



THE CITY OF MONTE SERENO

FY 2025/2026 Budget

June 17, 2025

	FY 2024-2025		FY 2025-2026		FY 2025-2026 Projects		
	Adopted General Fund Budget	Year End General Fund Projections	Adopted General Fund Budget	Proposed Revised General Fund Budget	Unfunded Accrued Liabilities (UAL) - Classic (\$499k) & PEPRRA (\$43k)	Annual Pavement Management Program (PMP)	Green Stormwater Infrastructure Project
REVENUES							
PROPERTY TAX	2,990,600	3,125,923	3,140,200	3,223,832	0	0	0
LICENSE & PERMITS	806,900	908,435	847,300	862,200	0	0	0
FRANCHISE TAX	476,000	388,008	500,100	384,075	0	51,850	0
INTERGOVERNMENTAL	118,700	107,945	119,200	118,400	0	116,500	0
OTHER REVENUE	28,000	101,136	29,500	26,100	0	87,000	0
GAS TAX	0	0	0	0	0	199,730	0
INTEREST	206,000	195,699	216,300	190,000	0	0	0
REAL PROPERTY TRANSFER TAX	76,900	91,745	80,700	80,700	0	0	0
SALES TAX	8,500	8,346	8,900	8,400	0	0	0
FEDERAL, STATE, OR LOCAL GRANTS	0	0	0	0	0	0	180,171
FINES	6,600	2,219	6,900	2,100	0	0	0
TOTAL REVENUE	4,718,200	4,929,456	4,949,100	4,895,807	0	455,080	180,171



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REVENUES

PROPERTY TAX									
01-202	Secured	2,735,300	2,766,966	2,872,100	2,867,072	0	0	0	
01-204	Unsecured	110,300	139,705	115,800	112,320	0	0	0	
01-210	Homeowners Exemption	6,300	3,576	6,600	5,200	0	0	0	
01-214	SB 813 Supplemental	45,200	48,876	47,500	47,840	0	0	0	
03-316	Law Enforcement Tax (See Notes Below)	93,500	164,775	98,200	191,400	0	0	0	
40-366	Secured	0	1,834	0	0	0	0	0	
40-368	Unsecured	0	167	0	0	0	0	0	
40-370	Homeowners Exemption	0	4	0	0	0	0	0	
40-378	Homeowner Exempt/SB813	0	20	0	0	0	0	0	
50-402	Assessment	0	0	0	0	0	0	0	
TOTAL PROPERTY TAX		2,990,600	3,125,923	3,140,200	3,223,832	0	0	0	

SALES TAX									
01-296	Sales and UseTax	8,500	8,346	8,900	8,400	0	0	0	
TOTAL SALES TAX		8,500	8,346	8,900	8,400	0	0	0	

FEDERAL, STATE, OR LOCAL GRANTS									
01-298	Federal, State, or Local Grants		0	0	0	0	0	0	180,171
FEDERAL, STATE, OR LOCAL GRANTS		0	180,171						

GAS TAX									
12-328	Gas Tax	0	0	0	0	0	105,750	0	
12-333	Gas Tax (SB-1)	0	0	0	0	0	93,980	0	
TOTAL GAS TAX		0	0	0	0	0	199,730	0	



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REVENUES

FRANCHISE TAX

		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	Unfunded Accrued Liabilities (UAL) - Classic (\$499k) & PEPR (\$43k)	Annual Pavement Management Program (PMP)	Green Stormwater Infrastructure Project
01-262	Gas	27,000	25,247	28,400	25,247	0	0	0
01-263	Electricity	47,000	44,410	49,400	44,410	0	0	0
01-264	Water	51,000	0	53,600	51,000	0	0	0
01-265	Franchise - Street Sweep	11,000	0	11,600	0	0	0	0
01-266	Refuse	167,000	176,084	175,400	176,084	0	0	0
01-267	Recycle HHW & JPA fees	52,000	17,334	54,600	17,334	0	0	0
01-269	Franchise Fee - Vehicle Impact	44,000	51,850	46,200	0	0	51,850	0
01-268	Cable TV	77,000	73,083	80,900	70,000	0	0	0
TOTAL FRANCHISE TAX		476,000	388,008	500,100	384,075	0	51,850	0

REAL PROPERTY TRANSFER TAX

		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	Unfunded Accrued Liabilities (UAL) - Classic (\$499k) & PEPR (\$43k)	Annual Pavement Management Program (PMP)	Green Stormwater Infrastructure Project
01-222	Real Prop Transfer Tax	76,900	91,745	80,700	80,700	0	0	0
01-225	SB 2 Real Estate Transactions	0	0	0	0	0	0	0
TOTAL REAL PROP. TAX		76,900	91,745	80,700	80,700	0	0	0

LICENSE AND PERMIT FEES

		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	Unfunded Accrued Liabilities (UAL) - Classic (\$499k) & PEPR (\$43k)	Annual Pavement Management Program (PMP)	Green Stormwater Infrastructure Project
01-231	SB1186 Fees	700	597	700	700	0	0	0
01-232	Business License	13,900	18,030	14,600	14,600	0	0	0
01-234	ConstructionTax	21,500	21,877	22,600	22,600	0	0	0
01-235	SMIP	4,400	3,229	4,600	4,600	0	0	0
01-236	Construction Permits	605,300	634,303	635,600	635,600	0	0	0
01-237	Grading Permits	26,700	14,142	28,000	28,000	0	0	0
01-238	SB1473 (BSASRF)	1,000	2,767	1,100	1,100	0	0	0
01-240	Subdivision Fee	10,300	9,923	10,800	10,800	0	0	0
01-241	Site Development\Use\Variance\	23,600	41,057	24,800	30,000	0	0	0
01-242	Zoning Fees	0	0	0	0	0	0	0
01-243	Planning Miscellaneous	2,100	1,153	2,200	2,200	0	0	0
01-244	Encroachments	41,000	124,109	43,100	75,000	0	0	0
01-245	Community Planning Fee	56,400	37,248	59,200	37,000	0	0	0
TOTAL LICENSE & PERMITS		806,900	908,435	847,300	862,200	0	0	0



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REVENUES

FINES

01-293	Alarm Soundings	600	667	600	600	0	0	0
05-322	Traffic Safety (Bails & Fines)	6,000	1,552	6,300	1,500	0	0	0
TOTAL FINES		6,600	2,219	6,900	2,100	0	0	0

INVESTMENT INCOME

01-282	Interest - General (See Notes Below)	200,000	189,711	210,000	190,000	0	0	0
12-332	Gas Tax Interest	6,000	5,988	6,300	0	0	0	0
TOTAL INTEREST		206,000	195,699	216,300	190,000	0	0	0

INTERGOVERNMENTAL

01-287	AB939 (recycle incentive)	1,200	316	1,300	1,300	0	0	0
01-288	Abandoned Vehicle Abatement	1,400	98	1,500	100	0	0	0
01-300	Motor vehicle (state)	5,800	7,531	6,100	7,000	0	0	0
01-305	Miscellaneous	300	0	300	0	0	0	0
03-318	COPS grant revenue	100,000	100,000	100,000	100,000	0	0	0
05-323	Miscellaneous (Measure B & VRT) See Notes Below	10,000	0	10,000	10,000	0	116,500	0
TOTAL INTERGOVERNMENTAL		118,700	107,945	119,200	118,400	0	116,500	0

OTHER REVENUE

01-246	Road Impact fees	0	87,736	0	0	0	87,000	0
01-290	BCJPIA/State fund Ins. rebate	0	0	0	0	0	0	0
01-291	Microfilm Fee	8,000	4,997	8,400	5,000	0	0	0
01-292	Miscellaneous	0	0	0	0	0	0	0
01-294	Reimb. Publication	0	0	0	0	0	0	0
01-295	Election Candidate Fees	0	0	0	0	0	0	0
01-297	Community Center Capital Campaign	0	0	0	0	0	0	0
25-352	Storm drain dev fees	15,000	8,403	15,800	15,800	0	0	0
25-354	Storm Drain maintenance/Administration	5,000	0	5,300	5,300	0	0	0
	General Fund Transfer for CIP	0	0	0	0	0	0	0
	Beginning Equity Balance	0	0	0	0	0	0	0
TOTAL OTHER REVENUE		28,000	101,136	29,500	26,100	0	87,000	0



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EXPENDITURES

PERSONNEL	1,916,373	1,699,983	1,977,158	1,943,578	58,112	0	0
LAW ENFORCEMENT	1,235,514	1,235,514	1,269,600	1,618,819	0	0	0
CONSTRUCTION	20,000	0	20,000	20,000	0	0	0
GENERAL GOVERNMENT	528,432	770,901	445,200	555,089	0	0	0
MAINTENANCE	222,500	44,391	222,500	97,500	0	455,080	0
ADMINISTRATION	602,700	529,256	607,200	585,800	0	0	0
CITY ATTORNEY	100,000	210,583	103,000	187,000	0	0	0
BUILDING MAINTENANCE	24,000	50,059	24,000	29,000	0	0	0
EQUIPMENT AND IMPROVEMENT	60,000	65,850	61,700	66,700	0	0	0
BUILDING AND IMPROVEMENT	0	12,347	0	0	0	0	125,000
CITY AUDIT	52,900	36,541	54,600	34,900	0	0	0
ENGINEERING	15,000	15,920	15,000	15,000	0	0	0
SPECIAL DISTRICTS	2,800	2,904	3,150	3,150	0	0	0

TOTAL EXPENDITURES	4,780,219	4,674,249	4,803,108	5,156,536	58,112	455,080	125,000
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NET SURPLUS / (DEFICIT)		255,207	145,992	(260,729)	(58,112)	0	55,171
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EXPENDITURES

GENERAL GOVERNMENT

01-505	Council Trvl, Mtgs, Protocol	9,200	2,178	9,500	9,500	0	0	0
01-506	Youth Commission Programs	3,000	0	3,100	3,100	0	0	0
01-507	Community Interface	15,000	10,697	15,500	15,500	0	0	0
01-515	Council Memberships	2,000	0	2,100	2,100	0	0	0
01-520	Elections	15,000	0	0	0	0	0	0
01-521	Municipal Code Revision	0	0	0	0	0	0	0
01-522	Environmental Services	28,200	16,794	29,000	17,500	0	0	0
01-523	GIS Mapping	5,000	0	15,000	15,000	0	0	0
01-531	Disbursement SMIP	4,400	2,434	4,600	4,600	0	0	0
01-532	SB1473 (BSASRF)	1,000	712	1,100	1,100	0	0	0
01-533	Disburse SB1186 Fees	0	1,047	0	700	0	0	0
01-535	Professional Services	100,000	243,642	100,000	100,000	0	0	0
01-540	Insurance & Bonding	149,432	162,871	153,900	166,189	0	0	0
01-545	Code Enforcement	0	0	0	0	0	0	0
01-550	Community Based Organizations	25,000	25,000	25,800	25,000	0	0	0
01-555	Emergency Services	2,500	0	2,600	15,000	0	0	0
01-560	Annexation	0	0	0	0	0	0	0
01-565	Legal Ads/Notices/Recording fees	7,100	7,550	7,300	7,300	0	0	0
01-570N	General Plan Revise (New 2025)	87,500	87,500	0	87,500	0	0	0
01-571	Hazardous Tree Removal Rebate	20,000	0	20,600	20,000	0	0	0
01-572	Support Low Income & Homeless Housing	20,000	0	20,000	20,000	0	0	0
01-575	Misc/Refunds	0	167,107	0	0	0	0	0
01-576	Sales Tax	0	0	0	0	0	0	0
01-585	Animal Control	34,100	43,369	35,100	45,000	0	0	0
TOTAL GENERAL GOVERNMENT		528,432	770,901	445,200	555,089	0	0	0



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EXPENDITURES

PERSONNEL

01-605	Regular Full Time	1,323,031	1,147,207	1,367,313	1,342,368	0	0	0
01-615	Part Time	56,392	0	58,647	30,240	0	0	0
01-620	Long Term Disability Ins	0	0	0	0	0	0	0
01-625	Retirement Employer	117,222	144,603	120,902	115,000	0	0	0
01-625	Retirement Employer (Unfunded Accrued L	0	0	0	0	58,112	0	0
01-627	Retirement Employee	15,120	5,273	16,740	0	0	0	0
01-630	Health Insurance	205,253	265,739	210,329	207,821	0	0	0
01-635	Dental Insurance	0	7,519	0	0	0	0	0
01-636	Vision Care	0	1,495	0	0	0	0	0
01-642	Workers Comp. Insurance	17,808	28,878	18,120	19,980	0	0	0
01-645	Social Security	85,525	63,457	88,410	84,274	0	0	0
01-647	Medicare	20,002	19,101	20,677	76,000	0	0	0
01-650	Unemployment	420	480	420	695	0	0	0
01-660	Deferred Compensation	0	16,231	0	0	0	0	0
01-665	Benefits Allowance	75,600	0	75,600	67,200	0	0	0
TOTAL PERSONNEL		1,916,373	1,699,983	1,977,158	1,943,578	58,112	0	0

ADMINISTRATION

01-705	Office Utilities	16,700	16,735	17,200	17,200	0	0	0
01-710	Office Supplies	17,000	7,767	17,500	10,000	0	0	0
01-711	Postage	7,000	1,787	7,200	3,000	0	0	0
01-715	Office Equip Maintenance	16,300	36,765	16,800	25,000	0	0	0
01-718	Bank Fee Finance Charge	0	0	0	0	0	0	0
01-720	Communications	21,700	39,320	22,400	50,000	0	0	0
01-725	Reproduction/Printing	10,500	6,955	10,800	10,800	0	0	0
01-740	Mtgs/Trvl/Mileage reimb.	29,000	46,683	29,900	29,900	0	0	0
01-745	Publications/Memberships	31,000	22,482	31,900	31,900	0	0	0
01-755	Professional Services	0	0	0	0	0	0	0
01-765	Contract Services	440,000	345,343	440,000	400,000	0	0	0
01-770	Training	10,500	4,592	10,500	7,500	0	0	0
01-775	Miscellaneous	500	827	500	500	0	0	0
01-885	Horticultural/Arborist Services	0	0	0	0	0	0	0
01-999	City Mangers Revolving Account	2,500	0	2,500	0	0	0	0
TOTAL ADMINISTRATION		602,700	529,256	607,200	585,800	0	0	0



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EXPENDITURES

EQUIPMENT/IMPROVEMENTS

01-805	Office	0	0	0	5,000	0	0	0
01-810	Field	5,000	2,994	5,000	5,000	0	0	0
01-811	Computer, Hard/Software	55,000	62,856	56,700	56,700	0	0	0
TOTAL EQUIPMENT / IMPROVEMENTS		60,000	65,850	61,700	66,700	0	0	0

BUILDING/IMPROVEMENTS

01-814	Building Acquisition	0	0	0	0	0	0	0
01-815	Building Improvements	0	12,347	0	0	0	0	0
01-815	Building Improvements	0	0	0	0	0	0	125,000
01-816	Building Improvement City Hall	0	0	0	0	0	0	0
TOTAL EQUIPMENT / IMPROVEMENTS		0	12,347	0	0	0	0	125,000

LAW ENFORCEMENT

03-545	Police Services	1,135,514	1,135,514	1,169,600	1,458,319	0	0	0
01-546	Booking & CAL-ID	0	0	0	0	0	0	0
03-548	Disburse COPS grant funds	100,000	100,000	100,000	28,150	0	0	0
	Flock - Initial Set Up	0	0	0	71,850	0	0	0
	Flock - Annual Service	0	0	0	60,500	0	0	0
TOTAL LAW ENFORCEMENT		1,235,514	1,235,514	1,269,600	1,618,819	0	0	0

BUILDING MAINTENANCE

01-860	Building & Ground Maint	24,000	50,059	24,000	24,000	0	0	0
01-920	Building & Ground Const	0	0	0	5,000	0	0	0
TOTAL BUILDING MAINTENANCE		24,000	50,059	24,000	29,000	0	0	0



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EXPENDITURES

MAINTENANCE

01-845	Pavement Management Program	35,000	137	35,000	0	0	455,080	0
12-850	Street Maintenance	40,000	0	40,000	20,000	0	0	0
12-865	Street Sweeping	15,000	0	15,000	10,000	0	0	0
05-845	Street Maintenance	4,000	0	4,000	4,000	0	0	0
05-850	Storm Drain Maintenance	50,000	0	50,000	20,000	0	0	0
05-870	Traffic Safety (signs & markings)	40,000	42,238	40,000	20,000	0	0	0
05-880	Traffic Safety (emergency calls&repairs)	5,000	0	5,000	5,000	0	0	0
05-890	Traffic Safety (street lighting)	3,500	2,016	3,500	3,500	0	0	0
25-850	Storm Drain Maintenance	30,000	0	30,000	15,000	0	0	0
TOTAL MAINTENANCE		222,500	44,391	222,500	97,500	0	455,080	0

CONSTRUCTION

01-905	Gen Fund Road Proj.(FY2018/19)	0	0	0	0	0	0	0
01-915	Neighborhood St. Improve Project	0	0	0	0	0	0	0
05-87x	Daves Ave Winchester Equestrian	0	0	0	0	0	0	0
05-905	Traffic Safety Project	5,000	0	5,000	5,000	0	0	0
05-925	Traffic Safety Misc Bike/Ped Improv	15,000	0	15,000	15,000	0	0	0
12-915	Gas Tax Road Project	0	0	0	0	0	0	0
25-910	Storm Drain Project	0	0	0	0	0	0	0
TOTAL CONSTRUCTION		20,000	0	20,000	20,000	0	0	0

ENGINEERING

	Mapping and Records System	0	0	0	0	0	0	0
12-875	Congestion Management	0	0	0	0	0	0	0
25-805	WV Clean Water Administration	15,000	15,920	15,000	15,000	0	0	0
TOTAL ENGINEERING		15,000	15,920	15,000	15,000	0	0	0

SPECIAL DISTRICTS

40-935	Loma Serena Lighting	2,200	2,353	2,500	2,500	0	0	0
50-945	Rose/Andrews Lighting	600	551	650	650	0	0	0
TOTAL SPECIAL DISTRICTS		2,800	2,904	3,150	3,150	0	0	0



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EXPENDITURES

CITY ATTORNEY

01-425	Retainer	100,000	131,205	103,000	107,000	0	0	0
01-427	Litigation	0	79,378	0	80,000	0	0	0
01-430	City Attorney litigation	0	0	0	0	0	0	0
01-435	Mtg, Trv, Prot.	0	0	0	0	0	0	0
TOTAL CITY ATTORNEY		100,000	210,583	103,000	187,000	0	0	0

CITY AUDIT

01-470	Audit	45,400	24,080	46,800	32,300	0	0	0
12-472	Gas Tax Audit	2,500	3,213	2,600	2,600	0	0	0
01-480	Misc/Bank charges	5,000	9,248	5,200	0	0	0	0
TOTAL CITY AUDIT		52,900	36,541	54,600	34,900	0	0	0