



Staff Report

DATE: MARCH 19, 2026
 TO: HONORABLE MAYOR AND CITY COUNCIL
 FROM: ROD BUTLER, CITY MANAGER
 BY: SUSAN PARAGAS, FINANCE DIRECTOR
 SUBJECT: AGENDA ITEM NO. C
FISCAL YEAR 2025-2026 MID-YEAR BUDGET AMENDMENTS

RECOMMENDATION

It is recommended that the City Council of the City of Jurupa Valley (Council) approve the proposed Fiscal Year 2025-2026 (FY 25/26) Mid-Year Budget Amendments, presented below, to the City’s FY 25/26 Budget.

BACKGROUND

The FY 25/26 City Budget was adopted on June 26, 2025. As the fiscal year progresses, activities may need to be amended to reflect changing circumstances. The City evaluates its financial activities at or shortly after the midpoint of the budget year to determine if adjustments to budgeted revenues and expenditures are necessary to meet the varying financial conditions.

ANALYSIS

After a financial analysis, the proposed mid-year budget amendments to the City’s current FY 25/26 budget are listed below:

REVENUES		
Fund/Department/Division	Mid-Year Adjustment	Comments
200 - Gas Tax Fund		
Transfers In	\$ (86,435)	Reduce subsidy from General Fund (100) due to net salary savings.
Total Bud Adj-Gas Tax Fund	\$ (86,435)	
730 - Eq & Veh Fund (Internal Services Fund)		
Transfers In	\$ 60,000	Transfer from GF for Public Safety Volunteers' Pick-Up truck.
Total Bud Adj-Eq & Veh Fund	\$ 60,000	

EXPENDITURES

Fund/Department/Division	Mid-Year Adjustment	Comments
100 - GENERAL FUND		
<i>1132 - City Manager Dept-Marketing & Special Events</i>		
Comm Promotions/Econ Dev Prog	\$ 20,000	City's 15th Anniversary Celebration (partial). Additional \$30,000 will be budgeted in FY26/27.
Building Improvements	30,000	City Hall Signage with New Logo
<i>1150 - Finance & IT Department-Finance/Accounting</i>		
Professional Services	\$ (15,000)	Transfer to 100.1190.54310 Purchasing for increase in postage stamp.
<i>1190 - Finance & IT Dept-Purchasing/Non-Departmental</i>		
Postage	\$ 15,000	Due to increase in postage costs and City mailers.
Transfer Out	60,000	Transfer to Equip and Veh Fund (730-ISF) for Public Safety Volunteers' Truck.
Transfer Out	(86,435)	Reduction of subsidy to Gas Tax Fund (200) due to salary savings.
<i>1220 - Community Development Dept-Planning</i>		
Salary and Benefits	\$ (179,725)	Salary savings from vacancies.
Salary and Benefits	11,375	Re-instate Admin Intern position due to workload in Planning division. Budget is calculated based on anticipated date of hire in FY25/26 at a remainder of 3 months. To be included in FY 26/27 budget process.
<i>1230 - Community Development Dept-Building & Safety</i>		
Consulting	\$ 200,000	Increase in costs for plan checks due to increased activities. Costs to be recovered from revenues.
<i>1310 - Public Works-Engineering</i>		
Salary and Benefits	\$ (290,795)	Salary savings on underfilled positions.
Salary and Benefits	34,510	Requesting addition of Management Analyst (MA). Budget is calculated for remaining 3.5 months in FY25/26. Current MA employee is underfilling for vacant Traffic Analyst position (to be filled by end of FY25/26). However, due to increased projects, the MA performs essential work for PW in allowing closer tracking of projects, LLMDs and CFDs. Position will be included in FY26/27 budget process, with costs offset by new revenues from engineering plan checks.
Total Bud Adj-General Fund		\$ (201,070)



200 - GAS TAX FUND

Salary and Benefits	\$ (100,685)	Salary savings due to underfilled positions.
Salary and Benefits	14,250	Addition of Maintenance Worker II to support increased City maintenance coverage. Budget is calculated based on anticipated date of hire in FY25/26 at a remainder of 2 months. Position will be included in FY26/27 budget process.

Total Bud Adj-Gas Tax Fund \$ (86,435)

730 - EQUIPMENT & VEHICLES Fund (Internal Services Fund)

Vehicles	\$ 60,000	Purchase of Public Safety Volunteer Pick-Up: Ford F-150 with full equipment outfit.
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Total Bud Adj-Eq & Veh Fund \$ 60,000

Should the Council approve the recommended budget adjustments:

1. General Fund will have an estimated net operating surplus of \$606,085 on June 30, 2026, which is an increase of \$311,070 from the adopted budget (one-time expenditures not included). The main factor for the higher surplus was the salary savings from vacant and underfilled positions.
2. General Fund One-Time Expenditure will increase by \$110,000 due to the City's 15th anniversary celebration, a new City Hall sign and the purchase of a vehicle for public safety volunteers.
3. Gas Tax Fund will have zero impact as the reduction in expenditure budget of \$86,435 due to salary savings is negated by the reduction of its subsidy from the General Fund.
4. Equipment & Vehicles Fund will have zero impact as the expenditure increase of \$60,000 will be funded by the General Fund.
5. The following positions will be added:
 - a. Management Analyst – Public Works (General Fund)
 - b. Maintenance Worker II – Public Works (Gas Tax Fund)
 - c. Administrative Intern (Part-Time) – Community Development (General Fund)



FINANCIAL IMPACT

Approval of the requested budget amendments would result in:

1. The General Fund with a net total budget reduction of \$201,070; and
2. The Gas Tax Fund and the Equipment & Vehicles Fund each with a zero total net budget adjustment.

ALTERNATIVES

1. Not approve the recommended budget amendments.

Prepared by:



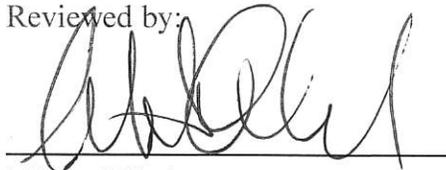
Susan Paragas
Finance Director

Submitted by:



Rod B. Butler
City Manager

Reviewed by:



Michael Flad
Assistant City Manager

Reviewed by:



Peter M. Thorson
City Attorney

