

City Treasurer



Description

The Office of the City Treasurer is responsible for the receipt, custody, and reconciliation of all City revenue; banking and cash management; tax administration; parking administration and parking meter operations; issuance of Short-Term Residential Occupancy (STRO) licenses and Sidewalk Vending permits; and collection of citywide delinquent accounts. The City Treasurer is also responsible for the investment of all operating and capital improvement funds. In addition, the City Treasurer serves as a member of the Funds Commission and Trustee for City's Defined Contribution Plans.

The City Treasurer's Divisions include:

Business Operations

Business Operations is responsible for the administration and collection of Business Tax, Cannabis Business Tax, Rental Unit Business Tax, Transient Occupancy Tax and the collection of the Tourism Marketing District (TMD) assessment. The Division also collects the Business Improvement District fees, maintains the regulatory clearance review data for Police regulated businesses, oversees the Department's lobby operations, issues permits for Sidewalk Vending, and oversees the Short-Term Residential Occupancy (STRO) license administration process.

Investments

In compliance with the California Government Code and the City Treasurer's Investment Policy, the Investments Division manages the City's operating and capital improvements funds which totaled \$2.97 billion as of June 30, 2024. The Division also participates on the City's financing team for all new bond issuances. Additionally, the Investments Division is responsible for cash management, maintains banking relationships and compliance with all applicable banking rules and laws, and evaluates new payment technology to effectively collect revenue citywide.

Revenue Collections

The Revenue Collections Division is comprised of the Parking Administration, Parking Meter Operations, and Delinquent Accounts Programs. The Delinquent Accounts Program is responsible for the administration and

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the collection of citywide delinquent accounts. Parking Administration processes all parking citations, issues residential and temporary overnight RV permits, and processes parking citation appeals. Parking Meter Operations installs and maintains parking meters citywide including the collection of all parking meter coin.

Financial Operations

The Financial Operations Division includes two Programs, Treasury Accounting and Revenue Compliance. Treasury Accounting is responsible for citywide cash handling training and the management of the City's general accounts receivable, depositing, and bank reconciliation processes. Revenue Compliance conducts revenue compliance audits of TOT, City lease and franchise agreements, and Cannabis Business Tax.

Treasury Systems

The Treasury Systems Division supports the Department's Information Technology (IT) application portfolio used to support revenue collection and tax administration services for approximately 1.9 million customer accounts. The Division also manages the lifecycle and roadmap of Departmental IT contracts, supports IT initiatives and special projects; and provides end-user support.

The vision is:

Provide Treasury services that promote transparency and public trust by providing excellent customer service and accessibility to all.

The mission is:

Receive, maintain, and maximize collection of public funds, providing excellent service while upholding the integrity of regulations, to support services and amenities for all.

Goals and Objectives

Goal 1: Provide consistently excellent and equitable customer service to all internal and external customers

- Maintain a highly skilled workforce through continuous training and cross-training opportunities
- Respond to inquiries, walk-ins, calls and emails, within one business day
- Provide the guidance and support that our employees need to provide exceptional customer service

Goal 2: Enhance accessibility of services

- Modernize existing applications to improve the accessibility to online customers
- Consistently evaluate opportunities to improve customer access and their awareness of city requirements and available options
- Improve availability of services that consider customers' language and access preferences

Goal 3: Promote transparency and public trust through the delivery of Treasury services

- Enhance accessibility of data and reporting on a continuous basis
- Improve readability and navigation to make our website more accessible and understandable

Budget Equity Impact Statement

<p>Equity Highlights</p> <p><i>Examples from the current fiscal year.</i></p> <ul style="list-style-type: none"> • Implemented a new debt collection system, allowing customers to retrieve and pay amounts owed more easily, improving accessibility to information online. • Translated the Business Tax application and Rental Unit Business Tax exemption forms into Spanish, and updated Sidewalk Vending Permit outreach material in Chinese, Spanish, Tagalog, and Vietnamese, improving the availability of services that consider customers' language preferences. • Implemented an online chat feature for Business Tax and Parking Citation customers, improving the availability of services that consider customers' access preferences.
<p>Budget Equity Lens Summary</p> <p>Ongoing Operations <i>Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?</i></p> <p>Yes Yes. Goal 1, Objective 3 and Goal 2, Objective 2 of the department Tactical Equity Plan identifies the following existing disparities: "Employees may lack clear direction/guidance/tools to complete their jobs exceptionally" and "Not all information regarding City requirements and available options for customers are easily accessible and understandable". To mitigate the impacts of these disparities, the Department will work with the Performance and Analytics Department to evaluate customer service survey responses to identify areas of training and improvements in how information is provided to customers. Additionally, the department will partner with the Race and Equity team to design and implement training for employees.</p> <p>Budget Adjustment(s) <i>Do the requests impact existing or potential disparities?</i></p> <p>Yes Budget adjustments fall under Tactical Equity Plan Goal 1: "Provide excellent and equitable customer service to all internal and external customers." The reduction of staff will reduce operational capacity impacting all facets of the customer experience, including in-person assistance, call wait times, and timeliness of processing payments received. In addition, for customers who already experience barriers to accessing City services, the reduction in staff capacity will likely make providing high-quality and timely customer service more challenging.</p>

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Department employees feel supported and receive feedback ¹	Employees sentiment about management support and being provided feedback from supervisors to do their job well	55.7%	84%	80%
Number of department training opportunities	Cross-training and/or knowledge sharing to enhance Department services	4	4	6
Customer calls answered within target timeframe	Percentage of calls that are answered within target	75%	87%	85%

1. Survey is conducted on a semi-annual basis.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	134.00	133.00	127.58	(5.42)
Personnel Expenditures	\$ 15,518,779	\$ 17,801,831	\$ 19,041,112	\$ 1,239,281
Non-Personnel Expenditures	13,795,416	13,473,675	31,547,405	18,073,730
Total Department Expenditures	\$ 29,314,195	\$ 31,275,506	\$ 50,588,517	\$ 19,313,011
Total Department Revenue	\$ 48,157,711	\$ 56,053,962	\$ 74,452,392	\$ 18,398,430

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administration	\$ 4,102,830	\$ 4,467,353	\$ 4,815,094	\$ 347,741
Revenue Collections	6,520,426	7,374,290	7,134,374	(239,916)
Treasury Operations	9,064,605	9,885,798	10,631,480	745,682
Total	\$ 19,687,861	\$ 21,727,441	\$ 22,580,948	\$ 853,507

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administration	17.00	16.00	15.58	(0.42)
Revenue Collections	47.25	47.25	44.25	(3.00)
Treasury Operations	60.00	60.00	58.00	(2.00)
Total	124.25	123.25	117.83	(5.42)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	\$ 1,745,355	\$ -
Transient Occupancy Tax and Lease Audit Support Addition of 2.00 Accountant 2s to support the increase in Transient Occupancy Tax associated to Measure C and lease audit population.	2.00	253,218	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	44,961	-
Employ and Empower Program Support Addition of 0.58 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	0.58	31,294	31,294

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	28,815	(6,254,000)
Reduction of Miscellaneous and Professional/Technical Services Reduction of miscellaneous and professional/technical services to align budget with anticipated actuals.	0.00	(25,894)	-
Reduction of Computer Maintenance Contracts Reduction of computer maintenance contracts to align budget with anticipated actuals.	0.00	(27,182)	-
Reduction of Security Services Reduction of security services due to reduced lobby hours for walk-in customers.	0.00	(33,205)	-
Reduction of Public Information Clerks Reduction of 2.00 Public Information Clerks that support the Business Tax Program, Business Operations Division, and the Revenue Collections and Parking Administration Program.	(2.00)	(157,486)	-
Reduction of Account Clerk Reduction of 1.00 Account Clerk that supports the Revenue Collections Division.	(1.00)	(89,834)	-
Reduction of Administrative Aide 2 Reduction of 1.00 Administrative Aide 2 that supports the Financial Operations and Revenue Compliance Program.	(1.00)	(98,776)	-
Reduction of Printing and Mailing Reduction of printing and mailing costs due to sending only one notice for parking citation customers.	0.00	(108,770)	-
Reduction of Collection Investigator Supervisor Reduction of 1.00 Collection Investigator Supervisor that supports the Revenue Collections Division.	(1.00)	(110,960)	-
Reduction of Administrative Aide 2 Reduction of 1.00 Administrative Aide 2 that supports the Business Operations Division.	(1.00)	(127,317)	-
Reduction of Information Systems Analyst 3 Reduction of 1.00 Information Systems Analyst 3 that supports the Treasury Systems Division.	(1.00)	(132,676)	-
Reduction of Supervising Management Analyst Reduction of 1.00 Supervising Management Analyst that supports the Business Tax Program.	(1.00)	(138,389)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(199,647)	-
Revised Cannabis Business Tax Revenue Adjustment to reflect revised Cannabis Business Tax revenue due to a two percent tax increase for Cannabis outlets offset by a decrease in gross receipts reported by outlets.	0.00	-	2,770,000

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Short-Term Residential Occupancy Application and Licensing Revenue Adjustment to reflect revised Short-Term Residential Occupancy Application and Licensing revenue associated with a fee increase.	0.00	-	1,191,550
Collection Referral Revenue Adjustment to reflect revised Collection Referral revenue associated with the Comprehensive User Fee Analysis.	0.00	-	940,000
Business Tax Revenue Increase in Business Tax Revenue as a result of increased compliance efforts.	0.00	-	865,806
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	378,483
Parking Citation Revenue Adjustment to reflect revised Parking Citation Payment Plan and Disabled Placard Administrative Fee revenue associated with an increase in the fee amount.	0.00	-	31,461
Parking Permit Fee Revenue Adjustment to reflect revised Residential Parking Annual Permit Fee; Residential Parking Temporary Permit Fee; and Neighborhood Parking Protection Ordinance Application, Renewal and Processing Fee revenue associated with a fee increase.	0.00	-	27,836
Business Tax Revenue Adjustment to reflect revised business tax revenue due to a decrease in sidewalk vending permit revenue.	0.00	-	(24,000)
Total	(5.42) \$	853,507 \$	(41,570)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 9,151,945	\$ 10,760,269	\$ 11,415,933	\$ 655,664
Fringe Benefits	5,429,453	5,813,973	6,332,738	518,765
PERSONNEL SUBTOTAL	14,581,398	16,574,242	17,748,671	1,174,429
NON-PERSONNEL				
Supplies	\$ 253,442	\$ 357,648	\$ 90,669	\$ (266,979)
Contracts & Services	1,814,862	1,843,720	2,139,791	296,071
<i>External Contracts & Services</i>	<i>1,387,009</i>	<i>1,367,109</i>	<i>1,590,564</i>	<i>223,455</i>
<i>Internal Contracts & Services</i>	<i>427,852</i>	<i>476,611</i>	<i>549,227</i>	<i>72,616</i>
Information Technology	2,945,004	2,838,222	2,505,723	(332,499)
Energy and Utilities	86,454	105,109	87,594	(17,515)
Other	6,700	6,000	6,000	-
Capital Expenditures	-	2,500	2,500	-
NON-PERSONNEL SUBTOTAL	5,106,463	5,153,199	4,832,277	(320,922)
Total	\$ 19,687,861	\$ 21,727,441	\$ 22,580,948	\$ 853,507

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Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,700,149	\$ 2,628,119	\$ 3,069,357	\$ 441,238
Fines Forfeitures and Penalties	3,576,925	3,653,938	4,593,938	940,000
Licenses and Permits	33,028,250	40,156,905	38,734,097	(1,422,808)
Other Revenue	67,422	-	-	-
Rev from Other Agencies	8,262	15,000	15,000	-
Total	\$ 38,381,009	\$ 46,453,962	\$ 46,412,392	\$ (41,570)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000866	Accountant 2	7.00	7.00	9.00	\$ 91,531 - 110,598	\$ 870,124
20000007	Accountant 3	10.00	10.00	10.00	100,835 - 121,824	1,143,927
20000102	Accountant 4	6.00	6.00	6.00	124,095 - 150,805	814,613
20000011	Account Clerk	8.00	8.00	7.00	49,620 - 59,689	411,126
20000024	Administrative Aide 2	16.00	16.00	14.00	67,180 - 80,983	1,086,665
20001208	Assistant Investment Officer	2.00	2.00	2.00	78,886 - 290,057	377,392
20000119	Associate Management Analyst	5.00	5.00	5.00	85,285 - 103,085	494,755
20000267	Collections Investigator 1	15.00	15.00	14.00	63,380 - 76,593	926,465
20000268	Collections Investigator 1	1.00	1.00	1.00	63,380 - 76,593	75,444
20000269	Collections Investigator 2	5.00	5.00	5.00	71,351 - 86,115	424,115
20000270	Collections Investigator Supervisor	4.00	4.00	3.00	78,406 - 94,742	275,903
20000287	Collections Manager	1.00	1.00	2.00	95,528 - 115,774	227,412
20001168	Deputy Director	3.75	3.75	3.75	78,886 - 290,057	793,613
20000924	Executive Assistant	1.00	0.00	0.00	67,398 - 81,551	-
20001172	Financial Operations Manager	1.00	1.00	0.00	78,886 - 290,057	-
20000293	Information Systems Analyst 3	2.00	2.00	1.00	95,463 - 115,381	115,381
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20001194	Investment Officer	1.00	1.00	1.00	125,908 - 502,713	217,199
90001073	Management Intern	0.00	0.00	0.58	38,548 - 49,686	28,818
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	69,255
20001182	Principal Accountant	3.00	3.00	3.00	35,880 - 240,306	552,621
20000741	Principal Clerk	1.00	1.00	1.00	62,310 - 75,392	75,392
20001234	Program Coordinator	1.00	1.00	1.00	36,364 - 218,225	159,658
20001222	Program Manager	4.50	4.50	5.50	78,886 - 290,057	1,013,144
20000783	Public Information Clerk	16.00	16.00	14.00	49,620 - 59,689	788,770
20000869	Senior Account Clerk	2.00	2.00	2.00	56,762 - 68,468	136,936
20000015	Senior Management Analyst	2.00	2.00	2.00	93,628 - 113,219	226,438
20000970	Supervising Management Analyst	3.00	3.00	2.00	100,377 - 121,605	243,210
20001148	Treasurer	1.00	1.00	1.00	98,302 - 372,372	261,752
	Bilingual - Regular Budgeted Personnel Expenditure Savings Other Certification Pays					69,888 (878,012) 8,355

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Overtime Budgeted					25,102
	Sick Leave - Hourly					898
	Termination Pay Annual Leave					41,209
	Vacation Pay In Lieu					208,286
FTE, Salaries, and Wages Subtotal		124.25	123.25	117.83		\$ 11,415,933

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 39,390	\$ 42,539	\$ 46,325	\$ 3,786
Flexible Benefits	1,341,641	1,499,923	1,487,678	(12,245)
Insurance	1,530	-	-	-
Long-Term Disability	37,527	38,409	56,093	17,684
Medicare	135,854	153,538	160,041	6,503
Other Post-Employment Benefits	455,384	460,361	431,847	(28,514)
Retiree Medical Trust	15,497	19,047	19,609	562
Retirement 401 Plan	58,433	71,598	75,997	4,399
Retirement ADC	2,806,178	2,944,636	3,445,745	501,109
Retirement DROP	18,378	19,231	21,156	1,925
Risk Management Administration	135,102	154,196	174,510	20,314
Supplemental Pension Savings Plan	200,290	219,667	212,589	(7,078)
Unemployment Insurance	10,232	10,935	10,528	(407)
Workers' Compensation	174,016	179,893	190,620	10,727
Fringe Benefits Subtotal	\$ 5,429,453	\$ 5,813,973	\$ 6,332,738	\$ 518,765
Total Personnel Expenditures			\$ 17,748,671	

Parking Meter Operations Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Revenue Collections	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569	\$ 18,459,504
Total	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569	\$ 18,459,504

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Revenue Collections	9.75	9.75	9.75	0.00
Total	9.75	9.75	9.75	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Revised Parking Meter Revenue	0.00	\$ 9,600,000	\$ 9,600,000
Adjustment to reflect revised parking meter revenue due to an increase in parking meter rates from \$1.25 per hour to \$2.50 per hour.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Event-Based Pricing Parking Meter Revenue Adjustment to reflect parking meter revenue due to special event-based pricing for parking.	0.00	6,290,000	6,290,000
Expanded Hours and Sunday Parking Meter Revenue Adjustment to reflect parking meter revenue due to charging for parking during late hours and on Sundays.	0.00	2,550,000	2,550,000
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	64,852	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(4,228)	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	(41,120)	-
Total	0.00	\$ 18,459,504	\$ 18,440,000

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 536,654	\$ 766,333	\$ 779,086	\$ 12,753
Fringe Benefits	400,726	461,256	513,355	52,099
PERSONNEL SUBTOTAL	937,380	1,227,589	1,292,441	64,852
NON-PERSONNEL				
Supplies	\$ 22,451	\$ 40,075	\$ 36,775	\$ (3,300)
Contracts & Services	2,781,296	3,446,388	3,411,697	(34,691)
<i>External Contracts & Services</i>	<i>1,942,104</i>	<i>2,506,173</i>	<i>2,510,283</i>	<i>4,110</i>
<i>Internal Contracts & Services</i>	<i>839,191</i>	<i>940,215</i>	<i>901,414</i>	<i>(38,801)</i>
Information Technology	25,031	29,048	24,820	(4,228)
Energy and Utilities	10,632	12,985	10,356	(2,629)
Transfers Out	5,849,544	4,791,480	23,231,480	18,440,000
Capital Expenditures	-	500	-	(500)
NON-PERSONNEL SUBTOTAL	8,688,954	8,320,476	26,715,128	18,394,652
Total	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569	\$ 18,459,504

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Licenses and Permits	\$ 9,626,334	\$ 9,600,000	\$ 28,040,000	\$ 18,440,000
Other Revenue	1,986	-	-	-
Rev from Money and Prop	145,102	-	-	-
Transfers In	3,280	-	-	-
Total	\$ 9,776,702	\$ 9,600,000	\$ 28,040,000	\$ 18,440,000

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Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000119	Associate Management Analyst	1.00	1.00	1.00	\$ 85,285 - 103,085	\$ 101,539
20001168	Deputy Director	0.25	0.25	0.25	78,886 - 290,057	52,907
20000678	Parking Meter Supervisor	2.00	2.00	2.00	67,748 - 81,026	147,559
20000674	Parking Meter Technician	5.00	5.00	5.00	58,597 - 69,997	325,785
20001222	Program Manager	0.50	0.50	0.50	78,886 - 290,057	92,098
20000827	Senior Parking Meter Technician	1.00	1.00	1.00	61,611 - 73,426	73,426
	Bilingual - Regular					2,912
	Budgeted Personnel					(67,748)
	Expenditure Savings					
	Overtime Budgeted					50,608
FTE, Salaries, and Wages Subtotal		9.75	9.75	9.75		\$ 779,086

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 1,346	\$ 1,494	\$ 1,584	\$ 90
Flexible Benefits	128,217	149,230	155,988	6,758
Long-Term Disability	2,191	2,525	3,676	1,151
Medicare	7,985	10,174	10,558	384
Other Post-Employment Benefits	32,102	36,199	35,895	(304)
Retiree Medical Trust	386	591	778	187
Retirement 401 Plan	1,518	2,376	3,108	732
Retirement ADC	174,905	184,895	231,419	46,524
Retirement DROP	6,218	8,458	6,494	(1,964)
Risk Management Administration	9,445	12,124	14,502	2,378
Supplemental Pension Savings Plan	18,654	23,813	20,653	(3,160)
Unemployment Insurance	603	713	680	(33)
Workers' Compensation	17,156	28,664	28,020	(644)
Fringe Benefits Subtotal	\$ 400,726	\$ 461,256	\$ 513,355	\$ 52,099
Total Personnel Expenditures			\$ 1,292,441	

Revenue and Expense Statement (Non-General Fund)

Parking Meter Operations Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 782,551	\$ 932,919	\$ 975,214
TOTAL BALANCE AND RESERVES	\$ 782,551	\$ 932,919	\$ 975,214
REVENUE			
Licenses and Permits	\$ 9,626,334	\$ 9,600,000	\$ 28,040,000
Other Revenue	1,986	-	-
Revenue from Use of Money and Property	145,102	-	-
Transfers In	3,280	-	-
TOTAL REVENUE	\$ 9,776,702	\$ 9,600,000	\$ 28,040,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 10,559,253	\$ 10,532,919	\$ 29,015,214
OPERATING EXPENSE			
Personnel Expenses	\$ 536,654	\$ 766,333	\$ 779,086
Fringe Benefits	400,726	461,256	513,355
Supplies	22,451	40,075	36,775
Contracts & Services	2,781,296	3,446,388	3,411,697
Information Technology	25,031	29,048	24,820
Energy and Utilities	10,632	12,985	10,356
Transfers Out	5,849,544	4,791,480	23,231,480
Capital Expenditures	-	500	-
TOTAL OPERATING EXPENSE	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569
TOTAL EXPENSE	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569
BALANCE	\$ 932,919	\$ 984,854	\$ 1,007,645
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 10,559,253	\$ 10,532,919	\$ 29,015,214

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.