

General Fund Proposed Budget Fiscal Year 2026/27

	A	B	C
	FY 2025/26 Actual 3/31/26 YTD	FY 2025/26 Approved Budget	FY 2026/27 Proposed Budget
1 Revenue			
2 Property Tax and Assessment Revenue	\$ 2,420,914	\$ 3,451,700	\$ 3,684,800
3 Redevelopment Agency ABx1 26	1,013,263	1,638,000	1,677,800
4 Total Property Tax and Redevelopment Tax Revenue	3,434,177	5,089,700	5,362,600
5 Grant Revenue	300,000	300,000	-
6 Investment Income	520,004	578,400	513,700
7 Miscellaneous Income	48,113	30,500	30,500
8 Pension Trust	-	82,000	-
9 Total Revenue	4,302,295	6,080,600	5,906,800
10 Expenditures			
11 General and Administrative			
12 Salaries and Benefits	-		
13 Employee Wages - Salaried	609,711	798,800	841,600
14 Employee Wages - Hourly	762,036	1,136,000	1,156,000
15 Employee Wages - Interns	28,023	61,300	61,900
16 Administrative Assistance	-	-	32,000
17 Health and Other Employee Benefits	271,214	338,800	440,800
18 Payroll Taxes	111,891	161,200	166,500
19 CalPERS Retirement Normal Costs	115,695	159,700	159,700
20 CalPERS Retirement UAL (Required)	73,304	73,300	85,600
21 Total Salaries and Benefits	1,971,875	2,729,100	2,944,100
22 Board of Directors	65,314	108,500	108,900
23 Professional Services			
24 Legal	18,351	250,000	300,000
25 Engineering	25,944	280,000	300,000
26 Audit, Accounting, and Payroll	105,017	130,700	134,200
27 Professional and Consulting Services	23,378	233,700	197,900
28 Total Professional Services	172,690	894,400	932,100
29 Education, Training, and Travel	28,593	78,600	91,800
30 Insurance	96,017	114,000	127,400
31 Dues and Subscriptions	34,826	44,200	51,800
32 IT Software Services and Support	66,633	102,100	99,900
33 Office Equipment, Supplies, and Miscellaneous	30,908	56,900	59,000
34 Telecommunications	24,110	31,900	34,000
35 Tax Collection Fees	8,719	9,000	9,000
36 Recruitment and Personnel	2,926	5,000	5,000
37 Uniforms	6,748	15,100	11,400
38 Nursery Support - seed funding	6,598	6,600	-
39 Total General and Administrative	2,515,956	4,195,400	4,519,400

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	FY 2025/26 Actual 3/31/26 YTD	FY 2025/26 Approved Budget	FY 2026/27 Proposed Budget
40 Facilities and Operations			
41 Basin Maintenance	\$ 91,791	\$ 200,000	\$ 215,000
42 Landscape and Irrigation	25,235	98,300	106,900
43 Fencing	25,684	45,400	39,000
44 Structural Maintenance	16,581	92,000	95,700
45 Signage	2,168	13,000	6,500
46 Fleet and Equipment	19,932	44,900	41,200
47 Critter Expenses	599	3,500	6,000
48 Trash Cleanup and Disposal	4,766	12,000	17,000
49 Maintenance and Janitorial Services and Supplies	32,552	58,700	57,100
50 Office and Operating Utilities	42,942	73,100	69,300
51 Total Facilities and Operations	262,249	640,900	653,700
52 Public Relations / Education			
53 Advertising and Strategic Communications	10,055	29,100	19,000
54 District Events	24,242	50,000	69,500
55 School Tours	15,678	40,000	40,000
56 Public Education/Workshops	6,995	18,500	19,200
57 Youth Program Supplies	1,402	2,000	2,000
58 Informational Materials	2,018	4,000	4,000
59 Supplies and Giveaways	7,672	21,000	21,000
60 Community Sponsorships	3,136	5,000	12,500
61 Lobby Display Rotation	189	2,000	2,000
62 Total Public Relations / Education	71,386	171,600	189,200
63 CalPERS UAL Discretionary Payments	-	82,000	-
64 Capital Expenditures	168,208	1,668,100	1,183,300
65 Total Expenditures	3,017,799	6,758,000	6,545,600
66 Net Revenue / (Expenditures)	1,284,496	(677,400)	(638,800)
67 Use of (Addition to) Operations / Unassigned	(1,284,496)	677,400	638,800
68 Net Balance	\$ -	\$ -	\$ -

Capital Plan
Proposed Budget
Fiscal Year 2026/27

	A	B	C	D	E
	FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27
	Actual	Actual	YTD Actual 2/28/26	Amended Budget	Proposed Budget
1 Capital Expenditures					
2 Permanent Signage - Interpretive and Other	6,896	2,025	-	65,000	65,000
3 Drinking Fountain	4,200	-	-	-	
4 Truck	66,082	-	-	-	
5 Ely Basin No. 3 - Asphalt Driveway	-	-	-	-	60,000
6 Amphitheater Roof and Upgrades	23,518	80,251	92,060	1,232,000	410,700
7 College Heights - Iron Fencing	-	8,100	-	-	
8 Garden Kiosk	-	5,000	-	-	
9 Waterwise Community Center Lobby Displays	7,119	-	-	-	10,000
10 Brooks Basin Fencing	272,060	50,110	-	-	
11 HVAC	-	39,139	-	-	
12 Natural Playground	-	21,075	75,148	112,000	50,000
13 Retail Nursery	-	11,480	-	-	
14 Server Replacement	-	10,950	-	-	
15 Montclair Basin No. 4 Fence	7,850	-	-	-	
16 Ice Machine	-	12,862	-	-	
17 Tractor Bucket	-	-	-	-	15,000
18 Drainage Improvement	-	-	1,000	17,500	
19 ADA Door System for Lobby and Garden Entrance	-	-	-	-	50,000
20 Facilities Master Plan	-	-	-	-	325,000
21 Major Structural Failures	-	-	-	90,000	90,000
22 Contingency - 10% of Total	-	-	-	151,600	107,600
23 Total Capital Expenditures	\$ 387,724	\$ 240,992	\$ 168,208	\$ 1,668,100	\$ 1,183,300
24 District Funded				689,100	597,400
25 Grant Funded				300,000	-
26 Reserve Funded				679,000	585,900

Waterwise Community Nursery Proposed Budget Fiscal Year 2026/27

		FY 2026/27 Proposed Budget
1	Plant Sales	\$ 50,000
2	Cost of Goods Sold	30,000
3	Gross Profit	20,000
4	Operating Expenditures	8,600
5	Net Income	\$ 11,400

To maintain a marketable inventory, plant purchases are budgeted at \$60,000 for FY 27.