City of Los Banos
At the Crossroads of California

www.losbanos.org

AGENDA

CITY COUNCIL MEETING

CITY HALL COUNCIL CHAMBERS
520 J Street
Los Banos, California

JUNE 4, 2025 – 6:00 PM

Live stream on YouTube at:
https://www.youtube.com/@losbanos406

If you require special assistance or translation services to attend or participate in this meeting, please call the City Clerk's Office @ (209) 827-7000 at least 48 hours prior to the meeting.

The City of Los Banos complies with the Americans with Disabilities Act (ADA) of 1990.

* * * * * * * * * * * * * * * *

Si requiere asistencia especial o asistencia de traducción para atender o participar en esta junta por favor llame a la oficina de la secretaria de la ciudad al (209) 827-7000 a lo menos de 48 horas antes de la junta.

La Ciudad de Los Banos cumple con la ley de Estadounidenses con Discapacidades (ADA) de 1990.

Any writings or documents provided to a majority of the City Council regarding any item on this agenda will be made available for public inspection at the meeting and in the City Clerk's office located at City Hall, 520 J Street, Los Banos, California during normal business hours. In addition, such writings and documents may be posted on the City's website at www.losbanos.org.

* * * * * * * * * * * * * * * *

Cualquier escritura o los documentos proporcionaron a una mayoría del Ayuntamiento respecto a cualquier artículo en este orden del día será hecho disponible para la inspección pública en la reunión y en la oficina de la Secretaria de la ciudad en City Hall, 520 J Street, Los Banos, California durante horas de oficina normales. Además, tales escrituras y los documentos pueden ser anunciados en el website de la ciudad en www.losbanos.org.

Please note: The Brown Act provides the public with an opportunity to make public comment at any public meeting. As an alternative for in-person comments, written public comment may be made by e-mail to cityclerk@losbanos.org or delivered to the City Clerk at City Hall, 520 J Street. All comments received will be read by the City Clerk during Public Forum and added to the agenda packet on the City's website for public review. Agenda packets can be found on the City's website at the following link: https://losbanos.org/category/city-council/

1. CALL TO ORDER – June 4, 2025 **6:00 PM**

2. PLEDGE OF ALLEGIANCE.

3. ROLL CALL: (City Council Members)

   ____ *[vacant]* – District 1 ____ Evan Sanders – District 2

   ____ Marcus Chavez – District 3 ____ Deborah Lewis – District 4

   ____ Michael Amabile – Mayor

4. CONSIDERATION OF APPROVAL OF AGENDA.

   Recommendation: Adopt the agenda as submitted.

5. PRESENTATIONS.

   A. Proclamation Recognizing the Los Banos High School Marching Band & Guard.

   B. Certificate of Recognition – Employee of the Month for May 2025 – Salvador Castaneda, Community Services Officer, Police Department.

6. PUBLIC FORUM. (Members of the public may address the City Council Members on any item of public interest that is within the jurisdiction of the City Council; includes agenda and non-agenda items. No action will be taken on non-agenda items. Speakers are limited to a five (5) minute presentation. Detailed guidelines are posted on the Council Chamber informational table.)

7. CONSIDERATION OF APPROVAL OF CONSENT AGENDA. (Items on the Consent Agenda are considered to be routine and will be voted on in one motion unless removed from the Consent Agenda by a City Council Member.)

   A. Check Register for #251794 – #252009 in the Amount of $1,175,590.82.

      Recommendation: Approve the check register as submitted.

   B. Measure P Oversight Committee Financial Report.

      Recommendation: Accept the report as submitted.

   C. Measure H Citizens' Oversight Committee Financial Report.

      Recommendation: Accept the report as submitted.

   D. City Council Resolution No. 6936 – Amending the Fiscal Year 2024-2025 Budget by Increasing Appropriations in the Community Center Fee Fund Account 244-410-100-720 for Expenditures in the Amount of $6,130 for Civil

Engineering and Administrative Services for the Construction of the Community Center Fence.

Recommendation: Adopt the resolution as submitted.

E. City Council Resolution No. 6937 – Awarding Contract for Publication of Legal Notices/Legal Advertisements for Fiscal Year Ending June 30, 2026 and Authorizing and Directing the Interim City Manager to Execute Agreement with The Westside Express.

Recommendation: Adopt the resolution as submitted.

F. City Council Resolution No. 6938 – Authorizing the Interim City Manager to Execute a Professional Services Agreement between the City of Los Banos and CliftonLarsonAllen, LLP to Perform Professional Auditing Services for a Term of Three (3) Years with the Right to Extend for Two (2) Additional Years in the Amounts not to Exceed Year 1 $73,555, Year 2 $79,950, Year 3 $76,350, Year 4 $77,750, Year 5 $79,250.

Recommendation: Adopt the resolution as submitted.

G. City Council Resolution No. 6939 – Authorizing the Interim City Manager to Execute a Professional Services Agreement between the City of Los Banos and Harshwal & Company, LLP to Perform Specialized Auditing Services of Capital Projects in the Amount Not to Exceed $45,000.

Recommendation: Adopt the resolution as submitted.

H. City Council Resolution No. 6940 – Approving and Adopting Final Tract Map No. 2016-01 East Center, Phase 3B and Accompanying Subdivision Improvement Agreement (Pioneer Development Company, Inc.).

Recommendation: Adopt the resolution as submitted.

8. MOBILE FOOD VENDOR ORDINANCE UPDATE.

Recommendation: Receive staff report and direction from the City Council on how to proceed.

9. PUBLIC HEARING. (If you challenge the proposed action as described herein in court, you may be limited to raising only those issues you or someone else raised at the public hearing described herein or in written correspondence delivered to the City at, or prior to, the public hearing.)

A. Public Hearing – To Receive Public Comment and Consideration of Extending the Development Agreement for the Villages at Stonecreek IV Subdivision (Arthur W. and Anne L. Dunkley Marital Property Trust UTD and Rosalyn M. Simon Revocable Trust UTD).

1) Ordinance No. 1208 – (1) Approving Second Amendment to Development Agreement Relative to the Development Known as "Villages at Stonecreek IV", (2) Making Certain Findings Related

Thereto, and (3) Authorizing the Mayor to Execute Said Amendment on Behalf of the City. **(First Reading & Introduction)**

Recommendation: Receive staff report, open the public hearing, receive public comment, waive the first reading, and introduce the ordinance as submitted.

B. Public Hearing – To Receive Public Comment and Consideration of the Levy of the Proposed Annual Assessment for the 2025-2026 Fiscal Year for Landscaping and Lighting District Nos. 1-7 and 9-19.

1) City Council Resolution No. 6941 – Confirming Diagram, Assessment and Levying Assessments for Landscaping and Lighting District Nos. 1-7 and 9-19 for the 2025-2026 Fiscal Year.

Recommendation: Receive staff report, open public hearing, close the public hearing, and adopt the resolution as submitted.

C. Public Hearing – To Evaluate the Continuation or Repeal of the Measure P Special Transactions (Sales) and Use Tax in Accordance with Ordinance No. 1020 (Chapter 12, Section 3-12.1.24 of the Los Banos Municipal Code).

1) City Council Resolution No. 6942 – Approving the Continuation of the "Measure P" Los Banos Police, Fire, Pubic Safety/911 Special Transactions (Sales) and Use Tax.

Recommendation: Receive staff report, open public hearing, receive public comment, close the public hearing, and adopt the resolution as submitted.

D. Public Hearing – To Receive Public Comment for the Proposed Fiscal Year 2025-2026 City Budget and the 2025-2026 Appropriation Limitation.

Recommendation: Receive staff report, open public hearing, receive public comment, and direction from the City Council on how to proceed.

10. CITY DEPARTMENT REPORTS.

Recommendation: Informational item only, no action to be taken.

11. CITY MANAGER REPORT.

Recommendation: Informational item only, no action to be taken.

12. CITY COUNCIL MEMBER REPORTS.

A. *[vacant]* – District 1

B. Evan Sanders – District 2

C. Marcus Chavez – District 3

D. Deborah Lewis – District 4

E. Michael Amabile – Mayor

13. ADJOURNMENT.

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the City Hall bulletin board not less than 72 hours prior to the meeting.

Lucille L. Mallonee

Lucille L. Mallonee, City Clerk Dated this 30th day of May 2025

THIS PAGE IS INTENTIONALLY LEFT BLANK

ITEM 9C

City of Los Banos
At the Crossroads of California

Agenda Staff Report

TO: Mayor Amabile and City Council Members

FROM: Minerva Moreno, Finance Director

DATE: June 4, 2025

SUBJECT: Evaluation of Continuation or Repeal of "Measure P" Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax

TYPE OF REPORT: Public Hearing

Recommendation:
It is recommended that the City Council hold a public hearing to consider the continuation or repeal of the "Measure P" Los Banos Police, Fire, Public Safety/911 special transactions (sales) and use tax levy, as outlined in Ordinance Chapter 12, Section 3-12.1.24. and Adopt a resolution to approve the continuation of "Measure P" Los Banos Police, Fire, Public Safety/911 (Sales) and Use Tax.

After careful evaluation of financial data and service impact, staff recommends Council adopt a resolution approving the continuance of "Measure P" Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax to ensure sustained funding for critical city public safety services.

Background:
"Measure P" Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax, enacted November 27, 2004, established a dedicated special transactions and use tax to support Police, Fire, and Public Safety/911. The measure requires a review upon its 20-year inception to evaluate its effectiveness, financial impact, and continued necessity as outlined in Ordinance Chapter 12, Section 3-12.1.24.

Discussion:
This review presents an opportunity to assess "Measure P" Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax contributions to the city's financial stability and service delivery. Key considerations include:

- **Revenue Analysis:** Annual estimated collections for FY 2024-25 and budgeted FY 2025-26 are projected at $3.9 million, demonstrating the tax's continued role as a significant funding source for city services.
- **Impact Assessment:** Services funded through "Measure P" Los Banos Police, Fire, Public Safety/911 and their outcomes.
    - **Police:** six (6) Police Officers, two (2) Community Service Officers, one (1) Crime Analyst, and one (1) Admin Clerk II. Requesting addition of 2 Police Officer for FY 25-26.
    - **Fire:** two (2) Fire Captains, three (3) Fire Engineers, (3) Fire Fighters, and 50% of one (1) Admin Clerk I. Requesting addition of 70% of Battalion Chief for FY 25-26.
    - Debt Service for New Police Station & Future Debt Service for Fire Station
    - Vehicles
    - Specialized Equipment
- **Community Considerations:** Public feedback and stakeholder concerns regarding the potential continuation or repeal.
- **Legal and Procedural Requirements:** Compliance measures outlined in Ordinance Chapter 12, Section 3-12.1.24.

Based on these factors, staff has determined that "Measure P" Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax remains a crucial funding source for essential city public safety services. Repealing it would result in a significant budgetary shortfall, impacting key programs that residents rely upon.

Fiscal Impact:
The continuation of "Measure P" Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax will provide sustained revenue to support Police, Fire, and Public Safety/911 city operations and services. Staff supports the continuation of "Measure P" Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax to maintain fiscal stability and service delivery.

Reviewed by:

Gary Brizzee, Interim City Manager

Attachments:
Resolution
Ordinance 1020
Public Notice

RESOLUTION NO. ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS BANOS APPROVING THE CONTINUATION OF THE "MEASURE P" LOS BANOS POLICE, FIRE, PUBLIC SAFETY/911 SPECIAL TRANSACTIONS (SALES) AND USE TAX

WHEREAS, the City Council of the City of Los Banos has received and reviewed a formal evaluation regarding the continuation of the Measure P Sales Tax; and

WHEREAS, the Finance Director and City Manager have conducted an assessment of the Measure P Sales Tax and presented their findings to the City Council; and

WHEREAS, a duly noticed public hearing was held on June 4, 2025, allowing the City Council to evaluate the "Measure P" Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax continuation and providing an opportunity for public comment;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Los Banos that the continuation of the "Measure P" Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax is hereby approved and adopted;

The foregoing Resolution was introduced at a regular meeting of the City Council of the City of Los Banos held on the 4th day of June 2025, by Council Member _____ who moved its adoption, which motion was duly seconded by Council Member _____ and the Resolution adopted by the following vote:

AYES:
NOES:
ABSENT:

APPROVED:

ATTEST:

_____
Michael S. Amabile, Mayor

_____
Lucille L. Mallonee, City Clerk

ORDINANCE NO. 1020

AN ORDINANCE OF THE PEOPLE OF THE CITY OF LOS BANOS, CALIFORNIA, AMENDING TITLE 3, "REVENUE AND FINANCE," OF THE LOS BANOS MUNICIPAL CODE BY ADDING CHAPTER 12.1, "LOS BANOS POLICE, FIRE, PUBLIC SAFETY/911 SPECIAL TRANSACTIONS (SALES) AND USE TAX," TO THE LOS BANOS MUNICIPAL CODE

The People of the City of Los Banos do ordain as follows:

Section 1. AMENDMENT TO CODE. Title 3, "Revenue and Finance," of the Los Banos Municipal Code is hereby amended by the addition of Chapter 12.1, "**LOS BANOS POLICE, FIRE, PUBLIC SAFETY/911 SPECIAL TRANSACTIONS (SALES) AND USE TAX**" to read as follows:

"CHAPTER 12.1"
Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax

Sections:

3-12.1.005	Chapter Title
3-12.1.010	Purposes
3-12.1.020	Operative Date
3-12.1.030	Special Transactions (Sales) Tax
3-12.1.040	Special Use Tax
3-12.1.050	Citizens Oversight Committee
3-12.1.060	Account and Report
3-12.1.070	Maintenance of Effort
3-12.1.080	Revenue Distribution
3-12.1.090	Disposition of Monies Collected; Expenditure Plan
3-12.1.100	Advancement of Funds
3-12.1.110	Specially-Funded Personnel and Purchases Authorization
3-12.1.120	State Requirements
3-12.1.130	Contract with State
3-12.1.140	Place of Sale
3-12.1.150	Additional Permits Not Required
3-12.1.160	Adoption of Provisions of State Law – Generally
3-12.1.170	Adoption of Provisions of State Law – Limitations
3-12.1.180	Exemptions and Exclusions
3-12.1.190	Amendments to State Law
3-12.1.200	Non-Exclusivity
3-12.1.210	Enjoining Collection Forbidden
3-12.1.220	Authority to Amend
3-12.1.230	Termination Date

3-12.1.005 Chapter Title. This Chapter shall be known as the '"**LOS BANOS POLICE, FIRE, PUBLIC SAFETY/911 SPECIAL TRANSACTIONS (SALES) AND USE TAX,**" (the 'Act'). This Chapter shall be applicable in the incorporated territory of the City.

3-12.1.010 Purposes. The People of the City of Los Banos declare that this Chapter is adopted for the special purpose of funding additional public safety personnel, supplies and services, capital outlay items, equipment, facilities and technology improvements over the term of the tax imposed under this Chapter and paying for all incidental costs of operating this special transactions (sales) and use tax program, including administration and collections costs reimbursable to the State Board of Equalization, with any unused revenue committed to police and firefighting equipment and services.

3-12.1.020 Operative Date. This Chapter shall be effective ten (10) days after certification by the City Council of the returns of the election indicating approval by voters by a two-thirds margin of the Ordinance enacting this Chapter, and the special transactions (sales) and use tax imposed hereunder shall be operative the first day of the first calendar quarter commencing more than 110 days after the adoption of this Chapter. Based on a November 2, 2004 election, the special transactions (sales) and use tax imposed hereunder shall be operative April 1, 2005. Upon notice

to the State Board of Equalization as required by law, this Chapter may be suspended, and all funding related thereto stopped, if the revenue generated under this Chapter is diverted by the State of California for purposes other than those specifically enumerated herein.

3-12.1.030 Special Transactions (Sales) Tax. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one-half of one percent (0.50%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after April 1, 2005.

3-12.1.040 Special Use Tax. An excise tax is hereby imposed on the storage, use, or other consumption in the City of tangible personal property purchased from any retailer for storage, use, or other consumption in the City at the rate of one-half of one percent (0.50%) of the sales price of the property sold on and after April 1, 2005. The sales price shall include delivery charges when such charges are subject to the State sales or use tax regardless of the place to which delivery is made.

3-12.1.050 Citizens Oversight Committee.

A. Pursuant to the Act, there is hereby created a Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax Citizens Oversight Committee to review the revenues and expenditures generated and spent under this Chapter.

B. Said Committee shall consist of seven (7) members. The Police and Fire Chiefs shall together nominate each committee member. Nominees shall be appointed by motion of the City Council adopted by majority vote.

C. Membership to the Committee shall be restricted to individuals who are registered voters within the City of Los Banos. Elected officials at any level of government and employees of the City of Los Banos are ineligible to serve as members of the Committee.

D. The members so appointed shall serve without compensation for a term of three (3) years. Except that members of the first/original Committee shall have staggered tenures. Two members will be appointed to a one-year term, two members will be appointed to a two-year term and three members will be appointed to a three-year term. All subsequent appointments will be for a three-year term.

E. The Committee shall review the revenues and expenditures generated and spent under this Chapter, and provide its findings to the City Council for approval, in the form of two semi-annual reports, one report (including fourth quarter information), shall be submitted no later than October 1st of each year. Unless modified by City Council Resolution, the Committee shall not have any function, power, or authority other than those expressly provided herein.

   The Committee shall meet semi-annually or as often as it deems necessary to accomplish the objectives stated in this Chapter.

3-12.1.060 Account and Report. Prior to the adoption of the City budget in June of each year, the City Manager and the Finance Officer shall present to the City Council an account of the tax revenues received and expenditures made under this Chapter, and the funds remaining in the accounts established for their respective purposes hereunder. Concurrent with the annual account presentation, the City Manager and Finance Officer shall also report to the City Council that no funds received under this Chapter were spent for purposes other than those authorized by this Chapter.

3-12.1.070 Maintenance of Effort. Notwithstanding any provision to the contrary, revenues received under this Chapter shall not be used to replace general fund expenditures for normal operations at the previous years' levels, nor shall revenues received under this Chapter be used to fund, supplant, or supplement the salaries and benefits of existing personnel or other positions not created under this Chapter.

3-12.1.080 Revenue Distribution. Net revenues received under Section 3-12.1.090 shall be distributed as follows:

A. Tax proceeds sufficient to hire 3 additional firefighter/emt's in year one and 3 additional firefighter/emt's in year two for a total of 6 firefighter/emt's which shall include start up equipment and protective gear not to exceed $4,000 per firefighter, salaries and benefits, merit based wage increases, and up to a 2% annual cost of living adjustment as negotiated per labor agreements and rank adjustments in year two, transitioning 3 firefighters to the rank of Captain to accommodate span of control and training needs.

B. Tax proceeds sufficient to hire 2 additional sworn police officers in year one and 1 additional sworn police officer in year twelve for a total of 3 sworn police officers which shall include start up equipment and protective gear not to exceed $4,000 per officer, salaries and benefits, merit based wage increases, and up to a 2% annual cost of living adjustment as negotiated per labor agreements and 2 police cruisers.

C. Tax proceeds sufficient to hire additional support police staff as follows; 1 additional community services officer in year one and 1 additional community services officer in year eighteen and 1 additional police crime analyst in year three which shall include salaries and benefits, merit based wage increases, and up to a 2% annual cost of living adjustment as negotiated per labor agreements.

D. Tax proceeds will be collected for police and fire facility upgrades and new construction of police, jail, fire and related training facilities. Police facility funding starts at $450,000 per year in year two, and increases by a 2% cost of living adjustment annually. Fire facility funding starts at $200,000 per year in year three, and increases by a 2% cost of living adjustment annually.

E. Tax proceeds not to exceed $90,000 in year one and $90,000 in year two will be utilized for specialty fire safety equipment including but not limited to upgrades to "SCBA" breathing apparatus.

F. Tax proceeds will be utilized to acquire and support 911/dispatch capabilities to dispatch emergency and routine police and fire calls through a mobile display computerized process. After initial acquisition of the mobile display dispatch system $100,000 will be allocated in year two and each year thereafter with a 2% cost of living adjustment to support this process and to fund additional technology, equipment, and vehicle upgrades.

3-12.1.090 Disposition of Monies Collected; Expenditure Plan. After deduction of all incidental costs of operating this special transactions (sales) and use tax program, including, but not limited to, administration and collection costs reimbursable to the State Board of Equalization, and in accordance with the distribution allocation set forth in Section 3-12.1.080, all remaining monies collected under and pursuant to the provisions of this Chapter shall not be deposited into the City's general fund, but shall, instead, be deposited and paid into a special account of the City, which is hereby established, and earmarked for the purposes as outlined section 3-12.1.080, and which shall be paid only from the revenues of this account and not from the City's general fund.

Additional funds [after allocating funds as outlined in section 3-12.1.080] will be allocated to augment public safety services. Additional manpower, equipment, services and supplies, capital outlay items and facility needs will be submitted by the police and fire chiefs to the oversight committee and the committee will make funding suggestions to the city manager and City Council. The City Council will then approve and authorize additional expenditures to the benefit of public safety services.

The balance on this special account shall earn interest, which shall be deposited back into the account.

3-12.1.100 Advancement of Funds. The City Council, at its sole and complete discretion, may advance funds from the City's general fund into the special account, established in section 3-12.1.090, in order to accomplish the objectives of this Chapter. Any advancement from the City shall be reimbursed by the special account, to the City, with interest calculated at the same rate the City receives in its investment portfolio during the time of the advancement, within twenty-four (24) months of the date of the advance.

3-12.1.110 Specially-Funded Personnel and Purchases Authorization. Pursuant to the purposes and intent of this Chapter, the hiring of additional personnel and purchases necessary to accomplish the goals of this Chapter are hereby authorized. The City Manager is directed to create a system to designate and classify the employees hired and supplies and services and capital outlay purchases made from the tax revenue generated under this Chapter, as Specially-Funded Personnel, Supplies and Services, and Capital Outlay Items, so that City general fund expenditures for public safety are not reduced or avoided.

3-12.1.120 State Requirements. Pursuant to the requirements of the State Board of Equalization, this Chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions (sales) and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.91 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a 2/3 majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions (sales) and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions (sales) and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions (sales) and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions (sales) and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this Chapter.

3-12.1.130 Contract with State. Prior to the operative date of this Chapter, as required by State law, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of the special transactions (sales) and use tax imposed under this Chapter; provided, however, that if the City shall not have contracted with the State Board of Equalization prior to the operative date of this Chapter, the City shall nevertheless so contract and in such case the operative date of the special sales tax shall be the first day of the first calendar quarter following the execution of such contract.

3-12.1.140 Place of Sale. For the purposes of this Chapter, all retail sales are consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer, or his or her agent, to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the State sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State, or

has more than one place of business, the place or places at which retail sales are consummated shall be determined under the rules and regulations to be prescribed and adopted by the State Board of Equalization.

3-12.1.150 Additional Permit Not Required. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional seller's permit shall not be required by this Chapter.

3-12.1.160 Adoption of Provisions of State Law - Generally. Except as otherwise provided in this Chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

3-12.1.170 Adoption of Provisions of State Law - Limitations. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefore. However, the substitution shall not be made when:

   1. The word 'State' is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

   2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Chapter.

   3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

      a. Provide an exemption from this special sales tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

      b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the said provision of that code.

   4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word 'City' shall be substituted for the word 'State' in the phrase 'retailer engaged in business in this State' in Section 6203 and in the definition of that phrase in Section 6203 of the Revenue and Taxation Code.

3-12.1.180 Exemptions and Exclusions.

A. There shall be excluded from the measure of the special transactions (sales) and use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any State-administered transactions or use tax.

B. There are exempted from the computation of the amount of the special transactions (sales) tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

   a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

   b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Chapter.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Chapter.

5. For the purposes of subparagraphs (3) and (4) of this Section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the special use tax imposed by this Chapter, the storage, use, or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Chapter.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Chapter.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. A retailer engaged in business in the City' shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this Chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

3-12.1.190 Amendments to State Law. All amendments subsequent to the effective date of this Chapter to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Chapter.

3-12.1.200 Non-Exclusivity. The special sales tax levied under this Chapter is in addition to, not in lieu of, any and all other applicable taxes already in existence.

3-12.1.210 Enjoining Collection Forbidden. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this Chapter, of any tax or any amount of tax required to be collected hereunder.

3-12.1.220 Authority to Amend. In order to further the purposes and intent of this Chapter, the City Council is authorized to amend this Chapter in the following areas without a further vote of the People:

A. The composition of the Citizens Oversight Committee;

B. Any change required by the State of California as a precondition to the collection of the special tax authorized hereunder; and,

C. The appropriateness to raise and increase, but not to decrease, the number of Specially-Funded Personnel Supplies and Services and Capital Outlay Items authorized under Section 3-12.1.110.

Notwithstanding any provision to the contrary, any proposed change to the tax rate or the disposition of the revenue generated under this Chapter shall be submitted to the "vote of the People."

3-12.1.230 Termination Date. The authority to levy the tax imposed by this ordinance shall not expire except upon repeal by the City Council. The City Council shall consider repeal of the special transactions (sales) and use tax at public hearings in year twenty and every ten years thereafter held for that purpose.

Section 2. EFFECTIVE DATE. This Ordinance relates to the levying and collecting of the City transactions (sales) and use tax shall be in full force and effect ten (10) days after the certification by the City Council of the election returns indicating passage of the Ordinance by two-thirds of the voters casting votes in the election.

Section 3. SEVERABILITY. If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The People of the City of Los Banos hereby declare that they would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

Section 4. PUBLICATION. The City Clerk is directed to cause a copy of this Ordinance to be published in the official newspaper at least once within fifteen (15) days after its approval by the voters.

APPROVED: The foregoing Ordinance was approved by the voters of the City of Los Banos at a special election held on the 2nd day of November 2004, by the following vote tally: Yes: 5,677; No: 1,607.

CERTIFIED: The election results for the foregoing Ordinance was certified by the City Council of the City of Los Banos on the 17th day of November 2004, indicating passage of the Ordinance by two-thirds of the voters casting votes in the election.

APPROVED:

Michael S. Amabile, Mayor

ATTEST:

Lucille L. Mallonee, City Clerk

Title 3. Finance

Chapter 12.1. Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax

§ 3-12.1.01. Chapter title.

This chapter shall be known as the "Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax" (the 'Act'). This chapter shall be applicable in the incorporated territory of the City.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.02. Purposes.

The people of the City of Los Banos declare that this chapter is adopted for the special purpose of funding additional public safety personnel, supplies and services, capital outlay items, equipment, facilities and technology improvements over the term of the tax imposed under this chapter and paying for all incidental costs of operating this special transactions (sales) and use tax program, including administration and collections costs reimbursable to the State Board of Equalization, with any unused revenue committed to police and firefighting equipment and services.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.03. Operative date.

This chapter shall be effective 10 days after certification by the City Council of the returns of the election indicating approval by voters by a 2/3 margin of the ordinance enacting this chapter, and the special transactions (sales) and use tax imposed hereunder shall be operative the first day of the first calendar quarter commencing more than 110 days after the adoption of this chapter. Based on a November 2, 2004 election, the special transactions (sales) and use tax imposed hereunder shall be operative April 1, 2005. Upon notice to the State Board of Equalization as required by law, this chapter may be suspended, and all funding related thereto stopped, if the revenue generated under this chapter is diverted by the State of California for purposes other than those specifically enumerated herein.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.04. Special transactions (sales) tax.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one-half of one (0.50%) percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after April 1, 2005.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.05. Special use tax.

An excise tax is hereby imposed on the storage, use, or other consumption in the City of tangible personal property purchased from any retailer for storage, use, or other consumption in the City at the rate of one-half of one (0.50%) percent of the sales price of the property sold on and after April 1, 2005. The sales price shall include delivery charges when such charges are subject to the State sales or use tax regardless of the place to which delivery is made.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.06. Citizens Oversight Committee.

(a) Pursuant to the Act, there is hereby created a Los Banos Police, Fire, Public Safety/911 Special Transactions (Sales) and Use Tax Citizens Oversight Committee to review the revenues and expenditures generated and spent under this chapter.

(b) Said Committee shall consist of seven members. The Police and Fire Chiefs shall together nominate each committee member. Nominees shall be appointed by motion of the City Council adopted by majority vote.

(c) Membership to the Committee shall be restricted to individuals who are registered voters within the City of Los Banos. Elected officials at any level of government and employees of the City of Los Banos are ineligible to serve as members of the Committee.

(d) The members so appointed shall serve without compensation for a term of three years. Except that members of the first/original Committee shall have staggered tenures. Two members will be appointed to a one-year term, two members will be appointed to a two year term and three members will be appointed to a three year term. All subsequent appointments will be for a three year term.

(e) The Committee shall review the revenues and expenditures generated and spent under this chapter, and provide its findings to the City Council for approval, in the form of two semi-annual reports, one report (including fourth quarter information), shall be submitted no later than October 1st of each year. Unless modified by City Council Resolution, the Committee shall not have any function, power, or authority other than those expressly provided herein.

The Committee shall meet semiannually or as often as it deems necessary to accomplish the objectives stated in this chapter.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.07. Account and report.

Prior to the adoption of the City budget in June of each year, the City Manager and the Finance Officer shall present to the City Council an account of the tax revenues received and expenditures made under this chapter, and the funds remaining in the accounts established for their respective purposes hereunder. Concurrent with the annual account presentation, the City Manager and Finance Officer shall also report to the City Council that no funds received under this chapter were spent for purposes other than those authorized by this chapter.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.08. Maintenance of effort.

Notwithstanding any provision to the contrary, revenues received under this chapter shall not be used to replace general fund expenditures for normal operations at the previous years' levels, nor shall revenues received under this chapter be used to fund, supplant, or supplement the salaries and benefits of existing personnel or other positions not created under this chapter.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.09. Revenue distribution.

Net revenues received under Section **3-12.1.10** shall be distributed as follows:

(a) Tax proceeds sufficient to hire three additional firefighter/EMTs in year one and three additional firefighter/EMTs in year two for a total of six firefighter/EMTs which shall include start up equipment and protective gear not to exceed Four Thousand and No/100ths ($4,000.00) Dollars per firefighter, salaries and benefits, merit based wage increases, and up to a 2% annual cost of living adjustment as negotiated per labor agreements and rank adjustments in year two, transitioning three (3) firefighters to the rank of Captain to accommodate span of control and training needs.

(b) Tax proceeds sufficient to hire two additional sworn police officers in year one and one additional sworn police officer in year 12 for a total of three sworn police officers which shall include start up equipment and protective gear not to exceed Four Thousand and No/100ths ($4,000.00) Dollars per officer, salaries and benefits, merit based wage increases, and up to a 2% annual cost of living adjustment as negotiated per labor agreements and two police cruisers.

(c) Tax proceeds sufficient to hire additional support police staff as follows; one additional community services officer in year one and one additional community services officer in year 18 and one additional police crime analyst in year three which shall include salaries and benefits, merit based wage increases, and up to a 2% annual cost of living adjustment as negotiated per labor agreements.

(d) Tax proceeds will be collected for police and fire facility upgrades and new construction of police, jail, fire and related training facilities. Police facility funding starts at Four Hundred Fifty Thousand and No/100ths ($450,000.00) Dollars per year in year two, and increases by a 2% cost of living adjustment annually. Fire facility funding starts at Two Hundred Thousand and No/100ths ($200,000.00) Dollars per year in year three, and increases by a 2% cost of living adjustment annually.

(1) Notwithstanding any other provision of this chapter and specifically Section **3-12.1.08**, tax proceeds which: (A) were collected by the City on and after April 1, 2005; and (B) are collected on and after the effective date of City Ordinance No. 1114 for police and fire facility upgrades and new construction of police, jail, fire and related training facilities pursuant to this subsection (d) may be used instead to fund sworn police officers and firefighter/EMTs salaries and benefits whether or not said positions are currently funded by general fund revenues.

(2) Subsection (d)(1) shall expire on November 30, 2021 and be of no further force and effect from and after that date.

(e) Tax proceeds not to exceed Ninety Thousand and No/100ths ($90,000.00) Dollars in year one and Ninety Thousand and No/100ths ($90,000.00) Dollars in year two will be utilized for specialty fire safety equipment including, but not limited to, upgrades to "SCBA" breathing apparatus.

(f) Tax proceeds will be utilized to acquire and support 911/dispatch capabilities to dispatch emergency and routine police and fire calls through a mobile display computerized process. After initial acquisition of the mobile display dispatch system One Hundred Thousand and No/100ths ($100,000.00) Dollars will be allocated in year two and each year thereafter with a 2% cost of living adjustment to support this process and to fund additional technology, equipment, and vehicle upgrades.

(§ 1, Ord. 1020, eff. November 27, 2004, as amended by Ord. No. 1088, § 2, eff. 11-28-2009, and § 2, Ord. No. 1114, eff. November 18, 2013)

§ 3-12.1.10. Disposition of monies collected; Expenditure plan.

After deduction of all incidental costs of operating this special transactions (sales) and use tax program, including, but not limited to, administration and collection costs reimbursable to the State Board of Equalization, and in accordance with the distribution allocation set forth in Section **3-12.1.09**, all remaining monies collected under and pursuant to the provisions of this chapter shall not be deposited into the City's general fund, but shall, instead, be deposited and paid into a special account of the City, which is hereby established, and earmarked for the purposes as outlined in Section **3-12.1.09**, and which shall be paid only from the revenues of this account and not from the City's general fund.

Additional funds (after allocating funds as outlined in Section **3-12.1.09**) will be allocated to augment public safety services. Additional manpower, equipment, services and supplies, capital outlay items and facility needs will be submitted by the Police and Fire Chiefs to the Oversight Committee and the Committee will make funding suggestions to the City Manager and City Council. The City Council will then approve and authorize additional expenditures to the benefit of public safety services.

The balance on this special account shall earn interest, which shall be deposited back into the account.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.11. Advancement of funds.

The City Council, at its sole and complete discretion, may advance funds from the City's general fund into the special account, established in Section **3-12.1.10**, in order to accomplish the objectives of this chapter. Any advancement from the City shall be reimbursed by the special account, to the City, with interest calculated at the same rate the City receives in its investment portfolio during the time of the advancement, within 24 months of the date of the advance.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.12. Specially-funded personnel and purchases authorization.

Pursuant to the purposes and intent of this chapter, the hiring of additional personnel and purchases necessary to accomplish the goals of this chapter are hereby authorized. The City Manager is directed to create a system to designate and classify the employees hired and supplies and services and capital outlay purchases made from the tax revenue generated under this chapter, as specially-funded personnel, supplies and services, and capital outlay items, so that City general fund expenditures for public safety are not reduced or avoided.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.13. State requirements.

Pursuant to the requirements of the State Board of Equalization, this chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

(a) To impose a retail transactions (sales) and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the **Revenue and Taxation Code** and Section 7285.91 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a 2/3 majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

(b) To adopt a retail transactions (sales) and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the **Revenue and Taxation Code**.

(c) To adopt a retail transactions (sales) and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

(d) To adopt a retail transactions (sales) and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the **Revenue and Taxation Code**, minimize the cost of collecting the transactions (sales) and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.14. Contract with State.

Prior to the operative date of this chapter, as required by State law, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of the special transactions (sales) and use tax imposed under this chapter; provided, however, that if the City shall not have contracted with the State Board of Equalization prior to the operative date of this chapter, the City shall nevertheless so contract and in such case the operative date of the special sales tax shall be the first day of the first calendar quarter following the execution of such contract.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.15. Place of sale.

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer, or his or her agent, to an out-of-State destination or to a common carrier for delivery to an out-of-State destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the State sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State, or has more than one place of business, the place or places at which retail sales are consummated shall be determined under the rules and regulations to be prescribed and adopted by the State Board of Equalization.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.16. Additional permit not required.

If a seller's permit has been issued to a retailer under Section 6067 of the **Revenue and Taxation Code**, an additional seller's permit shall not be required by this chapter.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.17. Adoption of provisions of State law—Generally.

Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the **Revenue and Taxation Code**, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of the ordinance codified in this chapter as though fully set forth herein.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.18. Adoption of provisions of State law—Limitations.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

(a) Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:

(1) The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

(2) The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter.

(3) In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

(i) Provide an exemption from this special sales tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or

(ii) Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the said provision of that code.

(4) In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the **Revenue and Taxation Code**.

(b) The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203 of the **Revenue and Taxation Code**.
(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.19. Exemptions and exclusions.

(a) There shall be excluded from the measure of the special transactions (sales) and use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any State-administered transactions or use tax.

(b) There are exempted from the computation of the amount of the special transactions (sales) tax the gross receipts from:

(1) Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

(2) Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his or her agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this section, delivery to a point outside the City shall be satisfied:

(i) With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the **Vehicle Code**, aircraft licensed in compliance with Section 21411 of the **Public Utilities Code**, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the **Vehicle Code** by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

(ii) With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

(3) The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this chapter.

(4) A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this chapter.

(5) For the purposes of subsections **(3)** and **(4)** of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

(c) There are exempted from the special use tax imposed by this chapter, the storage, use, or other consumption in this City of tangible personal property:

(1) The gross receipts from the sale of which have been subject to a transactions tax under any State-administered transactions and use tax ordinance.

(2) Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

(3) If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this chapter.

(4) If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this chapter.

(5) For the purposes of subsections **(3)** and **(4)** of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

(6) Except as provided in subsection **(7)** of this section, a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

(7) A retailer engaged in business in the City shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the **Vehicle Code**, aircraft licensed in compliance with Section 21411 of the **Public Utilities Code**, or undocumented vessels registered

under Division 3.5 (commencing with Section 9840) of the **Vehicle Code**. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

(d) Any person subject to use tax under this chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.20. Amendments to State law.

All amendments subsequent to the effective date of this chapter to Part 1 of Division 2 of the **Revenue and Taxation Code** relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the **Revenue and Taxation Code**, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this chapter.

(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.21. Nonexclusivity.

The special sales tax levied under this chapter is in addition to, not in lieu of, any and all other applicable taxes already in existence.

(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.22. Enjoining collection forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this chapter, of any tax or any amount of tax required to be collected hereunder.

(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.23. Authority to amend.

In order to further the purposes and intent of this chapter, the City Council is authorized to amend this chapter in the following areas without a further vote of the people:

(a) The composition of the Citizens Oversight Committee;

(b) Any change required by the State of California as a precondition to the collection of the special tax authorized hereunder; and

(c) The appropriateness to raise and increase, but not to decrease, the number of specially-funded personnel supplies and services and capital outlay items authorized under Section **3-12.1.12.**

Notwithstanding any provision to the contrary, any proposed change to the tax rate or the disposition of the revenue generated under this chapter shall be submitted to the "vote of the people."

(§ 1, Ord. 1020, eff. November 27, 2004)

§ 3-12.1.24. Termination date.

The authority to levy the tax imposed by this ordinance shall not expire except upon repeal by the City Council. The City Council shall consider repeal of the special transactions (sales) and use tax at public hearings in year 20 and every 10 years thereafter held for that purpose.

(§ 1, Ord. 1020, eff. November 27, 2004)

Public Notice

Notice is hereby given that the City Council of the City of Los Banos will hold a Public Hearing to evaluate the continuation or repeal of the Measure P special transactions (sales) and use tax levy upon reaching its 20-year inception in accordance with Ordinance Chapter 12, Section 3-12.1.24, as follows:

Date: June 4, 2025
Time: 6:00 p.m.
Place: Council Chambers
City Hall
520 "J" Street
Los Banos, CA 93635

Questions regarding the above referenced item may be directed to the Finance Department at City Hall or (209) 827-7000.

May 21, 28, 2025
WEX#25-105

ITEM 9D

City of Los Banos
At the Crossroads of California

Agenda Staff Report

TO: Mayor Amabile and City Council Members

FROM: Minerva Moreno, Finance Director

DATE: June 4, 2025

SUBJECT: Review and Consideration of the 2025/2026 Fiscal Year Budget

TYPE OF REPORT: Public Hearing

Recommendation:

The City Council is requested to take the following action regarding the City of Los Banos 2025/2026 Fiscal Year Budget:

- Conduct a Public Hearing to review the Preliminary Requested Budget for the 2025/2026 Fiscal Year and review Appropriation Limitation for the 2025/2026 Fiscal Year

Background:

Each year, the City of Los Banos adopts an Annual Budget prior to the start of the new fiscal year on July 1. In preparation for the 2025/2026 budget adoption, departmental budget meetings were held from April 28 through May 5, 2025. These discussions focused on existing needs and future requests, which were carefully evaluated against projected revenues to ensure a fiscally sustainable budget.

The proposed budget establishes a financial framework for the upcoming fiscal year. The formal adoption of the budget, along with the proposed resolution, will take place at the June 18, 2025 City Council meeting.

Discussion:

The following exhibits are provided for City Council's review and consideration:

- **Exhibit A:** Preliminary Budget with Worksheets
- **Exhibit B:** Notice of Public Hearing

Key Highlights from Exhibit A – Summary of Fund Balance for Fiscal Year 2025/2026:

- The General Fund unassigned beginning balance is estimated at **$11.8M**, with an ending balance of **$11M** (excluding Measure H assigned funds). The City anticipates revenues of **$27.3M**, covering operational costs of approximately **$27.2M**, along with **$822K** in one-time expenditures.
- City-wide revenues are projected at **$85.7M**, while total expenditures are estimated at **$133.3M**, with an expected City-wide ending balance of **$156.4M**.
- General Fund revenue is expected to see slight growth, with conservative budgeting assumptions applied, considering current economic conditions.
- Significant expenditure factors include continued increases in personnel costs—salaries, health insurance, and retirement benefits—as well as rising costs in workers' compensation, liability insurance, utilities, fuel, and one-time expenditures for general governmental and capital projects.
- Enterprise funds reflect a **CPI-based revenue increase** for water, wastewater, and solid waste services, as outlined in the approved rate study.

Fiscal Impact:

The 2025/2026 Fiscal Year Budget maintains the City's commitment to responsible financial management and long-term fiscal health.

A key priority remains preserving the General Fund reserve. In the 2010-2011 fiscal year, the City Council adopted a **Fund Balance Reserve Policy**, requiring the City to maintain reserves equal to **30% of General Fund operating expenditures** to support ongoing municipal operations. Approximately **$8.1M** of the total General Fund balance is assigned specifically for this purpose.

The proposed budget anticipates **maintaining or enhancing** current service levels throughout the upcoming fiscal year.

Next Steps:

A **Public Hearing** is scheduled for **June 18, 2025**, during which the final 2025/2026 Fiscal Year Budget will be presented to the City Council for approval.

Reviewed by:

Gary Brizzee, Interim City Manager

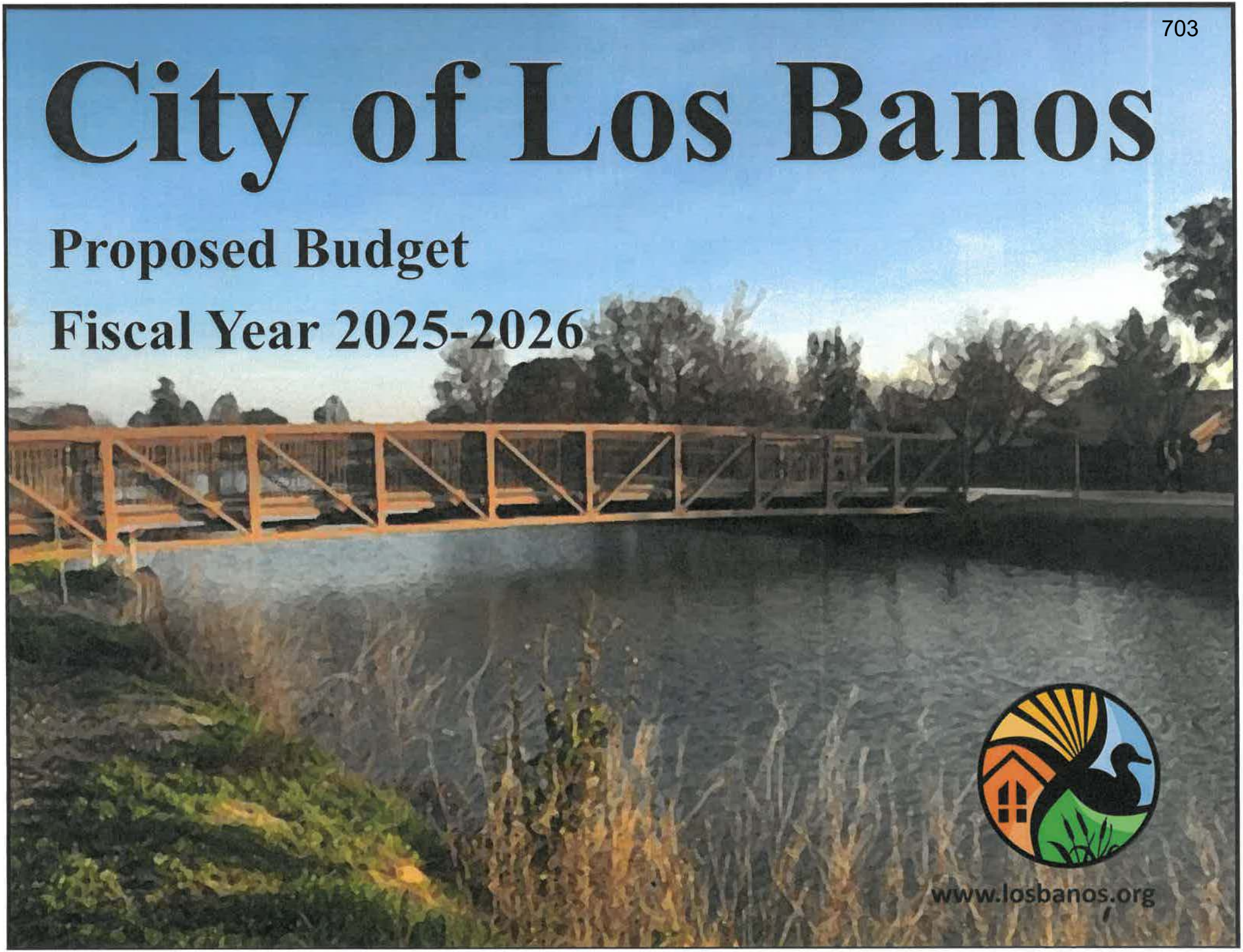
Attachments:

- **Exhibit A:** Preliminary Budget – Budget Worksheets by Fund Category
  - General Fund
  - Measure H
  - Special Revenue (e.g., Grants)
  - Capital Improvement Funds
  - Enterprise Funds (e.g., Water, Solid Waste)
  - Internal Service Funds (e.g., Fleet, Retiree Medical)
- **Exhibit B:** Notice of Public Hearing
- **Exhibit C:** Appropriation Limitation for the 2025/2026 Fiscal Year

City of Los Banos

Proposed Budget

Fiscal Year 2025-2026



www.losbanos.org

City of Los Banos
At the Crossroads of California

2025-2026 Proposed Budget

City Council

Mayor..... Michael Amabile
Council Member District 1..... Vacant
Council Member District 2..... Evan Sanders
Council Member District 3..... Marcus Chavez
Mayor Pro Tem District 4..... Deborah Lewis

Interim City Manager

Gary Brizzee

City of Los Banos
520 J Street, Los Banos, CA 93635
Phone: (209) 827-7000 Fax: (209) 827-7006
www.losbanos.org

Prepared By: Finance Department

CITY OF LOS BANOS

ORGANIZATION CHART

Citizens of Los Banos

Council Member
District 1
Vacant

Council Member
District 2
Evan Sanders

Mayor
Michael S. Amabile

Council Member
District 3
Marcus Chavez

Mayor Pro Tem
District 4
Deborah Lewis

City Clerk
Lucy Mallonee

City Treasurer
Lucy Lawrence

Interim City Manager
Gary Brizzee

Planning Commission

Tree Commission

Airport Advisory Commission

Traffic Safety Committee

Parks & Recreation Commission

City Attorney
William Vaughn

Human Resources Director
Lucy Mallonee

Fire Chief
Paul Tualla

Public Works Director

Finance Director
Minerva Moreno

Police Chief
Ray Reyna

Community & Economic Development Director
Stacy Souza Elms

Parks & Recreation Director
Joe Heim

Budget Summaries

City of Los Banos
Summary of Fund Balance
Fiscal Year 2025-2026

Fund #	Fund	2024-25 Est. Beginning Balance	2024-25 Est Revenues Trans in	2024-25 Est Expend Trans out	Estimated Beginning Balance	2025-26 Requested Revenues	2025-26 Transfer In	2025-26 Requested Expenditures	2025-26 Transfer Out	Estimated Ending Balance
100	General Fund-Unassigned	$ 7,694,409	$ 28,605,858	$ 24,489,960	$ 11,810,307	$ 27,287,326		$ 28,082,128		$ 11,015,505
100	General Fund-Assigned	$ 21,904,862		$ 7,476,917	$ 14,427,945					$ 14,427,945
100	General Fund-Committed	$ 8,000,000			$ 8,000,000					$ 8,000,000
101	General Fund-Measure H	$ -	$ 11,418,930	$ 3,928,574	$ 7,490,356	$ 3,922,318		$ 4,459,912		$ 6,952,762
200	Movie Night	$ 4,350	$ -	$ -	$ 4,350					$ 4,350
202	Admin City Hall Service Charge	$ 686,208	$ 126,958	$ 52,000	$ 761,166	$ 24,103		$ 83,000		$ 702,269
204	Prevention Underage Drinking	$ 9,459	$ 300	$ 1,056	$ 8,703	$ 600		$ 2,000		$ 7,303
206	ARPA Funding	$ 5,508,779	$ 119,843	$ 4,098,837	$ 1,529,785			$ 1,529,785		$ -
207	RSTP Exchange	$ 601,708	$ 678,215	$ 812,313	$ 467,610	$ 672,215		$ 526,134		$ 613,691
208	General Government Impact Fee	$ 100,102	$ 59,800	$ -	$ 159,902	$ 23,000		$ 155,000		$ 27,902
210	Plant a Tree	$ 631	$ -	$ -	$ 631					$ 631
212	PEG Franchise	$ 274,518	$ 57,800	$ 3,500	$ 328,818	$ 53,000		$ 255,000		$ 126,818
214	Transportation Expenditure	$ 3,587,731	$ 1,542,441	$ 600,000	$ 4,530,172	$ 1,467,441		$ 3,000,000		$ 2,997,613
215	Gas Tax	$ 2,762,084	$ 2,588,979	$ 2,214,911	$ 3,136,152	$ 2,585,229		$ 3,400,000		$ 2,321,381
220	Local Transportation Fund	$ 884,202	$ 30,000	$ 357,168	$ 557,034	$ 10,000		$ 500,000		$ 67,034
229	Regional Transportation Impact Fee	$ (57,834)	$ 1,301,254	$ 1,446,022	$ (202,602)	$ 4,720,531		$ 5,364,240		$ (846,311)
230	Traffic Impact Fee	$ 11,071,635	$ 756,454	$ 174,360	$ 11,653,729	$ 500,000		$ 772,575		$ 11,381,154
231	Badger Flat Pioneer (In Lieu Fee)	$ -	$ 150,200	$ -	$ 150,200	$ 100,200				$ 250,400
232	Storm Drain Fee	$ 619,877	$ 315,000	$ -	$ 934,877	$ 55,000				$ 989,877
233	Lamoglia Traffic Impact	$ 822,416	$ 28,000	$ 140,000	$ 710,416	$ 10,000		$ 460,000		$ 260,416
234	Meadowlands Traffic Impact	$ 147,032	$ -	$ -	$ 147,032					$ 147,032
235	Asset Forfeiture	$ 25,935	$ 1,065	$ -	$ 27,000					$ 27,000
236	Police Public Safety Augmentation	$ 4,475,087	$ 2,087,387	$ 1,711,720	$ 4,850,754	$ 2,085,941		$ 2,543,530		$ 4,393,165
237	SLESF COPS Program	$ (49,699)	$ 247,018	$ 237,218	$ (39,899)	$ 171,200		$ 170,366		$ (39,065)
238	Fire Public Safety Augmentation	$ 2,758,147	$ 2,214,314	$ 1,673,130	$ 3,299,331	$ 2,098,816		$ 2,140,507		$ 3,257,640
243	Fire Capital Improvement	$ 1,920,588	$ 246,492	$ -	$ 2,167,080	$ 310,000		$ 245,512		$ 2,231,568
244	Community Center Fee	$ 338,485	$ 37,000	$ 154,996	$ 220,489	$ 6,000		$ 90,000		$ 136,489
245	Police Capital Improvement	$ 684,727	$ 411,421	$ 497,848	$ 598,300	$ 320,000		$ 412,310		$ 505,990
246	Traffic Safety	$ 97,704	$ 25,000	$ 64,599	$ 58,105	$ 47,346		$ 40,326		$ 65,125
249	CMAQ Grant	$ 19,187	$ -	$ -	$ 19,187					$ 19,187
250	Los Banos Park Development Fee	$ 8,265,499	$ 1,835,124	$ 578,000	$ 9,522,623	$ 972,000	$ 3,328,157	$ 2,413,458		$ 11,409,322
251	Mission Village North Dev Fee	$ 3,033	$ 150	$ -	$ 3,183				$ 3,183	$ -
252	Public Facilities	$ 36,151	$ 1,700	$ -	$ 37,851	$ 300				$ 38,151
253	Regency Estates Park Dev Fee	$ 3,236	$ 156	$ -	$ 3,392				$ 3,392	$ -
255	Vineyard Park Dev Fee	$ 376	$ 18	$ -	$ 394				$ 394	$ -
256	Meadowland Park Dev Fee	$ 1,150,456	$ 31,637	$ -	$ 1,182,093				$ 1,182,093	$ -
257	Mission Village South Park Dev Fee	$ 28,551	$ 1,400	$ -	$ 29,951				$ 29,951	$ -
258	Villages @ Stonecreek Park Dev Fee	$ 2,062	$ 98	$ -	$ 2,160				$ 2,160	$ -
259	Orchard Terrace Park Dev Fee	$ 137	$ 6	$ -	$ 143				$ 143	$ -
260	Sunrise Ranch Park Fund	$ 1,477,331	$ 40,000	$ 1,279,624	$ 237,707			$ 59,335		$ 178,372
261	Shaunessy Village Park Dev Fee	$ 1,097,361	$ 46,000	$ 685,707	$ 457,654			$ 444,640		$ 13,014
262	CDBG Program Income Micro Ent.	$ 1,096	$ 51	$ -	$ 1,147					$ 1,147
264	Encampment Resolution Fund	$ -	$ 11,967,384	$ 2,000,000	$ 9,967,384			$ 9,842,622		$ 124,762
271	Ranchwood Estates AD #1	$ 284,724	$ 710,750	$ 820,637	$ 174,837	$ 750,208		$ 726,230		$ 198,815
272	Cresthills AD #2	$ 177,668	$ 177,506	$ 158,038	$ 197,136	$ 194,260		$ 332,935		$ 58,461
273	Los Banos Gardens AD #3	$ 134,733	$ 232,675	$ 226,656	$ 140,752	$ 254,201		$ 333,892		$ 61,061
274	College Green Estates AD #4	$ 138,105	$ 189,452	$ 162,136	$ 165,421	$ 211,273		$ 292,872		$ 83,822

City of Los Banos
Summary of Fund Balance
Fiscal Year 2025-2026

Fund #	Fund	2024-25 Est. Beginning Balance	2024-25 Est Revenues Trans in	2024-25 Est Expend Trans out	Estimated Beginning Balance	2025-26 Requested Revenues	2025-26 Transfer In	2025-26 Requested Expenditures	2025-26 Transfer Out	Estimated Ending Balance
275	Orchard Terrace AD #5	$ 40,240	$ 104,886	$ 97,439	$ 47,687	$ 114,646		$ 140,843		$ 21,490
276	St. Francis Estates AD #6	$ 51,338	$ 38,933	$ 57,648	$ 32,623	$ 38,133		$ 63,458		$ 7,298
277	Valley Meadows AD #7	$ 29,743	$ 27,607	$ 31,539	$ 25,811	$ 29,878		$ 42,295		$ 13,394
279	Jo-Lin Manor/Rancho De Amigos AD #9	$ 148,247	$ 237,641	$ 353,659	$ 32,229	$ 241,646		$ 247,971		$ 25,904
280	LB Creek Shopping Center AD #10	$ 58,013	$ 64,245	$ 54,032	$ 68,226	$ 65,421		$ 101,853		$ 31,794
281	Meadowlands AD #11	$ (374,816)	$ 670,055	$ 509,907	$ (214,668)	$ 533,822		$ 537,745		$ (218,591)
282	Mission Estates AD #12	$ 82,430	$ 175,985	$ 150,980	$ 107,435	$ 183,561		$ 215,897		$ 75,099
283	Somerset Park AD #13	$ 41,001	$ 47,545	$ 52,040	$ 36,506	$ 51,808		$ 73,831		$ 14,483
284	Northgate @ Regency Park AD #14	$ 233,876	$ 377,161	$ 569,367	$ 41,670	$ 400,328		$ 434,503		$ 7,495
285	Magnolia Grove AD #15	$ 8,505	$ 16,127	$ 15,374	$ 9,258	$ 17,702		$ 18,435		$ 8,525
286	Senior Home Villages AD #16	$ 12,567	$ 19,424	$ 18,523	$ 13,468	$ 20,733		$ 27,630		$ 6,571
287	Stonecreek Villages AD #17	$ 276,500	$ 565,313	$ 652,285	$ 189,528	$ 594,166		$ 574,544		$ 209,150
288	Rail Trail Corridor AD #18	$ 55,468	$ 94,527	$ 104,415	$ 45,580	$ 168,525		$ 104,924		$ 109,181
289	Talbott Park Basin AD #19	$ 60,042	$ 111,734	$ 107,241	$ 64,535	$ 122,417		$ 123,599		$ 63,353
290	Police CFD	$ 1,437,111	$ 989,907	$ 729,282	$ 1,697,736	$ 985,894		$ 897,172		$ 1,786,458
291	Fire CFD	$ 552,866	$ 979,598	$ 962,492	$ 569,972	$ 982,895		$ 1,116,655		$ 436,212
293	HOME Program Income Housing Rehab	$ 752,902	$ 154,256	$ -	$ 907,158			$ 55,000		$ 852,158
294	NSP Program Income	$ 83,460	$ 57,872	$ 132,950	$ 8,382	$ 57,500				$ 65,882
295	Repair & Demolition	$ 17,080	$ -	$ -	$ 17,080					$ 17,080
296	HCD	$ (19,255)	$ 181,722	$ 178,000	$ (15,533)	$ 295,826		$ 292,326		$ (12,033)
297	The Villas Park Fund	$ 1,972,645	$ 134,196	$ -	$ 2,106,841				$ 2,106,841	$ -
303	Traffic Mitigation	$ 165,447	$ -	$ -	$ 165,447					$ 165,447
304	City Hall Impact Fee	$ 1,874,091	$ 162,817	$ 365,351	$ 1,671,557	$ 82,144		$ 1,741,460		$ 12,241
306	Corporation Yard Impact Fee	$ 365,625	$ 41,000	$ 30,000	$ 376,625	$ 15,000		$ 391,625		$ -
322	Emergency Operations Center	$ 5,415,184	$ 220,288	$ 500,000	$ 5,135,472	$ 200,000		$ 2,000,000		$ 3,335,472
323	Police Station	$ 889,846	$ 66,154	$ 956,000						$ -
501	Water	$ 43,262,568	$ 9,912,311	$ 6,563,155	$ 46,611,724	$ 9,089,430		$ 12,812,326		$ 42,888,828
502	Wastewater	$ 25,327,791	$ 9,677,914	$ 8,787,937	$ 26,217,768	$ 9,148,515		$ 18,254,467		$ 17,111,816
505	Airport	$ 867,061	$ 390,939	$ 438,896	$ 819,104	$ 333,675		$ 813,661		$ 339,118
510	Solid Waste & Street Sweeping	$ 12,652,273	$ 7,798,360	$ 8,096,056	$ 12,354,577	$ 7,814,270		$ 15,264,916		$ 4,903,931
601	Fleet Maintenance	$ 34,127	$ 1,195,513	$ 1,250,467	$ (20,827)	$ 1,472,088		$ 1,462,088		$ (10,827)
605	Facilities Maintenance	$ -	$ 911,660	$ 931,891	$ (20,231)	$ 1,316,874		$ 1,346,230		$ (49,587)
610	Information Technology	$ 10,169	$ 854,555	$ 456,922	$ 407,802	$ 536,924		$ 536,924		$ 417,802
656	Retirees' Medical Health	$ 261,947	$ 1,894,937	$ 1,894,937	$ 261,947	$ 1,921,738		$ 1,921,738		$ 261,947
		$ 185,619,812	$ 106,459,019	$ 91,094,710	$ 200,984,118	$ 85,698,067	$ 3,328,157	$ 130,292,425	$ 3,328,157	$ 156,389,760

Estimated beginning fund balances are based on an accrual basis except for the Business type funds which are based on an available unrestricted cash basis.

*Fund balance includes funds set a side for facilities

City of Los Banos
General Fund
Assigned Fund Balance

Description	Date	Beginning Balance	2025-26 Revenues	2025-26 Expenditures	Ending Balance
Community Econ Development	A	$ 250,000			$ 250,000
Streets & Roads	B	$ 2,500,000			$ 2,500,000
Homeless	C	$ 500,000			$ 500,000
Park Development	D	$ 1,000,000			$ 1,000,000
CalPERS	E	$ 2,000,000			$ 2,000,000
Fiscal Stability	F	$ 8,177,945			$ 8,177,945
Estimated Ending Fund Balance		$ 14,427,945		$ -	$ 14,427,945

(A) Projects include relocation of the municipal airport, development of an industrial park & other misc projects

(B) Various one time expenditures & capital improvements for streets and roads

(C) Various one time expenditures relating to homelessness

(D) Various one time expenditures relating to the park development (splash pad/pump track)

(E) Set aside funds help with future higher employer CalPERS rates and or establish trust

(F) Fiscal stability per reserve policy

City of Los Banos
General Fund
Committed Fund Balance

Description	Beginning Balance	2025-26 Revenues	2025-26 Expenditures	Ending Balance
City Hall/Police Annex Renovation	$ 8,000,000			$ 8,000,000
	$ 8,000,000	$ -	$ -	$ 8,000,000

City of Los Banos
Interfund Transfers
2025-2026

Account Number	Description	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimated	2025-2026 Requested
100-000-499-000	Transfer In	80,665	-	1,512,000	-
101-000-499-000	Transfer In	-	-	7,476,917	-
237-000-499-000	Transfer In	1,176	-	51,000	-
250-000-499-000	Transfer In	1,669,138	-	-	3,328,157
281-000-499-000	Transfer In	-	150,000	150,000	-
289-000-499-000	Transfer In	-	110,000	-	-
323-000-499-000	Transfer In	-	775,000	-	-
		1,750,979	1,035,000	9,189,917	3,328,157
100-498-000-000	Transfer Out	1,176	260,000	7,677,917	-
206-498-000-000	Transfer Out	-	-	556,000	-
212-498-000-000	Transfer Out	80,665	-	-	-
245-498-000-000	Transfer Out	-	775,000	-	-
251-498-000-000	Transfer Out	135,471	-	-	3,183
253-498-000-000	Transfer Out	144,641	-	-	3,392
255-498-000-000	Transfer Out	16,821	-	-	394
256-498-000-000	Transfer Out	-	-	-	1,182,093
257-498-000-000	Transfer Out	1,273,709	-	-	29,951
258-498-000-000	Transfer Out	92,385	-	-	2,160
259-498-000-000	Transfer Out	6,111	-	-	143
297-498-000-000	Transfer Out	-	-	-	2,106,841
323-498-000-000	Transfer Out	-	-	956,000	-
		1,750,979	1,035,000	9,189,917	3,328,157

Expenditure History by Fund

City of Los Banos, CA

Fund	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
100 - GENERAL FUND	22,970,141	22,944,346	26,471,075	31,966,877	28,082,128
101 - MEASURE H	-	3,810,005	4,558,958	3,928,574	4,459,912
Special Revenue Funds					
202 - CITY HALL ADMIN FUND	93,589	101,048	160,354	52,000	83,000
203 - RESTITUTION FUND	12,590	4,238	-	-	-
204 - PREVENTION UNDERAGE	750	535	2,000	1,056	2,000
206 - ARPA FUNDING	1,877,197	1,440,282	5,607,160	4,098,837	1,529,785
207 - RSTP EXCHANGE FUND	696,041	1,119,292	812,313	812,313	526,134
208 - GENERAL GOVERNMENT	-	-	50,000	-	155,000
212 - PEG FRANCHISE FUND	80,665	-	61,500	3,500	255,000
214 - TRANSPORTATION	116,401	2,516,969	1,638,806	600,000	3,000,000
215 - GAS TAX 2105 FUND	1,583,088	2,378,947	2,494,911	2,214,911	3,400,000
220 - LOCAL TRANSPORTATION	-	-	357,168	357,168	500,000
229 - REGIONAL TRANS IMPACT	1,809,404	920,340	6,820,000	1,446,022	5,364,240
230 - TRAFFIC IMPACT FUND	266,914	895,409	282,000	174,360	772,575
233 - LAMOGLIA IMPACT FUND	991	95,620	436,000	140,000	460,000
236 - POLICE AUGMENTATION	876,304	799,287	2,183,286	1,711,720	2,543,530
237 - SLESF COPS PROGRAM	223,530	225,091	221,850	237,218	170,366
238 - FIRE AUGMENTATION	1,220,866	1,491,509	1,702,751	1,673,130	2,140,507
240 - JAG - EDWARD BYRNE GRANT	-	-	12,959	-	-
243 - FIRE CAPITAL IMPROVE	-	593,447	1,150,000	-	245,512
244 - COMMUNITY CENTER FEE	699,619	11,614	155,000	154,996	90,000
245 - PD CAPITAL	-	1,108,803	776,530	497,848	412,310
246 - TRAFFIC SAFETY FUND	13,592	70,977	109,242	64,599	40,326
250 - LB PARK IMPACT FUND	595,989	640,116	605,000	578,000	2,413,458
251 - MISSION VILLAGE NORTH	135,471	-	-	-	3,183
253 - REGENCY PARK ESTATES	144,641	-	-	-	3,392
255 - VINEYARD PARK FUND	16,821	-	-	-	394
256 - MEADOWLANDS PARK	-	-	-	-	1,182,093
257 - MISSION ESTATES PARK	1,273,709	-	-	-	29,951
258 - STONE CREEK PARK FUND	92,385	-	-	-	2,160
259 - ORCHARD TERRACE PARK	6,111	-	-	-	143
260 - SUNRISE RANCH PARK	-	90,031	1,338,959	1,279,624	59,335
261 - SHAUNESSY VILLAGE	82,182	20,464	1,077,978	685,707	444,640
262 - CDBG MICRO ENTERP PI	210,186	-	-	-	-
264 - ENCAMPMENT RESOLUTION FUND	-	-	3,947,540	2,000,000	9,842,622
271 - RANCHWOOD EST AD#1	466,681	658,845	854,183	820,637	726,230
272 - CRESTHILLS AD#2 FUND	89,566	102,592	158,593	158,038	332,935
273 - LOS BANOS GARDENS	146,781	163,136	226,732	226,656	333,892
274 - COLLEGE GREEN EST	159,714	139,602	164,834	162,136	292,872
275 - ORCHARD TERRACE AD#5	86,459	86,978	95,943	97,439	140,843
276 - ST. FRANCIS ESTATES	29,742	32,243	59,229	57,648	63,458
277 - VALLEY MEADOWS AD#7	24,532	14,608	32,312	31,539	42,295
279 - JO-LIN MANORRNCH AD #9	142,073	187,937	361,069	353,659	247,971
280 - LB CREEK SHP CNTR	39,950	47,736	56,052	54,032	101,853
281 - MEADOWLANDS AD#11	296,335	324,650	516,502	509,907	537,745
282 - MISSION ESTATES AD#12	132,425	156,020	171,989	150,980	215,897
283 - SOMERSET PARK AD#13	38,777	35,786	52,740	52,040	73,831
284 - NORTHGATE @ REGENCY	270,892	264,556	554,221	569,367	434,503
285 - MAGNOLIA GROVE AD#15	15,719	12,166	16,954	15,374	18,435

286 - SENIOR VILLAGES AD#16	11,863	15,425	21,109	18,523	27,630
287 - STONE CREEK VLLGE	386,520	592,751	663,270	652,285	574,544
288 - RAIL TRAIL CORDOR	114,247	64,262	105,929	104,415	104,924
289 - TALBOTT PARK AD#19	69,165	74,750	113,216	107,241	123,599
290 - POLICE CFD 2002-01 FUND	427,894	679,819	938,756	729,282	897,172
291 - FIRE CFD 2002-01 FUND	1,066,546	785,600	976,440	962,492	1,116,655
294 - NSP PROGRAM INCOME	32,599	3,979	191,500	132,950	55,000
296 - USDA-HCD GRANT	-	-	277,710	178,000	292,326
297 - THE VILLAS PARK FUND	-	-	446,294	-	2,106,841
	$ 16,177,516	**$ 18,967,454**	**$ 39,058,882**	**$ 24,927,648**	**$ 44,533,107**
Capital Projects Funds					
304 - CITY HALL FUND	-	246,557	1,944,000	365,351	1,741,460
306 - CORPORATION YARD	69,399	545,659	315,000	30,000	391,625
322 - EMERGENCY OPERATIONS CENTER	-	36,856	250,000	500,000	2,000,000
323 - POLICE STATION	17,896,250	6,877,833	1,000,000	956,000	-
	$ 17,965,650	**$ 7,706,904**	**$ 3,509,000**	**$ 1,851,351**	**$ 4,133,085**
Business Type Funds					
501 - WATER FUND	6,319,432	5,989,172	15,743,442	6,563,155	12,812,326
502 - WASTE WATER FUND	5,941,567	10,367,453	18,112,528	8,787,937	18,254,467
505 - AIRPORT FUND	290,228	293,628	873,516	438,896	813,661
510 - SOLID WASTE FUND	6,166,702	8,632,396	14,983,218	8,096,056	15,264,916
	$ 18,717,929	**$ 25,282,649**	**$ 49,712,704**	**$ 23,886,043**	**$ 47,145,371**
Internal Service Funds					
601 - FLEET MAINTENANCE	1,137,010	1,336,890	1,523,892	1,250,467	1,462,088
605 - FACILITIES MAINTENANCE	-	-	1,233,725	931,891	1,346,230
610 - INFORMATION TECH	407,640	448,204	829,689	456,922	536,924
656 - RETIREE MEDICAL	1,554,220	1,571,519	1,894,937	1,894,937	1,921,738
	$ 3,098,870	**$ 3,356,613**	**$ 5,482,244**	**$ 4,534,217**	**$ 5,266,980**
	$ 78,930,105	**$ 82,067,972**	**$ 128,792,863**	**$ 91,094,710**	**$ 133,620,582**

Revenues

Revenue History by Fund

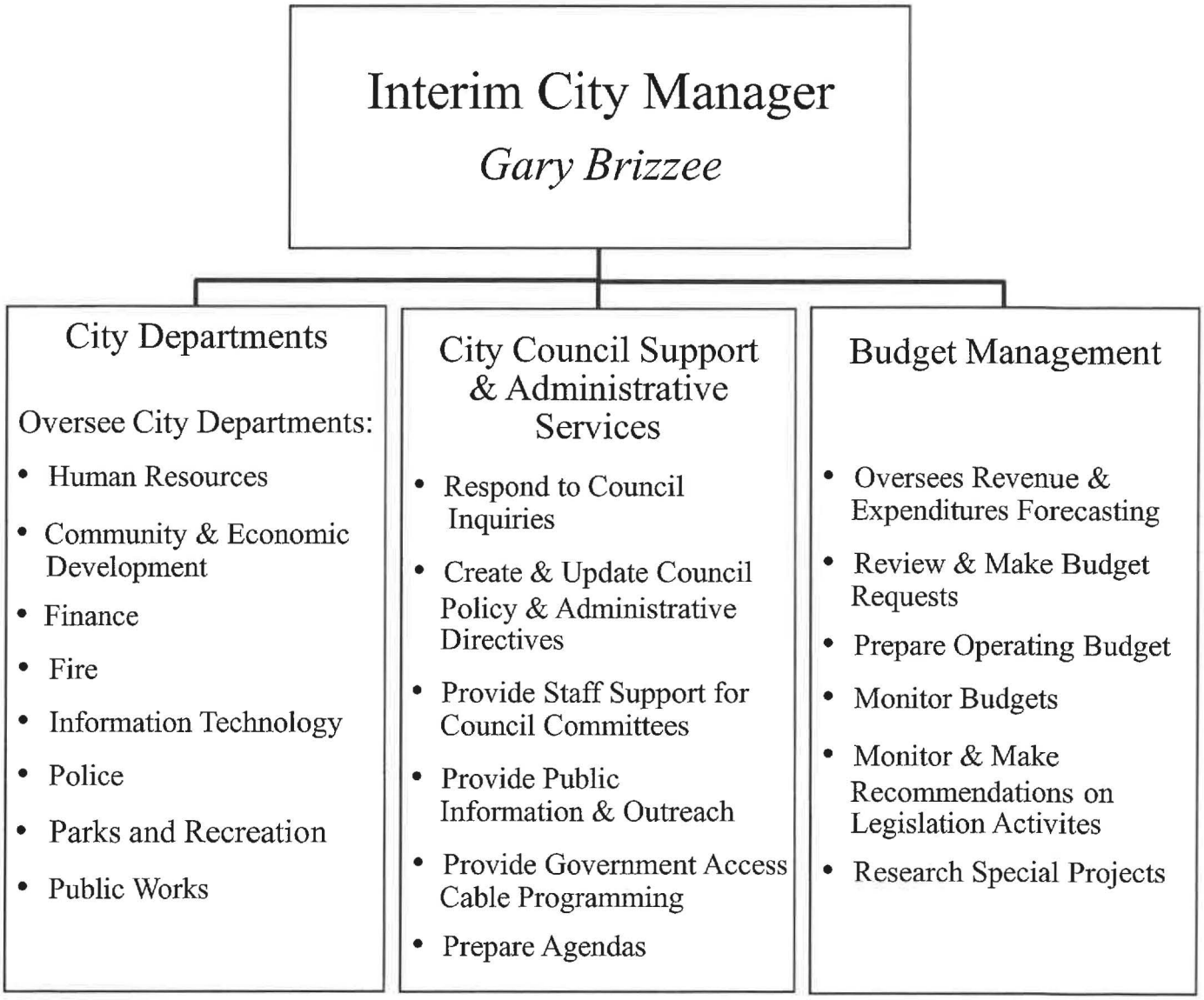
Los Banos

Fund	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
100 - GENERAL FUND	27,254,416	26,642,556	27,394,526	28,605,858	27,287,326
101 - MEASURE H	-	3,976,418	4,069,000	11,418,930	3,922,318
Special Revenue Funds					
200 - MOVIE NIGHT FUND	99	203	-	-	-
202 - CITY HALL ADMIN FUND	69,772	125,310	17,103	126,958	24,103
203 - RESTITUTION FUND	8,285	286,099	-	-	-
204 - PREVENTION UNDERAGE	668	1,873	540	300	600
206 - ARPA FUNDING	201,196	283,418	25,000	119,843	-
207 - RSTP EXCHANGE FUND	560,535	687,426	665,641	678,215	672,215
208 - GENERAL GOVERNMENT	22,953	28,044	18,450	59,800	23,000
210 - PLANT-A-TREE FUND	14	29	-	-	-
212 - PEG FRANCHISE FUND	65,096	66,145	61,500	57,800	53,000
214 - TRANSPORTATION	1,568,493	1,843,728	1,638,806	1,542,441	1,467,441
215 - GAS TAX 2105 FUND	2,209,815	2,597,844	2,494,911	2,588,979	2,585,229
219 - TRAFFIC CONG RELIEF	-	-	-	-	-
220 - LOCAL TRANSPORTATION	50,917	379,089	357,168	30,000	10,000
229 - REGIONAL TRANS IMPACT	1,229,954	843,627	2,530,000	1,301,254	4,720,531
230 - TRAFFIC IMPACT FUND	641,515	1,753,813	1,585,000	756,454	500,000
231 - BADGER FLAT PIONEER (IN LIEU FEE)	-	-	-	150,200	100,200
232 - STORM DRAIN IMPACT	108,830	146,975	25,000	315,000	55,000
233 - LAMOGLIA IMPACT FUND	21,044	41,480	10,000	28,000	10,000
234 - MEADOWLANDS IMPACT	3,361	6,862	-	-	-
235 - ASSET FORFEITURE FUND	5,051	9,637	-	1,065	-
236 - POLICE AUGMENTATION	2,027,245	2,151,470	2,064,500	2,087,387	2,085,941
237 - SLESF COPS PROGRAM	178,550	175,582	221,850	247,018	171,200
238 - FIRE AUGMENTATION	2,011,106	2,129,080	2,059,500	2,214,314	2,098,816
240 - JAG - EDWARD BYRNE GRANT	-	-	12,959	-	-
243 - FIRE CAPITAL IMPROVE	154,041	529,430	47,575	246,492	310,000
244 - COMMUNITY CENTER FEE	41,274	84,017	18,975	37,000	6,000
245 - PD CAPITAL	288,173	573,387	77,975	411,421	320,000
246 - TRAFFIC SAFETY FUND	27,834	54,037	109,262	25,000	47,346
249 - CMAQSR2SSJVAPCDCARB	13,387	893	-	-	-
250 - LB PARK IMPACT FUND	2,249,811	1,730,355	1,312,400	1,835,124	4,300,157
251 - MISSION VILLAGE NORTH	3,318	167	-	150	-
252 - PUBLIC FACILITIES FUND	1,198	2,630	-	1,700	300
253 - REGENCY PARK ESTATES	3,542	177	-	156	-
255 - VINEYARD PARK FUND	412	21	-	18	-
256 - MEADOWLANDS PARK	26,296	53,684	-	31,637	-
257 - MISSION ESTATES PARK	31,207	1,593	-	1,400	-
258 - STONE CREEK PARK FUND	2,260	109	-	98	-
259 - ORCHARD TERRACE PARK	150	7	-	6	-
260 - SUNRISE RANCH PARK	217,974	228,402	79,520	40,000	-
261 - SHAUNESSY VILLAGE	26,738	51,677	5,000	46,000	-
262 - CDBG MICRO ENTERP PI	210,186	1,489	-	51	-
264 - ENCAMPMENT RESOLUTION FUND	-	-	11,842,621	11,967,384	-
271 - RANCHWOOD EST AD#1	599,102	658,152	704,649	710,750	750,208
272 - CRESTHILLS AD#2 FUND	144,507	163,448	174,806	177,506	194,260
273 - LOS BANOS GARDENS	190,398	212,707	230,275	232,675	254,201
274 - COLLEGE GREEN EST	154,817	173,433	186,602	189,452	211,273

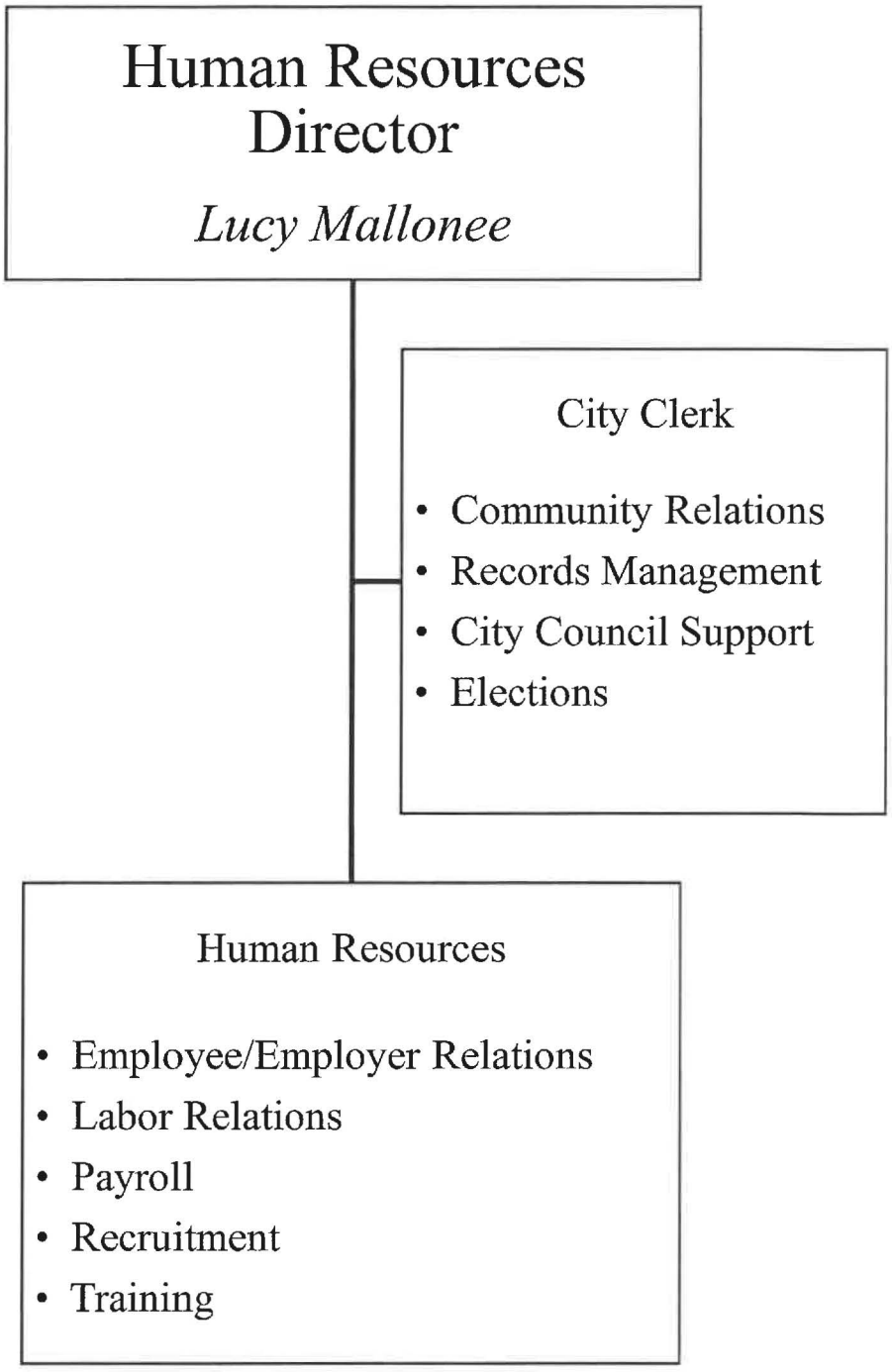
275 - ORCHARD TERRACE AD#5	85,929	95,524	103,886	104,886	114,646
276 - ST. FRANCIS ESTATES	37,824	39,205	37,933	38,933	38,133
277 - VALLEY MEADOWS AD#7	22,355	25,312	27,107	27,607	29,878
279 - JO-LIN MANORRNCH AD #9	206,739	225,333	236,441	237,641	241,646
280 - LB CREEK SHP CNTR	52,381	59,140	63,245	64,245	65,421
281 - MEADOWLANDS AD#11	288,750	490,404	669,755	670,055	533,822
282 - MISSION ESTATES AD#12	157,938	167,964	174,085	175,985	183,561
283 - SOMERSET PARK AD#13	41,812	43,456	47,595	47,545	51,808
284 - NORTHGATE @ REGENCY	330,290	355,942	376,511	377,161	400,328
285 - MAGNOLIA GROVE AD#15	13,243	14,788	16,077	16,127	17,702
286 - SENIOR VILLAGES AD#16	16,048	18,009	19,524	19,424	20,733
287 - STONE CREEK VLLGE	485,755	556,702	561,513	565,313	594,166
288 - RAIL TRAIL CORDOR	78,543	78,866	93,727	94,527	168,525
289 - TALBOTT PARK AD#19	91,786	211,117	220,884	111,734	122,417
290 - POLICE CFD 2002-01 FUND	892,816	965,679	855,885	989,907	985,894
291 - FIRE CFD 2002-01 FUND	882,360	933,225	852,885	979,598	982,895
293 - HOME PI HOUSING REHAB	17,217	35,449	-	154,256	-
294 - NSP PROGRAM INCOME	50,213	58,547	56,500	57,872	57,500
295 - REPAIR & DEMOLITION	390	797	-	-	-
296 - USDA-HCD GRANT	-	1,451	277,710	181,722	295,826
297 - THE VILLAS PARK FUND	181,261	267,530	-	134,196	-
	$ 19,304,776	**$ 22,721,991**	**$ 33,268,850**	**$ 33,307,783**	**$ 25,875,922**
Capital Projects Funds					
303 - TRAFFIC MITIGATION	3,782	7,721	-	-	-
304 - CITY HALL FUND	113,730	261,622	44,644	162,817	82,144
306 - CORPORATION YARD	45,486	85,962	60,000	41,000	15,000
322 - EMERGENCY OPERATIONS CENTER	124,765	254,013	1,150,000	220,288	200,000
323 - POLICE STATION	60,740	1,294,971	-	66,154	-
	$ 348,503	**$ 1,904,291**	**$ 1,254,644**	**$ 490,259**	**$ 297,144**
Business Type Funds					
501 - WATER FUND	8,417,556	10,236,547	8,792,488	9,912,311	9,089,430
502 - WASTE WATER FUND	8,513,768	10,104,694	9,134,795	9,677,914	9,148,515
505 - AIRPORT FUND	350,472	310,612	312,200	390,939	333,675
510 - SOLID WASTE FUND	6,977,854	7,499,151	7,966,436	7,798,360	7,814,270
	$ 24,259,650	**$ 28,151,004**	**$ 26,205,918**	**$ 27,779,524**	**$ 26,385,890**
Internal Service Funds					
601 - FLEET MAINTENANCE	1,143,714	1,337,005	1,521,919	1,195,513	1,472,088
605 - FACILITIES MAINTENANCE	-	-	1,110,125	911,660	1,316,874
610 - INFORMATION TECH	407,415	419,700	830,555	854,555	546,924
656 - RETIREE MEDICAL	1,565,031	1,584,866	1,571,519	1,894,937	1,921,738
	$ 3,116,161	**$ 3,341,572**	**$ 5,034,118**	**$ 4,856,665**	**$ 5,257,624**
	$ 74,283,506	**$ 86,737,830**	**$ 97,227,057**	**$ 106,459,019**	**$ 89,026,224**

Administration

Administration Department



Human Resources Department



Finance Department

City of Los Banos

Administration

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Administration - Department 410
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Mayor - Council Members - Treasurer	6	25%	Water Admin, WW Admin, SW Admin
City Manager	1	40%	Water Admin, WW Admin, SW Admin
Human Resources Director/City Clerk	1	40%	Water Admin, WW Admin, SW Admin
Human Resource Analyst	1	40%	Water Admin, WW Admin, SW Admin
Asst. City Clerk/Records Coordinator	1	40%	Water Admin, WW Admin, SW Admin
HR Technician	2	25%	Water Admin, WW Admin, SW Admin
Finance Director	1	25%	Water Admin, WW Admin, SW Admin
Finance Manager	1	25%	Water Admin, WW Admin, SW Admin
Accountant II	2	25%	Water Admin, WW Admin, SW Admin
Accounting Technician	1	40%	Water Admin, WW Admin, SW Admin
Accounting Clerk I	2	25%	Water Admin, WW Admin, SW Admin

Total Salaries (Including Overtime)	**$496,070**
Workmen's Compensation Insurance	$35,000
State Retirement (PERS)	$191,801
Social Security (FICA)	$34,938
Health Insurance	$138,860
Health Savings	$3,555
Health Insurance Reimb	$2,400
OPEB	$17,683
Retirees Health Insurance	$127,814
Life Insurance	$660
Unemployment Insurance	$2,284
Dental & Optical	$7,920
Total Benefits:	**$562,914**
Total Personnel Services:	**$1,058,984**

Administration

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND ADMIN						
ExpenseCategory: 10 - Personnel Services						
100-410-100-101	Salaries	396,385	375,949	501,576	434,900	495,070
100-410-100-103	Overtime	687	253	2,837	1,430	1,000
100-410-100-120	Benefits	317,405	309,831	240,502	316,000	371,113
100-410-100-121	Benefits-PERS	105,315	100,057	45,117	87,488	191,801
ExpenseCategory: 10 - Personnel Services Total:		**819,792**	**786,090**	**790,032**	**839,818**	**1,058,984**
ExpenseCategory: 20 - Supplies & Services						
100-410-100-203	Equipment Repair & Maintenar	12,750	13,244	31,000	28,525	38,500
100-410-100-205	Facility Maintenance	35,202	91,491	36,730	36,730	24,955
100-410-100-231	Professional Services	341,758	331,477	505,000	505,000	540,500
100-410-100-232	Service Charges	41,248	50,721	61,000	61,000	66,000
100-410-100-233	Consulting Services	-	-	50,000	-	-
100-410-100-236	Medical Services	-	26	100	-	100
100-410-100-237	Recruitment	5,618	3,091	8,000	13,800	14,100
100-410-100-238	Technical Services	-	18,000	12,500	-	-
100-410-100-239	Elections	8,773	14,905	15,000	14,427	11,400
100-410-100-240	I.T. Services	22,663	22,460	46,035	40,492	30,592
100-410-100-250	Insurance	31,258	37,258	47,894	47,711	85,773
100-410-100-251	Memberships & Dues	50,279	67,193	81,000	76,105	81,000
100-410-100-252	Communications	2,771	2,605	4,300	3,544	3,300
100-410-100-253	Advertising	2,112	404	2,000	4,000	4,000
100-410-100-257	Travel & Training	12,148	17,515	33,000	15,125	28,165
100-410-100-258	Tuition Reimbursement	-	-	750	750	1,500
100-410-100-259	Meetings & Events	3,067	9,704	20,000	8,000	20,000
100-410-100-260	Office Supplies	31,409	31,943	45,000	40,000	45,000
100-410-100-262	Uniform Expense	42	76	100	60	-
100-410-100-264	Electricity & Gas	43,064	39,314	43,500	47,000	65,500
100-410-100-273	Special Departmental Exp.	8,694	19,984	34,500	31,500	85,192
100-410-100-274	Subscriptions	418	1,071	1,000	550	500
100-410-100-295	Settlement	1,685,000	-	-	-	-
100-410-100-300	Cash Over/Under	2	(129)	-	(40)	-
ExpenseCategory: 20 - Supplies & Services Total:		**2,338,277**	**772,353**	**1,078,409**	**974,279**	**1,146,077**
ExpenseCategory: 70 - Capital Outlay						
100-410-100-720	Building & Structures	-	-	25,000	11,500	-
100-410-100-750	Vehicles	-	40,735	37,000	37,447	-
100-410-100-770	Computer Equipment	25,347	27,838	46,859	15,000	29,000
ExpenseCategory: 70 - Capital Outlay Total:		**25,347**	**68,574**	**108,859**	**63,947**	**29,000**
ExpenseCategory: 82 - Interest - Debt Service						
100-410-100-881	Interest - Leases/Loans	$ 1,323	$ 732	$ -	$ -	$ -
ExpenseCategory: 82 - Interest - Debt Service Total:		**$ 1,323**	**$ 732**	**$ -**	**$ -**	**$ -**
ExpenseCategory: 90 - Contingency						
100-495-100-900	Contingency	$ 23,373	$ 8,471	$ 369,000	$ 95,633	$ 100,000
ExpenseCategory: 90 - Contingency Total:		**$ 23,373**	**$ 8,471**	**$ 369,000**	**$ 95,633**	**$ 100,000**
ExpenseCategory: 00 - Transfer Out						
100-498-000-000	Transfer Out	$ 1,176	$ 260,000	$ -	$ 7,476,917	$ -
ExpenseCategory: 00 - Transfer Out Total:		**$ 1,176**	**$ 260,000**	**$ -**	**$ 7,476,917**	**$ -**
Fund: 100 - GENERAL FUND ADMIN Total:		**$ 3,209,400**	**$ 1,896,220**	**$ 2,346,300**	**$ 9,450,594**	**$ 2,334,061**

Measure H - Administration

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - MEASURE H Admin						
ExpenseCategory: 20 - Supplies & Services						
100-410-290-231	Professional Services	113	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**113**	**-**	**-**	**-**	**-**

Measure H - Administration

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 101 - MEASURE H Admin						
ExpenseCategory: 20 - Supplies & Services						
101-410-290-231	Professional Services	-	-	1,000	-	1,000
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**-**	**1,000**	**-**	**1,000**
Fund: 101 - MEASURE H Admin Total:		**-**	**-**	**1,000**	**-**	**1,000**

City Hall - Administration

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 202 - CITY HALL ADMIN FUND						
ExpenseCategory: 70 - Capital Outlay						
202-410-100-770	Computer Equipment	93,589	101,048	160,354	52,000	83,000
ExpenseCategory: 70 - Capital Outlay Total:		**93,589**	**101,048**	**160,354**	**52,000**	**83,000**
Fund: 202 - CITY HALL ADMIN FUND Total:		**93,589**	**101,048**	**160,354**	**52,000**	**83,000**

ARPA - Administration

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 206 - ARPA FUNDING						
ExpenseCategory: 00 - Transfer Out						
206-498-000-000	Transfer Out	$ -	$ -	$ 556,000	$ 556,000	$ -
ExpenseCategory: 00 - Transfer Out Total:		**$ -**	**$ -**	**$ 556,000**	**$ 556,000**	**$ -**
ExpenseCategory: 10 - Personnel Services						
206-410-100-101	Essential Worker Pay	933,100	370,500	-	-	-
206-410-100-120	Benefits	70,881	28,244	-	-	-
ExpenseCategory: 10 - Personnel Services Total:		**1,003,981**	**398,744**	**-**	**-**	**-**
ExpenseCategory: 20 - Supplies & Services						
206-410-100-231	Professional Services	103,548	733,910	-	-	-
206-410-100-238	Technical Services	-	-	300,000	-	-
206-410-100-267	General Materials & Supplies	13,213	-	-	-	-
206-410-100-273	Special Departmental Exp.	200,000	-	-	-	-
206-410-100-283	SBA Grants	410,087	84,413	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**726,848**	**818,323**	**300,000**	**-**	**-**
ExpenseCategory: 70 - Capital Outlay						
206-410-100-720	Building & Structures	98,900	223,215	1,689,760	1,689,760	50,000
206-410-100-726	Misc Improvements	-	-	3,061,400	1,853,077	1,479,785
206-410-100-753	Specialized Equipment	47,468	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**146,368**	**223,215**	**4,751,160**	**3,542,837**	**1,529,785**
Fund: 206 - ARPA FUNDING Total:		**1,877,197**	**1,440,282**	**5,607,160**	**4,098,837**	**1,529,785**

General Government

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
ExpenseCategory: 70 - Capital Outlay						
208-410-100-720	Buildings & Structures	-	-	50,000	-	155,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**50,000**	**-**	**155,000**
Fund: 208 - GENERAL GOVERNMENT Total:		**-**	**-**	**50,000**	**-**	**155,000**

City Hall Fund

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 304 - CITY HALL FUND						
ExpenseCategory: 70 - Capital Outlay						
304-410-100-720	Building & Structures	-	246,557	1,839,000	260,000	1,741,460
304-410-100-780	Furniture & Fixtures	-	-	105,000	105,351	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**246,557**	**1,944,000**	**365,351**	**1,741,460**
Fund: 304 - CITY HALL FUND Total:		**-**	**246,557**	**1,944,000**	**365,351**	**1,741,460**

City of Los Banos

Water Administration

2025-2026 Department Detail

Personnel Services

Water - Fund 501
Administration - Department 410
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Mayor - Council Members - Treasurer	6	25%	Admin, WW Admin, SW Admin
City Manager	1	20%	Admin, WW Admin, SW Admin
Human Resources Director/City Clerk	1	20%	Admin, WW Admin, SW Admin
Human Resource Analyst	1	20%	Admin, WW Admin, SW Admin
Asst. City Clerk/Records Coordinator	1	40%	Water Admin, WW Admin, SW Admin
HR Technician	2	25%	Admin, WW Admin, SW Admin
Finance Director	1	25%	Admin, WW Admin, SW Admin
Finance Manager	1	25%	Admin, WW Admin, SW Admin
Accountant II	2	25%	Water Admin, WW Admin, SW Admin
Accounting Technician	1	20%	Admin, WW Admin, SW Admin
Accounting Clerk I	2	34%	Admin, WW Admin, SW Admin
Accounting Clerk I	2	25%	Admin, WW Admin, SW Admin
Accounting Clerk II	1	34%	Admin, WW Admin, SW Admin

Total Salaries (Including Overtime)	**$392,747**
Workmen's Compensation Insurance	$32,000
State Retirement (PERS)	$124,915
Social Security (FICA)	$28,540
Health Insurance	$115,508
Health Savings	$3,933
Health Insurance Reimb	$4,032
OPEB	$17,747
Retirees Health Insurance	$16,136
Life Insurance	$662
Unemployment Insurance	$1,865
Dental & Optical	$7,949
Total Benefits:	**$353,287**
Total Personnel Services:	**$746,034**

Water - Administration

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 501 - WATER FUND						
ExpenseCategory: 10 - Personnel Services						
501-410-100-101	Salaries	247,243	246,954	473,310	341,620	391,747
501-410-100-103	Overtime	540	259	3,520	1,170	1,000
501-410-100-120	Benefits	177,009	165,805	274,111	190,000	228,372
501-410-100-121	Benefits-PERS	52,929	49,487	62,935	64,300	124,915
ExpenseCategory: 10 - Personnel Services Total:		**477,721**	**462,505**	**813,876**	**597,090**	**746,034**
ExpenseCategory: 20 - Supplies & Services						
501-410-100-202	Fleet Repair & Maintenance	924	957	2,146	2,146	1,850
501-410-100-203	Equipment Repair & Maintenar	22,852	23,594	45,750	44,312	52,114
501-410-100-204	Fleet Services	1,381	1,675	2,169	2,169	3,860
501-410-100-205	Facility Maintenance	4,588	4,386	35,763	35,763	24,955
501-410-100-207	Rental - Land & Buildings	26,543	25,918	34,000	34,000	34,000
501-410-100-231	Professional Services	135,767	184,542	177,000	179,000	193,500
501-410-100-232	Service Charges	80,023	109,611	130,500	130,500	142,000
501-410-100-236	Medical Services	-	26	50	-	50
501-410-100-237	Recruitment	4,529	3,121	8,000	13,800	14,100
501-410-100-238	Technical Services	-	-	12,500	-	-
501-410-100-239	Elections	8,773	-	14,427	14,427	11,400
501-410-100-240	I.T. Services	19,478	19,432	39,824	35,029	30,592
501-410-100-250	Insurance	18,214	21,786	26,344	26,344	34,965
501-410-100-251	Membership & Dues	345	726	1,435	1,255	1,400
501-410-100-252	Communications	2,136	2,167	4,300	3,544	4,300
501-410-100-253	Advertising	157	697	300	605	750
501-410-100-257	Travel & Training	7,842	8,509	15,975	9,800	17,165
501-410-100-258	Tuition Reimbursement	-	-	750	-	1,500
501-410-100-259	Meetings & Events	1,065	1,617	3,000	3,579	3,600
501-410-100-260	Office Supplies	20,540	24,099	29,000	25,192	29,000
501-410-100-262	Uniform Expense	42	76	100	56	100
501-410-100-265	Gasoline & Oil	819	902	945	945	1,600
501-410-100-273	Special Departmental Expenses	2,484	2,938	9,500	10,230	6,800
501-410-100-275	Bad Debt Expense	13,042	9,051	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**371,546**	**445,830**	**593,778**	**572,696**	**609,601**
ExpenseCategory: 70 - Capital Outlay						
501-410-100-740	Miscellaneous Equipment	-	-	-	-	-
501-410-100-770	Computer Equipment	25,347	27,775	46,752	15,000	29,000
ExpenseCategory: 70 - Capital Outlay Total:		**25,347**	**27,775**	**46,752**	**15,000**	**29,000**
Fund: 501 - WATER FUND Total:		**874,614**	**936,110**	**1,454,406**	**1,184,786**	**1,384,635**

City of Los Banos

Wastewater Administration

2025-2026 Department Detail

Personnel Services

Wastewater - Fund 502
Administration - Department 410
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Mayor - Council Members - Treasurer	6	25%	Admin, Water Admin, SW Admin
City Manager	1	20%	Admin, Water Admin, SW Admin
Human Resources Director/City Clerk	1	20.0%	Admin, Water Admin, SW Admin
Human Resource Analyst	1	20.0%	Admin, Water Admin, SW Admin
Asst. City Clerk/Records Coordinator	1	40.0%	Water Admin, WW Admin, SW Admin
HR Technician	2	25%	Admin, Water Admin, SW Admin
Finance Director	1	25%	Admin, Water Admin, SW Admin
Finance Manager	1	25%	Admin, Water Admin, SW Admin
Accountant II	2	25%	Water Admin, WW Admin, SW Admin
Accounting Technician	1	20%	Admin, Water Admin, SW Admin
Accounting Clerk I	2	25%	Admin, Water Admin, SW Admin
Accounting Clerk I	2	33%	Admin, Water Admin, SW Admin
Accounting Clerk II	1	33%	Admin, Water Admin, SW Admin

Total Salaries (Including Overtime)	**$391,251**
Workmen's Compensation Insurance	$32,000
State Retirement (PERS)	$124,776
Social Security (FICA)	$28,425
Health Insurance	$115,255
Health Savings	$3,906
Health Insurance Reimb	$3,984
OPEB	$17,650
Retirees Health Insurance	$16,136
Life Insurance	$659
Unemployment Insurance	$1,858
Dental & Optical	$7,906
Total Benefits:	**$352,554**
Total Personnel Services:	**$743,805**

Wastewater - Administration

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 502 - WASTE WATER FUND						
ExpenseCategory: 10 - Personnel Services						
502-410-100-101	Salaries	246,016	245,565	471,835	338,620	390,251
502-410-100-103	Overtime	540	259	3,520	1,020	1,000
502-410-100-120	Benefits	175,449	165,201	272,876	187,500	227,778
502-410-100-121	Benefits-PERS	52,753	49,379	62,814	64,180	124,776
ExpenseCategory: 10 - Personnel Services Total:		**474,757**	**460,405**	**811,045**	**591,320**	**743,805**
ExpenseCategory: 20 - Supplies & Services						
502-410-100-202	Fleet Repair & Maintenance	924	957	2,146	2,146	1,850
502-410-100-203	Equipment Repair & Maintenar	22,852	23,594	45,750	44,312	52,120
502-410-100-204	Fleet Services	1,381	1,675	2,169	2,169	3,860
502-410-100-205	Facility Maintenance	4,588	4,386	35,763	35,763	24,955
502-410-100-207	Rental - Land & Buildings	26,543	25,918	34,000	34,000	34,000
502-410-100-231	Professional Services	135,765	184,541	177,000	179,000	193,500
502-410-100-232	Service Charges	80,023	109,611	130,500	130,500	142,000
502-410-100-236	Medical Services	-	26	50	-	50
502-410-100-237	Recruitment	4,521	3,121	8,000	13,800	14,100
502-410-100-238	Technical Services	-	-	12,500	-	-
502-410-100-239	Elections	8,773	-	14,427	14,427	11,400
502-410-100-240	I.T. Services	19,478	19,432	39,824	35,029	30,592
502-410-100-250	Insurance	18,102	21,632	26,151	26,344	34,788
502-410-100-251	Membership & Dues	345	726	1,435	1,255	1,400
502-410-100-252	Communications	2,136	2,167	4,300	3,544	4,300
502-410-100-253	Advertising	157	697	300	605	750
502-410-100-257	Travel & Training	7,751	8,509	15,975	9,800	17,165
502-410-100-258	Tuition Reimbursement	-	-	750	-	1,500
502-410-100-259	Meetings & Events	1,065	1,601	3,000	3,579	3,600
502-410-100-260	Office Supplies	16,873	24,092	29,000	25,192	29,000
502-410-100-262	Uniform Expense	42	76	100	56	100
502-410-100-265	Gasoline & Oil	819	902	945	945	1,600
502-410-100-273	Special Departmental Expenses	2,484	2,938	9,500	10,230	6,800
502-410-100-275	Bad Debt Expense	8,849	7,166	-	8,305	-
ExpenseCategory: 20 - Supplies & Services Total:		**363,472**	**443,768**	**593,586**	**581,001**	**609,430**
ExpenseCategory: 70 - Capital Outlay						
502-410-100-740	Miscellaneous Equipment	-	-	-	-	-
502-410-100-770	Computer Equipment	25,347	27,775	46,752	15,000	29,000
ExpenseCategory: 70 - Capital Outlay Total:		**25,347**	**27,775**	**46,752**	**15,000**	**29,000**
Fund: 502 - WASTE WATER FUND Total:		**863,576**	**931,948**	**1,451,383**	**1,187,321**	**1,382,235**

City of Los Banos

Solid Waste Administration

2025-2026 Department Detail

Personnel Services

Solid Waste - Fund 510
Administration - Department 410
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Mayor - Council Members - Treasurer	6	25%	Admin, Water Admin, WW Admin
City Manager	1	20%	Admin, Water Admin, WW Admin
Human Resources Director/City Clerk	1	20.0%	Admin, Water Admin, WW Admin
Human Resource Analyst	1	20.0%	Admin, Water Admin, WW Admin
Asst. City Clerk/Records Coordinator	1	40.0%	Water Admin, WW Admin, SW Admin
HR Technician	2	25%	Admin, Water Admin, WW Admin
Finance Director	1	25%	Admin, Water Admin, WW Admin
Finance Manager	1	25%	Admin, Water Admin, WW Admin
Accountant II	2	25%	Admin, Water Admin, WW Admin
Accounting Technician	1	20%	Admin, Water Admin, WW Admin
Accounting Clerk I	2	25%	Admin, Water Admin, WW Admin
Accounting Clerk I	2	33%	Admin, Water Admin, WW Admin
Accounting Clerk II	1	33%	Admin, Water Admin, WW Admin

Total Salaries (Including Overtime)	**$391,251**
Workmen's Compensation Insurance	$36,000
State Retirement (PERS)	$124,776
Social Security (FICA)	$28,425
Health Insurance	$115,255
Health Savings	$3,906
Health Insurance Reimb	$3,984
OPEB	$17,650
Retirees Health Insurance	$16,136
Life Insurance	$659
Unemployment Insurance	$1,858
Dental & Optical	$7,906
Total Benefits:	**$356,554**
Total Personnel Services:	**$747,805**

Solid Waste - Administration

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 510 - SOLID WASTE FUND						
ExpenseCategory: 10 - Personnel Services						
510-410-100-101	Salaries	246,077	245,562	435,611	340,000	390,251
510-410-100-103	Overtime	540	259	3,231	1,020	1,000
510-410-100-120	Benefits	175,954	164,750	262,335	177,000	231,778
510-410-100-121	Benefits-PERS	52,843	49,379	57,172	62,630	124,776
ExpenseCategory: 10 - Personnel Services Total:		**475,414**	**459,950**	**758,349**	**580,650**	**747,805**
ExpenseCategory: 20 - Supplies & Services						
510-410-100-202	Fleet Repair & Maintenance	924	957	2,146	2,146	1,850
510-410-100-203	Equipment Repair & Maintenar	22,852	23,594	45,750	44,312	52,114
510-410-100-204	Fleet Services	1,381	1,675	2,169	2,169	3,860
510-410-100-205	Facility Maintenance	4,588	4,386	35,763	35,763	24,955
510-410-100-207	Rental - Land & Buildings	26,543	25,918	34,000	34,000	34,000
510-410-100-231	Professional Services	136,998	184,543	177,000	179,000	193,500
510-410-100-232	Service Charges	80,023	109,612	130,500	130,500	142,000
510-410-100-236	Medical Services	-	26	50	-	50
510-410-100-237	Recruitment	4,521	3,121	8,000	13,800	14,100
510-410-100-238	Technical Services	-	-	12,500	-	-
510-410-100-239	Elections	8,773	-	14,427	14,427	11,400
510-410-100-240	I.T. Services	19,478	19,432	39,824	35,029	30,592
510-410-100-250	Insurance	18,102	21,632	26,133	26,009	34,864
510-410-100-251	Membership & Dues	345	726	1,435	1,255	1,400
510-410-100-252	Communications	2,136	2,167	4,300	3,544	4,300
510-410-100-253	Advertising	157	697	300	605	750
510-410-100-257	Travel & Training	7,661	8,509	15,975	9,800	17,165
510-410-100-258	Tuition Reimbursement	-	-	750	-	1,500
510-410-100-259	Meetings & Events	1,065	1,601	3,000	3,579	3,600
510-410-100-260	Office Supplies	24,207	24,076	29,000	25,192	29,000
510-410-100-262	Uniform Expense	42	76	100	56	100
510-410-100-265	Gasoline & Oil	819	902	945	945	1,600
510-410-100-273	Special Departmental Exp.	2,484	2,938	9,500	10,230	6,800
510-410-100-275	Bad Debt Expense	11,582	9,732	-	-	-
510-410-990-276	Depreciation Expense	2,148	2,148	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**376,831**	**448,468**	**593,567**	**572,361**	**609,500**
ExpenseCategory: 70 - Capital Outlay						
510-410-100-740	Miscellaneous Equipment	-	-	-	-	-
510-410-100-770	Computer Equipment	25,347	27,775	46,752	15,000	29,000
ExpenseCategory: 70 - Capital Outlay Total:		**25,347**	**2,775**	**46,752**	**15,000**	**29,000**
Fund: 510 - SOLID WASTE FUND Total:		**877,592**	**911,193**	**1,398,668**	**1,168,011**	**1,386,305**

Retiree Health

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 656 - RETIREE MEDICAL						
ExpenseCategory: 10 - Personnel Services						
656-415-530-125	Retired Employee Benefits	1,554,220	1,571,519	1,894,937	1,894,937	1,921,738
ExpenseCategory: 10 - Personnel Services Total:		**1,554,220**	**1,571,519**	**1,894,937**	**1,894,937**	**1,921,738**

Community & Economic Development

Community & Economic Development Department

Community & Economic Development Director

Stacy Souza Elms

Planning

- Subdivision Review
- Annexations
- Area Plans
- Final Development Plans
- Site Plan Review
- Use Permits
- Variances
- Zoning
- General Plan
- Housing Element
- Housing Division
- GIS
- Census
- Environmental Review/CEQA
- Business License

Grant Programs

- First Time Homebuyers Program
- Housing Rehab Program
- Neighborhood Stabilization Program
- Microenterprise
- Code Enforcement

Economic Development

- Retail & Industrial Recruitment
- Business Retention and Expansion
- Marketing
- Downtown Revitalization

City of Los Banos

Community & Economic Development

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Community & Economic Development - Department 419
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Community & Econ Dev Director	1	80%	CED - Housing
Associate Planner	1	100%	
Administrative Coordinator	1	100%	
Planning Technician	1	100%	
Admin Clerk I	1	100%	

Total Salaries (Including Overtime)	**$421,327**
Workmen's Compensation Insurance	$31,000
State Retirement (PERS)	$147,220
Social Security (FICA)	$32,232
Health Insurance	$151,279
Health Savings	$3,600
OPEB	$15,432
Retirees Health Insurance	$1,622
Life Insurance	$576
Unemployment Insurance	$2,107
Dental & Optical	$6,912
Total Benefits:	**$391,979**
Total Personnel Services:	**$813,306**

Community Economic Development

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND						
ExpenseCategory: 10 - Personnel Services						
100-419-100-101	Salaries	332,466	198,385	355,659	315,350	417,827
100-419-100-102	Part Time	-	-	-	12,500	-
100-419-100-103	Overtime	-	2,136	7,875	750	3,500
100-419-100-120	Benefits	184,811	127,122	276,413	184,315	244,759
100-419-100-121	Benefits-PERS	108,449	118,584	75,968	124,000	147,220
ExpenseCategory: 10 - Personnel Services Total:		**625,727**	**446,226**	**715,914**	**636,915**	**813,306**
ExpenseCategory: 20 - Supplies & Services						
100-419-100-231	Professional Services	98,845	351,615	672,000	410,000	410,000
100-419-100-238	Technical Services	89,113	88,797	411,804	250,000	405,000
100-419-100-240	I.T. Services	9,484	9,624	19,730	17,354	41,955
100-419-100-250	Insurance	12,218	16,896	21,288	21,161	24,987
100-419-100-251	Memberships & Dues	4,955	4,163	6,000	5,600	6,000
100-419-100-252	Communications	3,081	6,551	6,200	5,700	6,500
100-419-100-253	Advertising	9,252	5,615	8,500	5,000	7,000
100-419-100-257	Travel & Training	14,903	24,078	25,000	22,000	25,000
100-419-100-258	Tuition Reimbursement	-	-	-	-	3,000
100-419-100-259	Downtown Promotions (PBID)	19,856	20,352	29,295	29,295	30,174
100-419-100-260	Office Supplies	7,550	5,498	8,000	8,000	8,000
100-419-100-269	Econ Dev Projects	173,873	177,758	480,000	100,000	456,000
100-419-100-273	Special Departmental Exp.	1,050	11,591	13,000	15,000	15,000
100-419-100-274	Books & Periodicals	246	16	275	250	300
100-419-100-278	Digital Sign	3,585	1,703	10,000	1,350	10,000
ExpenseCategory: 20 - Supplies & Services Total:		**448,010**	**724,257**	**1,711,092**	**890,710**	**1,448,916**
ExpenseCategory: 70 - Capital Outlay						
100-419-100-720	Building & Structures	183,994	250,000	347,553	500,000	5,000
100-419-100-740	Miscellaneous Equipment	120,780	-	15,500	-	180,000
100-419-100-770	Computer Equipment	-	202	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**304,775**	**250,202**	**363,053**	**500,000**	**185,000**
Fund: 100 - GENERAL FUND Total:		**1,378,512**	**1,420,686**	**1,378,512**	**2,027,625**	**2,447,222**

City of Los Banos

Community & Economic Development

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Community & Economic Development - Department 419
General Services - Activity 120

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Community & Econ Dev Director	1	20%	CED
Housing Program Manager	1	100%	
Homeless Outreach Coordinator	2	100%	

Total Salaries (Including Overtime)	**$333,877**
Workmen's Compensation Insurance	$22,000
State Retirement (PERS)	$60,589
Social Security (FICA)	$25,542
Health Insurance	$98,642
Health Savings	$2,700
OPEB	$10,288
Retirees Health Insurance	$0
Life Insurance	$384
Unemployment Insurance	$1,669
Dental & Optical	$4,608
Total Benefits:	**$226,422**
Total Personnel Services:	**$560,299**

Community Economic Development - Housing

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND - HOUSING						
ExpenseCategory: 10 - Personnel Services						
100-419-120-101	Salaries	-	171,109	208,195	230,325	330,377
100-419-120-103	Overtime	-	402	3,500	1,200	3,500
100-419-120-120	Benefits	-	72,186	30,050	93,575	165,833
100-419-120-121	Benefits-PERS	-	30,438	9,423	45,170	60,589
ExpenseCategory: 10 - Personnel Services Total:		**-**	**274,135**	**251,168**	**370,270**	**560,299**
ExpenseCategory: 20 - Supplies & Services						
100-419-120-231	Professional Services	-	-	4,621	4,621	5,000
100-419-120-238	Technical Services	-	326	14,200	14,200	33,000
100-419-120-240	I.T. Services	-	-	-	-	1,998
100-419-120-250	Insurance	-	7,428	9,799	9,738	13,605
100-419-120-251	Memberships & Dues	-	-	-	-	1,200
100-419-120-257	Travel & Training	-	5,129	10,500	10,500	6,000
100-419-120-258	Tuition Reimbursement	-	-	-	2,878	6,000
100-419-120-260	Office Supplies	-	2,328	1,200	1,200	1,200
100-419-120-267	General Materials & Supplies	-	7,006	5,879	5,879	5,000
100-419-120-269	Housing Development	-	3,000	35,000	35,000	35,000
100-419-120-270	Special Programs	-	10,804	16,000	16,000	23,500
100-419-120-273	Special Activities	-	505	1,200	1,200	1,200
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**36,526**	**98,399**	**101,216**	**132,703**
ExpenseCategory: 70 - Capital Outlay						
100-419-120-750	Vehicles	-	67,592	17,447	17,447	70,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**67,592**	**17,447**	**17,447**	**70,000**
Fund: 100 - GENERAL FUND HOUSING Total:		**-**	**378,253**	**367,014**	**488,933**	**763,002**

CDBG

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 262 - CDBG MICRO ENTERP PI						
ExpenseCategory: 10 - Personnel Services						
262-429-140-101	Salaries	67,039	-	-	-	-
ExpenseCategory: 10 - Personnel Services Total:		**67,039**	**-**	**-**	**-**	**-**
ExpenseCategory: 20 - Supplies & Services						
262-429-140-101	Salaries	67,039	-	-	-	-
262-429-140-238	Technical Services	143,147	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**210,186**	**-**	**-**	**-**	**-**
Fund: 262 - CDBG MICRO ENTERP PI Total:		**210,186**	**-**	**-**	**-**	**-**

Encampment Resolution

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 264 - ENCAMPMENT RESOLUTION FUND						
ExpenseCategory: 10 - Personnel Services						
264-419-120-101	Salaries	-	-	116,446	-	116,446
264-419-120-120	Benefits	-	-	33,776	-	33,776
264-419-120-121	Benefits-PERS	-	-	21,083	-	21,083
ExpenseCategory: 10 - Personnel Services Total:		**-**	**-**	**171,305**	**-**	**171,305**
ExpenseCategory: 20 - Supplies & Services						
264-419-120-238	Technical Services	-	-	3,776,236	2,000,000	9,671,317
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**-**	**3,776,236**	**2,000,000**	**9,671,317**
Fund: 264 - ENCAMPMENT RESOLUTION FUND Total:		**-**	**-**	**3,947,540**	**2,000,000**	**9,842,622**

NSP

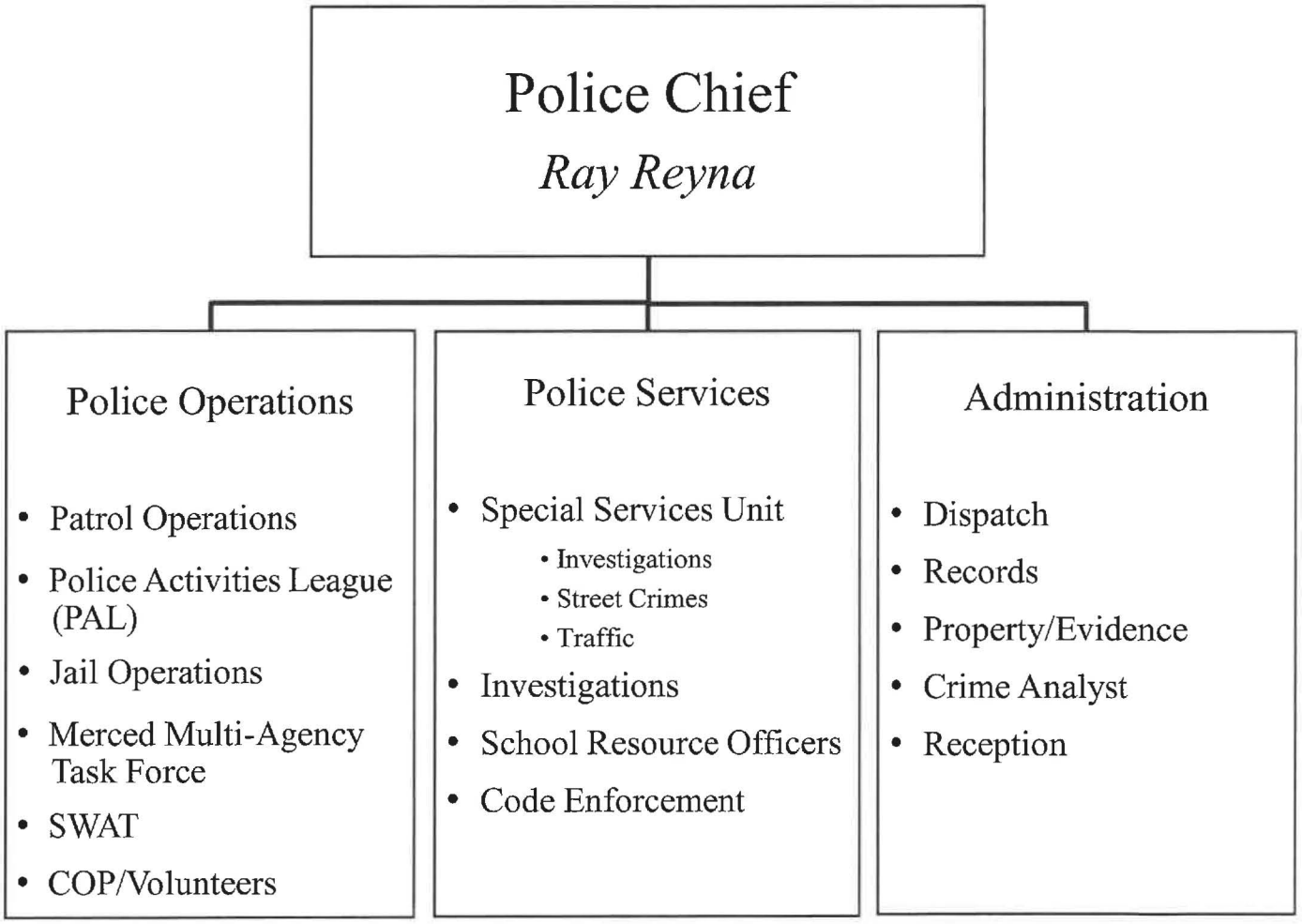
		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 294 - NSP PROGRAM INCOME						
ExpenseCategory: 20 - Supplies & Services						
294-463-100-231	Professional Services	-	-	4,500	-	-
294-463-100-238	Technical Services	32,599	3,979	187,000	132,950	55,000
ExpenseCategory: 20 - Supplies & Services Total:		**32,599**	**3,979**	**191,500**	**132,950**	**55,000**
Fund: 294 - NSP PROGRAM INCOME Total:		**32,599**	**3,979**	**191,500**	**132,950**	**55,000**

HCD Grant PLHA

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 296 - HCD GRANT PLHA						
ExpenseCategory: 20 - Supplies & Services						
296-463-100-231	Professional Services	-	-	277,710	178,000	292,326
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**-**	**277,710**	**178,000**	**292,326**
Fund: 296 - HCD GRANT PLHA Total:		**-**	**-**	**277,710**	**178,000**	**292,326**

Police

Police Department



City of Los Banos

Police

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Police - Department 421
Police Services - Activity 140

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Police Chief	1	100%	
Commander	2	100%	
Sergeant	8	100%	
Police Officer	23	100%	
Police Officer	2	50%	Police Measure H
Police Services Manager	1	100%	
Dispatch Supervisor	1	100%	
Dispatcher	9	100%	
Community Service Officer	4	100%	
Property Evidence Technician	1	100%	
Admin Clerk II	2	100%	
Admin Clerk I	1	100%	
Maintenance Worker I	1	100%	

Total Salaries (Including Overtime)	**$6,274,758**
	$465,000
Workmen's Compensation Insurance	$2,050,021
State Retirement (PERS)	$478,437
Social Security (FICA)	$1,194,808
Health Insurance	$40,500
Health Savings	$36,000
Health Reimbursement	$176,825
OPEB	$466,168
Retirees Health Insurance	$6,600
Life Insurance	$31,037
Unemployment Insurance	$79,200
Dental & Optical	
Total Benefits:	**$5,024,596**
Total Personnel Services:	**$11,299,354**

City of Los Banos

Police-RAN

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Police - Department 421
Special Services - RAN - Activity 160

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Community Service Officer	1	100%	

Total Salaries (Including Overtime)	**$58,520**
Workmen's Compensation Insurance	$3,700
State Retirement (PERS)	$4,498
Social Security (FICA)	$4,477
Health Insurance	$0
Health Reimbursement	$4,800
Health Savings	$900
OPEB	$3,215
Retirees Health Insurance	$0
Life Insurance	$120
Unemployment Insurance	$293
Dental & Optical	$1,440
Total Benefits:	**$23,442**
Total Personnel Services:	**$81,962**

Police

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND POLICE						
ExpenseCategory: 10 - Personnel Services						
100-421-140-101	Salaries	3,939,072	4,715,284	5,141,854	4,905,000	5,644,758
100-421-140-102	Part Time	17,899	16,562	18,136	12,900	30,000
100-421-140-103	Overtime	514,596	572,408	571,678	639,000	600,000
100-421-140-120	Benefits	2,302,937	2,356,253	3,062,799	2,257,000	2,974,575
100-421-140-121	Benefits-PERS	1,639,395	1,794,054	1,451,060	1,690,000	2,050,021
ExpenseCategory: 10 - Personnel Services Total:		**8,413,900**	**9,454,560**	**10,245,527**	**9,503,900**	**11,299,354**
ExpenseCategory: 20 - Supplies & Services						
100-421-140-201	Grounds Maintenance	3,735	994	5,000	7,500	7,500
100-421-140-202	Fleet Repair & Maintenance	92,367	85,447	88,431	88,431	88,800
100-421-140-203	Equipment Repair & Maintenar	37,644	44,619	46,175	58,172	60,000
100-421-140-204	Fleet Services	138,138	137,581	169,636	169,636	165,998
100-421-140-205	Facility Maintenance	18,363	5,100	67,660	67,967	-
100-421-140-214	Building/Structure Maint.	-	-	-	-	20,000
100-421-140-231	Professional Services	10,268	44,502	67,500	50,000	60,000
100-421-140-236	Medical Services	709	1,722	1,500	1,000	1,500
100-421-140-237	Recruitment	32,116	66,554	41,600	45,000	40,000
100-421-140-238	Technical Services	15,800	28,068	32,000	29,629	30,000
100-421-140-240	IT Services	149,301	150,100	307,640	270,600	153,835
100-421-140-250	Insurance	355,205	408,510	499,484	497,484	565,500
100-421-140-252	Communications	44,199	58,340	60,000	55,000	76,000
100-421-140-257	Travel & Training	53,044	59,789	64,790	75,000	41,000
100-421-140-258	Tuition Reimbursement	-	-	-	-	18,000
100-421-140-259	Meetings & Events	2,827	4,892	7,000	5,709	5,500
100-421-140-260	Office Supplies	42,766	34,466	34,035	30,000	35,000
100-421-140-262	Uniform Expense	41,489	43,193	50,000	44,619	50,000
100-421-140-264	Electricity & Gas	83,049	110,665	120,000	120,000	135,000
100-421-140-265	Gasoline & Oil	166,818	190,363	200,000	200,000	250,000
100-421-140-267	General Materials & Supplies	14,351	13,771	20,400	22,000	24,000
100-421-140-269	Canine Expenses	2,382	29,930	13,000	13,000	-
100-421-140-270	Special Programs	13,556	12,849	35,715	35,715	8,714
100-421-140-271	Parking Fees	5,730	4,528	9,450	9,450	9,450
100-421-140-273	Special Departmental Exp.	52,112	28,514	38,000	31,684	35,000
100-421-140-275	Bad Debt Expense	2,962	6,094	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**1,378,931**	**1,570,591**	**1,979,015**	**1,927,596**	**1,880,797**
ExpenseCategory: 70 - Capital Outlay						
100-421-140-720	Building & Structures	42,033	19,698	93,703	11,561	-
100-421-140-740	Miscellaneous Equipment	-	-	-	-	-
100-421-140-750	Vehicles	253,135	226,394	-	-	309,000
100-421-140-752	Communication Equipment	6,177	-	-	-	-
100-421-140-753	Specialized Equipment	10,271	-	-	-	-
100-421-140-754	Police Canine	-	91,847	-	-	-
100-421-140-770	Computer Equipment	-	34,690	8,040	43,040	10,000
ExpenseCategory: 70 - Capital Outlay Total:		**311,617**	**372,629**	**101,743**	**54,601**	**319,000**

ExpenseCategory: 81 - Charge Ins - Outs						
100-421-140-820	Charge In	-	60,014	-	-	-
ExpenseCategory: 81 - Charge Ins - Outs Total:		**0**	**60,014**	**0**	**0**	**0**
ExpenseCategory: 20 - Supplies & Services - AB109						
100-421-150-267	General Material & Supplies	14	3,658	20,000	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**14**	**3,658**	**20,000**	**-**	**-**
ExpenseCategory: 10 - Personnel Services - RAN						
100-421-160-101	Salaries	41,476	45,624	43,640	44,500	48,520
100-421-160-103	Overtime	4,753	4,281	7,957	4,500	10,000
100-421-160-120	Benefits	21,754	18,216	34,860	25,000	18,944
100-421-160-121	Benefits-PERS	5,053	4,527	4,221	4,220	4,498
ExpenseCategory: 10 - Personnel Services - RAN Total:		**73,036**	**72,647**	**90,677**	**78,220**	**81,962**
ExpenseCategory: 20 - Supplies & Services - RAN						
100-421-160-252	Communications	20,974	24,692	18,000	18,000	-
ExpenseCategory: 20 - Supplies & Services - RAN Total:		**20,974**	**24,692**	**18,000**	**18,000**	**-**
ExpenseCategory: 10 - Personnel Services - Tobacco Grant						
100-421-180-103	Overtime	-	-	58,049	2,623	57,988
100-421-180-120	Benefits	-	-	27,863	201	27,835
:Category: 10 - Personnel Services - Tobacco Grant Total:		**-**	**-**	**85,912**	**2,824**	**85,823**
ExpenseCategory: 20 - Supplies & Services - Tobacco Grant						
100-421-180-257	Travel & Training	-	-	4,867	-	4,867
100-421-180-273	Special Departmental Expense	-	-	271	96	360
:ategory: 20 - Supplies & Services - Tobacco Grant Total:		**-**	**-**	**5,138**	**96**	**5,227**
ExpenseCategory: 10 - Personnel Services - ABC Grant						
100-421-190-103	Overtime	-	-	39,526	7,647	-
100-421-190-120	Benefits	-	-	3,024	585	-
100-421-190-121	Benefits PERS	-	-	-	-	-
enseCategory: 10 - Personnel Services - ABC Grant Total:		**-**	**-**	**42,550**	**8,232**	**-**
ExpenseCategory: 20 - Supplies & Services - ABC Grant						
100-421-190-257	Travel & Training	-	-	3,000	-	-
100-421-190-273	Special Departmental Exp	-	-	2,500	99	-
enseCategory: 20 - Supplies & Services ABC Grant Total:		**-**	**-**	**5,500**	**99**	**-**
Fund: 100 - GENERAL FUND Police Total:		**10,198,472**	**11,558,793**	**12,594,063**	**11,593,568**	**13,672,163**

City of Los Banos

Police Measure H
2025-2026 Department Detail
Personnel Services

Police Measure H - Fund 101
Police - Department 421
Measure H - Activity 290

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Police Sergeant	1	100%	
Police Officer	2	50%	General Fund
Police Officer	3	100%	
Records Supervisor	1	100%	

Total Salaries (Including Overtime)	**$729,319**
Workmen's Compensation Insurance	$45,000
State Retirement (PERS)	$175,544
Social Security (FICA)	$55,793
Health Insurance	$165,865
Health Savings	$4,500
Health Reimbursement	$2,400
OPEB	$19,290
Retirees Health Insurance	$0
Life Insurance	$720
Unemployment Insurance	$3,620
Dental & Optical	$8,640
Total Benefits:	**$481,372**
Total Personnel Services:	**$1,210,691**

Measure H - Police

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND - MEASURE H POLICE						
ExpenseCategory: 10 - Personnel Services						
100-421-290-101	Salaries	627,121	-	-	-	-
100-421-290-103	Overtime	123,395	-	-	-	-
100-421-290-120	Benefits	231,181	-	-	-	-
100-421-290-121	Benefits-PERS	80,477	-	-	-	-
tegory: 10 - Personnel Services - Measure H Police Total:		**1,062,173**	**-**	**-**	**-**	**-**
ExpenseCategory: 20 - Supplies & Services - Measure H Police						
100-421-290-203	Equipment Repair & Maintenar	7,988	-	-	-	-
100-421-290-236	Medical Services	-	-	-	-	-
100-421-290-237	Recruitment	8,215	-	-	-	-
100-421-290-250	Insurance	24,453	-	-	-	-
100-421-290-252	Communications	3,964	-	-	-	-
100-421-290-257	Travel & Training	10,609	-	-	-	-
100-421-290-260	Office Supplies	1,628	-	-	-	-
100-421-290-262	Uniform Expense	9,430	-	-	-	-
100-421-290-267	General Material & Supplies	63,495	-	-	-	-
tegory: 20 - Supplies & Services Measure H Police Total:		**129,783**	**-**	**-**	**-**	**-**
ExpenseCategory: 70 - Capital Outlay Measure H Police						
100-421-290-750	Vehicles	34,999	-	-	-	-
100-421-290-753	Specialized Equipment	57,594	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**92,593**	**-**	**-**	**-**	**-**
Fund: 100 - GENERAL FUND - Measure H Police Total:		**1,284,549**	**-**	**-**	**-**	**-**

Measure H - Police

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 101 - MEASURE H						
ExpenseCategory: 10 - Personnel Services						
101-421-290-101	Salaries	-	615,833	552,185	518,630	609,319
101-421-290-103	Overtime	-	111,921	79,783	104,000	120,000
101-421-290-120	Benefits	-	257,096	296,454	248,000	305,828
101-421-290-121	Benefits-PERS	-	69,661	152,623	166,500	175,544
ExpenseCategory: 10 - Personnel Services Total:		**-**	**1,054,512**	**1,081,045**	**1,037,130**	**1,210,691**
ExpenseCategory: 20 - Supplies & Services						
101-421-290-203	Equipment Repair & Maintenanc	-	9,813	9,000	9,000	12,000
101-421-290-236	Medical Services	-	656	1,400	1,400	2,000
101-421-290-237	Recruitment	-	8,584	10,000	10,000	10,000
101-421-290-240	I.T. Services	-	-	-	-	13,486
101-421-290-250	Insurance	-	29,741	34,701	34,460	30,700
101-421-290-252	Communications	-	5,139	5,500	3,521	5,000
101-421-290-257	Travel & Training	-	7,447	20,000	12,799	20,000
101-421-290-260	Office Supplies	-	1,876	2,000	1,512	2,000
101-421-290-262	Uniform Expense	-	6,384	15,986	15,986	16,000
101-421-290-267	General Material & Supplies	-	54,792	60,000	57,752	60,000
101-421-290-273	Special Dept Expenses	-	179	-	-	-
101-421-290-274	Subscriptions	-	-	27,738	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**124,610**	**186,324**	**146,430**	**171,186**
ExpenseCategory: 70 - Capital Outlay						
101-421-290-740	Miscellaneous Equipment	-	32,723	17,262	45,000	50,000
101-421-290-750	Vehicles	-	-	113,000	246,346	45,000
101-421-290-753	Specialized Equipment	-	54,613	257,026	256,276	312,373
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**87,336**	**387,288**	**547,622**	**407,373**
Fund: 101 - MEASURE H Police Total:		**-**	**1,266,458**	**1,654,657**	**1,731,182**	**1,789,250**

City of Los Banos

Police Dispatch Measure H

2025-2026 Department Detail

Personnel Services

Police Dispatch Measure H - Fund 101
Police - Department 421
Measure H - Activity 291

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Dispatcher	1	100%	
Community Service Officer	1	100%	

Total Salaries (Including Overtime)	**$147,747**
Workmen's Compensation Insurance	$11,000
State Retirement (PERS)	$11,842
Social Security (FICA)	$11,303
Health Insurance	$26,544
Health Savings	$1,800
Health Reimbursement	$0
OPEB	$6,430
Retirees Health Insurance	$0
Life Insurance	$240
Unemployment Insurance	$739
Dental & Optical	$2,880
Total Benefits:	**$72,778**
Total Personnel Services:	**$220,525**

Measure H - Police Dispatch

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND - MEASURE H POLICE DISPATCH						
ExpenseCategory: 10 - Personnel Services - Measure H Police Dispatch						
100-421-291-101	Salaries	97,655	-	-	-	-
100-421-291-103	Overtime	12,483	-	-	-	-
100-421-291-120	Benefits	68,760	-	-	-	-
100-421-291-121	Benefits-PERS	9,054	-	-	-	-
0 - Personnel Services - Measure H Police Dispatch Total:		**187,951**	-	-	-	-
ExpenseCategory: 20 - Supplies & Services - Measure H Police Dispatch						
100-421-291-236	Medical Services	-	-	-	-	-
100-421-291-237	Recruitment	4,618	-	-	-	-
100-421-291-250	Insurance	7,620	-	-	-	-
100-421-291-260	Office Supplies	280	-	-	-	-
100-421-291-262	Uniform Expense	340	-	-	-	-
100-421-291-267	General Material & Supplies	300	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**13,157**	-	-	-	-
100 - GENERAL FUND - Measure H Police Dispatch Total:		**201,108**	-	-	-	-

Measure H - Police Dispatch

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 101 - MEASURE H						
ExpenseCategory: 10 - Personnel Services						
101-421-291-101	Salaries	-	89,222	180,444	115,230	127,747
101-421-291-103	Overtime	-	11,840	23,870	18,130	20,000
101-421-291-120	Benefits	-	39,403	162,537	53,900	60,936
101-421-291-121	Benefits-PERS	-	7,039	16,713	10,000	11,842
ExpenseCategory: 10 - Personnel Services Total:		**-**	**147,504**	**383,563**	**197,260**	**220,525**
ExpenseCategory: 20 - Supplies & Services						
101-421-291-236	Medical Services	-	-	-	-	300
101-421-291-237	Recruitment	-	670	4,900	3,848	4,000
101-421-291-240	I.T. Services	-	-	-	-	5,494
101-421-291-250	Insurance	-	11,142	14,190	14,137	11,920
101-421-291-257	Travel & Training	-	3,343	10,000	4,500	6,000
101-421-291-260	Office Supplies	-	269	500	300	500
101-421-291-262	Uniform Expense	-	735	2,500	2,149	2,100
101-421-291-267	General Material & Supplies	-	1,357	1,500	1,419	1,500
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**17,517**	**33,590**	**26,353**	**31,814**
Fund: 101 - MEASURE H Surplus (Deficit):		**-**	**165,020**	**417,154**	**223,613**	**252,339**

City of Los Banos

Code Enforcement

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Code Enforcement - Department 429
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Code Enforcement Officer	2	100%	
Code Enforcement Officer	2	50%	Code Enforcement Measure H
Animal Shelter Attendant	1	100%	

Total Salaries (Including Overtime)	**$299,536**
Workmen's Compensation Insurance	$23,100
State Retirement (PERS)	$51,049
Social Security (FICA)	$22,914
Health Insurance	$70,202
Health Savings	$3,150
OPEB	$12,860
Retirees Health Insurance	4,483
Life Insurance	$480
Unemployment Insurance	$1,498
Dental & Optical	$5,760
Total Benefits:	**$195,495**
Total Personnel Services:	**$495,031**

Code Enforcement

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND - CODE ENFORCEMENT						
ExpenseCategory: 10 - Personnel Services - Code Enforcement						
100-429-100-101	Salaries	229,985	394,748	259,924	257,000	269,536
100-429-100-103	Overtime	5,371	5,176	10,000	6,600	30,000
100-429-100-120	Benefits	152,863	198,762	166,749	133,225	144,446
100-429-100-121	Benefits-PERS	65,132	61,412	32,282	45,000	51,049
egory: 10 - Personnel Services - Code Enforcement Total:		**453,351**	**660,098**	**468,955**	**441,825**	**495,031**
ExpenseCategory: 20 - Supplies & Services - Code Enforcement						
100-429-100-201	Grounds Maintenance	141	-	500	219	1,000
100-429-100-205	Facility Maintenance	1,933	3,497	8,699	8,699	52,581
100-429-100-214	Building/Structure Maint.	-	-	-	-	1,000
100-429-100-231	Professional Services	900	274	13,315	13,313	120,000
100-429-100-236	Veterinary Services	1,393	17,812	16,560	17,000	20,000
100-429-100-237	Recruitment	494	707	1,000	828	1,000
100-429-100-238	Technical Services	456	-	10,000	9,800	10,000
100-429-100-240	I.T. Services	-	-	-	-	10,489
100-429-100-250	Insurance	18,319	29,569	36,303	36,150	27,110
100-429-100-252	Communications	2,149	2,534	2,800	3,412	5,000
100-429-100-257	Travel & Training	2,135	2,426	5,000	4,800	5,000
100-429-100-260	Office Supplies	2,907	3,408	3,325	3,000	3,500
100-429-100-262	Uniform Expense	1,282	4,000	5,000	4,650	5,000
100-429-100-264	Electricity & Gas	8,249	9,310	10,500	12,200	13,100
100-429-100-267	General Materials & Supplies	1,462	15,407	5,000	5,000	5,000
100-429-100-270	Special Programs	5,224	1,746	7,000	1,800	3,500
100-429-100-273	SpayNeuter Program	4,441	6,387	8,000	8,125	30,000
100-429-100-275	Bad Debt Expense	227,284	123,608	-	-	-
egory: 20 - Supplies & Services Code Enforcement Total:		**278,769**	**220,685**	**133,002**	**128,996**	**313,280**
ExpenseCategory: 70 - Capital Outlay Code enforcement						
100-429-100-720	Buildings & Structures	2,805	-	-	-	-
100-429-100-750	Vehicles	75,000	-	74,447	69,814	-
ExpenseCategory: 70 - Capital Outlay Total:		**77,805**	**-**	**74,447**	**69,814**	**-**
ExpenseCategory: 10 - Personnel Services - Code Enforcement UC Davis 80k Grant						
100-429-160-103	Overtime	-	-	5,000	-	3,500
100-429-160-120	Benefits	-	-	-	-	900
100-429-160-121	Benefits-PERS	-	-	-	-	600
el Services - Code Enforcement UC Davis 80K Grant Total:		**-**	**-**	**5,000**	**-**	**5,000**
ExpenseCategory: 20 - Supplies & Services - Code Enforcement Maddies Grant/Elks Grant						
100-429-160-238	Technical Services	-	7,347	3,937	2,034	1,904
100-429-160-267	General Materials and Supplies	-	-	20,000	1,524	18,476
100-429-160-270	Special Programs	-	690	17,383	18,866	5,000
100-429-160-273	Spay/Neuter Program	-	-	55,000	25,884	29,116
vices Code Enforcement Maddies Grant/Elks Grant Total:		**-**	**8,037**	**96,320**	**48,308**	**54,496**
ExpenseCategory: 10 - Personnel Services - Code Enforcement Code Enforcement UC Davis 100k						
100-429-170-103	Overtime	-	5,365	-	4,428	-
100-429-170-120	Benefits	-	-	-	1,182	-
100-429-170-121	Benefits-PERS	-	-	-	753	-
ode Enforcement Code Enforcement UC Davis 100k Total:		**-**	**5,365**	**-**	**6,363**	**-**

ExpenseCategory: 20 - Supplies & Services - Code Enforcement UC Davis 100k/10k Grant						
100-429-170-270	Special Programs	-	53,841	48,158	47,128	1,030
100-429-170-273	Spay/Neuter Program	-	47,684	11,568	5,394	7,000
rvices Code Enforcement UC Davis 100k/10k Grant Total:		**-**	**101,525**	**59,726**	**52,522**	**8,030**
.00 - GENERAL FUND - Measure Code enforcement Total:		**809,925**	**995,710**	**837,450**	**747,829**	**875,837**

City of Los Banos

Code Enforcement Measure H

2025-2026 Department Detail

Personnel Services

Code Enforcement Measure H - Fund 101
Code Enforcement - Department 429
Measure H - Activity 290

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Code Enforcement Officer	2	100%	
Code Enforcement Officer	2	50%	General Fund
Animal Shelter Attendant	1	100%	

Total Salaries (Including Overtime)	**$283,978**
Workmen's Compensation Insurance	$23,500
State Retirement (PERS)	$51,460
Social Security (FICA)	$21,724
Health Insurance	$91,184
Health Savings	$3,150
OPEB	$12,860
Retirees Health Insurance	$0
Life Insurance	$480
Unemployment Insurance	$1,420
Dental & Optical	$5,760
Total Benefits:	**$211,539**
Total Personnel Services:	**$495,517**

Measure H - Code Enforcement

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND - MEASURE H CODE ENFORCEMENT						
ExpenseCategory: 10 - Personnel Services - Measure H Code Enforcement						
100-429-290-101	Salaries	64,372	-	-	-	-
100-429-290-120	Benefits	45,157	(2,356)	-	-	-
100-429-290-121	Benefits-PERS	5,885	5,670	-	-	-
Personnel Services Measure H Code Enforcement Total:		**115,414**	**3,314**	**-**	**-**	**-**
ExpenseCategory: 20 - Supplies & Services						
100-429-290-250	Insurance	3,868	-	-	-	-
100-429-290-252	Communications	537	-	-	-	-
100-429-290-257	Travel & Training	800	-	-	-	-
100-429-290-260	Office Supplies	60	-	-	-	-
100-429-290-262	Uniform Expense	76	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**5,342**	**-**	**-**	**-**	**-**
ExpenseCategory: 70 - Capital Outlay Measure H Police						
100-429-290-750	Vehicles	24,529	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**24,529**	**-**	**-**	**-**	**-**
Fund: 100 - GENERAL FUND Total:		**145,285**	**3,314**	**-**	**-**	**-**

Measure H - Code Enforcement

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 101 - MEASURE H						
ExpenseCategory: 10 - Personnel Services						
101-429-290-101	Salaries	-	86,557	261,720	259,355	273,978
101-429-290-103	Overtime	-	128	2,000	5,040	10,000
101-429-290-120	Benefits	-	55,508	92,053	131,100	160,079
101-429-290-121	Benefits-PERS	-	1,171	27,193	44,500	51,460
ExpenseCategory: 10 - Personnel Services Total:		**-**	**143,363**	**382,965**	**439,995**	**495,517**
ExpenseCategory: 20 - Supplies & Services						
101-429-290-236	Medical Services	-	-	-	-	1,000
101-429-290-237	Recruitment	-	-	2,500	-	1,000
101-429-290-240	I.T. Services	-	-	-	-	10,489
101-429-290-250	Insurance	-	5,895	7,163	7,132	23,915
101-429-290-252	Communications	-	545	700	400	1,000
101-429-290-257	Travel & Training	-	847	2,604	1,000	3,000
101-429-290-260	Office Supplies	-	-	1,000	900	3,000
101-429-290-262	Uniform Expense	-	1,147	2,600	2,000	3,000
101-429-290-267	General Materials & Supplies	-	690	1,896	1,000	3,000
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**9,124**	**18,463**	**12,432**	**49,404**
ExpenseCategory: 70 - Capital Outlay						
101-429-290-750	Vehicles	-	-	100,000	99,135	-
101-429-290-753	Specialized Equipment	-	-	-	-	30,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**100,000**	**99,135**	**30,000**
Fund: 101 - MEASURE H Code Enforcement Total:		**-**	**152,487**	**501,429**	**551,562**	**574,921**

City of Los Banos

Public Safety Augmentation-Police

2025-2026 Department Detail

Personnel Services

Public Safety Augmentation-Police - Fund 236
Police - Department 421
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Police Officer	6	100%	
Community Service Officer	2	100%	
Crime Analyst	1	100%	
Admin Clerk II	1	100%	

Total Salaries (Including Overtime)	**$862,960**
Workmen's Compensation Insurance	$54,000
State Retirement (PERS)	$123,589
Social Security (FICA)	$66,016
Health Insurance	$268,330
Health Reimbursement	$4,800
Health Savings	$7,200
OPEB	$32,150
Retirees Health Insurance	$0
Life Insurance	$1,200
Unemployment Insurance	$4,315
Dental & Optical	$14,400
Total Benefits:	**$576,000**
Total Personnel Services:	**$1,438,960**

Prevention of Underage Drinking

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 204 - PREVENTION UNDERAGE						
ExpenseCategory: 20 - Supplies & Services						
204-421-140-270	Special Programs	-	35	2,000	1,056	2,000
204-421-140-275	Bad Debt Expense	750	500	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**750**	**535**	**2,000**	**1,056**	**2,000**
Fund: 204 - PREVENTION UNDERAGE Total:		**750**	**535**	**2,000**	**1,056**	**2,000**

Police Public Safety Augmentation

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 236 - POLICE AUGMENTATION						
ExpenseCategory: 10 - Personnel Services						
236-421-100-101	Salaries	374,668	377,168	599,083	447,545	812,960
236-421-100-103	Overtime	70,075	51,636	47,739	47,537	50,000
236-421-100-120	Benefits	232,832	195,111	518,492	232,000	452,411
236-421-100-121	Benefits-PERS	67,372	56,646	95,686	62,000	123,589
236-421-180-120	Benefits	-	-	-	-	-
ExpenseCategory: 10 - Personnel Services Total:		**744,947**	**680,561**	**1,261,000**	**789,082**	**1,438,960**
ExpenseCategory: 20 - Supplies & Services						
236-421-100-236	Medical Services	-	91	500	500	500
236-421-100-240	I.T. Services	44,338	45,168	92,600	81,451	21,477
236-421-100-252	Communications	1,612	1,423	1,700	1,200	1,850
236-421-100-257	Travel & Training	2,393	2,147	6,000	5,500	6,000
236-421-100-262	Uniform Expense	1,614	1,892	4,000	1,500	2,000
236-421-100-270	Special Equipment	35,304	34,399	50,000	50,000	50,000
236-421-100-273	Special Departmental Expense	154	-	19,500	19,500	500
ExpenseCategory: 20 - Supplies & Services Total:		**85,415**	**85,119**	**174,300**	**159,651**	**82,327**
ExpenseCategory: 70 - Capital Outlay						
236-421-100-720	Building & Structures	-	-	-	-	78,105
236-421-100-750	Vehicles	1,857	-	-	-	182,340
236-421-100-753	Specialized Equipment	44,085	33,607	35,000	50,000	50,000
ExpenseCategory: 70 - Capital Outlay Total:		**45,942**	**33,607**	**35,000**	**50,000**	**310,445**
ExpenseCategory: 82 - Interest - Debt Service						
236-421-100-821	Principal - Lease/Loans	-	-	367,023	367,024	375,098
236-421-100-824	Debt Service - Rental Pmt	-	-	42,000	42,000	40,900
236-421-100-881	Interest - Leases/Loans	-	-	303,963	303,963	295,800
ExpenseCategory: 82 - Interest - Debt Service Total:		**-**	**-**	**712,986**	**712,987**	**711,798**
Fund: 236 - POLICE AUGMENTATION Total:		**876,304**	**799,287**	**2,183,286**	**1,711,720**	**2,543,530**

City of Los Banos

SLESF - COPS Program

2025-2026 Department Detail

Personnel Services

SLESF - COPS Program - Fund 237
Police - Department 421
Special Services - Activity 170

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Police Officer	1	100%	

Total Salaries (Including Overtime)	**$96,489**
Workmen's Compensation Insurance	$7,600
State Retirement (PERS)	$13,804
Social Security (FICA)	$7,381
Health Insurance	$0
Health Reimbursement	$4,800
Health Savings	$0
OPEB	$3,215
Retirees Health Insurance	$33,534
Life Insurance	$120
Unemployment Insurance	$482
Dental & Optical	$1,440
Total Benefits:	**$72,377**
Total Personnel Services:	**$168,866**

SLESF

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 237 - SLESF COPS PROGRAM						
ExpenseCategory: 10 - Personnel Services						
237-421-170-101	Salaries	98,494	103,953	86,054	86,718	86,489
237-421-170-103	Overtime	28,997	27,154	6,365	1,000	10,000
237-421-170-120	Benefits	79,814	77,704	60,229	68,000	58,573
237-421-170-121	Benefits-PERS	15,786	16,280	50,698	65,000	13,804
ExpenseCategory: 10 - Personnel Services Total:		**223,091**	**225,091**	**203,347**	**220,718**	**168,866**
ExpenseCategory: 20 - Supplies & Services						
237-421-170-236	Medical Services	-	-	100	-	-
237-421-170-257	Travel & Training	439	-	1,500	1,500	1,500
ExpenseCategory: 20 - Supplies & Services Total:		**439**	**-**	**1,600**	**1,500**	**1,500**
ExpenseCategory: 70 - Capital Outlay						
237-421-170-752	Communication Equipment	-	-	16,903	15,000	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**16,903**	**15,000**	**-**
Fund: 237 - SLESF COPS PROGRAM Total:		**223,530**	**225,091**	**221,850**	**237,218**	**170,366**

Edward Byrne Grant

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 240 - JAG - EDWARD BYRNE GRANT						
ExpenseCategory: 70 - Capital Outlay						
240-421-170-753	Specialized Equipment	-	-	12,959	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**12,959**	**-**	**-**
Fund: 240 - JAG - EDWARD BYRNE GRANT Total:		**-**	**-**	**12,959**	**-**	**-**

Police Capital Improvement

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 245 - PD CAPITAL						
ExpenseCategory: 70 - Capital Outlay						
245-421-100-720	Building & Structures	-	-	311,530	227,213	144,650
245-421-100-740	Miscellaneous Equipment	-	8,900	10,000	-	-
245-421-100-750	Vehicles	-	236,807	455,000	270,635	267,660
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**245,707**	**776,530**	**497,848**	**412,310**
ExpenseCategory: 81 - Charge Ins - Outs						
245-421-100-820	Charge In	-	88,096	-	-	-
ExpenseCategory: 81 - Charge Ins - Outs Total:		**-**	**88,096**	**-**	**-**	**-**
ExpenseCategory: 00 - Transfer Out						
245-498-000-000	Transfer Out	-	775,000	-	-	-
ExpenseCategory: 81 - Charge Ins - Outs Total:		**-**	**775,000**	**-**	**-**	**-**
Fund: 245 - PD CAPITAL Total:		**-**	**1,108,803**	**776,530**	**497,848**	**412,310**

Traffic Safety

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 246 - TRAFFIC SAFETY FUND						
ExpenseCategory: 10 - Personnel Services						
246-421-170-103	Overtime	12,557	30,024	43,250	12,638	34,276
246-421-170-120	Benefits	961	2,297	3,310	961	2,630
246-421-170-121	Benefits - PERS	-	-	-	-	-
ExpenseCategory: 10 - Personnel Services Total:		**13,517**	**32,321**	**46,560**	**13,599**	**36,906**
ExpenseCategory: 20 - Supplies & Services						
246-421-100-257	Travel & Training	-	-	5,000	5,000	-
246-421-170-257	Travel & Training	75	-	2,700	-	2,700
246-421-170-267	General Materials & Supplies	-	-	720	-	720
ExpenseCategory: 20 - Supplies & Services Total:		**75**	**-**	**8,420**	**5,000**	**3,420**
ExpenseCategory: 70 - Capital Outlay						
246-421-100-753	Specialized Equipment	-	38,656	54,262	51,000	-
246-421-170-753	Specialized Equipment	-	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**38,656**	**54,262**	**51,000**	**-**
Fund: 246 - TRAFFIC SAFETY FUND Total:		**13,592**	**70,977**	**109,242**	**69,599**	**40,326**

City of Los Banos

CFD 2002-01 Public Safety Police

2025-2026 Department Detail

Personnel Services

CFD Public Safety Police - Fund 290
Police - Department 421
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Police Officer	4	100%	
Dispatcher	1	100%	

Total Salaries (Including Overtime)	**$500,552**
Workmen's Compensation Insurance	$38,000
State Retirement (PERS)	$65,746
Social Security (FICA)	$38,292
Health Insurance	$114,228
Health Reimbursement	$4,800
Health Savings	$4,500
OPEB	$16,075
Retirees Health Insurance	$0
Life Insurance	$600
Unemployment Insurance	$2,503
Dental & Optical	$7,200
Total Benefits:	**$291,944**
Total Personnel Services:	**$792,496**

Police CFD

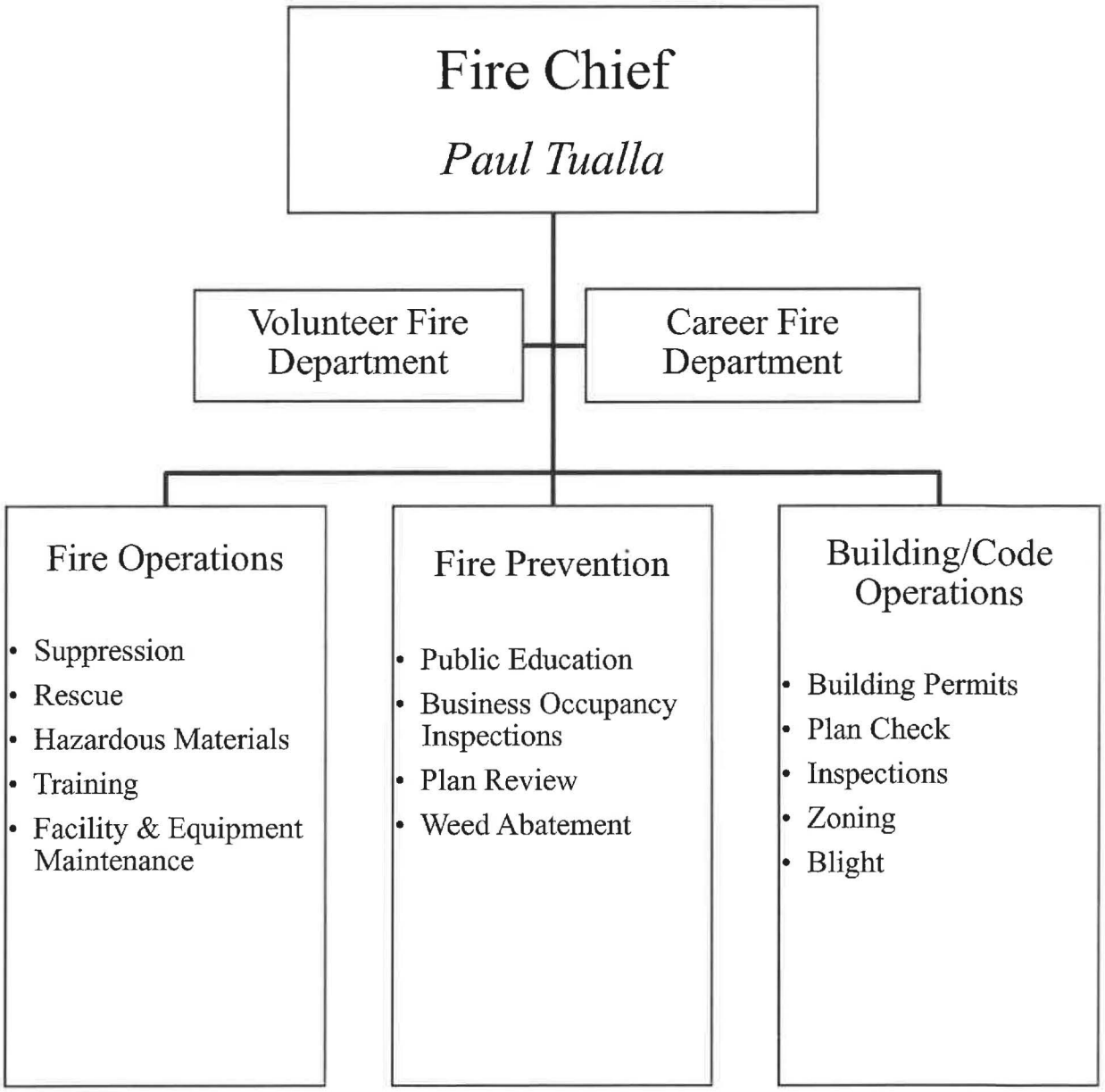
		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 290 - POLICE CFD 2002-01 FUND						
ExpenseCategory: 10 - Personnel Services						
290-421-100-101	Salaries	213,307	258,717	434,924	394,800	440,552
290-421-100-103	Overtime	38,725	43,374	59,783	69,700	60,000
290-421-100-120	Benefits	125,105	116,819	320,836	160,000	226,198
290-421-100-121	Benefits-PERS	20,956	24,734	67,663	55,000	65,746
ExpenseCategory: 10 - Personnel Services Total:		**398,093**	**443,643**	**883,206**	**679,500**	**792,496**
ExpenseCategory: 20 - Supplies & Services						
290-421-100-231	Professional Services	3,673	3,519	4,000	2,457	4,000
290-421-100-236	Medical Services	-	-	500	-	500
290-421-100-238	Technical Services	-	-	25,000	22,500	20,000
290-421-100-250	Insurance	12,200	12,721	14,675	14,585	30,315
290-421-100-252	Communications	1,760	1,849	2,500	2,161	2,500
290-421-100-257	Travel & Training	1,335	970	2,820	2,600	3,000
290-421-100-262	Uniform Expense	1,903	654	4,000	3,800	4,000
290-421-100-267	General Materials & Supplies	-	1,129	1,680	1,679	1,500
290-421-100-273	Special Departmental Expense	-	-	375	-	375
290-429-100-240	I.T. Services	-	-	-	-	13,486
ExpenseCategory: 20 - Supplies & Services Total:		**20,870**	**20,842**	**55,550**	**49,782**	**79,676**
ExpenseCategory: 70 - Capital Outlay						
290-421-100-753	Specialized Equipment	8,930	215,333	-	-	25,000
ExpenseCategory: 70 - Capital Outlay Total:		**8,930**	**215,333**	**-**	**-**	**25,000**
Fund: 290 - POLICE CFD 2002-01 FUND Total:		**427,894**	**679,819**	**938,756**	**729,282**	**897,172**

Police Station

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 323 - POLICE STATION						
ExpenseCategory: 70 - Capital Outlay						
323-421-100-720	Buildings & Structures	17,211,688	5,620,961	-	-	-
323-421-100-740	Miscellaneous Equipment	36,460	91,056	-	-	-
323-421-100-770	Computer Equipment	328,485	73,230	-	-	-
323-421-100-780	Furnitures & Fixtures	11,617	784,586	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**17,588,250**	**6,569,833**	**-**	**-**	**-**
ExpenseCategory: 82 - Interest - Debt Service						
323-421-100-822	Rental Payments	-	-	-	-	-
323-421-100-881	Interest/Loan Orignation Fee	308,000	308,000	-	-	-
ExpenseCategory: 82 - Interest - Debt Service Total:		**308,000**	**308,000**	**-**	**-**	**-**
ExpenseCategory: 00 - Transfer Out						
323-498-000-000	Transfer Out	-	-	1,000,000	956,000	-
ExpenseCategory: 00 - Transfer Out Total:		**-**	**-**	**1,000,000**	**956,000**	**-**
Fund: 323 - POLICE STATION Total:		**17,896,250**	**6,877,833**	**1,000,000**	**956,000**	**-**

Fire/Building

Fire/Building Department



City of Los Banos

Fire

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Fire - Department 422
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Fire Chief	1	90%	Building
Assistant Fire Chief	1	100%	
Battalion Chief	1	30%	Public Safety Augmentation-Fire
Fire Captain	2	100%	
Fire Engineer	2	100%	
Fire Fighter	1	100%	
Administrative Coordinator	1	100%	
Admin Clerk I	1	50%	Public Safety Augmentation-Fire

Total Salaries (Including Overtime)	**$1,097,011**
Workmen's Compensation Insurance	$86,000
State Retirement (PERS)	$324,785
Social Security (FICA)	$83,921
Health Insurance	$189,752
OPEB	$24,756
Health Reimbursmenet	$12,000
Retirees Health Insurance	$73,400
Life Insurance	$1,044
Unemployment Insurance	$5,485
Dental & Optical	$12,528
Total Benefits:	**$813,671**
Total Personnel Services:	**$1,910,682**

Fire

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND FIRE						
ExpenseCategory: 10 - Personnel Services						
100-422-100-101	Salaries	513,977	679,182	866,943	877,000	1,048,011
100-422-100-103	Overtime	96,023	136,270	148,829	196,955	49,000
100-422-100-120	Benefits	287,577	340,905	453,117	400,000	488,886
100-422-100-121	Benefits-PERS	157,587	218,666	251,167	265,000	324,785
ExpenseCategory: 10 - Personnel Services Total:		**1,055,164**	**1,375,023**	**1,720,055**	**1,738,955**	**1,910,682**
ExpenseCategory: 20 - Supplies & Services						
100-422-100-201	Grounds Maintenance	2,494	460	2,500	2,500	3,000
100-422-100-202	Fleet Repair & Maintenance	33,000	41,031	50,431	50,431	49,950
100-422-100-203	Equipment Repair & Maintenar	40,741	26,229	37,000	105,569	50,000
100-422-100-204	Fleet Services	49,352	65,828	112,993	112,993	90,720
100-422-100-205	Facility Maintenance	49,024	90,042	154,651	154,651	203,705
100-422-100-214	Building/Structure Maint.	-	-	-	-	15,000
100-422-100-231	Professional Services	53,152	17,134	36,000	35,000	60,000
100-422-100-236	Medical Services	6,361	2,565	10,000	5,500	10,000
100-422-100-237	Recruitment	11,428	31,352	25,000	12,500	25,000
100-422-100-238	Technical Services	10,220	5,314	26,000	26,000	40,000
100-422-100-240	I.T. Services	38,965	39,170	80,309	80,309	11,987
100-422-100-250	Insurance	110,490	128,320	145,101	144,600	179,605
100-422-100-252	Communications	19,663	31,525	25,000	25,000	30,000
100-422-100-257	Travel & Training	6,819	13,550	29,000	22,000	15,675
100-422-100-258	Tuition Reimbursement	-	-	-	-	18,000
100-422-100-259	Community Promotion	5,490	7,432	10,000	8,500	10,000
100-422-100-260	Office Supplies	5,024	5,392	6,400	6,400	8,000
100-422-100-262	Uniform Expense	15,158	11,791	15,000	9,500	15,000
100-422-100-264	Electricity & Gas	52,986	44,545	50,500	55,716	60,000
100-422-100-265	Gasoline & Oil	39,205	39,899	54,000	50,000	55,000
100-422-100-267	General Materials & Supplies	2,979	1,640	7,600	7,600	12,000
100-422-100-270	Special Programs	-	24,059	-	-	25,000
100-422-100-273	Special Departmental Exp.	21,244	13,544	32,000	25,500	35,000
100-422-100-274	Special Activities	8,193	4,494	18,000	12,500	22,000
100-422-100-275	Bad Debt Expense	358	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**582,348**	**645,315**	**927,485**	**952,769**	**1,044,642**
ExpenseCategory: 70 - Capital Outlay						
100-422-100-720	Building & Structures	-	18,900	85,000	-	-
100-422-100-740	Miscellaneous Equipment	2,912	22,620	62,000	62,000	-
100-422-100-750	Vehicles	-	-	122,000	115,466	-
100-422-100-752	Communication Equipment	3,992	-	4,000	4,000	17,000
100-422-100-753	Specialized Equipment	29,000	36,000	53,500	53,500	-
100-422-100-755	Specialized Vehciles	-	182,168	-	14,800	-
100-422-100-770	Computer Equipment	-	1,098	35,669	-	24,312
ExpenseCategory: 70 - Capital Outlay Total:		**35,903**	**260,786**	**362,169**	**249,766**	**41,312**
ExpenseCategory: 82 - Interest - Debt Service						
100-422-100-881	Interest - Leases/Loans	1,036	574	-	-	-
ExpenseCategory: 82 - Interest - Debt Service Total:		**1,036**	**574**	**-**	**-**	**-**
Fund: 100 - GENERAL FUND FIRE Total:		**1,674,450**	**2,281,697**	**3,009,709**	**2,941,491**	**2,996,636**

City of Los Banos

Fire Measure H

2025-2026 Department Detail

Personnel Services

Fire Measure H - Fund 101
Fire - Department 422
Measure H - Activity 290

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Battalion Chief	1	100%	
Fire Engineer	1	100%	
Fire Fighter	2	100%	

Total Salaries (Including Overtime)	**$450,027**
Workmen's Compensation Insurance	$45,000
State Retirement (PERS)	$67,036
Social Security (FICA)	$34,427
Health Insurance	$128,318
Health Reimb	$0
Health Savings	$3,600
OPEB	$12,860
Retirees Health Insurance	$0
Life Insurance	$480
Unemployment Insurance	$2,250
Dental & Optical	$5,760
Total Benefits:	**$299,732**
Total Personnel Services:	**$749,759**

Measure H Fire

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND FIRE						
ExpenseCategory: 10 - Personnel Services						
100-422-290-101	Salaries	157,634	-	-	-	-
100-422-290-103	Overtime	47,082	-	-	-	-
100-422-290-120	Benefits	76,532	-	-	-	-
100-422-290-121	Benefits-PERS	13,629	-	-	-	-
ExpenseCategory: 10 - Personnel Services Total:		**294,878**	**-**	**-**	**-**	**-**
ExpenseCategory: 20 - Supplies & Services						
100-422-290-231	Professional Services	787	-	-	-	-
100-422-290-236	Medical Services	535	-	-	-	-
100-422-290-237	Recruitment	15	-	-	-	-
100-422-290-250	Insurance	7,851	-	-	-	-
100-422-290-252	Communications	156	-	-	-	-
100-422-290-257	Travel & Training	2,948	-	-	-	-
100-422-290-262	Uniform Expense	105	-	-	-	-
100-422-290-267	General Material & Supplies	973	-	-	-	-
100-422-290-273	Special Dept Expense	4,343	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**17,713**	**-**	**-**	**-**	**-**
ExpenseCategory: 70 - Capital Outlay						
100-422-290-752	Communication Equipment	43,362	-	-	-	-
100-422-290-753	Specialized Equipment	57,000	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**100,362**	**-**	**-**	**-**	**-**

Measure H Fire

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 101 - MEASURE H						
ExpenseCategory: 10 - Personnel Services						
101-422-290-101	Salaries	-	239,230	248,066	220,000	420,027
101-422-290-103	Overtime	-	31,548	49,297	48,600	30,000
101-422-290-120	Benefits	-	125,190	159,844	130,000	232,696
101-422-290-121	Benefits-PERS	-	34,755	40,605	32,500	67,036
ExpenseCategory: 10 - Personnel Services Total:		**-**	**430,724**	**497,812**	**431,100**	**749,759**
ExpenseCategory: 20 - Supplies & Services						
101-422-290-203	Equipment Repair & Maint	-	-	14,000	14,000	16,000
101-422-290-231	Professional Services	-	1,160	2,500	2,500	10,000
101-422-290-236	Medical Services	-	2,382	4,500	3,850	4,500
101-422-290-237	Recruitment	-	135	5,000	2,550	5,000
101-422-290-238	Technical Services	-	19,500	11,000	12,500	15,000
101-422-290-240	I.T. Services	-	-	-	-	4,495
101-422-290-250	Insurance	-	11,908	14,624	14,539	18,240
101-422-290-252	Communications	-	2,665	7,500	7,500	10,000
101-422-290-257	Travel & Training	-	1,754	5,500	5,500	6,543
101-422-290-258	Tuition Reimbursement	-	-	9,000	-	6,000
101-422-290-262	Uniform Expense	-	1,840	2,000	2,000	9,000
101-422-290-267	General Materials & Supplies	-	3,400	8,000	7,500	12,000
101-422-290-273	Special Dept Expense	-	192	4,000	-	4,000
101-422-290-274	Subscriptions	-	-	-	-	54,000
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**44,936**	**87,624**	**72,439**	**174,778**
ExpenseCategory: 70 - Capital Outlay						
101-422-290-752	Communication Equipment	-	-	28,500	28,300	-
101-422-290-753	Specialized Equipment	-	7,558	116,553	33,000	35,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**7,558**	**145,053**	**61,300**	**35,000**
Fund: 101 - MEASURE H Total:		**-**	**483,217**	**730,489**	**564,839**	**959,537**

City of Los Banos

Building

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Building - Department 424
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Fire Chief	1	10%	Fire

Total Salaries (Including Overtime)	**$21,107**
Workmen's Compensation Insurance	$1,800
State Retirement (PERS)	$5,070
Social Security (FICA)	$1,615
Health Insurance	$1,265
OPEB	$322
Retirees Health Insurance	16,181
Life Insurance	$12
Unemployment Insurance	$106
Dental & Optical	$144
Total Benefits:	**$26,514**
Total Personnel Services:	**$47,621**

Building

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND FIRE						
ExpenseCategory: 10 - Personnel Services						
100-424-100-101	Salaries	18,563	19,754	20,333	19,400	21,107
100-424-100-120	Benefits	18,121	19,168	3,940	17,000	21,444
100-424-100-121	Benefits-PERS	3,098	5,157	5,075	6,000	5,070
ExpenseCategory: 10 - Personnel Services Total:		**39,782**	**44,080**	**29,349**	**42,400**	**47,621**
ExpenseCategory: 20 - Supplies & Services						
100-424-100-231	Professional Services	-	1,199	6,500	3,500	8,000
100-424-100-238	Technical Services	670,519	1,128,444	700,000	1,205,000	1,000,000
100-424-100-250	Insurance	445	463	545	538	660
100-424-100-251	Memberships & Dues	-	-	1,000	1,000	1,000
100-424-100-252	Communications	230	454	300	380	450
100-424-100-260	Office Supplies	202	739	1,500	1,500	1,000
100-424-100-274	Books & Periodicals	-	240	2,500	1,000	1,000
ExpenseCategory: 20 - Supplies & Services Total:		**671,395**	**1,131,541**	**712,345**	**1,212,918**	**1,012,110**
ExpenseCategory: 82 - Interest - Debt Service						
100-424-100-881	Interest - Leases/Loans	441	244	-	-	-
ExpenseCategory: 82 - Interest - Debt Service Total:		**441**	**244**	**-**	**-**	**-**
Fund: 100 - GENERAL FUND Total:		**711,618**	**1,175,864**	**741,693**	**1,255,318**	**1,059,731**

City of Los Banos

Public Safety Augmentation- Fire

2025-2026 Department Detail

Personnel Services

Public Safety Augmentation-Fire - Fund 238
Fire - Department 422
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Battalion Chief	1	70%	Fire
Fire Captain	1	100%	
Fire Engineer	3	100%	
Fire Fighter	3	100%	
Admin Clerk I	1	50%	Fire

Total Salaries (Including Overtime)	**$920,637**
Workmen's Compensation Insurance	$64,000
State Retirement (PERS)	$300,283
Social Security (FICA)	$70,429
Health Insurance	$205,372
OPEB	$26,363
Retirees Health Insurance	$33,762
Life Insurance	$984
Unemployment Insurance	$4,603
Dental & Optical	$11,808
Total Benefits:	**$717,604**
Total Personnel Services:	**$1,638,241**

Fire Public Safety Augmentation

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 238 - FIRE AUGMENTATION						
ExpenseCategory: 10 - Personnel Services						
238-422-100-101	Salaries	498,754	616,782	623,559	679,165	852,137
238-422-100-103	Overtime	209,547	150,026	193,360	234,350	68,500
238-422-100-120	Benefits	268,680	305,837	405,545	355,000	417,321
238-422-100-121	Benefits-PERS	168,548	198,155	182,193	238,000	300,283
ExpenseCategory: 10 - Personnel Services Total:		**1,145,529**	**1,270,800**	**1,404,657**	**1,506,515**	**1,638,241**
ExpenseCategory: 20 - Supplies & Services						
238-422-100-203	Equipment Repair & Maintenar	3,196	1,569	4,500	4,250	9,000
238-422-100-205	Facility Maintenance	3,813	230	8,699	8,700	-
238-422-100-231	Professional Services	2,792	2,706	3,000	3,000	6,000
238-422-100-236	Medical Services	1,246	5,060	9,000	5,900	10,000
238-422-100-237	Recruitment	3,305	65	5,000	3,500	5,000
238-422-100-240	I.T. Services	12,846	13,124	26,909	23,669	11,987
238-422-100-252	Communications	1,220	4,237	8,100	7,800	10,000
238-422-100-257	Travel & Training	8,276	14,535	3,500	3,500	16,403
238-422-100-258	Tuition Reimbursement	-	-	22,500	4,446	22,500
238-422-100-260	Office Supplies	3,600	818	5,200	4,900	6,000
238-422-100-262	Uniform Expense	8,799	5,423	12,000	10,500	17,000
238-422-100-267	General Materials & Supplies	2,748	942	12,285	11,500	13,000
238-422-100-270	Special Programs	9,000	3,532	9,000	5,950	9,000
238-422-100-273	Special Departmental Expenses	500	259	1,200	1,200	1,200
ExpenseCategory: 20 - Supplies & Services Total:		**61,342**	**52,499**	**130,893**	**98,815**	**137,090**
ExpenseCategory: 70 - Capital Outlay						
238-422-100-720	Building & Structures	-	130,000	98,000	-	183,000
238-422-100-740	Miscellaneous Equipment	-	5,784	1,200	-	14,117
238-422-100-750	Vehicles	-	19,764	-	-	64,936
238-422-100-753	Specialized Equipment	13,996	12,661	58,000	57,800	93,123
238-422-100-755	Specialized Vehicle	-	-	-	-	-
238-422-100-770	Computer Equipment	-	-	10,000	10,000	10,000
ExpenseCategory: 70 - Capital Outlay Total:		**13,996**	**168,209**	**167,200**	**67,800**	**365,176**
Fund: 238 - FIRE AUGMENTATION Total:		**1,220,866**	**1,491,509**	**1,702,751**	**1,673,130**	**2,140,507**

City of Los Banos

CFD 2002-01 Public Safety Fire

2025-2026 Department Detail

Personnel Services

CFD 2002-01 Public Safety Fire - Fund 291
Fire - Department 422
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Fire Captain	4	100%	

Total Salaries (Including Overtime)	**$539,054**
Workmen's Compensation Insurance	$38,000
State Retirement (PERS)	$263,784
Social Security (FICA)	$41,238
Health Insurance	$108,175
OPEB	$12,860
Retirees Health Insurance	$0
Life Insurance	$480
Unemployment Insurance	$2,695
Dental & Optical	$5,760
Total Benefits:	**$472,992**
Total Personnel Services:	**$1,012,046**

Fire Capital Improvement

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 243 - FIRE CAPITAL IMPROVEMENT						
ExpenseCategory: 70 - Capital Outlay						
243-422-100-740	Miscellaneous Equipment	-	13,648	-	-	30,883
243-422-100-750	Vehicles	-	48,041	-	-	142,064
243-422-100-753	Specialized Equipment	-	-	-	-	36,877
243-422-100-755	Specialized Vehicles	-	531,758	-	-	-
243-422-100-770	Computer Equipment	-	-	-	-	35,688
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**593,447**	**-**	**-**	**245,512**
ExpenseCategory: 00 - Transfer Out						
243-498-000-000	Transfer Out	-	-	1,150,000	-	-
ExpenseCategory: 00 - Transfer Out Total:		**-**	**-**	**1,150,000**	**-**	**-**
Fund: 243 - FIRE CAPITAL IMPROVEMENT Total:		**-**	**593,447**	**1,150,000**	**-**	**245,512**

Fire CFD

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 291 - FIRE CFD 2002-01 FUND						
ExpenseCategory: 10 - Personnel Services						
291-422-100-101	Salaries	279,637	326,316	415,723	400,600	499,054
291-422-100-103	Overtime	112,718	82,852	89,063	97,575	40,000
291-422-100-120	Benefits	156,535	161,900	236,853	190,000	209,208
291-422-100-121	Benefits-PERS	145,000	180,112	178,667	220,000	263,784
ExpenseCategory: 10 - Personnel Services Total:		**693,890**	**751,180**	**920,306**	**908,175**	**1,012,046**
ExpenseCategory: 20 - Supplies & Services						
291-422-100-231	Professional Services	4,890	4,679	6,500	5,900	6,500
291-422-100-236	Medical Services	1,215	1,581	3,200	3,200	6,400
291-422-100-237	Recruitment	-	-	500	500	-
291-422-100-240	I.T. Services	-	-	-	-	5,994
291-422-100-250	Insurance	12,043	16,276	19,933	19,787	24,880
291-422-100-252	Communications	234	2,385	5,000	4,100	5,000
291-422-100-257	Travel & Training	2,186	9,204	14,000	14,000	8,835
291-422-100-258	Tuition Reimbursement	-	-	-	-	12,000
291-422-100-262	Uniform Expense	959	103	1,000	980	2,000
291-422-100-267	General Material & Supplies	-	-	4,000	3,850	4,000
291-422-100-273	Special Departmental Expense	1,130	194	2,000	2,000	4,000
ExpenseCategory: 20 - Supplies & Services Total:		**22,656**	**34,420**	**56,133**	**54,317**	**79,609**
ExpenseCategory: 70 - Capital Outlay						
291-422-100-753	Specialized Equipment	350,000	-	-	-	25,000
ExpenseCategory: 70 - Capital Outlay Total:		**350,000**	**-**	**-**	**-**	**25,000**
Fund: 291 - FIRE CFD 2002-01 FUND Total:		**1,066,546**	**785,600**	**976,440**	**962,492**	**1,116,655**

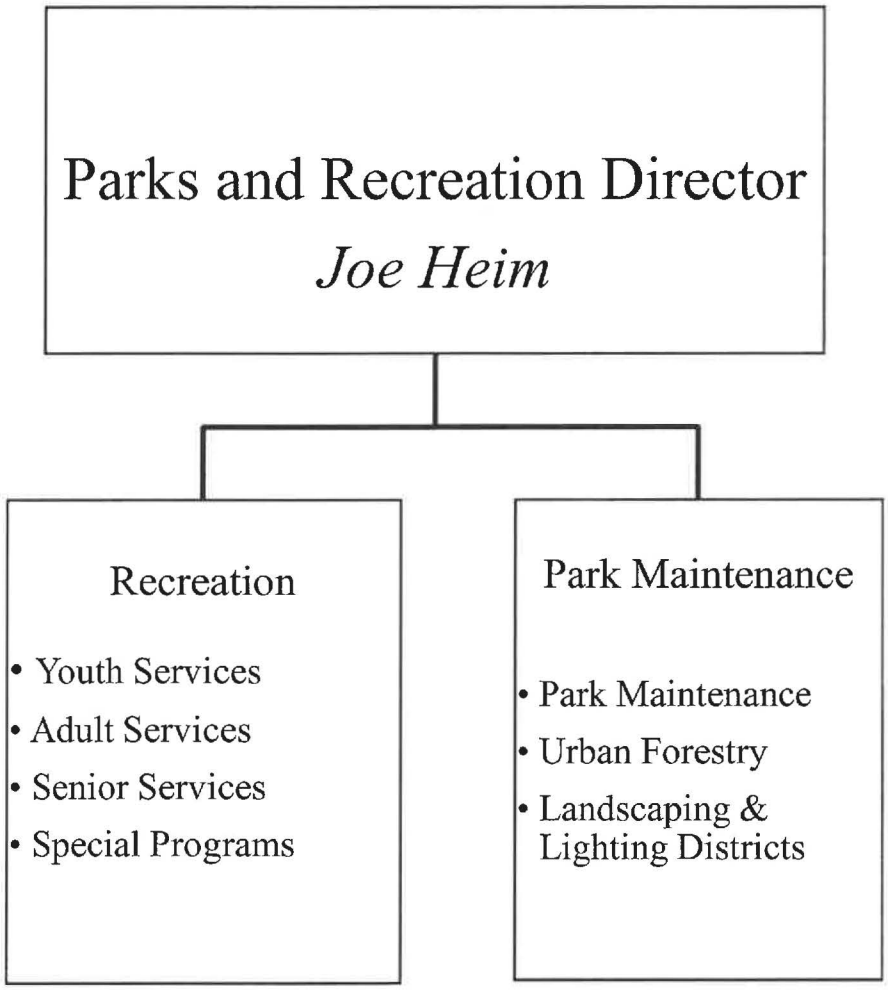
Fire Emergency Op Center

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 322 - EMERGENCY OPERATIONS CENTER						
ExpenseCategory: 70 - Capital Outlay						
322-422-100-720	Building & Structures	-	36,856	250,000	500,000	2,000,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**36,856**	**250,000**	**500,000**	**2,000,000**
Fund: 322 - EMERGENCY OPERATIONS CENTER Total:		**-**	**36,856**	**250,000**	**500,000**	**2,000,000**

Parks & Recreation

Parks and Recreation Department



Recreation

City of Los Banos

Recreation

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Recreation - Department 451
Recreational Services - Activity 240

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Parks & Recreation Director	1	50%	Maintenance
Recreation Supervisor	1	100%	

Total Salaries (Including Overtime)	**$383,911**
Workmen's Compensation Insurance	$32,500
State Retirement (PERS)	$15,176
Social Security (FICA)	$29,369
Health Insurance	$45,551
Health Reimbursement	$0
Health Savings	$1,350
OPEB	$4,823
Retirees Health Insurance	$4,045
Life Insurance	$180
Unemployment Insurance	$14,756
Dental & Optical	$2,160
Total Benefits:	**$149,910**
Total Personnel Services:	**$533,821**

Recreation

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND						
ExpenseCategory: 10 - Personnel Services						
100-451-240-101	Salaries	132,933	188,808	264,852	148,500	163,713
100-451-240-102	Part Time	183,475	194,829	219,198	202,300	219,198
100-451-240-103	Overtime	617	1,993	4,500	-	1,000
100-451-240-120	Benefits	102,697	121,872	130,098	109,473	134,734
100-451-240-121	Benefits-PERS	13,028	15,880	11,412	13,700	15,176
ExpenseCategory: 10 - Personnel Services Total:		**432,749**	**523,382**	**630,060**	**473,973**	**533,821**
ExpenseCategory: 20 - Supplies & Services						
100-451-240-205	Facility Maintenance	28,668	81,594	121,788	121,788	177,105
100-451-240-213	Water Sewerage & Disp	3,592	3,986	4,800	4,800	5,200
100-451-240-214	Building/Structure Maint.	-	-	31,400	31,400	46,000
100-451-240-231	Professional Services	30,396	34,185	27,900	27,900	27,000
100-451-240-232	Credit Card Fees	18,844	20,179	22,000	22,000	25,000
100-451-240-236	Medical Services	309	120	400	400	400
100-451-240-237	Recruitment	4,455	2,019	3,500	3,500	3,500
100-451-240-238	Technical Services	37,703	30,133	40,000	40,000	38,000
100-451-240-240	I.T. Services	21,067	21,270	43,602	43,602	6,493
100-451-240-250	Insurance	45,263	54,617	71,583	71,446	72,792
100-451-240-252	Communications	9,129	10,659	14,000	13,000	13,500
100-451-240-257	Travel & Training	3,668	3,888	8,000	8,000	12,500
100-451-240-258	Tuition Reimbursement	-	-	-	-	3,000
100-451-240-259	Meetings & Events	-	423	600	600	600
100-451-240-260	Office Supplies	18,247	34,451	26,000	26,000	26,000
100-451-240-264	Electricity & Gas	90,797	91,219	99,000	95,000	75,000
100-451-240-267	General Materials & Supplies	61,744	60,065	65,000	65,000	68,000
100-451-240-268	Building Maintenance	38,575	44,571	48,000	48,000	-
100-451-240-270	Special Programs	12,837	14,058	21,000	21,000	21,000
100-451-240-273	Special Departmental Expense	8,477	6,680	9,000	9,000	9,000
ExpenseCategory: 20 - Supplies & Services Total:		**433,772**	**514,115**	**657,572**	**652,436**	**630,090**
ExpenseCategory: 70 - Capital Outlay						
100-451-240-720	Buildings & Structures	13,827	29,418	60,000	-	-
100-451-240-752	Communication Equipment	13,981	-	-	-	-
100-451-240-770	Computer Equipment	-	446	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**27,808**	**29,865**	**60,000**	**-**	**-**
Fund: 100 - GENERAL FUND Total:		**894,329**	**1,067,362**	**1,347,632**	**1,126,409**	**1,163,911**

City of Los Banos

Recreation Measure H

2025-2026 Department Detail

Personnel Services

Recreation Measure H - Fund 101
Recreation - Department 451
Measure H - Activity 290

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Recreation Coordinator II	1	100%	
Recreation Coordinator I	2	100%	

Total Salaries (Including Overtime)	**$142,387**
Workmen's Compensation Insurance	$7,600
State Retirement (PERS)	$12,597
Social Security (FICA)	$10,893
Health Insurance	$67,717
Health Reimbursement	$0
Health Savings	$2,700
OPEB	$9,645
Retirees Health Insurance	$0
Life Insurance	$360
Unemployment Insurance	$712
Dental & Optical	$4,320
Total Benefits:	**$116,543**
Total Personnel Services:	**$258,930**

Measure H Recreation

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND MEASURE H RECREATION						
ExpenseCategory: 10 - Personnel Services						
100-451-290-101	Salaries	37,067	-	-	-	-
100-451-290-103	Overtime	3,049	-	-	-	-
100-451-290-120	Benefits	34,559	-	-	-	-
100-451-290-121	Benefits-PERS	3,241	-	-	-	-
ExpenseCategory: 10 - Personnel Services Total:		**77,916**	**-**	**-**	**-**	**-**
ExpenseCategory: 20 - Supplies & Services						
100-451-290-205	Facility Maintenance	69,703	-	-	-	-
100-451-290-231	Professional Services	-	-	-	-	-
100-451-290-236	Medical Services	-	-	-	-	-
100-451-290-237	Recruitment	695	-	-	-	-
100-451-290-250	Insurance	3,739	-	-	-	-
100-451-290-252	Communications	7,298	-	-	-	-
100-451-290-257	Travel & Training	2,538	-	-	-	-
100-451-290-260	Office Supplies	3,115	-	-	-	-
100-451-290-267	General Material & Supplies	5,792	-	-	-	-
100-451-290-270	Special Programs	83,707	-	-	-	-
100-451-290-273	Special Dept. Expense	23,937	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**200,523**	**-**	**-**	**-**	**-**
ExpenseCategory: 70 - Capital Outlay						
100-451-290-717	Landscape & Irrigation	25,000	-	-	-	-
100-451-290-747	Park & Playground Equipment	127,382	-	-	-	-
100-451-290-753	Specialized Equipment	20,947	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**173,329**	**-**	**-**	**-**	**-**
Fund: 100 - GENERAL FUND Measure H Recreation Total:		**451,768**	**-**	**-**	**-**	**-**

Measure H Recreation

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 101 - MEASURE H RECREATION						
ExpenseCategory: 10 - Personnel Services						
101-451-290-101	Salaries	-	59,258	87,989	61,518	135,887
101-451-290-103	Overtime	-	15,609	10,500	6,500	6,500
101-451-290-120	Benefits	-	57,292	68,741	59,550	103,946
101-451-290-121	Benefits-PERS	-	6,928	7,197	5,400	12,597
ExpenseCategory: 10 - Personnel Services Total:		**-**	**139,087**	**174,427**	**132,968**	**258,930**
ExpenseCategory: 20 - Supplies & Services						
101-451-290-205	Facility Maintenance	-	195,352	212,646	-	-
101-451-290-214	Building/Structure Maint.	-	-	201,200	160,000	80,000
101-451-290-231	Professional Services	-	-	8,000	6,000	9,200
101-451-290-236	Medical Services	-	230	300	300	300
101-451-290-237	Recruitment	-	49	700	700	700
101-451-290-240	I.T. Services	-	-	-	-	8,990
101-451-290-250	Insurance	-	7,621	9,456	9,421	11,745
101-451-290-252	Communications	-	8,613	10,000	10,000	9,500
101-451-290-257	Travel & Training	-	3,832	5,000	5,000	9,500
101-451-290-260	Office Supplies	-	1,796	3,000	1,500	1,500
101-451-290-267	General Materials & Supplies	-	20,476	20,000	20,000	7,500
101-451-290-270	Special Programs	-	144,321	105,000	105,000	95,000
101-451-290-273	Special Dept Expense	-	70,428	50,000	30,000	65,000
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**452,718**	**625,302**	**347,921**	**298,935**
ExpenseCategory: 70 - Capital Outlay						
101-451-290-717	Landscape & Irrigation	-	327,312	35,000	30,000	-
101-451-290-718	Sidewalk Improvements	-	269,346	-	-	-
101-451-290-720	Building & Structures	-	71,091	87,000	21,989	-
101-451-290-740	Miscellaneous Equipment	-	54,680	8,000	-	-
101-451-290-747	Park & Playground Equipment	-	406,057	264,500	264,500	-
101-451-290-753	Specialized Equipment	-	22,531	60,000	60,000	325,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**1,151,018**	**454,500**	**376,489**	**325,000**
Fund: 101 - MEASURE H RECREATION Total:		**-**	**1,742,823**	**1,254,229**	**857,378**	**882,865**

Community Center Fee

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 244 - COMMUNITY CENTER FEE						
ExpenseCategory: 70 - Capital Outlay						
244-410-100-717	Landscape & Irrigation	-	-	-	-	30,000
244-410-100-720	Building & Structures	654,060	11,614	155,000	154,996	60,000
244-410-100-752	Communication Equipment	34,909	-	-	-	-
244-410-100-753	Specialized Equipment	10,650	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**699,619**	**11,614**	**155,000**	**154,996**	**90,000**
Fund: 244 - COMMUNITY CENTER FEE Total:		**699,619**	**11,614**	**155,000**	**154,996**	**90,000**

Maintenance

City of Los Banos

Maintenance

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Maintenance - Department 452
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Parks & Recreation Director	1	50%	Recreation
Administrative Coordinator	1	100%	
Foreman	1	100%	
Maintenance Worker III	1	100%	
Maintenance Worker II	2	100%	
Maintenance Worker I	3	100%	

Total Salaries (Including Overtime)	**$676,035**
Workmen's Compensation Insurance	$52,500
State Retirement (PERS)	$165,536
Social Security (FICA)	$51,717
Health Insurance	$204,458
Health Savings	$5,850
OPEB	$27,328
Retirees Health Insurance	$67,431
Life Insurance	$1,020
Unemployment Insurance	$3,380
Dental & Optical	$12,240
Total Benefits:	**$591,459**
Total Personnel Services:	**$1,267,494**

City of Los Banos

Maintenance

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Maintenance - Department 452
Park Maintenance - Activity 200

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Maintenance II	1	100%	
Maintenance I	1	100%	

Total Salaries (Including Overtime)	**$139,028**
Workmen's Compensation Insurance	$15,000
State Retirement (PERS)	$98,847
Social Security (FICA)	$10,636
Health Insurance	$67,717
Health Savings	$0
OPEB	$6,430
Retirees Health Insurance	$0
Life Insurance	$240
Unemployment Insurance	$8,323
Dental & Optical	$2,880
Total Benefits:	**$210,073**
Total Personnel Services:	**$349,101**

Maintenance

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND MAINTENANCE						
ExpenseCategory: 10 - Personnel Services						
100-452-100-101	Salaries	455,384	488,019	591,405	563,500	601,195
100-452-100-102	Part Time	36,720	39,006	42,840	40,125	42,840
100-452-100-103	Overtime	34,896	40,109	28,903	28,902	32,000
100-452-100-104	Part Time-LLD's	-	-	31,800	-	-
100-452-100-120	Benefits	287,979	283,527	274,720	353,000	425,923
100-452-100-121	Benefits-PERS	114,491	125,585	88,758	137,120	165,536
ExpenseCategory: 10 - Personnel Services Total:		**929,470**	**976,245**	**1,058,425**	**1,122,647**	**1,267,494**
ExpenseCategory: 20 - Supplies & Services						
100-452-100-202	Fleet Repair & Maintenance	4,950	5,129	5,328	5,328	4,921
100-452-100-204	Fleet Services	7,403	8,977	11,625	11,625	16,755
100-452-100-205	Facility Maintenance	36,112	85,668	131,454	131,454	261,341
100-452-100-213	Water Sewerage & Disposal	11,909	22,983	63,000	63,000	72,000
100-452-100-214	Building/Structure Maint.	-	-	74,200	74,200	70,000
100-452-100-231	Professional Services	206,363	207,342	225,711	219,043	224,958
100-452-100-236	Medical Services	1,240	1,093	2,700	2,700	3,000
100-452-100-237	Recruitment	1,338	1,637	1,600	1,600	1,600
100-452-100-238	Technical Services	64,169	97,695	235,000	235,000	235,000
100-452-100-240	I.T. Services	8,469	8,551	17,528	17,528	11,488
100-452-100-250	Insurance	57,253	64,565	66,544	66,279	99,736
100-452-100-252	Communications	6,962	6,712	13,000	8,000	9,800
100-452-100-257	Travel & Training	4,751	2,965	14,200	14,200	17,000
100-452-100-259	Meetings & Events	-	428	600	600	600
100-452-100-260	Office Supplies	1,240	2,250	2,500	2,500	2,000
100-452-100-262	Uniform Expense	6,321	8,010	9,000	9,000	11,000
100-452-100-264	Electricity & Gas	85,413	111,287	118,000	125,000	136,000
100-452-100-265	Gasoline & Oil	12,600	13,870	14,385	14,385	12,880
100-452-100-267	General Materials & Supplies	33,913	46,033	45,000	45,000	42,000
100-452-100-273	Special Departmental Exp.	42,997	101,164	90,000	90,000	80,000
ExpenseCategory: 20 - Supplies & Services Total:		**593,403**	**796,358**	**1,141,375**	**1,136,442**	**1,312,079**
ExpenseCategory: 70 - Capital Outlay						
100-452-100-717	Landscape & Irrigation	-	-	70,000	50,000	60,000
100-452-100-718	Sidewalk Improvements	-	-	-	-	45,000
100-452-100-720	Building & Structures	11,636	5,775	40,000	33,000	20,000
100-452-100-726	Misc Improvements	-	-	21,500	28,500	-
100-452-100-740	Miscellaneous Equipment	-	10,000	-	-	-
100-452-100-747	Park & Playground Equipment	-	65,000	30,000	30,000	-
100-452-100-750	Vehicles	-	116,232	115,000	114,677	350,000
100-452-100-753	Specialized Equipment	69,047	12,213	-	-	-
100-452-100-755	Specialized Vehicles	186,202	-	-	-	-
100-452-100-770	Computer Equipment	-	179	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**266,886**	**209,399**	**276,500**	**256,177**	**475,000**
ExpenseCategory: 81 - Charge Ins - Outs						
100-452-100-825	Charge-Out	(784,526)	(802,910)	(1,173,924)	(940,093)	(1,172,972)
ExpenseCategory: 81 - Charge Ins - Outs Total:		**(784,526)**	**(802,910)**	**(1,173,924)**	**(940,093)**	**(1,172,972)**

ExpenseCategory: 10 - Personnel Services - Special Services						
100-452-200-101	Salaries	110,294	115,828	217,625	126,366	130,028
100-452-200-103	Overtime	582	2,005	9,843	9,843	9,000
100-452-200-104	Part Time-LLDs	-	-	8,500	-	-
100-452-200-120	Benefits	91,888	81,179	138,507	91,700	111,226
100-452-200-121	Benefits-PERS	39,175	39,889	48,143	85,500	98,847
Category: 10 - Personnel Services - Special Services Total:		**241,939**	**238,901**	**422,618**	**313,409**	**349,101**
Fund: 100 - GENERAL FUND MAINTENANCE Total:		**1,247,171**	**1,417,993**	**1,724,994**	**1,888,581**	**2,230,702**

Los Banos Park Impact

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 250 - LB PARK IMPACT FUND						
ExpenseCategory: 20 - Supplies & Services						
250-454-220-231	Professional Services	-	101	-	-	100,000
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**101**	**-**	**-**	**100,000**
ExpenseCategory: 70 - Capital Outlay						
250-454-220-717	Landscape & Irrigation	37,908	634,915	160,000	160,000	990,130
250-454-220-720	Building & Structures	549,381	0	0	0	0
250-454-220-721	Street Trees	2,750	5,100	0	0	0
250-454-220-726	Misc Improvements	0	0	0	0	1,301,328
250-454-220-753	Specialized Equipment	5,949	0	445,000	418,000	22,000
ExpenseCategory: 70 - Capital Outlay Total:		**595,989**	**640,015**	**605,000**	**578,000**	**2,313,458**
Fund: 250 - LB PARK IMPACT FUND Total:		**595,989**	**640,116**	**605,000**	**578,000**	**2,413,458**

Mission Village North Park

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 251 - MISSION VILLAGE NORTH						
ExpenseCategory: 00 - Transfer Out						
251-498-000-000	Transfer Out	135,471	-	-	-	3,183
ExpenseCategory: 00 - Transfer Out Total:		**135,471**	**-**	**-**	**-**	**3,183**
Fund: 251 - MISSION VILLAGE NORTH Total:		**135,471**	**-**	**-**	**-**	**3,183**

Regency Park Estates

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 253 - REGENCY PARK ESTATES						
ExpenseCategory: 00 - Transfer Out						
253-498-000-000	Transfer Out	144,641	-	-	-	3,392
ExpenseCategory: 00 - Transfer Out Total:		**144,641**	**-**	**-**	**-**	**3,392**
Fund: 253 - REGENCY PARK ESTATES Total:		**144,641**	**-**	**-**	**-**	**3,392**

Vineyard Park

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 255 - VINEYARD PARK FUND						
ExpenseCategory: 00 - Transfer Out						
255-498-000-000	Transfer Out	16,821	-	-	-	394
ExpenseCategory: 00 - Transfer Out Total:		**16,821**	**-**	**-**	**-**	**394**
Fund: 255 - VINEYARD PARK FUND Total:		**16,821**	**-**	**-**	**-**	**394**

Meadowlands Park

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 256 - MEADOWLANDS PARK						
ExpenseCategory: 00 - Transfer Out						
256-498-000-000	Transfer Out	-	-	-	-	1,182,093
ExpenseCategory: 00 - Transfer Out Total:		**-**	**-**	**-**	**-**	**1,182,093**
Fund: 256 - MEADOWLANDS PARK Total:		**-**	**-**	**-**	**-**	**1,182,093**

Mission Estates Park

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 257 - MISSION ESTATES PARK						
ExpenseCategory: 00 - Transfer Out						
257-498-000-000	Transfer Out	1,273,709	-	-	-	29,951
ExpenseCategory: 00 - Transfer Out Total:		**1,273,709**	**-**	**-**	**-**	**29,951**
Fund: 257 - MISSION ESTATES PARK Total:		**1,273,709**	**-**	**-**	**-**	**29,951**

Stonecreek Park

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 258 - STONE CREEK PARK FUND						
ExpenseCategory: 00 - Transfer Out						
258-498-000-000	Transfer Out	92,385	-	-	-	2,160
ExpenseCategory: 00 - Transfer Out Total:		**92,385**	**-**	**-**	**-**	**2,160**
Fund: 258 - STONE CREEK PARK FUND Total:		**92,385**	**-**	**-**	**-**	**2,160**

Orchard Terrace Park

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 259 - ORCHARD TERRACE PARK						
ExpenseCategory: 00 - Transfer Out						
259-498-000-000	Transfer Out	6,111	-	-	-	143
ExpenseCategory: 00 - Transfer Out Total:		**6,111**	**-**	**-**	**-**	**143**
Fund: 259 - ORCHARD TERRACE PARK Total:		**6,111**	**-**	**-**	**-**	**143**

Sunrise Ranch

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 260 - SUNRISE RANCH PARK						
ExpenseCategory: 70 - Capital Outlay						
260-454-220-717	Landscape & Irrigation	-	90,031	1,338,959	1,279,624	59,335
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**90,031**	**1,338,959**	**1,279,624**	**59,335**
Fund: 260 - SUNRISE RANCH PARK Total:		**-**	**90,031**	**1,338,959**	**1,279,624**	**59,335**

Shaunessy Village

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 261 - SHAUNESSY VILLAGE						
ExpenseCategory: 70 - Capital Outlay						
261-454-220-717	Landscape & Irrigation	82,182	20,464	1,077,978	685,707	444,640
ExpenseCategory: 70 - Capital Outlay Total:		**82,182**	**20,464**	**1,077,978**	**685,707**	**444,640**
Fund: 261 - SHAUNESSY VILLAGE Total:		**82,182**	**20,464**	**1,077,978**	**685,707**	**444,640**

The Villas Park

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 297 - THE VILLAS PARK FUND						
ExpenseCategory: 00 - Transfer Out						
297-498-000-000	Transfer Out	-	-	-	-	2,106,841
ExpenseCategory: 00 - Transfer Out Total:		**-**	**-**	**-**	**-**	**2,106,841**
ExpenseCategory: 70 - Capital Outlay						
297-454-220-720	Building & Structures	-	-	446,294	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**446,294**	**-**	-
Fund: 297 - THE VILLAS PARK FUND Total:		**-**	**-**	**446,294**	**-**	**2,106,841**

Assessment Districts

Ranchwood LLD 1

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 271 - RANCHWOOD EST AD#1						
ExpenseCategory: 20 - Supplies & Services						
271-458-200-202	Fleet Repair & Maintenance	2,624	2,172	1,089	1,089	1,233
271-458-200-204	Fleet Services	3,925	3,802	6,163	6,163	5,608
271-458-200-210	Sidewalk Maintenance	1,385	-	1,500	1,024	1,000
271-458-200-213	Water Sewerage & Disposal	64,583	80,923	83,000	83,000	90,000
271-458-200-220	Landscape Maintenance	10,305	39,504	39,505	39,505	40,571
271-458-200-221	Park Maintenance	72,599	69,394	65,400	65,400	67,000
271-458-200-223	Storm Drain Maintenance	199	7,189	500	500	500
271-458-200-224	Street Sign Maintenance	1,491	1,459	1,000	1,000	4,000
271-458-200-225	Street Tree Maintenance	730	5,000	5,000	5,000	20,000
271-458-200-226	Fence Maintenance	485	500	1,000	1,000	600
271-458-200-230	Administrative Services	20,430	22,668	23,699	23,224	24,768
271-458-200-231	Professional Services	54,587	41,360	41,340	41,350	42,456
271-458-200-238	Technical Services	-	1,250	1,500	-	-
271-458-200-263	Street Light Maintenance	5,000	4,992	5,500	2,500	2,000
271-458-200-264	Electricity & Gas	36,095	34,785	39,000	35,000	43,000
271-458-200-265	Gasoline & Oil	4,405	3,185	3,416	3,416	4,088
ExpenseCategory: 20 - Supplies & Services Total:		**278,843**	**318,182**	**318,612**	**309,171**	**346,824**
ExpenseCategory: 70 - Capital Outlay						
271-458-200-714	Storm Drain Improvements	15,242	-	18,000	17,384	-
271-458-200-717	Landscape & Irrigation	-	39,947	-	-	70,000
271-458-200-718	Sidewalk Improvement	-	-	-	-	30,000
271-458-200-720	Building & Structures	-	15,000	300,000	276,534	-
271-458-200-726	MIsc Improvement	-	-	-	-	80,000
271-458-200-747	Park & Playground Equipment	-	104,000	14,600	14,577	-
ExpenseCategory: 70 - Capital Outlay Total:		**15,242**	**158,947**	**332,600**	**308,495**	**180,000**
ExpenseCategory: 81 - Charge Ins - Outs						
271-458-200-820	Charge In	172,596	181,716	202,971	202,971	199,406
ExpenseCategory: 81 - Charge Ins - Outs Total:		**172,596**	**181,716**	**202,971**	**202,971**	**199,406**
Fund: 271 - RANCHWOOD EST AD#1 Total:		**466,681**	**658,845**	**854,183**	**820,637**	**726,230**

Cresthills LLD 2

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 272 - CRESTHILLS AD#2 FUND						
ExpenseCategory: 20 - Supplies & Services						
272-458-200-202	Fleet Repair & Maintenance	656	542	272	272	257
272-458-200-204	Fleet Services	982	987	1,541	1,541	1,172
272-458-200-210	Sidewalk Maintenance	234	-	1,500	1,427	1,000
272-458-200-213	Water Sewerage & Disposal	10,701	13,065	17,000	17,000	19,000
272-458-200-220	Landscape Maintenance	45	4,032	4,032	4,032	4,141
272-458-200-221	Park Maintenance	19,508	24,811	21,000	21,000	20,000
272-458-200-223	Storm Drain Maintenance	200	81	500	500	500
272-458-200-224	Street Sign Maintenance	997	994	500	408	300
272-458-200-225	Street Tree Maintenance	-	-	2,000	2,000	5,000
272-458-200-226	Fence Maintenance	-	-	-	-	200
272-458-200-230	Administrative Services	4,051	4,652	5,443	5,353	5,574
272-458-200-231	Professional Services	10,914	7,219	7,220	7,220	7,414
272-458-200-238	Technical Services	-	1,250	1,500	-	-
272-458-200-263	Street Light Maintenance	492	496	500	200	500
272-458-200-264	Electricity & Gas	8,306	10,664	12,000	13,500	15,500
272-458-200-265	Gasoline & Oil	1,101	760	854	854	854
ExpenseCategory: 20 - Supplies & Services Total:		**58,188**	**69,553**	**75,862**	**75,307**	**81,412**
ExpenseCategory: 70 - Capital Outlay						
272-458-200-717	Landscape & Irrigation	-	-	40,000	40,000	-
272-458-200-747	Park & Playground Equipment	-	-	-	-	210,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**40,000**	**40,000**	**210,000**
ExpenseCategory: 81 - Charge Ins - Outs						
272-458-200-820	Charge In	31,378	33,039	42,731	42,731	41,523
ExpenseCategory: 81 - Charge Ins - Outs Total:		**31,378**	**33,039**	**42,731**	**42,731**	**41,523**
Fund: 272 - CRESTHILLS AD#2 FUND Total:		**89,566**	**102,592**	**158,593**	**158,038**	**332,935**

Los Banos Gardens LLD 3

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 273 - LOS BANOS GARDENS						
ExpenseCategory: 20 - Supplies & Services						
273-458-200-202	Fleet Repair & Maintenance	1,148	950	476	476	593
273-458-200-204	Fleet Services	1,718	1,663	2,697	2,697	2,701
273-458-200-210	Sidewalk Maintenance	1,380	-	1,309	1,000	2,000
273-458-200-213	Water Sewerage & Disposal	20,133	30,221	29,000	29,000	35,000
273-458-200-220	Landscape Maintenance	2,484	16,124	16,883	16,883	17,339
273-458-200-221	Park Maintenance	30,135	28,674	28,000	28,000	30,000
273-458-200-223	Storm Drain Maintenance	200	2,305	500	500	500
273-458-200-224	Street Sign Maintenance	954	738	800	800	300
273-458-200-225	Street Tree Maintenance	-	1,500	1,500	-	2,000
273-458-200-226	Fence Maintenance	300	300	800	800	400
273-458-200-230	Administrative Services	6,638	7,398	10,354	10,278	11,060
273-458-200-231	Professional Services	33,827	20,900	20,900	20,900	21,464
273-458-200-238	Technical Services	-	1,250	1,500	-	-
273-458-200-263	Street Light Maintenance	3,495	3,483	3,191	3,500	1,500
273-458-200-264	Electricity & Gas	11,064	13,198	14,000	17,000	21,000
273-458-200-265	Gasoline & Oil	1,928	1,394	1,495	1,495	1,969
ExpenseCategory: 20 - Supplies & Services Total:		**115,402**	**130,096**	**133,405**	**133,329**	**147,826**
ExpenseCategory: 70 - Capital Outlay						
273-458-200-714	Storm Drain Improvements	-	-	-	-	25,000
273-458-200-717	Landscape & Irrigation	-	-	-	-	35,000
273-458-200-718	Sidewalk Improvement	-	-	-	-	30,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**-**	**-**	**90,000**
ExpenseCategory: 81 - Charge Ins - Outs						
273-458-200-820	Charge In	31,378	33,039	93,327	93,327	96,066
ExpenseCategory: 81 - Charge Ins - Outs Total:		**31,378**	**33,039**	**93,327**	**93,327**	**96,066**
Fund: 273 - LOS BANOS GARDENS Total:		**146,781**	**163,136**	**226,732**	**226,656**	**333,892**

College Greens LLD 4

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 274 - COLLEGE GREEN EST						
ExpenseCategory: 20 - Supplies & Services						
274-458-200-202	Fleet Repair & Maintenance	820	678	340	340	417
274-458-200-204	Fleet Services	1,226	1,188	1,925	1,925	1,896
274-458-200-210	Sidewalk Maintenance	1,852	-	1,000	925	1,500
274-458-200-213	Water Sewerage & Disposal	1,053	1,033	4,000	1,500	16,000
274-458-200-220	Landscape Maintenance	5,615	8,216	9,985	9,985	10,254
274-458-200-221	Park Maintenance	27,840	27,870	29,000	29,000	32,000
274-458-200-223	Storm Drain Maintenance	5,065	-	500	500	500
274-458-200-224	Street Sign Maintenance	951	959	1,000	1,000	1,500
274-458-200-225	Street Tree Maintenance	14,027	16,366	22,000	22,000	30,000
274-458-200-226	Fence Maintenance	575	600	600	600	700
274-458-200-230	Administrative Services	5,873	6,070	7,475	7,352	9,198
274-458-200-231	Professional Services	10,245	7,492	7,493	7,493	7,695
274-458-200-238	Technical Services	-	1,250	1,500	-	-
274-458-200-263	Street Light Maintenance	492	497	500	500	500
274-458-200-264	Electricity & Gas	10,579	11,080	12,000	13,500	22,000
274-458-200-265	Gasoline & Oil	1,377	996	1,068	1,068	1,383
ExpenseCategory: 20 - Supplies & Services Total:		**87,591**	**84,296**	**100,386**	**97,688**	**135,543**
ExpenseCategory: 70 - Capital Outlay						
274-458-200-714	Storm Drain Improvements	-	-	-	-	-
274-458-200-717	Landscape & Irrigation	25,050	-	-	-	20,000
274-458-200-718	Sidewalk Improvement	-	5,748	-	-	30,000
274-458-200-747	Park & Playground Equipment	-	-	-	-	40,000
ExpenseCategory: 70 - Capital Outlay Total:		**25,050**	**5,748**	**-**	**-**	**90,000**
ExpenseCategory: 81 - Charge Ins - Outs						
274-458-200-820	Charge In	47,073	49,559	64,448	64,448	67,329
ExpenseCategory: 81 - Charge Ins - Outs Total:		**47,073**	**49,559**	**64,448**	**64,448**	**67,329**
Fund: 274 - COLLEGE GREEN EST Total:		**159,714**	**139,602**	**164,834**	**162,136**	**292,872**

Orchard Terrace LLD 5

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 275 - ORCHARD TERRACE AD#5						
ExpenseCategory: 20 - Supplies & Services						
275-458-200-202	Fleet Repair & Maintenance	492	406	204	204	194
275-458-200-204	Fleet Services	736	714	1,156	1,156	883
275-458-200-210	Sidewalk Maintenance	-	-	-	-	-
275-458-200-213	Water Sewerage & Disposal	11,847	13,534	16,500	16,000	18,500
275-458-200-220	Landscape Maintenance	1,960	6,624	6,625	6,625	6,803
275-458-200-221	Park Maintenance	17,664	14,828	12,000	12,000	13,000
275-458-200-223	Storm Drain Maintenance	-	1,253	500	2,000	2,000
275-458-200-224	Street Sign Maintenance	238	350	600	600	600
275-458-200-225	Street Tree Maintenance	-	-	-	-	2,000
275-458-200-226	Fence Maintenance	250	250	250	250	250
275-458-200-230	Administrative Services	3,027	3,676	4,422	4,418	4,890
275-458-200-231	Professional Services	6,958	14,111	14,111	14,111	14,262
275-458-200-238	Technical Services	-	1,250	1,500	-	-
275-458-200-263	Street Light Maintenance	489	497	500	500	500
275-458-200-264	Electricity & Gas	6,751	6,466	7,000	9,000	10,000
275-458-200-265	Gasoline & Oil	825	596	640	640	643
ExpenseCategory: 20 - Supplies & Services Total:		**51,238**	**64,555**	**66,008**	**67,504**	**74,525**
ExpenseCategory: 70 - Capital Outlay						
275-458-200-717	Landscape & Irrigation	19,527	-	-	-	-
275-458-200-718	Sidewalk Improvements	-	5,903	-	-	35,000
ExpenseCategory: 70 - Capital Outlay Total:		**19,527**	**5,903**	**-**	**-**	**35,000**
ExpenseCategory: 81 - Charge Ins - Outs						
275-458-200-820	Charge In	15,695	16,520	29,935	29,935	31,318
ExpenseCategory: 81 - Charge Ins - Outs Total:		**15,695**	**16,520**	**29,935**	**29,935**	**31,318**
Fund: 275 - ORCHARD TERRACE AD#5 Total:		**86,459**	**86,978**	**95,943**	**97,439**	**140,843**

St. Francis Estates LLD 6

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 276 - ST. FRANCIS ESTATES						
ExpenseCategory: 20 - Supplies & Services						
276-458-200-202	Fleet Repair & Maintenance	492	406	204	204	69
276-458-200-204	Fleet Services	736	714	1,156	1,156	316
276-458-200-210	Sidewalk Maintenance	-	-	-	-	-
276-458-200-213	Water Sewerage & Disposal	-	-	-	-	-
276-458-200-220	Landscape Maintenance	2,412	1,248	1,248	1,248	1,282
276-458-200-221	Park Maintenance	3,102	6,229	8,000	8,000	8,500
276-458-200-223	Storm Drain Maintenance	200	-	500	500	500
276-458-200-224	Street Sign Maintenance	497	395	1,035	1,035	800
276-458-200-225	Street Tree Maintenance	-	-	2,000	2,000	2,000
276-458-200-226	Fence Maintenance	250	250	850	850	400
276-458-200-230	Administrative Services	1,341	1,462	1,596	1,480	1,515
276-458-200-238	Technical Services	-	1,250	1,500	-	-
276-458-200-263	Street Light Maintenance	326	494	465	500	500
276-458-200-264	Electricity & Gas	3,866	3,798	4,000	4,000	5,500
276-458-200-265	Gasoline & Oil	825	596	640	640	229
ExpenseCategory: 20 - Supplies & Services Total:		**14,048**	**16,843**	**23,194**	**21,613**	**21,611**
ExpenseCategory: 70 - Capital Outlay						
276-458-200-717	Landscape & Irrigation	-	-	25,000	25,000	-
276-458-200-718	Sidewalk Improvement	-	-	-	-	30,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**25,000**	**25,000**	**30,000**
ExpenseCategory: 81 - Charge Ins - Outs						
276-458-200-820	Charge In	15,695	15,400	11,035	11,035	11,847
ExpenseCategory: 81 - Charge Ins - Outs Total:		**15,695**	**15,400**	**11,035**	**11,035**	**11,847**
Fund: 276 - ST. FRANCIS ESTATES Total:		**29,742**	**32,243**	**59,229**	**57,648**	**63,458**

Valley Meadows LLD 7

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 277 - VALLEY MEADOWS AD#7						
ExpenseCategory: 20 - Supplies & Services						
277-458-200-202	Fleet Repair & Maintenance	492	406	204	204	61
277-458-200-204	Fleet Services	736	714	1,156	1,156	279
277-458-200-210	Sidewalk Maintenance	223	-	600	560	-
277-458-200-213	Water Sewerage & Disposal	1,756	2,825	3,000	3,500	5,500
277-458-200-220	Landscape Maintenance	621	3,300	3,301	3,301	3,390
277-458-200-221	Park Maintenance	12,012	-	5,000	5,000	8,000
277-458-200-224	Street Sign Maintenance	284	74	300	300	150
277-458-200-225	Street Tree Maintenance	2,000	-	-	-	-
277-458-200-226	Fence Maintenance	150	150	200	200	200
277-458-200-230	Administrative Services	1,105	662	1,146	1,113	1,465
277-458-200-238	Technical Services	-	1,250	1,500	-	-
277-458-200-263	Street Light Maintenance	196	197	200	200	200
277-458-200-264	Electricity & Gas	212	302	500	500	1,000
277-458-200-265	Gasoline & Oil	825	596	640	640	203
ExpenseCategory: 20 - Supplies & Services Total:		**20,611**	**10,478**	**17,747**	**16,674**	**20,448**
ExpenseCategory: 70 - Capital Outlay						
277-458-200-714	Storm Drain Improvement	-	-	6,700	7,000	10,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**6,700**	**7,000**	**10,000**
ExpenseCategory: 81 - Charge Ins - Outs						
277-458-200-820	Charge In	3,921	4,130	7,865	7,865	11,847
ExpenseCategory: 81 - Charge Ins - Outs Total:		**3,921**	**4,130**	**7,865**	**7,865**	**11,847**
Fund: 277 - VALLEY MEADOWS AD#7 Total:		**24,532**	**14,608**	**32,312**	**31,539**	**42,295**

Jo-Lin Manor Ranch LLD 279

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 279 - JO-LIN MANORRNCH AD #9						
ExpenseCategory: 20 - Supplies & Services						
279-458-200-202	Fleet Repair & Maintenance	656	542	272	272	430
279-458-200-204	Fleet Services	982	951	1,541	1,541	1,956
279-458-200-210	Sidewalk Maintenance	210	-	555	550	700
279-458-200-213	Water Sewerage & Disposal	17,444	21,656	27,500	26,000	38,500
279-458-200-220	Landscape Maintenance	2,759	11,608	17,114	17,114	17,576
279-458-200-221	Park Maintenance	29,457	33,964	39,385	39,385	34,000
279-458-200-223	Storm Drain Maintenance	200	-	4,000	2,000	500
279-458-200-224	Street Sign Maintenance	417	148	500	500	300
279-458-200-225	Street Tree Maintenance	-	1,500	2,000	2,000	2,000
279-458-200-226	Fence Maintenance	350	350	350	350	500
279-458-200-230	Administrative Services	6,432	8,008	7,717	9,499	9,882
279-458-200-231	Professional Services	7,132	17,100	16,412	16,412	16,461
279-458-200-238	Technical Services	-	1,250	1,500	-	-
279-458-200-263	Street Light Maintenance	489	44	500	500	300
279-458-200-264	Electricity & Gas	11,675	12,597	13,500	15,500	24,000
279-458-200-265	Gasoline & Oil	1,101	797	854	854	1,426
ExpenseCategory: 20 - Supplies & Services Total:		**79,306**	**110,514**	**133,700**	**132,477**	**148,531**
ExpenseCategory: 70 - Capital Outlay						
279-458-200-714	Storm Drain Improvements	-	11,344	19,745	13,560	-
279-458-200-717	Landscape & Irrigation	-	-	615	613	-
279-458-200-718	Sidewalk Improvement	-	-	-	-	30,000
279-458-200-747	Park & Playground Equipment	-	-	130,000	130,000	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**11,344**	**150,360**	**144,173**	**30,000**
ExpenseCategory: 81 - Charge Ins - Outs						
279-458-200-820	Charge In	62,767	66,078	77,009	77,009	69,440
ExpenseCategory: 81 - Charge Ins - Outs Total:		**62,767**	**66,078**	**77,009**	**77,009**	**69,440**
Fund: 279 - JO-LIN MANORRNCH AD #9 Total:		**142,073**	**187,937**	**361,069**	**353,659**	**247,971**

LB Creek Shopping Center LLD 10

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 280 - LB CREEK SHP CNTR						
ExpenseCategory: 20 - Supplies & Services						
280-458-200-202	Fleet Repair & Maintenance	492	406	204	204	123
280-458-200-204	Fleet Services	736	714	1,156	1,156	562
280-458-200-210	Sidewalk Maintenance	-	-	500	-	600
280-458-200-213	Water Sewerage & Disposal	-	-	-	-	-
280-458-200-220	Landscape Maintenance	8,203	6,564	6,564	6,564	6,742
280-458-200-221	Park Maintenance	8,502	11,525	13,000	13,000	14,000
280-458-200-223	Storm Drain Maintenance	200	-	500	500	500
280-458-200-224	Street Sign Maintenance	497	441	500	500	200
280-458-200-225	Street Tree Maintenance	-	2,500	5,000	5,000	10,000
280-458-200-230	Administrative Services	1,804	2,165	2,469	2,450	2,807
280-458-200-238	Technical Services	-	1,250	1,500	-	-
280-458-200-263	Street Light Maintenance	218	35	500	500	500
280-458-200-264	Electricity & Gas	2,780	5,020	4,500	4,500	5,000
280-458-200-265	Gasoline & Oil	825	596	641	640	409
ExpenseCategory: 20 - Supplies & Services Total:		**24,256**	**31,216**	**37,034**	**35,014**	**41,443**
ExpenseCategory: 70 - Capital Outlay						
280-458-200-717	Landscape & Irrigation	-	-	-	-	30,000
280-458-200-718	Sidewalk Improvement	-	-	-	-	10,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**-**	**-**	**40,000**
ExpenseCategory: 81 - Charge Ins - Outs						
280-458-200-820	Charge In	15,695	16,520	19,018	19,018	20,410
ExpenseCategory: 81 - Charge Ins - Outs Total:		**15,695**	**16,520**	**19,018**	**19,018**	**20,410**
Fund: 280 - LB CREEK SHP CNTR Total:		**39,950**	**47,736**	**56,052**	**54,032**	**101,853**

Meadowlands LLD 11

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 281 - MEADOWLANDS AD#11						
ExpenseCategory: 20 - Supplies & Services						
281-458-200-202	Fleet Repair & Maintenance	1,969	1,630	817	817	1,204
281-458-200-204	Fleet Services	2,944	2,852	4,621	4,622	5,474
281-458-200-210	Sidewalk Maintenance	-	-	3,000	3,000	3,000
281-458-200-213	Water Sewerage & Disposal	54,297	63,045	70,000	65,000	72,000
281-458-200-220	Landscape Maintenance	35,432	35,850	47,005	47,005	47,824
281-458-200-221	Park Maintenance	30,447	37,946	39,262	44,562	46,000
281-458-200-223	Storm Drain Maintenance	-	-	500	500	500
281-458-200-224	Street Sign Maintenance	477	382	500	500	4,500
281-458-200-225	Street Tree Maintenance	-	2,000	2,000	2,000	4,000
281-458-200-226	Fence Maintenance	712	750	750	750	900
281-458-200-230	Administrative Services	13,066	14,722	22,797	22,701	23,932
281-458-200-231	Professional Services	64,917	73,743	73,743	73,743	73,590
281-458-200-238	Technical Services	-	1,250	-	-	-
281-458-200-263	Street Light Maintenance	9,963	9,975	4,000	4,000	4,000
281-458-200-264	Electricity & Gas	28,137	32,688	35,500	35,500	42,000
281-458-200-265	Gasoline & Oil	3,304	2,389	2,562	2,562	3,990
ExpenseCategory: 20 - Supplies & Services Total:		**245,665**	**279,221**	**307,057**	**307,262**	**332,914**
ExpenseCategory: 70 - Capital Outlay						
281-458-200-714	Storm Drain Improvements	7,518	-	-	-	10,000
281-458-200-747	Park & Playground Equipment	-	-	16,100	9,300	-
ExpenseCategory: 70 - Capital Outlay Total:		**7,518**	**-**	**16,100**	**9,300**	**10,000**
ExpenseCategory: 81 - Charge Ins - Outs						
281-458-200-820	Charge In	43,152	45,429	193,345	193,345	194,831
ExpenseCategory: 81 - Charge Ins - Outs Total:		**43,152**	**45,429**	**193,345**	**193,345**	**194,831**
Fund: 281 - MEADOWLANDS AD#11 Total:		**296,335**	**324,650**	**516,502**	**509,907**	**537,745**

Mission Estates LLD 12

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 282 - MISSION ESTATES AD#12						
ExpenseCategory: 20 - Supplies & Services						
282-458-200-202	Fleet Repair & Maintenance	656	542	273	272	279
282-458-200-204	Fleet Services	982	951	1,540	1,541	1,274
282-458-200-210	Sidewalk Maintenance	-	490	500	-	800
282-458-200-213	Water Sewerage & Disposal	23,234	26,173	35,500	35,500	35,500
282-458-200-220	Landscape Maintenance	2,364	33,864	33,864	15,000	30,000
282-458-200-221	Park Maintenance	23,197	15,959	13,000	13,000	13,000
282-458-200-223	Storm Drain Maintenance	-	-	4,000	1,200	2,500
282-458-200-224	Street Sign Maintenance	212	296	500	500	4,000
282-458-200-225	Street Tree Maintenance	-	-	-	-	30,000
282-458-200-226	Fence Maintenance	-	-	200	200	300
282-458-200-230	Administrative Services	5,995	7,075	8,291	6,846	7,975
282-458-200-231	Professional Services	12,468	10,770	10,771	10,771	11,063
282-458-200-238	Technical Services	-	1,250	1,500	-	-
282-458-200-263	Street Light Maintenance	678	966	1,000	1,000	1,000
282-458-200-264	Electricity & Gas	21,450	15,588	15,000	19,000	22,000
282-458-200-265	Gasoline & Oil	1,101	797	854	854	929
ExpenseCategory: 20 - Supplies & Services Total:		**92,335**	**114,721**	**126,793**	**105,684**	**160,620**
ExpenseCategory: 70 - Capital Outlay						
282-458-200-714	Storm Drain Improvements	-	-	-	-	10,000
282-458-200-753	Specialized Equipment	-	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**-**	**-**	**10,000**
ExpenseCategory: 81 - Charge Ins - Outs						
282-458-200-820	Charge In	40,089	41,299	45,196	45,296	45,277
ExpenseCategory: 81 - Charge Ins - Outs Total:		**40,089**	**41,299**	**45,196**	**45,296**	**45,277**
Fund: 282 - MISSION ESTATES AD#12 Total:		**132,425**	**156,020**	**171,989**	**150,980**	**215,897**

Somerset Park LLD 13

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 283 - SOMERSET PARK AD#13						
ExpenseCategory: 20 - Supplies & Services						
283-458-200-202	Fleet Repair & Maintenance	492	406	205	204	89
283-458-200-204	Fleet Services	736	714	1,156	1,156	407
283-458-200-210	Sidewalk Maintenance	362	-	500	-	600
283-458-200-213	Water Sewerage & Disposal	1,379	1,255	2,100	1,200	2,000
283-458-200-220	Landscape Maintenance	723	9,708	9,708	9,708	9,971
283-458-200-221	Park Maintenance	2,452	5,708	12,000	12,000	10,000
283-458-200-223	Storm Drain Maintenance	-	-	500	500	500
283-458-200-224	Street Sign Maintenance	152	148	200	50	200
283-458-200-225	Street Tree Maintenance	1,500	3,000	2,000	2,000	6,000
283-458-200-226	Fence Maintenance	250	250	200	200	400
283-458-200-230	Administrative Services	1,161	1,623	2,509	2,360	2,440
283-458-200-238	Technical Services	-	1,250	-	-	-
283-458-200-263	Street Light Maintenance	496	-	500	500	500
283-458-200-264	Electricity & Gas	4,343	(1,262)	3,500	4,500	6,000
283-458-200-265	Gasoline & Oil	825	596	640	640	296
ExpenseCategory: 20 - Supplies & Services Total:		**14,873**	**23,396**	**35,718**	**35,018**	**39,403**
ExpenseCategory: 70 - Capital Outlay						
283-458-200-717	Landscape & Irrigation	13,000	-	-	-	20,000
ExpenseCategory: 70 - Capital Outlay Total:		**13,000**	**-**	**-**	**-**	**20,000**
ExpenseCategory: 81 - Charge Ins - Outs						
283-458-200-820	Charge In	10,904	12,390	17,022	17,022	14,428
ExpenseCategory: 81 - Charge Ins - Outs Total:		**10,904**	**12,390**	**17,022**	**17,022**	**14,428**
Fund: 283 - SOMERSET PARK AD#13 Total:		**38,777**	**35,786**	**52,740**	**52,040**	**73,831**

Northgate @ Regency LLD 14

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 284 - NORTHGATE @ REGENCY						
ExpenseCategory: 20 - Supplies & Services						
284-458-200-202	Fleet Repair & Maintenance	1,640	1,357	681	680	676
284-458-200-204	Fleet Services	2,452	2,375	3,852	3,851	3,074
284-458-200-210	Sidewalk Maintenance	4,664	-	5,000	5,000	-
284-458-200-213	Water Sewerage & Disposal	23,891	30,446	36,000	45,000	52,000
284-458-200-220	Landscape Maintenance	13,700	18,216	18,216	18,216	18,708
284-458-200-221	Park Maintenance	26,664	34,395	41,500	41,500	45,000
284-458-200-223	Storm Drain Maintenance	150	-	500	500	500
284-458-200-224	Street Sign Maintenance	-	148	500	500	3,000
284-458-200-225	Street Tree Maintenance	-	4,500	5,000	5,000	8,000
284-458-200-226	Fence Maintenance	250	250	800	800	400
284-458-200-230	Administrative Services	12,258	11,997	13,200	13,348	14,263
284-458-200-231	Professional Services	21,456	20,013	20,014	20,014	20,554
284-458-200-238	Technical Services	-	1,250	-	-	-
284-458-200-263	Street Light Maintenance	1,987	1,654	2,000	2,000	2,000
284-458-200-264	Electricity & Gas	25,662	17,497	21,000	27,000	35,000
284-458-200-265	Gasoline & Oil	2,753	1,991	2,135	2,135	2,242
ExpenseCategory: 20 - Supplies & Services Total:		**137,527**	**146,089**	**170,398**	**185,544**	**205,417**
ExpenseCategory: 70 - Capital Outlay						
284-458-200-718	Sidewalk Improvement	-	-	-	-	10,000.00
284-458-200-747	Park & Playground Equipment	-	-	-	-	110,000.00
284-458-200-753	Specialized Equipment	-	-	275,000.00	275,000.00	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**275,000.00**	**275,000.00**	**120,000.00**
ExpenseCategory: 81 - Charge Ins - Outs						
284-458-200-820	Charge In	133,364	118,467	108,823	108,823	109,086
ExpenseCategory: 81 - Charge Ins - Outs Total:		**133,364**	**118,467**	**108,823**	**108,823**	**109,086**
Fund: 284 - NORTHGATE @ REGENCY Total:		**270,892**	**264,556**	**554,221**	**569,367**	**434,503**

Magnolia Grove LLD 15

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 285 - MAGNOLIA GROVE AD#15						
ExpenseCategory: 20 - Supplies & Services						
285-458-200-202	Fleet Repair & Maintenance	492	406	205	204	14
285-458-200-204	Fleet Services	736	714	1,156	1,156	66
285-458-200-210	Sidewalk Maintenance	-	-	500	-	-
285-458-200-213	Water Sewerage & Disposal	807	756	1,800	1,800	2,000
285-458-200-220	Landscape Maintenance	415	6,216	6,216	6,216	6,384
285-458-200-221	Park Maintenance	1,000	376	1,100	1,100	2,500
285-458-200-224	Street Sign Maintenance	-	74	150	150	300
285-458-200-230	Administrative Services	252	552	776	697	834
285-458-200-238	Technical Services	-	1,250	1,000	-	-
285-458-200-263	Street Light Maintenance	116	-	150	150	150
285-458-200-264	Electricity & Gas	1,077	1,226	1,500	1,500	1,800
285-458-200-265	Gasoline & Oil	825	596	640	640	47
ExpenseCategory: 20 - Supplies & Services Total:		**5,719**	**12,166**	**15,193**	**13,613**	**14,095**
ExpenseCategory: 70 - Capital Outlay						
285-458-200-717	Landscape & Irrigation	10,000	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**10,000**	**-**	**-**	**-**	**-**
ExpenseCategory: 81 - Charge Ins - Outs						
285-458-200-820	Charge In	-	-	1,761	1,761	4,340
ExpenseCategory: 81 - Charge Ins - Outs Total:		**-**	**-**	**1,761**	**1,761**	**4,340**
Fund: 285 - MAGNOLIA GROVE AD#15 Total:		**15,719**	**12,166**	**16,954**	**15,374**	**18,435**

Senior Villages LLD 16

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 286 - SENIOR VILLAGES AD#16						
ExpenseCategory: 20 - Supplies & Services						
286-458-200-202	Fleet Repair & Maintenance	492	406	205	205	32
286-458-200-204	Fleet Services	736	714	1,156	1,156	148
286-458-200-210	Sidewalk Maintenance	-	-	-	-	300
286-458-200-213	Water & Sewerage	-	-	-	-	-
286-458-200-220	Landscape Maintenance	1,231	5,112	5,112	5,112	5,251
286-458-200-221	Park Maintenance	2,572	367	3,000	3,000	4,000
286-458-200-225	Street Tree Maintenance	-	-	-	-	-
286-458-200-226	Fence Maintenance	50	50	200	200	200
286-458-200-230	Administrative Services	530	699	926	840	937
286-458-200-238	Technical Services	-	1,250	1,500	-	-
286-458-200-263	Street Light Maintenance	-	-	-	-	-
286-458-200-264	Electricity & Gas	1,506	2,100	2,500	1,500	2,500
286-458-200-265	Gasoline & Oil	825	596	640	640	107
ExpenseCategory: 20 - Supplies & Services Total:		**7,943**	**11,295**	**15,239**	**12,653**	**13,475**
ExpenseCategory: 70 - Capital Outlay						
286-458-200-717	Landscape & Irrigation	-	-	-	-	7,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**-**	**-**	**7,000**
ExpenseCategory: 81 - Charge Ins - Outs						
286-458-200-820	Charge In	3,921	4,130	5,870	5,870	7,155
ExpenseCategory: 81 - Charge Ins - Outs Total:		**3,921**	**4,130**	**5,870**	**5,870**	**7,155**
Fund: 286 - SENIOR VILLAGES AD#16 Total:		**11,863**	**15,425**	**21,109**	**18,523**	**27,630**

Stonecreek Villages LLD 17

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 287 - STONECREEK VILLAGES						
ExpenseCategory: 20 - Supplies & Services						
287-458-200-202	Fleet Repair & Maintenance	984	814	408	408	997
287-458-200-204	Fleet Services	1,472	1,426	2,311	2,311	4,535
287-458-200-210	Sidewalk Maintenance	4,166	-	1,734	1,734	1,500
287-458-200-213	Water Sewerage & Disposal	49,911	55,719	64,000	55,000	64,000
287-458-200-220	Landscape Maintenance	37,802	102,468	109,897	109,897	112,864
287-458-200-221	Park Maintenance	57,277	69,264	74,645	75,000	70,000
287-458-200-223	Storm Drain Maintenance	-	4,559	500	500	500
287-458-200-224	Street Sign Maintenance	239	449	3,766	3,000	1,000
287-458-200-225	Street Tree Maintenance	-	15,000	20,000	20,000	30,000
287-458-200-226	Fence Maintenance	440	450	1,500	1,500	600
287-458-200-230	Administrative Services	15,081	21,686	24,196	24,121	24,918
287-458-200-231	Professional Services	16,236	27,082	27,082	27,082	27,813
287-458-200-238	Technical Services	-	1,250	1,500	-	-
287-458-200-250	Insurance	270	340	429	429	462
287-458-200-263	Street Light Maintenance	948	1,000	1,000	1,000	1,000
287-458-200-264	Electricity & Gas	29,041	35,128	41,500	41,500	45,000
287-458-200-265	Gasoline & Oil	1,652	1,194	1,281	1,281	3,306
ExpenseCategory: 20 - Supplies & Services Total:		**215,519**	**337,827**	**375,749**	**364,763**	**388,495**
ExpenseCategory: 70 - Capital Outlay						
287-458-200-714	Storm Drain Improvements	-	-	-	-	-
287-458-200-717	Landscape & Irrigation	37,636	74,967	82,855	60,355	-
287-458-200-720	Building & Structures	-	-	-	-	25,000
287-458-200-747	Park & Playground Equipment	-	39,540	37,500	60,000	-
ExpenseCategory: 70 - Capital Outlay Total:		**37,636**	**114,507**	**120,355**	**120,355**	**25,000**
ExpenseCategory: 81 - Charge Ins - Outs						
287-458-200-820	Charge In	133,364	140,417	167,167	167,167	161,049
ExpenseCategory: 81 - Charge Ins - Outs Total:		**133,364**	**140,417**	**167,167**	**167,167**	**161,049**
Fund: 287 - STONECREEK VILLAGES Total:		**386,520**	**592,751**	**663,270**	**652,285**	**574,544**

Rail Trail Corridor LLD 18

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 288 - RAIL TRAIL CORRIDOR						
ExpenseCategory: 20 - Supplies & Services						
288-458-200-202	Fleet Repair & Maintenance	984	814	408	408	299
288-458-200-204	Fleet Services	1,472	1,426	2,311	2,311	1,362
288-458-200-213	Water Sewerage & Disposal	4,871	4,168	5,500	5,500	6,000
288-458-200-220	Landscape Maintenance	10,807	9,432	9,432	9,432	9,687
288-458-200-221	Park Maintenance	21,062	17,037	13,700	20,000	20,000
288-458-200-225	Street Tree Maintenance	5,000	5,000	7,500	7,500	7,500
288-458-200-230	Administrative Services	3,113	2,914	4,749	4,735	4,757
288-458-200-238	Technical Services	-	1,250	1,500	-	-
288-458-200-264	Electricity & Gas	4,342	4,507	5,000	5,000	6,000
288-458-200-265	Gasoline & Oil	1,652	1,194	1,281	1,281	993
288-458-200-273	Special Departmental Exp.	-	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**53,303**	**47,742**	**51,381**	**56,167**	**56,598**
ExpenseCategory: 70 - Capital Outlay						
288-458-200-718	Sidewalk Improvements	45,250	-	-	-	-
288-458-200-753	Specialized Equipment	-	-	6,300	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**45,250**	**-**	**6,300**	**-**	**-**
ExpenseCategory: 81 - Charge Ins - Outs						
288-458-200-820	Charge In	15,695	16,520	48,248	48,248	48,326
ExpenseCategory: 81 - Charge Ins - Outs Total:		**15,695**	**16,520**	**48,248**	**48,248**	**48,326**
Fund: 288 - RAIL TRAIL CORRIDOR Total:		**114,247**	**64,262**	**105,929**	**104,415**	**104,924**

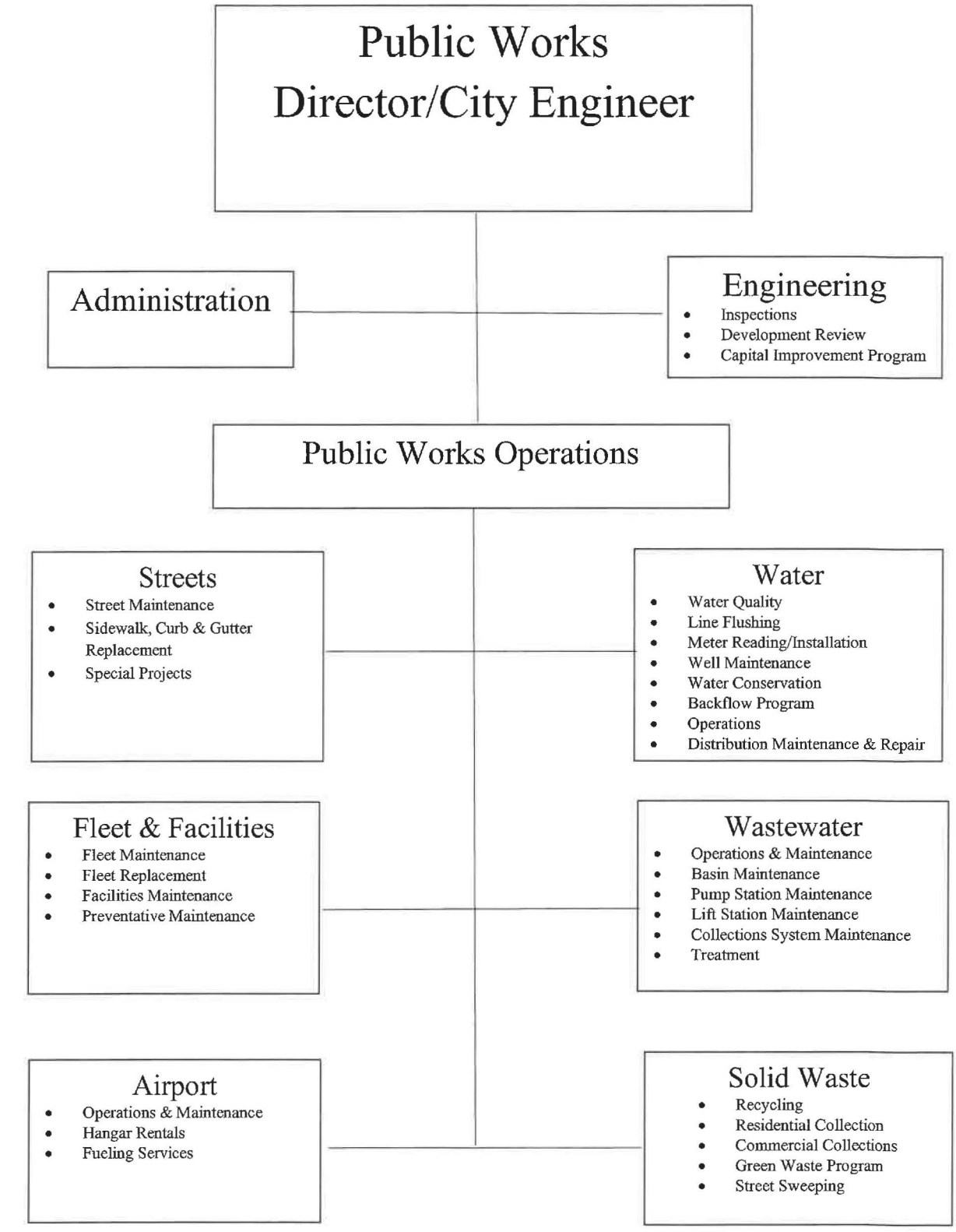
Talbott Park LLD 19

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 289 - TALBOTT PARK AD#19						
ExpenseCategory: 20 - Supplies & Services						
289-458-200-202	Fleet Repair & Maintenance	820	678	340	340	243
289-458-200-204	Fleet Services	1,226	1,188	1,925	1,925	1,105
289-458-200-210	Sidewalk Maintenance	-	-	500	500	500
289-458-200-213	Water Sewerage & Disposal	17,971	29,305	32,000	28,000	33,000
289-458-200-221	Park Maintenance	4,420	5,786	5,500	7,000	8,000
289-458-200-223	Storm Drain Maintenance	-	-	500	500	500
289-458-200-224	Street Sign Maintenance	-	-	300	300	200
289-458-200-225	Street Tree Maintenance	5,000	4,996	4,000	4,000	6,000
289-458-200-230	Administrative Services	2,888	3,390	5,138	4,863	5,294
289-458-200-231	Professional Services	17,306	13,422	13,422	13,422	13,785
289-458-200-238	Technical Services	-	1,250	1,500	-	-
289-458-200-263	Street Light Maintenance	1,468	1,745	1,870	1,870	1,870
289-458-200-264	Electricity & Gas	3,646	3,736	7,000	5,300	6,000
289-458-200-265	Gasoline & Oil	1,377	996	1,068	1,068	807
ExpenseCategory: 20 - Supplies & Services Total:		**56,122**	**66,490**	**75,063**	**69,088**	**77,304**
ExpenseCategory: 70 - Capital Outlay						
289-458-200-714	Storm Drain Improvements	5,202	-	-	-	7,000
ExpenseCategory: 70 - Capital Outlay Total:		**5,202**	**-**	**-**	**-**	**7,000**
ExpenseCategory: 81 - Charge Ins - Outs						
289-458-200-820	Charge In	7,841	8,260	38,153	38,153	39,295
ExpenseCategory: 81 - Charge Ins - Outs Total:		**7,841**	**8,260**	**38,153**	**38,153**	**39,295**
Fund: 289 - TALBOTT PARK AD#19 Total:		**69,165**	**74,750**	**113,216**	**107,241**	**123,599**

Public Works

Public Works Department



Engineering

City of Los Banos

Engineering

2025-2026 Department Detail

Personnel Services

General Fund - Fund 100
Engineering - Department 426
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
City Engineer	1	40%	Water, WW Collection
Inspector I	2	55%	Streets, Water, WW Collection
Inspector I	1	33%	Water, WW Collection

Total Salaries (Including Overtime)	**$193,416**
Workmen's Compensation Insurance	$7,700
State Retirement (PERS)	$17,744
Social Security (FICA)	$14,796
Health Insurance	$57,257
Health Reimbursement	$0
Health Savings	$1,647
OPEB	5,883
Retirees Health Insurance	$0
Life Insurance	$220
Unemployment Insurance	$967
Dental & Optical	$2,635
Total Benefits:	**$108,850**
Total Personnel Services:	**$302,266**

Engineering

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND ENGINEERING						
ExpenseCategory: 10 - Personnel Services						
100-426-100-101	Salaries	37,252	66,295	85,568	84,188	191,416
100-426-100-103	Overtime	9,445	6,984	4,075	1,000	2,000
100-426-100-120	Benefits	20,027	42,514	49,439	62,500	91,106
100-426-100-121	Benefits-PERS	3,401	5,652	7,333	6,970	17,744
ExpenseCategory: 10 - Personnel Services Total:		**70,125**	**121,444**	**146,414**	**154,658**	**302,266**
ExpenseCategory: 20 - Supplies & Services						
100-426-100-231	Professional Services	264,174	369,329	400,000	75,000	200,000
100-426-100-236	Medical Services	-	-	380	125	300
100-426-100-237	Recruitment	-	-	500	-	-
100-426-100-240	I.T. Services	1,501	1,539	3,154	2,774	4,995
100-426-100-250	Insurance	2,195	4,332	5,298	5,272	7,102
100-426-100-252	Communications	-	517	500	1,300	1,500
100-426-100-253	Advertising	-	377	500	400	500
100-426-100-257	Travel & Training	334	-	5,000	1,000	2,000
100-426-100-260	Office Supplies	3,275	5,053	5,000	3,200	5,200
100-426-100-262	Uniform Expense	105	448	950	450	1,000
100-426-100-267	General Materials & Supplies	6,657	1,868	2,000	1,000	1,500
100-426-100-273	Special Departmental Expense	-	82	500	350	500
ExpenseCategory: 20 - Supplies & Services Total:		**278,241**	**383,546**	**423,783**	**90,871**	**224,597**
ExpenseCategory: 70 - Capital Outlay						
100-426-100-720	Building & Structures	-	-	12,000	-	12,000
100-426-100-750	Vehicles	-	39,972	-	-	-
100-426-100-770	Computer Equipment	-	32	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**40,004**	**12,000**	**-**	**12,000**
Fund: 100 - GENERAL FUND ENGINEERING Total:		**348,365**	**544,994**	**582,197**	**245,529**	**538,863**

Streets

City of Los Banos

Streets
2025-2026 Department Detail
Personnel Services

General Fund - Fund 100
Streets - Department 431
Maintenance - Activity 210

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Public Works Director	1	2%	Water, WW Collection & Treatment, Solid Waste, Fleet
Assistant Public Works Director	1	2%	Water, WW Collection & Treatment, Solid Waste, Fleet
Public Works Operations Manager	1	51%	WW Treatment, Solid Waste, Fleet
Administrative Coordinator	1	10%	Water, Solid Waste, Fleet WW Collection & Treatment
Administrative Coordinator	1	25%	Water, WW Collections, Solid Waste
Administrative Assistant	1	5%	Water, WW Collection & Treatment, Solid Waste
Engineering Technician	1	5%	Water, WW Collection & Treatment
Foreman	1	90%	Water
Inspector I	2	10%	Water, WW Collection
Maintenance Worker III	2	90%	Water, WW Collection
Maintenance Worker II	3	90%	Water, WW Collection
Maintenance Worker II	1	100%	
Maintenance Worker I	2	100%	
Maintenance Worker I	2	90%	Water, WW Collection

	$881,225
Total Salaries (Including Overtime)	
	$79,100
Workmen's Compensation Insurance	$320,978
State Retirement (PERS)	$67,414
Social Security (FICA)	$224,018
Health Insurance	$7,056
Health Savings	$39,705
OPEB	$76,105
Retirees Health Insurance	$1,482
Life Insurance	$4,406
Unemployment Insurance	$17,784
Dental & Optical	
	$838,047
Total Benefits:	
	$1,719,272
Total Personnel Services:	

Streets

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND STREETS						
ExpenseCategory: 10 - Personnel Services						
100-431-210-101	Salaries	660,588	753,683	819,127	804,620	851,225
100-431-210-103	Overtime	52,832	39,277	30,746	20,000	30,000
100-431-210-120	Benefits	448,113	454,590	511,005	460,000	517,069
100-431-210-121	Benefits-PERS	212,029	260,584	173,181	270,000	320,978
ExpenseCategory: 10 - Personnel Services Total:		**1,373,562**	**1,508,135**	**1,534,059**	**1,554,620**	**1,719,272**
ExpenseCategory: 20 - Supplies & Services						
100-431-210-201	Grounds Maintenance	-	-	500	500	-
100-431-210-202	Fleet Repair & Maintenance	34,716	42,809	45,510	45,510	48,100
100-431-210-203	Equipment Repair & Maintenar	4,000	2,485	3,000	3,000	4,000
100-431-210-204	Fleet Services	52,068	69,120	89,506	89,506	89,177
100-431-210-205	Facility Maintenance	4,965	16,443	19,331	19,331	53,959
100-431-210-208	Rental - Vehicles & Equipment	1,670	3,371	4,700	2,000	2,200
100-431-210-209	Alley Maintenance/Repair	-	30,788	60,000	20,000	60,000
100-431-210-210	Sidewalk Gutter Curb Mnt.	34,880	33,424	40,000	40,000	50,000
100-431-210-211	Street Repair	51,554	56,997	65,000	50,000	60,000
100-431-210-231	Professional Services	63,143	53,160	77,400	65,000	70,000
100-431-210-236	Medical Services	1,680	2,485	2,800	2,800	4,000
100-431-210-237	Recruitment	71	3,693	1,500	1,500	1,500
100-431-210-240	I.T. Services	6,320	6,227	12,763	11,226	11,488
100-431-210-250	Insurance	61,652	68,876	86,331	86,047	108,404
100-431-210-251	Memberships & Dues	831	500	1,200	1,000	1,500
100-431-210-252	Communications	10,815	8,934	9,900	9,000	9,500
100-431-210-256	Permits, Fees & Charges	321	356	600	400	500
100-431-210-257	Travel & Training	4,458	4,718	15,000	5,000	5,000
100-431-210-259	Meetings & Events	-	500	600	600	800
100-431-210-260	Office Supplies	4,532	3,946	5,000	5,000	4,000
100-431-210-262	Uniform Expense	11,549	11,905	13,500	13,000	13,500
100-431-210-263	Street Light Maintenance	146,947	196,534	187,000	185,000	185,000
100-431-210-264	Electricity & Gas	7,041	8,587	9,000	9,700	10,500
100-431-210-265	Gasoline & Oil	69,300	76,283	77,000	77,000	70,496
100-431-210-267	General Materials & Supplies	79,812	85,342	90,000	90,000	95,000
100-431-210-273	Special Departmental Exp.	4,391	4,452	5,000	5,000	5,000
ExpenseCategory: 20 - Supplies & Services Total:		**656,717**	**791,934**	**922,141**	**837,121**	**963,624**
ExpenseCategory: 70 - Capital Outlay						
100-431-210-715	Street & Road Imp-Overlay	121,990	1,491,587	1,100,000	800,000	1,400,000
100-431-210-716	Street Improvement	-	-	-	-	-
100-431-210-718	Sidewalk Improvements	-	10,583	20,000	20,000	20,000
100-431-210-720	Building & Structures	-	5,775	55,000	55,000	75,000
100-431-210-726	Misc Improvements	-	-	375,000	227,856	70,000
100-431-210-740	Miscellaneous Equipment	-	10,000	-	-	-
100-431-210-750	Vehicles	241,297	153,160	103,500	96,276	180,000
100-431-210-753	Specialized Equipment	160,990	38,429	48,000	24,877	355,000
100-431-210-755	Specialized Vehicles	67,605	113,415	-	-	-

100-431-210-770	Computer Equipment	-	131	-	-	-
	ExpenseCategory: 70 - Capital Outlay Total:	**591,882**	**1,823,080**	**1,701,500**	**1,224,009**	**2,100,000**
ExpenseCategory: 81 - Charge Ins - Outs						
100-431-210-825	Street Charge-Out	(2,619,926)	(4,002,458)	(4,035,737)	(3,615,750)	(4,782,896)
	ExpenseCategory: 81 - Charge Ins - Outs Total:	**(2,619,926)**	**(4,002,458)**	**(4,035,737)**	**(3,615,750)**	**(4,782,896)**
	Fund: 100 - GENERAL FUND STREETS Total:	**2,235**	**120,692**	**121,964**	**-**	**-**

RSTP

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 207 - RSTP EXCHANGE FUND						
ExpenseCategory: 81 - Charge Ins - Outs						
207-430-210-820	Charge-In	696,041	1,119,292	812,313	812,313	526,134
ExpenseCategory: 81 - Charge Ins - Outs Total:		**696,041**	**1,119,292**	**812,313**	**812,313**	**526,134**
Fund: 207 - RSTP EXCHANGE FUND Total:		**696,041**	**1,119,292**	**812,313**	**812,313**	**526,134**

Transportation Expenditure Plan

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 214 - TRANSPORTATION						
ExpenseCategory: 70 - Capital Outlay						
214-430-210-715	Street & Road Impr. Overlay	116,401	2,096,119	1,638,806	600,000	2,700,000
214-430-210-730	Alternative Street Improvement	-	420,850	-	-	300,000
ExpenseCategory: 70 - Capital Outlay Total:		**116,401**	**2,516,969**	**1,638,806**	**600,000**	**3,000,000**
Fund: 214 - TRANSPORTATION Total:		**116,401**	**2,516,969**	**1,638,806**	**600,000**	**3,000,000**

Gax Tax

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 215 - GAS TAX 2105 FUND						
ExpenseCategory: 20 - Supplies & Services						
215-430-210-264	Electricity & Gas	$ 71,203	$ 70,312	$ 70,000	$ 90,000	$ 100,000
ExpenseCategory: 20 - Supplies & Services Total:		**$ 71,203**	**$ 70,312**	**$ 70,000**	**$ 90,000**	**$ 100,000**
ExpenseCategory: 81 - Charge Ins - Outs						
215-430-220-819	Street Charge In-SB1 Projects	111,885	1,593,058	1,000,000	700,000	1,300,000
215-430-220-820	Street Charge-In	1,400,000	715,577	1,424,911	1,424,911	2,000,000
ExpenseCategory: 81 - Charge Ins - Outs Total:		**1,511,885**	**2,308,635**	**2,424,911**	**2,124,911**	**3,300,000**
Fund: 215 - GAS TAX 2105 FUND Total:		**1,583,088**	**2,378,947**	**2,494,911**	**2,214,911**	**3,400,000**

Local Transportation

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 220 - LOCAL TRANSPORTATION						
ExpenseCategory: 81 - Charge Ins - Outs						
220-430-210-820	Charge-In	-	-	357,168	357,168	500,000
ExpenseCategory: 81 - Charge Ins - Outs Total:		**-**	**-**	**357,168**	**357,168**	**500,000**
Fund: 220 - LOCAL TRANSPORTATION Total:		**-**	**-**	**357,168**	**357,168**	**500,000**

Regional Transportation Impact Fee

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 229 - REGIONAL TRANS IMPACT						
ExpenseCategory: 20 - Supplies & Services						
229-430-100-238	Technical Services	1,053,639	920,340	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**1,053,639**	**920,340**	**-**	**-**	**-**
ExpenseCategory: 70 - Capital Outlay						
229-430-100-710	Land Purchase	-	-	239,622	239,622	-
229-430-220-716	Street Road Improvement	755,766	-	6,580,378	1,206,400	5,364,240
ExpenseCategory: 70 - Capital Outlay Total:		**755,766**	**-**	**6,820,000**	**1,446,022**	**5,364,240**
Fund: 229 - REGIONAL TRANS IMPACT Total:		**1,809,404**	**920,340**	**6,820,000**	**1,446,022**	**5,364,240**

Traffic Impact Fee

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 230 - TRAFFIC IMPACT FUND						
ExpenseCategory: 20 - Supplies & Services						
230-430-220-231	Professional Services	$ 134,231	$ 53,130	$ 182,000	$ 174,360	$ 111,055
ExpenseCategory: 20 - Supplies & Services Total:		**$ 134,231**	**$ 53,130**	**$ 182,000**	**$ 174,360**	**$ 111,055**
ExpenseCategory: 70 - Capital Outlay						
230-430-220-716	StreetRoad Improvement	132,684	842,279	100,000	-	661,520
230-430-220-735	Master Plan & Rate Study	-	-	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**132,684**	**842,279**	**100,000**	**-**	**661,520**
Fund: 230 - TRAFFIC IMPACT FUND Total:		**266,914**	**895,409**	**282,000**	**174,360**	**772,575**

Lamoglia Impact Fee

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 233 - LAMOGLIA IMPACT FUND						
ExpenseCategory: 70 - Capital Outlay						
233-430-190-716	Street & Road Construction	-	-	-	-	-
233-430-220-716	Street/Road Improvement	991	95,620	436,000	140,000	460,000
ExpenseCategory: 70 - Capital Outlay Total:		**991**	**95,620**	**436,000**	**140,000**	**460,000**
Fund: 233 - LAMOGLIA IMPACT FUND Total:		**991**	**95,620**	**436,000**	**140,000**	**460,000**

Corporation Yard

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 306 - CORPORATION YARD						
ExpenseCategory: 20 - Supplies & Services						
306-430-100-238	Technical Services	-	-	-	-	-
306-430-220-231	Professional Services	-	1,500	-	-	-
306-430-220-238	Technical Services	-	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**1,500**	**-**	**-**	**-**
ExpenseCategory: 70 - Capital Outlay						
306-430-100-720	Buildings & Structures	20,481	-	-	-	-
306-430-100-726	Misc Improvements	-	-	315,000	30,000	391,625
306-430-220-720	Buildings & Structures	48,918	544,159	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**69,399**	**544,159**	**315,000**	**30,000**	**391,625**
Fund: 306 - CORPORATION YARD Total:		**69,399**	**545,659**	**315,000**	**30,000**	**391,625**

Water

City of Los Banos

Water

2025-2026 Department Detail

Personnel Services

Water - Fund 501
Water - Department 461
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Public Works Director	1	30%	WW Collection & Treatment, Solid Waste, Streets, Fleet
Assistant Public Works Director	1	25%	WW Collection & Treatment, Solid Waste, Streets, Fleet
City Engineer	1	30%	Engineering, Wastewater Collection
Public Works Operations Manager	1	34%	WW Collection & Treatment
Administrative Coordinator	1	22%	Streets, WW Collection & Treatment, Solid Waste, Fleet
Administrative Coordinator	1	25%	Streets, WW Collection, Solid Waste
Administrative Assistant	1	30%	WW Collection & Treatment, Streets,
Administrative Clerk II	1	30%	WW Collection & Treatment, Solid Waste, Streets, Fleet
Water Quality Specialist	1	75%	WW Collection
Foreman	1	60%	WW Collection
Foreman	1	10%	Streets
Engineer Technician	1	34%	WW Collection, Solid Waste
Engineer Technician	1	32%	WW Collection & Treatment, Solid Waste, Streets, Fleet
Inspector I	2	17.5%	Engineering, Streets, WW Collection
Inspector I	1	34.0%	Engineering, Wasterwater Collection
Utility Maintenance III	2	100%	
Utility Maintenance III	1	70%	Wastewater Collections
Utility Maintenance II	2	100%	
Utility Maintenance II	1	50%	WW Collection
Utility Maintenance II	1	70%	WW Collection
Utility Maintenance I	2	100%	
Utility Maintenance I	3	70%	WW Collection
Utility Maintenance I	1	50%	WW Collection
Maintenance Worker III	2	5%	Wastewater Collection, Streets
Maintenance Worker II	3	5%	Wastewater Collection, Streets
Maintenance Worker I	2	5%	Wastewater Collection, Streets

Total Salaries (Including Overtime)	**$1,291,210**
Workmen's Compensation Insurance	$32,000
State Retirement (PERS)	$376,111
Social Security (FICA)	$98,778
Health Insurance	$387,620
Health Savings	$9,666
OPEB	$51,151
Retirees Health Insurance	$106,551
Life Insurance	$1,909
Unemployment Insurance	$6,456
Dental & Optical	$22,910
Total Benefits:	**$1,093,152**
Total Personnel Services:	**$2,384,362**

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 501 - WATER FUND						
ExpenseCategory: 10 - Personnel Services						
501-461-100-101	Salaries	718,426.44	770,902.27	1,045,795.21	865,906.00	1,190,600.00
501-461-100-102	Part Time	37,122.00	52,248.48	64,260.00	26,903.00	64,260.00
501-461-100-103	Overtime	25,654.55	23,410.28	36,351.13	23,500.00	36,350.00
501-461-100-120	Benefits	537,374.16	519,177.42	632,241.70	530,000.00	717,041.00
501-461-100-121	Benefits-PERS	256,364.02	255,026.00	211,101.47	293,430.00	376,111.00
ExpenseCategory: 10 - Personnel Services Total:		**1,574,941.17**	**1,620,764.45**	**1,989,749.51**	**1,739,739.00**	**2,384,362.00**
ExpenseCategory: 20 - Supplies & Services						
501-461-100-201	Grounds Maintenance	5,063.06	7,109.87	6,500.00	2,000.00	2,000.00
501-461-100-202	Fleet Repair & Maintenance	18,150.00	18,805.86	19,610.00	19,610.00	20,646.00
501-461-100-203	Equipment Repair & Maintenar	8,297.58	2,495.72	13,500.00	6,000.00	6,000.00
501-461-100-204	Fleet Services	45,947.00	55,714.46	72,147.00	72,147.00	71,882.00
501-461-100-205	Facility Maintenance	6,607.59	10,577.13	16,431.71	16,431.71	49,031.00
501-461-100-206	Property Lease	256,311.00	267,075.96	280,429.80	280,430.00	280,430.00
501-461-100-208	Rental - Vehicles & Equipment	12,219.28	17,109.65	15,500.00	14,000.00	15,500.00
501-461-100-212	Well Repair & Maintenance	44,876.15	101,828.92	206,832.00	200,000.00	200,000.00
501-461-100-231	Professional Services	49,813.40	473,215.52	1,568,473.72	300,000.00	550,000.00
501-461-100-233	Consulting Services	0.00	0.00	0.00	0.00	0.00
501-461-100-235	City Engineer	0.00	-480.00	0.00	0.00	0.00
501-461-100-236	Medical Services	2,112.93	2,120.49	5,000.00	5,000.00	5,000.00
501-461-100-237	Recruitment	239.34	3,493.34	4,000.00	7,500.00	7,000.00
501-461-100-238	Technical Services	64,100.94	76,509.09	85,000.00	85,000.00	90,000.00
501-461-100-240	I.T. Services	6,130.00	6,044.00	12,384.99	12,385.00	43,453.00
501-461-100-250	Insurance	105,177.72	125,570.11	171,383.37	171,036.00	200,007.00
501-461-100-251	Memberships & Dues	6,824.75	5,648.98	7,700.00	6,500.00	7,000.00
501-461-100-252	Communications	10,290.44	19,823.35	25,000.00	15,000.00	22,000.00
501-461-100-256	Permits, Fees & Charges	64,212.05	68,048.22	79,750.00	79,000.00	86,900.00
501-461-100-257	Travel & Training	3,492.15	5,709.62	12,000.00	7,500.00	7,500.00
501-461-100-259	Meetings & Events	3,963.21	1,453.52	6,600.00	6,600.00	7,000.00
501-461-100-260	Office Supplies	6,993.06	9,062.62	9,000.00	8,000.00	9,000.00
501-461-100-262	Uniform Expense	10,706.91	10,902.82	11,000.00	11,000.00	11,550.00
501-461-100-264	Electricity & Gas	951,197.16	1,082,190.33	1,210,500.00	1,210,500.00	1,331,550.00
501-461-100-265	Gasoline & Oil	46,148.02	47,330.08	46,550.00	46,550.00	40,000.00
501-461-100-267	General Materials & Supplies	256,021.19	240,437.51	285,000.00	266,656.00	285,000.00
501-461-100-273	Special Departmental Exp.	1,890.86	3,166.65	4,200.00	4,200.00	4,500.00
501-461-100-275	Bad Debt Expense	761.47	0.00	0.00	0.00	0.00
ExpenseCategory: 20 - Supplies & Services Total:		**1,987,547.26**	**2,660,963.82**	**4,174,492.59**	**2,853,045.71**	**3,352,949.00**
ExpenseCategory: 70 - Capital Outlay						
501-461-100-710	Land Purchase	0.00	0.00	0.00	0.00	0.00
501-461-100-720	Building & Structures	8,826.31	50,835.59	93,668.00	45,000.00	115,500.00
501-461-100-735	Master Plan & Rate Study	0.00	0.00	0.00	0.00	0.00
501-461-100-737	Meters	248,625.60	234,527.12	250,000.00	250,000.00	250,000.00
501-461-100-738	Wells	0.00	74,940.76	27,600.00	27,600.00	0.00
501-461-100-739	Master Plan Improvements	1,533,144.02	128,264.03	7,111,000.00	131,200.00	4,809,380.00

501-461-100-740	Miscellaneous Equipment	0.00	12,629.00	8,701.28	8,702.00	125,000.00
501-461-100-750	Vehicles	80,028.18	110,843.55	188,500.00	149,855.84	0.00
501-461-100-752	Communication Equipment	3,514.18	0.00	0.00	0.00	0.00
501-461-100-753	Specialized Equipment	8,191.55	98,392.58	69,500.00	19,702.00	245,500.00
501-461-100-755	Specialized Vehicles	0.00	56,707.69	200,000.00	83,425.00	0.00
501-461-100-770	Computer Equipment	0.00	4,193.74	75,825.00	70,099.00	45,000.00
	ExpenseCategory: 70 - Capital Outlay Total:	**1,882,329.84**	**771,334.06**	**8,024,794.28**	**785,583.84**	**5,590,380.00**
ExpenseCategory: 90 - Contingency						
501-495-100-900	Contingency	0.00	0.00	100,000.00	0.00	100,000.00
	ExpenseCategory: 90 - Contingency Total:	**0.00**	**0.00**	**100,000.00**	**0.00**	**100,000.00**
	Fund: 501 - WATER FUND Total:	**5,444,818.27**	**5,053,062.33**	**14,289,036.38**	**5,378,368.55**	**11,427,691.00**

Wastewater

City of Los Banos

Wastewater - Collection

2025-2026 Department Detail

Personnel Services

Wastewater - Fund 502
Wastewater Collection - Department 432
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Public Works Director	1	22.0%	Water, WW Treatment, Streets, Fleet, Solid Waste
Assistant Public Works Director	1	25.0%	Water, WW Treatment, Streets, Fleet, Solid Waste
City Engineer	1	30%	Engineering, Water
Public Works Operations Manager	1	33%	WW Collection & Treatment
Administrative Coordinator	1	25%	Water, Solid Waste, Streets
Administrative Coordinator	1	22%	Water, WW Treatment, Solid Waste, Fleet, Streets
Administrative Assistant	1	25%	WW Treatment, Water, Streets, Solid Waste
Administrative Clerk II	1	25%	Water, WW Treatment, Streets, Solid Waste
Supervisor (Wastewater)	1	10%	WW Treatment
Water Quality Specialist	1	25%	Water
Engineer Technician	1	33%	Water, Solid Waste
Engineer Technician	1	32%	Water, WW Treatment, Streets
Inspector I	2	17.5%	Water, Streets
Inspector I	1	33%	Engineering, Water
Foreman	1	40%	Water
Environmental Control Specialist III	1	10%	WW Treatment
Environmental Control Specialist II	1	10%	WW Treatment
Environmental Control Specialist I	1	10%	WW Treatment
Environmental Control Specialist Trainee	1	10%	WW Treatment
Utility Maintenance III	1	30%	WW Collection
Utility Maintenance II	1	50%	Water
Utility Maintenance II	1	30%	Water
Utility Maintenance I	1	100%	
Utility Maintenance I	1	50%	Water
Utility Maintenance I	3	30%	Water
Maintenance Worker III	2	5%	Water, Streets
Maintenance Worker II	3	5%	Water, Streets
Maintenance Worker I	2	5%	Water, Streets

Total Salaries (Including Overtime)	**$733,650**
Workmen's Compensation Insurance	$48,000
State Retirement (PERS)	$150,965
Social Security (FICA)	$56,124
Health Insurance	$207,638
Health Savings	$6,615
OPEB	$28,839
Retirees Health Insurance	$88,924
Life Insurance	$1,076
Unemployment Insurance	$3,668
Dental & Optical	$12,917
Total Benefits:	**$604,766**
Total Personnel Services:	**$1,338,416**

Wastewater Collections

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 502 - WASTE WATER FUND						
ExpenseCategory: 10 - Personnel Services						
502-432-100-101	Salaries	404,825.18	447,351.35	646,890.69	458,230.00	715,650.00
502-432-100-103	Overtime	11,688.66	14,457.87	18,903.73	14,000.00	18,000.00
502-432-100-120	Benefits	326,161.84	312,423.39	357,911.62	301,000.00	453,801.00
502-432-100-121	Benefits-PERS	133,019.59	117,401.00	102,931.57	113,511.00	150,965.00
ExpenseCategory: 10 - Personnel Services Total:		**875,695.27**	**891,633.61**	**1,126,637.61**	**886,741.00**	**1,338,416.00**
ExpenseCategory: 20 - Supplies & Services						
502-432-100-201	Grounds Maintenance	5,748.41	4,576.30	6,500.00	6,500.00	6,500.00
502-432-100-202	Fleet Repair & Maintenance	18,150.00	18,805.86	27,010.00	27,010.00	28,083.00
502-432-100-203	Equipment Repair & Maintenar	26,554.10	14,425.87	26,250.00	12,000.00	27,563.00
502-432-100-204	Fleet Services	45,947.00	55,714.46	72,147.00	72,147.00	71,882.00
502-432-100-205	Facility Maintenance	3,152.18	297.05	4,832.86	4,832.86	49,031.00
502-432-100-206	Property Lease	2,946.00	3,069.00	3,222.45	3,222.48	3,223.00
502-432-100-208	Rental - Vehicles & Equipment	0.00	392.26	2,000.00	2,000.00	2,000.00
502-432-100-231	Professional Services	93,243.59	586,701.53	401,233.72	360,000.00	415,000.00
502-432-100-236	Medical Services	444.90	890.64	2,200.00	2,200.00	2,200.00
502-432-100-237	Recruitment	575.37	2,988.78	4,000.00	7,500.00	4,000.00
502-432-100-238	Technical Services	5,284.63	4,612.87	15,500.00	6,500.00	7,000.00
502-432-100-240	I.T.Services	6,130.00	6,044.00	12,384.85	12,384.85	3,247.00
502-432-100-250	Insurance	32,569.14	42,172.97	50,219.53	50,016.00	101,455.37
502-432-100-251	Memberships & Dues	381.25	637.48	1,100.00	1,100.00	1,155.00
502-432-100-252	Communications	3,412.04	8,681.89	8,000.00	6,550.00	8,000.00
502-432-100-253	Advertising	0.00	327.22	3,000.00	1,500.00	2,000.00
502-432-100-256	Permits, Fees & Charges	135,674.00	137,894.87	155,000.00	155,000.00	162,500.00
502-432-100-257	Travel & Training	2,432.66	2,177.87	5,000.00	5,000.00	8,000.00
502-432-100-259	Meetings & Events	2,416.25	641.28	2,665.00	2,600.00	2,600.00
502-432-100-260	Office Supplies	3,078.27	4,891.19	4,800.00	4,800.00	4,800.00
502-432-100-262	Uniform Expense	5,285.82	5,607.40	6,000.00	6,000.00	6,300.00
502-432-100-264	Electricity & Gas	99,276.98	117,308.85	129,000.00	131,821.00	145,000.00
502-432-100-265	Gasoline & Oil	23,940.00	24,618.58	24,045.00	24,045.00	21,984.00
502-432-100-267	General Materials & Supplies	22,903.99	23,848.39	27,500.00	27,500.00	27,500.00
502-432-100-273	Special Departmental Exp.	2,088.12	2,024.94	2,500.00	2,500.00	2,750.00
ExpenseCategory: 20 - Supplies & Services Total:		**541,634.70**	**1,069,351.55**	**996,110.41**	**934,729.19**	**1,113,773.37**
ExpenseCategory: 70 - Capital Outlay						
502-432-100-714	Storm Drain Improvement	251,834.77	85,203.35	440,000.00	30,330.00	150,000.00
502-432-100-720	Building & Structures	8,826.31	21,746.10	43,500.00	10,000.00	36,000.00
502-432-100-733	Lift Station Overhaul/Imp	66,842.93	526,615.30	1,907,030.00	1,300,000.00	1,158,000.00
502-432-100-739	Master Plan Improvements	748,781.36	164,075.77	7,561,000.00	1,810,000.00	9,484,466.00
502-432-100-740	Miscellaneous Equipment	0.00	12,629.00	8,701.28	8,701.28	125,000.00
502-432-100-744	Sewer Line Manholes	18,642.84	0.00	0.00	0.00	0.00
502-432-100-750	Vehicles	0.00	13,799.63	133,500.00	102,579.33	0.00
502-432-100-752	Communication Equipment	3,514.18	0.00	0.00	0.00	0.00
502-432-100-753	Specialized Equipment	8,191.54	156,436.76	84,500.00	20,400.00	310,000.00
502-432-100-755	Specialized Vehicles	0.00	56,707.69	0.00	0.00	0.00

502-432-100-770	Computer Equipment	0.00	4,193.76	35,000.00	30,186.00	0.00
	ExpenseCategory: 70 - Capital Outlay Total:	**1,106,633.93**	**1,041,407.36**	**10,213,231.28**	**3,312,196.61**	**11,263,466.00**
ExpenseCategory: 90 - Contingency						
502-495-100-900	Contingency	818,510.96	65,401.98	100,000.00	0.00	100,000.00
	ExpenseCategory: 90 - Contingency Total:	**818,510.96**	**65,401.98**	**100,000.00**	**0.00**	**100,000.00**
	Fund: 502 - WASTE WATER FUND Total:	**3,342,474.86**	**3,067,794.50**	**12,435,979.30**	**5,133,666.80**	**13,815,655.37**

City of Los Banos

Wastewater - Treatment

2025-2026 Department Detail

Personnel Services

Wastewater - Fund 502
Wastewater Treatment - Department 433
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Public Works Director	1	20%	Water, WW Collection, Solid Waste Streets, Fleet
Assistant Public Works Director	1	25%	Water, WW Collection, Solid Waste Streets, Fleet
Public Works Operations Manager	1	33%	Water, WW Collection
Administrative Coordinator	1	22%	Water, WW Collection, Solid Waste Streets, Fleet
Administrative Assistant	1	20%	Water, WW Collection, Solid Waste, Streets
Admin Clerk II	1	20%	Water, WW Collection, Solid Waste, Streets
Supervisor (Wastewater)	1	100%	
Engineer Technician	1	31%	Water, WW Collection, Streets
Environmental Control Specialist III	1	90%	WW Collection
Environmental Control Specialist II	1	90%	WW Collections
Environmental Control Specialist I	1	90%	WW Collection
Environ Control Specialist Trainee	1	90%	WW Collection

Total Salaries (Including Overtime)	**$581,183**
Workmen's Compensation Insurance	$43,500
State Retirement (PERS)	$129,526
Social Security (FICA)	$44,461
Health Insurance	$134,106
Health Savings	$4,491
OPEB	$20,608
Retirees Health Insurance	$34,178
Life Insurance	$769
Unemployment Insurance	$2,906
Dental & Optical	$9,230
Total Benefits:	**$423,775**
Total Personnel Services:	**$1,004,958**

Wastewater Treatment

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 502 - WASTE WATER FUND						
ExpenseCategory: 10 - Personnel Services						
502-433-100-101	Salaries	261,585	333,288	453,385	340,500	540,183
502-433-100-102	Part Time	-	4,070	-	42,200	30,000
502-433-100-103	Overtime	4,839	4,386	11,002	1,000	11,000
502-433-100-120	Benefits	167,199	194,173	223,743	210,500	294,249
502-433-100-121	Benefits-PERS	102,014	118,187	78,957	98,585	129,526
ExpenseCategory: 10 - Personnel Services Total:		**535,637**	**654,104**	**767,086**	**692,785**	**1,004,958**
ExpenseCategory: 20 - Supplies & Services						
502-433-100-201	Grounds Maintenance	7,873	6,464	9,200	9,200	17,200
502-433-100-202	Fleet Repair & Maintenance	10,263	10,634	11,285	11,285	11,285
502-433-100-203	Equipment Repair & Maintenar	26,956	23,188	35,000	15,000	25,000
502-433-100-204	Fleet Services	25,219	30,580	39,599	39,599	39,453
502-433-100-205	Facility Maintenance	8,765	7,531	11,985	11,985	49,031
502-433-100-206	Property Lease	427,857	445,827	468,118	468,118	468,118
502-433-100-208	Rental - Vehicles & Equipment	198	108	500	500	500
502-433-100-231	Professional Services	186,993	3,391,494	360,000	250,000	200,000
502-433-100-236	Medical Services	425	2,516	2,000	2,000	2,000
502-433-100-237	Recruitment	70	3,328	4,000	9,000	4,000
502-433-100-238	Technical Services	78,780	99,493	105,000	105,000	509,500
502-433-100-240	I.T. Services	5,627	5,747	11,829	10,405	3,247
502-433-100-250	Insurance	36,683	47,537	73,513	73,334	85,484
502-433-100-251	Memberships & Dues	189	695	6,150	500	3,000
502-433-100-252	Communications	3,190	4,515	5,775	5,052	5,000
502-433-100-256	Permits, Fees & Charges	37,699	35,875	38,000	43,000	45,000
502-433-100-257	Travel & Training	1,462	1,602	20,000	5,000	8,000
502-433-100-259	Meetings & Events	-	341	1,600	1,600	1,600
502-433-100-260	Office Supplies	3,306	2,844	2,625	2,625	2,625
502-433-100-262	Uniform Expense	2,331	2,720	3,300	3,300	4,000
502-433-100-264	Electricity & Gas	154,067	144,888	162,000	148,751	162,000
502-433-100-265	Gasoline & Oil	22,995	23,578	23,100	23,100	19,200
502-433-100-267	General Materials & Supplies	24,427	25,533	25,500	25,500	26,775
502-433-100-273	Special Departmental Exp.	32,984	35,665	41,000	41,000	46,100
502-433-100-275	Bad Debt Expense	-	-	-	1,374	-
ExpenseCategory: 20 - Supplies & Services Total:		**1,098,359**	**4,352,703**	**1,461,079**	**1,306,228**	**1,738,118**
ExpenseCategory: 70 - Capital Outlay						
502-433-100-716	Street & Road Improvements	-	30,034	-	-	20,000
502-433-100-717	Landscape & Irrigation	-	1,204,367	65,000	12,206	-
502-433-100-720	Building & Structures	-	25,860	811,000	96,868	111,000
502-433-100-726	Misc Improvements	-	-	350,000	165,700	-
502-433-100-739	Master Plan Improvements	-	-	500,000	-	-
502-433-100-740	Miscellaneous Equipment	-	44,518	-	-	-
502-433-100-750	Vehicles	79,918	-	190,000	161,624	-
502-433-100-752	Communication Equipment	8,147	-	-	-	-
502-433-100-753	Specialized Equipment	13,455	56,004	51,000	5,377	182,500

502-433-100-770	Computer Equipment	-	121	30,000	26,161	-
	ExpenseCategory: 70 - Capital Outlay Total:	**101,520**	**1,360,903**	**1,997,000**	**467,936**	**313,500**
	Fund: 502 - WASTE WATER FUND Total:	**1,735,515**	**6,367,711**	**4,225,166**	**2,466,949**	**3,056,576**

Airport

Airport

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 505 - AIRPORT FUND						
ExpenseCategory: 10 - Personnel Services						
505-435-100-101	Salaries	-	-	13,910	-	-
505-435-100-102	Part Time	16,163	20,756	21,000	21,000	21,000
505-435-100-103	Overtime	-	-	741	-	-
505-435-100-120	Benefits	1,242	1,588	12,397	1,650	2,000
505-435-100-121	Benefits-PERS	-	-	5,469	-	-
ExpenseCategory: 10 - Personnel Services Total:		**17,404**	**22,344**	**53,517**	**22,650**	**23,000**
ExpenseCategory: 20 - Supplies & Services						
505-435-100-201	Ground Maintenance	6,874	9,279	8,000	8,000	8,000
505-435-100-205	Facilily Maintenance	27,933	30,370	48,329	49,329	-
505-435-100-214	Building/Structure Maint.	-	-	19,500	14,500	25,000
505-435-100-231	Professional Services	-	1,951	155,000	7,032	160,000
505-435-100-236	Medical Services	88	-	200	-	200
505-435-100-238	Technical Services	14,764	13,343	20,000	20,000	22,000
505-435-100-240	I.T. Services	-	-	-	-	2,497
505-435-100-250	Insurance	19,970	22,293	27,370	27,370	30,564
505-435-100-252	Communications	3,500	1,183	1,800	1,241	1,800
505-435-100-257	Travel & Training	35	-	-	-	-
505-435-100-260	Office Supplies	974	2,472	1,000	800	1,000
505-435-100-264	Electricity & Gas	18,798	19,979	23,500	18,000	19,600
505-435-100-265	Gasoline & Oil	177,333	120,970	180,000	170,000	180,000
505-435-100-275	Bad Debt Expense	-	-	-	29,674	-
ExpenseCategory: 20 - Supplies & Services Total:		**270,268**	**221,840**	**484,699**	**345,946**	**450,661**
ExpenseCategory: 70 - Capital Outlay						
505-435-100-720	Building & Structures	-	-	295,000	30,000	295,000
505-435-100-725	Airport Improvements	2,555	43,675	40,300	40,300	45,000
505-435-100-735	Master Plan & Rate Study	-	-	-	-	-
505-435-100-752	Communication Equipment	-	5,769	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**2,555**	**49,444**	**335,300**	**70,300**	**340,000**
Fund: 505 - AIRPORT FUND Total:		**290,228**	**293,628**	**873,516**	**438,896**	**813,661**

Solid Waste & Street Sweeping

City of Los Banos

Solid Waste

2025-2026 Department Detail

Personnel Services

Solid Waste - Fund 510
Waste Management - Department 490
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Public Works Director	1	22%	Water, WW Collection & Treatment, Streets, Fleet
Assistant Public Works Director	1	13%	Water, WW Collection & Treatment, Streets, Fleet
Public Works Operations Manager	1	34%	Streets, Fleet
Foreman	1	100%	
Administrative Coordinator	1	25%	Water, WW Collection, Streets
Administrative Coordinator	1	21%	Water, WW Collection & Treatment, Streets, Fleet
Administrative Assistant	1	20%	Water, WW Collection & Treatment, Streets
Admin Clerk II	1	20%	Water, WW Collection & Treatment, Streets
Engineering Technician	1	33%	Water, WW Colllection
Maintenance Worker III	1	100%	
Maintenance Worker II	2	100%	

Total Salaries (Including Overtime)	**$516,439**
Workmen's Compensation Insurance	$40,500
State Retirement (PERS)	$202,701
Social Security (FICA)	$39,508
Health Insurance	$167,729
Health Savings	$2,592
OPEB	$18,904
Retirees Health Insurance	$29,895
Life Insurance	$706
Unemployment Insurance	$2,582
Dental & Optical	$8,468
Total Benefits:	**$513,585**
Total Personnel Services:	**$1,030,024**

Solid Waste

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 510 - SOLID WASTE FUND						
ExpenseCategory: 10 - Personnel Services						
510-490-100-101	Salaries	364,718	416,587	392,242	374,400	482,019
510-490-100-102	Part Time	12,912	21,120	21,420	15,870	21,420
510-490-100-103	Overtime	22,299	26,363	11,743	15,390	13,000
510-490-100-120	Benefits	239,762	234,026	268,308	254,700	310,884
510-490-100-121	Benefits-PERS	157,978	141,742	97,820	153,215	202,701
ExpenseCategory: 10 - Personnel Services Total:		**797,670**	**839,838**	**791,532**	**813,575**	**1,030,024**
ExpenseCategory: 20 - Supplies & Services						
510-490-100-201	Grounds Maintenance	2,051	2,324	2,500	2,500	3,500
510-490-100-202	Fleet Repair & Maintenance	29,931	31,013	33,300	33,300	33,300
510-490-100-203	Equipment Repair & Maintenar	2,787	2,989	2,000	2,000	2,000
510-490-100-204	Fleet Services	44,762	54,277	70,287	70,287	61,767
510-490-100-205	Facility Maintenance	8,553	18,769	36,730	36,730	53,959
510-490-100-206	Property Lease	56,280	58,644	58,644	58,644	58,644
510-490-100-208	Rental - Vehicles & Equipment	1,670	3,167	3,000	2,000	3,000
510-490-100-209	Alley MaintenanceRepair	3,775	-	-	-	-
510-490-100-213	Water Sewerage & Disposal	-	-	-	-	-
510-490-100-231	Professional Services	3,913	36,771	60,000	45,000	60,000
510-490-100-233	Consulting Services	-	-	-	-	-
510-490-100-236	Medical Services	1,374	1,187	2,000	2,000	2,000
510-490-100-237	Recruitment	292	2,030	4,500	4,500	2,000
510-490-100-238	Technical Services	3,198,675	3,372,882	3,513,825	3,625,000	3,815,000
510-490-100-240	I.T. Services	6,130	6,044	12,385	12,385	5,744
510-490-100-250	Insurance	31,774	36,416	42,338	42,174	46,462
510-490-100-252	Communications	5,509	5,048	4,900	4,525	5,000
510-490-100-253	Advertising	535	1,256	1,000	1,000	1,000
510-490-100-255	Solid Waste Dumping Fees	76,740	102,309	120,000	83,500	88,500
510-490-100-256	Permits, Fees & Charges	321	1,078	1,500	354	1,500
510-490-100-257	Travel & Training	1,776	787	6,100	4,000	4,000
510-490-100-259	Meetings & Events	-	361	600	600	800
510-490-100-260	Office Supplies	1,763	2,837	3,000	3,000	3,000
510-490-100-262	Uniform Expense	3,522	5,711	5,250	5,825	6,150
510-490-100-264	Electricity & Gas	847	1,403	1,500	1,500	1,650
510-490-100-265	Gasoline & Oil	56,165	72,226	75,635	75,635	68,800
510-490-100-267	General Materials & Supplies	7,323	7,691	10,000	10,000	20,000
510-490-100-272	Landfill Closure	-	90,513	6,600,000	75,000	6,600,000
510-490-100-273	Special Departmental Exp.	3,016	2,903	3,500	3,500	3,500
510-490-100-275	Bad Debt Expense	643	-	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**3,550,126**	**3,920,636**	**10,674,494**	**4,204,959**	**10,951,276**
ExpenseCategory: 70 - Capital Outlay						
510-490-100-720	Building & Structures	-	5,950	56,000	56,000	45,000
510-490-100-734	Landfill Closure	-	1,967,884	-	-	-
510-490-100-740	Miscellaneous Equipment	-	10,000	-	-	-
510-490-100-750	Vehicles	81,460	13,293	83,500	71,455	85,000

510-490-100-753	Specialized Equipment	-	-	287,500	286,485	48,000
510-490-100-755	Specialized Vehciles	-	-	25,000	24,733	-
510-490-100-770	Computer Equipment	-	127	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**81,460**	**1,997,254**	**452,000**	**438,673**	**178,000**
ExpenseCategory: 81 - Charge Ins - Outs						
510-490-100-820	Charge In	$ 412,000	$ 426,420	$ 441,345	$ 441,345	$ 456,792
ExpenseCategory: 81 - Charge Ins - Outs Total:		**$ 412,000**	**$ 426,420**	**$ 441,345**	**$ 441,345**	**$ 456,792**
ExpenseCategory: 10 - Personnel Services - CalRecycle Grant						
510-490-170-102	Part Time	18,510	21,163	22,000	21,210	22,000
510-490-170-120	Benefits	1,423	1,619	1,853	1,650	2,000
ategory: 10 - Personnel Services - CalRecycle Grant Total:		**19,933**	**22,782**	**23,853**	**22,860**	**24,000**
ExpenseCategory: 20 - Supplies & Services						
510-490-170-253	Advertising	5,895	-	-	-	-
510-490-170-267	General Materials & Supplies	-	22,466	39,823	24,459	-
ExpenseCategory: 20 - Supplies & Services Total:		**5,895**	**22,466**	**39,823**	**24,459**	**-**
ExpenseCategory: 90 - Contingency						
510-495-100-900	Contingency	$ -	$ -	$ 100,000	$ -	$ 100,000
ExpenseCategory: 90 - Contingency Total:		**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**
Fund: 510 - SOLID WASTE FUND Total:		**$ 4,867,084**	**$ 7,229,396**	**$ 12,523,047**	**$ 5,945,871**	**$ 12,740,092**

City of Los Banos

Solid Waste-Street Sweeping
2025-2026 Department Detail
Personnel Services

Solid Waste-Street Sweeping - Fund 510
Waste Management - Department 490
Maintenance - Activity 210

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Maintenance II	3	100%	

Total Salaries (Including Overtime)	**$200,997**
Workmen's Compensation Insurance	$17,500
State Retirement (PERS)	$63,157
Social Security (FICA)	$15,376
Health Insurance	$14,400
Health Savings	$0
OPEB	$9,645
Retirees Health Insurance	$0
Life Insurance	$360
Unemployment Insurance	$1,005
Dental & Optical	$4,320
Total Benefits:	**$125,764**
Total Personnel Services:	**$326,761**

Solid Waste - Street Sweeping

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 510 - SOLID WASTE FUND						
ExpenseCategory: 10 - Personnel Services						
510-490-210-101	Salaries	64,090	136,220	180,276	172,170	199,997
510-490-210-103	Overtime	213	1,090	11,113	-	1,000
510-490-210-120	Benefits	31,633	44,843	122,482	56,850	62,607
510-490-210-121	Benefits-PERS	5,692	10,831	15,656	29,535	63,157
ExpenseCategory: 10 - Personnel Services Total:		**101,628**	**192,983**	**329,527**	**258,555**	**326,761**
ExpenseCategory: 20 - Supplies & Services						
510-490-210-201	Grounds Maintenance	2,064	2,468	2,500	2,500	3,000
510-490-210-202	Fleet Repair & Maintenance	69,300	71,804	75,850	75,850	72,150
510-490-210-203	Equipment Repair & Maintenar	2,326	2,742	2,000	2,000	2,000
510-490-210-204	Fleet Services	56,016	91,861	118,954	118,954	120,060
510-490-210-205	Facility Maintenance	6,461	4,108	9,666	9,666	53,959
510-490-210-209	Alley Maintenance & Repair	1,126	-	-	-	-
510-490-210-231	Professional Services	1,760	2,640	4,000	2,800	4,000
510-490-210-236	Medical Services	745	851	1,200	1,200	1,200
510-490-210-237	Recruitment	-	970	500	-	500
510-490-210-240	IT. Services	5,632	5,768	11,829	11,829	5,744
510-490-210-250	Insurance	13,249	19,334	22,628	22,570	28,945
510-490-210-252	Communications	-	-	400	-	400
510-490-210-256	Permits, Fees & Charges	-	98	500	-	500
510-490-210-257	Travel & Training	-	-	5,000	400	1,000
510-490-210-260	Office Supplies	857	958	1,000	1,000	1,000
510-490-210-262	Uniform Expense	1,785	2,584	3,200	2,100	3,200
510-490-210-265	Gasoline & Oil	53,550	65,881	64,750	64,750	57,600
510-490-210-267	General Materials & Supplies	1,460	2,993	5,000	5,000	5,000
510-490-210-273	Special Departmental Exp.	404	790	1,000	1,000	1,500
ExpenseCategory: 20 - Supplies & Services Total:		**216,735**	**275,851**	**329,976**	**321,619**	**361,758**
ExpenseCategory: 70 - Capital Outlay						
510-490-210-753	Specialized Equipment	14,187	-	-	-	-
510-490-210-755	Specialized Vehciles	-	-	402,000	402,000	450,000
510-490-210-770	Computer Equipment	-	121	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**14,187**	**121**	**402,000**	**402,000**	**450,000**
Fund: 510 - SOLID WASTE FUND Total:		**332,549**	**468,955**	**1,061,503**	**982,174**	**1,138,519**

Internal Services

Fleet

City of Los Banos

Fleet Maintenance

2025-2026 Department Detail

Personnel Services

Fleet Maintenance - Fund 601
Fleet Maintenance - Department 480
Maintenance - Activity 210

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Public Works Director	1	4%	Water, WW Collection & Treatment, Solid Waste, Streets
Assistant Public Works Director	1	10%	Water, WW Collection & Treatment, Solid Waste, Streets
Public Works Operations Manager	1	15%	Streets, Solid Waste
Fleet Coordinator	1	100%	
Administrative Coordinator	1	3%	Water, WW Collection & Treatment Solid Waste, Streets
Admin Clerk I	1	100%	
Mechanic I	2	100%	

Total Salaries (Including Overtime)	**$309,814**
Workmen's Compensation Insurance	$26,500
State Retirement (PERS)	$38,394
Social Security (FICA)	$23,701
Health Insurance	$117,802
Health Savings	$3,726
OPEB	$13,889
Retirees Health Insurance	$3,643
Life Insurance	$518
Unemployment Insurance	$1,549
Dental & Optical	$6,221
Total Benefits:	**$235,944**
Total Personnel Services:	**$545,758**

Fleet Maintenance

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 601 - FLEET MAINTENANCE						
ExpenseCategory: 10 - Personnel Services						
601-480-210-101	Salaries	187,665	239,168	257,004	215,000	278,194
601-480-210-102	Part Time	31,367	24,165	26,620	23,000	26,620
601-480-210-103	Overtime	5,032	2,058	8,909	9,000	5,000
601-480-210-120	Benefits	132,723	153,674	220,644	148,000	197,550
601-480-210-121	Benefits-PERS	62,768	70,098	54,114	54,000	38,394
ExpenseCategory: 10 - Personnel Services Total:		**419,555**	**489,163**	**567,290**	**449,000**	**545,758**
ExpenseCategory: 20 - Supplies & Services						
601-480-210-202	Fleet Repair & Maintenance	319,845	361,070	370,000	370,000	370,000
601-480-210-205	Facility Maintenance	5,175	7,877	-	-	-
601-480-210-214	Building/Structure Maint.	-	-	11,782	11,782	5,000
601-480-210-231	Professional Services	7,322	16,412	39,500	39,360	25,000
601-480-210-236	Medical Services	768	777	1,200	1,200	1,400
601-480-210-237	Recruitment	427	937	4,000	4,000	4,500
601-480-210-250	Insurance	8,775	16,769	20,420	20,325	25,880
601-480-210-252	Communications	963	853	1,700	800	1,700
601-480-210-257	Travel & Training	1,509	2,377	5,000	1,000	5,000
601-480-210-260	Office Supplies	1,446	3,798	6,000	2,000	5,000
601-480-210-262	Uniform Expense	4,360	3,878	6,500	3,500	6,500
601-480-210-264	Electricity & Gas	19,017	15,832	18,500	28,500	31,350
601-480-210-265	Gasoline & Oil	323,580	315,828	348,000	282,000	320,000
601-480-210-267	General Materials & Supplies	23,903	33,368	34,000	24,000	28,000
601-480-210-273	Special Departmental Exp.	366	921	2,000	2,000	2,000
ExpenseCategory: 20 - Supplies & Services Total:		**717,455**	**780,698**	**868,602**	**790,467**	**831,330**
ExpenseCategory: 70 - Capital Outlay						
601-480-210-720	Building & Structures	-	67,029	75,000	-	85,000
601-480-210-753	Specialized Equipment	-	-	13,000	11,000	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**67,029**	**88,000**	**11,000**	**85,000**
Fund: 601 - FLEET MAINTENANCE Total:		**1,137,010**	**1,336,890**	**1,523,892**	**1,250,467**	**1,462,088**

Facilities Maintenance

Facilities Maintenance

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 100 - GENERAL FUND						
ExpenseCategory: 10 - Personnel Services						
100-427-100-101	Salaries	-	21,474	-	-	-
100-427-100-102	Part Time	-	4,825	-	-	-
100-427-100-103	Overtime	-	1,251	-	-	-
100-427-100-120	Benefits	-	15,401	-	-	-
100-427-100-121	Benefits-PERS	-	1,914	-	-	-
ExpenseCategory: 10 - Personnel Services Total:		**-**	**44,865**	**-**	**-**	**-**
ExpenseCategory: 20 - Supplies & Services						
100-427-100-236	Medical Services	-	44	-	-	-
100-427-100-237	Recruitment	-	173	-	-	-
100-427-100-250	Insurance	-	1,857	-	-	-
100-427-100-252	Communications	-	340	-	-	-
100-427-100-260	Office Supplies	-	2,019	-	-	-
100-427-100-262	Uniform Expense	-	48	-	-	-
100-427-100-267	General Material & Supplies	-	383	-	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**4,863**	**-**	**-**	**-**
ExpenseCategory: 70 - Capital Outlay						
100-427-100-750	Vehicles	-	33,040	-	-	-
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**33,040**	**-**	**-**	**-**
Fund: 100 - GENERAL FUND Total:		**-**	**82,768**	**-**	**-**	**-**

Facilities Maintenance

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 605 - FACILITIES MAINTENANCE						
ExpenseCategory: 10 - Personnel Services						
605-427-100-101	Salaries	-	-	99,589	86,770	338,272
605-427-100-102	Part Time	-	-	2,900	2,857	-
605-427-100-103	Overtime	-	-	7,779	1,500	2,000
605-427-100-120	Employee Benefits	-	-	65,167	28,150	219,764
605-427-100-121	Benefits-PERS	-	-	9,779	18,340	31,358
ExpenseCategory: 10 - Personnel Services Total:		**-**	**-**	**185,214**	**137,617**	**591,394**
ExpenseCategory: 20 - Supplies & Services						
605-427-100-205	Facility Maintenance	-	-	237,000	242,000	250,000
605-427-100-231	Professional Services	-	-	313,400	273,400	50,000
605-427-100-236	Medical Services	-	-	3,000	1,000	1,400
605-427-100-237	Recruitment	-	-	2,000	2,000	2,000
605-427-100-250	Insurance	-	-	2,400	2,389	14,225
605-427-100-252	Communications	-	-	2,000	1,125	1,500
605-427-100-257	Travel & Training	-	-	10,000	5,460	13,000
605-427-100-260	Office Supplies	-	-	1,000	1,000	4,000
605-427-100-262	Uniform Expense	-	-	2,000	1,400	3,000
605-427-100-267	General Materials & Supplies	-	-	10,000	9,500	23,000
605-427-100-273	Special Departmental Exp.	-	-	15,000	5,000	5,000
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**-**	**597,800**	**544,274**	**367,125**
ExpenseCategory: 70 - Capital Outlay						
605-427-100-720	Building & Structures	-	-	28,000	50,000	80,000
605-427-100-735	Master Plan & Rate Study	-	-	-	-	-
605-427-100-750	Vehicles	-	-	-	-	85,000
605-427-100-753	Specialized Equipment	-	-	422,711	200,000	222,711
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**450,711**	**250,000**	**387,711**
Fund: 605 - FACILITIES MAINTENANCE Total:		**-**	**-**	**1,233,725**	**931,891**	**1,346,230**

City of Los Banos

Facilities Maintenance

2025-2026 Department Detail

Personnel Services

Facilities Maintenance- Fund 605
Facilities Mainteance - Department 427
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Facilities Manager	1	100%	
Maintenance Worker I	2	100%	
Custodian	3	100%	

Total Salaries (Including Overtime)	**$340,272**
Workmen's Compensation Insurance	$21,500
State Retirement (PERS)	$31,358
Social Security (FICA)	$26,031
Health Insurance	$126,882
Health Reimbursement	$9,600
Health Savings	$5,400
OPEB	19,290
Retirees Health Insurance	$0
Life Insurance	$720
Unemployment Insurance	$1,701
Dental & Optical	$8,640
Total Benefits:	**$251,122**
Total Personnel Services:	**$591,394**

Information Technology

City of Los Banos

Information Technology

2025-2026 Department Detail

Personnel Services

Information Technology - Fund 610
Administration - Department 410
General Services - Activity 100

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Information Technology Technician	1	100%	

Total Salaries (Including Overtime)	**$89,401**
Workmen's Compensation Insurance	$7,600
State Retirement (PERS)	$67,202
Social Security (FICA)	$6,839
Health Insurance	$4,800
Health Savings	$0
OPEB	$3,215
Retirees Health Insurance	$13,040
Life Insurance	$120
Unemployment Insurance	$447
Dental & Optical	$1,440
Total Benefits:	**$104,704**
Total Personnel Services:	**$194,105**

Information Technology

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 610 - INFORMATION TECH						
ExpenseCategory: 10 - Personnel Services						
610-410-100-101	Salaries	73,651	83,460	83,460	87,000	88,401
610-410-100-103	Overtime	-	-	1,000	-	1,000
610-410-100-120	Benefits	30,855	31,899	27,914	31,000	37,502
610-410-100-121	Benefits-PERS	42,666	49,689	31,156	59,000	67,202
ExpenseCategory: 10 - Personnel Services Total:		**147,173**	**165,048**	**143,529**	**177,000**	**194,105**
ExpenseCategory: 20 - Supplies & Services						
610-410-100-231	Professional Services	138,000	138,838	276,455	145,872	154,524
610-410-100-238	Technical Services	36,725	53,744	97,000	62,774	118,660
610-410-100-250	Insurance	7,679	4,341	5,155	5,126	6,465
610-410-100-252	Communications	962	677	51,000	700	700
610-410-100-257	Travel & Training	-	-	1,000	-	1,500
610-410-100-260	Office Supplies	103	35	1,850	100	650
610-410-100-265	Gasoline & Oil	265	347	350	350	320
610-410-100-273	Special Departmental Expense	-	-	153,350	-	-
ExpenseCategory: 20 - Supplies & Services Total:		**183,735**	**197,982**	**586,160**	**214,922**	**282,819**
ExpenseCategory: 70 - Capital Outlay						
610-410-100-740	Miscellaneous Equipment	-	21,304	-	-	-
610-410-100-770	Computer Equipment	76,732	63,871	100,000	65,000	60,000
ExpenseCategory: 70 - Capital Outlay Total:		**76,732**	**85,175**	**100,000**	**65,000**	**60,000**
Fund: 610 - INFORMATION TECH Total:		**407,640**	**448,204**	**829,689**	**456,922**	**536,924**

PEG

Los Banos

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 ESTYE	2025-2026 REQT
Fund: 212 - PEG FRANCHISE FUND						
ExpenseCategory: 00 - Transfer Out						
212-498-000-000	Transfer Out	80,665	-	-	-	-
ExpenseCategory: 00 - Transfer Out Total:		**80,665**	**-**	**-**	**-**	**-**
ExpenseCategory: 20 - Supplies & Services						
212-410-100-203	Equipment Repair & Maintenar	-	-	-	-	-
212-410-100-273	Special Departmental Expense	-	-	1,500	3,500	5,000
ExpenseCategory: 20 - Supplies & Services Total:		**-**	**-**	**1,500**	**3,500**	**5,000**
ExpenseCategory: 70 - Capital Outlay						
212-410-100-752	Communication Equipment	-	-	60,000	-	250,000
ExpenseCategory: 70 - Capital Outlay Total:		**-**	**-**	**60,000**	**-**	**250,000**
Fund: 212 - PEG FRANCHISE FUND Total:		**80,665**	**-**	**61,500**	**3,500**	**255,000**

EXHIBIT B

Public Notice

Notice is hereby given that the City Council of the City Los Banos will hold a Public Hearing for the proposed Fiscal Year 2025/2026 City Budget and a Public Hearing for the Fiscal Year 2025/2026 Appropriation Limitation as follows:
Date: June 4, 2025
Time: 6:00 p.m.
Place: Council Chambers
City Hall
520 "J" Street
Los Banos, CA 93635
Questions regarding the above referenced item may be directed to the Finance Department at City Hall or (209) 827-7000.
May 21, 28, 2025
WEX#25-104

Exhibit C

City of Los Banos

GANN APPROPRIATION LIMITATION

Fiscal Year 2025-2026

FY 2024-2025 Appropriations Limit		$127,186,807
A. Change in California Per Capita Personal Income (converted to a ratio)	1.0644	
B. Greater of the Change in population (converted to a ratio)		
City of Los Banos	1.0142	
County of Merced	1.0043	
Adjustment factor (A multiplied by B)		1.0795
FY 2025-2026 Appropriations Limit		$137,298,158

City of Los Banos Tax Appropriation Limit - 10 Years

FY	City Population	Limit
2025-2026	48,896	$137,298,158
2024-2025	47,347	$127,186,807
2023-2024	47,300	$127,186,807
2022-2023	46,639	$115,399,111
2021-2022	42,869	$106,211,791
2020-2021	41,923	$98,080,886
2019-2020	41,898	$93,117,712
2018-2019	40,986	$87,483,758
2017-2018	39,993	$82,376,420
2016-2017	39,359	$78,178,248