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 and Programs 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 (TOT) 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 $2.8 billion as of June 30, 2025. 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 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.

Revenue Compliance

The Revenue Compliance Program conducts revenue compliance audits of TOT, City lease and franchise agreements, and Cannabis Business Tax.

Treasury Systems and Accounting

The Treasury Systems Division includes the Department's Information Technology (IT) support team and Treasury Accounting. The IT support team oversees the Department's Information Technology (IT) application portfolio used to support revenue collection and tax administration services. The Division also manages the lifecycle and roadmap of Departmental IT contracts, supports IT initiatives and special projects; and provides end user support. Treasury Accounting is responsible for citywide cash handling training and the management of the City's general accounts receivable, depositing, and bank reconciliation processes.

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 the collection of public funds, provide excellent customer service while upholding the integrity of regulations, to support services and amenities for all.

Goals and Objectives

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

- Maintain a highly skilled workforce by providing employee training and cross-training opportunities
- Respond to inquiries, calls, and emails timely
- Provide the guidance and support that our employees need to provide exceptional customer service

Goal 2: Enhance accessibility of all services

- Improve online accessibility to services and payments
- Consistently evaluate opportunities to improve customer access and their awareness of City requirements and available options

- Improve availability of services to consider customers’ language and access preferences
- Expand education, outreach, and technical assistance to improve access to Treasury services and regulatory information

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

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

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Implemented enhanced debt collection processes to improve equitable and consistent debt collection.
- Conducted the City's first contractor debarment for violations of the Living Wage Ordinance and applicable labor laws under the Office of Labor Standards and Enforcement, reinforcing accountability, protecting workers, and promoting fair and equitable competition on City contracts.
- Finalizing contract for a centralized labor and contract compliance management system that supports transparent, consistent, and data-driven monitoring of wage compliance, workforce participation, and diversity metrics across City contracts.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Goal 1, Objective 1 and 3 of the department Tactical Equity Plan identifies the following disparity: "Employees in programs that lack clear direction, standardized tools, or up to date guidance may struggle to provide consistent and equitable customer service, leading to uneven experiences for internal and external customers". To mitigate the impacts of these disparities, the department will review new employee onboarding processes, incorporate equity and customer-service principles into training for staff who interact with the public, and develop standardized reference materials to support consistent service delivery.

Goal 2, Objective 4 of the department Tactical Equity Plan identifies the following existing disparities: "Customers with limited familiarity with government processes, language access needs, or fewer resources may be less aware of available Treasury services or how to comply with City requirements. Without proactive education and accessible technical assistance, these customers may face higher barriers to accessing services or understanding available options". To mitigate the impacts of the disparity, the Department will work with the Race and Equity team to update outreach materials into plain-language education materials explaining Treasury services, requirements and processes in languages, formats and channels that consider customers' preferences.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

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 the 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.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Customer calls answered within target timeframe	Percentage of calls that are answered within target	85.00%	57.70%	95.00%
Department employees feel supported and receive feedback[1]	Employees sentiment about management support and being provided feedback from supervisors to do their job well	65.00%	62.80%	80.00%
Revenue compliance[2]	Percentage of revenue compliance audits that resulted in a non-compliant finding	50.00%	0.00%	75.00%

1 Survey is conducted on a semi-annual basis.
2 New Key Performance Indicator.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	133.00	127.00	130.00	3.00
Personnel Expenditures	$17,105,229	$19,012,200	$19,086,190	$73,990
Non-Personnel Expenditures	15,997,047	32,260,655	28,596,918	(3,663,737)
Total Department Expenditures	**$33,102,276**	**$51,272,855**	**$47,683,108**	**($3,589,747)**
Total Department Revenue	**$57,137,050**	**$73,977,578**	**$77,228,577**	**$3,250,999**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration	$4,354,873	$4,798,608	$5,133,138	$334,530
Revenue Collections	6,661,447	7,104,885	6,450,322	(654,563)
Treasury Operations	9,962,058	10,646,717	10,518,035	(128,682)
Total	**$20,978,378**	**$22,550,210**	**$22,101,495**	**($448,715)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration	16.00	15.00	20.00	5.00
Revenue Collections	47.25	44.25	40.25	(4.00)
Treasury Operations	60.00	58.00	57.00	(1.00)
Total	**123.25**	**117.25**	**117.25**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	29.00	$4,935,248	$ -
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	226,950	-
Restructure to City Treasurer Transfer of non-personnel expenditures and revenue associated with the restructure from the Compliance Department to the City Treasurer Department.	-	205,002	2,339,397

Budget Adjustments

	FTE	Expenditures	Revenue
Hospitality Minimum Wage Enforcement Fee Addition of 1.00 Associate Compliance Officer, non-personnel expenditures, and revenue associated with the implementation of the new Hospitality Minimum Wage Enforcement fee.	1.00	158,156	362,422
Traffic Control Worker Minimum Wage Enforcement Fee Addition of 1.00 Associate Compliance Officer, non-personnel expenditures, and revenue associated with the implementation of the new Traffic Control Worker Minimum Wage Enforcement fee.	1.00	145,156	349,442
Employ and Empower Program Support Addition of 3.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	3.00	135,486	135,510
Contractor Compliance Application Fee Addition of non-personnel expenditures and associated revenue due to the implementation of a new Contractor Compliance Application fee.	-	132,236	290,000
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.	-	90,439	-
Short-Term Residential Occupancy (STRO) Program Addition of one-time application and license fee revenues to recover costs of administering the STRO program.	-	-	5,849,879
Parking Meter Administration and Operations Addition of revenue associated with the reimbursement of City Treasurer Support of Parking Meter Operations Administration.	-	-	1,608,289
Delinquent Accounts Program Adjustment to reflect revised revenue projections associated with increased collections due to improved collection processes.	-	-	540,000
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	363,532
Revised Cannabis Business Tax Penalty Revenue Adjustment to reflect revised revenue projections resulting from compliance efforts.	-	-	275,000
Revised Minimum Wage Enforcement Fee Revenue Adjustment to reflect revised Minimum Wage Enforcement Fee revenue projections associated with aligning budget and an increase in the fee amount.	-	-	114,585

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Parking Citation Revenue Adjustment to reflect revised parking citation revenue from Parking Meter Operations enforcement.	-	-	39,000
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(1,191,550)
Revised Cannabis Business Tax Revenue Adjustment to reflect revised Cannabis Business Tax revenue associated with a decrease in gross receipts reported by retail outlets.	-	-	(1,424,641)
Printing & Postage Costs Reduction of non-personnel expenditures associated with efficiencies gained from consolidating statements.	-	(15,000)	-
Treasury Accounting and Revenue Compliance Programs Reduction of 1.00 Deputy Director supporting controls over revenue collection processes and compliance audits.	(1.00)	(287,907)	-
Revenue Collections Division Reduction of 4.00 FTE positions responsible for collecting outstanding debt owed to the City and referred for legal action.	(4.00)	(407,613)	-
Restructure of Office of Labor Standards & Enforcement[1] Transfer of 29.00 FTE positions, non-personnel expenditures, and associated revenue to the Office of the City Attorney.	(29.00)	(5,766,868)	(3,455,846)
Total	**0.00**	**($448,715)**	**$6,195,019**

1. The budget adjustment includes the restructure of 29.00 FTE from the Compliance Department to the Office of the City Treasurer, which were subsequently transferred to the City Attorney's Office via City Council modification.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	10,445,946	11,387,115	11,033,323	(353,792)
Fringe Benefits	5,658,457	6,332,277	6,419,038	86,761
PERSONNEL SUBTOTAL	**16,104,403**	**17,719,392**	**17,452,361**	**(267,031)**
NON-PERSONNEL EXPENDITURES				
Supplies	201,103	90,669	66,228	(24,441)
Contracts & Services	1,705,103	2,127,602	2,063,388	(64,214)
External Contracts & Services	*1,278,777*	*1,590,564*	*1,555,502*	*(35,062)*
Internal Contracts & Services	*426,326*	*537,038*	*507,886*	*(29,152)*
Information Technology	2,861,593	2,516,453	2,454,664	(61,789)
Energy and Utilities	68,653	87,594	57,904	(29,690)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Expenses	4,735	6,000	5,450	(550)
Capital Expenses	32,788	2,500	1,500	(1,000)
NON-PERSONNEL SUBTOTAL	**4,873,975**	**4,830,818**	**4,649,134**	**(181,684)**
Total	**$20,978,378**	**$22,550,210**	**$22,101,495**	**($448,715)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$2,649,898	$3,038,063	$5,685,394	$2,647,331
Fines Forfeitures and Penalties	3,463,441	5,050,418	5,089,418	39,000
Licenses and Permits	38,448,856	37,834,097	41,342,785	3,508,688
Other Revenue	172,972	-	-	-
Revenue from Other Agencies	40,775	15,000	15,000	-
Total	**$44,775,942**	**$45,937,578**	**$52,132,597**	**$6,195,019**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	8.00	7.00	7.00	49,629 - 59,696	$404,976
20000866	Accountant 2	7.00	9.00	9.00	91,541 - 110,594	898,330
20000007	Accountant 3	10.00	10.00	10.00	100,838 - 121,826	1,193,005
20000102	Accountant 4	6.00	6.00	6.00	124,093 - 150,800	882,044
20000024	Administrative Aide 2	16.00	14.00	15.00	67,184 - 80,974	1,204,642
20001208	Assistant Investment Officer	2.00	2.00	2.00	79,643 - 292,822	377,375
20000119	Associate Management Analyst	5.00	5.00	5.00	85,280 - 103,085	493,268
20000267	Collections Investigator 1	15.00	14.00	11.00	63,378 - 76,586	743,227
20000268	Collections Investigator 1	1.00	1.00	1.00	63,378 - 76,586	63,378
20000269	Collections Investigator 2	5.00	5.00	4.00	71,344 - 86,112	344,448
20000270	Collections Investigator Supervisor	4.00	3.00	3.00	78,416 - 94,744	267,904
20000287	Collections Manager	1.00	2.00	2.00	95,534 - 115,773	231,546
20001168	Deputy Director	3.75	3.75	2.75	79,643 - 292,822	560,010
20001172	Financial Operations Manager	1.00	0.00	0.00	79,643 - 292,822	-
20000293	Information Systems Analyst 3	2.00	1.00	1.00	95,472 - 115,378	115,378

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
91001000	Intern - Hourly	0.00	0.00	3.00	36,920 - 47,320	126,048
20001194	Investment Officer	1.00	1.00	1.00	127,109 - 507,499	217,194
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	69,264
20001182	Principal Accountant	3.00	3.00	3.00	36,920 - 242,590	552,615
20000741	Principal Clerk	1.00	1.00	1.00	62,317 - 75,400	75,400
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	159,661
20001222	Program Manager	4.50	5.50	5.50	79,643 - 292,822	1,013,127
20000783	Public Information Clerk	16.00	14.00	14.00	49,629 - 59,696	810,768
20000869	Senior Account Clerk	2.00	2.00	2.00	56,763 - 68,474	136,948
20000015	Senior Management Analyst	2.00	2.00	3.00	93,621 - 113,214	339,642
20000970	Supervising Management Analyst	3.00	2.00	2.00	100,381 - 121,597	243,194
20001148	Treasurer	1.00	1.00	1.00	99,237 - 375,918	261,747
	Bilingual - Regular					64,064
	Budgeted Personnel Expenditure Savings					(1,033,097)
	Other Certification Pays					8,355
	Overtime Budgeted					25,102
	Salary Savings					(73,227)
	Sick Leave - Hourly					898
	Vacation Pay In Lieu					126,006
FTE, Salaries and Wages Subtotal		**123.25**	**117.25**	**117.25**		**$11,033,323**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	42,500	46,325	50,204	3,879
Flexible Benefits	1,453,677	1,487,678	1,473,783	(13,895)
Insurance	1,660	-	-	-
Long-Term Disability	36,803	55,947	47,124	(8,823)
Medicare	152,967	159,623	157,781	(1,842)
Other Post-Employment Benefits	439,882	428,581	316,990	(111,591)
Retiree Medical Trust	18,265	19,609	19,213	(396)
Retirement 401 Plan	69,641	75,997	76,266	269
Retirement ADC	2,920,349	3,451,199	3,754,222	303,023
Retirement DROP	20,312	21,156	18,105	(3,051)
Risk Management Administration	144,416	175,350	159,096	(16,254)
Supplemental Pension Savings Plan	203,374	211,508	188,236	(23,272)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	-	10,501	9,398	(1,103)
Workers' Compensation	154,610	188,803	148,620	(40,183)
Fringe Benefits Subtotal	**$5,658,457**	**$6,332,277**	**$6,419,038**	**$86,761**
Total Personnel Expenditures			**$17,452,361**	

Parking Meter Operations Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue Collections	$12,123,898	$28,722,645	$25,581,613	($3,141,032)
Total	**$12,123,898**	**$28,722,645**	**$25,581,613**	**($3,141,032)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue Collections	9.75	9.75	12.75	3.00
Total	**9.75**	**9.75**	**12.75**	**3.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Parking Meter Administration and Operations Support Addition of non-personnel expenditures associated with the City Treasurer support of parking meter operations administration.	-	$1,608,289	$ -
Parking Meter Maintenance and Support Addition of 3.00 FTE positions and associated non-personnel expenditures to support the recent expansion of parking meter zones.	3.00	952,539	-
Use of Fund Balance Addition of one-time non-personnel expenditures associated with the use of fund balance to support reimbursements of parking meter operations.	-	450,900	-
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.	-	114,951	-
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.	-	52,588	-

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(4,948)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(722,290)	-
Revised Parking Meter Operations Adjustment to reflect revised parking meter collections revenue projections and associated reduction of non-personnel expenditures to reimburse for eligible expenditures.	-	(1,588,400)	(2,944,020)
Transfer to Other Funds Adjustment to reflect revised Transfer to Other Funds due to decreased revenue projections.	-	(4,004,661)	-
Total	**3.00**	**($3,141,032)**	**($2,944,020)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	593,125	779,086	1,021,086	242,000
Fringe Benefits	407,701	513,722	612,743	99,021
PERSONNEL SUBTOTAL	**1,000,826**	**1,292,808**	**1,633,829**	**341,021**
NON-PERSONNEL EXPENDITURES				
Supplies	8,900	36,775	36,775	-
Contracts & Services	3,060,341	2,403,405	12,748,269	10,344,864
External Contracts & Services	*2,025,429*	*1,510,283*	*9,622,966*	*8,112,683*
Internal Contracts & Services	*1,034,912*	*893,122*	*3,125,303*	*2,232,181*
Information Technology	27,836	25,531	20,583	(4,948)
Energy and Utilities	13,728	10,356	14,638	4,282
Transfers Out	7,514,715	24,953,770	9,976,096	(14,977,674)
Capital Expenses	497,552	-	1,151,423	1,151,423
NON-PERSONNEL SUBTOTAL	**11,123,072**	**27,429,837**	**23,947,784**	**(3,482,053)**
Total	**$12,123,898**	**$28,722,645**	**$25,581,613**	**($3,141,032)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Licenses and Permits	$12,130,360	$28,040,000	$25,095,980	($2,944,020)
Other Revenue	867	-	-	-
Revenue from Use of Money and Property	229,881	-	-	-
Total	**$12,361,108**	**$28,040,000**	**$25,095,980**	**($2,944,020)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000119	Associate Management Analyst	1.00	1.00	1.00	85,280 - 103,085	$103,085
20001168	Deputy Director	0.25	0.25	0.25	79,643 - 292,822	52,910
20000678	Parking Meter Supervisor	2.00	2.00	2.00	67,746 - 81,037	148,783
20000674	Parking Meter Technician	5.00	5.00	7.00	58,594 - 69,992	428,510
20001222	Program Manager	0.50	0.50	0.50	79,643 - 292,822	92,102
20000827	Senior Parking Meter Technician	1.00	1.00	2.00	61,610 - 73,424	146,848
	Bilingual - Regular					2,912
	Overtime Budgeted					50,608
	Salary Savings					(4,672)
FTE, Salaries and Wages Subtotal		**9.75**	**9.75**	**12.75**		**$1,021,086**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,502	1,584	1,587	3
Flexible Benefits	140,468	155,988	214,209	58,221
Long-Term Disability	2,112	3,676	4,217	541
Medicare	8,360	10,558	14,072	3,514
Other Post-Employment Benefits	30,865	35,627	40,315	4,688
Retiree Medical Trust	581	778	1,554	776
Retirement 401 Plan	2,238	3,108	6,224	3,116
Retirement ADC	166,555	231,982	238,008	6,026
Retirement DROP	6,015	6,494	6,598	104
Risk Management Administration	10,179	14,574	20,234	5,660
Supplemental Pension Savings Plan	17,953	20,653	18,585	(2,068)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	-	680	841	161
Workers' Compensation	20,874	28,020	46,299	18,279
Fringe Benefits Subtotal	**$407,701**	**$513,722**	**$612,743**	**$99,021**
Total Personnel Expenditures			**$1,633,829**	

Revenue and Expense Statement (Non-General Fund)

Parking Meter Operations Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 932,919	$ 1,170,129	$ 487,485
TOTAL BALANCE AND RESERVES	**$ 932,919**	**$ 1,170,129**	**$ 487,485**
REVENUE			
Licenses and Permits	$ 12,130,360	$ 28,040,000	$ 25,095,980
Other Revenue	867	-	-
Revenue from Use of Money and Property	229,881	-	-
TOTAL REVENUE	**$ 12,361,108**	**$ 28,040,000**	**$ 25,095,980**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 13,294,027**	**$ 29,210,129**	**$ 25,583,465**
OPERATING EXPENSE			
Personnel Expenses	$ 593,125	$ 779,086	$ 1,021,086
Fringe Benefits	407,701	513,722	612,743
Supplies	8,900	36,775	36,775
Contracts & Services	3,060,341	2,403,405	12,748,269
Information Technology	27,836	25,531	20,583
Energy and Utilities	13,728	10,356	14,638
Transfers Out	7,514,715	24,953,770	9,976,096
Capital Expenditures	497,552	-	1,151,423
TOTAL OPERATING EXPENSE	**$ 12,123,898**	**$ 28,722,645**	**$ 25,581,613**
TOTAL EXPENSE	**$ 12,123,898**	**$ 28,722,645**	**$ 25,581,613**
BALANCE	**$ 1,170,129**	**$ 487,484**	**$ 1,852**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 13,294,027**	**$ 29,210,129**	**$ 25,583,465**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.