Bear Lake Fire Protection District for Fiscal Year 2026-27 was available to the public upon request in the Finance Division.
- Section 2. That the appropriations limit for the Big Bear Lake Fire Protection District as established in accordance with Section 7902 (a) and 7902.6 of the California Government Code for Fiscal Year 2026-27 is \$16,184,556.
- Section 3. That the cost-of-living factor selected was the California per capita personal income factor, which was an increase of 4.95% for 2026-27.

Section 4. That the population growth factor for 2026-27 was that of the County of San Bernardino, which decreased by 0.06%.

PASSED, APPROVED AND ADOPTED this 10th day of June, 2026.



Rick Herrick, Board Chair

ATTEST:



Erica Stephenson, Board Secretary

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss
CITY OF BIG BEAR LAKE)

I, Erica Stephenson, Board Secretary for the Big Bear Lake Fire Protection District, do hereby certify that the whole number of members of the said Board is five; that the foregoing resolution, being Resolution No. FP2026-03 was duly passed and adopted by the said Board, approved and signed by the Board Chair of said Board, and attested by the Board Secretary, all at a regular meeting of the said Board held on the 10th day of June, 2026, and that the same was so passed and adopted by the following vote:

AYES: HERRICK, MELNICK, HICKS, SEGOVIA, PUTZ

NOES:

ABSTAIN:

ABSENT:



Erica Stephenson, Board Secretary

**CITY OF BIG BEAR LAKE
DEPARTMENT OF WATER & POWER
BUDGET AND WORK PLAN
FISCAL YEAR ENDING JUNE 30, 2027**





Fiscal Year 2027 Budget



City of Big Bear Lake, Department of Water and Power Board of Commissioners

(Left to Right):
Bob Tarras, Chair | Barbara Willey, Vice Chair | Craig Hjorth,
Treasurer | Matt Scriven, Commissioner; | Joe Cylwik, Commissioner



DWP General Manager
Reginald Lamson



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Fiscal Year 2027 Budget

General Manager's Budget Message

Honorable Chairman, Vice-Chairwoman, Commissioners, and customers,

I am pleased to present the FY 2027 annual budget for the City of Big Bear Lake, Department of Water and Power (DWP). The annual budget provides not only the fiscal mechanism to carry out DWP's work for our customers but provides a road map as we plan for future system maintenance and continue to improve the overall water system while conserving Big Bear's limited groundwater supply.

In FY 2026 DWP budgeted \$10,862,300 for operations and \$3,370,500 in capital improvements. FY 2026 year-end operating expenses are expected to come in on budget while revenues are expected to come in \$96,100 lower than projected (excluding capital grants) representing an expected \$96,100 deficit that will carry forward into beginning reserve balances for the FY 2027 budget.

During FY 2026 a significant portion of construction was completed on the Wolf Reservoir and Booster Projects which will add 500,000 gallons of storage to DWP's system. Construction continues on the Wolf Booster. Construction is underway on the Garstin Water Operations Facilities project. Division Well No. 2 was rehabilitated, and three other pumping units were replaced. In all, over \$4 million in capital improvements were completed increasing DWP's capital improvements to over \$64.4 million since my appointment in FY 2012.

In addition to the significant amount of capital improvements completed in FY 2026, DWP was able to undertake a comprehensive reservoir maintenance plan for all 13 operational reservoirs, applied for three grants, installed 16 new service connections, and replaced 204 meters (188 smart meters), while providing high quality clean drinking water and excellent service to DWP customers.

The FY 2027 Budget includes appropriations for three capital improvement projects Division Well No. 9, Wolf Booster replacement and the Garstin Water Operations Facility. The Division Well No. 9 and Wolf projects are partially funded by two grants from the United States Bureau of Reclamation (the USBR) in the amount of \$2.1 million with the final \$400,000 budgeted for FY 2027. Construction is ongoing for the new Wolf Booster and is expected to be completed in September of 2026. The design work is complete for Division Well No. 9 and construction is expected to be completed by December 31, 2026.

The 2027 budget anticipates overall deficit funding of \$1,520,000 to complete capital improvements. Excluding capital improvement, revenues exceed appropriations by \$858,600. DWP will be entering year four of the current 5-year rate approval and the included appropriations are consistent with the anticipated use of rate payer's funds in the related rate study. The included appropriations leave sufficient cash reserves to meet DWP's financial reserve policy requirements.

DWP staff and I believe the FY 2027 budget will allow us to continue to provide the high level of service the Board of Commissioners and customers of DWP have come to expect and we look forward to another year of service to our community.

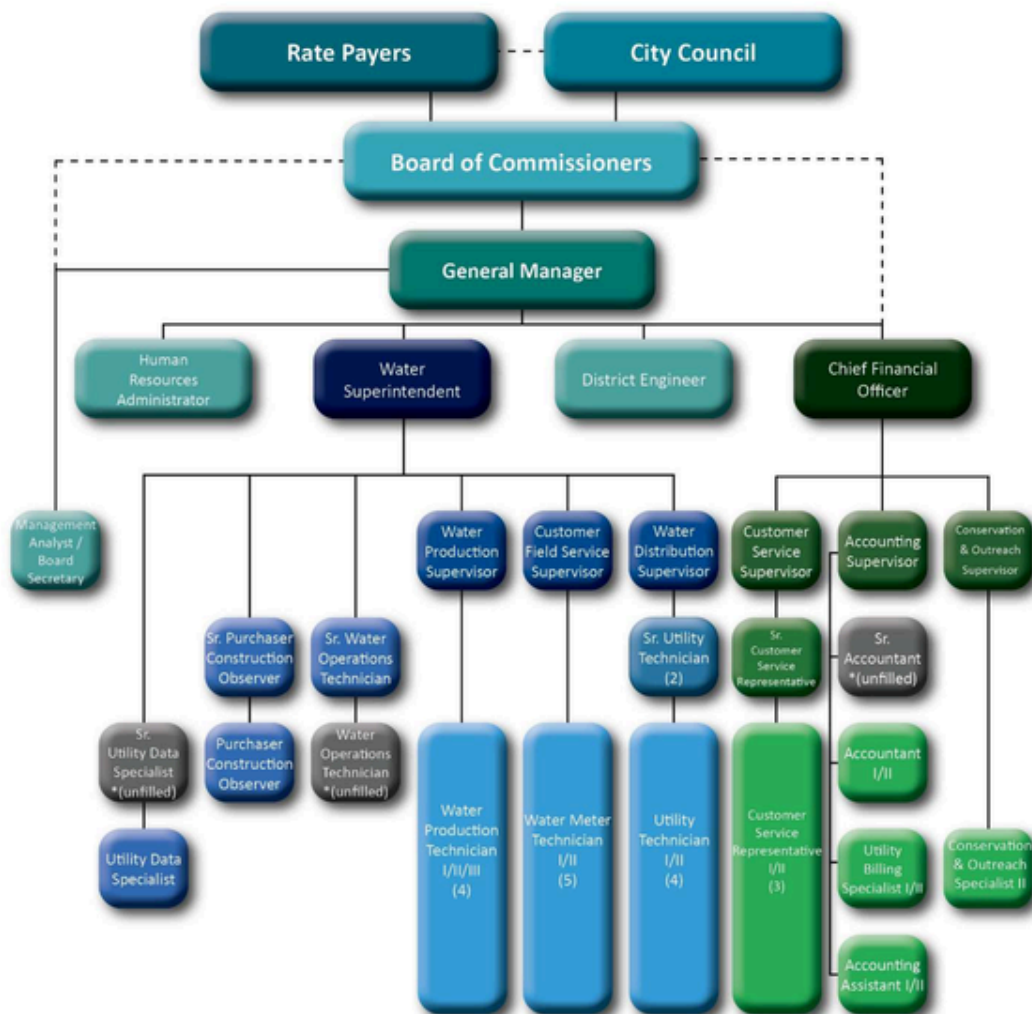
Respectfully Submitted

Reggie Lamson, General Manager



Fiscal Year 2026 Budget Organizational Chart

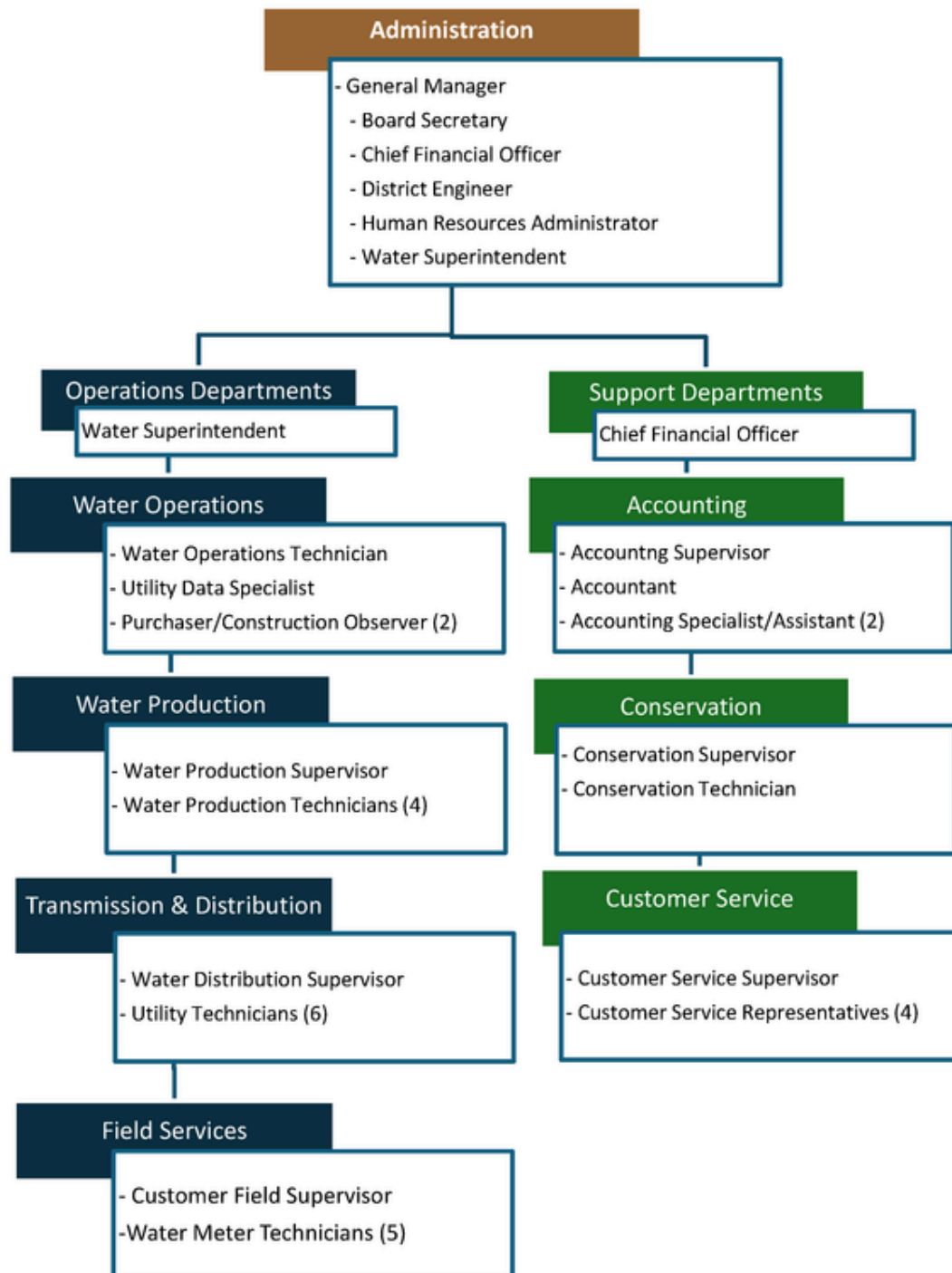
39 Full Time Equivalent Employees



* Classifications notated with grey boxes indicate unfilled positions with Board approved job descriptions that are unfilled.



Fiscal Year 2027 Budget Departmental Structure Chart



6 of 30



Fiscal Year 2027 Budget Summary Budget

The FY 2027 budget anticipates spending \$1,520,000 more than DWP is expected to receive from inflows. Capital Improvement Program (CIP) appropriations are significantly more for FY 2027 due to vertical phase construction of the Garstin Water Operations Facility operations building. Excluding capital items, revenues are projected to exceed operating expenses by \$858,600.

Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Inflows						
Revenues	\$12,087,900	\$12,610,200	\$12,514,200	\$13,012,500	\$498,300	4%
Grants	744,000	1,131,300	615,100	400,000	(215,100)	(35%)
Borrowing	0	7,279,800	3,180,700	6,131,300	2,950,600	93%
Total Inflows	<u>\$12,831,900</u>	<u>\$21,021,300</u>	<u>\$16,310,000</u>	<u>\$19,543,800</u>	<u>\$3,233,800</u>	<u>20%</u>
Appropriations						
Personnel Expenses	\$6,364,700	\$6,488,700	\$6,488,700	\$6,852,800	\$364,100	6%
Operating Expenses	3,814,700	4,373,600	4,373,600	4,223,000	(150,600)	(3%)
Debt Service	1,062,200	1,062,200	1,062,200	1,062,200	0	0%
Contributions to Other Govs.	9,100	15,900	15,300	15,900	600	4%
Capital Improvement Program	6,975,900	3,370,500	4,052,700	8,317,300	4,264,600	105%
Capital Machinery & Equip.	84,800	209,100	177,000	592,600	415,600	235%
Total Appropriations	<u>\$18,311,400</u>	<u>\$15,520,000</u>	<u>\$16,169,500</u>	<u>\$21,063,800</u>	<u>\$4,894,300</u>	<u>30%</u>
Inflows Over/(Under)						
Appropriations	<u>(\$5,479,500)</u>	<u>\$5,501,300</u>	<u>\$140,500</u>	<u>(\$1,520,000)</u>	<u>(\$1,660,500)</u>	
Revenues Over/(Under)						
Operating Appropriations	<u>\$837,200</u>	<u>\$669,800</u>	<u>\$574,400</u>	<u>\$858,600</u>	<u>\$284,200</u>	

Detailed breakdowns and commentary for each budget area are provided in the following budget pages except for Contributions to Other Govs. which represents DWP's member contributions to the Bear Valley Basin Ground Water Sustainability Agency, a joint powers authority that regulates ground water usage in the Bear Valley.



Fiscal Year 2027 Budget Revenues

Revenue Projections

Revenue Source	2025 Actual	2026 Budget	2026 Expected	2027 Projected	\$ Up/ (Down)	% Up/ (Down)
Water Sales	\$10,778,100	\$11,353,000	\$11,353,000	\$11,807,000	\$454,000	4%
Administrative Fees	853,200	850,000	775,000	798,000	23,000	3%
Standby Fees	116,400	119,700	119,700	120,000	300	0%
Use of Property	307,700	257,500	256,500	257,500	1,000	0%
Other Revenue	32,100	30,000	10,000	30,000	20,000	200%
Grants	744,400	1,131,300	615,100	400,000	(215,100)	(35%)
Total Revenue	\$12,831,900	\$13,741,500	\$13,129,300	\$13,412,500	\$283,200	2%

Water Sales - In FY 2023, DWP adopted a 5-year rate structure commencing July 1, 2023. The adopted rate structure authorized an increase in water rates of up to 4% for FY 2027. Projected water sales revenues presume water consumption will remain consistent with FY 2026 and incorporate the full 4% adopted rate increase.

Administrative Fees - The DWP Board of Commissioners adopted a comprehensive administrative fee schedule effective July 1, 2024. Administrative fees are cost recovery based and include capacity fees charged to new development to cover allocated shares of infrastructure costs, connection fees which are for new meter installations, meter size increases and relocations and miscellaneous charges such as returned check fees. The largest component of these revenues is capacity charges which are projected, based on a 5-year average calculation, to be \$698,000. Capacity charges are categorized as contributed capital in DWP's financial statements. Remaining fees are projected based on shorter term historical averages and known changes.

Standby Fees - Standby Fees are charged for parcels of land that do not have water service but do have access to DWP water lines. Each parcel under one acre is charged one Standby charge of \$53 and any parcel that exceeds an acre is charged an additional Standby charge for each 75 feet of frontage with access to DWP water lines.

Use of Property - Use of property revenues consist principally of interest earnings on DWP investments and a Verizon cell tower site lease. Interest earned on investments is expected to be \$224,000 for FY 2026 and is projected to be \$225,000 for FY 2027. Cell tower lease payments are budgeted at \$32,500 which includes a contractual inflation adjustment. Interest on DWP's 2026 Certificates of Participation (COPs) for the Garstin Water Operations Facility project are not included and are expected to be netted against interest costs upon project completion.

Other Revenues - Any revenue that is received but not otherwise categorized as a known reoccurring revenue stream is included in other revenues. Usually, minimal revenues are received in this category.

Grants - DWP has two awarded capital grants, one for the Wolf Booster Project which is expected to be fully spent in FY 2026. The second grant is for the Division Well No. 9 Project. Revenues in the amount \$100,000 are expected for FY 2026 with the remaining funds of \$400,000 expected in FY 2027.



Fiscal Year 2027 Budget Personnel Expenses

The personnel budget for FY 2027 represents a \$364,100 or 6% increase from the prior year. The budgeted amounts include an anticipated COLA adjustment of 3%, health insurance increases of 10% and anticipated performance-based increases within approved salary schedules.

2027	2026	2027 Approved Personnel Expenses							
Approved Positions	Expected Expenses	# FTE	Annual Gross Salary	Insurance Benefits	Pension Benefits	PR Tax, OT Other	Total	\$ Up/ (Down)	% Up/ (Down)
Board of Directors			\$30,500	\$0	\$1,100		\$31,600		
Chief Financial Officer		1	249,000	19,400	69,100		337,500		
District Engineer		1	209,800	21,800	58,200		289,800		
General Manager		1	303,400	38,700	110,100		452,200		
Human Resources Administrator		1	135,700	11,600	37,600		184,900		
Mgmt Analyst/Board Secretary		1	123,000	8,600	34,100		165,700		
			1,051,400	100,100	310,200		1,461,700		
Administration	\$ 1,407,500					32,300	1,494,000	\$86,500	6%
Purchaser/Construction Observer		2	\$211,700	\$64,200	\$65,100		\$341,000		
Utility Data Specialist		1	74,300	22,200	20,600		117,100		
Water Operations Tech		1	107,600	32,800	35,800		176,200		
Water Superintendent		1	172,100	1,800	57,300		231,200		
			565,700	121,000	178,800		865,500		
Water Operations	\$875,700					49,800	\$915,300	\$39,600	5%
Water Production Supervisor		1	\$124,200	\$29,300	\$34,400		\$187,900		
Water Production Technician		4	359,100	64,500	99,600		523,200		
			483,300	93,800	134,000		711,100		
Water Production	\$716,600					65,400	\$776,500	\$59,900	8%
Utility Technician		6	\$511,500	\$77,800	\$147,500		\$736,800		
Water Distribution Supervisor		1	141,100	33,700	47,000		221,800		
			652,600	111,500	194,500		958,600		
Distribution	\$1,037,100					100,900	\$1,059,500	\$22,400	2%
Field Service Supervisor		1	\$134,300	\$20,800	\$44,700		\$199,800		
Water Meter Technician		5	449,900	67,300	140,200		657,400		
			584,200	88,100	184,900		857,200		
Field Services	\$879,900					56,900	\$914,100	\$34,200	4%
Accounting Supervisor		1	\$137,800	\$20,900	\$38,200		\$196,900		
Accountant		1	107,500	8,800	29,800		146,100		
Accounting Assistant		1	89,200	15,700	24,700		129,600		
Utility Billing Specialist		1	103,400	15,900	28,700		148,000		
			437,900	61,300	121,400		620,600		
Accounting	\$615,700					17,600	\$638,200	\$22,500	4%
Conservation & Outreach Supervisor		1	\$134,400	\$34,800	\$37,300		\$206,500		
Conservation & Outreach Specialist		1	78,100	28,600	21,700		128,400		
			212,500	63,400	59,000		334,900		
Conservation	\$287,700					4,400	\$339,300	\$51,600	18%
Customer Service Supervisor		1	\$134,300	\$21,200	\$44,700		\$200,200		
Customer Service Rep		4	331,100	74,600	91,800		497,500		
			465,400	95,800	136,500		697,700		
Customer Service	\$668,500					18,200	\$715,900	\$47,400	7%
Total Personnel Budget	6,488,700	39	\$4,453,000	\$735,000	\$1,319,300		\$6,852,800	\$364,100	6%

Increases within departments are largely dependent on the longevity of staff within the department. All non-contract positions allow for a 5% annual step increase for the first five years with DWP. Departments with newer staff have a higher overall increase. The conservation department increase was due to the timing of health benefit enrollment for one staff member and a promotion within the department.



Fiscal Year 2027 Budget

Operating Expenses – Summary

The operating expenses budget for FY 2027 represents a \$150,600 or 3% decrease from the prior year. Most of the variance is from the completion of a comprehensive reservoir maintenance plan budgeted for \$241,000 in FY 2026 and four well pump replacements in 2026 that exceeded the standard budget amounts for two pump replacements. Variances are discussed in more detail in the department budgets below.

Department	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Administration	\$1,158,000	\$1,375,700	\$1,396,100	\$1,231,200	(\$164,900)	(12%)
Operations Departments						
Water Operations	456,800	398,900	485,400	503,200	17,800	4%
Water Production	849,800	1,266,900	1,149,500	1,149,000	(500)	(0%)
Distribution	404,700	438,200	456,900	440,600	(16,300)	(4%)
Field Services	396,900	452,600	452,600	452,600	0	0%
Total Operations Departments	2,108,200	2,556,600	2,544,400	2,545,400	1,000	0%
Support Departments						
Accounting	495,300	334,000	338,400	346,600	8,200	2%
Conservation	49,300	103,600	88,600	93,600	5,000	6%
Customer Service	3,900	3,700	6,100	6,200	100	2%
Total Support Departments	\$548,500	\$441,300	\$433,100	\$446,400	13,300	3%
Total Operating Expenses	\$3,814,700	\$4,373,600	\$4,373,600	\$4,223,000	(150,600)	(3%)



Fiscal Year 2027 Budget

Administration Department Detail

Department Staffing Department Head – Reggie Lamson, General Manager

2027 Approved Positions	Count
General Manager	1
Chief Financial Officer	1
District Engineer	1
Human Resources Administrator	1
Management Analyst / Board Secretary	1
	<u>5</u>

Summary Department Budget

Description	2025 Actual	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Personnel	\$1,231,100	\$1,407,500	\$1,494,000	\$86,500	6%
Operations	1,158,000	1,396,100	1,231,200	(164,900)	(12%)
	<u>\$2,389,100</u>	<u>\$2,803,600</u>	<u>\$2,725,200</u>	<u>(\$78,400)</u>	<u>(3%)</u>

Department Responsibilities

The Administration Department is responsible for organization-wide oversight, coordinating strategic goals across operations, and support departments. Below is a summary of departmental responsibilities:

1. Strategic planning for water system improvements.
2. Annual budget preparation and administration.
3. Engineering functions including coordination and review of project designs for all CIP.
4. HR functions for all DWP staff including recruitment and personnel file management.
5. Oversight of organization wide compliance with DWP policies.
6. Support for the Board of Commissioners with document retention, publications and agenda prep.
7. IT services including software and hardware maintenance for all departments.

Detailed Departmental Administration Budget

Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Office Supplies	\$24,300	\$20,500	\$17,400	\$17,800	\$400	2%
Maintenance Buildings/Grounds	53,900	39,500	58,000	60,000	2,000	3%
Maintenance - Equipment	7,100	4,000	4,000	4,000	-	0%
Computer Equipment / Software	332,700	263,700	280,000	281,000	1,000	0%
Postage Charges	9,900	9,000	7,000	7,000	-	0%
Utilities - Gas	14,000	14,000	14,000	14,000	-	0%
Utilities - Electric	29,700	21,000	66,000	46,000	(20,000)	(30%)
Clothing And Personal Equipment	1,700	2,400	2,400	2,400	-	0%
Rents And Leases - Equipment	3,200	20,600	4,000	-	(4,000)	(100%)
Insurance	250,700	280,000	280,000	284,000	4,000	1%
Professional Services	89,300	307,500	283,500	66,000	(217,500)	(77%)
Professional Services - Personnel & Safety	15,200	30,000	62,000	62,000	-	0%
Professional Services - IT	154,200	188,600	120,000	182,000	62,000	52%
Professional Services - Legal	44,400	32,000	44,000	44,800	800	2%

(continued on next page)



Fiscal Year 2027 Budget Administration Department Detail

(continued from previous page)						
Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Public Notices/Outreach	\$ 1,700	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0%
Communication & Data	30,700	20,200	37,100	40,400	3,300	9%
Education / Training	22,500	49,900	49,900	52,000	2,100	4%
Memberships, Dues, Subscriptions	11,400	12,800	12,800	12,800	0	0%
Special Dept Expense	61,400	54,000	48,000	49,000	1,000	2%
	<u>\$1,158,000</u>	<u>\$1,375,700</u>	<u>\$1,396,100</u>	<u>\$1,231,200</u>	<u>(\$164,900)</u>	<u>(12%)</u>

Overall department expenses are expected to decrease significantly from FY 2026; the decrease is due to a professional services contract to evaluate DWP's reservoirs and establish a long-term maintenance plan based on current conditions that was completed in FY 2026 and will not be repeated in FY 2027. Expected decreases in electric utilities are from expected increases in solar power generation. Professional services for IT are expected to move back to normal levels in 2027 after classification changes between Computer software and Professional Services were made in FY 2026.



Fiscal Year 2027 Budget

Water Operations Department Detail

Department Staffing Department Head - Jason Hall, Water Superintendent

2027 Approved Positions	Count
Purchaser/Construction Observer(Sr.)	2
Utility Data Specialist (I,II,Sr.)	1
Water Operations Tech (Sr.)	1
Water Superintendent	1
	<u>5</u>

Summary Department Budget

Description	2025 Actual	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Personnel	\$895,500	\$875,700	\$915,300	\$39,600	5%
Operations	456,800	485,400	503,200	17,800	4%
	<u>\$1,352,300</u>	<u>\$1,361,100</u>	<u>\$1,418,500</u>	<u>\$57,400</u>	<u>4%</u>

Department Responsibilities

The Water Operations Department is responsible for oversight of the three operation departments and overall system operations and maintenance. Below is a summary of the Department's responsibilities:

1. Vehicle and equipment fleet analysis.
2. Regulatory permitting and compliance.
3. Department asset tracking and mapping.
4. Inventory and supplies purchasing and tracking.
5. Project inspections and cross connection regulations.

Detailed Departmental Operations Budget

Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Office Supplies	\$600	\$1,200	\$1,000	\$1,200	\$200	20%
Safety Supplies	17,200	17,000	18,400	18,800	400	2%
Small Tools	55,700	36,000	44,000	46,000	2,000	5%
Vehicle Maintenance	39,900	47,000	44,000	45,000	1,000	2%
Equipment Maintenance	26,800	0	41,000	41,000	0	0%
Communications - Radio	0	5,000	3,800	3,800	0	0%
Medical Exams	4,000	2,600	2,600	2,700	100	4%
Clothing & Personal Equipment	6,200	8,000	7,000	7,500	500	7%
Laundry	30,000	22,600	28,000	29,500	1,500	5%
Automotive Expense	55,000	43,000	70,000	73,000	3,000	4%
Fuel	71,400	86,000	86,000	89,400	3,400	4%
Licenses & Permits	92,200	77,000	80,000	82,400	2,400	3%
Accidents/Damages	17,900	9,000	9,000	9,000	0	0%
Communications & Data	5,000	4,000	7,000	7,300	300	4%
Education / Training	29,700	38,600	38,600	40,600	2,000	5%
Special Dept Expense	5,200	1,900	5,000	6,000	1,000	20%
	<u>\$456,800</u>	<u>\$398,900</u>	<u>\$485,400</u>	<u>\$503,200</u>	<u>\$17,800</u>	<u>4%</u>

The department anticipates an overall increase of 4%. Increases are consistent with normal inflation. Equipment maintenance costs were separated from vehicle maintenance for clearer presentation.



Fiscal Year 2027 Budget

Water Production Department Detail

Department Staffing Department Head – Ben Berge, Supervisor

2027 Approved Positions	Count
Water Production Supervisor	1
Water Production Technicians (I,II,III)	4
	5

Summary Department Budget

Description	2025 Actual	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Personnel	\$763,200	\$716,600	\$776,500	\$59,900	8%
Operations	849,800	1,149,500	1,149,000	(500)	(0%)
	<u>\$1,613,000</u>	<u>\$1,866,100</u>	<u>\$1,925,500</u>	<u>\$59,400</u>	<u>3%</u>

Department Responsibilities

The Water Production Department is responsible for the quantity and quality of DWP's potable water supply. Below is a summary of the Department's responsibilities:

1. Daily, weekly, monthly, and annual water quality sampling and regulatory reporting.
2. Continuous maintenance and servicing of reservoir and pumping plant facilities.
3. Monitoring groundwater throughout the valley and submitting data to other agencies.
4. Monitoring and adjusting system-wide well pumping and reservoir levels.
5. Maintain Division & Garstin Solar Fields selectively running wells to maximize solar benefits.

Detailed Departmental Operations Budget

Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Chemicals/Filter Material	\$28,800	\$43,400	\$17,200	\$46,600	\$29,400	171%
Utilities - Electric	500,500	610,000	600,000	628,300	28,300	5%
Maintenance - Pumps & Wells	159,100	439,100	389,100	281,500	(107,600)	(28%)
Maintenance - Pressure Valves	46,000	39,200	48,100	50,000	1,900	4%
Maintenance - Reservoirs	28,100	8,000	6,000	10,000	4,000	67%
Maintenance - Telemetry	5,800	26,000	20,000	27,000	7,000	35%
Maintenance - Water Treatment	17,600	28,100	19,400	29,000	9,600	49%
Licenses & Permits	2,100	2,300	2,300	2,500	200	9%
Rent/Lease Expense	17,700	17,200	16,000	18,000	2,000	13%
Professional Services	39,400	46,100	25,700	48,600	22,900	89%
Communications & Data	4,700	7,500	5,700	7,500	1,800	32%
	<u>\$849,800</u>	<u>\$1,266,900</u>	<u>\$1,149,500</u>	<u>\$1,149,000</u>	<u>(\$500)</u>	<u>(0%)</u>

Chemical/Filter Materials costs fluctuate due to timing of orders. Electricity costs are expected to be higher for FY 2027 because of increased pumping needs and increased electrical rates. Maintenance costs are budgeted based on standard expectations. Maintenance – Pump & Wells anticipates two pump replacements at \$50,000 each, four failures were encountered in FY 2026 leading to a decrease from FY 2026 to FY 2027. Professional services primarily reflect laboratory sample testing costs. The FY 2027 budget reflects testing cost increases to accommodate more rigorous testing standards expected from regulators.



Fiscal Year 2027 Budget Distribution Department Detail

Department Staffing Department Head - Jason Beck, Supervisor

2027 Approved Positions	Count
Water Distribution Supervisor	1
Utility Technician (I,II,Sr)	6
	<u>7</u>

Summary Department Budget

	2025 Actual	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Personnel	\$983,000	\$1,037,100	\$1,059,500	\$22,400	2%
Operations	404,700	456,900	440,600	(16,300)	(4%)
	<u>\$1,387,700</u>	<u>\$1,494,000</u>	<u>\$1,500,100</u>	<u>\$6,100</u>	<u>0%</u>

Department Responsibilities

The Distribution Department is responsible for maintaining the distribution system consisting primarily of water lines, valves and hydrants. Below is a summary of the Department's responsibilities:

1. Install, replace, or repair mainlines throughout the distribution system.
2. Work with the Customer Service Department on customer requests for new service installations.
3. Assist other field departments with facility maintenance and snow removal.

Detailed Departmental Operations Budget

Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Basic Materials	\$109,400	\$256,000	\$248,900	\$238,000	(\$10,900)	(4%)
Maintenance - Hydrants	22,800	18,000	44,000	33,000	(11,000)	(25%)
Maintenance - Mains & Services	268,800	155,000	155,000	159,600	4,600	3%
Telephone	3,700	2,200	5,000	5,000	0	0%
Special Dept Expense	0	7,000	4,000	5,000	1,000	25%
	<u>\$404,700</u>	<u>\$438,200</u>	<u>\$456,900</u>	<u>\$440,600</u>	<u>(\$16,300)</u>	<u>(4%)</u>

The Department expects an overall decrease in the costs of materials. Hydrant replacements were higher than expected in FY 2026 due to the replacement of obsolete hydrants. FY 2027 hydrant replacements are based on standard replacement expectations.



Fiscal Year 2027 Budget Field Services Department Detail

Department Staffing Department Head – John Gross, Supervisor

2027 Approved Positions	Count
Field Service Supervisor	1
Water Meter Technicians (I,II)	5
	6

Summary Department Budget

Description	2025 Actual	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Personnel	\$898,000	\$879,900	\$914,100	\$34,200	4%
Operations	396,900	452,600	452,600	0	0%
	<u>\$1,294,900</u>	<u>\$1,332,500</u>	<u>\$1,366,700</u>	<u>\$34,200</u>	<u>3%</u>

Department Responsibilities

The Field Services Department responds to customer calls in the field and maintains all DWP customer meters. Below is a summary of the Department's responsibilities:

1. Work with the Customer Service Department to investigate and resolve customer calls regarding leaks and tag/lock off customers for non-payment.
2. Assist the Accounting Department with verifying meter reads for billing.
3. Replace outdated meters to improve water meter radio communication signals.

Detailed Departmental Operations Budget

Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Maintenance - Meters	\$389,600	\$447,600	\$447,600	\$447,600	\$0	0%
Communication & Data	7,300	5,000	5,000	5,000	0	0%
	<u>\$396,900</u>	<u>\$452,600</u>	<u>\$452,600</u>	<u>\$452,600</u>	<u>\$0</u>	<u>0%</u>

At the June 25, 2024 Board meeting, the Board supported DWP's Strategic Meter Replacement Plan. This plan was put in place because DWP initially started replacing meters with AMI infrastructure in FY 2014. These meters had a ten-year battery life, and the first round of replacements commenced in FY 2025. Under the Strategic Meter Replacement Plan, DWP plans to replace meters in limited access areas with remotely operated meters that will allow for remote turn on/off and provide more comprehensive water usage data. This will lead to fewer leaks and fewer road trips preventing property damage and reducing costs. The plan calls for the replacement of 1,112 meters in FY 2027 with 445 of those meters being smart meters. The plan estimated costs of \$375,400 are included in the Maintenance -Meters budget line item.



Fiscal Year 2027 Budget Accounting Department Detail

Department Staffing Department Head - Kim Hauer, Supervisor

2027 Approved Positions	Count
Accounting Supervisor	1
Accountant (I/II)	1
Accounting Assistant (I/II)	1
Utility Billing Specialist (I/II)	1
	<u>4</u>

Summary Department Budget

Description	2025 Actual	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Personnel	\$598,900	\$615,700	\$638,200	\$22,500	4%
Operations	495,300	338,400	346,600	8,200	2%
	<u>\$1,094,200</u>	<u>\$954,100</u>	<u>\$984,800</u>	<u>\$30,700</u>	<u>3%</u>

Department Responsibilities

The Accounting Department is responsible for all general accounting, utility billing, treasury management and debt service functions. Below is a summary of the Department's responsibilities:

1. Processes bi-weekly payroll and manages the payroll system to ensure employee wages are calculated correctly and tax related withholdings reports are filed.
2. Generates bills sent to DWP customers providing data for monthly and annual regulatory reports.
3. Handles all AP functions including incoming invoices from vendors, processes vendor payments, updates vendor records and monitors purchase orders.
4. Manages annual audits and debt service compliance reporting.

Detailed Departmental Operations Budget

Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Bill Processing & Postage	\$52,000	\$111,400	\$92,000	\$98,000	\$6,000	7%
Bank Charges and Misc Fees	441,400	220,000	242,000	244,000	2,000	1%
Communication & Data	1,000	600	2,400	2,600	200	8%
Special Department Expense	900	2,000	2,000	2,000	0	0%
	<u>\$495,300</u>	<u>\$334,000</u>	<u>\$338,400</u>	<u>\$346,600</u>	<u>\$8,200</u>	<u>2%</u>

Utility bill mailing and general printing costs are expected to increase in FY 2027 due to normal cost increases. Staff anticipate more email bill adoption but have not adjusted costs down since a realistic projection of email bill adoption is not feasible. Department expenses are largely affected by credit card processing fees and bill printing costs. In FY 2025, processing fees paid by DWP under a discounted utility cost structure increased significantly. The fee structure was re-negotiated in FY 2026 and lower overall fees are expected. An increase is expected in FY 2027 as more customers adopt online payment methods.



Fiscal Year 2027 Budget

Conservation & Outreach Department Detail

Department Staffing Department Head - Bennett Rossell, Supervisor

2027 Approved Positions	Count
Conservation & Outreach Supervisor	1
Conservation & Outreach Specialist (I,II)	1
	2

Summary Department Budget

Description	2025 Actual	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Personnel	\$292,600	\$287,700	\$339,300	\$51,600	18% *
Operations	49,300	88,600	93,600	5,000	6%
	<u>\$341,900</u>	<u>\$376,300</u>	<u>\$432,900</u>	<u>\$56,600</u>	<u>15%</u>

*Both staff members received 5% step increases, and one was promoted within the same job classification. One staff enrolled in DWP health benefits.

Department Responsibilities

The Conservation & Outreach Department is responsible for preserving DWP's available water supply to mitigate drought related shortages. Department responsibilities are summarized below:

1. Monitoring and enforcing compliance with DWP drought prevention, retrofit and conservation regulations as well as crafting policies to prevent water waste.
2. Interacting and assisting customers in conserving water through public outreach programs and public messaging.
3. Provides monthly and annual reports to regulatory and affiliate water organizations.
4. Maintaining public messaging through local print and radio awareness campaigns, manages social media and oversees DWP website content.

Detailed Departmental Operations Budget

Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Supplies	\$100	\$7,000	\$5,000	\$5,000	\$0.00	0%
Rebate & Incentive Programs	11,500	45,600	45,600	45,600	0	0%
Public Outreach	19,300	30,700	19,000	24,000	5,000	26%
Communication & Data	2,900	700	3,000	3,000	0	0%
Special Dept Expense	15,500	19,600	16,000	16,000	0	0%
	<u>\$49,300</u>	<u>\$103,600</u>	<u>\$88,600</u>	<u>\$93,600</u>	<u>\$5,000</u>	<u>6%</u>

The Department's operating budget is expected to increase by 6% when compared to FY 2026. These increases are due to public outreach costs. DWP added a more prominently circulated local publication in FY 2026 to increase community awareness. General cost increases are expected in addition to the added publication.



Fiscal Year 2027 Budget

Customer Service Department Detail

Department Staffing Department Head - Kelle Barrette, Supervisor

2027 Approved Positions	Count
Customer Service Supervisor	1
Customer Service Rep (I,II,Sr)	4
	5

Summary Department Budget

Description	2025 Actual	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Personnel	\$702,400	\$668,500	\$715,900	\$47,400	7%
Operations	3,900	6,100	6,200	100	2%
	<u>\$706,300</u>	<u>\$674,600</u>	<u>\$722,100</u>	<u>\$47,500</u>	<u>7%</u>

Department Responsibilities

The Customer Service Department is responsible for providing customer service for approximately 16,000 water connections. Below is a summary of the Department's responsibilities:

1. Respond to customer inquiries regarding bill payments, new services, and DWP programs.
2. Work closely with the Field Services Department to coordinate with customers on water leaks, meter read errors and other customer connection issues.
3. Maintains all DWP's customer accounts and related records retention.

Detailed Departmental Operations Budget

Description	2025 Actual	2026 Budgeted	2026 Expected	2027 Approved	\$ Up/ (Down)	% Up/ (Down)
Printing	\$2,700	\$2,600	\$2,600	\$2,600	\$0	0%
Communications & Data	1,100	500	2,900	3,000	100	3%
Special Department Expense	100	600	600	600	0	0%
	<u>\$3,900</u>	<u>\$3,700</u>	<u>\$6,100</u>	<u>\$6,200</u>	<u>\$100</u>	<u>2%</u>

Department operating expenses are expected to increase by 2% to maintain existing service levels. These increases are due to anticipated increases in phone costs.



Fiscal Year 2027 Budget

Debt Service

DWP has eight outstanding debt issuances used to finance infrastructure improvements to DWP's water systems. Principal payments reduce liabilities and are not considered part of DWP's expenses. Required interest payments are considered non-operating expenses in DWP's financial statements. The schedule below shows required payments for FY 2027:

Debt Issuance	2027 Required
2010 USDA	\$142,900
2012 USDA	207,800
2013 USDA	130,600
2019 USDA	446,100
IBank Clean Loan	53,700
CEC Loan	81,100
2026 COPs Garstin Project	0
Total Debt Service	<u>\$1,062,200</u>

All debt issues except the 2026 COPs are fixed rate and fully amortized meaning the bi-annual payments account for both principal and interest. The 2026 COPs debt issue is short term interim financing for the Garstin Operations Facility Project with an outstanding principal balance of \$16,400,000. This issue will be refinanced upon project completion in FY 2028. Interest was prepaid and the full outstanding principal balance will be refinanced. There are no required debt service payments.

DWP has received conditional approval from USDA to finance \$15,400,000 for the Garstin Water Operations Facility Project. DWP anticipates refinancing the 2026 COPs issue with this USDA funding. Debt service payments will not start until project completion in FY 2028 and are expected to be roughly \$693,000 per year.



Fiscal Year 2027 Budget Capital Improvement Program (CIP)

DWP maintains comprehensive improvement plans for infrastructure assets. In 2021 DWP adopted its current 10-year water master plan which analyzed water system infrastructure needs through 2030. DWP also completed a comprehensive reservoir inspection resulting in a comprehensive maintenance plan in FY 2026. These plans along with other identified needs form the budgetary basis for DWP's CIP.

Projected CIP funding through FY 2026 and remaining unappropriated project costs are shown below:

Project	Estimated Project Costs	Actual Prior Outflows	Projected Outflows 2026	Remaining Project Costs
Division Well No. 9	\$2,783,000	\$1,444,000	\$113,000	\$1,226,000
Wolf Booster	2,020,000	301,000	759,000	960,000
Knickerbocker Hydropneumatic Tank	710,000	2,000		708,000
Garstin Water Operations Facility	19,011,000	962,000	3,180,700	14,868,300
Sand Canyon Well Structure	1,000,000			1,000,000
SCADA System Telemetry Solar	580,000			580,000
Mainline Upgrades	3,078,000			3,078,000
Reservoir Upgrades	13,235,000			13,235,000
	\$42,417,000	\$2,709,000	\$4,052,700	\$35,655,300

Remaining project costs represent project costs that have not been appropriated or incurred. The outflows for FY 2027 represent appropriations for FY 2027. Project costs in subsequent fiscal years remain unappropriated. A five-year schedule of projected project costs is shown below:

Project	Project Costs						
	Remaining	2027	2028	2029	2030	2031	Thereafter
Division Well No. 9	\$1,226,000	\$1,226,000					
Wolf Booster	960,000	960,000					
Knickerbocker Hydropneumatic Tank	708,000			\$ 225,000	\$ 483,000		
Garstin Water Operations Facility	14,868,300	6,131,300	\$ 8,737,000				
Sand Canyon Well Structure	1,000,000					\$ 500,000	\$ 500,000
SCADA System Telemetry Solar	580,000				290,000	290,000	
Mainline Upgrades	3,078,000			1,026,000	1,026,000	1,026,000	
Reservoir Upgrades	13,235,000			742,000	1,246,000	1,237,000	10,010,000
	\$35,655,300	\$8,317,300	\$8,737,000	\$1,993,000	\$3,045,000	\$3,053,000	\$10,510,000

The FY 2027 budget anticipates using cash and borrowing to construct \$8,317,300 of improvements. The remaining \$27,338,000 in identified improvements will be funded in subsequent years. Funding for these improvements comes from a variety of sources in addition to DWP revenues. Grant funding is not included as a funding source until the grant has been awarded. Projects expected to be funded by applying for grants that have not yet been awarded are reflected in the to be determined (TBD) column of the schedule of expected funding sources shown below:



Fiscal Year 2027 Budget Capital Improvement Program (CIP)

Project	Project Budget	Funding Source				
		Water Sales	Capacity Charges	Grants	Borrowing	TBD
Division Well No. 9	\$1,226,000	\$363,000	\$363,000	\$500,000		
Wolf Booster	960,000	75,633	369,267	515,100		
Knickerbocker Hydropneumatic Tank	708,000	708,000				
Garstin Water Operations Facility	14,868,300	1,553,000	2,058,000		\$ 11,257,300	
Sand Canyon Well Structure	1,000,000					\$ 1,000,000
SCADA System Telemetry Solar	580,000	580,000				
Mainline Upgrades	3,078,000	1,754,000	1,324,000			
Reservoir Upgrades	13,235,000	12,915,000	320,000			
	\$35,655,300	\$17,948,633	\$4,434,267	\$1,015,100	\$11,257,300	\$1,000,000

Fiscal Year 2027 Budgeted Projects:

Division Well No. 9

This project represents a new well for the Big Bear system. The well drilling phase has been completed and based on production testing the well is expected to produce 700 gallons per minute making it DWP's highest producing well. The next phase of the project is equipping the well. Well equipment including a pump, telemetry and water treatment equipment will be constructed. A well enclosure facility will also be built to protect the well equipment. DWP has been awarded a United States Bureau of Reclamation federal match grant in the amount of \$500,000 to equip the well. \$1,226,000 is budgeted in FY 2027.



Figure 1 - Division Well No. 9 Site Location

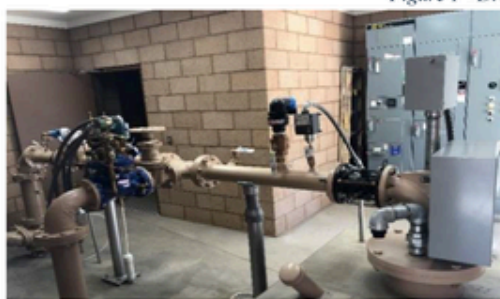


Figure 2 - Interior of Similar Existing Well Facility



Figure 3 - Exterior of Similar Existing Well Facility

Wolf Booster Replacement Project

Installed in 1963, the Wolf Reservoir and Booster site was eight feet higher than is optimal for inter pressure zone water level balancing. Prior to replacing the Reservoir and Booster a 2,300 linear foot 12-

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Fiscal Year 2027 Budget Capital Improvement Program (CIP)

inch and 1,300 linear-foot 8-inch mainline and was replaced in FY 2024 at a cost of \$1,728,000. The previous reservoir was removed and the site graded down. A new reservoir was completed in FY 2026 adding 500,000 gallons of new storage capacity. The original onsite pumping station was partially below ground which is not optimal for housing the onsite electrical components. The new pumping station will be housed in an above ground enclosed block structure.

DWP has been awarded \$1,600,000 in grant funding for these projects (including the mainline and reservoir replacement components). The Booster Replacement Project contract was awarded for \$1,738,000 with \$960K still incomplete.



Figure 4 - Wolf Reservoir/Booster Site Location

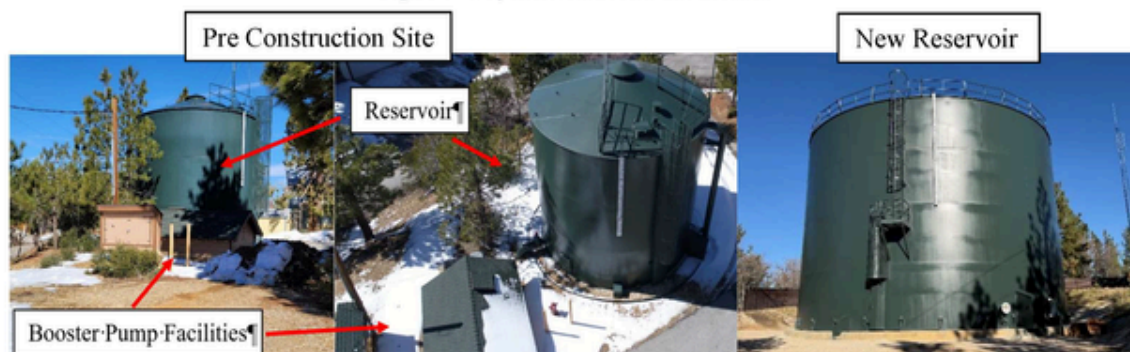


Figure 5 - Pre Construction Reservoir/Booster Site

Garstin Water Operations Facility Project

The current water operations facility located at 41972 Garstin, City of Big Bear Lake was constructed in the early 1970s and was originally designed as a boat storage facility. After increased facility damage from winter weather conditions and an architectural review that revealed significant structural and seismic deficiencies, DWP's Board has approved the construction of new structures at the existing location.

The new facilities will consist of an approximately 13,500 square foot, concrete block, single story operations building with solar panels on the roof, a fifteen-vehicle covered parking structure with protected chlorine storage area on one side, diesel backup generator on the other side, and solar panels

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Fiscal Year 2027 Budget Capital Improvement Program (CIP)

on the roof. The new facilities will be constructed in stages and demolition of the existing operations facility building will occur so that DWP does not experience any interruption in services. The equipment parking and materials storage areas will be reconfigured to optimize yard operations. The operations building is currently under construction.

The majority of the funding for this project has been secured through the US Department of Agriculture with a low interest 3.25% forty-year loan for \$15,400,000. Future debt service payments are expected to be approximately \$693,000, which will be covered by DWP's currently approved rates. A \$1,500,000 USDA Grant was recommended by Congressman Obernolte and approved by congress to partially fund the project.



Figure 6 - Garstin Operations Facility Renderings



Fiscal Year 2027 Budget

Capital Machinery & Equipment Plan (CME)

DWP capitalizes machinery and equipment costing more than \$10,000 rather than expensing the costs in the year they are purchased. Machinery & Equipment below the capitalization threshold is included in departmental operating budgets. DWP maintains an ongoing replacement plan for existing equipment that serves as a basis for the Capital Machinery & Equipment Plan (CME). The CME serves as a road map to capture identified needs, some of which will be considered in future budget years. For planning purposes, future budget years are shown to create a comprehensive picture of equipment needs. Only items with costs shown in the FY 2027 column affect FY 2027 budget appropriations. As described in the reserves section of this budget, a separate reserve is maintained to cover the costs of future CME items. Below is a detailed breakdown of DWP's CME Plan:

Description	Total Costs	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Thereafter
Light-duty Trucks/Autos (15)	\$ 2,518,000	\$ 52,000	\$ 175,000	\$ 122,000	\$ 84,000		\$ 2,085,000
Medium-duty Service Trucks (3)	1,338,000	185,000		196,000		207,000	750,000
Backhoes (3)	1,266,000				258,000		1,008,000
Dump Trucks (3)	1,256,000	258,000					998,000
Generators (4)	784,000		265,000	164,000		173,000	182,000
Vactor Trailers (3)	382,000						382,000
Passenger Vehicles (2)	324,000						324,000
Trailers (8)	317,000				46,000	66,000	205,000
Pumps (2)	184,000				90,000		94,000
Excavator (mini)	106,000						106,000
Forklift (1)	57,000						57,000
SCADA Control Components (new)	205,000	60,000	20,000	20,000	20,000	20,000	65,000
Site Security Surveillance (new)	385,400	37,600	37,600	37,600	37,600	37,600	197,400
	\$ 9,122,400	\$ 592,600	\$ 497,600	\$ 539,600	\$ 535,600	\$ 503,600	\$ 6,453,400

Equipment Valuation and Replacement Planning

DWP maintains a comprehensive twenty-year vehicle and large equipment replacement plan. All categories not designated as new on the above table are part of this comprehensive plan. Vehicles and equipment are not replaced until replacement is deemed necessary based on an analysis of needed repairs or functional obsolescence. The replacement plan is fully represented in the annual budget and is inflation adjusted for future replacements. \$8,532,000 of the total costs shown above represent the full value of the replacement plan. Vehicles and equipment needing replacement in the current year are discussed below.

Light-duty Truck

DWP has two construction observers who inspect DWP's construction projects. These construction observers frequently travel between active construction sites and are issued light pickup trucks. One construction observer truck is a 2006 model Ford Ranger with over 100K miles and needs replacement. This vehicle will likely be replaced with a new Ford Ranger. Estimated auction value is \$6,100. The vehicle has current mechanical issues with alignment and suspension. Based on high-speed front end shaking, DWP staff do not drive the vehicle down the mountain (infrequent, but necessary for water quality labs, training and materials purchases). Based on the age and value of the vehicle and needed repair work staff has deemed it cost ineffective to continue repairing this vehicle.



Fiscal Year 2027 Budget Capital Machinery & Equipment Plan (CME)



Figure 7 - 2006 Ford Ranger - Construction Inspector Vehicle

Medium-duty Service Truck

DWP deploys three F550 service trucks with customized equipment and inventory carrying utility beds. The oldest service truck is a 2004 model year with 81K miles. These trucks encounter frequent stop and go conditions and regularly tow heavy loads. The expected useful life of a service truck is 10 year. This service truck has exceeded its useful life and incurred significant repair costs last year.



Figure 8 – 2004 F550 - Service Truck

Dump Truck

DWP maintains three active dump trucks. Dump trucks are used to install new services and to access and service DWP's 190 miles of main lines. These dump trucks usually deploy with a trailer mounted backhoe. The dump trucks are used to haul materials to back fill pipe trenches and remove excavation dirt. DWP's oldest dump truck is a 1990 Chevy Kodiak manual transmission truck with 42,000 miles. The manual transmission is not consistent with DWP's current standard specifications and limits the number of staff

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Fiscal Year 2027 Budget Capital Machinery & Equipment Plan (CME)

able to drive the vehicle. Manual transmissions require a special commercial driver license endorsement that most DWP staff don't have. Obtaining the endorsement will require staff to retake the class A license driver test in a manual transmission vehicle. DWP's dump truck cannot be used for manual transmission certification because it does not meet current CA emissions requirements and is driven less than 50 miles per year to remain street legal. The expected useful life for a dump truck is 15 years. Estimated market value is \$8,000. DWP staff routinely encounter difficulty starting this vehicle.



SCADA Control Components

DWP deploys a Supervisory Control And Data Acquisition (SCADA) system to monitor and operate water system components. For example, water reservoirs have sensors that read the water level inside the tank. The sensor sends a signal to the SCADA controller that reads the data and transmits it to a control program at DWP's operations building. The SCADA operator can then instruct the SCADA controller at a well to start or stop a pump to raise or lower the reservoir level as needed. DWP's SCADA system has controllers at 43 sites across the service area. Many DWP SCADA controllers are over 30 years old, are running basic programming models and use radio communications. DWP's SCADA software platform is updated, but relies on an outdated on-premise-direct-to-server communication model. A principal limitation of DWP's current system is that specialized programming knowledge is needed to maintain or repair the system. DWP currently relies on an outside consultant for SCADA system operations.

DWP's staff is evaluating cloud based cellular alternatives, but component replacements are anticipated in FY 2027 regardless of final system design decisions.

Site Security Surveillance

As part of DWP's ongoing system threats and risk assessment, staff identified lag times for physical site observance/surveillance resulting from current physical site visits. Physical site visits are sometimes limited by weather and staffing constraints. To mitigate this identified risk, appropriations for fiscal year 2027 include additional site surveillance at four reservoir sites. Currently site security has been installed at three DWP sites.



Fiscal Year 2027 Budget Financial Reserves

Cash Balance Reserves

Reserves provide a safeguard against unforeseen problems, such as natural or other disasters, pandemics, economic downturns, and revenue shortfalls. Reserves also provide funding for planned replacement of essential assets. The Reserve Balances are evaluated each year during the budget process and adjusted based on operational costs, capital replacement activities, DWP's revenue sources, annual budget, and available cash. Projected cash balance reserves are shown below:

Projected FY 2026 Ending Cash Balance	
Cash Balance 6/30/25	\$4,518,700
Add Expected:	
Revenues	13,129,300
Borrowing	3,180,700
Less Expected:	
Personnel	(6,488,700)
Operating	(4,373,600)
Debt Service	(1,062,200)
Contributions to Other Govs.	(15,300)
Capital Improvement Program	(4,052,700)
Capital Machinery & Equip.	(177,000)
Projected Cash Balance 6/30/26	<u>\$4,659,200</u>

	Unreserved Cash	Capital Improvement Projects Reserve	Operating Reserves	Vehicle, Equipment & Software Reserves	Short-Lived Asset Reserves	Total
Beginning Balance 6/30/26	\$1,811,500	\$0	\$2,569,300	\$278,400	\$0	\$4,659,200
Adjustment to 3 months	(\$199,700)		199,700			0
Required contribution	(\$32,400)				32,400	0
Capital Improvement Plan	(8,317,300)					(8,317,300)
Capital Machinery & Equip.	(314,200)			(278,400)		(592,600)
Well Pump Equipment	32,400				(32,400)	0
Revenues	13,412,500					13,412,500
Borrowing	6,131,300					6,131,300
Expenses	(11,091,700)					(11,091,700)
Debt Repayment	(1,062,200)					(1,062,200)
Projected Balance 6/30/27	<u>\$370,200</u>	<u>\$0</u>	<u>\$2,769,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,139,200</u>

Capital Improvement Projects Reserve

Under DWP's Financial Reserve Policy, a reserve is maintained for anticipated capital improvements. Due to DWP's aggressive 5-year capital improvement plan this reserve was fully utilized in FY 2024.

Operating Reserve

The total Operations and Maintenance budget for FY 2027 is \$11,075,800. DWP's Financial Reserve Policy requires that three months of operating expenses, or \$2,769,000 be maintained in this reserve. Maintaining this reserve at the policy level will require an increase of \$199,700.



Fiscal Year 2027 Budget Financial Reserves

Vehicle, Equipment & Software Replacement

The Financial Reserve Policy establishes a reserve for general equipment and software. The purpose of this reserve is to accumulate resources for future purchases to avoid either not having the funds or creating a budget deficit in the year of purchase. The beginning reserve balance is \$278,400. The Capital Machinery & Equipment budget is \$592,600. The reserve balance is reduced to \$0.

Short Lived Asset Replacement Reserve

As a condition of USDA financing, DWP is required to maintain a reserve for short-lived assets, specifically well/booster pumping units. The financing conditions require reserve funding of \$32,400 annually. DWP budgets for two well pump failures per year estimated to cost \$100,000 which are allowed uses of these reserves. Since expected pump replacement costs exceed the current year contribution of \$32,400 it is expected that the full current year contribution will be used for pump replacements leaving a balance of \$0. If pump replacements are not necessary, the reserve balance will increase by the required funding amount.

Unreserved Cash Balances

The FY 2027 Budget projects a net decrease in unreserved cash of \$1,441,300, which will leave DWP with an unreserved cash balance of \$370,100.

Net Position

A principal measure of available resources is DWP's net position. Net position is the measure of DWP's value at a given point in time when accounting for all liabilities being paid. DWP's projected net position is shown below:

	Net investment in capital assets	Restricted - debt service	Restricted - capacity charges	Unrestricted	Total
Beginning Balance 6/30/26	\$42,281,800	\$1,109,500	\$0	\$590,100	\$43,981,400
Capital Improvement Plan	8,317,300		(698,000)	(7,619,300)	0
Capital Machinery & Equip.	592,600			(592,600)	0
Revenues		24,000	698,000	12,690,500	13,412,500
Borrowing	(6,131,300)			6,131,300	0
Expenses				(11,091,700)	(11,091,700)
Depreciation	(2,600,800)			2,600,800	0
Debt service principal	568,400			(568,400)	0
Projected Balance 6/30/27	\$43,028,000	\$1,133,500	\$0	\$2,140,700	\$46,302,200

Net Investment in Capital Assets

Net position in this category represents the value of DWP's capital assets less any unpaid portions represented by outstanding debt.



Fiscal Year 2027 Budget Financial Reserves

Restricted – Debt Service

Restricted net position represents funds that can only be used for a specific purpose. Under the covenants of DWPs outstanding debt issuances, DWP is required to retain cash balances with a trustee. The reserve balances are set to equal approximately one year of debt service at the highest year with no reserve required for DWP's California Energy Commission Loan. The funds act as surety for the bond holders in the event of default. Reserve balances will otherwise be applied toward the final payment.

Restricted - Capacity Charges

Capacity charges are collected from developers for new construction in DWP's service area. The charges are based on equivalent dwelling units. These funds are classified as mitigation impact fees and as such are subject to use restrictions. The fees are based on the allocated costs of existing water facilities and costs for future projects that increase capacity. The fees are based on an underlying nexus study conducted in FY 2024 for subsequent development. As fees are collected, the restricted balance grows and reduced as allowed projects are completed. The FY 2027 budget anticipates spending funds in excess of projected capacity charges on system expansion related projects.

Unrestricted Net Position

Unrestricted net position is the remaining asset value of the organization. These funds are available to use for any legally allowed purpose at the discretion of the Board of Directors. This balance does not correspond with available cash balances and does not represent liquid assets in that it presumes all liabilities have been paid and all cash collected. Common differences are caused by accounts receivable and payable balances for which DWP is owed or owes and expects to collect or use cash.



CITY OF BIG BEAR LAKE *California*

RESOLUTION NO. 2026-35

RESOLUTION AUTHORIZING THE INCORPORATION OF THE DEPARTMENT OF WATER AND POWER'S APPROVED BUDGET FOR FISCAL YEAR 2026-27 INTO THE CITY OF BIG BEAR LAKE'S FISCAL YEAR 2026-27 BUDGET

WHEREAS, the City of Big Bear Lake was incorporated on November 28, 1980; and

WHEREAS, the electorate in June of 1985 did amend the Charter by the addition of Section 805 et seq., where Section 813 requires the Department of Water and Power (DWP) Board of Commissioner ("Commissioners") to adopt a Department Budget; and

WHEREAS, the Commissioners have conducted a public hearing on May 26, 2026, and adopted the DWP Fiscal Year 2027 Budget as follows:

Projected Inflows:		
Water Sales Revenue	\$ 11,807,000	
Administrative Fees Revenue	798,000	
Standby Fees Revenue	120,000	
Use of Property Revenue	257,500	
Other Revenue	30,000	
Grants Revenue	400,000	
Borrowing	6,131,300	
Total Projected Inflows		19,543,800
Appropriations:		
Administration	\$ 2,725,200	
Water Operations	1,418,500	
Water Production	1,925,500	
Distribution	1,500,100	
Field Services	1,366,700	
Accounting	984,800	
Conservation	432,900	
Customer Service	722,100	
Operating Expenses		11,075,800
Debt Service		1,062,200
Contributions to Other Governments		15,900
Division Well No. 9	1,226,000	
Wolf Booster	960,000	
Garstin Operations Facility	6,131,300	
Capital Improvement Program		8,317,300
Truck - Light Duty (1)	52,000	
Truck - Medium Duty (1)	185,000	
Dump Truck (1)	258,000	
SCADA Control Components	60,000	
Site Security Surveillance	37,600	
Capital Machinery & Equipment		592,600
Total Appropriations		\$ 21,063,800

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Big Bear Lake, that the City Council does hereby incorporate the DWP's Budget, as presented herein into the City's Budget.

PASSED, APPROVED, AND ADOPTED this 10th day of June 2026.


Randall Putz, Mayor

ATTEST:


Erica Stephenson, City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss
CITY OF BIG BEAR LAKE)

I, Erica Stephenson, City Clerk of the City of Big Bear Lake, California, do hereby certify that the whole number of the City Council of the said City is five; that the foregoing resolution, being Resolution No. 2026-35 was duly passed and adopted by the said City Council and attested by the City Clerk of said City, all at a regular meeting of the said City held on the 10th day of June, 2026 and that the same was so passed and adopted by the following vote:

AYES: HICKS, SEGOVIA, HERRICK, MELNICK, PUTZ

NOES:

ABSTAIN:

ABSENT:


Erica Stephenson, City Clerk

