



AGENDA

ADJOURNED CITY COUNCIL - SPECIAL MEETING (WORKSHOP) CITY OF BANNING, CALIFORNIA

September 10, 2026
4:00 p.m.
In Chambers

Council Chambers
99 E. Ramsey Street
Banning, CA 92220

The following information comprises the agenda for the special meeting of the Banning City Council, a joint meeting of the City Council and Banning Utility Authority, and the Banning City Council sitting in its capacity as the Banning Successor Agency Board.

This meeting is being held via Zoom so that members of the public may observe and participate in this meeting electronically. If you participate in this meeting via Zoom, you are agreeing to abide by the City's Zoom Community Standards for Public Meetings (provided in full on the last page of the agenda). Esta reunión se lleva a cabo en la Cámara y a través de Video/Teleconferencia en Zoom para que los miembros del público puedan observar y participar en esta reunión de manera electrónica. Si elige participar en esta reunión a través de Zoom, acepta cumplir con los Estándares comunitarios de Zoom para reuniones públicas de la ciudad (que se proporcionan en su totalidad en la última página de la agenda).

To observe and participate in the online video portion of the meeting through your personal computer or device, follow this link:

<https://us02web.zoom.us/j/85614073658?pwd=fa1o06fQNWoxe5as2b6JZ4mxkcaUR.1>

Dial in: +1 669 900 9128

Meeting ID: 856 1407 3658
Password: 1913-92220

Join Via Audio/Passcode: 8464147627 - *9 raise hand

Per the City of Banning Manual of Procedural Guidelines, matters taken up by the Council before 10 p.m. may be concluded, but no new matters shall be taken up except upon a majority vote of the council members present and voting. Such an extension shall only be valid for one hour and each hour thereafter shall require a renewed action for the meeting to continue.

TELECOMMUTING LOCATION

Council Member Sheri Flynn will participate from the following location
7604 Solari Drive Austin, TX 78744

1. **CALL TO ORDER**
2. **PUBLIC COMMENTS** - *Agenda Items Only*
3. **WORKSHOP**

3.1 Continuation of the Fiscal Year 2026-27 Proposed Operating Budget - Workshop Presentation and Discussion

Recommendation: Staff recommends that the City Council:

1. Receive and file the presentation of the Fiscal Year 2026-27 Proposed Operating Budget;
2. Review the proposed General Fund, Special Revenue, Enterprise, and Internal Service budgets;
3. Provide direction to staff regarding budget priorities, service levels, and any requested adjustments; and
4. Direct staff to schedule the Proposed FY 2026-27 Budget for a public hearing and consideration of adoption at a regularly scheduled City Council meeting on September 22, 2026.

4. **ADJOURNMENT**

Zoom Community Standards for Public Meetings

By participating in this meeting on Zoom, you are agreeing to abide by the City of Banning's Community Standards for Public Meetings. Zoom attendees that fail to adhere to these standards may be removed from the meeting room.

- Your microphone must remain on mute, and you may only unmute your microphone when/if you are recognized by the Mayor.
- Your camera must be turned off unless/until you are recognized by the Mayor.
- To indicate a desire to make Public Comment, you must use the Raise Hand function. The Mayor will not recognize those who have not used the Raise Hand function.
- Public Comment from Zoom attendees will immediately follow in-person comment from members of the public in Council Chambers.
- If you fail to adhere to these community guidelines, **you may be removed** for disrupting the meeting occurring in Council Chambers. You may rejoin the meeting but may be removed for each violation of these community standards.
- The chat function will be disabled for all City Council meetings on Zoom.

Estándares comunitarios de Zoom para Reuniones Públicas

Al participar en esta reunión en Zoom, usted acepta cumplir con los Estándares Comunitarios para Reuniones Públicas de la ciudad de Banning. Los que atienden por Zoom que no cumplan con estos estándares pueden ser retirados de la sala de reuniones.

- Su micrófono debe permanecer en silencio, y solo puede reactivar su micrófono cuando / si es reconocido por el alcalde.
- Su cámara debe estar apagada a menos que sea reconocido por el alcalde.
- Para indicar el deseo de hacer un Comentario Público, debe utilizar la función Levantar la mano. El alcalde no reconocerá a quienes no hayan utilizado la función Levantar la mano.
- Los comentarios públicos de lo que atienden por Zoom seguirán inmediatamente los comentarios en persona de los miembros del público en las Cámaras del Consejo.
- Si no cumple con estas pautas de la comunidad, es posible que lo destituyan por interrumpir la reunión que tiene lugar en las Cámaras del Consejo. Puede volver a unirse a la reunión, pero es posible que lo eliminen por cada violación de estos estándares de la comunidad.
- La función de chat estará deshabilitada para todas las Reuniones del Ayuntamiento en Zoom.

AFFIDAVIT • DECLARACIÓN JURADA

IT IS HEREBY CERTIFIED under the laws of the State of California that the above agenda was posted on the City's website (www.banningca.gov) as well as the Bulletin Board at Banning City Hall, located at 99 E Ramsey Street, Banning, CA 92220, at least 24 hours in

advance of the meeting.


Vickie Sellers, Elected City Clerk
Secretaria Municipal Electa

PUBLIC NOTICE • NOTICIA PÚBLICA

Meeting Agendas and Notices

Interested in receiving email and/or text notifications of upcoming City Council meetings? Sign up for meeting notifications through the City's website. Pursuant to amended Government Code §54957.5(b), staff reports and other public records related to open session agenda items are available on the City's website (www.banningca.gov/).

Public Comment

Agenda Items

Any member of the public may address this meeting of the City Council on any item appearing on the agenda. A five-minute limitation shall apply to each member of the public and no member of the public shall be permitted to share their time with any other person.

Non-Agenda Items

Any member of the public may address this meeting of the City Council on any item which does not appear on the regular meeting agenda but is of interest to the general public and is an item upon which the City Council may act. A three-minute limitation shall apply to each member of the public and no member shall be permitted to share their time with any other person. No action shall be taken, nor discussion held by the City Council, on any item which does not appear on the agenda, unless the action is otherwise authorized in accordance with the provisions of subdivision (b) of §54954.2 of the Government Code.

Special Assistance/Accessibility Requests

In compliance with the Americans with Disabilities Act, any member of the public may request that the agenda and agenda packet be mailed to them. If you need special assistance to participate in this meeting (such as translation services), please contact the City Clerk's Office. Advanced notification of at least 48 hours prior to the meeting will allow the city to make arrangements to ensure your accessibility.

¿Necesita servicios de traducción para participar? Contacto Oficina del Secretario de la Ciudad.

CONTACT • CONTACTO

City Clerk's Office | 951-922-3102 | CityClerks@banningca.gov
99 East Ramsey Street, Banning, California 92220



CITY OF BANNING STAFF REPORT

TO: CITY COUNCIL

FROM: Elizabeth Gibbs, City Manager

PREPARED BY: Elizabeth Gibbs, City Manager
Jennifer Terry, Finance Director

MEETING DATE: September 10, 2026

SUBJECT: Continuation of the Fiscal Year 2026-27 Proposed Operating Budget - Workshop Presentation and Discussion

STAFF RECOMMENDATION:

Staff recommends that the City Council:

1. Receive and file the presentation of the Fiscal Year 2026-27 Proposed Operating Budget;
2. Review the proposed General Fund, Special Revenue, Enterprise, and Internal Service budgets;
3. Provide direction to staff regarding budget priorities, service levels, and any requested adjustments; and
4. Direct staff to schedule the Proposed FY 2026-27 Budget for a public hearing and consideration of adoption at a regularly scheduled City Council meeting on September 22, 2026.

BACKGROUND:

On August 18, 2026, August 20, 2026, and August 26, 2026, City Council held three scheduled workshops on the FY 2026-27 proposed budget. Between the three public workshops, City Council heard public testimony, and staff presented the City Manager's budget message, the proposed Budgetary and Fiscal Policies, and the General Fund departmental budgets. This fourth workshop is intended to review the remaining proposed budget items, specifically focusing on the enterprise funds, ask any remaining questions, and provide final direction prior to the budget being brought forward for formal adoption. Tonight's discussion will focus on the enterprise funds, which include, but are not limited to, the Electric Utility Fund, the Water and Wastewater Funds, and the Airport Fund.

On February 24, 2026, City Council adopted its Strategic Plan which established the priorities used to guide development of the Fiscal Year 2026-27 budget. On June 23, 2026, City Council adopted Resolution No. 2026-89 establishing continuing budgets and authorizing expenditures/appropriations until the earlier of September 30, 2026 or the adoption of operating budgets for Fiscal Year 2026-27. Also at that meeting, City Council adopted Resolution No. 2026-102 declaring a fiscal emergency due to extraordinary financial circumstances threatening the City's ability to maintain essential municipal services.

This workshop is the fourth of four public budget workshops scheduled prior to the public hearing and consideration of adoption of the Final Fiscal Year 2026-27 Budget.

The draft budget presented tonight is structurally balanced on a citywide basis. Staff is seeking Council feedback on the assumptions, priorities, and service levels reflected in the Draft Budget before it is finalized for adoption.

JUSTIFICATION:

Conducting a budget workshop in advance of formal adoption allows the City Council to review the proposed Fiscal Year 2026-27 budget in detail, ask questions of staff, and provide policy direction before the budget is brought forward for formal adoption. This step ensures the adopted budget reflects Council priorities for service levels and fiscal sustainability.

Discussing these factors in a workshop setting, rather than at the time of adoption, gives staff the opportunity to incorporate Council feedback into the final budget document and reduces the likelihood of significant revisions late in the process.

FISCAL IMPACT:

There is no direct fiscal impact associated with receiving and filing this report. The Draft Budget presented tonight is preliminary; the fiscal impact of the City's Fiscal Year 2026-27 spending plan will be established upon City Council adoption of the Final Budget, currently anticipated at a public hearing on September 22, 2026.

ATTACHMENTS:

1. [Resolution No. 2026-89.pdf](#)
2. [Resolution No. 2026-102.pdf](#)
3. [Fund Listing and Description.pdf](#)
4. [FY27 Estimated Ending Cash Balances by Fund.pdf](#)
5. [Banning_FY2026-27_Personnel_Summary with changes 09.10.2026.pdf](#)
6. [DRAFT Proposed Org Chart 09.10.2026.pdf](#)
7. [FY27 Proposed Individual Fund Summaries.pdf](#)

RESOLUTION 2026-89

RESOLUTION OF THE BANNING CITY COUNCIL AND BOARDS OF THE BANNING UTILITY AUTHORITY AND BANNING SUCCESSOR AGENCY, ESTABLISHING CONTINUING BUDGETS AND AUTHORIZING EXPENDITURES/APPROPRIATIONS UNTIL THE EARLIER OF SEPTEMBER 30, 2026 OR THE ADOPTION OF OPERATING BUDGETS FOR FISCAL YEAR 2026-2027

WHEREAS, the City Council of the City of Banning ("City") the Banning Utility Authority ("Authority"), and the Banning Successor Agency ("Successor Agency") are responsible for adopting operating budgets for their respective entities; and

WHEREAS, the City Council, Banning Utility Authority, and Banning Successor Agency passed the Fiscal Year 2025-2026 Operating Budget; and

WHEREAS, the City Manager has provided a workout plan update at each City Council Meeting regarding the financial situation of the General Fund; and

WHEREAS, the workout plan requires a General Fund balanced budget to be presented for approval using only reoccurring revenues. Staff is evaluating all revenues and expenditures to determine what expenses can remain in the Fiscal Year 2026-2027 Operating Budget; and

WHEREAS, the City, Authority, and Successor Agency require the continued provision of municipal services and the payment of lawful obligations pending final adoption of the 2026-2027 Fiscal Year – Annual Operating Budget; and

WHEREAS, With the assistance of City staff, the City Council, Banning Utility Authority, and Banning Successor Agency will be working on developing and reviewing the Fiscal Year 2026-2027 Operating Budget and Capital Improvement schedules and have directed that expenditures/appropriations continue at the same Fiscal Year 2025-2026 Adopted Budget levels until the earlier of September 30, 2026 or upon the Fiscal Year 2026-2027 Operating Budget being adopted by the City Council, Banning Utility Authority, and Banning Successor Agency; and

WHEREAS, the City Council, Banning Utility Authority, and Banning Successor Agency find that authorization of a continuing budget and expenditures/appropriations as set forth herein, is necessary to preserve public health, safety, and welfare and ensure continuity of governmental operations; and

WHEREAS, expenditures during the period of this continuing resolution shall be controlled through a prorated funding rate, based on the Fiscal Year 2025-2026 Adopted Budget; and

WHEREAS, the City Manager intends to and will work diligently to present a Fiscal Year 2026-2027 Operating Budget to the City Council, Banning Utility Authority, and Banning Successor Agency for consideration no later than September 30, 2026.

NOW THEREFORE, the City Council of the City of Banning, Banning Utility Authority, and Banning Successor Agency do hereby ordain as follows:

SECTION 1. RECITALS. The foregoing recitals are true and correct and are incorporated herein by this reference.

SECTION 2. CONTINUING BUDGET AUTHORITY. The City Council, Banning Utility Authority, and Banning Successor Agency hereby authorize a continuing budget and spending/appropriation authority commencing on July 1, 2026, continuing through the earlier of September 30, 2026 or upon the City Council adopting the Fiscal Year 2026-2027 Operating Budget.

SECTION 3. Authorized Expenditures. During the period of the continuing budget and appropriations, the City Manager, or designee, is authorized to incur expenditures and obligations at one quarter (1/4) of the prior year's level of spending that are necessary for the continued operation of the City, Authority, and Successor Agency, including the following:

A. Expenditures necessary to meet payroll, employee benefits, debt service obligations, insurance premiums, utilities, contractual obligations, grant-funded activities, emergency expenditures, and other legally required payments and other expenses needed for the essential functions of the City, Authority, and Successor Agency as determined by the City Manager.

B. Capital improvement projects and capital purchases may proceed to the extent previously authorized by the City Council, Banning Utility Authority, or Banning Successor Agency, required by contract, supported by restricted funds, necessary to protect public health, safety and welfare, or approved by the City Manager.

SECTION 4. REVENUE COLLECTION AND ADMINISTRATION. The City Manager and other authorized officers are directed to continue the collection, receipt, deposit, accounting, and administration of all City, Authority, and Successor Agency revenues in accordance with applicable law and policies.

SECTION 5. BUDGET ADOPTION. Nothing in this Resolution shall be construed as adopting the Fiscal Year 2026-2027 Operating Budget. The City Council, Banning Utility Authority, and Banning Successor Agency intend to consider and adopt the annual budget as soon as practicable.

SECTION 6. SEVERABILITY. If any provision of this Resolution or its application to any person or circumstance is held invalid, the remainder of this Resolution, including the application of its provisions to other persons or circumstances, shall not be affected and shall continue in full force and effect.

SECTION 7. EFFECTIVE DATE OF RESOLUTION. That this Resolution shall take effect immediately upon its adoption.

SECTION 8. CERTIFICATION. That the City Clerk shall certify the passage of this Resolution and shall cause the same to be published according to law.

[SIGNATURE PAGE BELOW]

PASSED, APPROVED, AND ADOPTED this 9th day of June, 2026.



Richard Royce, Mayor
City of Banning and Chair of Banning Utility
Authority and Banning Successor Agency

ATTEST:



Sandra Calderon, Deputy City Clerk
City of Banning

APPROVED AS TO FORM:



John Pinkney, City Attorney
Slovak, Baron, Empey, Murphy & Pinkney,
LLP

CERTIFICATION:

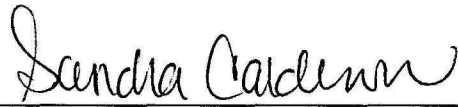
I, Sandra Calderon, Deputy City Clerk of the City of Banning, California, do hereby certify that Resolution 2026-89 was duly introduced at a regular meeting of the City Council of the City of Banning, was duly adopted at a regular meeting of said City Council on the 9th day of June 2026, by the following vote, to wit:

AYES: Barrington, Flynn, Miller, Royce, Wallace

NOES: None

ABSENT: None

ABSTAIN: None

A handwritten signature in black ink, reading "Sandra Calderon", written over a horizontal line.

Sandra Calderon, Deputy City Clerk
City of Banning, California

RESOLUTION 2026-102

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BANNING, CALIFORNIA, DECLARING A FISCAL EMERGENCY DUE TO EXTRAORDINARY FINANCIAL CIRCUMSTANCES THREATENING THE CITY'S ABILITY TO MAINTAIN ESSENTIAL MUNICIPAL SERVICES

WHEREAS, the City of Banning is committed to maintaining essential municipal services for the protection of the public health, safety, and welfare of its residents; and

WHEREAS, the City Council recently conducted a May 14, 2026, Workshop--Banning's Workout Plan to Sustainability, where it received financial information demonstrating significant fiscal challenges affecting the City's General Fund and overall financial condition; and

WHEREAS, the City has been operating with annual General Fund budgets that were not structurally balanced for the last six years, which resulted in a reduction of a healthy FY 19-20 \$13.1 million Beginning Fund Balance (savings account) to what we expect to be a negative \$12.8 million by June 30, 2026, a dramatic \$25.9 million reduction; and

WHEREAS, in the past, the City relied on one-time resources, which made it inaccurately appear the annual budgets were structurally balanced (ongoing revenues cover ongoing expenses), thus avoiding the very conversations that we are having today; and

WHEREAS, the one-time resources have simply disappeared this fiscal year, and with unrealistic revenue projections in a budget that was adopted back in June 2024, resulting in an untenable General Fund--Fund Balance estimate of negative \$12.8 million at June 30, 2026, and if no dramatic action is taken now this deficit will likely more than double to negative \$26 million through Fiscal Year 26-27; and

WHEREAS, the previous annual budgets lacked the appropriate level of transparency on the finances of the City; and

WHEREAS, the City Council discussed a comprehensive new Budgetary and Fiscal Policy at their May 14th Workshop that would reduce the likelihood of repeating the past; and

WHEREAS, the City Manager has provided City Council with a Workout Plan to Sustainability with a Phase 1, which would include immediate but difficult budget reductions and other measures to "stop the fiscal bleeding" and eliminate the FY 26-27 General Fund budget operating deficit; and

WHEREAS, given the size of this inherited operating deficit, \$14 million as a percentage of the current General Fund budget (\$37 million), this will be a very difficult process leading to unprecedented budget reductions to stabilize the City's General Fund; and

WHEREAS, the City Manager is working with City staff and consultants to develop a FY 26-27 Annual Operating Budget; and

WHEREAS, the City Council finds that the preservation of essential governmental services and the protection of the public health, safety, and welfare constitute important public purposes requiring immediate but very difficult action; and

WHEREAS, it is very apparent that Banning's current economy cannot sustain an appropriate level of City services, and it produces a higher unemployment rate and lower per household income for its residents when compared statewide or regionally; and

WHEREAS, the City cannot solely tax its way out of this predicament; and

WHEREAS, this Council further finds that extraordinary measures are necessary to stabilize the City's finances, preserve essential public services, improve long-term fiscal sustainability for our children, and protect the interests of the residents of the City of Banning; and

WHEREAS, the City Council desires to formally recognize the severity of the City's financial condition and establish a framework for evaluating and implementing appropriate fiscal recovery measures; and

WHEREAS, the City Council is directing the City Manager to initiate decisions, proposals, and conversations that will be difficult and controversial; and

NOW THEREFORE, the City Council of the City of Banning does hereby ordain as follows:

SECTION 1. RECITALS. The foregoing recitals are true and correct and are incorporated herein by this reference.

SECTION 2. DECLARATION OF FISCAL EMERGENCY. Based upon the foregoing recitals, the City Council hereby finds and declares that a fiscal emergency exists within the City of Banning due to extraordinary financial circumstances that threaten the City's fiscal stability and its ability to provide essential municipal services and protect the public health, safety, and welfare.

SECTION 3. PERIODIC REVIEW. The City Council directs the City Manager to continue providing periodic reports regarding the City's financial condition and the status of efforts undertaken to address the fiscal emergency.

SECTION 4. FISCAL RECOVERY MEASURES. The City Council directs the City Manager and City staff to evaluate, develop, and implement lawful measures necessary to address the fiscal emergency, including but not limited to:

- a. Proposing a FY 26-27 General Fund budget that is structurally balanced, i.e., ongoing expenditures are covered by ongoing revenues and conforms with the attached Draft Budgetary and Fiscal Policy.
- b. Proposing additional multi-year strategies that will result in eliminating negative Fund Balances and pivoting to appropriate positive amounts.
- c. Seek immediate economic development opportunities that contribute to Banning's economy and resources to the City.
- d. Expenditure reductions and cost-containment measures.

- e. Seek partnerships with our labor representatives and comply with State law, e.g., Meyers-Milias-Brown Act (MMBA).
- f. Operational efficiencies and organizational restructuring.
- g. Review of staffing levels, vacancies, and personnel expenditures.
- h. Deferral, modification, or reprioritization of capital projects and non-essential expenditures.
- i. Identification of new revenue opportunities and cost-recovery measures.
- j. Pursue grants, outside funding sources, and other financial assistance; and
- k. Any other lawful actions deemed necessary or beneficial to preserve essential municipal services and improve the City's financial condition.

SECTION 5. CONTINUING EFFECT. This declaration shall remain in effect until terminated by resolution of the City Council upon a determination that the fiscal emergency no longer exists.

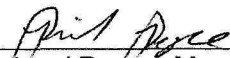
SECTION 6. SEVERABILITY. If any provision of this Resolution or its application to any person or circumstance is held invalid, the remainder of this Resolution, including the application of its provisions to other persons or circumstances, shall not be affected and shall continue in full force and effect.

SECTION 7. EFFECTIVE DATE OF RESOLUTION. That this Resolution shall take effect immediately upon its adoption.

SECTION 8. CERTIFICATION. That the City Clerk shall certify the passage of this Resolution and shall cause the same to be published according to law.

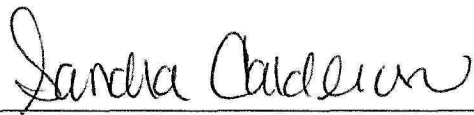
[SIGNATURES ON FOLLOWING PAGE]

PASSED, APPROVED, AND ADOPTED this 23rd day of June, 2026.



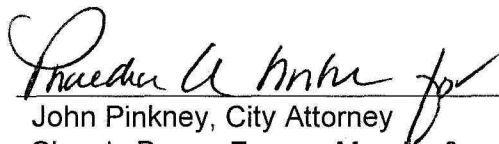
Richard Royce, Mayor
City of Banning

ATTEST:



Sandra Calderon, Deputy City Clerk
City of Banning

APPROVED AS TO FORM:



John Pinkney, City Attorney
Slovak, Baron, Empey, Murphy &
Pinkney, LLP

CERTIFICATION:

I, Sandra Calderon, Deputy City Clerk of the City of Banning, California, do hereby certify that Resolution 2026-102 was duly adopted at a regular meeting of said City Council on the 23rd day of June 2026, by the following vote, to wit:

AYES: Barrington, Flynn, Miller Royce

NOES: None

ABSENT: Wallace

ABSTAIN: None

A handwritten signature in cursive script that reads "Sandra Calderon". The signature is written in black ink and is positioned above a horizontal line.

Sandra Calderon, Deputy City Clerk
City of Banning, California



CITY of BANNING

Fund/Department Legend

0001 General Fund Departments

0001 – General
1000 – City Council
1200 – City Manager
1210 – Economic Development
1220 – Public Information
1230 – Grants Management
1300 – Human Resources
1400 – City Clerk
1500 – Elections
1800 – City Attorney
1900 – Fiscal Services
1910 – Purchasing & A/P
2060 – TV Government Access
2200 – Police
2210 – Dispatch
2300 – Animal Control
2400 – Fire
2700 – Building Safety
2740 – Code Enforcement
2800 – Planning
3000 – Engineering
3600 – Parks
4000 – Recreation
4010 – Aquatics
4020 – Day Care
4050 – Sr. Center
4060 – Sr. Center Advisory Board
4080 – Stagecoach Days
4800 – Debt Service
5400 – Community Enhancement
9600 – Refuse

Special Revenue Funds

002 – Developer Deposit Fund
005 – Successor Agency Admin Fund
100 – Gas Tax Street Fund
101 – Measure A Street Fund
102 – RMRA (SB1) Gas Tax Fund
105 – NPDES Storm Water
110 – CDBG Fund
111 – Landscape Maintenance
132 – Air Quality Improvement Fund
140 – Asset Forfeiture/Police Fund
148 – Supplemental Law Enforcement
150 – State Park Bond Fund
200 – Special Donation Fund
201 – Sr. Center Activities Fund
4050 – Senior Center
4060 – Senior Center Advisory Board
202 – Animal Control Reserve Fund
203 – Police Volunteer Fund
221 – CSCDA CFD 2020-02 Atwell
222 – ARPA – American Rescue Plan
300 – City Administration COP Debt Service
360 – Sun Lakes CFD #86- 1
365 – Wilson Street #91-1 Assessment Debt
370 – Area Police Computer Fund
375 – Fair Oaks #2004-01 Assessment Debt
376 – Cameo Homes

Capital Improvement Funds

400 – Police Facilities Development
410 – Fire Facilities Development
420 – Traffic Control Facility Fund
421 – Ramsey/Highland Home Road Signal
430 – General Facilities Fund
441 – Sunset Grade Separation Fund
444 – Wilson Median Fund
445 – Hargrave Grade Separation Fund
451 – Park Development Fund
470 – Capital Improvement Fund

Banning Utility Authority Funds

660 – Water Fund
661 – Water Capital Facilities Fund
662 – Irrigation Water Fund
663 – BUA Water Capital Project Fund
669 – BUA Water Debt Service Fund
680 – Wastewater Fund
681 – Wastewater Capital Facility Fund
682 – Wastewater Tertiary Fund
683 – BUA Wastewater Capital Project Fund
685 – State Revolving Loan Fund
689 – BUA Wastewater Debt Service Fund

Enterprise Funds

600 – Airport Fund
610 – Transit Fund
5800 – Transit Fixed Route
5850 – Transit Dial a Ride
670 – Electric Fund
7000 – Electric
7010 – Generation & Transmission
672 – Rate Stability Fund
673 – Electric Improvement Fund
674 – '07 Electric Revenue Bond Project Fund
675 – Public Benefit Fund
678 – '07 Electric Revenue Bond Debt Service Fund

Internal Service Funds

700 – Risk Management Fund
5020 – Workers Compensation
5030 – Unemployment Insurance
5040 – Liability Insurance
5300 – City Attorney
702 – Fleet Maintenance
703 – Information Systems Services
704 – Building Maintenance
705 – Support Services
761 – Utility Billing Administration
3100 – Account & Collection Service
3110 – Meter Reading Service

Successor Agency Funds

805 – Redevelopment Obligation Retirement Fund
810 – Successor Housing Agency
830 – Debt Service Fund
840 – Bond Expenditure Agreement (BEA) Project Fund
841 – Bond Expenditure Agreement (BEA) Low/Mod Fund
850 – Successor Agency

ESTIMATED ENDING CASH BALANCES BY FUND

Fund No.	Fund Name	FY25	FY25 Estimated			FY26 Estimated			FY27 Estimated		
		Beginning Cash Balance Adjusted	FY25 Actual Revenue	FY25 Actual Expenses	Ending Cash Balance	FY26 Actual Revenue	FY26 Actual Expenses	Ending Cash Balance	FY27 Proposed Revenues	FY27 Proposed Expenses	Ending Cash Balance
001	GENERAL FUND	\$ 1,798,554	\$ 35,380,489	\$ 37,528,520	\$ (349,477)	\$ 30,386,036	\$ 30,974,746	\$ (938,187)	\$ 33,025,659	\$ 33,013,822	\$ (926,351)
002	DEVELOPER DEPOSIT FUND	(939,706)	142,276	143,986	(941,416)	11,316	25,396	(955,495)	-	-	(955,495)
005	ADMIN ALLOWANCE FUND	2,011,582	250,000	2,261,582	-	250,000	250,000	-	248,000	248,000	-
100	GAS TAX STREET FUND	(794,446)	1,678,313	2,713,159	(1,829,291)	1,940,102	3,606,692	(3,495,882)	2,434,404	1,888,462	(2,949,940)
101	MEASURE A STREET FUND	968,278	1,379,938	1,050,454	1,297,763	1,631,954	6,225,357	(3,295,640)	-	122,760	(3,418,400)
102	RMRA (SB1) GAS TAX FUND	665,346	852,114	747,769	769,691	807,747	348,817	1,228,621	-	-	1,228,621
105	NPDES STORM WATER	-	-	36,901	(36,901)	-	30,638	(67,539)	100,000	73,790	(41,329)
110	CDBG FUND	(88,811)	1	23,620	(112,429)	486,863	563,299	(188,866)	744,481	744,481	(188,865)
111	LANDSCAPE MAINTENANCE FD	87,306	159,854	189,418	57,742	157,272	204,155	10,860	164,031	194,240	(19,349)
132	AIR QUALITY IMPROVEMT FD	316,604	62,781	4,636	374,749	30,300	347	404,702	-	-	404,702
140	ASSET FORFEIT-POLICE FUND	1,755	55	-	1,810	4,437	-	6,247	4,413	-	10,660
148	SUPPL LAW ENFORCEMENT FD	181,892	367,963	1,540	548,315	41,190	2,499	587,005	239,996	129,212	697,789
150	STATE PARK BOND ACT FUND	(116)	-	-	(116)	-	29	(145)	-	-	(145)
200	SPECIAL DONATION FUND	47,035	5,212	-	52,247	2,268	1,306	53,209	-	-	53,209
201	SENIOR CTR ACTIVITIES FD	63,792	14,502	3,125	75,169	10,490	3,995	81,664	-	-	81,664
202	ANIMAL CONTROL RESERVE FD	(113)	-	-	(113)	-	29	(142)	-	-	(142)
203	POLICE VOLUNTEER FUND	6,722	1,710	-	8,432	1,490	200	9,722	-	-	9,722
221	CSCDA-CFD 2020-02 ATWELL	590,693	412,798	24	1,003,467	526,807	739,597	790,677	614,320	288,991	1,116,006
222	ARPA-AMERICA RESCUE PLAN	-	1,468,351	1,468,351	-	-	-	-	-	-	-
300	CITY ADMIN DEBT SVC FUND	5,984	2	-	5,987	(2)	-	5,984	-	-	5,984
360	SUN LAKES CFD #86-1 FUND	38,064	1,093	-	39,157	(50)	-	39,107	700	-	39,807
365	WILSON ST #91-1 ASSMT DBT	78,811	2,263	-	81,074	(103)	-	80,971	1,800	-	82,771
370	AREA POLICE COMPUTER FUND	(610)	-	-	(610)	-	-	(610)	-	-	(610)
375	FAIR OAKS AD #2004-1 DEBT	198,192	197,571	200,024	195,739	190,783	198,978	187,543	188,259	188,259	187,543
376	CAMEO HOMES FUND	(135)	-	-	(135)	-	-	(135)	-	-	(135)
400	P/FACILITIES DVLP FUND	304,419	1,434,216	172	1,738,463	356,632	194	2,094,901	-	-	2,094,901
410	F/FACILITY DEVELOPMENT FD	1,437,191	927,422	176	2,364,437	236,126	211	2,600,352	-	-	2,600,352
420	TRAFFIC CONTROL FACIL FD	2,136,032	130,840	170,277	2,096,594	4,117	288,994	1,811,717	-	250,000	1,561,717
430	GENERAL FACILITIES FUND	505,118	534,492	22,324	1,017,286	226,044	200	1,243,130	-	-	1,243,130
441	SUNSET GRADE SEP FUND	(11)	-	-	(11)	-	-	(11)	-	-	(11)
444	WILSON MEDIAN FUND	411,067	11,797	116	422,748	(536)	137	422,075	-	-	422,075
445	HARGRAVE GRADE SEPARATION	-	-	-	-	1,244,730	948,484	296,247	-	-	296,247
451	PARK DEVELOPMENT FUND	299,652	376,497	108,107	568,042	394,003	150,066	811,978	195,672	135,671	871,979
470	CAPITAL IMPROVEMENT FUND	(48,313)	31,426	3,220	(20,108)	2,370	-	(17,737)	-	-	(17,737)
600	AIRPORT FUND	210,595	148,484	568,835	(209,757)	158,633	280,123	(331,246)	184,650	414,427	(561,023)
610	TRANSIT FUND	(2,651,045)	5,905,866	2,796,745	458,077	2,615,788	4,993,188	(1,919,323)	13,180,348	4,218,208	7,042,817
660	WATER OPERATIONS FUND	23,261,910	36,149,442	15,700,328	43,711,025	23,644,875	22,274,488	45,081,412	18,325,000	13,414,861	49,991,550
661	WATER DIF FUND	3,268,281	513,815	452,903	3,329,193	210,074	1,518,499	2,020,768	-	-	2,020,768
662	IRRIGATION WATER FUND	1,393,613	39,514	194,079	1,239,048	(1,728)	1,114,469	122,851	-	-	122,851
663	CAPITAL PROJECTS FUND FROM BONI	1,462,305	6,141	66,224	1,402,221	(173)	379,331	1,022,717	-	-	1,022,717
669	WATER DEBT FUND	-	1,958,453	629,098	1,329,355	1,991,283	1,977,333	1,343,305	1,812,480	1,812,480	1,343,305
670	ELECTRIC FUND	(2,012,025)	40,227,990	41,031,456	(2,815,491)	40,511,054	32,510,422	5,185,141	44,603,993	43,595,768	6,193,365
672	RATE STABILITY FUND	6,782,182	194,661	84	6,976,759	(8,842)	-	6,967,917	2,125,000	6,903,678	2,189,239
673	CAPITAL PROJECT FUND	(15,397,187)	3,673,361	2,348,408	(14,072,234)	723,065	2,420,541	(15,769,710)	16,813,678	9,278,000	(8,234,032)
674	ELEC BOND PROCEEDS	696,123	394	-	696,517	(289)	(8)	696,236	-	-	696,236
675	PUBLIC BENEFIT FUND	1,124,313	555,743	1,297,556	382,501	1,790,618	1,222,458	950,661	1,183,500	1,175,115	959,046
678	ELEC DEBT FUND	(10,561)	2,441,904	914,729	1,516,614	2,426,869	2,430,569	1,512,913	2,428,469	2,428,469	1,512,914
679	NEW ELECTRIC WORKING CAPITAL RE	-	-	-	-	-	-	-	451,927	-	451,927
680	WASTEWATER FUND	5,407,931	12,996,151	5,819,108	12,584,975	9,524,664	4,412,317	17,697,321	9,815,395	4,853,071	22,659,645
681	WASTEWATER DIF FUND	10,983,490	466,811	207,959	11,242,342	107,553	481,888	10,868,007	-	-	10,868,007
682	WWTP TERITIARY FUND	8,109,462	618,757	12,951	8,715,269	270,595	921,997	8,063,867	-	-	8,063,867
683	BUA WWTR CAPITAL PROJECT FUND	(316,283)	250	272	(316,306)	21	-	(316,285)	-	-	(316,285)
685	STATE REVOLVING LOAN FUND	537,370	15,423	84	552,708	(700)	-	552,008	-	-	552,008
689	WWTR DEBT SERVICE FUND	-	524,168	46,660	477,507	290,924	27,850	740,581	286,696	286,696	740,581
690	REFUSE FUND	-	-	-	-	-	-	-	-	-	-
700	RISK MANAGEMENT (GENERAL LIABIL	(4,261,593)	5,208,327	7,878,032	(6,931,298)	4,144,494	7,205,992	(9,992,797)	6,710,826	6,134,821	(9,416,791)
702	FLEET	958,053	2,504,977	1,454,442	2,008,588	2,438,460	1,773,033	2,674,015	1,860,661	1,855,391	2,679,285
703	INFORMATION TECHNOLOGY (IT)	(824,023)	1,093,334	1,135,513	(866,202)	1,456,202	1,466,550	(876,550)	1,736,831	1,707,010	(846,730)
704	BUILDING MAINTENANCE	(217,789)	958,588	2,069,094	(1,328,295)	1,615,087	1,760,509	(1,473,717)	1,265,700	1,250,316	(1,458,333)
705	CENTRAL SERVICES	(1,641,286)	2,032,388	1,659,179	(1,268,077)	1,554,084	1,529,690	(1,243,683)	1,337,225	1,337,225	(1,243,683)
761	UTILITIY BILLING AND METER READINC	208,252	3,276,916	2,449,903	1,035,265	2,497,284	2,403,826	1,128,723	3,070,994	3,070,994	1,128,723
805	REDEV OBLIGAT'N RETIRE FD	1,903,033	2,457,551	2,537,285	1,823,299	806,923	2,545,313	84,908	2,681,762	2,681,762	84,908
810	SA-LOW/MOD FUND	1,998,445	159,459	272,346	1,885,557	22,994	441,747	1,466,804	100,000	100,000	1,466,804
830	SA-DEBT SERVICE FUND	1,030,771	2,192,197	909,125	2,313,843	2,191,282	2,193,999	2,311,126	2,433,762	2,166,575	2,578,313
840	BEA CAPITAL PROJECTS FUND	(4,075,793)	382	972	(4,076,383)	32	34,995	(4,111,346)	-	-	(4,111,346)
841	BEA L/M CAP PROJECTS FUND	545,662	-	24	545,638	-	46	545,592	-	-	545,592
850	SA-ADMIN FUND	(2,828,660)	-	656	(2,829,316)	-	5,132	(2,834,448)	-	-	(2,834,448)
		\$ 45,927,372	\$ 172,145,423	\$ 139,131,552	\$ 78,941,243	\$ 139,923,510	\$ 142,890,665	\$ 75,974,088	\$ 170,370,633	\$ 145,962,556	\$ 100,382,165

City of Banning
Authorized Position List for FY 2026-2027

Dept	FY 2027	CLASSIFICATION	FY 2024-2026 FTEs	FY 2027 FTEs	Variance
1000	1	Council Member	1.00	1.00	0.00
1000	1	Council Member	1.00	1.00	0.00
1000	1	Council Member	1.00	1.00	0.00
1000	1	Council Member	1.00	1.00	0.00
1000	1	Council Member	1.00	1.00	0.00
	5	Council	5.00	5.00	0.00
1200		Homeless Services Coordinator	1.00	-	(1.00)
1200		Case Manager Specialist	1.00	-	(1.00)
1200		Case Manager Specialist	1.00	-	(1.00)
1200		Case Manager Specialist	1.00	-	(1.00)
1200		Case Manager Specialist	1.00	-	(1.00)
1200		Communications Manager	1.00	-	(1.00)
1200		Grants Program Manager	1.00	-	(1.00)
1200		Assistant City Manager (see Water Fund pg. 6)	1.00	-	(1.00)
1200	1	City Manager	1.00	1.00	0.00
	1	City Manager	9.00	1.00	(8.00)
1210	1	Economic Development Manager	1.00	1.00	0.00
	1	Economic Development	1.00	1.00	0.00
1300	1	Senior Human Resources Generalist	1.00	1.00	0.00
1300	1	Human Resources Generalist	1.00	1.00	0.00
1300		Risk & Safety Analyst	1.00	-	(1.00)
1300		Human Resources Manager	1.00	-	(1.00)
1300	1	Human Resources Director	1.00	1.00	0.00
	3	Personnel	5.00	3.00	(2.00)
1400	1	Deputy City Clerk	1.00	1.00	0.00
1400	1	City Clerk	1.00	1.00	0.00
	2	City Clerk	2.00	2.00	0.00
1900	1	Budget and Financial Analyst	1.00	1.00	0.00
1900	1	Accounting Specialist	1.00	1.00	0.00
1900	1	Accounting Specialist	1.00	1.00	0.00
1900	1	Accounting Specialist	1.00	1.00	0.00
1900	1	Accounting Specialist	1.00	1.00	0.00
1900		Accounting Specialist	1.00	-	(1.00)
1900	1	Accountant	2.00	1.00	(1.00)
1900	1	Accounting Supervisor	1.00	1.00	0.00
1900	1	Senior Accountant	1.00	1.00	0.00
1900		Deputy Finance Director	1.00	-	(1.00)
1900	1	Finance Director	1.00	1.00	0.00
1900	1	City Treasurer	1.00	1.00	0.00
	10	Finance	13.00	10.00	(3.00)

1910		Contracts Specialist	1.00	-	(1.00)
1910	1	Buyer	1.00	1.00	0.00
1910	1	Buyer	1.00	1.00	0.00
1910	1	Purchasing Manager	1.00	1.00	0.00
	3	Purchasing	4.00	3.00	(1.00)

2200		Police Cadet	0.50	-	(0.50)
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
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2200	1	Police Officer	1.00	1.00	0.00
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2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
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2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200	1	Police Officer	1.00	1.00	0.00
2200		Police Officer	1.00	-	(1.00)
2200		Police Officer	1.00	-	(1.00)
2200		Police Officer	1.00	-	(1.00)
2200		Police Officer	1.00	-	(1.00)
2200	1	Police Corporal	1.00	1.00	0.00
2200	1	Police Corporal	1.00	1.00	0.00
2200	1	Police Corporal	1.00	1.00	0.00
2200		Police Corporal	1.00	-	(1.00)
2200	1	Police Sergeant	1.00	1.00	0.00
2200	1	Police Sergeant	1.00	1.00	0.00
2200	1	Police Sergeant	1.00	1.00	0.00
2200	1	Police Sergeant	1.00	1.00	0.00
2200	1	Police Sergeant	1.00	1.00	0.00
2200		Police Sergeant	1.00	-	(1.00)
2200	1	Police Lieutenant	1.00	1.00	0.00
2200		Police Lieutenant	1.00	-	(1.00)
2200		Police Lieutenant	1.00	-	(1.00)
2200		Police Lieutenant	1.00	-	(1.00)
2200		Police Captain	1.00	-	(1.00)
2200	1	Police Chief	1.00	1.00	0.00

2200		Records Technician	1.00	-	(1.00)
2200	1	Records Technician	1.00	1.00	0.00
2200	1	Records Technician	1.00	1.00	0.00
2200		Records Technician II	1.00	-	(1.00)
2200	1	Evidence Technician	1.00	1.00	0.00
2200		Community Services Officer	1.00	-	(1.00)
2200		Supports Services Manager/Executive Assistant	1.00	-	(1.00)
34		Police	48.50	34.00	(14.50)
2210	1	Dispatcher	1.00	1.00	0.00
2210	1	Dispatcher	1.00	1.00	0.00
2210	1	Dispatcher	1.00	1.00	0.00
2210		Dispatcher	1.00	-	(1.00)
2210		Dispatcher	1.00	-	(1.00)
2210	1	Dispatcher II	1.00	1.00	0.00
2210	1	Dispatcher II	1.00	1.00	0.00
2210	1	Dispatcher II	1.00	1.00	0.00
2210		Dispatcher Supervisor	1.00	-	(1.00)
6		Dispatch	9.00	6.00	(3.00)
2300		Animal Control Officer	1.00	-	(1.00)
2300	1	Animal Control Officer	1.00	1.00	0.00
1		Animal Control	2.00	1.00	(1.00)
2700		Office Specialist	1.00	-	(1.00)
2700	1	Building Permit Specialist	1.00	1.00	0.00
2700		Building Permit Specialist	1.00	-	(1.00)
2700		Building Inspector	1.00	-	(1.00)
2700		Senior Building Inspector	1.00	-	(1.00)
2700	1	Building Official	1.00	1.00	0.00
2		Building & Safety	6.00	2.00	(4.00)
2740	1	Community Development Operations Manager	1.00	1.00	0.00
2740		Code Compliance Officer	1.00	-	(1.00)
1		Code Enforcement	2.00	1.00	(1.00)
2800		Assistant Planner	1.00	-	(1.00)
2800	1	Senior Planner	1.00	1.00	0.00
2800	1	Planning Manager	1.00	1.00	0.00
2800		Community Development Director	1.00	-	(1.00)
2		Planning	4.00	2.00	(2.00)
3000	1	Engineering Services Assistant	1.00	1.00	0.00
3000	1	Public Works Inspector	1.00	1.00	0.00
3000		Associate Engineer	0.75	-	(0.75)
3000	1	Associate Civil Engineer	1.00	1.00	0.00
3000		Senior Civil Engineer	1.00	-	(1.00)
3000		Deputy Public Works Director/City Engineer	1.00	-	(1.00)
3000	1	Development Services Director	-	1.00	1.00
4		Engineering	5.75	4.00	(1.75)

3100	1	Customer Service Representative	1.00	1.00	0.00
3100	1	Customer Service Representative	1.00	1.00	0.00
3100	1	Customer Service Representative	1.00	1.00	0.00
3100	1	Customer Service Representative	1.00	1.00	0.00
3100	1	Customer Service Representative	1.00	1.00	0.00
3100	1	Senior Billing Representative	1.00	1.00	0.00
3100	1	Senior Billing Representative	1.00	1.00	0.00
3100	1	Senior Billing Representative	1.00	1.00	0.00
3100	1	Customer Service Supervisor	1.00	1.00	0.00
3100		Customer Service & Billing Manager	1.00	-	(1.00)
9		Utility Billing & Account	10.00	9.00	(1.00)
3110	1	Field Service Representative	1.00	1.00	0.00
3110	1	Field Service Representative	1.00	1.00	0.00
3110	1	Field Service Representative	1.00	1.00	0.00
3110	1	Lead Field Service Representative	1.00	1.00	0.00
4		Meter Readers	4.00	4.00	0.00
3200	1	Building Maintenance Specialist	1.00	1.00	0.00
3200	1	Senior Building Maintenance Specialist	1.00	1.00	0.00
2		Building Maintenance	2.00	2.00	0.00
3700	1	Multimedia Specialist	-	1.00	1.00
3700	1	IT Analyst I	1.00	1.00	0.00
3700	1	IT Analyst I	1.00	1.00	0.00
3700	1	IT Analyst II	1.00	1.00	0.00
3700	1	IT Manager	1.00	1.00	0.00
5		Computer Services	4.00	5.00	1.00
3800	1	Executive Secretary	1.00	1.00	0.00
3800	1	Fleet Mechanic II	1.00	1.00	0.00
3800	1	Fleet Mechanic II	1.00	1.00	0.00
3800		Fleet Mechanic II	1.00	-	(1.00)
3800	1	Fleet Manager	1.00	1.00	0.00
4		Fleet	5.00	4.00	(1.00)
3600	1	Maintenance Worker I	1.00	1.00	0.00
3600	1	Maintenance Worker I	1.00	1.00	0.00
3600		Senior Maintenance Worker	1.00	-	(1.00)
3600		Parks Supervisor	1.00	-	(1.00)
2		Parks	4.00	2.00	(2.00)
4000	0.5	Recreation Leader	0.50	0.50	0.00
4000	0.5	Recreation Leader	0.50	0.50	0.00
4000	0.5	Recreation Leader	0.50	0.50	0.00
4000	0.5	Recreation Leader	0.50	0.50	0.00
4000		Recreation Leader	0.50	-	(0.50)
4000		Recreation Leader	0.50	-	(0.50)
4000		Recreation Leader	0.50	-	(0.50)
4000		Recreation Leader	0.50	-	(0.50)
4000		Recreation Leader	0.50	-	(0.50)

4000		Recreation Leader	0.50	-	(0.50)
4000		Recreation Leader	0.50	-	(0.50)
4000		Recreation Leader	0.50	-	(0.50)
4000		Recreation Leader	0.50	-	(0.50)
4000		Recreation Leader	0.50	-	(0.50)
4000		Recreation Leader	0.50	-	(0.50)
4000		Senior Recreation Leader	0.50	-	(0.50)
4000		Seasonal Recreation Leader	0.50	-	(0.50)
4000	0.5	Office Specialist	1.00	0.50	(0.50)
4000	1	Program Coordinator	1.00	1.00	0.00
4000	1	Program Coordinator	1.00	1.00	0.00
4000	0.5	Sports Coordinator	0.50	0.50	0.00
4000		Recreation Manager	1.00	-	(1.00)
4000		Maintenance Worker I	1.00	-	(1.00)
4000		Parks and Recreation Director	1.00	-	(1.00)
4000	0.5	Community Services Director	-	0.50	0.50
5.5		Recreation	15.00	5.50	(9.50)

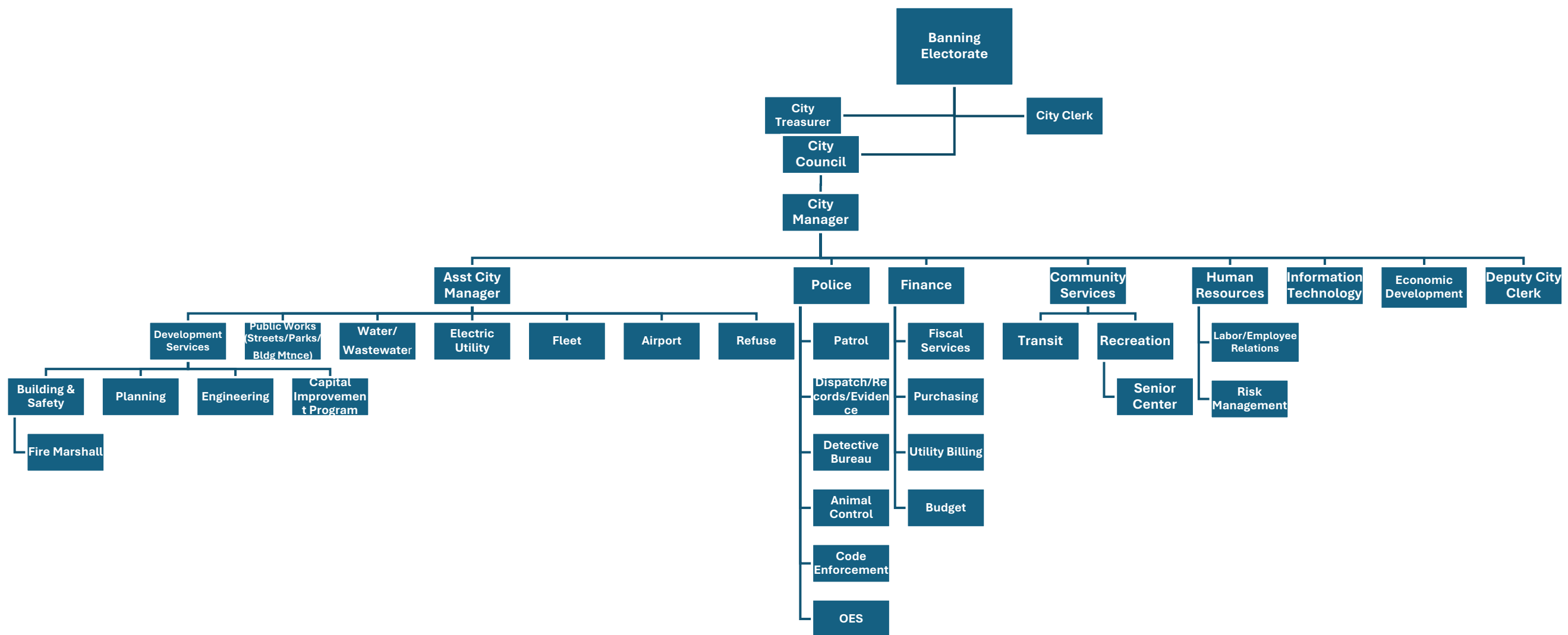
4010	Lifeguard	0.50	-	(0.50)
4010	Lifeguard	0.50	-	(0.50)
4010	Lifeguard	0.50	-	(0.50)
4010	Lifeguard	0.50	-	(0.50)
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4010	Lifeguard	0.50	-	(0.50)
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4010	Lifeguard	0.50	-	(0.50)
4010	Lifeguard	0.50	-	(0.50)
4010	Lifeguard	0.50	-	(0.50)
4010	Lifeguard	0.50	-	(0.50)
4010	Pool Manager	0.50	-	(0.50)
4010	Pool Manager	0.50	-	(0.50)
4010	Pool Manager	0.50	-	(0.50)
4010	Assistant Pool Manager	0.50	-	(0.50)
4010	Cashier - Pool	0.50	-	(0.50)
4010	Cashier - Pool	0.50	-	(0.50)
4010	Cashier - Pool	0.50	-	(0.50)
4010	Cashier - Pool	0.50	-	(0.50)

0	Aquatics	13.00	-	(13.00)
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4900	1	Maintenance Worker II	1.00	1.00	0.00
4900	1	Maintenance Worker III	1.00	1.00	0.00
4900	1	Senior Maintenance Worker	1.00	1.00	0.00
4900		Work Release Crew Leader	1.00	-	(1.00)
4900	1	Public Works Supervisor	1.00	1.00	0.00

4900	1	Public Works Manager	1.00	1.00	0.00
5		Streets	6.00	5.00	(1.00)
5100	0.75	Airport Attendant	0.75	0.75	0.00
0.75		Airport Fund	0.75	0.75	0.00
5800	1	Bus Driver	1.00	1.00	0.00
5800	1	Bus Driver	1.00	1.00	0.00
5800	1	Bus Driver	1.00	1.00	0.00
5800	1	Bus Driver	1.00	1.00	0.00
5800	1	Bus Driver	1.00	1.00	0.00
5800	1	Bus Driver	1.00	1.00	0.00
5800	1	Bus Driver	1.00	1.00	0.00
5800	1	Bus Driver	1.00	1.00	0.00
5800	1	Bus Driver	1.00	1.00	0.00
5800	0.5	Bus Driver	0.50	0.50	0.00
5800	0.5	Bus Driver	0.50	0.50	0.00
5800	1	Field Supervisor	1.00	1.00	0.00
5800	1	Management Analyst	-	1.00	1.00
5800	1	Transit Manager	1.00	1.00	0.00
5800	0.5	Office Specialist	-	0.50	0.50
5800	0.5	Community Services Director	-	0.50	0.50
14		Transit Fund	12.00	14.00	2.00
6300	1	Water Service Worker I	1.00	1.00	0.00
6300	1	Water Service Worker I	1.00	1.00	0.00
6300	1	Water Service Worker I	1.00	1.00	0.00
6300	1	Water Service Worker I	1.00	1.00	0.00
6300	1	Water Service Worker III	1.00	1.00	0.00
6300	1	Water Service Worker III	1.00	1.00	0.00
6300	1	Water Service Worker III	1.00	1.00	0.00
6300	1	Backflow Locator Specialist	1.00	1.00	0.00
6300	1	Water Production Operator II	1.00	1.00	0.00
6300	1	Warehouse Services Specialist	1.00	1.00	0.00
6300	1	Valve Crew Leader	1.00	1.00	0.00
6300	1	Assistant Water Superintendent	1.00	1.00	0.00
6300	1	Water/Wastewater Superintendent	1.00	1.00	0.00
6300	1	Associate Civil Engineer	1.00	1.00	0.00
6300	1	Service Crew Leader	1.00	1.00	0.00
6300	1	Production Supervisor	1.00	1.00	0.00
6300	1	Construction Crew Leader	1.00	1.00	0.00
6300	1	Meter Crew Leader	1.00	1.00	0.00
6300	1	Office Specialist	1.00	1.00	0.00
6300		Management Analyst	1.00	-	(1.00)
6300	1	Water CIP Manager	1.00	1.00	0.00
6300	1	Public Works Program Manager		1.00	1.00
6300	1	Deputy Water/Wastewater Director	1.00	1.00	0.00
6300		Public Works Director	1.00	-	(1.00)
6300	1	Assistant City Manager		1.00	1.00
23		Water Fund	23.00	23.00	0.00

7000		Public Benefits Analyst	1.00	-	(1.00)
7000	1	Utility Services Assistant	1.00	1.00	0.00
7000	1	Utility Services Assistant	1.00	1.00	0.00
7000	1	Meter Tech	1.00	1.00	0.00
7000	1	Meter Tech	1.00	1.00	0.00
7000	1	GIS Tech	1.00	1.00	0.00
7000	1	Warehouse Specialist	1.00	1.00	0.00
7000	1	Powerline Tech	1.00	1.00	0.00
7000	1	Powerline Tech	1.00	1.00	0.00
7000	1	Powerline Tech	1.00	1.00	0.00
7000	1	Powerline Tech	1.00	1.00	0.00
7000	1	Powerline Tech	1.00	1.00	0.00
7000	1	Powerline Tech	1.00	1.00	0.00
7000	1	Powerline Tech	1.00	1.00	0.00
7000	1	Service Planner	1.00	1.00	0.00
7000	1	Service Planner	1.00	1.00	0.00
7000	1	Service Planner	1.00	1.00	0.00
7000	1	Powerline Tech Supervisor	1.00	1.00	0.00
7000	1	Powerline Tech Supervisor	1.00	1.00	0.00
7000	1	Powerline Tech Supervisor	1.00	1.00	0.00
7000	1	Powerline Tech Supervisor	1.00	1.00	0.00
7000	1	Powerline Superintendent	1.00	1.00	0.00
7000	1	Service Planning Supervisor	1.00	1.00	0.00
7000	1	Electric Operations Manager	1.00	1.00	0.00
7000	1	CORE Manager	1.00	1.00	0.00
7000	1	Engineering Supervisor	1.00	1.00	0.00
7000	1	Business Support Manager	1.00	1.00	0.00
7000	1	Associate Engineer	1.00	1.00	0.00
7000	1	Deputy Utility Director	1.00	1.00	0.00
29		Electric Fund	30.00	29.00	(1.00)
7010	1	Power Resource and Revenue Manager	1.00	1.00	0.00
1		Generation & Transmission	1.00	1.00	0.00
8000	1	WW Collections Tech III	1.00	1.00	0.00
8000	1	WW Collections Tech III	1.00	1.00	0.00
8000	1	WW Collections Supervisor	1.00	1.00	0.00
3		Wastewater Fund	3.00	3.00	0.00
9600		Public Works Program Manager	1.00	-	(1.00)
9600	1	Environmental Program Coordinator	1.00	1.00	0.00
1		Refuse	2.00	1.00	(1.00)
183.25		CITY WIDE TOTAL	252.00	183.25	(68.75)



CITY OF BANNING

DEVELOPER DEPOSIT FUND (002)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$905,448)	(\$939,706)	(\$941,416)	(\$941,416)	(\$955,495)	(1%)
REVENUES							
INTEREST		\$245	-	-	-	-	-
CHARGES FOR CURRENT SVC		\$5,550	\$4,356	\$5,864	\$6,046	-	(100%)
SUNDRY CHARGES/SPC PRGRMS		\$487,145	\$137,920	\$500,000	\$5,270	-	(100%)
INTERFUND TRANSFERS		\$310	-	-	-	-	-
TOTAL REVENUES		\$493,250	\$142,276	\$505,864	\$11,316	-	(100%)
TOTAL SOURCES		(\$412,198)	(\$797,430)	(\$435,552)	(\$930,100)	(\$955,495)	(3%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
BAD DEBT & DEPREC EXPENSE		\$297,043	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		\$230,465	\$143,986	\$77,879	\$12,779	-	(100%)
INTERFUND SERVICE PYMTS		-	-	\$12,617	\$12,617	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	-	-
PLANNING		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		(\$0)	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$527,508	\$143,986	\$90,496	\$25,396	-	(100%)
TOTAL EXPENDITURES		\$527,508	\$143,986	\$90,496	\$25,396	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$34,258)	(\$1,710)	\$415,368	(\$14,080)	-	100%
ESTIMATED ENDING CASH BALANCE		(\$939,706)	(\$941,416)	(\$526,048)	(\$955,495)	(\$955,495)	-

CITY OF BANNING

ADMIN ALLOWANCE FUND (005)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$1,764,037	\$2,011,582	-	-	-	-
REVENUES							
INTEREST		-	-	-	-	-	-
INTERFUND TRANSFERS		\$250,000	\$250,000	\$250,000	\$250,000	\$248,000	(1%)
TOTAL REVENUES		\$250,000	\$250,000	\$250,000	\$250,000	\$248,000	(1%)
TOTAL SOURCES		\$2,014,037	\$2,261,582	\$250,000	\$250,000	\$248,000	(1%)
PERSONNEL SERVICES							
FRINGE BENEFITS		-	-	-	-	-	-
SALARY & WAGES		-	-	-	-	-	-
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CONTRACT SVC-PROFESSIONAL		\$1,750	-	\$8,935	-	-	-
CONTRACTUAL SVC-UTILITIES		-	-	-	-	-	-
DEBT SERVICE - INTEREST		-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$705	\$2,242,594	\$762	\$250,000	\$248,000	(1%)
MANAGEMENT AND SUPPORT		-	\$18,988	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$2,455	\$2,261,582	\$9,697	\$250,000	\$248,000	(1%)
TOTAL EXPENDITURES		\$2,455	\$2,261,582	\$9,697	\$250,000	\$248,000	(1%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$247,545	(\$2,011,582)	\$240,303	-	-	-
ESTIMATED ENDING CASH BALANCE		\$2,011,582	-	\$240,303	-	-	-

CITY OF BANNING

GAS TAX STREET FUND (100)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$94,172)	(\$794,446)	(\$1,829,291)	(\$1,829,291)	(\$3,495,882)	(91%)
REVENUES							
OTHER TAXES		-	-	-	-	-	-
INTEREST		-	-	-	-	-	-
REVENUE FROM STATE		\$927,083	\$920,496	\$1,811,692	\$881,294	\$939,644	7%
REVENUE FROM COUNTY		-	-	\$8,500,000	-	-	-
REVENUE FROM FEDERAL		-	\$666	\$1,400,000	\$108,324	-	(100%)
SUNDRY CHARGES/SPC PRGRMS		\$51,867	\$26,163	\$13,409	\$4,778	-	(100%)
OTHER REVENUE		-	(\$37,012)	\$8,000,000	(\$295)	-	100%
INTERFUND TRANSFER-EQUITY		-	-	-	-	-	-
INTERFUND TRANSFERS		\$735,126	\$768,000	\$946,000	\$946,000	\$1,494,760	58%
TOTAL REVENUES		\$1,714,075	\$1,678,313	\$20,671,101	\$1,940,102	\$2,434,404	25%
TOTAL SOURCES		\$1,619,904	\$883,867	\$18,841,810	\$110,811	(\$1,061,478)	(1058%)
PERSONNEL SERVICES							
FRINGE BENEFITS		\$265,729	\$348,117	\$292,011	\$202,996	-	(100%)
SALARY & WAGES		\$470,003	\$512,824	\$470,634	\$442,435	\$588,780	33%
TOTAL PERSONNEL SERVICES		\$735,732	\$860,941	\$762,645	\$645,431	\$588,780	(9%)
MAINTENANCE & OPERATIONS							
DEBT SERVICE-PRINCIPAL		\$47,109	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$721,936	-	\$770,045	\$770,045	\$557,318	(28%)
CAP EXPEND-INFRASTRUCTURE		-	\$10,000	\$18,177,403	\$447,319	-	(100%)
CAPITAL EXPENDITURES		\$223,567	\$705,936	\$10,593,884	\$958,895	-	(100%)
CONTRA EXPENDITURE		-	-	-	-	-	-
CONTRACT SVC REPAIR/MAINT		\$29,701	\$32,781	\$53,373	\$35,708	\$37,900	6%
CONTRACT SVC-EMPLOYEE SPC		\$9,032	\$5,157	\$7,720	\$4,877	\$5,650	16%
CONTRACT SVC-PROFESSIONAL		\$140,308	\$138,300	\$10,375	\$136,880	-	(100%)
CONTRACT SVC-RENTAL/LEASE		\$19,456	\$51,319	\$70,000	\$53,405	\$55,000	3%
CONTRACTUAL SERVICES		\$91,152	\$66,882	\$78,764	\$108,614	\$62,500	(42%)
CONTRACTUAL SVC-UTILITIES		\$36,935	\$59,031	\$482,400	\$50,294	\$522,814	940%
DEBT SERVICE - INTEREST		-	-	-	-	-	-
DEBT SERVICE PROCEEDS		(\$8,971)	(\$115,109)	-	-	-	-
DEPARTMENTAL SUPPLIES		\$2,528	\$4,401	\$4,800	\$4,670	\$5,000	7%

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
INTERFD LOAN PYMTS-PRIN.		-	-	-	-	-	-
INTERFUND TRANSFERS		\$338,270	\$374,165	\$350,000	\$350,000	-	(100%)
NONCAPITALIZED ASSETS		\$15,610	\$13,085	\$42,466	\$26,713	\$39,000	46%
STS/HIWAYS/STORM DRAINS		\$6,689	\$501,782	\$7,650	\$8,511	\$7,500	(12%)
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
SUNDRY CHARGES/SPC PROGRAM		\$1,250	-	-	-	-	-
SUPPLIES-TECHNICAL SPLS		\$4,045	\$4,488	\$11,200	\$5,331	\$7,000	31%
TOTAL MAINTENANCE & OPERATIONS		\$1,678,617	\$1,852,218	\$30,660,080	\$2,961,261	\$1,299,682	(56%)
TOTAL EXPENDITURES		\$2,414,350	\$2,713,159	\$31,422,725	\$3,606,692	\$1,888,462	(48%)
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$700,274)	(\$1,034,845)	(\$10,751,624)	(\$1,666,590)	\$545,942	133%
ESTIMATED ENDING CASH BALANCE		(\$794,446)	(\$1,829,291)	(\$12,580,915)	(\$3,495,882)	(\$2,949,940)	16%

CITY OF BANNING

MEASURE A STREET FUND (101)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$1,337,627	\$968,278	\$1,297,763	\$1,297,763	(\$3,295,640)	(354%)
REVENUES						
SALES & USE TAXES	\$892,410	\$897,217	\$993,480	\$834,425	-	(100%)
INTEREST	\$25,647	\$23,683	\$22,000	(\$1,255)	-	100%
REVENUE FROM STATE	\$6,981	\$77,673	-	\$485,730	-	(100%)
REVENUE FROM FEDERAL	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$3,034	-	-	-	-	-
OTHER REVENUE	\$117,559	\$381,365	\$339,600	\$313,055	-	(100%)
INTERFUND TRANSFERS	-	-	-	-	-	-
TOTAL REVENUES	\$1,045,631	\$1,379,938	\$1,355,080	\$1,631,954	-	(100%)
TOTAL SOURCES	\$2,383,258	\$2,348,216	\$2,652,843	\$2,929,717	(\$3,295,640)	(212%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAP EXPEND-INFRASTRUCTURE	\$1,397,493	\$966,610	\$1,166,813	\$6,208,445	-	(100%)
CONTRACT SVC-PROFESSIONAL	-	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$17,487	-	\$16,912	\$16,912	-	(100%)
INTERFUND TRANSFERS	-	-	-	-	\$122,760	-
STS/HIWAYS/STORM DRAINS	-	\$83,844	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$1,414,980	\$1,050,454	\$1,183,725	\$6,225,357	\$122,760	(98%)
TOTAL EXPENDITURES	\$1,414,980	\$1,050,454	\$1,183,725	\$6,225,357	\$122,760	(98%)
OPERATING YEAR OVERAGE / (SHORTAGE)	(\$369,349)	\$329,484	\$171,355	(\$4,593,402)	(\$122,760)	97%
ESTIMATED ENDING CASH BALANCE	\$968,278	\$1,297,763	\$1,469,118	(\$3,295,640)	(\$3,418,400)	(4%)

CITY OF BANNING

RMRA (SB1) GAS TAX FUND (102)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$324,236	\$665,346	\$769,691	\$769,691	\$1,228,621	60%
REVENUES						
INTEREST	-	\$340	-	(\$340)	-	100%
REVENUE FROM STATE	\$1,103,900	\$851,774	\$840,000	\$808,087	-	(100%)
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUES	\$1,103,900	\$852,114	\$840,000	\$807,747	-	(100%)
TOTAL SOURCES	\$1,428,136	\$1,517,460	\$1,609,691	\$1,577,438	\$1,228,621	(22%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAP EXPEND-INFRASTRUCTURE	\$755,831	\$702,617	\$1,321,293	\$342,099	-	(100%)
INTERFUND SERVICE PYMTS	\$6,960	-	\$6,718	\$6,718	-	(100%)
INTERFUND TRANSFERS	-	-	-	-	-	-
STS/HIWAYS/STORM DRAINS	-	\$45,152	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$762,790	\$747,769	\$1,328,011	\$348,817	-	(100%)
TOTAL EXPENDITURES	\$762,790	\$747,769	\$1,328,011	\$348,817	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$341,110	\$104,345	(\$488,011)	\$458,930	-	(100%)
ESTIMATED ENDING CASH BALANCE	\$665,346	\$769,691	\$281,680	\$1,228,621	\$1,228,621	-

CITY OF BANNING

NPDES STORM WATER (105)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		-	-	(\$36,901)	(\$36,901)	(\$67,539)	(83%)
REVENUES							
REVENUE FROM STATE		-	-	-	-	-	-
REVENUE FROM COUNTY		-	-	-	-	\$100,000	-
REVENUE FROM FEDERAL		-	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	\$100,000	
TOTAL SOURCES		-	-	(\$36,901)	(\$36,901)	\$32,461	188%
PERSONNEL SERVICES							
FRINGE BENEFITS		-	-	-	-	-	-
SALARY & WAGES		-	-	-	-	\$67,290	-
TOTAL PERSONNEL SERVICES		-	-	-	-	\$67,290	
MAINTENANCE & OPERATIONS							
CAP EXPEND-INFRASTRUCTURE		-	-	-	-	-	-
CAPITAL EXPENDITURES		-	-	-	-	-	-
CONTRACT SVC REPAIR/MAINT		-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		-	\$36,901	\$31,468	\$30,638	\$6,500	(79%)
CONTRACTUAL SERVICES		-	-	-	-	-	-
NONCAPITALIZED ASSETS		-	-	-	-	-	-
STORMWATER		-	-	-	-	-	-
SUPPLIES-TECHNICAL SPLS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		-	\$36,901	\$31,468	\$30,638	\$6,500	(79%)
TOTAL EXPENDITURES		-	\$36,901	\$31,468	\$30,638	\$73,790	141%
OPERATING YEAR OVERAGE / (SHORTAGE)		-	(\$36,901)	(\$31,468)	(\$30,638)	\$26,210	186%
ESTIMATED ENDING CASH BALANCE		-	(\$36,901)	(\$68,369)	(\$67,539)	(\$41,329)	39%

CITY OF BANNING

CDBG FUND (110)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$84,114)	(\$88,811)	(\$112,429)	(\$112,429)	(\$188,866)	(68%)
REVENUES							
INTEREST		-	-	-	-	-	-
REVENUE FROM FEDERAL		\$90,541	-	\$991,898	\$486,861	\$744,481	53%
SUNDRY CHARGES/SPC PRGRMS		-	\$1	-	\$1	-	(100%)
OTHER REVENUE		-	-	-	-	-	-
TOTAL REVENUES		\$90,541	\$1	\$991,898	\$486,863	\$744,481	53%
TOTAL SOURCES		\$6,427	(\$88,810)	\$879,469	\$374,434	\$555,615	48%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
FIRE		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		-	\$11,264	\$5,000	-	\$5,000	
CAPITAL EXPENDITURES		\$92,270	-	\$986,908	\$560,294	\$739,481	32%
CAP EXPEND-INFRASTRUCTURE		-	-	-	-	-	-
INTERFD LOAN PYMTS-PRIN.		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$2,967	-	\$3,005	\$3,005	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	-	-
STS/HIWAYS/STORM DRAINS		-	\$12,356	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$95,238	\$23,620	\$994,913	\$563,299	\$744,481	32%
TOTAL EXPENDITURES		\$95,238	\$23,620	\$994,913	\$563,299	\$744,481	32%
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$4,697)	(\$23,619)	(\$3,015)	(\$76,437)	\$0	100%
ESTIMATED ENDING CASH BALANCE		(\$88,811)	(\$112,429)	(\$115,444)	(\$188,866)	(\$188,865)	0%

CITY OF BANNING

LANDSCAPE MAINTENANCE FD (111)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$78,978	\$87,306	\$57,742	\$57,742	\$10,860	(81%)
REVENUES						
OTHER TAXES-SPECIAL	\$147,222	\$158,032	\$149,543	\$157,375	\$164,031	4%
INTEREST	\$1,592	\$1,821	\$1,300	(\$104)	-	100%
SUNDRY CHARGES/SPC PRGRMS	-	\$1	-	\$1	-	(100%)
OTHER REVENUE	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
TOTAL REVENUES	\$148,814	\$159,854	\$150,843	\$157,272	\$164,031	4%
TOTAL SOURCES	\$227,792	\$247,160	\$208,585	\$215,014	\$174,891	(19%)
PERSONNEL SERVICES						
FRINGE BENEFITS	\$8,413	\$14,188	\$8,843	\$3,566	-	(100%)
SALARY & WAGES	\$17,286	\$16,881	\$16,597	\$12,839	\$4,990	(61%)
TOTAL PERSONNEL SERVICES	\$25,700	\$31,069	\$25,440	\$16,404	\$4,990	(70%)
MAINTENANCE & OPERATIONS						
STS/HIWAYS/STORM DRAINS	-	-	-	-	-	-
BAD DEBT & DEPREC EXPENSE	\$28	-	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-	-	-
CONTRACT SVC REPAIR/MAINT	-	\$1,545	\$12,500	\$350	\$5,000	1328%
CONTRACT SVC-PROFESSIONAL	-	-	-	-	-	-
CONTRACTUAL SERVICES	\$58,009	\$92,909	\$187,694	\$98,717	\$116,750	18%
CONTRACTUAL SVC-UTILITIES	\$37,553	\$63,895	\$55,000	\$64,063	\$67,500	5%
INTERFD LOAN PYMTS-PRIN.	-	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$19,196	-	\$24,620	\$24,620	-	(100%)
INTERFUND TRANSFERS	-	-	-	-	-	-
STREET TREES/LANDSCAPING	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$114,786	\$158,349	\$279,814	\$187,750	\$189,250	1%
TOTAL EXPENDITURES	\$140,486	\$189,418	\$305,254	\$204,155	\$194,240	(5%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$8,328	(\$29,564)	(\$154,411)	(\$46,883)	(\$30,209)	36%
ESTIMATED ENDING CASH BALANCE	\$87,306	\$57,742	(\$96,669)	\$10,860	(\$19,349)	(278%)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$283,457	\$316,604	\$374,749	\$374,749	\$404,702	8%
REVENUES						
INTEREST	\$10,562	\$9,537	\$7,000	(\$456)	-	100%
REVENUE FROM STATE	\$41,077	\$52,118	\$42,000	\$30,756	-	(100%)
REVENUE FROM COUNTY	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	\$1,125	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
OTHER LOAN REVENUES	-	-	-	-	-	-
TOTAL REVENUES	\$51,640	\$62,781	\$49,000	\$30,300	-	(100%)
TOTAL SOURCES	\$335,097	\$379,385	\$423,749	\$405,049	\$404,702	(0%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAP EXPEND-INFRASTRUCTURE	-	-	-	-	-	-
CAPITAL EXPENDITURES	\$14,877	-	-	-	-	-
COMMUNITY PROMOTION	-	\$4,636	-	-	-	-
CONTRACT SVC REPAIR/MAINT	-	-	-	-	-	-
CONTRACT SVC-EMPLOYEE SPC	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	-	-	-	-	-	-
CONTRACT SVC-RENTAL/LEASE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
DEBT SERVICE - INTEREST	-	-	-	-	-	-
DEBT SVC-LEASE PYMTS-PRIN	-	-	-	-	-	-
DEPARTMENTAL SUPPLIES	-	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$316	-	\$347	\$347	-	(100%)
INTERFUND TRANSFERS	-	-	(\$2)	-	-	-
NONCAPITALIZED ASSETS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$3,300	-	\$3,000	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$18,493	\$4,636	\$3,345	\$347	-	(100%)
TOTAL EXPENDITURES	\$18,493	\$4,636	\$3,345	\$347	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$33,147	\$58,145	\$45,655	\$29,953	-	(100%)
ESTIMATED ENDING CASH BALANCE	\$316,604	\$374,749	\$420,404	\$404,702	\$404,702	-

CITY OF BANNING

ASSET FORFEIT-POLICE FUND (140)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$1,865	\$1,755	\$1,810	\$1,810	\$6,247	245%
REVENUES						
INTEREST	\$53	\$55	\$30	(\$3)	\$4,413	176620%
SUNDRY CHARGES/SPC PRGRMS	-	-	-	\$4,439	-	(100%)
OTHER REVENUE	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
TOTAL REVENUES	\$53	\$55	\$30	\$4,437	\$4,413	(1%)
TOTAL SOURCES	\$1,918	\$1,810	\$1,840	\$6,247	\$10,660	71%
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAPITAL EXPENDITURES	-	-	-	-	-	-
COMMUNITY PROMOTION	-	-	-	-	-	-
CONTRACT SVC REPAIR/MAINT	-	-	-	-	-	-
CONTRACT SVC-RENTAL/LEASE	-	-	-	-	-	-
DEBT SERVICE - INTEREST	-	-	-	-	-	-
DEPARTMENTAL SUPPLIES	-	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$163	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$163	-	-	-	-	-
TOTAL EXPENDITURES	\$163	-	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)	(\$110)	\$55	\$30	\$4,437	\$4,413	(1%)
ESTIMATED ENDING CASH BALANCE	\$1,755	\$1,810	\$1,840	\$6,247	\$10,660	71%

CITY OF BANNING

SUPPL LAW ENFORCEMENT FD (148)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$177,935	\$181,892	\$548,315	\$548,315	\$587,005	7%
REVENUES						
INTEREST	\$6,472	\$7,972	\$7,000	(\$477)	-	100%
REVENUE FROM COUNTY	\$21,052	\$359,991	-	\$41,667	\$239,996	476%
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
TOTAL REVENUES	\$27,524	\$367,963	\$7,000	\$41,190	\$239,996	483%
TOTAL SOURCES	\$205,459	\$549,855	\$555,315	\$589,505	\$827,001	40%
PERSONNEL SERVICES						
FRINGE BENEFITS	-	-	-	-	-	-
SALARY & WAGES	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAPITAL EXPENDITURES	-	-	-	-	-	-
CONTRACT SVC REPAIR/MAINT	\$17,483	-	\$18,168	\$2,499	-	(100%)
CONTRACT SVC-EMPLOYEE SPC	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CONTRACTUAL SVCS-RENT/LSE	-	-	-	-	-	-
DEBT SERVICE - INTEREST	-	-	-	-	\$21,020	-
DEBT SERVICE-PRINCIPAL	-	-	-	-	\$108,192	-
DEPARTMENTAL SUPPLIES	-	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$2,515	-	-	-	-	-
NONCAPITALIZED ASSETS	\$3,569	-	\$3,716	-	-	-
POLICE	-	\$1,540	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$23,567	\$1,540	\$21,884	\$2,499	\$129,212	5070%
TOTAL EXPENDITURES	\$23,567	\$1,540	\$21,884	\$2,499	\$129,212	5070%
OPERATING YEAR OVERAGE / (SHORTAGE)	\$3,957	\$366,423	(\$14,884)	\$38,690	\$110,784	186%
ESTIMATED ENDING CASH BALANCE	\$181,892	\$548,315	\$533,431	\$587,005	\$697,789	19%

CITY OF BANNING

STATE PARK BOND ACT FUND (150)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$89)	(\$116)	(\$116)	(\$116)	(\$145)	(25%)
REVENUES							
INTEREST		-	-	-	-	-	-
REVENUE FROM STATE		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
TOTAL SOURCES		(\$89)	(\$116)	(\$116)	(\$116)	(\$145)	(25%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAPITAL EXPENDITURES		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$27	-	\$29	\$29	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	-	-
PARKS & RECREATION		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$27	-	\$29	\$29	-	(100%)
TOTAL EXPENDITURES		\$27	-	\$29	\$29	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$27)	-	(\$29)	(\$29)	-	100%
ESTIMATED ENDING CASH BALANCE		(\$116)	(\$116)	(\$145)	(\$145)	(\$145)	-

CITY OF BANNING

SPECIAL DONATION FUND (200)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$44,050	\$47,035	\$52,247	\$52,247	\$53,209	2%
REVENUES							
INTEREST		-	\$22	-	(\$22)	-	100%
REVENUE FROM FEDERAL		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		\$4,204	\$5,190	\$5,550	\$2,290	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	-	-
TOTAL REVENUES		\$4,204	\$5,212	\$5,550	\$2,268	-	(100%)
TOTAL SOURCES		\$48,255	\$52,247	\$57,797	\$54,515	\$53,209	(2%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAPITAL EXPENDITURES		-	-	-	-	-	-
COMMUNITY PROMOTION		-	-	\$5,327	-	-	-
CONTRACT SVC REPAIR/MAINT		-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
DEPARTMENTAL SUPPLIES		-	-	\$3,076	-	-	-
INTERFUND SERVICE PYMTS		\$1,220	-	\$1,306	\$1,306	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	-	-
NONCAPITALIZED ASSETS		-	-	\$2,000	-	-	-
SUNDRY CHARGES/SPC PRGRMS		-	-	\$7,504	-	-	-
SUPPLIES-TECHNICAL SPLS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$1,220	-	\$19,213	\$1,306	-	(100%)
TOTAL EXPENDITURES		\$1,220	-	\$19,213	\$1,306	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$2,985	\$5,212	(\$13,663)	\$962	-	(100%)
ESTIMATED ENDING CASH BALANCE		\$47,035	\$52,247	\$38,584	\$53,209	\$53,209	-

CITY OF BANNING

SENIOR CTR ACTIVITIES FD (201)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$53,140	\$63,792	\$75,169	\$75,169	\$81,664	9%
REVENUES						
INTEREST	\$1,523	\$1,954	-	(\$95)	-	100%
CHARGES FOR CURRENT SVC	-	-	\$4	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$11,126	\$12,548	\$15,950	\$10,585	-	(100%)
TOTAL REVENUES	\$12,649	\$14,502	\$15,954	\$10,490	-	(100%)
TOTAL SOURCES	\$65,789	\$78,294	\$91,123	\$85,659	\$81,664	(5%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAPITAL EXPENDITURES	-	-	-	-	-	-
COMMUNITY PROMOTION	\$636	\$1,324	\$2,000	\$959	-	(100%)
CONTRACT SVC REPAIR/MAINT	-	-	-	\$763	-	(100%)
DEPARTMENTAL SUPPLIES	-	\$329	\$4,000	\$57	-	(100%)
INTERFUND SERVICE PYMTS	\$920	-	\$987	\$987	-	(100%)
NONCAPITALIZED ASSETS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$442	\$1,472	\$5,250	\$1,229	-	(100%)
CONTRACT SVC-EMPLOYEE SPC	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
PARKS & RECREATION	-	-	-	-	-	-
SUPPLIES-TECHNICAL SPLS	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$1,997	\$3,125	\$12,237	\$3,995	-	(100%)
TOTAL EXPENDITURES	\$1,997	\$3,125	\$12,237	\$3,995	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$10,652	\$11,377	\$3,717	\$6,495	-	(100%)
ESTIMATED ENDING CASH BALANCE	\$63,792	\$75,169	\$78,886	\$81,664	\$81,664	-

CITY OF BANNING

ANIMAL CONTROL RESERVE FD (202)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$86)	(\$113)	(\$113)	(\$113)	(\$142)	(26%)
REVENUES							
INTEREST		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
TOTAL SOURCES		(\$86)	(\$113)	(\$113)	(\$113)	(\$142)	(26%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
ANIMAL REGULATION		-	-	-	-	-	-
CAPITAL EXPENDITURES		-	-	-	-	-	-
CONTRACT SVC REPAIR/MAINT		-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
CONTRACTUAL SERVICES		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$27	-	\$29	\$29	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$27	-	\$29	\$29	-	(100%)
TOTAL EXPENDITURES		\$27	-	\$29	\$29	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$27)	-	(\$29)	(\$29)	-	100%
ESTIMATED ENDING CASH BALANCE		(\$113)	(\$113)	(\$142)	(\$142)	(\$142)	-

CITY OF BANNING

POLICE VOLUNTEER FUND (203)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$5,248	\$6,722	\$8,432	\$8,432	\$9,722	15%
REVENUES						
INTEREST	\$160	\$210	\$100	(\$10)	-	100%
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
INTERFUND TRANSFERS	\$1,500	\$1,500	\$1,500	\$1,500	-	(100%)
TOTAL REVENUES	\$1,660	\$1,710	\$1,600	\$1,490	-	(100%)
TOTAL SOURCES	\$6,907	\$8,432	\$10,032	\$9,922	\$9,722	(2%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAPITAL EXPENDITURES	-	-	-	-	-	-
COMMUNITY PROMOTION	-	-	\$11	-	-	-
DEPARTMENTAL SUPPLIES	-	-	\$776	-	-	-
INTERFUND SERVICE PYMTS	\$185	-	\$200	\$200	-	(100%)
NONCAPITALIZED ASSETS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$185	-	\$987	\$200	-	(100%)
TOTAL EXPENDITURES	\$185	-	\$987	\$200	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$1,474	\$1,710	\$613	\$1,290	-	(100%)
ESTIMATED ENDING CASH BALANCE	\$6,722	\$8,432	\$9,045	\$9,722	\$9,722	-

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$264,898	\$590,693	\$1,003,467	\$1,003,467	\$790,677	(21%)
REVENUES							
OTHER TAXES-SPECIAL		\$325,795	\$412,381	-	\$527,223	\$613,820	16%
INTEREST		-	\$416	-	(\$416)	\$500	220%
TOTAL REVENUES		\$325,795	\$412,798	-	\$526,807	\$614,320	17%
TOTAL SOURCES		\$590,693	\$1,003,491	\$1,003,467	\$1,530,274	\$1,404,997	(8%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CONTRACTUAL SVC-UTILITIES		-	-	-	-	\$13,686	
INTERFUND TRANSFER		-	-	-	\$739,597	\$275,305	(63%)
STS/HIWAYS/STORM DRAINS		-	\$24	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		-	\$24	-	\$739,597	\$288,991	(61%)
TOTAL EXPENDITURES		-	\$24	-	\$739,597	\$288,991	(61%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$325,795	\$412,774	-	(\$212,790)	\$325,329	253%
ESTIMATED ENDING CASH BALANCE		\$590,693	\$1,003,467	\$1,003,467	\$790,677	\$1,116,006	41%

CITY OF BANNING

CITY ADMIN DEBT SVC FUND (300)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$6,110	\$5,984	\$5,987	\$5,987	\$5,984	(0%)
REVENUES							
INTEREST		-	\$2	\$100	(\$2)	-	100%
OTHER INCOME		-	-	-	-	-	-
TOTAL REVENUES		-	\$2	\$100	(\$2)	-	100%
TOTAL SOURCES		\$6,110	\$5,986	\$6,087	\$5,985	\$5,984	(0%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
COMMUNITY CENTERS/AUD		-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
CONTRACTUAL SERVICES		-	-	-	-	-	-
DEBT SERVICE - EXPENSE		-	-	-	-	-	-
DEBT SERVICE - INTEREST		-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$126	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$126	-	-	-	-	-
TOTAL EXPENDITURES		\$126	-	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$126)	\$2	\$100	(\$2)	-	100%
ESTIMATED ENDING CASH BALANCE		\$5,984	\$5,987	\$6,087	\$5,984	\$5,984	-

CITY OF BANNING

SUN LAKES CFD #86-1 FUND (360)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$37,127	\$38,064	\$39,157	\$39,157	\$39,107	(0%)
REVENUES							
OTHER TAXES-SPECIAL		-	-	-	-	-	-
INTEREST		\$1,045	\$1,093	\$600	(\$50)	\$700	1511%
UTILITY FUNDS		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
LOAN REPAYMENTS		-	-	-	-	-	-
TOTAL REVENUES		\$1,045	\$1,093	\$600	(\$50)	\$700	1511%
TOTAL SOURCES		\$38,172	\$39,157	\$39,757	\$39,107	\$39,807	2%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CONTRACT SVC-EMPLOYEE SPC		-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
DEBT SERVICE - EXPENSE		-	-	-	-	-	-
DEBT SERVICE - INTEREST		-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$108	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
STS/HIWAYS/STORM DRAINS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$108	-	-	-	-	-
TOTAL EXPENDITURES		\$108	-	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		\$937	\$1,093	\$600	(\$50)	\$700	1511%
ESTIMATED ENDING CASH BALANCE		\$38,064	\$39,157	\$39,757	\$39,107	\$39,807	2%

CITY OF BANNING

WILSON ST #91-1 ASSMT DBT (365)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$76,766	\$78,811	\$81,074	\$81,074	\$80,971	(0%)
REVENUES							
OTHER TAXES-SPECIAL		-	-	-	-	-	-
INTEREST		\$2,161	\$2,263	\$1,200	(\$103)	\$1,800	1852%
UTILITY FUNDS		-	-	-	-	-	-
MISCELLANEOUS		-	-	-	-	-	-
TOTAL REVENUES		\$2,161	\$2,263	\$1,200	(\$103)	\$1,800	1852%
TOTAL SOURCES		\$78,927	\$81,074	\$82,274	\$80,971	\$82,771	2%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
DEBT SERVICE - EXPENSE		-	-	-	-	-	-
DEBT SERVICE - INTEREST		-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$116	-	-	-	-	-
STREET TREES/LANDSCAPING		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$116	-	-	-	-	-
TOTAL EXPENDITURES		\$116	-	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		\$2,045	\$2,263	\$1,200	(\$103)	\$1,800	1852%
ESTIMATED ENDING CASH BALANCE		\$78,811	\$81,074	\$82,274	\$80,971	\$82,771	2%

CITY OF BANNING

AREA POLICE COMPUTER FUND (370)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$191	(\$610)	(\$610)	(\$610)	(\$610)	-
REVENUES							
INTEREST	-	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-
TOTAL SOURCES	\$191	(\$610)	(\$610)	(\$610)	(\$610)	(\$610)	-
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAPITAL EXPENDITURES	-	-	(\$600)	-	-	-	-
CONTRACT SVC REPAIR/MAINT	-	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	-	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-	-
CONTRACTUAL SVC-UTILITIES	-	-	-	-	-	-	-
CONTRACTUAL SVCS-RENT/LSE	-	-	-	-	-	-	-
DEBT SERVICE - INTEREST	-	-	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$610	-	-	-	-	-	-
INTERFUND TRANSFERS	\$192	-	-	-	-	-	-
NONCAPITALIZED ASSETS	-	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$801	-	(\$600)	-	-	-	-
TOTAL EXPENDITURES	\$801	-	(\$600)	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)	(\$801)	-	\$600	-	-	-	-
ESTIMATED ENDING CASH BALANCE	(\$610)	(\$610)	(\$10)	(\$610)	(\$610)	(\$610)	-

CITY OF BANNING

FAIR OAKS AD #2004-1 DEBT (375)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$196,471	\$198,192	\$195,739	\$195,739	\$187,543	(4%)
REVENUES						
OTHER TAXES-SPECIAL	\$191,683	\$197,481	\$199,367	\$190,862	\$188,169	(1%)
INTEREST	\$10	\$90	-	(\$80)	\$90	213%
UTILITY FUNDS	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
OTHER LOAN REVENUES	-	-	-	-	-	-
TOTAL REVENUES	\$191,693	\$197,571	\$199,367	\$190,783	\$188,259	(1%)
TOTAL SOURCES	\$388,165	\$395,763	\$395,106	\$386,522	\$375,802	(3%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
INTERFUND SERVICE PYMTS	\$647	-	\$2,150	\$2,150	-	(100%)
BAD DEBT & DEPREC EXPENSE	\$2,951	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	\$4,310	\$4,795	\$4,168	\$4,618	\$4,851	5%
CONTRACTUAL SERVICES	-	-	-	-	-	-
DEBT SERVICE - EXPENSE	\$3,658	\$3,758	\$3,327	\$4,210	\$4,210	-
DEBT SERVICE - INTEREST	\$83,408	\$78,355	\$84,815	\$73,000	\$64,198	(12%)
DEBT SERVICE-PRINCIPAL	\$95,000	\$105,000	\$100,000	\$115,000	\$115,000	-
STS/HIWAYS/STORM DRAINS	-	\$8,116	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$189,973	\$200,024	\$194,460	\$198,978	\$188,259	(5%)
TOTAL EXPENDITURES	\$189,973	\$200,024	\$194,460	\$198,978	\$188,259	(5%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$1,721	(\$2,453)	\$4,907	(\$8,196)	-	100%
ESTIMATED ENDING CASH BALANCE	\$198,192	\$195,739	\$200,646	\$187,543	\$187,543	-

CITY OF BANNING

CAMEO HOMES FUND (376)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$310	(\$135)	(\$135)	(\$135)	(\$135)	-
REVENUES							
OTHER TAXES-SPECIAL		-	-	-	-	-	-
INTEREST		-	-	-	-	-	-
UTILITY FUNDS		-	-	-	-	-	-
MISCELLANEOUS		-	-	-	-	-	-
OTHER LOAN REVENUES		-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
TOTAL SOURCES		\$310	(\$135)	(\$135)	(\$135)	(\$135)	-
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
CONTRACTUAL SERVICES		-	-	-	-	-	-
DEBT SERVICE - EXPENSE		-	-	-	-	-	-
DEBT SERVICE - INTEREST		-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$135	-	-	-	-	-
INTERFUND TRANSFERS		\$310	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$445	-	-	-	-	-
TOTAL EXPENDITURES		\$445	-	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$445)	-	-	-	-	-
ESTIMATED ENDING CASH BALANCE		(\$135)	(\$135)	(\$135)	(\$135)	(\$135)	-

CITY OF BANNING

P/FACILITIES DVLP FUND (400)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$263,623	\$304,419	\$1,738,463	\$1,738,463	\$2,094,901	21%
REVENUES						
INTEREST	\$7,622	\$14,616	\$4,000	(\$1,425)	-	100%
SUNDRY CHARGES/SPC PRGRMS	\$33,174	\$1,419,600	\$37,469	\$358,056	-	(100%)
TOTAL REVENUES	\$40,796	\$1,434,216	\$41,469	\$356,632	-	(100%)
TOTAL SOURCES	\$304,419	\$1,738,635	\$1,779,932	\$2,095,095	\$2,094,901	(0%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
TOTAL MAINTENANCE & OPERATIONS	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)	\$40,796	\$1,434,216	\$41,469	\$356,632	-	(100%)
CASH BALANCE RECONCILIATION	-	(\$172)	-	(\$194)	-	100%
ESTIMATED ENDING CASH BALANCE	\$304,419	\$1,738,463	\$1,779,932	\$2,094,901	\$2,094,901	-

CITY OF BANNING

P/I

**SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET**

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026
BEGINNING CASH BALANCE		\$263,807	\$304,419	\$1,738,463	\$1,738,463
REVENUES					
INTEREST		\$7,622	\$14,616	\$4,000	(\$1,425)
SUNDRY CHARGES/SPC PRGRMS		\$33,174	\$1,419,600	\$37,469	\$358,056
TOTAL REVENUES		\$40,796	\$1,434,216	\$41,469	\$356,632
TOTAL SOURCES		\$304,603	\$1,738,635	\$1,779,932	\$2,095,095
PERSONNEL SERVICES					
TOTAL PERSONNEL SERVICES		-	-	-	-
MAINTENANCE & OPERATIONS					
CAPITAL EXPENDITURES		-	-	-	-
CONTRACTUAL SVCS-RENT/LSE		-	-	-	-
DEBT SERVICE - INTEREST		-	-	-	-
INTERFUND SERVICE PYMTS		\$184	-	\$194	\$194
INTERFUND TRANSFERS		-	-	-	-
NONCAPITALIZED ASSETS		-	-	-	-
POLICE		-	\$172	-	-
TOTAL MAINTENANCE & OPERATIONS		\$184	\$172	\$194	\$194
TOTAL EXPENDITURES		\$184	\$172	\$194	\$194
OPERATING YEAR OVERAGE / (SHORTAGE)		\$40,612	\$1,434,044	\$41,275	\$356,438
ESTIMATED ENDING CASH BALANCE		\$304,419	\$1,738,463	\$1,779,738	\$2,094,901

CITY OF BANNING

F/FACILITY DEVELOPMENT FD (410)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$1,321,238	\$1,437,191	\$2,364,437	\$2,364,437	\$2,600,352	10%
REVENUES							
INTEREST		\$37,928	\$44,904	\$22,000	(\$2,513)	-	100%
SUNDRY CHARGES/SPC PRGRMS		\$78,226	\$882,518	\$74,005	\$238,638	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	-	-
TOTAL REVENUES		\$116,153	\$927,422	\$96,005	\$236,126	-	(100%)
TOTAL SOURCES		\$1,437,391	\$2,364,613	\$2,460,442	\$2,600,563	\$2,600,352	(0%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAPITAL EXPENDITURES		-	-	-	-	-	-
CONTRACT SVC-RENTAL/LEASE		-	-	-	-	-	-
DEBT SERVICE - INTEREST		-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL		-	-	-	-	-	-
FIRE		-	\$176	-	-	-	-
INTERFD LOAN PYMTS-PRIN.		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$200	-	\$211	\$211	-	(100%)
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$200	\$176	\$211	\$211	-	(100%)
TOTAL EXPENDITURES		\$200	\$176	\$211	\$211	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$115,953	\$927,246	\$95,794	\$235,915	-	(100%)
ESTIMATED ENDING CASH BALANCE		\$1,437,191	\$2,364,437	\$2,460,231	\$2,600,352	\$2,600,352	-

CITY OF BANNING

TRAFFIC CONTROL FACIL FD (420)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$1,996,907	\$2,136,032	\$2,096,594	\$2,096,594	\$1,811,717	(14%)
REVENUES							
INTEREST		\$56,724	\$59,251	\$32,000	(\$2,701)	-	100%
SUNDRY CHARGES/SPC PRGRMS		\$89,921	\$71,589	\$100,001	\$6,818	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	-	-
TOTAL REVENUES		\$146,645	\$130,840	\$132,001	\$4,117	-	(100%)
TOTAL SOURCES		\$2,143,552	\$2,266,872	\$2,228,595	\$2,100,711	\$1,811,717	(14%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAP EXPEND-INFRASTRUCTURE		-	-	-	-	-	-
CAPITAL EXPENDITURES		\$6,864	\$169,637	\$1,051,800	\$288,299	-	(100%)
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$656	-	\$695	\$695	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	\$250,000	-
STS/HIWAYS/STORM DRAINS		-	\$640	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$7,520	\$170,277	\$1,052,495	\$288,994	\$250,000	(13%)
TOTAL EXPENDITURES		\$7,520	\$170,277	\$1,052,495	\$288,994	\$250,000	(13%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$139,125	(\$39,438)	(\$920,494)	(\$284,877)	(\$250,000)	12%
ESTIMATED ENDING CASH BALANCE		\$2,136,032	\$2,096,594	\$1,176,100	\$1,811,717	\$1,561,717	(14%)

CITY OF BANNING

GENERAL FACILITIES FUND (430)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$549,107	\$505,118	\$1,017,286	\$1,017,286	\$1,243,130	22%
REVENUES							
INTEREST		\$15,056	\$16,927	\$8,000	(\$1,056)	-	100%
SUNDRY CHARGES/SPC PRGRMS		\$19,708	\$517,565	\$20,000	\$227,100	-	(100%)
OTHER REVENUE		-	-	-	-	-	-
INTERFUND TRANSFERS		\$84,248	-	-	-	-	-
TOTAL REVENUES		\$119,012	\$534,492	\$28,000	\$226,044	-	(100%)
TOTAL SOURCES		\$668,119	\$1,039,610	\$1,045,286	\$1,243,330	\$1,243,130	(0%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAPITAL EXPENDITURES		\$162,812	-	\$169,300	-	-	-
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$189	-	\$200	\$200	-	(100%)
PLANNING		-	\$22,324	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$163,001	\$22,324	\$169,500	\$200	-	(100%)
TOTAL EXPENDITURES		\$163,001	\$22,324	\$169,500	\$200	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$43,989)	\$512,168	(\$141,500)	\$225,844	-	(100%)
ESTIMATED ENDING CASH BALANCE		\$505,118	\$1,017,286	\$875,786	\$1,243,130	\$1,243,130	-

CITY OF BANNING

SUNSET GRADE SEP FUND (441)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$0)	(\$11)	(\$11)	(\$11)	(\$11)	-
REVENUES							
INTEREST		-	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
TOTAL SOURCES		(\$0)	(\$11)	(\$11)	(\$11)	(\$11)	-
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAP EXPEND-INFRASTRUCTURE		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$11	-	-	-	-	-
STS/HIWAYS/STORM DRAINS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$11	-	-	-	-	-
TOTAL EXPENDITURES		\$11	-	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$11)	-	-	-	-	-
ESTIMATED ENDING CASH BALANCE		(\$11)	(\$11)	(\$11)	(\$11)	(\$11)	-

CITY OF BANNING

WILSON MEDIAN FUND (444)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$399,937	\$411,067	\$422,748	\$422,748	\$422,075	(0%)
REVENUES							
INTEREST		\$11,259	\$11,797	\$6,000	(\$536)	-	100%
TOTAL REVENUES		\$11,259	\$11,797	\$6,000	(\$536)	-	100%
TOTAL SOURCES		\$411,197	\$422,864	\$428,748	\$422,212	\$422,075	(0%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
INTERFUND SERVICE PYMTS		\$130	-	\$137	\$137	-	(100%)
STS/HIWAYS/STORM DRAINS		-	\$116	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$130	\$116	\$137	\$137	-	(100%)
TOTAL EXPENDITURES		\$130	\$116	\$137	\$137	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$11,130	\$11,681	\$5,863	(\$673)	-	100%
ESTIMATED ENDING CASH BALANCE		\$411,067	\$422,748	\$428,611	\$422,075	\$422,075	-

CITY OF BANNING

HARGRAVE GRADE SEPARATION (445)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		-	-	-	-	\$296,247	
REVENUES							
REVENUE FROM FEDERAL		-	-	-	\$1,244,730	-	(100%)
TOTAL REVENUES		-	-	-	\$1,244,730	-	(100%)
TOTAL SOURCES		-	-	-	\$1,244,730	\$296,247	(76%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAP EXPEND-INFRASTRUCTURE		-	-	-	\$948,484	-	(100%)
TOTAL MAINTENANCE & OPERATIONS		-	-	-	\$948,484	-	(100%)
TOTAL EXPENDITURES		-	-	-	\$948,484	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		-	-	-	\$296,247	-	(100%)
ESTIMATED ENDING CASH BALANCE		-	-	-	\$296,247	\$296,247	-

CITY OF BANNING

PARK DEVELOPMENT FUND (451)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$302,810	\$299,652	\$568,042	\$568,042	\$811,978	43%
REVENUES							
INTEREST		\$4,816	\$9,390	\$5,000	(\$670)	-	100%
REVENUE FROM STATE		\$196,926	-	-	-	-	-
REVENUE FROM COUNTY		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		\$88,925	\$367,107	\$105,865	\$7,659	\$100,000	1206%
MISCELLANEOUS		-	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	-
INTERFUND TRANSFER/TRNSF - PUB BENEFIT FUND		-	-	-	\$193,507	\$47,836	(75%)
INTERFUND TRANSFERS		-	-	-	\$193,507	\$47,836	(75%)
TOTAL REVENUES		\$290,667	\$376,497	\$110,865	\$394,003	\$195,672	(50%)
TOTAL SOURCES		\$593,478	\$676,149	\$678,907	\$962,045	\$1,007,650	5%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
INTERFUND SERVICE PYMTS		\$719	-	\$879	\$879	-	(100%)
CAPITAL EXPENDITURES		(\$3,819)	-	\$5,000	(\$42,156)	-	100%
CONTRACT SVC-PROFESSIONAL		-	-	\$40,000	-	\$40,000	-
CONTRACT SVC-RENTAL/LEASE		-	\$95,671	\$95,926	\$191,343	\$95,671	(50%)
DEBT SERVICE - INTEREST		\$1,716	-	-	-	-	-
DEBT SERVICE PROCEEDS		-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL		\$295,210	-	-	-	-	-
INTERFD LOAN PYMTS-PRIN.		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	\$225,000	-	-	-
NONCAPITALIZED ASSETS		-	-	-	-	-	-
PARKS & RECREATION		-	\$12,436	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$293,826	\$108,107	\$366,805	\$150,066	\$135,671	(10%)
TOTAL EXPENDITURES		\$293,826	\$108,107	\$366,805	\$150,066	\$135,671	(10%)
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$3,158)	\$268,390	(\$255,940)	\$243,937	\$60,001	(75%)
ESTIMATED ENDING CASH BALANCE		\$299,652	\$568,042	\$312,102	\$811,978	\$871,979	7%

CITY OF BANNING

CAPITAL IMPROVEMENT FUND (470)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$82,397)	(\$48,313)	(\$20,108)	(\$20,108)	(\$17,737)	12%
REVENUES							
INTEREST		\$34,168	\$31,426	-	\$2,370	-	(100%)
INTERFUND LEASE REVENUE		-	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
TOTAL REVENUES		\$34,168	\$31,426	-	\$2,370	-	(100%)
TOTAL SOURCES		(\$48,229)	(\$16,887)	(\$20,108)	(\$17,738)	(\$17,737)	0%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAPITAL EXPENDITURES		-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
GENERAL CONSTRUCTION		-	\$3,220	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
INTERNAL SERVICE REVENUES		\$84	-	\$88	-	-	-
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$84	\$3,220	\$88	-	-	-
TOTAL EXPENDITURES		\$84	\$3,220	\$88	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		\$34,084	\$28,206	(\$88)	\$2,370	-	(100%)
ESTIMATED ENDING CASH BALANCE		(\$48,313)	(\$20,108)	(\$20,196)	(\$17,737)	(\$17,737)	-

CITY OF BANNING

AIRPORT FUND (600)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$491,948	\$210,595	(\$209,757)	(\$209,757)	(\$331,246)	(58%)
REVENUES						
INTEREST	\$56	\$61	-	\$59	\$50	(16%)
OTHER INCOME	\$124,113	\$116,357	\$125,600	\$94,857	\$120,600	27%
OTHER INCOME-UTILITY	-	-	-	-	-	-
REVENUE FROM STATE	-	-	-	-	-	-
REVENUE FROM FEDERAL	\$7,052	(\$7,052)	-	-	-	-
REVENUE FROM CRA/CITY	-	-	-	-	-	-
CHARGES FOR CURRENT SVC	\$84,506	\$37,337	\$30,000	\$63,717	\$64,000	0%
SUNDRY CHARGES/SPC PRGRMS	(\$207)	\$3	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
INTERFUND TRANSFERS	\$261	\$1,779	-	-	-	-
LOAN REPAYMENTS	-	-	-	-	-	-
LOANS	-	-	-	-	-	-
TOTAL REVENUES	\$215,781	\$148,484	\$155,600	\$158,633	\$184,650	16%
TOTAL SOURCES	\$707,729	\$359,079	(\$54,157)	(\$51,124)	(\$146,596)	(187%)

PERSONNEL SERVICES

FRINGE BENEFITS	\$32,404	\$50,393	\$37,313	\$16,908	-	(100%)
SALARY & WAGES	\$72,686	\$76,637	\$77,688	\$65,194	\$176,720	171%
TOTAL PERSONNEL SERVICES	\$105,091	\$127,030	\$115,001	\$82,102	\$176,720	115%

MAINTENANCE & OPERATIONS

AIRPORTS	-	\$103,499	\$330	\$382	\$500	31%
AMORTIZATION	-	-	-	-	-	-
BAD DEBT & DEPREC EXPENSE	\$217,616	\$168,199	-	-	-	-
CAP EXPEND-INFRASTRUCTURE	-	-	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-	-	-
CONTRA EXPENDITURE	(\$11,802)	\$88,477	-	-	-	-
CONTRACT SVC REPAIR/MAINT	\$12,385	\$11,233	\$32,430	\$21,733	\$11,195	(48%)
CONTRACT SVC-EMPLOYEE SPC	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	\$9,100	\$4,950	\$10,300	\$4,950	\$20,000	304%
CONTRACT SVC-RENTAL/LEASE	-	-	-	-	-	-

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
CONTRACTUAL SERVICES		\$344	\$1	\$900	-	\$900	
CONTRACTUAL SVC-UTILITIES		\$25,802	\$25,033	\$23,500	\$27,734	\$30,800	11%
CRA LOW/MOD FUND		-	-	-	-	-	-
DEBT SERVICE - INTEREST		-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL		-	-	-	-	-	-
DEPARTMENTAL SUPPLIES		\$67,138	\$28,317	\$49,750	\$56,293	\$50,000	(11%)
INT ON INTERFUND LOANS		-	-	-	-	-	-
INTERFD LOAN PYMTS-PRIN.		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$67,807	-	\$81,884	\$81,884	\$119,562	46%
NONCAPITALIZED ASSETS		-	\$5,490	\$3,000	-	-	-
SPECIAL UTILITY CAP ITEMS		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		\$3,653	\$6,608	\$3,422	\$5,044	\$4,750	(6%)
SUPPLIES-TECHNICAL SPLS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$392,044	\$441,805	\$205,516	\$198,021	\$237,707	20%
TOTAL EXPENDITURES		\$497,134	\$568,835	\$320,517	\$280,123	\$414,427	48%
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$281,353)	(\$420,351)	(\$164,917)	(\$121,490)	(\$229,777)	(89%)
ESTIMATED ENDING CASH BALANCE		\$210,595	(\$209,757)	(\$374,674)	(\$331,246)	(\$561,023)	(69%)

CITY OF BANNING

TRANSIT FUND (610)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	(\$5,823,077)	(\$2,651,045)	\$458,077	\$458,077	(\$1,919,323)	(519%)
REVENUES						
OTHER TAXES	\$1,773,052	\$2,602,636	\$2,725,449	\$2,541,389	\$2,599,600	2%
INTEREST	\$9,417	\$72,547	\$8,000	(\$2,867)	-	100%
OTHER INCOME	-	-	\$6,061,216	-	-	-
REVENUE FROM STATE	\$4,148,420	\$96,744	\$1,776,946	-	\$10,015,748	-
REVENUE FROM COUNTY	-	-	-	-	-	-
REVENUE FROM FEDERAL	-	\$5,181	-	-	-	-
CHARGES FOR CURRENT SVC	\$36,362	\$41,732	\$177,500	\$77,266	\$565,000	631%
SUNDRY CHARGES/SPC PRGRMS	\$47,595	\$29,860	\$21,026	-	-	-
OTHER REVENUE	-	\$2,919,575	-	-	-	-
INTERFUND TRANSFERS	\$137,590	\$137,590	\$60,000	-	-	-
TOTAL REVENUES	\$6,152,436	\$5,905,866	\$10,830,137	\$2,615,788	\$13,180,348	404%
TOTAL SOURCES	\$329,359	\$3,254,821	\$11,288,214	\$3,073,865	\$11,261,025	266%
PERSONNEL SERVICES						
FRINGE BENEFITS	\$553,345	\$521,056	\$619,831	\$348,957	-	(100%)
SALARY & WAGES	\$941,418	\$959,760	\$973,571	\$835,012	\$1,574,148	89%
TOTAL PERSONNEL SERVICES	\$1,494,763	\$1,480,816	\$1,593,402	\$1,183,969	\$1,574,148	33%
MAINTENANCE & OPERATIONS						
AMORTIZATION	\$5,654	\$5,654	-	-	-	-
BAD DEBT & DEPREC EXPENSE	\$409,370	\$480,096	-	-	-	-
CAPITAL EXPENDITURES	\$11,433	\$28,579	\$3,512,705	\$1,717,426	\$20,500	(99%)
CONTRA EXPENDITURE	\$77,638	(\$306,299)	-	-	-	-
CONTRACT SVC REPAIR/MAINT	\$825	\$2,242	\$66,804	\$28,311	\$105,000	271%
CONTRACT SVC-EMPLOYEE SPC	\$9,359	\$9,580	\$8,544	\$11,676	\$12,100	4%
CONTRACT SVC-PROFESSIONAL	\$16,484	\$2,728	\$315,177	\$91,867	\$219,100	138%
CONTRACT SVC-RENTAL/LEASE	-	-	\$1,696	-	\$22,600	-
CONTRACTUAL SERVICES	\$9,774	\$4,097	\$18,835	\$2,616	\$25,200	863%
CONTRACTUAL SVC-UTILITIES	\$10,871	\$19,118	\$9,772	\$18,350	\$20,000	9%
DEBT SERVICE - INTEREST	-	-	-	-	-	-
DEPARTMENTAL SUPPLIES	\$88	\$381	\$126,472	\$710	\$394,500	55463%

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
INTERFD LOAN PYMTS-PRIN.		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$924,547	-	\$1,924,101	\$1,924,101	\$1,122,560	(42%)
INTERFUND TRANSFERS		(\$0)	-	-	-	\$519,000	
NONCAPITALIZED ASSETS		\$4,129	\$1,500	\$9,826	\$7,279	\$163,500	2146%
PUBLIC TRANSIT		\$2,237	\$1,070,416	\$9,736	\$6,843	\$20,000	192%
SUNDRY CHARGES/SPC PRGRMS		\$3,232	(\$2,162)	-	\$40	-	(100%)
TOTAL MAINTENANCE & OPERATIONS		\$1,485,641	\$1,315,929	\$6,003,668	\$3,809,219	\$2,644,060	(31%)
TOTAL EXPENDITURES		\$2,980,404	\$2,796,745	\$7,597,070	\$4,993,188	\$4,218,208	(16%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$3,172,032	\$3,109,121	\$3,233,067	(\$2,377,400)	\$8,962,140	477%
ESTIMATED ENDING CASH BALANCE		(\$2,651,045)	\$458,077	\$3,691,144	(\$1,919,323)	\$7,042,817	467%

CITY OF BANNING

WATER OPERATIONS FUND (660)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$6,050,738	\$23,261,910	\$43,711,025	\$43,711,025	\$45,081,412	3%
REVENUES							
INTEREST		\$622,123	\$715,767	\$340,000	(\$32,512)	-	100%
INTEREST-INTERFUND LOANS		-	-	-	-	-	-
OTHER INCOME		\$12,988,051	\$11,960,403	-	-	-	-
REVENUE FROM STATE		\$656,835	\$3,506,663	-	\$1,470,105	-	(100%)
REV FROM OTHER AGENCIES		-	-	-	-	-	-
REVENUE FROM COUNTY		-	\$402,825	-	-	-	-
REVENUE FROM FEDERAL		\$91,299	\$1,215,267	-	\$4,319,783	-	(100%)
CHARGES FOR CURRENT SVC		-	-	-	-	-	-
UTILITY FUNDS		\$13,288,760	\$16,312,665	\$13,592,500	\$17,663,299	\$18,150,000	3%
SUNDRY CHARGES/SPC PRGRMS		\$71,149	\$9,010	\$65,155	\$4,434	-	(100%)
OTHER REVENUE		\$195,399	\$209,971	\$125,000	\$219,766	\$175,000	(20%)
INTERNAL SERVICE REVENUES		-	-	-	-	-	-
INTERFUND TRANSFER-EQUITY		-	-	-	-	-	-
INTERFUND TRANSFERS		\$273,188	\$1,561,395	-	-	-	-
Uncategorized		\$1,825,651	\$255,477	-	-	-	-
INTERFUND LOAN REVENUES		-	-	-	-	-	-
LOANS		-	-	-	-	-	-
TOTAL REVENUES		\$30,012,455	\$36,149,442	\$14,122,655	\$23,644,875	\$18,325,000	(22%)
TOTAL SOURCES		\$36,063,193	\$59,411,352	\$57,833,680	\$67,355,900	\$63,406,412	(6%)

PERSONNEL SERVICES

FRINGE BENEFITS		\$947,214	\$1,093,554	\$1,180,139	\$720,331	-	(100%)
SALARY & WAGES		\$1,826,285	\$2,118,444	\$2,194,946	\$1,960,264	\$3,887,351	98%
TOTAL PERSONNEL SERVICES		\$2,773,499	\$3,211,998	\$3,375,085	\$2,680,594	\$3,887,351	45%

MAINTENANCE & OPERATIONS

AMORTIZATION		\$161,250	\$173,113	-	-	-	-
BAD DEBT & DEPREC EXPENSE		\$2,058,213	\$2,199,757	-	-	-	-
CAPITAL EXPENDITURES		(\$119)	\$161,323	\$881,919	\$332,731	-	(100%)
CONTRA EXPENDITURE		\$179,054	\$512,167	-	-	-	-
CONTRACT SVC REPAIR/MAINT		\$100,929	\$69,134	\$142,287	\$40,402	\$97,500	141%

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
CONTRACT SVC-EMPLOYEE SPC		\$16,943	\$20,921	\$20,420	\$19,488	\$19,000	(3%)
CONTRACT SVC-PROFESSIONAL		\$225,030	\$327,571	\$355,247	\$174,935	\$480,000	174%
CONTRACT SVC-RENTAL/LEASE		(\$151,233)	(\$38,935)	\$135,621	\$108,267	\$115,000	6%
CONTRACTUAL SERVICES		\$98,242	\$127,291	\$222,180	\$100,432	\$165,000	64%
CONTRACTUAL SVC-UTILITIES		\$851,933	\$1,335,198	\$1,436,141	\$1,390,040	\$1,635,000	18%
COST OF GOODS/SVC-RESALE		\$894,451	\$517,159	\$1,250,000	\$448,650	\$800,000	78%
DEBT SERVICE - EXPENSE		-	-	-	-	-	-
DEBT SERVICE - INTEREST		\$17,456	\$17,166	-	-	-	-
DEBT SERVICE-PRINCIPAL		-	-	-	-	-	-
DEBT SVC-LEASE PYMT-PRIN		-	-	-	-	-	-
DEBT SVC-LEASE PYMTS-INT		-	-	-	-	-	-
DEPARTMENTAL SUPPLIES		\$45,776	\$44,899	\$71,039	\$42,740	\$50,000	17%
INTERFD LOAN PYMTS-PRIN.		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$1,858,742	-	\$1,781,490	\$1,781,490	\$2,818,781	58%
INTERFUND TRANSFERS		\$2,432,806	\$2,425,813	\$3,391,283	\$3,391,283	\$2,279,730	(33%)
NONCAPITALIZED ASSETS		\$2,488	\$6,211	\$55,221	\$10,606	-	(100%)
SPECIAL UTILITY CAP ITEMS		\$118	\$84,320	\$16,323,779	\$10,110,107	-	(100%)
SPECIAL UTILITY COSTS		\$498,412	\$713,288	\$1,045,775	\$519,736	\$885,000	70%
SUNDRY CHARGES/SPC PRGRMS		\$735,685	\$554,036	\$226,767	\$1,114,399	\$182,500	(84%)
SUNDRY CHARGES/SPC PROGRM		-	-	-	-	-	-
SUPPLIES- TECHNICAL		-	-	-	-	-	-
WATER		\$1,610	\$3,237,897	\$4,142	\$8,587	-	(100%)
TOTAL MAINTENANCE & OPERATIONS		\$10,027,784	\$12,488,330	\$27,343,311	\$19,593,894	\$9,527,511	(51%)
TOTAL EXPENDITURES		\$12,801,283	\$15,700,328	\$30,718,396	\$22,274,488	\$13,414,862	(40%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$17,211,172	\$20,449,114	(\$16,595,741)	\$1,370,387	\$4,910,138	258%
ESTIMATED ENDING CASH BALANCE		\$23,261,910	\$43,711,025	\$27,115,284	\$45,081,412	\$49,991,550	11%

CITY OF BANNING

WATER DIF FUND (661)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$4,517,643	\$3,268,281	\$3,329,193	\$3,329,193	\$2,020,768	(39%)
REVENUES						
INTEREST	\$111,792	\$98,693	\$68,000	(\$4,571)	-	100%
INTEREST-INTERFUND LOANS	-	-	-	-	-	-
REVENUE FROM STATE	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
OTHER REVENUE	\$559,307	\$415,122	\$550,000	\$214,645	-	(100%)
INTERFUND TRANSFERS	-	-	-	-	-	-
LOAN REPAYMENTS	-	-	-	-	-	-
TOTAL REVENUES	\$671,098	\$513,815	\$618,000	\$210,074	-	(100%)
TOTAL SOURCES	\$5,188,742	\$3,782,096	\$3,947,193	\$3,539,267	\$2,020,768	(43%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAPITAL EXPENDITURES	-	-	\$243,905	\$17,641	-	(100%)
CONTRACT SVC-PROFESSIONAL	\$94,810	\$79,646	\$226,949	\$24,322	-	(100%)
INTERFUND LOANS	-	-	-	-	-	-
INTERFUND TRANSFERS	\$1,825,651	\$255,477	-	-	-	-
SPECIAL UTILITY CAP ITEMS	-	-	\$2,640,099	\$1,476,536	-	(100%)
SPL UTIL CAP-SPL PROJECTS	-	-	-	-	-	-
WATER	-	\$117,780	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$1,920,461	\$452,903	\$3,110,953	\$1,518,499	-	(100%)
TOTAL EXPENDITURES	\$1,920,461	\$452,903	\$3,110,953	\$1,518,499	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)	(\$1,249,362)	\$60,912	(\$2,492,953)	(\$1,308,425)	-	100%
ESTIMATED ENDING CASH BALANCE	\$3,268,281	\$3,329,193	\$836,240	\$2,020,768	\$2,020,768	-

CITY OF BANNING

IRRIGATION WATER FUND (662)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$1,352,980	\$1,393,613	\$1,239,048	\$1,239,048	\$122,851	(90%)
REVENUES						
INTEREST	\$38,160	\$39,514	\$20,000	(\$1,728)	-	100%
INTEREST-INTERFUND LOANS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
LOAN REPAYMENTS	-	-	-	-	-	-
TOTAL REVENUES	\$38,160	\$39,514	\$20,000	(\$1,728)	-	100%
TOTAL SOURCES	\$1,391,141	\$1,433,127	\$1,259,048	\$1,237,320	\$122,851	(90%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAPITAL EXPENDITURES	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	-	-	-	-	-	-
INTERFD LOAN PYMTS-PRIN.	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-
INTERFUND TRANSFERS	-	\$129,625	-	-	-	-
SPECIAL UTILITY CAP ITEMS	(\$2,472)	\$64,282	\$1,206,093	\$1,114,469	-	(100%)
WATER	-	\$172	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	(\$2,472)	\$194,079	\$1,206,093	\$1,114,469	-	(100%)
TOTAL EXPENDITURES	(\$2,472)	\$194,079	\$1,206,093	\$1,114,469	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$40,633	(\$154,565)	(\$1,186,093)	(\$1,116,197)	-	100%
ESTIMATED ENDING CASH BALANCE	\$1,393,613	\$1,239,048	\$52,955	\$122,851	\$122,851	-

CITY OF BANNING

CAPITAL PROJECTS FUND FROM BOND PROCEEDS (663)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$1,456,271	\$1,462,305	\$1,402,221	\$1,402,221	\$1,022,717	(27%)
REVENUES						
INTEREST	\$6,034	\$6,141	-	(\$173)	-	100%
REVENUE FROM FEDERAL	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
LOAN REPAYMENTS	-	-	-	-	-	-
TOTAL REVENUES	\$6,034	\$6,141	-	(\$173)	-	100%
TOTAL SOURCES	\$1,462,305	\$1,468,446	\$1,402,221	\$1,402,048	\$1,022,717	(27%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CAPITAL EXPENDITURES	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	-	-	-	-	-	-
CONTRACT SVC-RENTAL/LEASE	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-
INTERFUND TRANSFERS	-	\$44,120	-	-	-	-
SPECIAL UTILITY CAP ITEMS	-	\$21,880	\$410,345	\$379,331	-	(100%)
SPL UTIL CAP-SPL PROJECTS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$0	-	-	-	-	-
WATER	-	\$224	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$0	\$66,224	\$410,345	\$379,331	-	(100%)
TOTAL EXPENDITURES	\$0	\$66,224	\$410,345	\$379,331	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$6,034	(\$60,083)	(\$410,345)	(\$379,504)	-	100%
ESTIMATED ENDING CASH BALANCE	\$1,462,305	\$1,402,221	\$991,876	\$1,022,717	\$1,022,717	-

CITY OF BANNING

WATER DEBT FUND (669)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	(\$32,468)	-	\$1,329,355	\$1,329,355	\$1,343,305	1%
REVENUES						
INTEREST	\$3,737	\$2,641	-	\$20	\$2,750	13923%
INTERFUND TRANSFERS	\$1,960,012	\$1,955,813	\$1,991,263	\$1,991,263	\$1,809,730	(9%)
OTHER LOAN REVENUES	-	-	-	-	-	-
TOTAL REVENUES	\$1,963,750	\$1,958,453	\$1,991,263	\$1,991,283	\$1,812,480	(9%)
TOTAL SOURCES	\$1,931,282	\$1,958,453	\$3,320,618	\$3,320,638	\$3,155,785	(5%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
INTERFUND SERVICE PYMTS	-	-	-	\$16,870	-	(100%)
CONTRACT SVC-PROFESSIONAL	\$1,100	-	\$2,600	\$3,000	\$3,500	17%
CONTRACT SVC-RENTAL/LEASE	-	-	-	-	-	-
DEBT SERVICE - EXPENSE	(\$73,631)	(\$73,631)	(\$73,906)	\$3,025	(\$178,583)	(6004%)
DEBT SERVICE - INTEREST	\$763,813	\$702,729	\$773,688	\$649,438	\$582,563	(10%)
DEBT SERVICE-PRINCIPAL	\$1,240,000	-	\$1,212,500	\$1,305,000	\$1,405,000	8%
INTERFUND TRANSFERS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
WATER	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$1,931,282	\$629,098	\$1,914,882	\$1,977,333	\$1,812,480	(8%)
TOTAL EXPENDITURES	\$1,931,282	\$629,098	\$1,914,882	\$1,977,333	\$1,812,480	(8%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$32,468	\$1,329,355	\$76,381	\$13,950	\$0	(100%)
ESTIMATED ENDING CASH BALANCE	-	\$1,329,355	\$1,405,736	\$1,343,305	\$1,343,305	-

CITY OF BANNING

ELECTRIC FUND (670)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$41,597	(\$2,012,025)	(\$2,815,491)	(\$2,815,491)	\$5,185,141	284%
REVENUES							
INTEREST		\$131,429	\$121,641	\$40,000	\$27,704	\$40,000	44%
OTHER INCOME		\$466,561	\$36,800	-	-	-	-
OTHER INCOME-UTILITY		\$15,967	\$34,789	\$16,875	\$45,105	\$36,256	(20%)
REVENUE FROM STATE		-	\$220,000	-	\$220,000	-	(100%)
CHARGES FOR CURRENT SVC		-	\$44,779	-	\$87,448	\$50,000	(43%)
UTILITY FUNDS		\$30,253,517	\$30,272,825	\$31,121,777	\$36,601,491	\$42,997,737	17%
SUNDRY CHARGES/SPC PRGRMS		\$69,049	\$413,695	\$31,804	\$14,637	\$25,000	71%
OTHER REVENUE		\$4,226,157	\$6,883,543	\$5,267,093	\$3,160,839	\$1,455,000	(54%)
INTERFUND TRANSFER-EQUITY		-	-	-	-	-	-
INTERFUND TRANSFERS		\$4,132,901	\$2,199,918	\$350,000	\$353,831	-	(100%)
LOANS		-	-	-	-	-	-
TOTAL REVENUES		\$39,295,580	\$40,227,990	\$36,827,549	\$40,511,054	\$44,603,993	10%
TOTAL SOURCES		\$39,337,177	\$38,215,965	\$34,012,058	\$37,695,563	\$49,789,134	32%
PERSONNEL SERVICES							
FRINGE BENEFITS		\$2,061,346	\$2,374,072	\$2,396,148	\$1,435,960	-	(100%)
SALARY & WAGES		\$4,430,527	\$4,699,469	\$4,950,151	\$4,874,741	\$7,942,756	63%
TOTAL PERSONNEL SERVICES		\$6,491,873	\$7,073,541	\$7,346,299	\$6,310,701	\$7,942,756	26%
MAINTENANCE & OPERATIONS							
INTERFUND SERVICE PYMTS		\$3,361,216	-	\$3,583,204	\$3,583,204	\$3,629,959	1%
AMORTIZATION		\$118,931	\$154,117	-	-	-	-
BAD DEBT & DEPREC EXPENSE		\$5,084,197	\$2,263,141	-	-	-	-
CAPITAL EXPENDITURES		\$84,810	\$36,561	\$34,827	-	\$109,000	-
CONTRA EXPENDITURE		\$649,524	\$1,411,759	-	-	-	-
CONTRACT SVC REPAIR/MAINT		\$235,365	\$171,788	\$542,071	\$245,151	\$301,375	23%
CONTRACT SVC-EMPLOYEE SPC		\$27,107	\$26,046	\$32,364	\$27,346	\$32,364	18%
CONTRACT SVC-PROFESSIONAL		\$69,822	\$183,074	\$227,739	\$111,136	\$288,307	159%
CONTRACT SVC-RENTAL/LEASE		(\$164,379)	(\$101,954)	\$83,566	\$48,268	\$81,000	68%

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
CONTRACTUAL SERVICES		\$146,580	\$157,492	\$157,849	\$80,579	\$238,485	196%
CONTRACTUAL SVC-UTILITIES		\$268,708	\$263,577	\$262,777	\$188,284	\$130,990	(30%)
COST OF GOODS/SVC-RESALE		\$22,092,284	\$22,083,130	\$23,259,250	\$18,332,920	\$22,032,000	20%
DEBT SERVICE - INTEREST		\$6,166	\$9,849	\$21,941	\$21,940	\$33,645	53%
DEBT SERVICE - PRINCIPAL		-	-	-	-	\$78,783	
DEBT SERVICE-PRINCIPAL		-	-	\$53,141	\$53,139	-	(100%)
DEBT SVC-LEASE PYMTS-INT		-	-	-	-	-	-
DEBT SVC-LEASE PYMTS-PRIN		-	-	-	-	-	-
DEPARTMENTAL SUPPLIES		\$22	-	\$500	\$215	\$500	132%
ELECTRIC		\$9,252	\$4,511,567	\$10,591	\$10,164	\$10,000	(2%)
INT ON INTERFUND LOANS		-	-	-	-	-	-
INTERFD LOAN PYMTS-PRIN.		-	-	-	-	-	-
INTERFUND LOANS		-	-	-	-	-	-
INTERFUND TRANSFERS		\$2,416,158	\$2,436,605	\$2,426,619	\$2,426,619	\$8,003,546	230%
NONCAPITALIZED ASSETS		\$56,332	\$23,365	\$27,000	\$3,414	\$25,000	632%
OTHER EXPENSE		-	-	-	\$5,000	-	(100%)
OTHER ITEMS		-	-	-	-	-	-
SPECIAL UTILITY CAP ITEMS		\$5,211	\$23,616	\$58,020	\$2,298	\$210,000	9038%
SPECIAL UTILITY COSTS		\$53,835	\$216,064	\$277,941	\$1,032,015	\$432,559	(58%)
SPL UTIL CAP-SPL PROJECTS		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		\$336,189	\$88,119	\$21,288	\$28,029	\$15,500	(45%)
TOTAL MAINTENANCE & OPERATIONS		\$34,857,329	\$33,957,915	\$31,080,688	\$26,199,721	\$35,653,013	36%
TOTAL EXPENDITURES		\$41,349,202	\$41,031,456	\$38,426,987	\$32,510,422	\$43,595,769	34%
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$2,053,622)	(\$803,466)	(\$1,599,438)	\$8,000,632	\$1,008,224	(87%)
ESTIMATED ENDING CASH BALANCE		(\$2,012,025)	(\$2,815,491)	(\$4,414,929)	\$5,185,141	\$6,193,365	19%

CITY OF BANNING

RATE STABILITY FUND (672)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$6,596,471	\$6,782,182	\$6,976,759	\$6,976,759	\$6,967,917	(0%)
REVENUES							
INTEREST		\$185,711	\$194,661	\$100,000	(\$8,842)	-	100%
OTHER REVENUE		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	\$2,125,000	
TOTAL REVENUES		\$185,711	\$194,661	\$100,000	(\$8,842)	\$2,125,000	24134%
TOTAL SOURCES		\$6,782,182	\$6,976,843	\$7,076,759	\$6,967,917	\$9,092,917	30%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
ELECTRIC		-	\$84	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	\$6,903,678	
TOTAL MAINTENANCE & OPERATIONS		-	\$84	-	-	\$6,903,678	
TOTAL EXPENDITURES		-	\$84	-	-	\$6,903,678	
OPERATING YEAR OVERAGE / (SHORTAGE)		\$185,711	\$194,577	\$100,000	(\$8,842)	(\$4,778,678)	(53948%)
ESTIMATED ENDING CASH BALANCE		\$6,782,182	\$6,976,759	\$7,076,759	\$6,967,917	\$2,189,239	(69%)

CITY OF BANNING

CAPITAL PROJECT FUND (673)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$12,248,240)	(\$15,397,187)	(\$14,072,234)	(\$14,072,234)	(\$15,769,710)	(12%)
REVENUES							
INTEREST	-	-	-	-	-	-	-
INTEREST-INTERFUND LOANS	-	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-	-
OTHER REVENUE	\$1,105,223	\$3,673,361	\$1,000,000	\$723,065	\$6,910,000	856%	
INTERFUND TRANSFERS	-	-	-	-	\$9,903,678		
LOAN REPAYMENTS	-	-	-	-	-	-	-
TOTAL REVENUES	\$1,105,223	\$3,673,361	\$1,000,000	\$723,065	\$16,813,678	2225%	
TOTAL SOURCES	(\$11,143,017)	(\$11,723,826)	(\$13,072,234)	(\$13,349,169)	\$1,043,968	108%	
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAP EXPEND-INFRASTRUCTURE	-	\$0	\$30,000	\$2,266,238	\$2,300,000	1%	
CAPITAL EXPENDITURES	(\$79,174)	-	\$492,177	-	\$60,000		
CONTRACT SVC-PROFESSIONAL	\$148,201	\$291,469	\$109,599	\$96,033	\$70,000	(27%)	
COST OF GOODS/SVC-RESALE	-	-	-	-	-	-	-
ELECTRIC	-	\$211,796	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-	-
INTERFUND TRANSFERS	\$3,794,630	\$1,825,753	-	-	-	-	-
OTHER EXPENSE	-	-	-	-	-	-	-
SPECIAL UTILITY CAP ITEMS	\$2,148	-	\$22,849	-	-	-	-
SPECIAL UTILITY COSTS	-	-	-	-	-	-	-
SPL UTIL CAP-SPL PROJECTS	\$388,366	\$19,390	\$126,788	\$58,271	\$6,848,000	11652%	
TOTAL MAINTENANCE & OPERATIONS	\$4,254,170	\$2,348,408	\$781,413	\$2,420,541	\$9,278,000	283%	
TOTAL EXPENDITURES	\$4,254,170	\$2,348,408	\$781,413	\$2,420,541	\$9,278,000	283%	
OPERATING YEAR OVERAGE / (SHORTAGE)	(\$3,148,947)	\$1,324,953	\$218,587	(\$1,697,476)	\$7,535,678	544%	
ESTIMATED ENDING CASH BALANCE	(\$15,397,187)	(\$14,072,234)	(\$13,853,647)	(\$15,769,710)	(\$8,234,032)	48%	

CITY OF BANNING

ELEC BOND PROCEEDS (674)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$644,004	\$696,123	\$696,517	\$696,517	\$696,236	(0%)
REVENUES							
INTEREST		\$27,881	\$394	-	(\$289)	-	100%
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
TOTAL REVENUES		\$27,881	\$394	-	(\$289)	-	100%
TOTAL SOURCES		\$671,885	\$696,517	\$696,517	\$696,228	\$696,236	0%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAP EXPEND-INFRASTRUCTURE		-	-	-	-	-	-
CAPITAL EXPENDITURES		-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
CONTRACTUAL SERVICES		-	-	-	-	-	-
ELECTRIC		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
SPL UTIL CAP-SPL PROJECTS		(\$24,238)	-	-	(\$8)	-	100%
TOTAL MAINTENANCE & OPERATIONS		(\$24,238)	-	-	(\$8)	-	100%
TOTAL EXPENDITURES		(\$24,238)	-	-	(\$8)	-	100%
OPERATING YEAR OVERAGE / (SHORTAGE)		\$52,119	\$394	-	(\$281)	-	100%
ESTIMATED ENDING CASH BALANCE		\$696,123	\$696,517	\$696,517	\$696,236	\$696,236	-

CITY OF BANNING

PUBLIC BENEFIT FUND (675)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$976,658	\$1,124,313	\$382,501	\$382,501	\$950,661	149%
REVENUES						
INTEREST	\$28,426	\$24,478	\$15,000	(\$745)	\$15,000	2114%
REVENUE FROM STATE	-	-	-	\$883,333	-	(100%)
UTILITY FUNDS	\$684,324	\$531,150	\$780,000	\$907,914	\$1,168,500	29%
SUNDRY CHARGES/SPC PRGRMS	-	\$116	-	\$116	-	(100%)
OTHER REVENUE	-	-	-	-	-	-
INTERFUND TRANSFERS	(\$675)	-	-	-	-	-
TOTAL REVENUES	\$712,075	\$555,743	\$795,000	\$1,790,618	\$1,183,500	(34%)
TOTAL SOURCES	\$1,688,733	\$1,680,056	\$1,177,501	\$2,173,119	\$2,134,161	(2%)
PERSONNEL SERVICES						
FRINGE BENEFITS	\$818	\$149,065	-	\$70,345	-	(100%)
SALARY & WAGES	\$55	\$212,994	-	\$192,208	\$405,543	111%
TOTAL PERSONNEL SERVICES	\$873	\$362,060	-	\$262,553	\$405,543	54%
MAINTENANCE & OPERATIONS						
AMORTIZATION	-	-	-	-	-	-
BAD DEBT & DEPREC EXPENSE	\$3,217	(\$10,774)	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-	-	-
CONTRACT SVC-EMPLOYEE SPC	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	\$28,573	\$18,042	\$50,672	\$6,478	\$22,500	247%
CONTRACT SVC-RENTAL/LEASE	-	-	\$578	-	-	-
CONTRACTUAL SERVICES	\$10,861	\$6,731	\$25,233	\$1,354	\$11,400	742%
CONTRACTUAL SVC-UTILITIES	-	-	-	-	-	-
DEBT SERVICE - INTEREST	-	-	-	-	-	-
ELECTRIC	\$3,655	\$56,284	\$5,036	\$1,426	\$2,500	75%
INTERFUND SERVICE PYMTS	-	-	-	-	-	-
INTERFUND TRANSFER/TRNSF - PUB BENEFIT FUND	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	\$50,000	\$193,507	\$95,672	(51%)
NONCAPITALIZED ASSETS	\$6,855	\$423	\$1,000	-	-	-
SPL UTIL CAP-SPL PROJECTS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$510,385	\$864,790	\$876,856	\$757,140	\$637,500	(16%)
TOTAL MAINTENANCE & OPERATIONS	\$563,547	\$935,496	\$1,009,375	\$959,905	\$769,572	(20%)
TOTAL EXPENDITURES	\$564,420	\$1,297,556	\$1,009,375	\$1,222,458	\$1,175,115	(4%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$147,655	(\$741,812)	(\$214,375)	\$568,160	\$8,385	(99%)
ESTIMATED ENDING CASH BALANCE	\$1,124,313	\$382,501	\$168,126	\$950,661	\$959,046	1%

CITY OF BANNING

ELEC DEBT FUND (678)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	(\$1,446,590)	(\$10,561)	\$1,516,614	\$1,516,614	\$1,512,913	(0%)
REVENUES						
INTEREST	\$5,568	\$5,299	-	\$250	-	(100%)
INTERFUND TRANSFERS	\$2,416,833	\$2,436,605	\$2,426,619	\$2,426,619	\$2,428,469	0%
TOTAL REVENUES	\$2,422,401	\$2,441,904	\$2,426,619	\$2,426,869	\$2,428,469	0%
TOTAL SOURCES	\$975,810	\$2,431,343	\$3,943,233	\$3,943,483	\$3,941,382	(0%)
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CONTRACT SVC-PROFESSIONAL	\$1,600	\$250	\$1,100	\$3,000	\$3,000	-
DEBT SERVICE - EXPENSE	(\$32,439)	(\$32,439)	(\$32,714)	\$3,025	\$3,175	5%
DEBT SERVICE - INTEREST	\$1,017,210	\$946,918	\$1,023,044	\$879,544	\$802,294	(9%)
DEBT SERVICE-PRINCIPAL	-	-	\$1,400,000	\$1,545,000	\$1,620,000	5%
ELECTRIC	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$986,371	\$914,729	\$2,391,430	\$2,430,569	\$2,428,469	(0%)
TOTAL EXPENDITURES	\$986,371	\$914,729	\$2,391,430	\$2,430,569	\$2,428,469	(0%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$1,436,029	\$1,527,175	\$35,189	(\$3,700)	\$0	100%
ESTIMATED ENDING CASH BALANCE	(\$10,561)	\$1,516,614	\$1,551,803	\$1,512,913	\$1,512,914	0%

CITY OF BANNING

NEW ELECTRIC WORKING CAPITAL RESERVE (679)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		-	-	-	-	-	-
REVENUES							
INTERFUND TRANSFERS		-	-	-	-	\$451,927	
TOTAL REVENUES		-	-	-	-	\$451,927	
TOTAL SOURCES		-	-	-	-	\$451,927	
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
TOTAL MAINTENANCE & OPERATIONS		-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		-	-	-	-	\$451,927	
ESTIMATED ENDING CASH BALANCE		-	-	-	-	\$451,927	

CITY OF BANNING

WASTEWATER FUND (680)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$5,923,660)	\$5,407,931	\$12,584,975	\$12,584,975	\$17,697,321	41%
REVENUES							
PROPERTY TAXES	-	-	-	-	-	-	-
OTHER TAXES-SPECIAL	-	-	-	-	-	-	-
INTEREST	\$81,143	\$179,731	\$36,000	(\$8,239)	-	-	100%
INTEREST-INTERFUND LOANS	-	-	-	-	-	-	-
OTHER INCOME	\$7,953,080	\$4,423,097	-	-	-	-	-
REVENUE FROM STATE	\$80,305	-	-	-	-	-	-
REVENUE FROM FEDERAL	-	\$30	-	-	-	-	-
CHARGES FOR CURRENT SVC	-	-	-	-	-	-	-
UTILITY FUNDS	\$8,007,481	\$8,168,864	\$8,320,000	\$9,529,510	\$9,815,395	-	3%
SUNDRY CHARGES/SPC PRGRMS	\$13,200	\$9	-	\$3,393	-	-	(100%)
OTHER REVENUE	-	-	-	-	-	-	-
INTERFUND TRANSFER-EQUITY	-	-	-	-	-	-	-
INTERFUND TRANSFERS	\$44,214	\$224,420	-	-	-	-	-
INTERFUND LOAN REVENUES	-	-	-	-	-	-	-
LOAN REPAYMENTS	-	-	-	-	-	-	-
OTHER LOAN REVENUES	-	-	-	-	-	-	-
TOTAL REVENUES		\$16,179,423	\$12,996,151	\$8,356,000	\$9,524,664	\$9,815,395	3%
TOTAL SOURCES		\$10,255,763	\$18,404,082	\$20,940,975	\$22,109,639	\$27,512,716	24%

PERSONNEL SERVICES

FRINGE BENEFITS	\$365,470	\$453,095	\$584,427	\$321,007	-	(100%)
SALARY & WAGES	\$687,916	\$794,292	\$1,004,791	\$812,749	\$1,336,545	64%
TOTAL PERSONNEL SERVICES	\$1,053,387	\$1,247,387	\$1,589,218	\$1,133,756	\$1,336,545	18%

MAINTENANCE & OPERATIONS

AMORTIZATION	\$40,368	\$40,368	-	-	-	-
BAD DEBT & DEPREC EXPENSE	\$994,988	\$657,904	-	-	-	-
CAPITAL EXPENDITURES	\$325	-	\$14,998	-	-	-
CONTRA EXPENDITURE	(\$141,046)	\$458,593	-	-	-	-
CONTRACT SVC REPAIR/MAINT	\$258,487	\$77,186	\$188,724	\$91,303	\$127,500	40%
CONTRACT SVC-EMPLOYEE SPC	\$8,592	\$4,659	\$13,952	\$4,932	\$5,950	21%

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
CONTRACT SVC-PROFESSIONAL		\$75,156	\$71,963	\$68,597	\$15,930	\$95,000	496%
CONTRACT SVC-RENTAL/LEASE		(\$36,236)	(\$35,083)	\$135,000	\$100,039	\$110,000	10%
CONTRACTUAL SERVICES		\$956,809	\$986,359	\$1,167,917	\$1,018,226	\$1,149,873	13%
CONTRACTUAL SVC-UTILITIES		\$147,522	\$157,216	\$152,000	\$178,197	\$213,779	20%
DEBT SERVICE - EXPENSE		\$2,750	\$2,750	\$4,257	\$3,000	\$3,000	-
DEBT SERVICE - INTEREST		\$9,633	\$6,630	-	-	-	-
DEBT SERVICE-PRINCIPAL		(\$94,312)	-	-	-	-	-
DEBT SVC-LEASE PYMTS-INT		-	-	-	-	-	-
DEBT SVC-LEASE PYMTS-PRIN		-	-	-	-	-	-
DEPARTMENTAL SUPPLIES		\$14,431	\$9,904	\$20,200	\$4,996	\$15,200	204%
INTERFUND LOANS		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$765,758	-	\$854,587	\$854,587	\$1,150,563	35%
INTERFUND TRANSFERS		\$475,668	\$705,135	\$471,920	\$471,920	\$467,661	(1%)
NONCAPITALIZED ASSETS		\$8,549	\$1,398	\$60,990	\$10,520	\$4,500	(57%)
SEWERS		-	\$1,260,070	\$1,000	\$368	\$1,000	172%
SPECIAL UTILITY CAP ITEMS		\$684	\$3,713	\$666,981	\$341,070	-	(100%)
SPECIAL UTILITY COSTS		\$60,087	\$52,229	\$193,339	\$117,113	\$107,500	(8%)
SPL UTIL CAP-SPL PROJECTS		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		\$246,233	\$110,728	\$105,000	\$66,359	\$65,000	(2%)
SUPPLIES-TECHNICAL SPLS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$3,794,445	\$4,571,721	\$4,119,462	\$3,278,561	\$3,516,526	7%
TOTAL EXPENDITURES		\$4,847,832	\$5,819,108	\$5,708,680	\$4,412,317	\$4,853,071	10%
OPERATING YEAR OVERAGE / (SHORTAGE)		\$11,331,591	\$7,177,043	\$2,647,320	\$5,112,346	\$4,962,324	(3%)
ESTIMATED ENDING CASH BALANCE		\$5,407,931	\$12,584,975	\$15,232,295	\$17,697,321	\$22,659,645	28%

CITY OF BANNING

WASTEWATER DIF FUND (681)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$10,577,607	\$10,983,490	\$11,242,342	\$11,242,342	\$10,868,007	(3%)
REVENUES							
INTEREST		\$298,031	\$314,981	\$165,000	(\$14,264)	-	100%
UTILITY FUNDS		-	-	-	-	-	-
OTHER REVENUE		\$150,846	\$151,830	\$226,650	\$121,817	-	(100%)
INTERFUND TRANSFERS		-	-	-	-	-	-
OTHER LOAN REVENUES		-	-	-	-	-	-
TOTAL REVENUES		\$448,876	\$466,811	\$391,650	\$107,553	-	(100%)
TOTAL SOURCES		\$11,026,483	\$11,450,301	\$11,633,992	\$11,349,895	\$10,868,007	(4%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAPITAL EXPENDITURES		-	-	\$194,171	\$113,745	-	(100%)
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
INTERFUND TRANSFERS		\$42,993	\$205,031	-	-	-	-
SEWERS		-	\$2,928	-	-	-	-
SPECIAL UTILITY CAP ITEMS		-	-	\$987,744	\$368,143	-	(100%)
TOTAL MAINTENANCE & OPERATIONS		\$42,993	\$207,959	\$1,181,915	\$481,888	-	(100%)
TOTAL EXPENDITURES		\$42,993	\$207,959	\$1,181,915	\$481,888	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$405,883	\$258,852	(\$790,265)	(\$374,335)	-	100%
ESTIMATED ENDING CASH BALANCE		\$10,983,490	\$11,242,342	\$10,452,077	\$10,868,007	\$10,868,007	-

CITY OF BANNING

WWTP TERITIARY FUND (682)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$7,543,967	\$8,109,462	\$8,715,269	\$8,715,269	\$8,063,867	(7%)
REVENUES							
INTEREST		\$213,453	\$238,003	\$140,000	(\$11,034)	-	100%
UTILITY FUNDS		\$353,825	\$380,755	\$360,000	\$281,629	-	(100%)
TOTAL REVENUES		\$567,278	\$618,757	\$500,000	\$270,595	-	(100%)
TOTAL SOURCES		\$8,111,244	\$8,728,219	\$9,215,269	\$8,985,864	\$8,063,867	(10%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
INTERFUND TRANSFERS		-	\$12,715	-	-	-	-
SEWERS		-	\$236	-	-	-	-
SPECIAL UTILITY CAP ITEMS		\$1,782	-	\$3,018,863	\$921,997	-	(100%)
TOTAL MAINTENANCE & OPERATIONS		\$1,782	\$12,951	\$3,018,863	\$921,997	-	(100%)
TOTAL EXPENDITURES		\$1,782	\$12,951	\$3,018,863	\$921,997	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$565,495	\$605,806	(\$2,518,863)	(\$651,402)	-	100%
ESTIMATED ENDING CASH BALANCE		\$8,109,462	\$8,715,269	\$6,196,406	\$8,063,867	\$8,063,867	-

CITY OF BANNING

BUA WWTR CAPITAL PROJECT FUND (683)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$314,220)	(\$316,283)	(\$316,306)	(\$316,306)	(\$316,285)	0%
REVENUES							
INTEREST		\$251	\$250	-	\$21	-	(100%)
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
TOTAL REVENUES		\$251	\$250	-	\$21	-	(100%)
TOTAL SOURCES		(\$313,969)	(\$316,033)	(\$316,306)	(\$316,285)	(\$316,285)	0%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CAPITAL EXPENDITURES		\$2,314	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
SEWERS		-	\$272	-	-	-	-
SPECIAL UTILITY CAP ITEMS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$2,314	\$272	-	-	-	-
TOTAL EXPENDITURES		\$2,314	\$272	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$2,063)	(\$22)	-	\$21	-	(100%)
ESTIMATED ENDING CASH BALANCE		(\$316,283)	(\$316,306)	(\$316,306)	(\$316,285)	(\$316,285)	-

CITY OF BANNING

STATE REVOLVING LOAN FUND (685)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$522,656	\$537,370	\$552,708	\$552,708	\$552,008	(0%)
REVENUES							
INTEREST		\$14,714	\$15,423	\$8,000	(\$700)	-	100%
INTERFUND TRANSFERS		-	-	-	-	-	-
TOTAL REVENUES		\$14,714	\$15,423	\$8,000	(\$700)	-	100%
TOTAL SOURCES		\$537,370	\$552,793	\$560,708	\$552,008	\$552,008	0%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
DEBT SERVICE - INTEREST		-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL		-	-	-	-	-	-
SEWERS		-	\$84	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		-	\$84	-	-	-	-
TOTAL EXPENDITURES		-	\$84	-	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		\$14,714	\$15,339	\$8,000	(\$700)	-	100%
CASH BALANCE RECONCILIATION		-	(\$1)	-	\$0	-	(100%)
ESTIMATED ENDING CASH BALANCE		\$537,370	\$552,708	\$560,708	\$552,008	\$552,008	-

CITY OF BANNING

WWTR DEBT SERVICE FUND (689)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	(\$239,976)	-	\$477,507	\$477,507	\$740,581	55%
REVENUES						
INTEREST	\$18	\$33	-	\$4	\$35	809%
INTERFUND TRANSFERS	\$294,668	\$524,135	\$290,920	\$290,920	\$286,661	(1%)
OTHER LOAN REVENUES	-	-	-	-	-	-
TOTAL REVENUES	\$294,687	\$524,168	\$290,920	\$290,924	\$286,696	(1%)
TOTAL SOURCES	\$54,710	\$524,168	\$768,427	\$768,431	\$1,027,277	34%
PERSONNEL SERVICES						
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
CONTRACT SVC-PROFESSIONAL	\$3,850	-	\$2,700	\$4,000	\$3,000	(25%)
DEBT SERVICE - EXPENSE	(\$6,770)	(\$6,770)	(\$6,770)	-	(\$6,799)	
DEBT SERVICE - INTEREST	\$57,630	\$53,430	\$58,320	\$23,850	\$45,495	91%
DEBT SERVICE-PRINCIPAL	-	-	\$230,000	-	\$245,000	
INTERFUND TRANSFERS	-	-	-	-	-	-
SEWERS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$54,710	\$46,660	\$284,250	\$27,850	\$286,696	929%
TOTAL EXPENDITURES	\$54,710	\$46,660	\$284,250	\$27,850	\$286,696	929%
OPERATING YEAR OVERAGE / (SHORTAGE)	\$239,976	\$477,507	\$6,670	\$263,074	(\$0)	(100%)
CASH BALANCE RECONCILIATION	-	(\$0)	-	\$0	\$0	(7%)
ESTIMATED ENDING CASH BALANCE	-	\$477,507	\$484,177	\$740,581	\$740,581	-

CITY OF BANNING

REFUSE FUND (690)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$1,042,519	-	-	-	-	-
REVENUES							
OTHER TAXES		-	-	-	-	-	-
INTEREST		-	-	-	-	-	-
INTEREST-INTERFUND LOANS		-	-	-	-	-	-
OTHER INCOME		-	-	-	-	-	-
REVENUE FROM STATE		-	-	-	-	-	-
REVENUE FROM COUNTY		-	-	-	-	-	-
UTILITY FUNDS		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	-
INTERFUND TRANSFERS		-	-	-	-	-	-
INTERFUND LOAN REVENUES		-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
TOTAL SOURCES		\$1,042,519	-	-	-	-	-
PERSONNEL SERVICES							
FRINGE BENEFITS		-	-	-	-	-	-
SALARY & WAGES		-	-	-	-	-	-
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
AMORTIZATION		-	-	-	-	-	-
BAD DEBT & DEPREC EXPENSE		-	-	-	-	-	-
CAPITAL EXPENDITURES		-	-	(\$43,010)	-	-	-
CONTRA EXPENDITURE		-	-	-	-	-	-
CONTRACT SVC-EMPLOYEE SPC		-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
CONTRACT SVC-RENTAL/LEASE		-	-	-	-	-	-
CONTRACT SVC-REP/MAINT		-	-	-	-	-	-
CONTRACTUAL SERVICES		-	-	(\$3,000)	-	-	-
DEPARTMENTAL SUPPLIES		-	-	-	-	-	-
INTEREST		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		-	-	-	-	-	-
INTERFUND TRANSFERS		\$1,042,519	-	-	-	-	-
OTHER ITEMS-OPER & MATRLS		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$1,042,519	-	(\$46,010)	-	-	-
TOTAL EXPENDITURES		\$1,042,519	-	(\$46,010)	-	-	-
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$1,042,519)	-	\$46,010	-	-	-
ESTIMATED ENDING CASH BALANCE		-	-	\$46,010	-	-	-

CITY OF BANNING

GEMENT (GENERAL LIABILITY AND WORKERS' COMP) (700)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	(\$1,432,553)	(\$4,261,593)	(\$6,931,298)	(\$6,931,298)	(\$9,992,797)	(44%)
REVENUES						
INTEREST	\$159,480	\$127,318	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$39,792	-	-	\$5,500	-	(100%)
INTERNAL SERVICE REVENUES	\$4,231,274	\$5,080,989	\$4,088,365	\$4,138,994	\$6,710,826	62%
INTERFUND TRANSFERS	\$2,435	\$20	-	-	-	-
INTERFUND LOAN REVENUES	-	-	-	-	-	-
TOTAL REVENUES	\$4,432,981	\$5,208,327	\$4,088,365	\$4,144,494	\$6,710,826	62%
TOTAL SOURCES	\$3,000,428	\$946,734	(\$2,842,933)	(\$2,786,804)	(\$3,281,971)	(18%)
PERSONNEL SERVICES						
FRINGE BENEFITS	\$82,950	\$89,619	\$121,687	\$72,109	-	(100%)
SALARY & WAGES	\$152,178	\$193,139	\$207,231	\$172,533	\$308,295	79%
TOTAL PERSONNEL SERVICES	\$235,128	\$282,758	\$328,918	\$244,641	\$308,295	26%
MAINTENANCE & OPERATIONS						
INTERFUND SERVICE PYMTS	\$132,532	-	\$176,428	\$176,428	\$71,330	(60%)
BAD DEBT & DEPREC EXPENSE	-	-	-	-	-	-
CONTRA EXPENDITURE	(\$7,858)	(\$58,967)	-	-	-	-
CONTRACT SVC REPAIR/MAINT	-	-	\$829	-	-	-
CONTRACT SVC-EMPLOYEE SPC	\$15	\$15	-	\$9	-	(100%)
CONTRACT SVC-PROFESSIONAL	\$1,141,675	\$2,135,917	\$1,158,465	\$2,116,943	\$42,000	(98%)
CONTRACTUAL SERVICES	\$38,160	\$16,828	\$34,066	\$64,326	\$61,000	(5%)
CONTRACTUAL SVC-INSURANCE	\$3,674,281	\$3,882,753	\$4,076,069	\$4,348,653	\$4,367,696	0%
CONTRACTUAL SVC-UTILITIES	-	-	-	-	-	-
DEBT SERVICE - INTEREST	-	-	-	-	-	-
DEBT SERVICE-PRINCIPAL	-	-	-	-	-	-
DEPARTMENTAL SUPPLIES	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
INTERNAL SERVICE FUNDS	-	\$126,196	-	-	-	-
NONCAPITALIZED ASSETS	-	-	-	-	\$9,500	-
SUNDRY CHARGES/SPC PRGRMS	\$1,403	\$3,037	-	\$37,500	-	(100%)
SUNDRY CHARGES/SPC PROGRM	\$2,046,685	\$1,489,496	\$694,000	\$217,492	\$1,275,000	486%
TOTAL MAINTENANCE & OPERATIONS	\$7,026,893	\$7,595,274	\$6,139,857	\$6,961,351	\$5,826,526	(16%)
TOTAL EXPENDITURES	\$7,262,021	\$7,878,032	\$6,468,775	\$7,205,992	\$6,134,821	(15%)
OPERATING YEAR OVERAGE / (SHORTAGE)	(\$2,829,040)	(\$2,669,705)	(\$2,380,410)	(\$3,061,499)	\$576,005	119%
ESTIMATED ENDING CASH BALANCE	(\$4,261,593)	(\$6,931,298)	(\$9,311,708)	(\$9,992,797)	(\$9,416,791)	6%

CITY OF BANNING

FLEET (702)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$384,846	\$958,053	\$2,008,588	\$2,008,588	\$2,674,015	33%
REVENUES						
INTEREST	\$14,573	\$34,724	\$8,000	(\$2,037)	\$5,000	346%
REVENUE FROM STATE	-	-	-	-	-	-
REVENUE FROM FEDERAL	-	\$53,791	-	-	-	-
CHARGES FOR CURRENT SVC	\$126,412	\$108,965	(\$18)	\$77,331	-	(100%)
SUNDRY CHARGES/SPC PRGRMS	\$18,095	\$24,474	\$14,001	\$31,817	-	(100%)
OTHER REVENUE	-	-	-	-	-	-
INTERNAL SERVICE REVENUES	\$2,290,485	\$2,283,024	\$2,331,349	\$2,331,349	\$1,855,661	(20%)
INTERFUND TRANSFERS	-	-	-	-	-	-
TOTAL REVENUES	\$2,449,565	\$2,504,977	\$2,353,332	\$2,438,460	\$1,860,661	(24%)
TOTAL SOURCES	\$2,834,410	\$3,463,030	\$4,361,920	\$4,447,048	\$4,534,676	2%
PERSONNEL SERVICES						
FRINGE BENEFITS	\$253,892	\$196,926	\$282,916	\$159,729	-	(100%)
SALARY & WAGES	\$466,362	\$390,360	\$467,281	\$376,636	\$692,505	84%
TOTAL PERSONNEL SERVICES	\$720,253	\$587,286	\$750,197	\$536,365	\$692,505	29%
MAINTENANCE & OPERATIONS						
INTERFUND SERVICE PYMTS	\$354,465	-	\$244,106	\$244,106	\$285,216	17%
AMORTIZATION	\$5,750	\$3,756	-	-	-	-
BAD DEBT & DEPREC EXPENSE	\$12,407	\$12,407	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-	-	-
CONTRA EXPENDITURE	(\$105,101)	(\$179,675)	-	-	-	-
CONTRACT SVC REPAIR/MAINT	\$191,775	\$146,595	\$281,102	\$134,015	\$138,200	3%
CONTRACT SVC-EMPLOYEE SPC	\$8,311	\$6,775	\$10,335	\$7,505	\$9,700	29%
CONTRACT SVC-PROFESSIONAL	\$42,583	\$84,910	\$175,238	\$30,231	\$400	(99%)
CONTRACT SVC-RENTAL/LEASE	(\$7,493)	(\$611)	\$8,000	-	-	-
CONTRACTUAL SERVICES	\$8,646	\$16,419	\$23,940	\$1,261	\$4,950	292%
CONTRACTUAL SVC-UTILITIES	\$35,424	\$37,664	\$39,300	\$30,960	\$33,700	9%
DEBT SERVICE - INTEREST	\$111	\$39	-	-	-	-
DEBT SERVICE-PRINCIPAL	-	-	-	-	-	-
DEPARTMENTAL SUPPLIES	\$551,234	\$546,367	\$762,637	\$564,554	\$449,600	(20%)
INTERFUND TRANSFER-EQUITY	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
INTERNAL SERVICE FUNDS	\$1,561	\$621	\$2,200	\$1,394	\$1,200	(14%)
NONCAPITALIZED ASSETS	-	\$2,383	\$1,500	-	-	-
OTHER ITEMS - CAPITAL	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$25,087	\$27,307	\$19,600	\$7,620	\$15,420	102%
SUPPLIES-TECHNICAL SPLS	\$31,343	\$162,200	\$233,579	\$215,022	\$224,500	4%
TOTAL MAINTENANCE & OPERATIONS	\$1,156,104	\$867,156	\$1,801,537	\$1,236,668	\$1,162,886	(6%)
TOTAL EXPENDITURES	\$1,876,357	\$1,454,442	\$2,551,734	\$1,773,033	\$1,855,391	5%
OPERATING YEAR OVERAGE / (SHORTAGE)	\$573,207	\$1,050,535	(\$198,402)	\$665,427	\$5,270	(99%)
ESTIMATED ENDING CASH BALANCE	\$958,053	\$2,008,588	\$1,810,186	\$2,674,015	\$2,679,285	0%

CITY OF BANNING

INFORMATION TECHNOLOGY (IT) (703)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	(\$999,272)	(\$824,023)	(\$866,202)	(\$866,202)	(\$876,550)	(1%)
REVENUES						
INTEREST	-	-	-	-	-	-
OTHER INCOME	\$2,616	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
INTERNAL SERVICE REVENUES	\$1,237,678	\$1,091,116	\$1,456,202	\$1,456,202	\$1,736,831	19%
INTERFUND TRANSFERS	\$545,758	\$2,218	-	-	-	-
TOTAL REVENUES	\$1,786,051	\$1,093,334	\$1,456,202	\$1,456,202	\$1,736,831	19%
TOTAL SOURCES	\$786,779	\$269,311	\$590,000	\$590,000	\$860,281	46%
PERSONNEL SERVICES						
FRINGE BENEFITS	\$218,720	\$241,158	\$249,974	\$158,626	-	(100%)
SALARY & WAGES	\$399,977	\$399,180	\$403,638	\$381,634	\$776,226	103%
TOTAL PERSONNEL SERVICES	\$618,697	\$640,337	\$653,612	\$540,260	\$776,226	44%
MAINTENANCE & OPERATIONS						
AMORTIZATION	\$139,841	\$102,362	-	-	-	-
BAD DEBT & DEPREC EXPENSE	\$18,966	\$111,027	-	-	-	-
CAPITAL EXPENDITURES	-	-	\$842,124	-	\$63,522	-
CONTRA EXPENDITURE	\$151,535	\$13,717	-	-	-	-
CONTRACT SVC REPAIR/MAINT	\$209,773	\$247,881	\$449,149	\$301,129	\$460,000	53%
CONTRACT SVC-EMPLOYEE SPC	\$240	\$13	\$6,250	\$4,127	-	(100%)
CONTRACT SVC-PROFESSIONAL	\$83,123	\$100,233	\$216,848	\$109,640	\$219,840	101%
CONTRACT SVC-RENTAL/LEASE	(\$149,856)	(\$98,399)	-	-	-	-
CONTRACTUAL SERVICES	\$320	\$180	\$5,570	\$5	\$3,000	62400%
CONTRACTUAL SVC-UTILITIES	\$2,228	\$2,233	\$4,000	\$1,873	\$4,000	114%
DEBT SERVICE - INTEREST	\$8,791	\$2,714	-	-	-	-
DEPARTMENTAL SUPPLIES	\$661	-	\$763	-	-	-
INTERFUND SERVICE PYMTS	\$524,060	-	\$504,362	\$504,362	\$167,422	(67%)
INTERFUND TRANSFERS	\$0	-	-	-	-	-
INTERNAL SERVICE FUNDS	\$849	\$959	\$3,327	\$1,934	\$1,500	(22%)
NONCAPITALIZED ASSETS	\$3,620	-	\$17,500	\$3,220	\$11,500	257%
SUNDRY CHARGES/SPC PRGRMS	(\$2,046)	\$12,256	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$992,105	\$495,176	\$2,049,893	\$926,290	\$930,784	0%
TOTAL EXPENDITURES	\$1,610,802	\$1,135,513	\$2,703,505	\$1,466,550	\$1,707,010	16%
OPERATING YEAR OVERAGE / (SHORTAGE)	\$175,249	(\$42,179)	(\$1,247,303)	(\$10,348)	\$29,821	388%
ESTIMATED ENDING CASH BALANCE	(\$824,023)	(\$866,202)	(\$2,113,505)	(\$876,550)	(\$846,730)	3%

CITY OF BANNING

BUILDING MAINTENANCE (704)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$15,668	(\$217,789)	(\$1,328,295)	(\$1,328,295)	(\$1,473,717)	(11%)
REVENUES						
INTEREST	\$5,734	\$4,439	-	-	-	-
REVENUE FROM STATE	-	-	\$1,359,850	-	-	-
REVENUE FROM FEDERAL	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	\$125	\$741,480	\$741,605	-	(100%)
OTHER REVENUE	-	-	-	-	-	-
INTERNAL SERVICE REVENUES	\$651,857	\$954,024	\$873,482	\$873,482	\$1,265,700	45%
INTERFUND TRANSFERS	\$374	-	-	-	-	-
TOTAL REVENUES	\$657,966	\$958,588	\$2,974,812	\$1,615,087	\$1,265,700	(22%)
TOTAL SOURCES	\$673,633	\$740,799	\$1,646,517	\$286,792	(\$208,017)	(173%)
PERSONNEL SERVICES						
FRINGE BENEFITS	\$130,609	\$191,488	\$201,611	\$86,335	-	(100%)
SALARY & WAGES	\$238,313	\$263,831	\$313,226	\$220,212	\$449,398	104%
TOTAL PERSONNEL SERVICES	\$368,923	\$455,319	\$514,837	\$306,547	\$449,398	47%
MAINTENANCE & OPERATIONS						
INTERFUND SERVICE PYMTS	\$101,130	-	\$121,131	\$121,131	\$191,018	58%
CAPITAL EXPENDITURES	\$35,168	\$339,152	\$1,302,149	\$529,890	-	(100%)
CONTRA EXPENDITURE	(\$33,576)	\$698,254	-	-	-	-
CONTRACT SVC REPAIR/MAINT	\$145,866	\$169,526	\$928,081	\$163,474	\$136,100	(17%)
CONTRACT SVC-EMPLOYEE SPC	\$983	\$580	\$667	\$520	\$600	15%
CONTRACT SVC-PROFESSIONAL	\$205,105	\$214,056	\$1,115,405	\$469,830	\$247,000	(47%)
CONTRACT SVC-RENTAL/LEASE	-	-	-	\$1,185	-	(100%)
CONTRACTUAL SERVICES	\$41,964	\$172,377	\$381,354	\$159,059	\$215,900	36%
CONTRACTUAL SVC-UTILITIES	\$2,792	\$1,654	\$3,075	\$1,020	\$1,300	27%
DEBT SERVICE - INTEREST	-	-	-	-	-	-
DEPARTMENTAL SUPPLIES	\$18,770	\$941	-	-	-	-
MANAGEMENT AND SUPPORT	\$1,857	\$2,519	\$3,456	\$4,291	\$4,000	(7%)
NONCAPITALIZED ASSETS	-	-	\$8,637	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$2,439	\$14,715	\$4,757	\$3,262	\$5,000	53%
SUPPLIES-TECHNICAL SPLS	-	-	\$2,500	\$300	-	(100%)
TOTAL MAINTENANCE & OPERATIONS	\$522,500	\$1,613,775	\$3,871,212	\$1,453,962	\$800,918	(45%)
TOTAL EXPENDITURES	\$891,422	\$2,069,094	\$4,386,049	\$1,760,509	\$1,250,316	(29%)
OPERATING YEAR OVERAGE / (SHORTAGE)	(\$233,457)	(\$1,110,506)	(\$1,411,237)	(\$145,422)	\$15,384	111%
ESTIMATED ENDING CASH BALANCE	(\$217,789)	(\$1,328,295)	(\$2,739,532)	(\$1,473,717)	(\$1,458,333)	1%

CITY OF BANNING

CENTRAL SERVICES (705)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$64,870	(\$1,641,286)	(\$1,268,077)	(\$1,268,077)	(\$1,243,683)	2%
REVENUES						
LICENSES & PERMITS	-	-	-	-	-	-
OTHER INCOME	\$20,917	-	-	-	-	-
REVENUE FROM STATE	-	-	-	-	-	-
CHARGES FOR CURRENT SVC	-	-	-	-	-	-
INTERNAL SERVICE REVENUES	\$637,325	\$2,032,388	\$1,554,084	\$1,554,084	\$1,337,225	(14%)
TOTAL REVENUES	\$658,242	\$2,032,388	\$1,554,084	\$1,554,084	\$1,337,225	(14%)
TOTAL SOURCES	\$723,111	\$391,102	\$286,007	\$286,007	\$93,542	(67%)

PERSONNEL SERVICES

TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
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MAINTENANCE & OPERATIONS

AMORTIZATION	\$23,480	\$22,925	-	-	-	-
BAD DEBT & DEPREC EXPENSE	(\$2,192)	-	-	-	-	-
CAPITAL EXPENDITURES	\$6,300	\$4,500	\$22,800	-	-	-
CONTRA EXPENDITURE	-	-	-	-	-	-
CONTRACT SVC REPAIR/MAINT	\$164,088	\$159,055	\$222,958	\$156,724	\$216,250	38%
CONTRACT SVC-EMPLOYEE SPC	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	\$1,055,159	\$748,895	\$1,009,979	\$637,851	\$382,805	(40%)
CONTRACT SVC-RENTAL/LEASE	(\$8,631)	(\$11,782)	\$13,562	\$11,938	\$6,600	(45%)
CONTRACTUAL SERVICES	\$17,046	\$5,862	\$12,207	\$22,289	\$16,000	(28%)
CONTRACTUAL SVC-UTILITIES	\$188,331	\$216,646	\$79,220	\$302,901	\$345,130	14%
DEBT SERVICE - INTEREST	\$2,020	\$1,371	-	-	-	-
DEPARTMENTAL SUPPLIES	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$406,549	-	\$386,826	\$386,826	\$20,940	(95%)
INTERFUND TRANSFERS	\$473,590	\$473,590	-	-	\$336,000	-
MANAGEMENT AND SUPPORT	\$13,837	\$14,753	\$12,696	\$11,160	\$13,500	21%
NONCAPITALIZED ASSETS	-	\$23,363	-	-	-	-
OTHER ITEMS	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	\$24,821	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$2,364,397	\$1,659,179	\$1,760,248	\$1,529,690	\$1,337,225	(13%)
TOTAL EXPENDITURES	\$2,364,397	\$1,659,179	\$1,760,248	\$1,529,690	\$1,337,225	(13%)
OPERATING YEAR OVERAGE / (SHORTAGE)	(\$1,706,156)	\$373,209	(\$206,164)	\$24,394	-	(100%)
ESTIMATED ENDING CASH BALANCE	(\$1,641,286)	(\$1,268,077)	(\$1,474,241)	(\$1,243,683)	(\$1,243,683)	-

CITY OF BANNING

UTILTIY BILLING AND METER READING (761)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$82,069	\$208,252	\$1,035,265	\$1,035,265	\$1,128,723	9%
REVENUES						
INTEREST	(\$907)	\$11,963	-	(\$1,319)	-	100%
UTILITY FUNDS	\$352,541	\$115,466	\$446,000	\$1,442	-	(100%)
SUNDRY CHARGES/SPC PRGRMS	-	\$10	\$2	\$10	-	(100%)
INTERNAL SERVICE REVENUES	\$2,497,152	\$3,149,464	\$2,497,151	\$2,497,151	\$3,070,994	23%
INTERFUND TRANSFER-EQUITY	-	-	-	-	-	-
INTERFUND TRANSFERS	\$2,830	\$13	-	-	-	-
TOTAL REVENUES	\$2,851,616	\$3,276,916	\$2,943,153	\$2,497,284	\$3,070,994	23%
TOTAL SOURCES	\$2,933,684	\$3,485,168	\$3,978,418	\$3,532,549	\$4,199,717	19%

PERSONNEL SERVICES

FRINGE BENEFITS	\$614,271	\$704,862	\$734,800	\$485,790	-	(100%)
SALARY & WAGES	\$1,075,484	\$1,180,114	\$1,116,928	\$1,245,698	\$1,908,091	53%
TOTAL PERSONNEL SERVICES	\$1,689,755	\$1,884,976	\$1,851,728	\$1,731,489	\$1,908,091	10%

MAINTENANCE & OPERATIONS

INTERFUND SERVICE PYMTS	\$345,146	-	\$391,735	\$391,735	\$781,203	99%
AMORTIZATION	\$5,787	\$5,787	-	-	-	-
BAD DEBT & DEPREC EXPENSE	\$32,603	(\$11,595)	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-	-	-
CONTRA EXPENDITURE	\$185,471	\$186,674	-	-	-	-
CONTRACT SVC REPAIR/MAINT	\$14,013	\$77,902	\$73,604	\$5,337	\$3,500	(34%)
CONTRACT SVC-EMPLOYEE SPC	\$7,072	\$6,553	\$10,866	\$7,431	\$9,700	31%
CONTRACT SVC-PROFESSIONAL	\$42,302	\$76,542	\$207,798	\$44,680	\$130,000	191%
CONTRACT SVC-RENTAL/LEASE	(\$6,931)	\$161	\$8,167	\$5,524	-	(100%)
CONTRACTUAL SERVICES	\$381,033	\$214,732	\$590,650	\$207,509	\$218,000	5%
CONTRACTUAL SVC-UTILITIES	\$3,981	\$3,027	\$3,234	\$2,552	\$3,500	37%
DEBT SERVICE - INTEREST	\$171	\$77	-	-	-	-
DEBT SERVICE-PRINCIPAL	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
INTERNAL SERVICE FUNDS	\$12,124	\$4,890	\$15,162	\$7,483	\$10,000	34%
NONCAPITALIZED ASSETS	\$5,668	\$3,769	\$9,438	\$87	\$6,000	6804%

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
SUNDRY CHARGES/SPC PRGRMS		\$7,238	(\$3,966)	-	-	-	-
SUNDRY CHARGES/SPC PROGRAM		-	-	\$4,000	-	-	-
SUPPLIES-TECHNICAL SPLS		-	\$374	\$500	-	\$1,000	
TOTAL MAINTENANCE & OPERATIONS		\$1,035,677	\$564,926	\$1,315,154	\$672,338	\$1,162,903	73%
TOTAL EXPENDITURES		\$2,725,432	\$2,449,903	\$3,166,882	\$2,403,826	\$3,070,994	28%
OPERATING YEAR OVERAGE / (SHORTAGE)		\$126,184	\$827,013	(\$223,729)	\$93,458	(\$0)	(100%)
ESTIMATED ENDING CASH BALANCE		\$208,252	\$1,035,265	\$811,536	\$1,128,723	\$1,128,723	-

CITY OF BANNING

REDEV OBLIGAT'N RETIRE FD (805)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$1,869,623	\$1,903,033	\$1,823,299	\$1,823,299	\$84,908	(95%)
REVENUES							
PROPERTY TAXES		\$2,455,366	\$2,457,551	\$2,968,802	\$806,923	\$2,681,762	232%
INTEREST		-	-	-	-	-	-
TOTAL REVENUES		\$2,455,366	\$2,457,551	\$2,968,802	\$806,923	\$2,681,762	232%
TOTAL SOURCES		\$4,324,989	\$4,360,584	\$4,792,101	\$2,630,222	\$2,766,670	5%
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
INTERFUND SERVICE PYMTS		\$70	-	\$74	\$74	-	(100%)
INTERFUND TRANSFERS		\$2,421,886	\$2,442,197	\$2,545,239	\$2,545,239	\$2,681,762	5%
SUCCESSOR AGENCY FUNDS		-	\$95,088	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$2,421,956	\$2,537,285	\$2,545,313	\$2,545,313	\$2,681,762	5%
TOTAL EXPENDITURES		\$2,421,956	\$2,537,285	\$2,545,313	\$2,545,313	\$2,681,762	5%
OPERATING YEAR OVERAGE / (SHORTAGE)		\$33,410	(\$79,734)	\$423,489	(\$1,738,390)	-	100%
ESTIMATED ENDING CASH BALANCE		\$1,903,033	\$1,823,299	\$2,246,788	\$84,908	\$84,908	-

CITY OF BANNING

SA-LOW/MOD FUND (810)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	\$2,270,568	\$1,998,445	\$1,885,557	\$1,885,557	\$1,466,804	(22%)
REVENUES						
PROPERTY TAXES	-	-	-	-	-	-
OTHER TAXES-SA	-	-	-	-	-	-
INTEREST	\$53,372	\$52,623	\$23,000	(\$1,530)	-	100%
OTHER INCOME	-	\$3,000	-	\$5,000	-	(100%)
REVENUE FROM STATE	\$417,700	\$88,468	-	-	-	-
REVENUE FROM FEDERAL	-	-	-	-	\$100,000	-
SUNDRY CHARGES/SPC PRGRMS	\$500	\$7,913	-	\$19,524	-	(100%)
INTERFUND TRANSFERS	-	\$7,455	-	-	-	-
LOAN REPAYMENTS	-	-	-	-	-	-
TOTAL REVENUES	\$471,571	\$159,459	\$23,000	\$22,994	\$100,000	335%
TOTAL SOURCES	\$2,742,139	\$2,157,904	\$1,908,557	\$1,908,551	\$1,566,804	(18%)
PERSONNEL SERVICES						
FRINGE BENEFITS	-	-	-	-	-	-
SALARY & WAGES	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
AMORTIZATION	-	-	-	-	-	-
CAPITAL EXPENDITURES	\$603,954	\$217,273	\$118,561	\$140,835	\$80,000	(43%)
CONTRACT SVC REPAIR/MAINT	-	-	-	-	-	-
CONTRACT SVC-EMPLOYEE SPC	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	-	-	\$4,325	-	-	-
CONTRACT SVC-RENTAL/LEASE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	\$832	-	-	-
CONTRACTUAL SVC-UTILITIES	-	-	-	-	-	-
DEBT SERVICE - INTEREST	-	-	-	-	-	-
DEBT SERVICE PROCEEDS	(\$110,400)	-	-	-	-	-
DEBT SERVICE-PRINCIPAL	\$113,046	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$50,563	-	\$55,673	\$55,673	-	(100%)
INTERFUND TRANSFERS	\$86,531	-	\$584,121	\$244,528	-	(100%)
NONCAPITALIZED ASSETS	-	-	-	-	-	-
SUCCESSOR AGENCY FUNDS	-	\$55,074	-	\$711	-	(100%)
SUNDRY CHARGES/SPC PRGRMS	-	-	\$9,286	-	\$20,000	-
TOTAL MAINTENANCE & OPERATIONS	\$743,694	\$272,346	\$772,798	\$441,747	\$100,000	(77%)
TOTAL EXPENDITURES	\$743,694	\$272,346	\$772,798	\$441,747	\$100,000	(77%)
OPERATING YEAR OVERAGE / (SHORTAGE)	(\$272,123)	(\$112,888)	(\$749,798)	(\$418,753)	-	100%
ESTIMATED ENDING CASH BALANCE	\$1,998,445	\$1,885,557	\$1,135,759	\$1,466,804	\$1,466,804	-

CITY OF BANNING

SA-DEBT SERVICE FUND (830)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$196,200)	\$1,030,771	\$2,313,843	\$2,313,843	\$2,311,126	(0%)
REVENUES							
OTHER TAXES-SA	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-	-
INTERFUND TRANSFERS	\$2,171,886	\$2,192,197	\$2,191,282	\$2,191,282	\$2,433,762	11%	
OTHER LOAN REVENUES	-	-	-	-	-	-	-
TOTAL REVENUES	\$2,171,886	\$2,192,197	\$2,191,282	\$2,191,282	\$2,433,762	11%	
TOTAL SOURCES	\$1,975,686	\$3,222,968	\$4,505,125	\$4,505,125	\$4,744,888	5%	
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
BAD DEBT & DEPREC EXPENSE	-	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	-	-	\$1,750	\$7,575	\$7,575	-	-
DEBT SERVICE - EXPENSE	\$90,600	\$90,600	\$90,325	\$2,970	\$16,209	446%	
DEBT SERVICE - INTEREST	\$853,947	\$818,525	\$865,057	\$793,057	\$752,791	(5%)	
DEBT SERVICE-PRINCIPAL	-	-	\$1,320,000	\$1,390,000	\$1,390,000	-	-
INT ON INTERFUND LOANS	-	-	-	-	-	-	-
INTERFD LOAN PYMTS-PRIN.	-	-	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$369	-	\$397	\$397	-	(100%)	
INTERFUND TRANSFERS	-	-	-	-	-	-	-
OTHER ITEMS	-	-	-	-	-	-	-
SUCCESSOR AGENCY FUNDS	-	-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$944,915	\$909,125	\$2,277,529	\$2,193,999	\$2,166,575	(1%)	
TOTAL EXPENDITURES	\$944,915	\$909,125	\$2,277,529	\$2,193,999	\$2,166,575	(1%)	
OPERATING YEAR OVERAGE / (SHORTAGE)	\$1,226,971	\$1,283,072	(\$86,247)	(\$2,717)	\$267,187	9934%	
ESTIMATED ENDING CASH BALANCE	\$1,030,771	\$2,313,843	\$2,227,596	\$2,311,126	\$2,578,313	12%	

CITY OF BANNING

BEA CAPITAL PROJECTS FUND (840)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		(\$4,190,624)	(\$4,075,793)	(\$4,076,383)	(\$4,076,383)	(\$4,111,346)	(1%)
REVENUES							
INTEREST		\$386	\$382	-	\$32	-	(100%)
SUNDRY CHARGES/SPC PRGRMS		\$37,557	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	-
TOTAL REVENUES		\$37,943	\$382	-	\$32	-	(100%)
TOTAL SOURCES		(\$4,152,681)	(\$4,075,411)	(\$4,076,383)	(\$4,076,351)	(\$4,111,346)	(1%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
BAD DEBT & DEPREC EXPENSE		\$176	-	-	-	-	-
CAP EXPEND-INFRASTRUCTURE		(\$143,837)	-	\$1	-	-	-
CAPITAL EXPENDITURES		\$34,904	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$31,869	-	\$34,995	\$34,995	-	(100%)
OTHER ITEMS		-	-	-	-	-	-
SUCCESSOR AGENCY FUNDS		-	\$972	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		(\$76,888)	\$972	\$34,996	\$34,995	-	(100%)
TOTAL EXPENDITURES		(\$76,888)	\$972	\$34,996	\$34,995	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		\$114,831	(\$590)	(\$34,996)	(\$34,963)	-	100%
ESTIMATED ENDING CASH BALANCE		(\$4,075,793)	(\$4,076,383)	(\$4,111,379)	(\$4,111,346)	(\$4,111,346)	-

CITY OF BANNING

BEA L/M CAP PROJECTS FUND (841)

SUMMARY OF REVENUES AND EXPENDITURES

FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

		AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE		\$545,705	\$545,662	\$545,638	\$545,638	\$545,592	(0%)
REVENUES							
INTEREST		-	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS		-	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
TOTAL SOURCES		\$545,705	\$545,662	\$545,638	\$545,638	\$545,592	(0%)
PERSONNEL SERVICES							
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-
MAINTENANCE & OPERATIONS							
CONTRACT SVC-PROFESSIONAL		-	-	-	-	-	-
INTERFUND SERVICE PYMTS		\$43	-	\$46	\$46	-	(100%)
SUCCESSOR AGENCY FUNDS		-	\$24	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		\$43	\$24	\$46	\$46	-	(100%)
TOTAL EXPENDITURES		\$43	\$24	\$46	\$46	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)		(\$43)	(\$24)	(\$46)	(\$46)	-	100%
ESTIMATED ENDING CASH BALANCE		\$545,662	\$545,638	\$545,592	\$545,592	\$545,592	-

CITY OF BANNING

SA-ADMIN FUND (850)

SUMMARY OF REVENUES AND EXPENDITURES
FY 2026-2027 PROPOSED OPERATING BUDGET

Beginning cash balance reflects the adjusted amount supplied in the citywide summary.

	AUDITED ACTUALS 2023-2024	UNAUDITED ACTUALS 2024-2025	AMENDED BUDGET 2025-2026	UNAUDITED ACTUALS 2025-2026	PROPOSED 2026-2027	% CHANGE
BEGINNING CASH BALANCE	(\$2,833,524)	(\$2,828,660)	(\$2,829,316)	(\$2,829,316)	(\$2,834,448)	(0%)
REVENUES						
INTEREST	-	-	-	-	-	-
OTHER INCOME	\$19,500	-	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-
TOTAL REVENUES	\$19,500	-	-	-	-	-
TOTAL SOURCES	(\$2,814,024)	(\$2,828,660)	(\$2,829,316)	(\$2,829,316)	(\$2,834,448)	(0%)
PERSONNEL SERVICES						
FRINGE BENEFITS	-	-	-	-	-	-
SALARY & WAGES	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
MAINTENANCE & OPERATIONS						
BAD DEBT & DEPREC EXPENSE	\$10,000	-	-	-	-	-
CAP EXPEND-INFRASTRUCTURE	-	-	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-	-	-
CONTRACT SVC REPAIR/MAINT	-	-	-	-	-	-
CONTRACT SVC-EMPLOYEE SPC	-	-	-	-	-	-
CONTRACT SVC-PROFESSIONAL	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CONTRACTUAL SVC-UTILITIES	-	-	-	-	-	-
DEPARTMENTAL SUPPLIES	-	-	-	-	-	-
INTERFND LOAN PAY-PRNCPL	-	-	-	-	-	-
INTERFUND SERVICE PYMTS	\$4,636	-	\$5,132	\$5,132	-	(100%)
INTERFUND TRANSFERS	-	-	-	-	-	-
NONCAPITALIZED ASSETS	-	-	-	-	-	-
OTHER ITEMS	-	-	-	-	-	-
SUCCESSOR AGENCY FUNDS	-	\$656	-	-	-	-
SUNDRY CHARGES/SPC PRGRMS	-	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	\$14,636	\$656	\$5,132	\$5,132	-	(100%)
TOTAL EXPENDITURES	\$14,636	\$656	\$5,132	\$5,132	-	(100%)
OPERATING YEAR OVERAGE / (SHORTAGE)	\$4,864	(\$656)	(\$5,132)	(\$5,132)	-	100%
ESTIMATED ENDING CASH BALANCE	(\$2,828,660)	(\$2,829,316)	(\$2,834,448)	(\$2,834,448)	(\$2,834,448)	-