CITY OF SOUTH PASADENA
STUDY SESSION

AGENDA

SPECIAL CITY COUNCIL MEETING
WEDNESDAY, JULY 30, 2025, AT 7:00 PM

AMEDEE O. "DICK" RICHARDS JR. COUNCIL CHAMBERS
1424 MISSION STREET, SOUTH PASADENA, CALIFORNIA 91030

NOTICE ON PUBLIC PARTICIPATION & ACCESSIBILITY

The South Pasadena City Council Meeting will be conducted in-person from the Amedee O. "Dick" Richards, Jr. Council Chambers, located at 1424 Mission Street, South Pasadena, CA 91030.

Public participation may be made as follows:

- In-Person – Council Chambers, 1424 Mission Street, South Pasadena, CA 91030
- Live Broadcast via the City website – http://www.spectrumstream.com/streaming/south_pasadena/live.cfm
- Via Zoom – Meeting ID: **825 9999 2830**
- Written Public Comment – written comment must be submitted by 12:00 p.m. the day of the meeting by emailing to ccpubliccomment@southpasadenaca.gov
- Via Phone–+1-669-900-6833 and entering the Zoom Meeting ID listed above.

Meeting may be viewed at:

1. Go to the Zoom website, https://zoom.us/join and enter the Zoom Meeting information; or
2. Click on the following unique Zoom meeting link: https://us06web.zoom.us/j/82599992830 or
3. By calling: +1-669-900-6833 and entering the Zoom Meeting ID listed above; and viewing the meeting via http://www.spectrumstream.com/streaming/south_pasadena/live.cfm

CALL TO ORDER:	Mayor	Janet Braun
ROLL CALL:	Mayor	Janet Braun
	Mayor Pro Tem	Sheila Rossi
	Councilmember	Michael A. Cacciotti
	Councilmember	Jon Primuth
	Councilmember	Omari Ferguson

ACTION/DISCUSSION

1. RECEIVE AND FILE OF THE CITY COUNCIL 2025 GOALS AND PRIORITIES UPDATE REPORT

Recommendation
It is recommended that the City Council receive and file the City Council 2025 Goals and Priorities Update Report.

2. CONSIDERATION TO REVIEW, DISCUSS AND PROVIDE DIRECTION REGARDING THE PROPOSED FISCAL YEAR 2025-2026 BUDGET

Recommendation
It is recommended that the City Council:

1. Receive a presentation from staff regarding the proposed Fiscal Year (FY) 2025-2026 Budget;
2. Review and discuss the Proposed Budget and Budget Policy (found in the budget document); and
3. Provide direction regarding the Proposed Budget.

ADJOURNMENT

CERTIFICATION OF POSTING

I declare under penalty of perjury that I posted this notice of agenda for the meeting to be held on July 30, 2025, on the bulletin board in the courtyard of City Hall located at 1414 Mission Street, South Pasadena, CA 91030, and on the City, website as required by law, on the date listed below.

07/24/2025	/S/
Date	Mark Perez, Acting Chief City Clerk

Study Session Agenda Report

ITEM NO. 1

DATE: July 30, 2025

FROM: Todd Hileman, City Manager

PREPARED BY: Alma Medina, Assistant to the City Manager

SUBJECT: **RECEIVE AND FILE OF THE CITY COUNCIL 2025 GOALS AND PRIORITIES UPDATE REPORT**

Recommendation

It is recommended that the City Council receive and file the City Council 2025 Goals and Priorities Update Report.

Executive Summary

On February 19, 2025, the City Council adopted a City Council Priorities 2025 list. Staff has incorporated these priorities into their work plans and proposed budgets. The City Manager's office has developed a City Council Scorecard to track the goals, priorities and parties responsible. In accordance with that Scorecard, this quarterly update report will be presented to the City Council to demonstrate the progress made towards the established goals. The first quarterly report being presented reflects the efforts that staff has made within the past three months, under our City Manager's direction.

Background

On February 19, 2025, the South Pasadena City Council formally adopted the City Council Goals and Priorities for Calendar Year 2025, establishing a strategic framework to guide City operations, project planning, and budget development. These priorities reflect the Council's commitment to advancing financial stability, infrastructure renewal, housing progress, governance improvements, and operational efficiency, all aligned with community needs and long-term city vision.

In response to Council direction, the City Manager's Office developed a comprehensive City Council Scorecard, a tracking tool that aligns each priority with responsible departments, commissions, and target deadlines. This Scorecard serves as the foundation for internal accountability, interdepartmental coordination, and quarterly reporting to the City Council.

City departments have incorporated these priorities into their work plans and the proposed Fiscal Year 2025-2026 Budget. Staff efforts are being continuously tracked and assessed to ensure measurable progress and transparency. The first quarterly update, presented here, summarizes the work completed between February and June 2025, outlines key accomplishments, and identifies next steps for each goal area.

This ongoing reporting process ensures that City Council and the public are regularly informed of the City's progress and allows staff to adjust strategies as needed to meet the established

goals by year-end or as scheduled.

Key Performance Indicators and Strategic Plan
This item is in accordance with City Council's Goals 4A, and 4E.

Attachment:
Attachment No. 1 - Council Goals Scorecard
Attachment No. 2 - 2025 Q1 Goals and Initiatives Update Report

City of South Pasadena
2025 City Council Goals

	Goals	Description		Goal Priorities	Lead Team	Commission/ Committee
1	Finance	The most critical area to be accomplished in calendar year 2025 is work toward accurate financial reporting and budgeting. Accurate financial statements must be produced to enable decisions on all other priorities.	A	LSL, LLP progress to complete necessary accounting and reporting through the year. FY2024 audit complete by June 30, 2025; FY2025 audit in progress by November 2025; FY2025 midyear budget review by Council in March 2025; FY2026 budget adopted by June 30, 2025; five-year projections complete by September 30, 2025	Finance Department	
			B	Determine the cadence for regular financial reports to be submitted to Council and Finance Commission; schedule due July 31, 2025	Finance Department	Finance Commission
			C	Hire Finance Director and Senior Accountant (Controller) due September 2025 and rebuild the Finance Department team	Finance Department and Human Resources Division	
			D	Establish and start meeting with the Infrastructure Financing Working Group, the mission of which is to study options for financing the various infrastructure improvement projects set forth in this list of priorities.	Finance Department and Public Works Department	Infrastructure Finance Working Group
2	Infrastructure	The City has infrastructure needs that have not been addressed for decades. The proper planning for addressing the repair or replacement of many of these projects must begin with planning and financing.	A	Streets/gutter repair—Aggressively pursue work toward the comprehensive plan for streets and gutter repair; re-examine the plan to set goals for completion within 6 years and a financing plan (by August 2025)	Public Works Department and Finance Department	
			B	Establish a sidewalk repair plan and program by December 2025	Public Works Department	
			C	Complete the Library/Community Center Master Plan with extensive public outreach and present to Council by December 2025	Library Department and Community Services Department	
			D	Sponsor 3 meetings with the public to present the Arroyo Golf course master plan and work with the Infrastructure Financing working group to consider funding sources with options presented by November 2025	Community Services Department and Finance Department	Infrastructure Finance Working Group
			E	Begin working on the repair of the Westside Reservoir	Public Works Department	
			F	Produce a plan and timeline for completion of repairs to Sewer infrastructure in compliance with the Sewer Consent Judgment	Public Works Department	
			G	Complete negotiations with Athens Services for trash removal in the city by September 2025, and begin rollout of the organics trash collection by June 2025 (include 2 public meetings to explain to residents)	Public Works Department	
			H	Establish the Corridor Transit Working Group and begin meetings for N/S corridors connection with Alhambra/Pasadena and the E/W corridors connection with Los Angeles and San Marino	Public Works Department	Corridor Transit Working Group (after being established)
			I	Work on Parks Master Plan for completion and presentation in early 2026; begin construction on the 2 pocket parks	Community Services Department and Public Works Department	
			J	Study and enhance emergency/disaster readiness, including evacuation plans. Provide periodic public status reports of program enhancements	Fire Department/ Police Department and Public Works Department	
			K	Continue efforts to provide infrastructure on electrification and sustainable/alternative energy options	Public Works Department	
3	Housing	The city will continue to focus on implementation of housing goals and acquisition and sale of CalTrans houses	A	Finalize the Housing Element and zoning and other requirements, including appropriate height limits in the overlay zones and timely submit to the California Department of Housing and Community Development (HCD)	Community Development Department and City Attorney	
			B	Acquire and sell vacant CalTrans houses, with consideration of any properties suitable for affordable housing projects, by October 2025	Community Development Department and City Attorney	
			C	Finalize development agreement with Related California for the Mound/El Centro senior affordable housing development by December 2025	Community Development Department and City Attorney	
			D	Create a working group for Visioning South Pasadena 2050, including the “Mission Mile” and develop 3D models and drawings to represent the vision	Community Development Department	
4	Governance	Implement current municipal code requirements for governance of Commissions and consider amendments to clarify and combine commissions as approved. Establish regular reporting and performance assessments.	A	City Council sets annual priorities for calendar year by February 15 each year	City Council	
			B	Public Works and Mobility and Transportation Infrastructure Commission (MTIC) are combined and Planning and Design Review Board (DRB) are combined as approved by Council, by April 2025	Public Works Department	Public Works Infrastructure Commission
			C	Commission Chairs work with staff liaison to establish meeting agendas, and Commission Chairs present to Council annually in October commission progress	All Departments	All Commissions
			D	Commissions set annual priorities and work plans, consistent with Council priorities by March annually	All Departments	All Commissions
			E	On-board new City Manager and agree to performance evaluation criteria	City Council	
			F	Study role of City Treasurer and evaluate elected/appointed status	City Council and Finance Department	
5	Operational Efficiencies	Work with the City Manager to establish improved operational efficiencies	A	Establish a Communications Strategy to better communicate with residents through newspapers, advertisements, social media, newsletters, and direct communications through organizations. Plan due by October 2025	City Manager's Office	
			B	Establish a Project Management system to track progress of projects in progress and proper reporting and expense reimbursement system	Public Works Department and Finance Department	
			C	Explore personnel to assist with grants	Finance Department	
			D	Establish quantifiable Key Performance Indicators (KPIs) for each department	City Manager's Office and Finance Department	
			E	Review recruiting and retention practices to recruit, attract and retain outstanding staff members, and consider a third party to conduct exit interviews	City Manager's Office and Human Resources Division	
			F	Successfully finalize Memorandums of Understanding (MOUs) with bargaining units	City Manager's Office and Human Resources Division	

City of South Pasadena

1st Quarter 2025
Goals and Initiatives Update Report

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2025 City Council Goals and Priorities Update

On February 19, 2025, the City Council adopted a City Council Priorities 2025 list. Staff has incorporated these priorities into their work plans and proposed budgets. The City Manager's office has developed a City Council Scorecard to track the goals, priorities and parties responsible. In accordance with that Scorecard, this quarterly update report will be presented to the City Council to demonstrate the progress made towards the established goals.

1.FINANCE:

The most critical area to be accomplished in calendar year 2025 is work toward accurate financial reporting and budgeting. Accurate financial statements must be produced to enable decisions on all other priorities.

GOAL PRIORITY 1A:

LSL, LLP progress to complete necessary accounting and reporting through the year. Fiscal Year 2024 audit complete by June 30, 2025; Fiscal Year 2025 audit in progress by November 2025; Fiscal Year 2025 midyear budget review by Council in March 2025; Fiscal Year 2026 budget adopted by June 30, 2025; five-year projections complete by September 30, 2025

Lead Team/ Commission or Committee:

- Finance Department

1st Quarter Update:

- Auditors have begun the Fiscal Year 2024 audit and will complete it by early August 2025.

Next Steps:

- The auditors are expected to complete the FY 2024 in early August.
- Finance is hiring more staff in preparation for the FY 2026 budget season and its completion by June 30, 2025.
- Staff is on track to complete the Fiscal Year 2025 audit by November 2025 and have the Fiscal Year 2025 midyear budget review in March of 2025.

GOAL PRIORITY 1B:

Determine the cadence for regular financial reports to be submitted to Council and Finance Commission; schedule due July 31, 2025

Lead Team/ Commission or Committee:

- Finance Department
- Finance Commission

1st Quarter Update:

- In the proposed budget for Fiscal Year 25-26, the Department submitted the proposed Budget Policy, indicating that the department will provide monthly budget updates to City Council and monthly investment reports to the Finance Commission and City Council.

Next Steps:

- Once the proposed budget is adopted, the Finance Department will develop a calendar to provide to the City Council and Commission.

GOAL PRIORITY 1C:

Hire Finance Director and Senior Accountant (Controller) due September 2025 and rebuild the Finance Department team

Lead Team/ Commission or Committee:

- Finance Department
- Human Resources Division

1st Quarter Update:

- The City has hired an Assistant City Manager/ Chief Financial Officer, in place of a Finance Director to oversee and rebuild the Finance Department team.
- The City has hired an Accounting Manager/ Controller, who will begin his term with the City in early August.
- The City is in the process of conducting the interview process for the Senior Accountant position.

Next Steps:

- Work with the current consultants to finalize their assignments and hand over tasks to the Finance Department staff.
- Finalize the recruitment process for the Senior Accountant—this is expected to be complete by mid-August, for a start date in September.

GOAL PRIORITY 1D:

Establish and start meeting with the Infrastructure Financing Working Group, the mission of which is to study options for financing the various infrastructure improvement projects set forth in this list of priorities.

Lead Team/ Commission or Committee:

- Finance Department
- Public Works Department
- Infrastructure Finance Working Group

1st Quarter Update:

- City Council has discussed the creation of an Infrastructure Financing Working Group and provided staff with feedback.

Next Steps:

- Now that the City has onboarded an Assistant City Manager/ Chief Financial Officer and is soon to fill all the vacancies in the Finance Department, the creation of this group will be explored and the analysis will be brought to the City Council.

2. INFRASTRUCTURE:

The City has infrastructure needs that have not been addressed for decades. The proper planning for addressing the repair or replacement of many of these projects must begin with planning and financing.

GOAL PRIORITY 2A:

Streets/gutter repair—Aggressively pursue work toward the comprehensive plan for streets and gutter repair; re-examine the plan to set goals for completion within 6 years and a financing plan (by August 2025)

Lead Team/ Commission or Committee:

- Public Works Department
- Finance Department

1st Quarter Update:

- The Public Works Department began the design of the Indiana and Pasadena Reconstruction Project.
- The Public Works Department has released an RFP for the design of the Orange Zone Reconstruction Project.

Next Steps:

- Once the proposals for the Orange Zone Reconstruction Project are received, Public Works and Finance will coordinate to award the design services to the qualified firm.
- Future financing to complete all reconstruction projects is pending on Infrastructure Working Group creation and direction.

GOAL PRIORITY 2B:

Establish a sidewalk repair plan and program by December 2025

Lead Team/ Commission or Committee:

- Public Works Department

1st Quarter Update:

- Public Works Department is working on a Request for Qualifications for on-call contractors, with an expected award date of December 2025.

Next Steps:

- Release the Request for Qualifications and award qualified on-call contractors.
- Award the agreements to the on-call contractors in December 2025.

GOAL PRIORITY 2C:

Complete the Library/Community Center Master Plan with extensive public outreach and present to Council by December 2025

Lead Team/ Commission or Committee:

- Library Department
- Community Services Department
- Site Plan Ad Hoc Committee

Recap of Past Accomplishments:

- The Site Plan Ad Hoc Committee was established by the City Council and began meeting in August 2024. The project launched in February 2025 and the consultant, architecture firm Group 4, was on site in February and April, meeting with stakeholders and the community and touring other library and senior/community center facilities in the region with members of the Ad Hoc Committee and staff.
- The first round of community engagement was focused on needs assessment and more than 600 people completed a survey and 3,000 people learned about the project through a pop-up kiosk at the Farmers Market, the Eclectic Music Festival, and other events. Staff also gave a project overview presentation to each of the City's Commissions and Ad Hoc Committee members spoke to community groups and organizations about the project.

1st Quarter Update:

- In June, Group 4 presented the results of their site assessment, and the community needs assessment to the Ad Hoc Committee and sought input on a range of preliminary site development concepts.
- Staff has conducted extensive public outreach efforts, including active engagement at local events, farmers markets, and special events to gather diverse input.

Next Steps:

- Group 4 will continue to refine site development concepts as directed by the Ad Hoc Committee and will lead discussions at the Planning and Cultural Heritage Commissions in August before returning to the Ad Hoc Committee in September.
- Between late July and early September, a second round of community engagement will seek input on design values and the pop-up kiosk will be staffed at Concerts in the Park and the Farmers Market. The completed Site Plan will be presented to the City Council in November.
- The second round of community engagement is scheduled to begin in July.
- Staff's goal is to present a comprehensive and community-driven Site Plan to the City Council that truly serves and enriches our community by November 2025.

GOAL PRIORITY 2D:

Sponsor 3 meetings with the public to present the Arroyo Golf course master plan and work with the Infrastructure Financing working group to consider funding sources with options presented by November 2025

Lead Team/ Commission or Committee:

- Community Services Department
- Finance Department
- Infrastructure Finance Working Group

1st Quarter Update:

- Staff received City Council approval on July 16 to move forward with a Request for Qualifications (RFQ) to identify a private partner to redevelop, operate, and maintain the Arroyo Seco Golf Course. This marks a key step toward implementing the Master Plan and exploring viable funding options.
- In the last quarter, staff focused on developing the RFQ and received approval from the City Council to release the RFQ on July 16, Council Meeting. This effort aligns with the broader goal of identifying sustainable operational models and potential investment partners.

Next Steps:

- Next steps include issuing the RFQ, evaluating responses, and coordinating with the Infrastructure Financing Working Group to develop funding options.
- Public meetings to present the Master Plan remain a priority, with a goal of presenting options to Council by November 2025.

GOAL PRIORITY 2E:

Begin working on the repair of the Westside Reservoir

Lead Team/ Commission or Committee:

- Public Works Department

1st Quarter Update:

- Public Works has begun preliminary work to be able to provide a roadmap for construction schedule of the Westside Reservoir.
- A task order for Initial Study and Mitigated Negative Declaration to be awarded by the Council on August 20th.

Next Steps:

- The Preliminary Design Report to be completed by December 2025.

GOAL PRIORITY 2F:

Produce a plan and timeline for completion of repairs to Sewer infrastructure in compliance with the Sewer Consent Judgment

Lead Team/ Commission or Committee:

- Public Works Department

1st Quarter Update:

- On July 16, 2025, the City Council awarded a six-year maintenance contract for sanitary sewer cleaning and closed circuit television (CCTV) inspection services. Year 1 will include Subsequent years will include cleaning and CCTV of 50% of the sewer infrastructure as required by the Sewer Consent Judgement. Update

Next Steps:

- During the first year of the contract, the contractor will conduct cleaning and CCTV recording of the entire sewer infrastructure
- Staff will use the footage and inspections conducted by the contractor to plan and implement repairs through either CIP or street improvement projects.

GOAL PRIORITY 2G:

Complete negotiations with Athens Services for trash removal in the city by September 2025, and begin rollout of the organics trash collection by June 2025 (include 2 public meetings to explain to residents)

Lead Team/ Commission or Committee:

- Public Works Department

1st Quarter Update:

- As of July 16, 2025, we have officially completed all negotiations with Athens Services regarding updating trash services to accommodate SB1383.
- The rollout of organics trash collection began mid-June with commercial and multifamily properties receiving in-person waste assessments to determine appropriate service levels for each location.
- Athens and City staff have created a transition team and meet on a weekly basis to organize and plan the implementation of new services and associated outreach/education.

Next Steps:

- Commercial and multifamily properties will receive new barrels and begin new collection services tentatively in September 2025 and single-family properties with manual barrel service will receive new barrels and begin new collection services tentatively in November 2025. Deployment of new barrels and start of collection is contingent upon procurement and manufacturing times of new barrels.
- At this time, a presentation by Athens Services is scheduled during the July 22, 2025 NREC meeting and the September 2, 2025 Chamber of Commerce Shop Talk meeting to inform residents and business owners of the upcoming changes.

- Athens Services and City staff are preparing letters, postcards, webpages, social content, and other outreach materials and engagement opportunities.

GOAL PRIORITY 2H:

Establish the Corridor Transit Working Group and begin meetings for N/S corridors connection with Alhambra/Pasadena and the E/W corridors connection with Los Angeles and San Marino

Lead Team/ Commission or Committee:

- Public Works Department
- Corridor Transit Working Group (after being established)

1st Quarter Update:

- With the recent departure of the Public Works Director, the Corridor Transit Working Group has not been established as of yet. However, staff has identified that the discussion will be focused on Fremont Avenue, Fair Oaks Avenue, Huntington Drive and Marengo Avenue.

Next Steps:

- Once the Public Works Department brings on a Director, staff can bring an item to the City Council to establish the Corridor Transit Working Group.

GOAL PRIORITY 2I:

Work on Parks Master Plan for completion and presentation in early 2026; begin construction on the 2 pocket parks

Lead Team/ Commission or Committee:

- Community Services Department
- Public Works Department

1st Quarter Update:

- Construction of Grevelia and Berkshire Pocket Parks began in March and is anticipated to be complete in late August or early September.
- The Parks Master Plan is currently in its formal outreach phase. A statistically valid survey was mailed to randomly selected South Pasadena households, and an online version is open to the public through mid-August.
- As of July 21, 475 surveys have been completed, providing valuable community input to guide the plan’s development.
- In parallel, construction of the two pocket parks, Grevelia and Berkshire Pocket Parks, approved by City Council on November 6, 2024, began in early 2025 and is currently ongoing.

Next Steps:

- Complete construction of Grevalia and Berkshire Pocket Parks and return to the City Council with a notice of completion in October.
- Next steps include completing the community outreach phase, analyzing the survey results, and drafting the Parks Master Plan for presentation in early 2026.

GOAL PRIORITY 2J:

Study and enhance emergency/disaster readiness, including evacuation plans. Provide periodic public status reports of program enhancements.

Lead Team/ Commission or Committee:

- Fire Department
- Police Department
- Public Works Department

1st Quarter Update:

- The Fire Department has updated the required disaster worker course completions for all employees.
- A Training Plan for all Departments regarding City Emergency Operations (EOC Overview, Command and General Staff) was developed by the Fire Department.
- The Fire Department presented updated Fire Hazard Severity Zone Maps for Council, and Public Safety Commission.
- Public Works has been Public Works has been supporting the Fire Department and Police Departments in efforts to enhance emergency/disaster readiness, like coordinating with the Fire Department regarding signage and curb painting for streets that do not have adequate width to support parking on-street.

Next Steps:

- The Fire Department will Collaborate with Human Resources to integrate disaster worker courses into NeoGov for new hires
- Continuation of Community Emergency Response Team (CERT) Training
- Continuation of training with regional partners regarding mutual threat zones (Monterey Hills, Elephant Hill, Arroyo Seco)

GOAL PRIORITY 2K:

Continue efforts to provide infrastructure on electrification and sustainable/alternative energy options

Lead Team/ Commission or Committee:

- Public Works Department

1st Quarter Update:

- Public Works began the design of the Level 3 charger to be installed in the Police Department parking lot and the Solar Canopy / Battery Backup to be constructed at the Hope/Mound parking lot.
- Charging rates have been approved by City Council and the public chargers at City Hall.

Next Steps:

- Once design is complete, work will continue with initiating EV charging stations at the Stoney Drive Storage Yard.
- Now that charging rates have been approved by the City Council, staff will turn on the chargers.

3. HOUSING:

The city will continue to focus on implementation of housing goals and acquisition and sale of CalTrans houses

GOAL PRIORITY 3A:

Finalize the Housing Element and zoning and other requirements, including appropriate height limits in the overlay zones and timely submit to the California Department of Housing and Community Development (HCD)

Lead Team/ Commission or Committee:

- Community Development Department
- City Attorney

1st Quarter Update:

- On June 25, 2025, Planning Commission adopted resolutions recommending City Council amend the General Plan, Housing Element, Downtown Specific Plan and Zoning Code and Zoning Map.

Next Steps:

- These recommended amendments from the Planning Commission are scheduled to be considered by City Council at their regular meeting of Wednesday, August 20, 2025.

GOAL PRIORITY 3B:

Acquire and sell vacant CalTrans houses, with consideration of any properties suitable for affordable housing projects, by October 2025

Lead Team/ Commission or Committee:

- Community Development Department
- City Attorney

1st Quarter Update:

- On August 21, 2024, the City Council approved purchase and sale agreements for five vacant Caltrans properties. The City acquired the properties on September 17, 2024, and sold them “as-is” in December 2024. The sales generated $6,470,287.45 in net proceeds, which have been earmarked for affordable housing.
- In Quarter 2 of 2025 (April-June), a supplement to the Housing Element Annual Progress Report (APR) was prepared and submitted to the California Department of Housing and Community Development (HCD) in accordance with Government Code Section 54239.6(b)(9). The supplement provided information on the ownership status of the homes acquired by the City in 2024, a financial accounting of the funds used for the purchase and sale of those properties, and included relevant transaction documents.

- The City Attorney maintained regular communication with Caltrans' team to discuss details and preparations for the next group of 12-14 homes that Caltrans plans to offer to the City later in the year.

Next Steps:

- The California Transportation Commission (CTC) is expected to consider approval of the purchase and sale agreements for the next group of homes to be sold to the City in the Fall of 2025.
- Following CTC approval, the agreements will be presented to the City Council for review and approval.

GOAL PRIORITY 3C:

Finalize development agreement with Related California for the Mound/El Centro senior affordable housing development by December 2025

Lead Team/ Commission or Committee:

- Community Development Department
- City Attorney

1st Quarter Update:

- On November 6, 2024, the City Council approved an Exclusive Negotiating Agreement (ENA) with Related SoCal Development, LLC (also known as Related California) to negotiate the terms of a proposed Disposition and Development Agreement (DDA) for a senior affordable housing project at the City-owned parcels located at 1503-1507 El Centro Street. The project is proposed as 100% affordable housing for seniors.
- As part of the ENA milestones, the developer held preliminary outreach meetings with the neighboring property owner and City staff. The developer also submitted conceptual plans outlining a general site layout, proposed uses, parking, and design features, and initiated due diligence activities, including environmental assessments.
- In Quarter 2 of 2025 (April-June), the City entered into an agreement with Keyser Marston Associates, Inc. (KMA) to provide financial analysis, pro forma evaluation, negotiation support, and guidance on structuring the affordable housing agreement and use of resale revenues from Caltrans property sales.
- City staff have held biweekly meetings with the development team to monitor progress on ENA milestones. As part of its due diligence, the developer identified several title issues in the preliminary title report that must be resolved to secure title insurance, including an 1885 water easement and grant deeds from 1903 and 2006. A Phase I Environmental Site Assessment (ESA) recommended conducting a Phase II ESA.
- In April, the developer submitted a pre-development funding application to the San Gabriel Valley Regional Housing Trust (SGVRHT), which was approved in June. Due to the need for further environmental testing, the developer requested an extension to the ENA due diligence timeline

Next Steps:

- In response to feedback from City staff, Related California is preparing an alternative financing plan for the project, which will be presented to the City Council in the future. Additional site testing will be conducted as part of the Phase II ESA. The developer is also reviewing applicable ministerial entitlement requirements in anticipation of submitting a formal project application. The developer and initial project concepts will also be introduced to the Planning Commission.

GOAL PRIORITY 3D:

Create a working group for Visioning South Pasadena 2050, including the “Mission Mile” and develop 3D models and drawings to represent the vision

Lead Team/ Commission or Committee:

- Community Development Department

1st Quarter Update:

- The City has onboarded a new Community Development Director to assist in leading this project.
-

Next Steps:

- The Community Development Department will prepare an item for the City Council to explore options for the working group.

4. GOVERNANCE:

Implement current municipal code requirements for governance of Commissions and consider amendments to clarify and combine commissions as approved. Establish regular reporting and performance assessments.

GOAL PRIORITY 4A:

City Council sets annual priorities for calendar year by February 15 each year

Lead Team/ Commission or Committee:

- City Council

1st Quarter Update:

- At the meeting of February 19, 2025, the City Council approved and adopted their City Council Priorities for 2025.
- The City Manager's Office developed a matrix named "City Council Scorecard" to account for the respective departments and commissions who are responsible for the priorities established by the City Council.
- The City Manager's Office is bringing forward a first quarter update of the progress made towards those established priorities at the meeting scheduled for August 20, 2025.

Next Steps:

- The City Manager's Office will bring forward a quarterly Goals and Initiatives Update Report to the City Council for progress updates.
- Update

GOAL PRIORITY 4B:

Public Works and Mobility and Transportation Infrastructure Commission (MTIC) are combined and Planning and Design Review Board (DRB) are combined as approved by Council, by April 2025

Lead Team/ Commission or Committee:

- Public Works Department
- Public Works Infrastructure Commission

1st Quarter Update:

- Public Works Commission and Mobility and Transportation Infrastructure Commission have been combined into Public Works Infrastructure Commission, as of February 19, 2025.
- The Design Review Board was dissolved and merged with the Planning Commission, as of May 16, 2025.

Next Steps:

- Continue analyzing opportunities for merging of like-commissions.

GOAL PRIORITY 4C:

Commission Chairs work with staff liaison to establish meeting agendas, and Commission Chairs present to Council annually in October commission progress

Lead Team/ Commission or Committee:

- All Departments
- All Commissions

1st Quarter Update:

- The City Clerk Division has informed commissions that they will be presenting their commission's progress in a meeting in October.

Next Steps:

- Commissions will prepare their reports and present to the City Council in October.

GOAL PRIORITY 4D:

Commissions set annual priorities and work plans, consistent with Council priorities by March annually

Lead Team/ Commission or Committee:

- All Departments
- All Commissions

1st Quarter Update:

- Commissions are working on their presentations of progress of their work plans for the current year, for presentation to the City Council in October.

Next Steps:

- The City Clerk Division will work with all commissions to finalize their work programs for 2026

GOAL PRIORITY 4E:

On-board new City Manager and agree to performance evaluation criteria

Lead Team/ Commission or Committee:

- City Council

1st Quarter Update:

- The City Manager started with the City on March 30, 2025, and agreed to the performance evaluation criteria.
- In the meeting of August 20, 2025, the City Manager's Office will be presenting the City Council Scorecard, and first quarter updates.

Next Steps:

- The City Manager's Office will deliver quarterly updates to the City Council on progress made towards the established goals.

GOAL PRIORITY 4F:

Study role of City Treasurer and evaluate elected/appointed status

Lead Team/ Commission or Committee:

- City Council
- Finance Department

1st Quarter Update:

- With the recent onboarding of the Assistant City Manager/ Chief Financial Officer, the Finance Department has begun discussions of this priority.

Next Steps:

- The Finance Department will conduct an analysis of the options for the City Treasurer elected/ appointed status and bring an item to the City Council for discussion.

5. OPERATIONAL EFFICIENCIES:

Work with the City Manager to establish improved operational efficiencies

GOAL PRIORITY 5A:

Establish a Communications Strategy to better communicate with residents through newspapers, advertisements, social media, newsletters, and direct communications through organizations. Plan due by October 2025.

Lead Team/ Commission or Committee:

- City Manager's Office

1st Quarter Update:

- The City has created the Public Affairs Manager/ Public Information Officer, who will be in charge and responsible for the City's Communication Strategy.
- A Public Affairs Manager/ Public Information Officer was hired, and has a tentative start date in August.

Next Steps:

- Onboard the Public Affairs Manager/ Public Information Officer and return to the City Council with a Communications Strategy.

GOAL PRIORITY 5B:

Establish a Project Management system to track progress of projects in progress and proper reporting and expense reimbursement system

Lead Team/ Commission or Committee:

- Public Works Department
- Finance Department

1st Quarter Update:

- Public Works has created internal systems to better track expenditures of projects and funding sources used to aid in expense reimbursement tracking.
- Staff is working on quarterly presentation to be shared with the community to track status of project, expenditures, and anticipated schedules.
- The Finance Department has hired a CIP Analyst, with a start date in July 2025, to support with the project management of CIP and provide budgetary and financial support to Public Works.

Next Steps:

- Quarterly updates of projects to be released to the City Council, beginning in October.
- Onboard the CIP Analyst in July 2025.

GOAL PRIORITY 5C:

Explore personnel to assist with grants

Lead Team/ Commission or Committee:

- Finance Department

1st Quarter Update:

- The City has contracted with two grant consultant firms to provide grant writing services.
- Since the hiring of the firms, and at the time of this report, the City has submitted a total of 3 grant applications, for a total of $432,000 in requests.

Next Steps:

- Continue seeking grant opportunities and leveraging the consultants to write grant proposals.

GOAL PRIORITY 5D:

Establish quantifiable Key Performance Indicators (KPIs) for each department

Lead Team/ Commission or Committee:

- City Manager's Office
- Finance Department

1st Quarter Update:

- As staff has been focused on developing the budget, they have remained cognizant of the need for quantifiable KPI's.

Next Steps:

- Once the budget is adopted, the Finance Department and City Manager's Office will coordinate with all departments to develop meaningful and quantifiable key performance indicators for departments in the first quarter of Fiscal Year 2025-26.

GOAL PRIORITY 5E:

Review recruiting and retention practices to recruit, attract and retain outstanding staff members, and consider a third party to conduct exit interviews

Lead Team/ Commission or Committee:

- City Manager's Office
- Human Resources Division

1st Quarter Update:

- There has been substantial progress made to increase the speed of filling vacancies and employing non-traditional recruitment methods, which include retaining professional recruitment firms, rolling interview schedules, initial phone screenings for highly qualified candidates, expanded advertising to include job-specific boards, cross-referencing

applicant pools for like positions, and increasing hiring ranges for hard-to-fill/high turnover positions, etc.

Next Steps:

- Exit interview procedures will be evaluated later this fall.
- Staff will continue to review and implement practices to retain and attract qualified staff.

GOAL PRIORITY 5F:

Successfully finalize Memorandums of Understanding (MOUs) with bargaining units

Lead Team/ Commission or Committee:

- City Manager's Office
- Human Resources Division

1st Quarter Update:

- In June 2025, letters of agreement were executed by all bargaining units, (the City has four (4) bargaining units and one (1) unrepresented unit) to extend the current MOUs through December 31, 2025 and provided for a 2% salary increase for all City employees.
- Labor negotiations are currently underway, and it is expected that they will be completed earlier than the expected extension date; tentatively September 1, 2025.
- Classification and compensation surveys are being included as part of this process with salary adjustments being made where applicable.

Next Steps:

- Staff will come to the City Council in September for request of approval of the MOU's, as negotiated with the labor groups.
- Once approved, the Human Resources Division will work with the Finance Department to implement the changes.

Study Session Agenda Report

ITEM NO. 2

DATE: July 30, 2025

FROM: Todd Hileman, City Manager

PREPARED BY: Nick Kimball, Assistant City Manager/ CFO
William Castrillon, Budget and Purchasing Manager

SUBJECT: **CONSIDERATION TO REVIEW, DISCUSS AND PROVIDE DIRECTION REGARDING THE PROPOSED FISCAL YEAR 2025-2026 BUDGET**

Recommendation

It is recommended that the City Council:

1. Receive a presentation from staff regarding the proposed Fiscal Year (FY) 2025-2026 Budget;
2. Review and discuss the Proposed Budget and Budget Policy (found in the budget document); and
3. Provide direction regarding the Proposed Budget.

Executive Summary

City staff recommends that the City Council receive a presentation on the proposed FY 2025–2026 Budget, review the budget and Budget Policy, and provide direction to staff. The proposed total budget is approximately $108.7 million, including a balanced General Fund budget of $42.5 million in expenditures and $42.6 million in revenues. The budget theme, *"Laying the Foundation for a Resilient Future,"* reflects a focus on long-term financial stability, operational efficiency, and strategic investment, in alignment with the City Council's established goals and priorities.

Background

On February 19, 2025, City Council approved priorities for 2025, which were organized into the following categories: 1) Finance, 2) Infrastructure, 3) Housing, 4) Governance, 5) Operational Efficiencies, which typically represents the kickoff of the upcoming budget process.

On April 16, 2025, City Council and the Finance Commission received a mid-year update from LSL and City staff as part of a joint meeting. The City Council and Finance Commission also received a presentation regarding the 5-year Capital Improvement Program and ultimately adopted the FY 2025-2026 Capital Improvement Program.

On June 4, 2025, City Council adopted a Resolution extending the FY 2024-2025 Operating and Capital Budget appropriations through August 31, 2025 due to extenuating circumstances, which included an extreme shortage of staff in the Finance Department and transition to new leadership throughout the organization. This extension was also necessary to provide time to

prepare the FY 2023-2024 Audited Financial Statements – which would typically be finalized in December 2024 – and to sort out a number of accounting and financial records that needed to be updated prior to developing the budget plan for FY 2025-2026.

It should be noted that at the time that this staff report was written and released to the public via this agenda, City staff had not yet presented the proposed budget to the Finance Commission, as scheduled for the meeting of July 24, 2025. The feedback received from the Commission to the City Council will be incorporated into a supplemental item for the City Council to review, discuss and provide direction on. Staff will also be providing a schedule of proposed changes (if any are needed) to the City Council, for review and direction.

Analysis

The theme of the FY 2025-2026 City Manager's Proposed Budget is "Laying the Foundation for a Resilient Future." The budget theme reflects the overall goals of the Proposed budget, which are three-fold:

1. Strategic restructuring throughout the City to increase effectiveness, productivity, and accountability.
2. Address recruitment, retention, and organizational morale initiatives.
3. Equitable allocation of costs across all of the City's operating funds.

The theme of "Laying the Foundation for a Resilient Future" was chosen to express the commitment to prioritize long-term stability, adaptability, and sustainability in both financial and infrastructure planning. The overall goal is to make strategic investments today, such as improving operational efficiency, maintaining and modernizing infrastructure, and addressing vulnerabilities, to ensure the City can weather future challenges. It reflects a forward-thinking approach that balances current needs with proactive planning to support a thriving, equitable community for years to come.

With the exception of the extended timeline due to staff shortage and change in leadership, the Proposed Budget was developed in accordance with the City's adopted Budget Policy, which is included in the attached budget document for City Council review and feedback.

Throughout development of the budget, staff remained cognizant of City Council goals as expressed through a special priority setting meeting in February 2025; community priorities received through a survey in April 2025; and organizational needs identified during the transition period. This Proposed Budget represents a balance of allocating resources to address priorities and needs while ensuring the long-term viability of the City by limiting expenditures to available revenues.

The Proposed Budget Calendar schedule is outlined as follows:

- Thursday, July 24, 2025: Finance Commission Meeting:
  Public presentation of the Proposed Budget and Budget Policy to receive feedback from the Commission prior to City Council Budget Study Sessions.

- Wednesday, July 30, 2025: Regular City Council Meeting:
  Public presentation of the Proposed Budget to City Council.

- Wednesday, August 6, 2025: Community Presentation (City Council Chambers):
  Community presentation of the Proposed Budget to receive feedback from the community prior to City Council Budget adoption.

- Wednesday, August 13, 2025: Joint City Council/Finance Commission Meeting:
  Budget Study Session

- Wednesday, August 20, 2025: Regular City Council Meeting:
  Budget Study Session (if necessary)
  Budget adoption

Next Steps

1. Review and discuss the Proposed Budget and Budget Policy;
2. Provide feedback to City staff; and
3. Attend a Joint Meeting with the Finance Commission for a Budget Study Session, tentatively scheduled for August 13, 2025.

Fiscal Impact

The total Proposed Budget for all funds is approximately $108.7 million. The Proposed General Fund budget is $42.5 million. In accordance with the City's Budget Policy, the FY 2025-2026 Proposed General Fund Budget represents a balanced budget, with General Fund revenues of $42.6 million and expenditures of $42.5 million.

Attachment:
Attachment No. 1 - Proposed FY 2025-2026 Budget

City of SOUTH PASADENA

Proposed Budget

For the 2025-2026 Fiscal Year

Mayor
Janet Braun

Mayor Pro Tempore
Sheila Rossi

Councilmember
Omari Ferguson

Councilmember
Jon Primuth

Councilmember
Michael A. Cacciotti

City Treasurer
Zhen Tao

City Manager
Todd Hileman

Population 25,906 (2024)

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About South Pasadena

The City of South Pasadena is located approximately six miles northeast of downtown Los Angeles, between the cities of Pasadena, San Marino, Los Angeles and Alhambra. It has a population of 26,273. Founded in 1874 by the Indiana Colony, the City was incorporated as a General Law city of the State of California on March 2, 1888. South Pasadena is known for its tree-lined streets, historic California Craftsman-style homes, unique small businesses and its outstanding public schools. This small-town atmosphere makes South Pasadena one of California's most desirable locations. South Pasadena has quality education, a strong religious community, an extensive network of parks and a rich architectural heritage. Dynamic civic organizations, a population of ethnic and cultural diversity, and a vital seniors' group further enrich our small-town quality of life. Small, proud and independent, the City of South Pasadena has battled for a hundred years to preserve its status as a distinct—and distinctive—community. South Pasadena possesses a full-service City government that provides high-quality services in general administration, police, fire, library, public works, community development, and redevelopment projects.

City History

In early 1874, the area that is now South Pasadena was a part of the San Gabriel-Orange Grove Association. In 1875, the stockholders of the association voted to name their town Pasadena and just three years later, residents living in the southern portion of Pasadena considered themselves South Pasadenans.

In February of 1888, in order to control their own territory, South Pasadenans voted eighty-five to twenty-five for incorporation. A board of trustees were elected, and Ammon B. Cobb was appointed as the first marshal, with Marshal B. Selmen as his deputy.

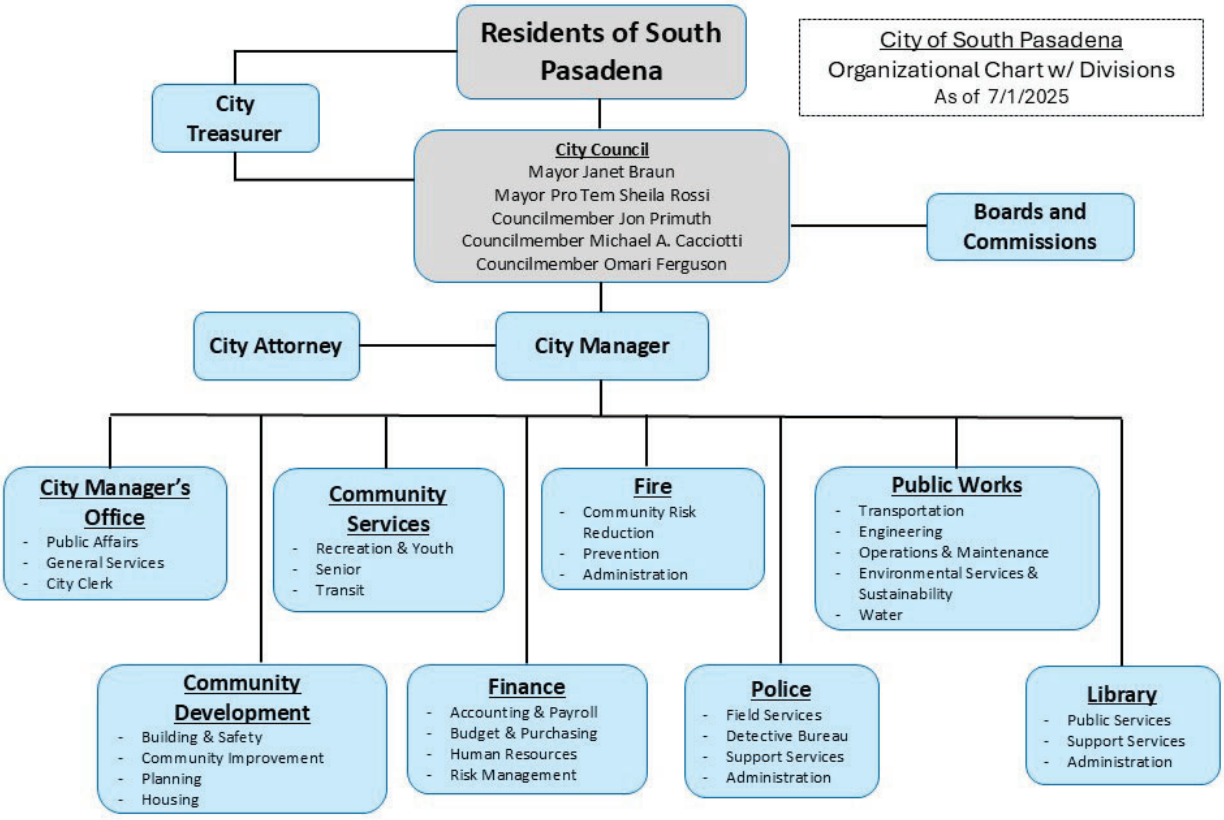
On March 2, 1888, South Pasadena officially incorporated with a population of slightly over 500. The City's boundaries established in 1889 are essentially the same today. South Pasadena consists of 3.44 square miles of prime residential property. In 1876, unimproved land with water was selling from $75 to $150 an acre. Today a vacant lot in South Pasadena can be sold for more than $200,000.

Few cities in California are better recognized for the quality of its small-town atmosphere and rich legacy of intact late 19th and early 20th century neighborhoods and residences. South Pasadena also has a strong claim to having the oldest and most historic sites in the San Gabriel Valley. For many centuries, its adjacency to a natural fording place along the Arroyo Seco had served as a gateway to travel and commerce for aboriginal peoples here and along the coast. It was here that Hahamognas greeted Portola and the missionaries who later established the San Gabriel Mission a few miles to the west.

The initial buildings on the Rancho San Pascual, which subsequently gave birth to the Cities of Pasadena, South Pasadena and Altadena, were built here. The first of these adobe structures became headquarters for General Flores and his staff in 1847, where they agreed to surrender to American forces, ending Mexican Colonial rule in California.

In 1888, South Pasadena incorporated the southern portion of the Indiana Colony and land south and eastward to the Los Angeles border, becoming the sixth municipality in Los Angeles County. With the establishment of the Raymond Hotel and the Cawston Ostrich Farm, the small community was able to attract tourists and increasingly large waves of new residents to the Pasadena area in the late 19th and early 20th Centuries. With the completion of the Pacific Electric Short Line, putting the entire city within easy walking distance of the “red car” stations, South Pasadena also became one of the first suburbs of Los Angeles. It is now certainly one of the best-preserved cities, maintaining a small-town quality and humanity in the scale of its buildings, its residential streetscapes and historic commercial core.

Municipal Organizational Chart



FY 2025-2026 Budget Policy

Purpose Statement

To enhance fiscal transparency and maintain and improve fiscal sustainability, the City of South Pasadena annually adopts fiscal policies to establish a framework to ensure a balanced budget, maintain healthy reserves, appropriately fund the City's infrastructure needs, establish fees and charges, and ensure compliance with City Council directives. This policy is adopted annually as part of the Budget adoption process and may be revised by City Council action.

1. Annual Budget

The City adopts an annual budget. The City's fiscal year starts on July 1st and concludes on June 30th. The annual budget for the new fiscal year will be adopted before June 30th.

The following are key elements of the City's budget and budget process:

- Budgetary appropriations are made by the City Council through formal budget adoption.
- The City Manager submits the Proposed Budget to the City Council no later than the final City Council meeting in May.
- The budget is adopted by the City Council before June 30th, following a public meeting where constituents are given an opportunity to comment on the Proposed Budget.
- Prior to consideration by the City Council, the Proposed Budget will be reviewed by the Finance Commission.

2. Balanced Budget

The City strives to maintain a balanced operating budget for all governmental funds (all funds except the enterprise funds), with total on-going revenues equal to or greater than total on-going expenditure, so that at year end all these funds have a positive fund balance and the General Fund balance is maintained.

- The budget is balanced at the individual fund level. The estimated revenue sources must be sufficient to cover proposed uses.
- Ongoing operations are funded by recurring revenues.
- City policies on reserve requirements for specific funds are adhered to in the budget.
- If shortfalls are projected after the budget adoption, during quarterly financial reviews, the City Manager will present a plan to address such shortfalls with sustainable measures in order to achieve a balanced budget by fiscal year-end.
- Non-recurring revenues or one-time funding may be used to balance the budget during economic downturns, or as a result of unforeseen events.

3. Appropriations And Budgetary Control

The City Council holds public hearings and adopts the City's annual budget and may modify appropriations with majority approval. During the fiscal year, any budget adjustments (increases in appropriations at the fund level) that cannot wait for the Mid-Year review or that exceed the City Manager's budget authority described below, must be submitted by the City's departments for City Council review and approval. The review and approval may occur at any City Council meeting, at the request of staff or the City Council. The City Council approves any revisions that increase the total budgeted expenditures or revenues at the fund level, and any changes to permanent and full-time positions.

The legal level of expenditures is controlled at the fund-level, and appropriations lapse at the end of each fiscal year. Re-appropriation by the City Council only occurs for multi-year infrastructure and capital projects.

Department Heads may, without Council approval, amend individual line items within any fund in the maintenance and operations portions of the budget without increasing total appropriations for that division. The City Manager may, without Council approval, amend individual line items within any fund, and between divisions and programs, in the personnel costs, maintenance and operations, capital outlay and capital projects portions of the budget without increasing total appropriations for that fund.

4. General Fund Reserves

General Fund Reserves are described as:

- Unassigned Fund Balance - These reserves are in spendable form and may become either restricted, committed, or assigned. The City strives to attain a General Fund undesignated fund balance equal to a minimum ~~30%~~ 25% of General Fund revenues at year-end.
- Assigned Fund Balance – These reserves are set aside or earmarked for particular purposes, and the authority to designate these reserves can be delegated, and may take less formal action to limit how the reserves are used.
- Restricted Fund Balance – These reserves are subject to restrictions that are legally enforceable by outside parties, such as bondholders.
- Committed Fund Balance – These reserves are designated by the City Council, and are designated for specific purposes, through formal action. Committed balances can be modified by the City Council taking formal action.

Committed (Designated) Reserves shall be reviewed and designated annually by the City Council prior to Budget adoption. Upon designation of a reserve for a specific purpose, the Council will ensure the following:

- The purpose of the reserve will be specified at the time of designation.
- The City Council will also identify whether the designation is a one-time designation or whether an amount specified by the City Council will be added to the designated reserve on an annual basis.
- Nothing limits the City Council's authority to un-designate, or re-designate any General Fund Designated Reserve for another governmental purpose, pursuant to formal City Council action.

5. Enterprise Fund

The City requires the water, sewer, and golf course enterprise funds be self-supporting. The City recognizes that enterprise funds function with accounting practices that are different from those used by governmental funds. Therefore, for enterprise funds, the City will strive to maintain operating budgets that produce annual net revenues that meet or exceed the compliance requirements of debt coverage rations generally.

The sewer fund was recognized as an enterprise fund starting in FY 2009/10, with the requirement of self-supporting funding. Water and sewer rate increases will assure that revenues exceed operating expenditures, including debt service. Budgeted water capital projects will be paid from a $37.8 million 2016 Water Bond issuance. Bond debt service will be paid out of water revenues. Sewer revenues along with a revolving loan from the State will pay for sewer capital improvements.

The Water Fund will maintain a reserve equal to 30% of revenues. The Sewer fund will maintain a reserve equal to 30% of revenues.

6. Infrastructure

The City maintains a long-range fiscal perspective through the use of a Capital Improvement Program to maintain the quality of City infrastructure, including streets, sidewalks, sewers, drains, lighting, buildings, parks, and trees. The City Council adopts capital projects budgets and may modify appropriations with majority approval. All changes in appropriations at the fund level during the year must be submitted to the City Council for approval.

Beginning in FY 2013/14, the City's goal has been to commit a minimum of $2,000,000 per year towards street improvements. This amount has fluctuated based upon available resources.

7. Accounting And Reporting Standards

The City will comply with all requirements of generally accepted accounting principles, and will publish an Annual Comprehensive Financial Report (ACFR) in compliance with generally accepted

accounting principles, prepared in coordination with our independent auditors, no later than the first quarter of each calendar year. The ACFR, along with the Auditor's report on internal controls and compliance, will be presented to the City Council at a public meeting, after first being presented to the Finance Commission. The City shall endeavor to achieve audits with minimal auditor findings in the form of significant deficiencies. The City shall swiftly and thoroughly respond, to auditor findings of material weakness.

8. Midyear And Interim Financial Reporting

The City will publish a midyear budget update in March of each year. The midyear budget update shall present estimated outcomes and the implications for the budget year. The report shall give attention to the financial issues and policy matters anticipated to have the most significant short and long-term financial planning importance to the City Council. Pursuant to the content of the midyear report, the City Council shall provide specific and general direction to staff for short- and long-term budgetary planning.

To comply with the policy, the City Manager will ensure the following:

- The midyear budget update will be presented to the City Council in February or March of each year.
- At the midyear budget update, staff will present to the City Council any necessary adjustments to the budget. The adjustments are based on additional funding, or major changes in revenues or expenditures, or previously approved budget adjustments.
- Monthly budget updates will be provided to the City Council starting in the Spring of 2023.

9. Risk Management

The City will identify and quantify all areas of financial and operating risk, and prepare contingencies for those risks, including legal liabilities, infrastructure maintenance, emergency response, and contract and employee obligations. The City will work with the City's insurance providers to seek full coverage of actuarially projected needs.

Liability and Workers Compensation liability is reported in accordance with GASB 10, and further explained below.

- The City manages risk through a combination of purchased insurance and self-insurance.
- The City self-insured workers' compensation claims with a self-insured retention of $125,000 and general/auto liability claims, with a self-insured retention of $100,000 per covered claim. Excess workers' compensation and general/auto liability insurance coverage shall be purchased.

- An annual actuarial study shall be conducted to provide an estimate of the self-insured liability to be recorded by the City in accordance with Governmental Accounting Standards Board Statement No. 10. This statement requires the City to accrue a liability on its financial statements for a reasonable estimate of the cost of claims and expenses associated with all reported and unreported claims.
- The City's goal is to maintain reserves to fund its outstanding self-insured liabilities at the minimum level of 70 percent.
- The City shall maintain a Self-Insurance Fund to both fund the liability reserve and workers compensation, and recover all associated risk management costs, including claim payments, insurance premiums and any deductibles, and claim administration (internal and external). The fund's revenues shall be generated through assessments to City funds based on their claim experience and outstanding liabilities. These departmental assessments shall be evaluated annually and adjusted as needed.
- Staff shall report to the Finance Commission and City Council at least annually on the claims processed, amounts paid, and steps taken to manage and reduce the City's risk and liability.

10. Debt And Investments

The City will consider the use of debt for long-term capital assets when the cost of debt is lower than the City's investment return, and when operating revenues are available to pay the debt. We will maximize the investment return on City Cash balances within the higher concerns of safety and liquidity. An investment policy will be submitted annually to the City Council for review and adoption in September or October of each year. The City shall at all times maintain compliance with the California Government Code with respect to the content and function of its Investment Policy.

Annually, the Investment Policy is reviewed by the City's Finance Commission, prior to being approved by the City Council. Additionally, the City Treasurer shall provide monthly reports to the City Council which shall include all reportable elements specified in the City's Investment Policy.

11. Control Of Financial Assets

All financial assets will be under the direct authority of the City Treasurer and Finance Director. Regarding Capital Assets, the City will capitalize assets and equipment with individual minimum value of $5,000 for non-infrastructure assets, and $25,000 for infrastructure assets.

12. Schedule Of Fees For Services

The City will publish, and the Finance Department will update, the schedule of fees for services as a component of the annual budget. The Fee Schedule will be reviewed by the Finance Commission prior to implementation each July 1st.

13. Long-Term Liabilities

The City shall evaluate long-term liabilities (e.g., debt borrowing, compensated absences, claims and judgments, pensions, post-employment benefits (OPEB), on a case-by-case basis. The City will work with the California Public Employee Retirement System and the City's insurance providers to seek full coverage of actuarially projected needs.

Funding is budgeted on a pay-as-you-go basis for leave liabilities, and retiree health insurance costs. In accordance with GASB 45, a third-party actuarial valuation of the City's liability for annual retiree medical costs has been completed every two years since FY 2008-09.

14. GANN Appropriations Limit

The City will annually adopt a Resolution establishing the City's appropriation limit (the Gann Limit) calculated in accordance with Article XIII-B of the constitution of the State of California Government code and any other voter approved amendments or state legislation that affects the City's appropriations limit. The Gann Limit will be adopted by Resolution.

The City is restricted to an amount of annual appropriations from proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or returned to the taxpayers through revised tax rates or revised fee schedules. Alternatively, an excess of one year, may by offset against a deficit in the following year.

City Manager's Budget Message

Fiscal Year 2025-2026

July 17, 2025

Honorable Mayor and City Council,

I am pleased to present the City Manager's Proposed Budget for fiscal year (FY) 2025-2026 in accordance with Section 2.18-6(h) of the South Pasadena Municipal Code[1]. The theme of the FY 2025-2026 City Manager's Proposed Budget is "*Laying the Foundation for a Resilient Future*."

On June 4, 2025, City Council adopted a Resolution extending the FY 2024-2025 Operating and Capital Budget appropriations through August 31, 2025, due to extenuating circumstances, which included an extreme shortage of staff in the Finance Department and transition to new leadership throughout the organization. This extension was also necessary to provide time to prepare the FY 2023-2024 Audited Financial Statements – which would typically be finalized in December 2024 – and to sort out a number of accounting and financial records that needed to be updated prior to developing the budget plan for FY 2025-2026.

To address these systemic issues, along with the priorities identified by City Council during the priority setting study session on February 19, 2025, the Proposed Budget focuses resources in the following areas:

1. Strategic restructuring throughout the City to increase effectiveness, productivity, and accountability.
2. Address recruitment, retention, and organizational morale initiatives.
3. Equitable allocation of costs across all of the City's operating funds.

Despite the number of position deletions, reclassifications, and additions that have been implemented over the last few months, the strategic restructuring has not resulted in any net new positions (see Position Summary Schedule and related crosswalk). Newly restructured positions – including Public Affairs Manager, Information Technology and Systems Administrator,

[1] Article III. City Manager; Section 2.18-6. Powers and Duties; (h) BUDGET. It shall be the duty of the city manager to prepare and submit the proposed annual budget and the proposed annual salary plan to the city council for its approval.

CIP Analyst, and Procurement and Contracts Analyst, to name a few – are intended to better align staff resources and expertise with the challenges being faced by the City.

Additionally, the City's recent efforts to address recruitment, retention, and employee morale have contributed to attracting several new, skilled individuals to the organization. Continuing these efforts is critical to laying a foundation for a resilient future.

Lastly, the Proposed Budget aims to implement best financial practices by ensuring a balanced budget with recurring revenues supporting ongoing operating expenditures, equitably allocating costs to all operating funds, and increasing transparency and accountability through accurate budget reporting.

Budget Development

The Budget theme: "*Laying the Foundation for a Resilient Future*" was chosen to express the commitment to prioritize long-term stability, adaptability, and sustainability in both financial and infrastructure planning. The overall goal is to make strategic investments today, such as improving operational efficiency, maintaining and modernizing infrastructure, and addressing vulnerabilities, to ensure the City can weather future challenges. It reflects a forward-thinking approach that balances current needs with proactive planning to support a thriving, equitable community for years to come.

With the exception of the extended timeline due to staff shortage and change in leadership, the Proposed Budget has otherwise been developed in accordance with the adopted Budget Policy, which is reviewed and adopted annually.

A critical foundational building block when developing a budget is a discussion of economic conditions affecting the revenues necessary to support City operations. As such, an Economic Outlook is provided as part of this Budget Message.

Throughout development of the budget, staff remained cognizant of City Council goals as expressed through a special priority setting meeting in February 2025; community priorities received through a survey in April 2025; and organizational needs identified during the transition period. This Proposed Budget represents a balance of allocating resources to address priorities and needs while ensuring the long-term viability of the City by limiting expenditures to available revenues.

General Fund Overview

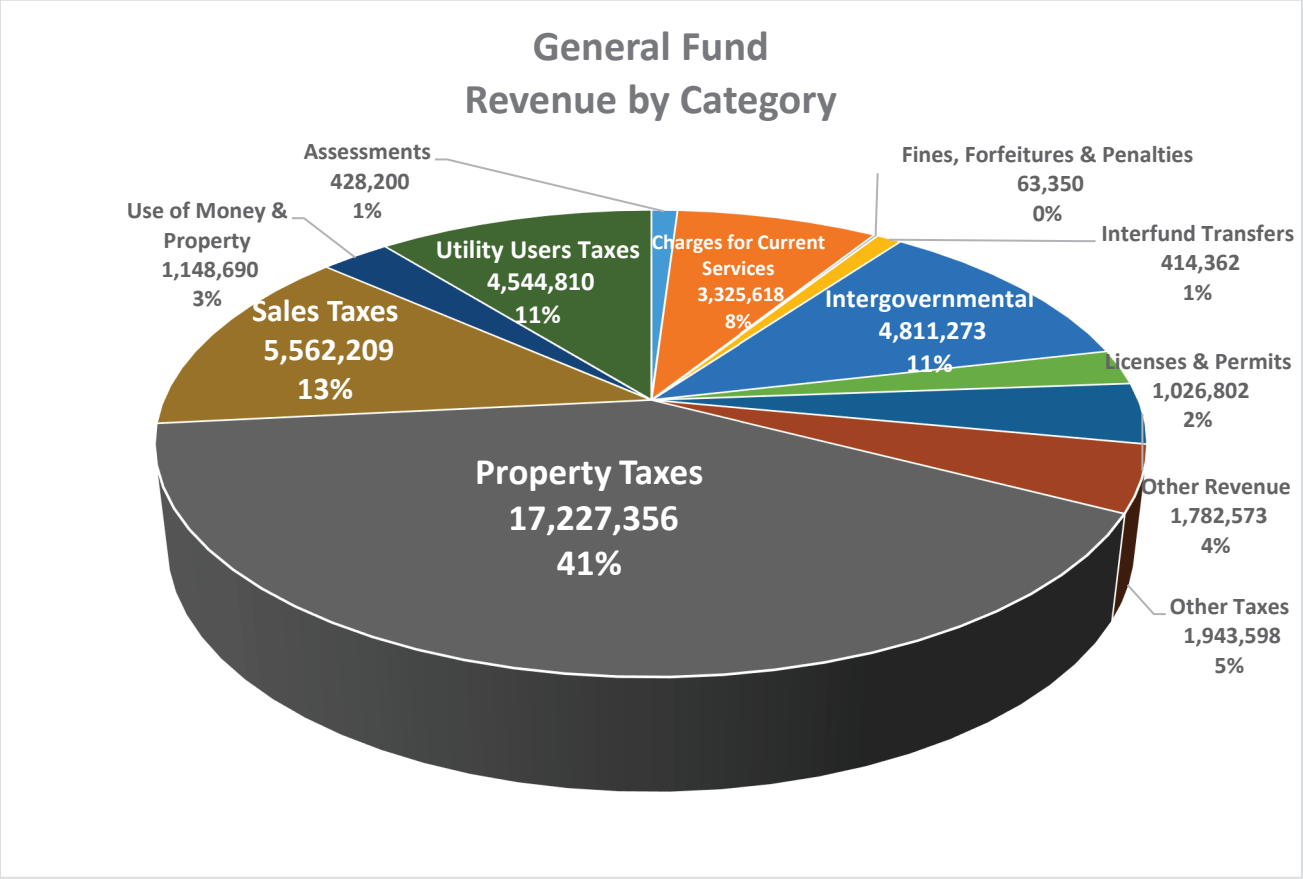
The General Fund is the City's primary operating fund and serves as the financial backbone for delivering essential public services. Its main function is to account for revenues – such as property tax, sales tax, utility users tax, and user fees – that are not legally restricted for specific purposes. These revenues fund core services like public safety, parks, public works, and general administration. A healthy General Fund is essential for fiscal stability, operational sustainability, and the ability to respond to emergencies or unforeseen needs because it supports critical services that residents rely on.

In accordance with the City's Budget Policy, the Proposed General Fund Budget plan represents a balanced budget, with $42.58 million in projected revenues and $42.53 million in proposed expenditures. The preliminary FY 2023-2024 audit presents the unassigned General Fund reserve balance of $19.1 million, which meets the General Fund minimum reserve requirement. Despite a number of financial reporting challenges over the past few fiscal years, the revenue and expenditure plan outlined in the Proposed Budget puts the City in a position to get back on stable financial ground in the near future.

General Fund Revenue

The total projected General Fund revenue for FY 2025-2026 is $42,578,841, which represents an increase of 3.4% from the adjusted FY 2024-2025 revenues. Despite expected decreases in a number of revenue categories, including Sales Tax, UUT, and Charges for Services due to forecasted slowdown in economic activity (see Economic Outlook section), continued steady growth in Property Tax revenue (3.8%) coupled with an increase in Other Revenue to account for equitable charges to Enterprise and Special funds for services provided by the General Fund are driving the overall modest increase.

The pie chart below illustrates the City's major revenue sources, by category and percentage of overall General Fund revenues:



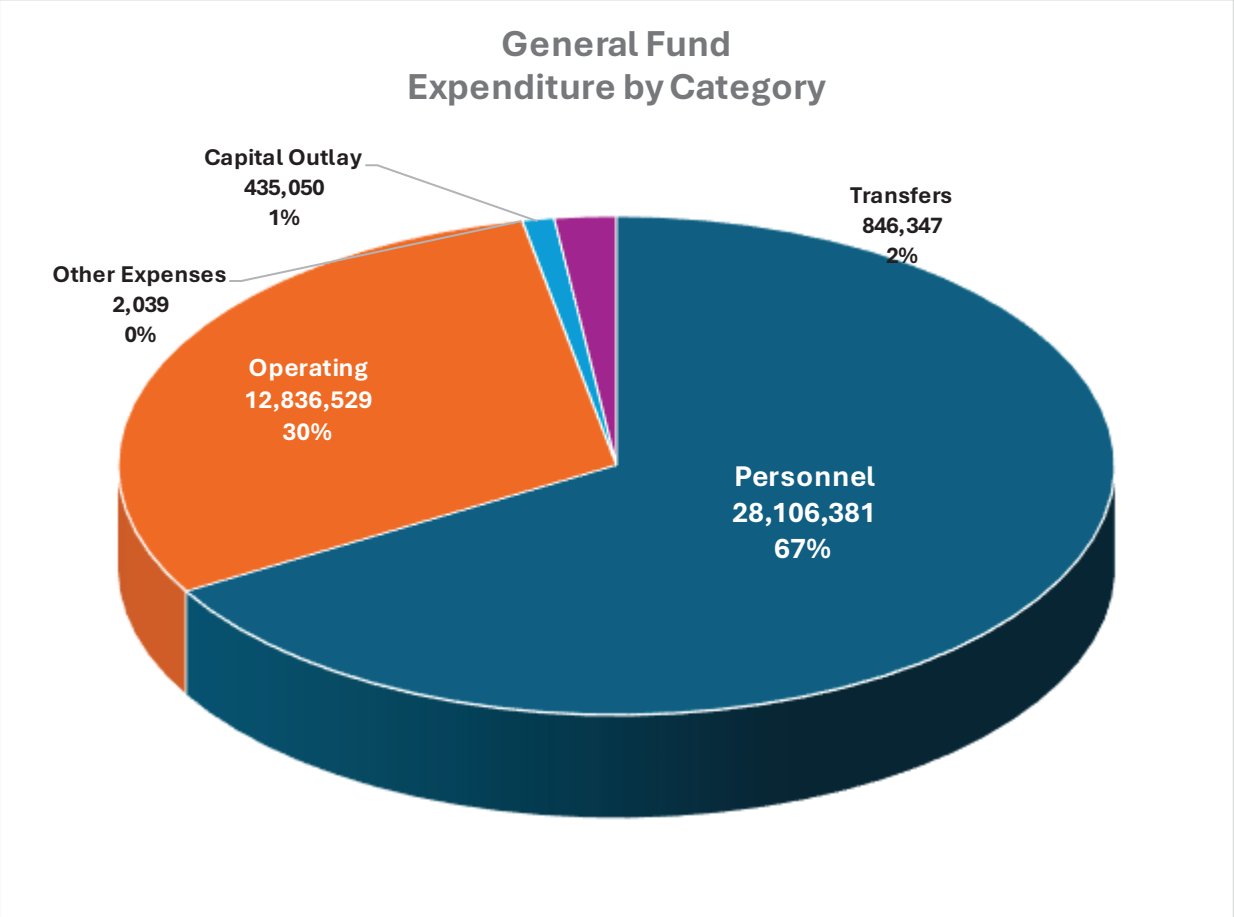
The table below highlights the City's Top 5 Revenue Sources and total projected revenue:

Revenue Category	Projected FY 2025-26 Revenue	% of Total	Amended FY 2024-25
Property Taxes	$17,227,356	41%	$16,594,663
Sales Taxes	5,562,209	13%	5,912,957
Intergovernmental (VLF)	4,811,273	11%	4,777,789
Utility Users Tax	4,544,810	11%	4,752,155
Charges for Services	3,325,618	8%	4,076,280
All Other Sources	7,107,574	17%	5,053,817
TOTAL	**$42,578,841**	**100%**	**$41,167,661**

General Fund Expenditures

The total projected General Fund expenditures for FY 2025-2026 are $42,526,346, which represents a decrease of 1.4% from the FY 2024-2025 Amended Budget. A modest 3.6% increase in Personnel costs is offset by a 2.4% decrease in operating costs as City Departments were asked to justify all expenses in the upcoming year to ensure the necessary resources to implement the budget goals, which include: 1) strategic restructuring throughout the City to increase effectiveness, productivity, and accountability; and 2) recruitment, retention, and organizational morale initiatives.

The pie chart below illustrates the City's expenditures, by category and percentage of overall General Fund expenditures:



The table below highlights the City's Top Expenditure Categories and total estimated expenditures:

Expenditure Category	Estimated FY 2025-26 Expense	% of Total	Amended FY 2024-25

Personnel	$28,106,381	66%	$27,128,680
Operating Expense	13,136,529	31%	13,455,567
Capital Outlay	435,050	1%	392,500
Transfers & Other Expenses	848,386	2%	2,132,708
TOTAL	**$42,526,346**	**100%**	**$43,109,455**

Enterprise, Special Revenue, and Grant Funds

An *Enterprise Fund* is used to account for government services that operate like private businesses, where the costs of providing goods or services are recovered primarily through user fees or charges. By separating these activities from the general fund, enterprise funds ensure greater transparency and financial accountability, allowing the government to track whether the service is self-sustaining and operating efficiently.

South Pasadena provides a number of services through Enterprise Funds, included Water Services, Sewer Services, and Golf Course operations. Operating revenues generated in each of these areas are sufficient to cover ongoing operating expenditures, with Transfers Out in each of these funds representing the amount of funds allocated to the Capital Program for each respective fund.

A *Special Revenue Fund* is used to account for revenues that are legally restricted or committed to be used for specific purposes. These funds ensure that money collected from specific sources, such as gas taxes, special taxes, or special assessments, is spent only on designated activities or programs, like street maintenance, parks, or public safety. Special Revenue Funds provide transparency and accountability by clearly separating and tracking these restricted resources from the general fund.

The City uses Special Revenue Funds to track various funding sources, including, but not limited to Measures M, R, and W, Lighting and Landscaping Maintenance District, and Park Impact Fees. As part of the development of this Budget, the focus for staff was to establish beginning balances and ensure that Special Revenue Funds end FY 2025-2026 with positive fund balances. Allocations in the these funds provide the majority of resources for the capital improvement program.

A *Grant Fund* is used to separately track revenues and expenditures related to grants received by a government, typically from federal, state, or other external sources. Since grants often come with specific conditions and reporting requirements, a Grant Fund ensures that the money is used only for its intended purpose, such as public safety programs, infrastructure improvements, or

social services. This fund helps maintain compliance with grant terms, supports accurate financial reporting, and promotes transparency and accountability in the use of grant resources.

Due to the nature of reimbursable Grant Funds, there may be a temporary negative fund balance as the City awaits reimbursement from the granting agency. Finance continues to track the status of these funds to ensure that department staff are submitting draw down requests from granting agencies. Continuing the effort to receive reimbursements for grants will be a focus of the Finance Department in FY 2025-2026.

Capital Improvement Program

The FY 2025-2026 CIP budget includes funding for a number of critical capital improvements to address the backlog of deferred maintenance, particularly street resurfacing, sidewalk repair, sewer system improvements and water system improvements. Funding for capital improvements is provided primarily through Special Revenue, Grant, Capital, and Enterprise Funds.

Category	No. of Projects	Carryover from Prior Years	New Funding in FY 2025-26
General Building & Facilities	17	$528,990	$387,680
Housing Authority	1	-	-
Information Technology	6	269,481	(10,558)
Library	14	435,155	112,076
Community Services & Parks	18	2,729,230	463,000
Sewer	1	321,093	1,000,000
Stormwater	7	232,232	(660,000)
Streets & Sidewalks	18	1,788,760	10,359,231
Sustainability	3	235,359	10,000
Transportation	20	3,407,847	3,094,679
Water	6	650,000	650,000
Totals	**111**	**$10,598,147**	**$15,406,078**

Additional detail related to the CIP budget, which was approved by City Council on June 18, 2025, is included in the Proposed Budget.

Economic Outlook[2]

[2] The Economic Outlook section was developed with the assistance of ChatGPT, an artificial intelligence language model developed by OpenAI, https://chat.openai.com/. The tool was used to synthesize publicly available economic

A review and analysis of current economic conditions is critical to provide context for the financial assumptions and policy decisions that shape the Proposed Budget. An economic outlook helps Councilmembers, staff, and the public understand the anticipated economic conditions, such as employment trends, inflation, property values, consumer spending, and development projects that may affect revenue sources (like taxes and fees) and expenditure needs (such as public safety, community services, and infrastructure improvements). It allows for informed forecasting, helps identify potential risks and opportunities, and supports strategic planning by aligning fiscal priorities with anticipated economic realities. Providing a discussion of the current economic outlook enhances transparency, credibility, and sound financial management in the budgeting process.

The following analysis of the federal, state and local economic outlooks provide context for the City's revenue projections.

Federal Economic Outlook

The U.S. economic outlook for the next year is marked by expectations of decelerating growth, elevated inflation, and rising fiscal pressures, influenced by recent policy shifts and global trade dynamics.

The Congressional Budget Office (CBO) projects real Gross Domestic Product (GDP)[3] growth to slow from 2.3% in 2024 to 1.9% in 2025, with a further dip to 1.8% in 2026. This deceleration is attributed to higher unemployment and the impact of new trade policies. Inflation, as measured by the Personal Consumption Expenditures (PCE) price index, is expected to ease slightly in 2025 but remain above the Federal Reserve's 2% target, potentially reaching around 3%.[4]

The federal government has implemented a 10% universal import tariff, with higher rates on specific countries, aiming to bolster domestic industries.[5] These measures have led to retaliatory tariffs from key trading partners, contributing to market volatility and a significant stock market correction in early 2025.

The federal budget deficit is projected to be $1.9 trillion in fiscal year 2025, equating to 6.2% of GDP. Public debt is expected to reach 99.9% of GDP this year and continue rising, potentially

data and projections to support the drafting of this section. All information was reviewed and verified by City staff for accuracy and relevance on 7/15/2025.

[3] Gross Domestic Product (GDP) is a measure of a country's economic activity as represented by the total market value of all final goods and services produced within a country's borders during a specific period.

[4] Congressional Budget Office; https://www.cbo.gov/publication/61162; visited on 4/25/2025

[5] White House Press Release; https://www.whitehouse.gov/fact-sheets/2025/04/fact-sheet-president-donald-j-trump-ensures-national-security-and-economic-resilience-through-section-232-actions-on-processed-critical-minerals-and-derivative-products; visited on 4/25/2025

surpassing the post-World War II record by 2029. Interest payments on the debt are anticipated to exceed $1 trillion by 2026, posing challenges for future fiscal policy.[6]

The labor force participation rate is projected to decline from 62.6% in 2024 to 61.9% in 2028, influenced by an aging population and moderating demand for workers, which suggests a shrinking workforce that could constrain economic growth over the long term.[7]

In summary, the U.S. faces a complex economic landscape over the next year, with slowing growth, persistent inflation, and mounting fiscal challenges. Policy decisions, particularly regarding trade and fiscal management, will play a crucial role in shaping the nation's economic trajectory.

California Economic Outlook

California's economic outlook for the coming year reflects a mix of moderate growth, fiscal stabilization, and emerging challenges.

California's real GDP is projected to grow by approximately 2.4% in 2025, driven by robust activity in the technology sector, particularly in semiconductors and artificial intelligence, and a slight rebound in housing construction. However, job growth is expected to decelerate, with nonfarm payrolls increasing by 0.8% in 2025 and slowing further to 0.6% in 2026. The unemployment rate is anticipated to average around 5.3% in early 2025 before gradually declining.[8]

Inflation is projected to moderate, with California's headline inflation rate expected to average between 2% and 2.5% in early 2025. Wage growth is forecasted to slow from 6.4% in 2024 to between 3.4% and 4% in 2025, reflecting a normalization following the previous year's strong gains. [8]

Housing affordability remains a pressing issue, with only 11% of Los Angeles County households able to afford a median-priced home. While multifamily construction is expected to increase, challenges such as high insurance premiums and regulatory hurdles persist.[9]

[6] Congressional Budget Office; https://www.cbo.gov/publication/61172; visited on 4/25/2025
[7] Congressional Budget Office; https://www.cbo.gov/publication/61189; visited on 4/25/2025
[8] California Governor's Proposed Budget (January); https://ebudget.ca.gov/2025-26/pdf/BudgetSummary/EconomicOutlook.pdf visited on 4/25/2025
[9] Los Angeles Economic Development Corporation. 2025 Economic Forecast Report; https://laedc.org/laedc-releases-2025-economic-forecast-report visited on 4/25/2025

In summary, California's economy is expected to continue the recent trend of moderate growth in the coming year, supported by key industries and a stabilizing fiscal environment. However, ongoing challenges in housing affordability, sector-specific pressures, and potential federal policy changes necessitate vigilant economic and fiscal strategies.

South Pasadena Economic Outlook

South Pasadena's fiscal outlook for FY 2025-26 is moderately optimistic, building on pre-pandemic stability but tempered by broader regional and statewide pressures. City finances are expected to benefit from steady property tax receipts, projected to grow in line with Los Angeles County trends of around 3 percent annually. Sales and use tax revenues should see modest gains reflecting steady economic activity over the past year.

Overall, South Pasadena is likely to see moderate revenue growth (~3 percent across major tax categories), enabling it to maintain core services and responsibly invest in capital improvements.

In sum, FY 2025-26 presents a manageable growth trajectory: solid but cautious, with limited room for expansion. Through disciplined budgeting, tempered optimism, and awareness of external threats, South Pasadena is positioned to maintain fiscal stability and continue delivering valued services without undue strain.

Acknowledgments

I would like to acknowledge the guidance of the City Council, the dedication of Finance Department staff, the City's management team, and City staff that ensure the community receives the highest level of service each and every day. I would also like to provide special acknowledgement to Budget and Purchasing Manager William Castrillon, Management Analyst Tatiana Fernandez, and Assistant City Manager/CFO Nick Kimball, who have worked tirelessly to put together this Budget. Without their dedication, this Budget would not have been possible.

Respectfully submitted,

Todd Hileman
City Manager

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List of Major Changes

One-Time Enhancements

The following table lists the one-time funding department requests included in the proposed budget.

Fund/Div.	Dept.	Description	Est. Amount	Justification
101-2501	Fire	Automated gurney system	121,000	The Fire department is proposing the one-time purchase of two fully automated gurney systems for ambulances to reduce possible injuries from lifting.
101-4011	Police	3-4 Motorola radios for police patrols.	40,000	The Police department is looking to upgrade the radios for patrol vehicles. 11 radios are being replaced with other funding sources.
101-7011	Community Development	Professional Services via RFP	100,000	To create ADU pre-reviewed plans and a guidebook to comply with AB 1332, which took effect January 2025.
101-5011	Fire	Lexipol (Software)	22,100	Lexipol policy implementation software. It ensures the department maintains up-to-date, compliant policies that align with state and federal laws, industry best practices, and evolving standards.
101-8011	Library	Security Guard Services	37,000	To provide security coverage to support staff in deflecting and managing conflict in the morning. Increase hours from 40 to 58 hours.

Full-Time Position Changes

During FY 24-25, some departments were restructured to address systemic issues and effectiveness, productivity, and accountability. Despite the number of position deletions, reclassifications, and additions that have been implemented over the end of FY 24-25 and beginning of FY 25-26, the strategic restructuring has not resulted in any net new positions (see Position Summary Schedule and related crosswalk). Newly restructured positions – including Public Affairs Manager, Information Technology and Systems Administrator, CIP Analyst, and Procurement and Contracts Analyst, to name a few -- have served to better align staff resources and expertise with the challenges being faced by the City.

The city has a total of 173 full-time staff members that support the city's daily operations. Towards the end of FY 2024-25 a few departments were restructured with the elimination and creation of new positions to support departments to better serve South Pasadena residents.

As of July 1, 2025, the Department of Management Services was absorbed by the City Manager's Office and the Finance Department. The City Clerk Division will be under the City Manager's office, and Human Resources will be under the Finance Department.

A detailed schedule for the four-year Full-Time Personnel Count (appendix 1). Below is a crosswalk of position changes from the last fiscal year.

FY 2024-2025		FY 2025-2026
City Manager		
City Manager	=	City Manager
	+	**Assistant City Manager / CFO**
~~Deputy City Manager~~	-	
Assistant to the City Manager	=	Assistant to the City Manager
~~Management Analyst~~	-	
Administrative Secretary	→→	Executive Assistant
	+	**Public Affairs Manager**
	↗	Chief City Clerk
	↗	Deputy City Clerk
	↗	Management Assistant
Management Services	→→	**City Manager/Finance Dept.**
~~Management Services Director~~	-	
~~Sr. Management Analyst~~	-	
Chief City Clerk	↗	
Deputy City Clerk	↗	
Management Assistant	↗	
Human Resources/Risk Manager	↘	
Sr. Human Resources Analyst	↘	
Human Resources Analyst	↘	
Finance Department		
~~Finance Director~~	-	
~~Deputy Finance Director/Controller~~	-	
~~Finance Manager~~	-	
	↘	Human Resources/Risk Manager
	↘	Sr. Human Resources Analyst
	↘	Human Resources Analyst
	1	**Human Resources Management Aide**
Accounting Manager / Controller	=	Accounting Manager / Controller
Budget and Purchasing Manager	=	Budget and Purchasing Manager
	+	**Procurement and Contracts Analyst**
	+	**Senior Accountant**
Accountant (2)	-1	Accountant (1)
Management Analyst (2)	-1	Management Analyst (1)
Management Assistant	=	Management Assistant
Accounting Technician	=	Accounting Technician
	+	**CIP Analyst**
	+	**Information Technology Manager**

FY 2024-2025		FY 2025-2026
Police Department	=	**No Changes**
Fire Department	=	**No Changes**
Public Works Department		
Administrative/Engineering Division		
Public Works Director	=	Public Works Director
Deputy Public Works Director	=	Deputy Public Works Director
City Engineer	=	City Engineer
Senior Civil Engineer	=	Senior Civil Engineer
Associate Civil Engineer	=	Associate Civil Engineer
Civil Engineering Assistant	=	Civil Engineering Assistant
Public Works Assistant	=	Public Works Assistant
Public Works Inspector	=	Public Works Inspector
	+	**Sr. Management Analyst**
Management Analyst (2)	-1	Management Analyst (1)
Management Assistant	=	Management Assistant
Transportation Program Manager	=	Transportation Program Manager
	+	**CIP Program Manager**
	+	**CIP Project Manager**
Operations & Maintenance Division		
	+	**Public Works Superintendent**
Public Works Operations Manager	=	Public Works Operations Manager
Facilities and Parks Supervisor	=	Facilities and Parks Supervisor
Street & Sewer Supervisor	=	Street & Sewer Supervisor
Electrician	=	Electrician
Senior Maintenance Worker	=	Senior Maintenance Worker
Building Maintenance Worker	=	Building Maintenance Worker
Maintenance Worker I/II (6)	-1	Maintenance Worker I/II (5)
Environmental & Sustainability Division	=	**No Changes**
Water Division	=	**No Changes**
See Next Page for Community Development.		

FY 2024-2025		FY 2025-2026
Community Development		
Community Development Director	=	Community Development Director
~~Deputy Community Development Director~~	-	
Planning Manager	=	Planning Manager
Senior Management Analyst/Housing	=	Senior Management Analyst/Housing
Senior Planner	=	Senior Planner
Associate Planner	=	Associate Planner
	+	**Assistant Planner**
Senior Community Improvement Coordinator	=	Senior Community Improvement Coordinator
Community Improvement Coordinator	=	Community Improvement Coordinator
~~Film Liaison~~	-	
Administrative Secretary	=	Administrative Secretary
~~Permit Counter Technician~~	-	
Library	=	**No Changes**
Community Services	=	**No Changes**

Summary of Changes	
Positions Eliminated	-11
Positions Added	11
Net Change	0

Budget Process

Per the Government Finance Officers Association (GFOA): "Governments make program and service decisions and allocate scarce resources to programs and services through the budget process. As a result, the budget process is one of the most important activities undertaken by governments. The quality of decisions resulting from the budget process and the level of their acceptance depend on the budget process that is used."[10]

Definition of the Budget Process: The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.

Mission of the Budget Process: To help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process.

Key Characteristics of the Budget Process:

- Incorporates a long-term perspective.
- Establishes linkages to broad organizational goals.
- Focuses budget decisions on results and outcomes.
- Involves and promotes effective communication with stakeholders.
- Provides incentives to government management and employees.

Given the evolving nature of good budgeting and management, these practices are not intended as mandatory prescriptions for governments. Rather, they are recommendations that provide a blueprint for governments to make improvements to their budget processes. The implementation of these practices is expected to be an incremental process that will take place over a number of years.[11]

[10] Government Finance Officers Association. Recommended Budget Practices from the National Advisory Council on State and Local Budgeting. https://www.gfoa.org/materials/recommended-budget-practices-from-the-national-advisory visited on 7/16/2025

[11] Government Finance Officers Association. Recommended Budget Practices from the National Advisory Council on State and Local Budgeting. https://www.gfoa.org/materials/recommended-budget-practices-from-the-national-advisory visited on 7/16/2025

FY 2025-26 Budget Calendar

The budget calendar was presented and approved by the City Council on June 18, 2025.[12] The proposed budget calendar provides several opportunities for public input through Commission, Town Hall, and City Council meetings.

City of South Pasadena
FY 25-26 Budget Calendar
Rev. 5/12/2025

Operational Budget

May

- **5/08**: Propose New Budget Schedule to Finance Commission
- **5/15:** Community Survey Results via Memo
- **5/21:** Present New Budget Schedule to City Council

June

- **6/02-6/20**: Staff Develops Operational Budget
- **6/23-6/27**: City Manager Reviews Operational Budgets
- **6/30-7/02**: Budget Book Production

July

- **7/07-7/15**: Staff Review Draft Budget
- **7/16**: Release the Draft Budget to City Council and Finance Commission
- **7/24:** Present Operational Budget for Review to the Finance Commission
- **7/30:** City Council Study Session #1: Operational Budget

August

- **8/1-8/08**: Incorporate City Council Feedback
- **8/06:** Community Budget Meeting
- **8/10:** Notice of Public Hearing
- **8/13:** Joint City Council and Finance Commission Study Session #2: Operational Budget
- **8/20**: Present Budget for Adoption to City Council

CIP Budget

May

- **5/08**: Propose New Budget Schedule to the Finance Commission
- **5/12-5/30**: Develop Preliminary 5-Year CIP Budget
- **5/13**: Meet with City Manager to Review 5-year CIP Budget
- **5/21:** Present New Budget Schedule to City Council

June

- **6/04**: Joint City Council and Finance Commission Study Session: CIP Budget
- **6/08**: Notice of Public Hearing
- **6/11:** Public Works Commission CIP Budget Review
- **6/18**: Present CIP Budget for Adoption to City Council. Not a Joint Meeting Needed.

[12] South Pasadena City Council, Regular Council Meeting on June 18, 2025, Item 16. https://docs.google.com/gview?url=https%3A%2F%2Fgranicus_production_attachments.s3.amazonaws.com%2Fsouthpasadena%2F485f4bb1a1fbe7d7c1808a6a735257b90.pdf&embedded=true visited 7/16/2025

Fund Balance

Fund #	Fund Name	Uncommitted* Fund Balance	Revenue	Transfers In	Transfers Out	Expenditure	Ending Fund Balance
General Fund							
101	General Fund	19,133,085	41,864,479	714,362	846,347	41,679,999	19,185,580
103	Insurance Fund	(2,265,911)	4,099,360	-	-	4,302,911	(2,469,462)
104	Street Improvements Program	436,719	-	-	1,743,516	-	(1,306,797)
105	Facilities & Equip. Cap. Fund	267,035	44,395	144,225	487,076	540,000	(571,421)
106	Technology Surcharge Fund	100,322	22,000	-	-	-	122,322
107	Programs and Projects	(314,877)	-	-	-	-	(314,877)
108	SR 110 General Fund Reserve	196,765	-	-	-	-	196,765
116	Special Projects Fund***	3,197,157	-	257,936	120,000	-	3,335,093
120	Vehicle Replacement Fund	-	-	-	-	-	-
Total General Fund		**20,750,295**	**46,030,234**	**1,116,523**	**3,196,939**	**46,522,909**	**18,177,204**
Special Revenue Funds							
205	Local Transit Return "A"	1,568,576	729,322	-	90,000	988,918	1,218,979
207	Local Transit Return "C"	2,521,423	591,243	300,000	90,000	120,000	3,202,666
209	Carlyle Library Bequest	2,674,036	-	-	-	-	2,674,036
215	Street Light & Landscape	-	910,062	846,347	-	1,685,212	71,197
217	Public, Education, Gov't. Fund	223,646	11,433	-	-	-	235,079
218	Clean Air Act (AB2766 Subvent)	241,306	-	-	-	158,000	83,306
220	Business Improvement Tax	11,689	82,000	-	-	82,000	11,689
223	Gold Line Mitigations Fund	67,643	1,139	-	-	-	68,782
226	Mission Meridian Public Garage	-	-	-	-	5,000	(5,000)
227	Successor Agency to the CRA	16,377	-	-	-	-	16,377
228	Housing Authority	129,164	16,627	-	-	138,255	7,536
230	State Gas Tax	402,677	787,610	200,000	-	1,388,967	1,320
232	County Park Bond	-	9,725	-	-	9,725	-
233	Measure R	1,905,849	912,600	-	1,225,000	182,454	1,410,995
234	LACMTA Measure M MAT	-	298,632	-	298,632	-	-
236	Measure M	2,479,216	508,906	-	1,316,047	232,454	1,439,621
237	Road Maint & Rehab. Acct (SB1)	2,773,243	729,850	-	624,645	-	2,878,448
238	MSRC Grant Fund	-	212,617	-	144,225	-	68,392
239	Measure W	302,723	285,213	-	365,218	222,719	-
240	Measure M MSP	-	200,000	-	200,000	-	-
241	Measure H	(41,344)	25,830	-	-	-	(15,514)
242	Prop C Exchange Funds	-	-	-	-	-	-
243	Measure R MIP	-	2,000,000	-	2,000,000	-	-
250	MWD	-	-	500,000	-	-	500,000
255	Capital Growth	768,053	62,877	-	-	-	830,930
260	CDBG	52,606	243,674	-	226,070	17,604	52,606
267	Opioid Settlement Fund	-	48,400	-	-	-	48,400
270	Asset Forfeiture	481,667	-	-	-	61,200	420,467
272	Police Grants - State	1,956,187	100,000	-	-	100,000	1,956,187
275	Park Impact Fees	142,017	209,757	-	-	-	351,774
277	HSIP Grant	(2,774)	-	-	-	-	(2,774)
296	Public Art	3,189	-	-	-	-	3,189
327	2000 Tax Allocation Bonds Fund	924,867	-	-	250,000	-	674,867
927	Redev. Obligations Trust Funds	187,054	-	-	-	187,054	-
Total Special Revenue Funds		**19,789,090**	**8,977,518**	**1,846,347**	**6,829,837**	**5,579,562**	**18,203,556**

Fund Balance (continued)

Fund #	Fund Name	Uncommitted* Fund Balance	Revenue	Transfers In	Transfers Out	Expenditure	Ending Fund Balance
Enterprise Funds							
210	Sewer Fund**	10,281,812	2,102,000	-	1,671,808	1,903,163	8,808,841
295	Arroyo Seco	2,215,197	1,964,500	-	85,000	1,665,534	2,429,163
500	Water**	88,330,273	13,158,175	-	10,277,718	10,330,949	80,879,781
503	Water Efficiency Fund	486,129	160,000	-	-	167,475	478,654
505	2016 Water Revenue Bonds Fund	(30,629,981)	-	2,509,550	-	2,509,550	(30,629,981)
506	SRF Loan - Water	(504,707)	-	532,531	-	532,531	(504,707)
510	Water & Sewer Impact Fee Fund	1,776,938	500,000	-	-	-	2,276,938
550	Public Financing Authority	(3,185,847)	-	531,276	-	531,276	(3,185,847)
Total Enterprise Funds		**68,769,814**	**17,884,675**	**3,573,357**	**12,034,526**	**17,640,477**	**60,552,843**
Capital Project Funds							
310	Sewer Capital Projects Fund	555,026	-	421,808	-	421,808	555,026
400	Capital Improvement Program	(147,541)	-	16,661,204	1,557,936	14,955,727	-
Total Capital Funds		**407,485**	**-**	**17,083,012**	**1,557,936**	**15,377,535**	**555,026**

* Unaudited

** Includes capiatal assests net of depreciation

*** Funds are committed per prior Council Action

Transfers In

TRANSFERS IN FY 25-26			
Fund	**Fund Name**	**Description**	**Amount**
101	General Fund	City Hall Stormwater Project	300,000
	General Fund	Water FY 2018 Enterprise Allocation	414,362
		Total Fund 101	**714,362**
105	Facil. & Equip. Replacement	Tesla Lease Model Y	144,225
		Total Fund 105	**144,225**
116	Special Projects	Agenda Management System	21,600
116	Special Projects	FD Fire Station Front Bay Apparatus Door Replacement	2,320
116	Special Projects	Voice-over Internet Protocol (VoIP) Phone/Network Systen	8,988
116	Special Projects	Arroyo Seco San Rafael & San Pascual Projects	225,028
		Total Fund 116	**257,936**
207	Prop C	Street Repavement & Repairs	300,000
		Total Fund 207	**300,000**
215	Street Light & Landscape	Transfer to cover deficit (per Council)	846,347
		Total Fund 215	**846,347**
230	Gas Tax	Street Repavement & Repairs	200,000
		Total Fund 230	**200,000**
250	ARRA Grant Fund	City Hall Stormwater Project	500,000
		Total Fund 250	**500,000**
310	Sewer	Debt Service - Principal - 2012 State Loan Program	260,011
310	Sewer	Debt Service - Interest - 2012 State Loan Program	161,797
		Total Fund 310	**421,808**

Transfers In (continued)

Fund	Fund Name	Description	Amount
400	CIP	Street Repavement & Repairs	1,508,516
400	CIP	Indiana & Pasadena Reconstruction	110,000
400	CIP	Mission Maintenance & Slow Street	125,000
400	CIP	PD Front Counter/Lobby Remodel	40,000
400	CIP	PD Briefing/Training Room Update	40,000
400	CIP	FD Diesel Exhaust System Replacement	80,000
400	CIP	Fire Department Dormitory Expansion	55,000
400	CIP	Police & Fire Vehicle Access Gate Rehabilitation	60,000
400	CIP	War Memorial Sound System	50,000
400	CIP	War Memorial HVAC Repairs	45,000
400	CIP	War Memorial Basement Waterproofing	20,000
400	CIP	Library Security Improvements	40,000
400	CIP	Library Facility Improvements	57,076
400	CIP	CD Permit Management Software	20,000
400	CIP	Eddie Park House Improvements	75,000
400	CIP	Civic Center/Mound Solar Panel Installation	10,000
400	CIP	Library Radio Frequency Identification (RFID)	15,000
400	CIP	North-South Corridor (Fair Oaks) ITS Deployment	90,000
400	CIP	North-South Corridor (Fair Oaks) ITS Deployment	90,000
400	CIP	Sewer Sys. Rep., Rehab&Replace	1,000,000
400	CIP	Street Repavement & Repairs	100,000
400	CIP	Orange Zone Reconstruction	150,000
400	CIP	Street Repavement & Repairs	310,000
400	CIP	2025-2026 Street Maintenance	225,000
400	CIP	2025-2026 Marengo Maintenance & Improvements	50,000
400	CIP	Mission/Arroyo/Pasadena Intersections Improvements	90,000
400	CIP	Indiana & Pasadena Reconstruction	50,000
400	CIP	Orange Zone Reconstruction	500,000
400	CIP	Fremont/Huntington (MAT) Mobility Active Transportation	298,632
400	CIP	Street Repavement & Repairs	360,000
400	CIP	2025-2026 Street Maintenance	225,000
400	CIP	2025-2026 Marengo Maintenance & Improvements	50,000
400	CIP	Mission/Arroyo/Pasadena Intersections Improvements	90,000
400	CIP	Orange Zone Reconstruction	500,000
400	CIP	Indiana & Pasadena Reconstruction	50,000
400	CIP	Rectangular Rapid Flashing Beacons (Mission & Fremont)	41,047
400	CIP	Street Repavement & Repairs	624,645
400	CIP	Arroyo Seco San Rafael & San Pascual Projects	305,218
400	CIP	Hanscom Drive Drainage Improvements	60,000
400	CIP	Garfield Avenue and Monterey Road Traffic Signal and Garfi	100,000
400	CIP	Columbia Street Striping and Signals	50,000
400	CIP	Orange Grove Avenue Project	50,000
400	CIP	Fremont/Huntington MIP Project	500,000
400	CIP	Fair Oaks SR-110 Interchange On/Off-Ramps	1,500,000
400	CIP	FY24-25 Sidewalk Replacement & ADA Ramps	108,710
400	CIP	FY25-26 Sidewalk Replacement & ADA Ramps	117,360
400	CIP	Golf Course Equipment Replacement	85,000
400	CIP	Mission Maintenance & Slow Street	250,000
400	CIP	Westside Reservoir	500,000
400	CIP	Street Repavement & Repairs	4,640,000
400	CIP	Orange Zone Reconstruction	1,000,000
400	CIP	SCADA Upgrade	150,000
		Total Fund 400	**16,661,204**

Transfers In (continued)

Fund	Fund Name	Description	Amount
505	Water Rev Bonds	Debt Service - Fees	1,500
505	Water Rev Bonds	Debt Service - Principal - 2016	1,095,000
505	Water Rev Bonds	Debt Service - Interest - 2016	1,362,838
505	Water Rev Bonds	Def Loss Amort Expense	258,250
505	Water Rev Bonds	Premium Amort Expense - 2016	(208,038)
		Total Fund 505	**2,509,550**
506	SRF Loan Water	Debt Service - Interest - 2012 State Loan Program	182,270
506	SRF Loan Water	Debt Service - Principal - 2012 State Loan Program	350,261
			532,531
550	Public Financing Authority	Debt Service - Fees	2,000
550	Public Financing Authority	Debt Service - Principal - 2013	470,000
550	Public Financing Authority	Debt Service - Interest - 2013	86,988
550	Public Financing Authority	Premium Amort Expense - 2013	(27,712)
		Total Fund 550	**531,276**
		Total Transfer In	**23,619,238**

Transfers Out

TRANSFERS OUT FY 25-26			
Fund	**Fund Name**	**Description**	**Amount**
101	General Fund	Transfer to cover deficit LLMD (per Council)	**846,340**
		Total Fund 101	**846,340**
104	Street Imp. Prog.	Street Repavement & Repairs	1,508,516
104	Street Imp. Prog.	Indiana & Pasadena Reconstruction	110,000
104	Street Imp. Prog.	Mission Maintenance & Slow Street	125,000
		Total Fund 104	**1,743,516**
105	Facil. & Equip. Replacement	PD Front Counter/Lobby Remodel	40,000
105	Facil. & Equip. Replacement	PD Briefing/Training Room Update	40,000
105	Facil. & Equip. Replacement	FD Diesel Exhaust System Replacement	80,000
105	Facil. & Equip. Replacement	Fire Department Dormitory Expansion	55,000
105	Facil. & Equip. Replacement	Police & Fire Vehicle Access Gate Rehabilitation	60,000
105	Facil. & Equip. Replacement	War Memorial Sound System	50,000
105	Facil. & Equip. Replacement	War Memorial HVAC Repairs	45,000
105	Facil. & Equip. Replacement	War Memorial Basement Waterproofing	20,000
105	Facil. & Equip. Replacement	Library Security Improvements	40,000
105	Facil. & Equip. Replacement	Library Facility Improvements	57,076
		Total Fund 105	**487,076**
116	Special Projects	CD Permit Management Software	20,000
116	Special Projects	Eddie Park House Improvements	75,000
116	Special Projects	Civic Center/Mound Solar Panel Installation	10,000
116	Special Projects	Library Radio Frequency Identification (RFID)	15,000
		Total Fund 116	**120,000**
205	Prop A	North-South Corridor (Fair Oaks) ITS Deployment	90,000
		Total Fund 205	**90,000**
207	Prop C	North-South Corridor (Fair Oaks) ITS Deployment	90,000
		Total Fund 207	**90,000**
210	Sewer	Sewer Sys. Rep., Rehab&Replace	1,000,000
210	Sewer	Street Repavement & Repairs	100,000
210	Sewer	Orange Zone Reconstruction	150,000
210	Sewer	Debt Service - Principal - 2012 State Loan Program	260,011
210	Sewer	Debt Service - Interest - 2012 State Loan Program	161,797
		Total Fund 210	**1,671,808**
233	Measure R	Street Repavement & Repairs	310,000
233	Measure R	2025-2026 Street Maintenance	225,000
233	Measure R	2025-2026 Marengo Maintenance & Improvements	50,000
233	Measure R	Mission/Arroyo/Pasadena Intersections Improvements	90,000
233	Measure R	Indiana & Pasadena Reconstruction	50,000
233	Measure R	Orange Zone Reconstruction	500,000
		Total Fund 233	**1,225,000**
234	Measure M-MAT	Fremont/Huntington (MAT) Mobility Active Transportation Proje	298,632
		Total Fund 234	**298,632**
236	Measure M	Street Repavement & Repairs	360,000
236	Measure M	2025-2026 Street Maintenance	225,000
236	Measure M	2025-2026 Marengo Maintenance & Improvements	50,000
236	Measure M	Mission/Arroyo/Pasadena Intersections Improvements	90,000
236	Measure M	Orange Zone Reconstruction	500,000
236	Measure M	Indiana & Pasadena Reconstruction	50,000
236	Measure M	Rectangular Rapid Flashing Beacons (Mission & Fremont)	41,047
		Total Fund 236	**1,316,047**

Transfers Out (continued)

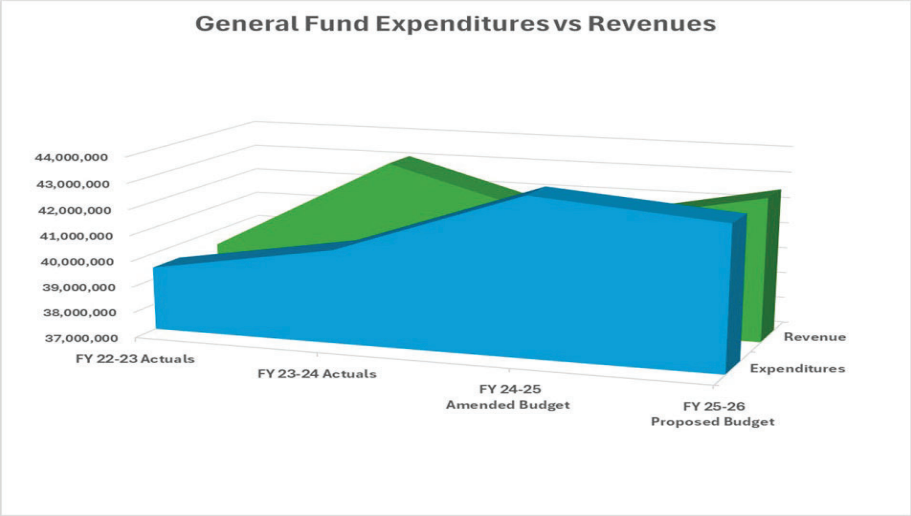
Fund	Fund Name	Description	Amount
237	RMRA	Street Repavement & Repairs	624,645
		Total Fund 237	**624,645**
238	MSRC	Tesla Lease Model Y	144,225
		Total Fund 238	**144,225**
239	Measure W	Arroyo Seco San Rafael & San Pascual Projects	305,218
239	Measure W	Hanscom Drive Drainage Improvements	60,000
		Total Fund 239	**365,218**
240	Measure M MSP	Garfield Avenue and Monterey Road Traffic Signal and Garfield A	100,000
240	Measure M MSP	Columbia Street Striping and Signals	50,000
240	Measure M MSP	Orange Grove Avenue Project	50,000
		Total Fund 240	**200,000**
243	Measure R - MIP	Fremont/Huntington MIP Project	500,000
243	Measure R - MIP	Fair Oaks SR-110 Interchange On/Off-Ramps	1,500,000
		Total Fund 243	**2,000,000**
250	MWD	City Hall Stormwater Project	
		Total Fund 250	**-**
260	CDBG	FY24-25 Sidewalk Replacement & ADA Ramps	108,710
260	CDBG	FY25-26 Sidewalk Replacement & ADA Ramps	117,360
		Total Fund 260	**226,070**
295	Arroyo Seco Golf	Golf Course Equipment Replacement	85,000
		Total Fund 295	**85,000**
327	2000 Tax Allocation Bonds Fund	Mission Maintenance & Slow Street	250,000
		Total Fund 327	**250,000**
400	Capital Project	City Hall Stormwater Project	300,000
400	Capital Project	Agenda Management System	21,600
400	Capital Project	FD Fire Station Front Bay Apparatus Door Replacement	2,320
400	Capital Project	Voice-over Internet Protocol (VoIP) Phone/Network System	8,988
400	Capital Project	Arroyo Seco San Rafael & San Pascual Projects	225,028
400	Capital Project	Street Repavement & Repairs	300,000
400	Capital Project	Street Repavement & Repairs	200,000
400	Capital Project	City Hall Stormwater Project	500,000
		Total Fund 400	**1,557,936**
500	Water	Westside Reservoir	500,000
500	Water	Street Repavement & Repairs	4,640,000
500	Water	Orange Zone Reconstruction	1,000,000
500	Water	SCADA Upgrade	150,000
500	Water	SRLF Debt Service - Interest - 2012 State Loan Program	182,270
500	Water	SRLF Debt Service - Principal - 2012 State Loan Program	350,261
500	Water	Debt Service - Fees	1,500
500	Water	Debt Service - Principal - 2016	1,095,000
500	Water	Debt Service - Interest - 2016	1,362,838
500	Water	Def Loss Amort Expense	258,250
500	Water	Premium Amort Expense - 2016	(208,038)
500	Water	Debt Service - Fees	2,000
500	Water	Debt Service - Principal - 2013	470,000
500	Water	Debt Service - Interest - 2013	86,988
500	Water	Premium Amort Expense - 2013	(27,712)
500	Water	Reimbursement for FY 2018 Enterprise Allocation.	414,362
		Total Fund 500	**10,277,718**
		Total Transfer Out	**23,619,238**

Summary of General Fund Revenues and Expenditures

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
101 - General Fund				
Assessments	395,801	406,634	420,000	428,200
Charges for Current Services	4,284,933	4,197,783	4,076,280	3,325,618
Fines, Forfeitures & Penalties	65,860	83,632	58,000	63,350
Interfund Transfers	-	3,616,394	150,000	714,362
Intergovernmental	4,011,925	4,069,472	4,777,789	4,811,273
Licenses & Permits	870,974	1,000,581	849,463	1,026,802
Other Revenue	2,002,210	423,366	718,898	1,782,573
Other Taxes	1,686,524	1,748,571	1,808,740	1,943,598
Property Taxes	15,015,182	15,814,847	16,594,663	17,227,356
Sales Taxes	6,138,682	5,660,649	5,912,957	5,562,209
Use of Money & Property	514,439	2,053,921	1,048,715	1,148,690
Utility Users Taxes	4,431,072	4,050,568	4,752,155	4,544,810
Revenue	**39,417,601**	**43,126,417**	**41,167,661**	**42,578,841**
Personnel	24,460,808	24,443,378	27,128,680	28,106,381
Operating	11,779,686	10,565,361	13,455,567	13,136,529
Other Expenses	1,424,840	13,337	-	2,039
Capital Outlay	159,909	187,044	392,500	435,050
Transfers	1,630,810	5,414,264	2,132,708	846,347
Expenditure	**39,456,052**	**40,623,385**	**43,109,455**	**42,526,346**
103 - Insurance Fund				
Interfund Transfers	1,489,285	-	774,009	-
Other Revenue	5,667,608	3,349,507	4,099,360	4,099,360
Use of Money & Property	-	15,510	-	-
Revenue	**7,156,893**	**3,365,017**	**4,873,369**	**4,099,360**
Capital Outlay	-	-	-	-
Operating	5,290,303	5,347,764	4,873,369	4,302,911
Transfers	-	-	-	-
Expenditure	**5,290,303**	**5,347,764**	**4,873,369**	**4,302,911**
104 - Street Improvements Program				
Interfund Transfers	-	131,176	-	-
Intergovernmental	-	179,838	-	-
Other Revenue	-	-	-	-
Use of Money & Property	(1,604)	100,979	-	-
Revenue	**(1,604)**	**411,993**	**-**	**-**
Transfers	-	1,342,435	957,897	1,743,516
Expenditure	**-**	**1,342,435**	**957,897**	**1,743,516**
105 - Facilities & Equip. Cap. Fund				
Interfund Transfers	-	144,225	144,225	144,225
Other Revenue	-	-	-	-
Use of Money & Property	28,793	40,712	44,395	44,395
Revenue	**28,793**	**184,937**	**188,620**	**188,620**
Operating	179,324	416,388	540,000	540,000
Capital Outlay	36,876	-	-	-
Transfers	-	56,583	1,364,025	487,076
Expenditure	**216,200**	**472,971**	**1,904,025**	**1,027,076**

Summary of General Fund Revenues and Expenditures (continued)

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
106 - Technology Surcharge Fund				
Other Revenue	31,004	22,231	22,000	22,000
Use of Money & Property	-	910	-	-
Revenue	**31,004**	**23,141**	**22,000**	**22,000**
107 - Programs and Projects				
Interfund Transfers	-	-	-	-
Revenue	-	-	-	-
Operating	71,236	-	-	-
Expenditure	**71,236**	**-**	**-**	**-**
108 - SR 110 General Fund Reserve				
Interfund Transfers	338,483	-	-	-
Revenue	**338,483**	**-**	**-**	**-**
Transfers	-	5,362	136,356	-
Expenditure	**-**	**5,362**	**136,356**	**-**
110 - OPEB Trust Fund				
Interfund Transfers	-	-	-	-
Use of Money & Property	-	-	-	-
Revenue	-	-	-	-
Operating	-	-	-	-
Other Expenses	1,141,509	-	-	-
Expenditure	**1,141,509**	**-**	**-**	**-**
116 - Special Projects Fund				
Interfund Transfers	-	3,328,380	-	257,936
Revenue	**-**	**3,328,380**	**-**	**257,936**
Capital Outlay	-	-	1,544,183	-
Transfers	-	-	38,514	120,000
Expenditure	**-**	**-**	**1,582,697**	**120,000**

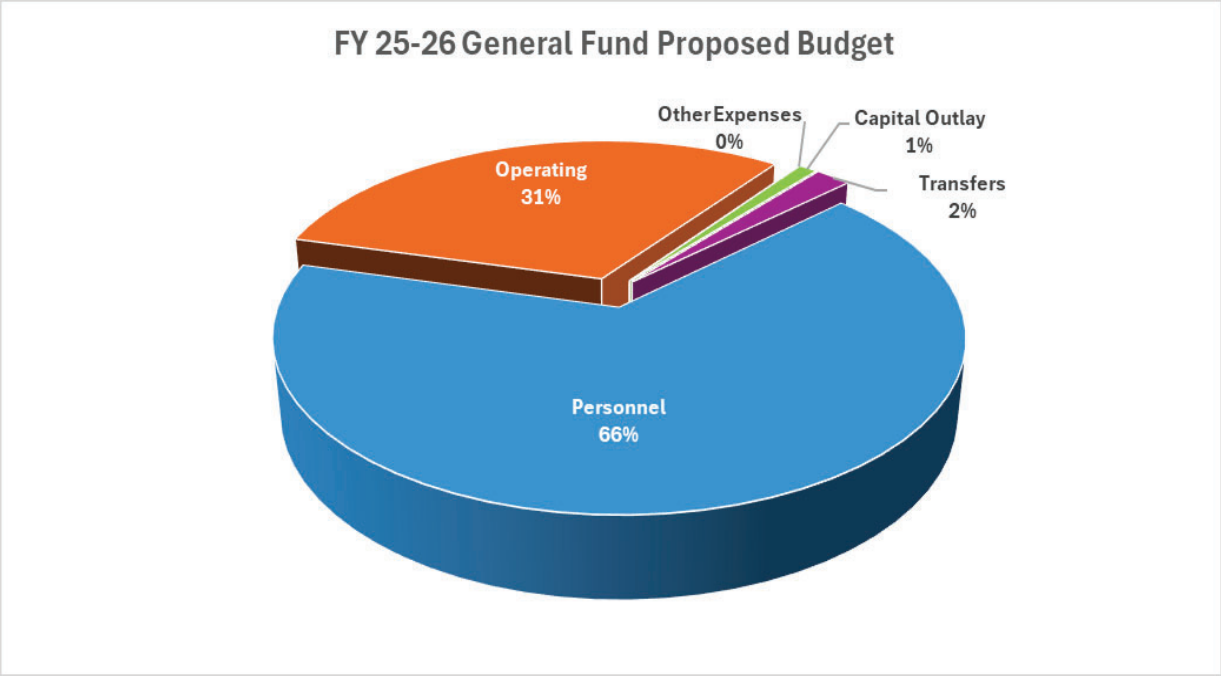


Summary of FY 2025-2026 Proposed General Fund Budget Expenditures by Department

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	TOTAL BUDGET
City Council							
1010-1011	City Council	62,250	90,000	-	-	-	152,250
	Total City Council	**62,250**	**90,000**	**-**	**-**	**-**	**152,250**
City Treasurer							
3000-3021	City Treasurer	9,835	-	-	-	-	9,835
	Total City Treasurer	**9,835**	**-**	**-**	**-**	**-**	**9,835**
City Manager's Office							
2010-1022	City Clerk - Elections	-	5,543	-	-	-	5,543
2010-2011	City Manager	1,566,124	64,958	-	-	-	1,631,082
2010-2032	Information Services	-	1,753,832	274,050	-	-	2,027,882
2010-2033	City Clerk's Division	304,322	194,900	-	-	-	499,222
2020-2012	Economic Development	-	60,722	-	2,039	-	62,761
2030-2031	Management Services	64,958	-	-	-	-	64,958
	Total City Manager	**1,935,404**	**2,079,955**	**274,050**	**2,039**	**-**	**4,291,448**
Community Development							
7010-7011	Community Development	628,810	1,427,950	-	-	-	2,056,760
101-7901	Housing Element	-	-	-	-	-	-
	Total Community Development	**628,810**	**1,427,950**	**-**	**-**		**2,056,760**
Community Services							
8030-8021	Senior Center	333,541	154,601	-	-	-	488,142
8030-8031	Recreation	328,269	213,326	-	-	-	541,595
8030-8032	After-School Day Care	819,661	293,460	-	-	-	1,113,121
	Total Community Services	**1,481,470**	**661,387**	**-**	**-**	**-**	**2,142,857**
Finance							
3010-2034	Human Resources	689,871	391,800	-	-	-	1,081,671
3010-3011	Finance	931,580	280,000	-	-	-	1,211,580
101-3032	Information Services	-	-	-	-	-	-
3010-3041	Non-Departmental/Overhead	525,000	3,380,401	-	-	-	3,905,401
	Total Finance	**2,146,451**	**4,052,201**	**-**	**-**		**6,198,652**
Fire							
5010-5011	Fire	6,693,758	855,050	121,000	-	-	7,669,808
5010-5012	Emergency Preparedness	-	45,300	-	-	-	45,300
	Total Fire	**6,693,758**	**900,350**	**121,000**	**-**		**7,715,108**
Library							
101-8011	Library	2,000,888	474,590	-	-	-	2,475,478
	Total Library	**2,000,888**	**474,590**	**-**	**-**	**-**	**2,475,478**
Police							
4010-4011	Police	11,800,008	1,346,896	40,000	-	-	13,186,904
4010-4018	Police State Grant - AB 3229	-	-	-	-	-	-
	Total Police	**11,800,008**	**1,346,896**	**40,000**	**-**	**-**	**13,186,904**

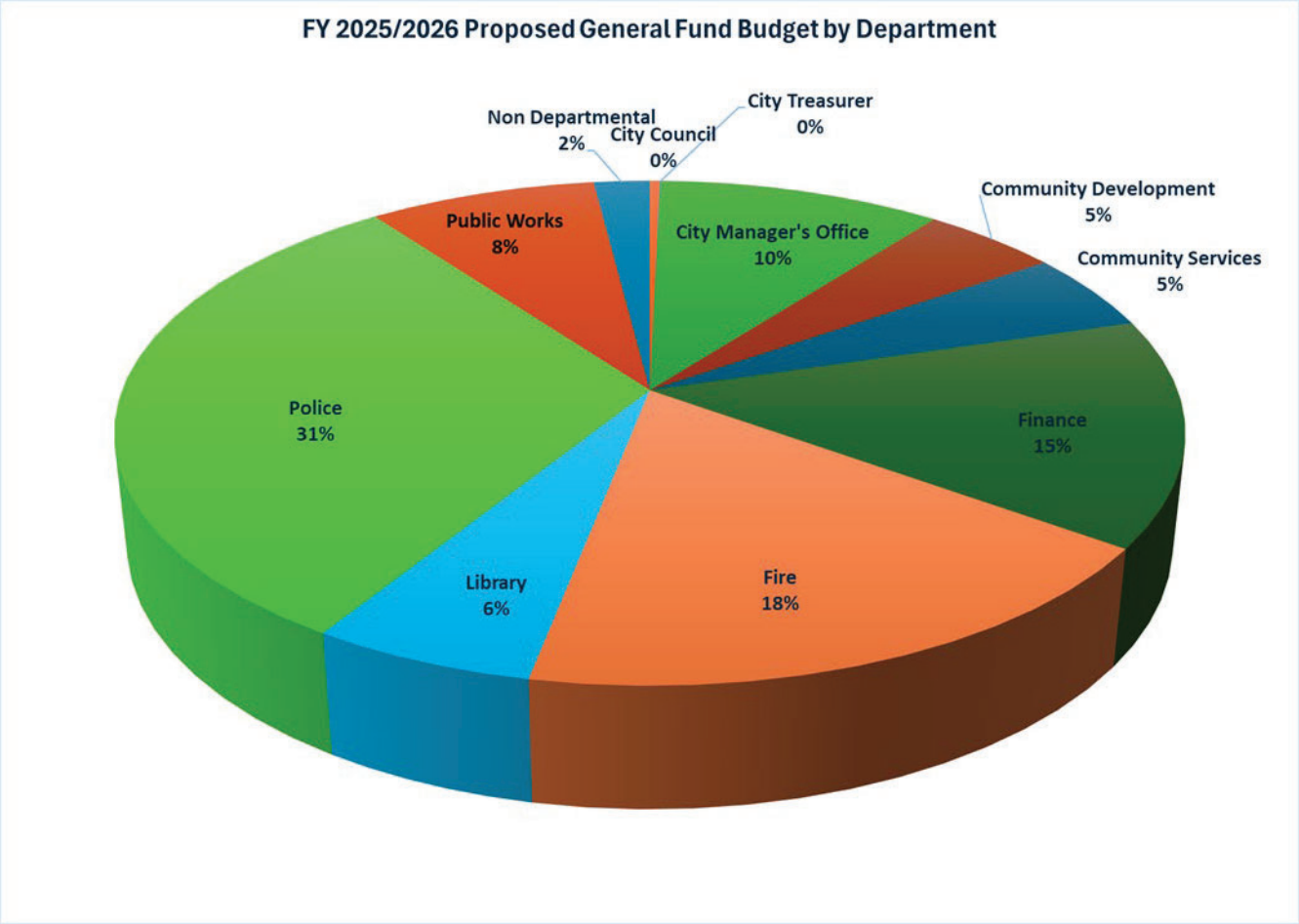
Summary of FY 2025-2026 Proposed General Fund Budget Expenditures by Department (continued)

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	TOTAL BUDGET
Public Works							
6010-6011	Admin. & Engineering	283,111	183,400	-	-	-	466,511
6010-6015	Environmental Services	222,662	113,600	-	-	-	336,262
6010-6116	Street Maintenance	-	-	-	-	-	-
6010-6310	Street Trees	-	-	-	-	-	-
6010-6410	Park Maintenance	318,722	827,700	-	-	-	1,146,422
6010-6601	Facilities Maintenance	523,012	978,500	-	-	-	1,501,512
	Total Public Works	**1,347,507**	**2,103,200**	**-**	**-**		**3,450,707**
Non Departmental							
9800-9811	Transfer Out to LLMD	-	-	-	-	846,347	-
	Total Non-Deparmental	**-**	**-**	**-**	**-**	**846,347**	**846,347**
	TOTAL ALL DEPARTMENTS	**28,106,381**	**13,136,529**	**435,050**	**2,039**	**846,347**	**42,526,346**



Category	FY 25-26 Proposed Budget	Percentage
Personnel	28,106,381	66.1%
Operating	13,136,529	30.9%
Other Expenses	2,039	0.0%
Capital Outlay	435,050	1.0%
Transfers	846,347	2.0%
	42,526,346	**100.0%**

Summary of FY 2025-2026 Proposed General Fund Budget Expenditures by Department (continued)



Department	Total Budget	Percentage
City Council	152,250	0.4%
City Treasurer	9,835	0.0%
City Manager's Office	4,291,448	10.1%
Community Development	2,056,760	4.8%
Community Services	2,142,857	5.0%
Finance	6,198,652	14.6%
Fire	7,715,108	18.1%
Library	2,475,478	5.8%
Police	13,186,904	31.0%
Public Works	3,450,707	8.1%
Non Departmental	846,347	2.0%
	42,526,346	**100.0%**

Department Narratives

City Council

The City Council is the elected legislative body of the City. The City Council consists of a Mayor and four Councilmembers, each elected at large for four overlapping terms. The City Council represents the City's citizens, analyzes and approves all laws and policies, authorizes all expenditures through the budget, and directs the administration of the City government through the City Manager.

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	Total Budget
City Council							
1010-1011	City Council	62,250	90,000	-	-	-	152,250
	Total City Council	**62,250**	**90,000**	**-**	**-**	**-**	**152,250**

Budget Detail

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
1010-1011	Salaries - Permanent	13,440	2,460	-	-	-
1010-1011	Salaries - Temp / Part	5,700	16,500	37,500	37,500	60,705
1010-1011	Workers Compensation	173	207	525	525	720
1010-1011	FICA - Medicare	424	1,357	2,942	2,942	826
1010-1011	Office Supplies	-	-	-	-	-
1010-1011	Postage	2	2,018	8,000	8,000	8,000
1010-1011	Special Department Expense	3,929	25,357	49,000	52,000	49,000
1010-1011	Discretionary Fund Program	5,309	2,125	16,000	13,500	20,000
1010-1011	Dues/Subscriptions/Memberships	-	450	500	500	500
1010-1011	Convention & Meeting Expense	6,184	15,619	12,500	12,500	12,500
	Total City Council	**35,161**	**66,093**	**126,968**	**127,468**	**152,250**

City Treasurer

The City Treasurer is an elected official responsible for managing and overseeing the City's idle cash and investments, as directed by the City Council. The Treasurer receives and safeguards the City's funds, develops investment strategies, administers banking relationships, and reports periodically to the City Council and the Finance Commission. The Treasurer submits an annual investment policy to the City Council.

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	Total Budget
City Treasurer							
3000-3021	City Treasurer	9,835	-	-	-	-	9,835
	Total City Treasurer	**9,835**	**-**	**-**	**-**	**-**	**9,835**

Budget Detail

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
3000-3021	Salaries - Temp / Part	7,766	8,472	8,641	8,641	9,023
3000-3021	Workers Compensation	109	119	121	121	138
3000-3021	FICA - Medicare	550	648	661	661	674
Total City Treasurer		**8,425**	**9,239**	**9,424**	**9,424**	**9,835**

City Manager's Office

The City Manager, appointed by the City Council, serves as the Chief Administrative Officer. In this capacity, they ensure the effective and efficient execution of Council policies, support public affairs, community engagement, legislative affairs, and economic development. The office addresses citizen concerns, provides recommendations for organizational efficiency, and directs the development of the annual budget.

Notable Changes

The Management Services department has been dissolved, and its divisions will fall under other departments. The City Manager's office will now oversee the City Clerk's Office, the Communications Office, and former Management Services.

Personnel Changes

Eliminated positions Deputy City Manager and Management Analyst, and added Assistant City Manager / Chief Financial Officer and Public Affairs Manager. Due to the dissolution of the Management Services department, the positions eliminated are the Management Services Director and Senior Management Analyst. Refer to

One-Time Enhancements

There are no enhancements included in this proposed budget.

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	Total Budget
City Manager's Office							
2010-1022	City Clerk - Elections	-	5,543	-	-	-	5,543
2010-2011	City Manager	1,566,124	64,958	-	-	-	1,631,082
2010-2032	Information Services	-	1,753,832	274,050	-	-	2,027,882
2010-2033	City Clerk's Division	304,322	194,900	-	-	-	499,222
2020-2012	Economic Development	-	60,722	-	2,039	-	62,761
2030-2031	Management Services	64,958	-	-	-	-	64,958
	Total City Manager	**1,935,404**	**2,079,955**	**274,050**	**2,039**	**-**	**4,291,448**

Budget Detail

City Clerk – Elections

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
2010-1022	Office Supplies	-	-	-	-	329.28
2010-1022	Postage	-	-	-	-	1,479.48
2010-1022	Special Department Expense	-	-	-	-	312.00
2010-1022	Advertising	-	-	-	-	3,422.33
	Total City Clerk - Elections	**-**	**-**	**-**	**-**	**5,543.09**

Budget Detail (continued)

City Manager

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
2010-2011	Salaries - Permanent	657,325	614,768	518,265	500,265	1,038,371
2010-2011	Salaries - Temp / Part	35,581	51,955	94,552	94,552	40,697
2010-2011	Overtime	31,279	12,455	10,000	10,000	-
2010-2011	Holiday	1,072	-	7,078	7,078	7,078
2010-2011	Leave Buyback	2,879	-	25,608	25,608	25,608
2010-2011	Retirement	186,068	64,688	59,361	59,361	113,292
2010-2011	CalPERS UAL	-	111,162	105,688	105,688	117,082
2010-2011	Deferred Compensation	7,530	6,175	5,205	5,205	30,433
2010-2011	Workers Compensation	12,243	7,176	6,892	6,892	10,879
2010-2011	Disability Insurance	10,882	14,556	-	-	-
2010-2011	Group Health Insurance	77,098	78,155	59,386	59,386	147,023
2010-2011	Optical Insurance	1,512	959	690	690	1,455
2010-2011	Dental Insurance	4,974	3,554	2,567	2,567	5,244
2010-2011	Life Insurance	740	431	302	302	1,836
2010-2011	FICA - Medicare	18,416	10,865	14,909	14,909	15,127
2010-2011	City Manager's Car allowance	6,000	6,100	6,000	6,000	6,000
2010-2011	Housing Stipend	-	-	-	-	6,000
2010-2011	Office Supplies	9,871	6,721	10,000	10,000	-
2010-2011	Postage	2,527	43	1,000	1,000	-
2010-2011	Special Department Expense	22,206	14,518	10,000	10,000	-
2010-2011	Printing/Duplicating	4,900	4,891	6,000	6,000	-
2010-2011	Dues/Subscriptions/Memberships	47,764	42,385	48,125	48,125	-
2010-2011	Convention & Meeting Expense	26,736	19,086	10,000	10,000	-
2010-2011	Vehicle Maintenance	369	-	-	-	-
2010-2011	Building Maintenance	-	-	-	-	64,958
2010-2011	Professional Service	35,636	22,088	30,000	30,000	-
2010-2011	Contract Services	-	4,757	10,000	10,000	-
2010-2011	Communications Prof Services	114	-	-	-	-
2010-2011	CM Emergency	24,191	-	-	-	-
2010-2011	Special Department Expense	90,033	-	-	-	-
2010-2011	Professional Service	-	9,990	-	-	-
	Total City Manager	**1,317,947**	**1,107,477**	**1,041,628**	**1,023,628**	**1,631,082**

Information Services

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
2010-2032	Special Department Expense	-	-	-	-	1,000.00
2010-2032	Dues/Subscriptions/Memberships	-	-	-	-	400.00
2010-2032	Telephone	(918.85)	-	-	-	250,000.00
2010-2032	Professional Service	-	-	-	-	1,296,232.00
2010-2032	Contract Services	-	-	-	-	150,000.00
2010-2032	Lease Payment	-	-	-	-	29,200.00
2010-2032	Copier Usage Charges	-	-	-	-	27,000.00
2010-2032	Computer Equipment	-	-	-	-	274,050.00
	Total Information Services	**(918.85)**	**-**	**-**	**-**	**2,027,882.00**

Budget Detail (continued)

City Clerk's Division

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
2010-2033	Salaries - Permanent	-	-	-	-	236,018
2010-2033	Overtime	-	-	-	-	5,000
2010-2033	Retirement	-	-	-	-	20,062
2010-2033	Deferred Compensation	-	-	-	-	2,360
2010-2033	Workers Compensation	-	-	-	-	2,039
2010-2033	Group Health Insurance	-	-	-	-	33,300
2010-2033	Optical Insurance	-	-	-	-	329
2010-2033	Dental Insurance	-	-	-	-	1,479
2010-2033	Life Insurance	-	-	-	-	312
2010-2033	FICA - Medicare	-	-	-	-	3,422
2010-2033	Postage	-	-	-	-	500
2010-2033	Special Department Expense	-	-	-	-	2,400
2010-2033	Advertising	-	-	-	-	20,000
2010-2033	Printing/Duplicating	-	-	-	-	500
2010-2033	Dues & Memberships	-	-	-	-	1,000
2010-2033	Mileage/Auto Allowance	-	-	-	-	300
2010-2033	Conference & Meeting Expenses	-	-	-	-	700
2010-2033	Professional Services	-	-	-	-	93,600
2010-2033	Contract Services	-	-	-	-	75,000
2010-2033	Training Expense	-	-	-	-	900
	Total City Clerk's Division	**-**	**-**	**-**	**-**	**499,222**

Economic Development

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
2020-2012	Special Department Expense	-	-	-	-	5,000
2020-2012	Printing/Duplicating	8,909	7,218	8,000	8,000	-
2020-2012	Dues/Subscriptions/Memberships	-	-	4,275	4,275	20,062
2020-2012	Community Engagement	55,089	22,331	35,000	35,000	2,360
2020-2012	Expenditure: Subscription	30,961	-	-	-	2,039
2020-2012	Communications Spec Dept Exp	8,639	4,633	2,000	2,000	-
2020-2012	Communications Prof Services	2,268	-	-	-	33,300
2020-2012	Subscription Finan Principal	15,120	15,841	-	-	-
2020-2012	Interest Expense	-	347	-	-	-
	Total Economic Development	**120,985**	**50,370**	**49,275**	**49,275**	**62,761**

Budget Detail (continued)

Management Services

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
2030-2031	Salaries - Permanent	225,171.57	333,811.51	333,135.92	333,135.92	-
2030-2031	Salaries - Temp / Part	129,593.82	-	-	-	-
2030-2031	Overtime	-	5,633.26	4,700.00	4,700.00	-
2030-2031	Leave Buyback	-	-	3,146.00	3,146.00	-
2030-2031	Retirement	48,766.26	34,018.74	36,186.81	36,186.81	-
2030-2031	CalPERS UAL	-	50,827.30	58,636.40	58,636.40	64,958.19
2030-2031	Deferred Compensation	1,782.35	3,302.99	3,331.36	3,331.36	-
2030-2031	Workers Compensation	3,308.41	3,359.21	3,617.86	3,617.86	-
2030-2031	Group Health Insurance	9,234.54	23,919.85	29,330.41	29,330.41	-
2030-2031	Optical Insurance	186.16	422.03	449.47	449.47	-
2030-2031	Dental Insurance	682.84	1,485.40	1,581.98	1,581.98	-
2030-2031	Life Insurance	117.28	248.41	270.27	270.27	-
2030-2031	FICA - Medicare	4,125.94	4,734.28	4,830.47	4,830.47	-
2030-2031	Office Supplies	18,132.84	20,234.50	15,000.00	15,000.00	-
2030-2031	Special Department Expense	-	981.12	500.00	500.00	-
2030-2031	Printing/Duplicating	52.37	-	-	-	-
2030-2031	Dues/Subscriptions/Memberships	766.14	870.00	800.00	800.00	-
2030-2031	Convention & Meeting Expense	302.96	4,155.12	1,200.00	1,200.00	-
2030-2031	Equipment Maintenance	500.00	-	-	-	-
2030-2031	Professional Service	200.00	-	5,000.00	12,700.00	-
2030-2031	Contract Services	-	79,642.62	100,000.00	100,000.00	-
2030-2031	Training Expense	154.00	208.21	1,000.00	1,000.00	-
	Management Services Total	**443,077**	**567,855**	**602,717**	**610,417**	**64,958**

Community Development

The Community Development Department is comprised of four divisions: Planning, Building and Safety, Community Improvement (code enforcement), and Housing.

The Planning Division administers the City's Zoning Code, including land use and development regulations, processes land use permits, and undertakes long-range land use planning. The Building Division enforces construction standards to safeguard life, health, and property by reviewing building plans for code compliance, issuing building permits, and performing construction inspections. The Community Improvement Division works with property owners to secure compliance with the municipal code and health and safety issues. The Housing Division focuses on developing affordable housing policies and implementing strategies to improve housing opportunities for all income levels. Department staff facilitate the work of the Planning Commission, the Cultural Heritage Commission, and the Public Art Commission.

Notable Changes

Personnel Changes

Positions eliminated are the Deputy Community Development Directors, the Film Liaison, and the Permit Counter Technician. Currently, the Planning Manager is vacant.

One-Time Enhancements

The department is planning to create a request for proposal for professional services to create an ADU pre-review plan and guidebook in compliance with AB 1332, effective as of January 2025.

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	Total Budget
Community Development							
7010-7011	Community Development	628,810	1,427,950	-	-	-	2,056,760
	Total Community Development	**628,810**	**1,427,950**	**-**	**-**		**2,056,760**

Budget Detail

Community Development

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
7010-7011	Salaries - Permanent	996,271	1,161,241	1,234,272	1,234,272	-
7010-7011	Salaries - Temp / Part	140,094	79,979	43,386	43,386	91,403
7010-7011	Overtime	19,520	8,544	15,000	15,000	-
7010-7011	Holiday	-	-	5,783	5,783	-
7010-7011	IOD - Non-safety	-	2,685	-	-	-
7010-7011	Leave Buyback	-	-	9,496	9,496	10,000
7010-7011	Retirement	251,582	115,863	129,266	129,266	98,200
7010-7011	CalPERS UAL	-	163,123	185,292	185,292	205,269
7010-7011	Deferred Compensation	7,369	11,457	12,329	12,329	10,387
7010-7011	Workers Compensation	13,002	13,388	14,328	14,328	16,717
7010-7011	Group Health Insurance	92,581	149,241	174,431	174,431	172,016
7010-7011	Optical Insurance	1,971	2,212	2,203	2,203	2,065
7010-7011	Dental Insurance	7,532	8,031	8,072	8,072	5,431
7010-7011	Life Insurance	1,009	1,114	1,163	1,163	2,304
7010-7011	FICA - Medicare	18,561	19,770	21,221	21,221	15,017
7010-7011	Office Supplies	8,551	6,155	10,000	10,000	3,500
7010-7011	Postage	6,574	8,381	7,000	7,000	7,000
7010-7011	Special Department Expense	7,498	6,097	5,000	5,000	2,500
7010-7011	Advertising	70,840	-	300	300	300
7010-7011	Printing/Duplicating	6,275	2,677	6,000	6,000	6,000
7010-7011	Dues/Subscriptions/Memberships	13,328	16,880	15,610	15,610	1,200
7010-7011	Convention & Meeting Expense	7,845	7,102	13,190	13,190	10,000
7010-7011	Vehicle Maintenance	1,276	476	500	500	600
7010-7011	Legal Service	-	3,090	30,000	10,812	10,000
7010-7011	Legal Fees - Comm Dev	90,132	-	-	-	-
7010-7011	Professional Service	423,823	374,264	710,000	730,000	400,000
7010-7011	Contract Services	1,307,660	801,272	857,500	857,500	983,000
7010-7011	Expenditure: Subscription	88,266	-	-	-	-
7010-7011	Training Expense	4,866	279	2,700	2,700	2,500
7010-7011	Boards & Commissions	191	-	1,350	1,350	1,350
7010-7011	Building & Improvements	-	-	-	243,000	-
7010-7011	Automotive Equipment	36,876	-	-	-	-
7010-7011	Professional Service	-	-	25,000	25,000	-
	Total Community Development	**3,623,493**	**2,963,323**	**3,540,392**	**3,784,204**	**2,056,760**

Community Services

The Community Services Department has four key divisions: the Senior Division, the Recreation and Youth Division, Community Transit, and the Community Services Division, which deliver essential programs, services, and events that enhance the quality of life for South Pasadena residents.

The Senior Citizens Center continues to serve as a multi-purpose facility offering educational, social, physical, nutritional, and emotional services for older adults. The Center hosted 12 city-sponsored special events, including the annual Thanksgiving Luncheon and the Memorial Day Celebration. In-person classes, programs, and on-site meals have fully resumed, while home-delivered meals continue to support seniors living within city limits.

Operating out of the Orange Grove Recreation Center, the Recreation and Youth Division manages recreational classes for youth and adults, after-school programs, summer camps, and facility/park reservations.

The Dial-A-Ride Program remains an essential service for seniors, providing transportation to medical appointments, grocery stores, financial institutions, and social activities. Ridership has increased post-pandemic. The program added two all-electric 8-passenger vans to its fleet, achieving 100% electric vehicle operation.

The Community Services Division oversees the Department's general administration, including budget and grant management, park improvement projects, and community liaison activities. It also manages contracts for key facilities and amenities, including Arroyo Seco Golf Course (currently operating on a month-to-month agreement), Arroyo Seco Racquet Club, San Pascual Stables, South Pasadena Batting Cages, Ironworks Museum, and Cell Towers.

The Department is also responsible for organizing and supporting numerous community events and co-sponsored programs which include: Chamber of Commerce Arts Crawls, Holiday Tree Lighting, Eclectic Music Festival, SPEF Parti Gras, South Pasadena Homecoming, South Pas Flea Market, Marengo Elementary Lunar New Year Celebration, South Pasadena Boosters Tiger Run, Institute for the Redesign of Learning 5k/10k, Rotary's Taste of South Pasadena, DUDE's Pickleball Tournament and Poker Night.

The Department also provides staff support for the Community Services Commission and the South Pasadena Tournament of Roses Committee.

Notable Changes

Personnel Changes

There are no personnel changes proposed.

One-Time Enhancements

There are no enhancements included in the proposed budget.

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	Total Budget
Community Services							
8030-8021	Senior Center	333,541	154,601	-	-	-	488,142
8030-8031	Recreation	328,269	213,326	-	-	-	541,595
8030-8032	After-School Day Care	819,661	293,460	-	-	-	1,113,121
	Total Community Services	**1,481,470**	**661,387**	**-**	**-**	**-**	**2,142,857**

Budget Detail

Senior Center

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
8030-8021	Salaries - Permanent	74,007	89,898	127,575	127,575	79,095
8030-8021	Salaries - Temp / Part	154,583	149,122	99,666	99,666	215,518
8030-8021	Overtime	-	-	2,000	2,000	-
8030-8021	Holiday	1,103	-	-	-	-
8030-8021	Leave Buyback	-	-	2,193	2,193	2,193
8030-8021	Retirement	18,158	14,562	10,436	10,436	6,723
8030-8021	Deferred Compensation	769	874	1,276	1,276	791
8030-8021	Workers Compensation	2,578	2,554	2,468	2,468	842
8030-8021	Group Health Insurance	8,580	10,495	23,315	23,315	25,936
8030-8021	Optical Insurance	165	165	285	285	240
8030-8021	Dental Insurance	607	579	1,029	1,029	900
8030-8021	Life Insurance	99	99	149	149	156
8030-8021	FICA - Medicare	6,534	6,961	9,474	9,474	1,147
8030-8021	Office Supplies	1,879	2,974	3,000	3,000	3,000
8030-8021	Postage	3,252	1,694	2,500	2,500	2,500
8030-8021	Special Department Expense	27,952	29,666	22,200	22,200	22,200
8030-8021	Advertising	2,102	1,002	1,000	1,000	1,000
8030-8021	Printing/Duplicating	1,297	3,600	4,500	4,500	18,500
8030-8021	Dues/Subscriptions/Memberships	887	873	1,080	1,080	1,080
8030-8021	Convention & Meeting Expense	3,807	1,850	2,000	2,000	2,800
8030-8021	Equipment Maintenance	269	3,530	3,500	3,500	1,602
8030-8021	Building Maintenance	714	2,399	2,100	2,100	2,113
8030-8021	Contract Services	43,396	34,560	58,506	58,506	60,006
8030-8021	Training Expense	494	515	800	800	800
8030-8021	Special Events	18,248	16,195	19,000	22,750	19,000
8030-8021	Classes	13,872	17,638	16,000	23,000	20,000
8030-8021	Lease Payment	413	220	-	-	-
	Total Senior Center	**385,763**	**392,025**	**416,051**	**426,801**	**488,142**

Budget Detail (continued)

Recreation

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
8030-8031	Salaries - Permanent	175,294	138,815	172,236	172,236	160,179
8030-8031	Salaries - Temp / Part	-	-	10,500	10,500	15,776
8030-8031	Overtime	-	-	31,900	31,900	31,900
8030-8031	Holiday	-	-	2,428	2,428	2,428
8030-8031	Leave Buyback	-	-	3,989	3,989	3,989
8030-8031	Retirement	54,344	18,361	22,925	22,925	18,895
8030-8031	CalPERS UAL	-	50,563	57,772	57,772	64,000
8030-8031	Deferred Compensation	1,822	1,378	1,722	1,722	1,602
8030-8031	Workers Compensation	2,106	1,578	1,982	1,982	2,113
8030-8031	Group Health Insurance	13,155	12,610	14,966	14,966	23,924
8030-8031	Optical Insurance	193	138	165	165	165
8030-8031	Dental Insurance	819	568	660	660	820
8030-8031	Life Insurance	117	83	99	99	156
8030-8031	FICA - Medicare	2,603	1,971	2,497	2,497	2,323
8030-8031	Office Supplies	1,000	130	1,000	1,000	1,000
8030-8031	Postage	650	650	650	650	650
8030-8031	Special Department Expense	16,133	8,147	10,796	10,796	4,796
8030-8031	Advertising	-	99	1,000	1,000	1,000
8030-8031	Printing/Duplicating	11,082	321	200	200	200
8030-8031	Dues/Subscriptions/Memberships	705	705	705	705	705
8030-8031	Convention & Meeting Expense	1,296	2,620	2,250	2,250	2,250
8030-8031	Equipment Maintenance	5,960	915	4,100	4,100	4,100
8030-8031	Building Maintenance	8,484	2,000	11,000	11,000	11,000
8030-8031	Contract Services	24,254	6,308	8,916	8,916	11,625
8030-8031	Training Expense	200	150	-	-	-
8030-8031	Special Events	46,432	44,579	103,100	105,600	175,000
8030-8031	Lease Payment	193	220	1,920	1,920	1,000
8030-8031	Subscription Finan Principal	8,636	-	-	-	-
8030-8031	Contract Services	29,710	-	-	-	-
8030-8031	Automotive Equipment	-	-	-	-	55,000
	Total Recreation	**405,185**	**292,910**	**469,477**	**471,977**	**596,595**

Budget Detail (continued)

After-School Daycare

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
8030-8032	Salaries - Permanent	100,291	103,573	157,605	157,605	162,253
8030-8032	Salaries - Temp / Part	382,408	314,957	488,172	488,172	615,252
8030-8032	Overtime	1,467	1,633	2,500	2,500	2,500
8030-8032	Holiday	1,895	533	2,012	2,012	2,012
8030-8032	Leave Buyback	-	-	2,193	2,193	2,193
8030-8032	Retirement	20,481	12,196	12,892	12,892	13,794
8030-8032	Deferred Compensation	1,032	1,506	1,576	1,576	1,623
8030-8032	Workers Compensation	5,430	4,665	7,115	7,115	1,728
8030-8032	Group Health Insurance	11,100	12,215	12,288	12,288	13,831
8030-8032	Optical Insurance	329	329	329	329	330
8030-8032	Dental Insurance	1,507	1,479	1,479	1,479	1,479
8030-8032	Life Insurance	198	198	198	198	312
8030-8032	FICA - Medicare	26,228	22,333	39,630	39,630	2,353
8030-8032	Office Supplies	2,401	2,191	2,500	2,500	2,500
8030-8032	Postage	1,250	1,250	1,250	1,250	1,250
8030-8032	Special Department Expense	7,199	3,303	5,200	5,200	5,200
8030-8032	Advertising	25	715	2,800	2,800	2,800
8030-8032	Printing/Duplicating	-	1,289	1,200	1,200	1,200
8030-8032	Dues/Subscriptions/Memberships	523	520	1,045	1,045	1,050
8030-8032	Convention & Meeting Expense	3,014	2,449	2,800	2,800	2,800
8030-8032	Equipment Maintenance	156	550	850	850	850
8030-8032	Building Maintenance	8,814	7,723	2,300	2,300	2,300
8030-8032	Contract Services	24,421	15,409	21,104	21,104	30,000
8030-8032	Training Expense	90	200	-	-	-
8030-8032	Special Events	52,092	49,779	54,300	54,300	54,300
8030-8032	Classes	152,673	117,287	130,000	123,000	130,000
8030-8032	Camp Services	49,107	49,662	56,045	56,045	59,210
8030-8032	Teen Center	3,776	-	-	-	-
8030-8032	Lease Payment	193	220	-	-	-
	Total After-School Daycare	**858,103**	**728,163**	**1,009,384**	**1,002,384**	**1,113,121**

Finance Department

The Finance Department is responsible for overseeing the City's fiscal health, including its budgeting, purchasing, and accounting for all departments, under the direction of the Assistant City Manager / Chief Financial Officer (CFO). Its core responsibilities include the administration of the financial affairs of the city, compiling budget expenses and income estimates, maintaining a general accounting system, monitoring the disbursements of all money, processing payroll and accounts payable, submitting comprehensive financial statements and reports, working with external vendors, and supervising the keeping of current inventories of all City property. The department prepares reports for audits, the Annual Comprehensive Financial Report (ACFR), and reporting required by the State Controller.

The Finance department includes the divisions of Budgeting and Purchasing, Accounting, and Human Resources. Under the department's budget, the citywide Insurance Fund is managed.

Notable Changes

Personnel Changes

The department has gone through organizational restructuring throughout FY 24-25 to address a number of challenges. For FY 25-26, the department plans to complete the hiring of the Senior Accounting Manager/Controller, CIP Analyst, and a Senior Accountant. Positions eliminated from the Finance Department are Finance Director, Deputy Finance Director/Controller, and Finance Manager.

The Human Resources Office will be under the Finance Department with the dissolution of the Management Services department.

Other new positions were created: Human Resources Tech and the Information Technology Manager (vacant).

One-Time Enhancements

There are one-time enhancements included in this proposed budget

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	TOTAL BUDGET
Finance							
3010-2034	Human Resources	689,871	391,800	-	-	-	1,081,671
3010-3011	Finance	931,580	280,000	-	-	-	1,211,580
3010-3032	Information Services	-	-	-	-	-	-
3010-3041	Non-Departmental/Overhead	525,000	3,380,401	-	-	-	3,905,401
	Total Finance	**2,146,451**	**4,052,201**	**-**	**-**		**6,198,652**

Budget Detail

Human Resources

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
3010-2034	Salaries - Permanent	-	-	-	-	396,650
3010-2034	Salaries - Temp / Part	-	-	-	-	134,772
3010-2034	Overtime	-	-	-	-	6,000
3010-2034	Retirement	-	-	-	-	40,292
3010-2034	CalPERS UAL	-	-	-	-	47,465
3010-2034	Deferred Compensation	-	-	-	-	3,976
3010-2034	Workers Compensation	-	-	-	-	5,145
3010-2034	Group Health Insurance	-	-	-	-	45,900
3010-2034	Optical Insurance	-	-	-	-	684
3010-2034	Dental Insurance	-	-	-	-	2,598
3010-2034	Life Insurance	-	-	-	-	624
3010-2034	FICA - Medicare	-	-	-	-	5,765
3010-2034	Office Supplies	-	-	-	-	3,000
3010-2034	Postage	-	-	-	-	350
3010-2034	Special Department Expense	-	-	-	-	77,900
3010-2034	Advertising	-	-	-	-	10,000
3010-2034	Printing/Duplicating	-	-	-	-	300
3010-2034	Dues & Memberships	-	-	-	-	6,500
3010-2034	Conference & Meeting Expenses	-	-	-	-	7,250
3010-2034	Legal Service	-	-	-	-	100,000
3010-2034	Contract Services	-	-	-	-	176,500
3010-2034	Training Expense	-	-	-	-	10,000
	Total Human Resources	**-**	**-**	**-**	**-**	**1,081,671**

Budget Detail (continued)

Finance

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
3010-3011	Salaries - Permanent	360,223	470,282	486,496	245,693	699,482
3010-3011	Salaries - Temp / Part	89,406	-	-	-	-
3010-3011	Overtime	9,070	5,390	3,270	3,270	3,270
3010-3011	Holiday	-	-	3,632	3,632	3,632
3010-3011	Leave Buyback	5,485	-	10,318	10,318	10,318
3010-3011	Retirement	70,964	34,819	39,795	39,795	64,675
3010-3011	Deferred Compensation	2,627	4,659	4,858	4,858	7,063
3010-3011	Workers Compensation	4,718	4,884	5,454	5,454	6,102
3010-3011	Group Health Insurance	37,499	51,862	60,936	60,936	119,664
3010-3011	Optical Insurance	717	792	834	834	1,204
3010-3011	Dental Insurance	2,682	2,873	3,031	3,031	4,992
3010-3011	Life Insurance	355	407	422	422	936
3010-3011	FICA - Medicare	7,238	6,813	7,054	7,054	10,241
3010-3011	Office Supplies	8,825	4,894	5,900	7,400	10,000
3010-3011	Postage	2,313	3,124	3,000	3,000	3,000
3010-3011	Special Department Expense	140,415	118,818	239,126	177,076	83,700
3010-3011	Printing/Duplicating	2,000	3,023	3,500	3,500	4,000
3010-3011	Dues/Subscriptions/Memberships	1,118	955	413	413	1,600
3010-3011	Mileage/Auto Allowance	-	-	-	-	300
3010-3011	Convention & Meeting Expense	6,827	8,943	1,347	347	2,050
3010-3011	Professional Service	103,741	201,386	164,032	960,435	171,550
3010-3011	Contract Services	303,162	183,894	-	-	-
3010-3011	Expenditure: Subscription	35,080	-	-	-	-
3010-3011	Training Expense	5,763	3,539	1,400	1,400	3,800
3010-3011	Subscription Finan Principal	11,000	11,397	-	-	-
3010-3011	Interest Expense	-	603	-	-	-
	Total Finance	**1,211,229**	**1,123,358**	**1,044,818**	**1,538,868**	**1,211,580**

Non-Departmental

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
3010-3041	Unemployment Insurance	180,685	18,846	-	-	-
3010-3041	Retiree Health Insurance	528,154	543,572	528,000	528,000	525,000
3010-3041	Office Supplies	-	-	-	-	-
3010-3041	Special Department Expense	22,860	12,957	216,302	216,302	188,500
3010-3041	Dues/Subscriptions/Memberships	1,525	1,737	1,900	1,900	2,100
3010-3041	Utilities	390,770	396,099	495,000	495,000	556,000
3010-3041	Telephone	-	-	-	-	-
3010-3041	Professional Service	128,605	122,504	140,000	140,000	140,000
3010-3041	Contract Services	16,000	18,722	22,920	22,920	30,000
3010-3041	Liability & Surety Bonds	1,190,000	1,110,000	1,392,863	1,392,863	2,243,601
3010-3041	Lease Payment	-	-	-	-	-
3010-3041	Property Tax Admin. Fee	177,069	189,686	190,000	190,000	220,200
3010-3041	Bad Debt Expense	-	62,390	-	-	-
	Total Non-Departmental/Overhead	**2,635,668**	**2,476,514**	**2,986,985**	**2,986,985**	**3,905,401**

Fire Department

The Fire Department provides for the protection of life, property, and the environment from the adverse effects of fires, medical emergencies, and hazardous conditions through sustained training, progressive education, and constant diligence to provide the highest level of customer service. The Department offers Fire prevention programs and community education activities. The Fire Department provides emergency fire and life safety response consisting of one engine and one rescue ambulance around the clock every day of the year.

Notable Changes

Personnel Changes

No personnel changes to proposed.

One-Time Enhancements

1. The Fire Department is proposing to purchase two fully automated gurney systems for ambulances to reduce overtime as well as other recurring costs associated with injuries, with an estimated cost of $121,000. In 2024, the department had four personnel off from IOD. Three of the injuries could be attributable to lifting. Additionally, for the past three years, falls have been the most common medical call to which fire responds.

2. Small departments, i.e., South Pasadena, often lack the administrative resources needed to update policies and ensure they align with legal requirements. To address this, the Fire Department proposes contracting Lexipol, a company previously used by the Police Department, to assist with policy updates and ensure compliance with federal and state laws, as well as industry's best practices. The budget request includes the first-year implementation cost of $13,300 and the recurring annual fee of $8,800. This increase of $9,600 is offset by adjustments made to reduce the capital expenditure request. Total estimated cost $22,100.

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	Total Budget
Fire							
5010-5011	Fire	6,693,758	855,050	121,000	-	-	7,669,808
5010-5012	Emergency Preparedness	-	45,300	-	-	-	45,300
	Total Fire	**6,693,758**	**900,350**	**121,000**	**-**		**7,715,108**

Budget Detail

Fire

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
5010-5011	Salaries - Permanent	2,717,933	2,350,277	2,855,471	2,855,471	2,991,430
5010-5011	Salaries - Temp / Part	11,226	-	-	-	-
5010-5011	Overtime	1,140,047	1,156,824	800,000	800,000	800,000
5010-5011	Overtime - FLSA	41,801	32,117	98,000	98,000	30,000
5010-5011	Overtime - Fire Strike	-	-	300,000	300,000	300,000
5010-5011	Holiday	105,320	82,789	85,197	85,197	85,197
5010-5011	Overtime - Special Detail	165,698	83,006	100,000	100,000	100,000
5010-5011	IOD - Safety	187,905	223,817	-	-	-
5010-5011	Fitness	5,900	4,500	10,500	10,500	10,500
5010-5011	Leave Buyback	27,883	7,433	34,214	34,214	40,000
5010-5011	Retirement	1,320,327	512,737	561,370	561,370	549,620
5010-5011	CalPERS UAL	-	970,914	940,592	940,592	1,042,001
5010-5011	Deferred Compensation	24,144	39,337	28,056	28,056	29,085
5010-5011	Workers Compensation	358,886	303,236	248,315	248,315	281,971
5010-5011	Disability Insurance	125,126	15,592	-	-	-
5010-5011	Group Health Insurance	270,925	310,525	337,148	337,148	346,192
5010-5011	Optical Insurance	4,660	4,211	4,328	4,328	4,628
5010-5011	Dental Insurance	16,228	15,375	16,002	16,002	17,116
5010-5011	Life Insurance	2,134	2,032	2,269	2,269	3,588
5010-5011	FICA - Medicare	65,494	53,046	41,675	41,675	41,156
5010-5011	City Manager's Car allowance	19,073	16,782	17,143	17,143	21,275
5010-5011	Office Supplies	3,510	2,645	3,700	3,700	3,700
5010-5011	Postage	909	400	1,100	1,100	1,133
5010-5011	Special Department Expense	39,558	42,256	44,000	36,000	39,500
5010-5011	Fire Strike Team Expense	14,654	-	15,000	10,000	10,000
5010-5011	Medical Supplies	121,288	36,163	39,500	39,500	37,500
5010-5011	Hazardous Materials	802	3,449	500	500	500
5010-5011	Ground Emergency Medical Trans	36,389	-	5,000	-	-
5010-5011	K9 Expenses	2,151	3,448	3,500	3,500	3,500
5010-5011	Printing/Duplicating	2,573	683	700	1,700	700
5010-5011	Dues/Subscriptions/Memberships	1,941	1,000	1,500	1,500	1,500
5010-5011	Books & Periodicals	1,169	83	1,500	1,500	1,500
5010-5011	Convention & Meeting Expense	2,414	1,200	3,000	4,000	4,000
5010-5011	Vehicle Maintenance	45,549	57,457	55,000	80,000	55,000
5010-5011	Fuel	9,693	10,248	30,000	24,000	30,000
5010-5011	Equipment Maintenance	6,241	4,544	11,000	7,500	8,000
5010-5011	Building Maintenance	4,909	10,894	10,000	10,000	10,000
5010-5011	Safety Clothing/Equipment	116,686	41,057	35,000	40,000	51,000
5010-5011	Utilities	-	-	1,500	-	-
5010-5011	Professional Service	30,553	28,894	55,000	38,000	64,600
5010-5011	Contract Services	219,058	282,440	265,000	319,000	364,917
5010-5011	Contract Svcs-Command Sharing	41,243	38,078	90,000	16,000	156,000
5010-5011	Training Expense	14,124	7,591	12,000	11,000	12,000
5010-5011	Machinery & Equipment	5,628	-	-	-	121,000
5010-5011	Automotive Equipment	-	-	-	73,000	-
	Total Fire	**7,331,752**	**6,757,075**	**7,163,779**	**7,201,779**	**7,669,808**

Budget Detail (continued)

Emergency Preparedness

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
5010-5012	Special Department Expense	32,248	20,297	30,000	30,000	35,800
5010-5012	Contract Services	7,500	19,550	15,000	5,000	9,500
5010-5012	Machinery & Equipment	-	-	-	-	-
5010-5012	EOC Equipment	-	-	-	-	-
	Total Emergency Preparedness	**39,748**	**39,847**	**45,000**	**35,000**	**45,300**

Library

The South Pasadena Public Library is a welcoming environment where the evolving and diverse needs of our users are met with physical and digital resources, outstanding service, and engaging programs for all.

The library supports reading readiness, literacy, lifelong learning, recreation, and professional development with its collections, programs, services, and space. The library is open 58 hours, 7 days a week, and has exceeded our statistical key performance indicators in almost every category.

Notable Changes

Personnel Changes

There are no personnel changes proposed.

One-Time Enhancements

Increase the security guard services from 40 hours to 58 hours to provide services during regular Library hours. Funds were previously allocated to the Management Services Department budget for City Hall concierge service in FY 2024-2025. Requesting an increase to $37,000 for a total of $119,0000 from $83,000.

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	Total Budget
Library							
8010-8011	Library	2,000,888	474,590	-	-	-	2,475,478
	Total Library	**2,000,888**	**474,590**	**-**	**-**	**-**	**2,475,478**

Budget Detail

Library

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
8010-8011	Salaries - Permanent	789,504	886,079	923,447	923,447	954,529
8010-8011	Salaries - Temp / Part	330,182	325,382	421,993	421,993	508,713
8010-8011	Overtime	237	445	-	-	-
8010-8011	Holiday	1,391	406	10,981	10,981	13,598
8010-8011	Leave Buyback	5,965	-	18,553	18,553	32,690
8010-8011	Retirement	206,203	105,635	102,915	102,915	110,946
8010-8011	CalPERS UAL	-	154,682	179,137	179,137	198,450
8010-8011	Deferred Compensation	5,027	8,631	9,120	9,120	11,253
8010-8011	Workers Compensation	14,028	14,353	16,846	16,846	131,427
8010-8011	Group Health Insurance	105,455	129,075	139,753	139,753	16,059
8010-8011	Optical Insurance	1,748	1,967	2,023	2,023	6,939
8010-8011	Dental Insurance	6,930	7,209	7,397	7,397	1,983
8010-8011	Life Insurance	894	879	990	990	11,725
8010-8011	FICA - Medicare	32,370	32,385	45,672	45,672	2,576
8010-8011	Office Supplies	6,362	7,015	7,000	7,000	7,000
8010-8011	Postage	1,289	1,831	1,900	1,900	1,500
8010-8011	Special Department Expense	20,392	35,500	22,600	22,600	24,500
8010-8011	Library Periodicals	6,601	5,774	7,100	7,100	7,050
8010-8011	Digital Resources	19,982	19,909	23,925	27,730	24,000
8010-8011	Advertising	475	-	-	-	-
8010-8011	Printing/Duplicating	3,491	3,244	4,500	4,500	4,500
8010-8011	Dues/Subscriptions/Memberships	4,205	4,269	5,350	5,350	4,640
8010-8011	Mileage/Auto Allowance	-	13	600	600	300
8010-8011	Books & Periodicals	105,917	105,170	110,000	110,000	110,000
8010-8011	E-Books	34,985	37,866	36,000	36,000	36,000
8010-8011	Convention & Meeting Expense	1,377	3,027	3,700	2,800	3,300
8010-8011	Equipment Maintenance	2,960	3,392	5,000	5,000	5,100
8010-8011	Building Maintenance	2,827	1,895	5,250	5,250	4,750
8010-8011	CENIC WiFi Expenses	(429)	7,249	9,300	9,300	11,600
8010-8011	Rental/Lease	-	432	450	450	450
8010-8011	Professional Service	26,855	13,346	8,500	8,500	8,000
8010-8011	Contract Services	31,329	82,467	9,275	17,125	218,400
8010-8011	Expenditure: Subscription	40,837	-	-	-	-
8010-8011	Training Expense	1,488	1,563	1,500	1,500	1,500
8010-8011	Boards & Commissions	1,266	1,496	1,700	1,700	2,000
8010-8011	Interest	353	-	-	-	-
8010-8011	Subscription Finan Principal	40,837	-	-	-	-
8010-8011	Building & Improvements	46,235	10,000	-	-	-
8010-8011	Machinery & Equipment	13,425	15,743	-	-	-
8010-8011	Computer Equipment	2,036	-	1,500	1,500	-
	Total Library	**1,915,027**	**2,028,329**	**2,143,978**	**2,154,733**	**2,475,478**

Police Department

The South Pasadena Police Department is dedicated to delivering high-quality, professional law enforcement services to the community with integrity and compassion. This mission is carried out through:

- Constitutional and respectful policing
- High visibility and engagement within the community
- Proactive law enforcement strategies
- Collaborative problem-solving and strong community partnerships to enhance quality of life
- A commitment to continuous improvement and professional excellence
- Leveraging technology to provide a unified front to combat crime

Key responsibilities of the Department include 9-1-1 emergency response, proactive crime prevention, traffic enforcement, collision investigation, criminal investigations, and case development, as well as community and school-based policing initiatives.

The Department is structured into three primary divisions: Administrative Services, Field Services, and Support Services, each playing a critical role in fulfilling the Department's mission and ensuring public safety.

The Department is comprised of 37 sworn personnel, including Officers, Corporals, Sergeants, Lieutenants, a Deputy Chief, and the Chief of Police. In addition, the Department employs 16 full-time non-sworn staff members and several part-time non-sworn personnel, including Police Cadets. The Department's capabilities are further enhanced by the service of one Reserve Officer and a volunteer Chaplain.

Notable Changes

Personnel Changes

There are no personnel changes proposed.

One-Time Enhancement

The Police Department is looking for a one-time purchase of 3-4 Motorola radios for police patrols to upgrade the fleet, 11 radios are being replaced with other funding sources. This has an estimated cost of $40,000.

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	Total Budget
Police							
4010-4011	Police	11,800,008	1,346,896	40,000	-	-	13,186,904
4010-4018	Police State Grant - AB 3229	-	-	-	-	-	-
	Total Police	**11,800,008**	**1,346,896**	**40,000**	**-**	**-**	**13,186,904**

Budget Detail

Police

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
4010-4011	Salaries - Permanent	4,184,581	4,271,001	5,430,548	5,430,548	6,112,140
4010-4011	Salaries - Temp / Part	156,487	175,931	174,183	174,183	123,074
4010-4011	Overtime	1,078,971	1,321,067	750,000	750,000	750,000
4010-4011	Overtime - FLSA	-	199	-	-	-
4010-4011	Holiday	231,216	190,814	175,189	175,189	175,189
4010-4011	Overtime - Special Detail	387,988	135,125	300,000	300,000	150,000
4010-4011	Overtime - DUI Checkpoint	23,374	38,395	47,000	47,000	47,000
4010-4011	IOD - Safety	260,146	70,755	-	-	-
4010-4011	Leave Buyback	22,947	683	13,683	13,683	154,000
4010-4011	Retirement	2,126,107	789,474	870,196	870,196	935,589
4010-4011	CalPERS UAL	-	1,172,734	1,853,705	1,853,705	2,053,559
4010-4011	Deferred Compensation	36,872	61,489	51,324	51,324	57,758
4010-4011	Workers Compensation	231,950	217,183	207,370	207,370	287,234
4010-4011	Disability Insurance	44,821	32,187	-	-	-
4010-4011	Group Health Insurance	481,028	577,783	682,446	682,446	745,301
4010-4011	Optical Insurance	9,036	8,801	9,937	9,937	11,063
4010-4011	Dental Insurance	32,747	31,213	36,087	36,087	39,096
4010-4011	Life Insurance	4,463	4,382	5,049	5,049	8,580
4010-4011	FICA - Medicare	93,827	90,781	90,262	90,262	83,749
4010-4011	City Manager's Car allowance	49,817	45,401	54,071	54,071	66,675
4010-4011	Office Supplies	23,695	26,790	29,000	29,000	29,000
4010-4011	Postage	5,723	5,365	5,250	5,250	5,250
4010-4011	Special Department Expense	65,933	44,795	67,500	31,521	27,500
4010-4011	OTS Grant Expenses	2,501	5,269	6,000	6,000	6,000
4010-4011	K9 Expenses	8,966	12,354	9,000	9,650	9,000
4010-4011	Printing/Duplicating	16,193	20,582	22,000	22,000	22,000
4010-4011	Dues/Subscriptions/Memberships	3,410	2,105	3,700	3,700	3,700
4010-4011	Convention & Meeting Expense	1,050	7,227	7,000	7,000	7,000
4010-4011	Vehicle Maintenance	96,281	58,958	74,000	94,000	74,000
4010-4011	Fuel	83,853	69,210	50,000	50,000	50,000
4010-4011	Equipment	23,516	22,459	25,000	29,160	25,000
4010-4011	Equipment Maintenance	21,034	13,762	22,000	22,000	22,000
4010-4011	Safety Clothing/Equipment	12,781	35,960	35,000	35,000	35,000
4010-4011	Utilities	-	-	30,000	30,000	30,000
4010-4011	Professional Service	102,994	152,306	171,338	166,879	171,340
4010-4011	Reserves and Volunteers	-	-	3,500	3,500	3,500
4010-4011	Contract Services	651,278	575,879	737,577	753,205	756,606
4010-4011	Expenditure: Subscription	1,135,380	-	-	-	-
4010-4011	Training Expense	35,247	43,463	40,000	35,000	40,000
4010-4011	Training Expense - POST Reimb.	29,386	29,999	30,000	35,000	30,000
4010-4011	Subscription Finan Principal	73,871	4,965	-	-	-
4010-4011	Interest Expense	-	346	-	-	-
4010-4011	Machinery & Equipment	(1,240)	-	-	-	40,000
	Total Police	**11,848,229**	**10,367,194**	**12,118,916**	**12,118,916**	**13,186,904**

Police State Grant - AB 3229

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
4010-4018	Subscription Finan Principal	93,546	-	-	-	-
4010-4018	Interest Expense	6,553	-	-	-	-
	Total Police State Grant - AB 3229	**100,099**	**-**	**-**	**-**	**-**

Public Works Department

The Public Works Department provides for the efficient operation of public works systems and programs such as water system management, sewer maintenance, waste management and recycling, water conservation, traffic management, street design and maintenance, maintenance of public facilities and parks, and graffiti removal while protecting the environment and responding to the needs of the citizens.

Public Works Administration coordinates all activities of the City's Capital Improvement Program. It also reviews plans, issues permits and provides inspections for private construction projects involving grading or public right-of-way work.

Notable Changes

Personnel Changes

The Public Works Department is currently adding two positions to support CIP programming and projects: CIP Program Manager and CIP Project Manager.

A Maintenance Worker I/II and a Management Analyst position were eliminated, this to create a Public Works Superintendent position was created to support the Operation and Maintenance Division, and a Senior Management Analyst.

One-Time Enhancement

There are no enhancements included in this proposed budget.

Budget Summary

Dept. / Division	Division	Personnel	Operating	Capital Outlay	Other Expenses	Transfers Out	Total Budget
Public Works							
6010-6011	Admin. & Engineering	283,111	183,400	-	-	-	466,511
6010-6015	Environmental Services	222,662	113,600	-	-	-	336,262
6010-6410	Park Maintenance	318,722	827,700	-	-	-	1,146,422
6010-6601	Facilities Maintenance	523,012	978,500	-	-	-	1,501,512
	Total Public Works	**1,347,507**	**2,103,200**	**-**	**-**		**3,450,707**

Budget Detail

Admin. & Engineering

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
6010-6011	Salaries - Permanent	309,331	412,828	353,986	353,986	136,879
6010-6011	Salaries - Temp / Part	12,983	8,606	2,313	2,313	42,154
6010-6011	Overtime	3,125	1,900	1,800	1,800	2,100
6010-6011	Holiday	-	181	114	114	114
6010-6011	Leave Buyback	-	-	3,919	3,919	3,919
6010-6011	Retirement	74,822	44,201	37,463	37,463	15,605
6010-6011	CalPERS UAL	-	72,265	55,681	55,681	61,684
6010-6011	Deferred Compensation	2,298	4,253	3,540	3,540	1,369
6010-6011	Workers Compensation	3,932	5,155	3,963	3,963	2,614
6010-6011	Disability Insurance	3,391	15,700	-	-	-
6010-6011	Group Health Insurance	29,136	54,294	40,927	40,927	13,594
6010-6011	Optical Insurance	623	764	579	579	212
6010-6011	Dental Insurance	2,433	3,119	2,146	2,146	728
6010-6011	Life Insurance	324	375	300	300	154
6010-6011	FICA - Medicare	5,302	6,646	5,310	5,310	1,985
6010-6011	Office Supplies	3,201	2,997	3,000	3,000	3,000
6010-6011	Postage	705	1,281	2,000	2,000	2,000
6010-6011	Special Department Expense	63,781	21,671	25,000	25,000	25,000
6010-6011	Advertising	3,727	-	2,000	2,000	2,000
6010-6011	Printing/Duplicating	465	5,482	7,500	7,500	7,500
6010-6011	Dues/Subscriptions/Memberships	706	-	3,700	3,700	3,700
6010-6011	Convention & Meeting Expense	827	2,803	3,700	3,700	3,700
6010-6011	Vehicle Maintenance	2,000	380	1,000	1,000	1,000
6010-6011	Fuel	45,404	1,902	2,000	2,000	2,000
6010-6011	Safety Clothing/Equipment	836	719	1,500	1,500	1,500
6010-6011	Professional Service	107,867	216,330	175,000	175,000	105,000
6010-6011	Contract Services	-	-	25,000	25,000	25,000
6010-6011	Training Expense	799	-	2,000	2,000	2,000
	Total Admin. & Engineering	**678,021**	**883,852**	**765,441**	**765,441**	**466,511**

Budget Detail (continued)

Environmental Services

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
6010-6015	Salaries - Permanent	35,369	45,017	134,835	134,835	124,335
6010-6015	Salaries - Temp / Part	1,667	937	-	-	43,953
6010-6015	Overtime	394	227	-	-	450
6010-6015	Holiday	-	42	-	-	-
6010-6015	Leave Buyback	-	-	980	980	980
6010-6015	Retirement	16,252	5,218	12,776	12,776	10,568
6010-6015	CalPERS UAL	-	10,092	11,486	11,486	12,724
6010-6015	Deferred Compensation	350	448	1,348	1,348	1,243
6010-6015	Workers Compensation	419	483	1,731	1,731	1,984
6010-6015	Group Health Insurance	1,916	4,379	23,331	23,331	23,400
6010-6015	Optical Insurance	60	65	204	204	165
6010-6015	Dental Insurance	222	252	990	990	900
6010-6015	Life Insurance	28	32	119	119	156
6010-6015	FICA - Medicare	565	714	1,955	1,955	1,803
6010-6015	Postage	4,141	-	5,000	5,000	5,000
6010-6015	Special Department Expense	876	4,364	15,000	15,000	15,000
6010-6015	Advertising	1,590	-	3,000	3,000	3,000
6010-6015	Printing/Duplicating	10,897	1,840	15,000	30,000	20,000
6010-6015	Convention & Meeting Expense	29	-	600	600	600
6010-6015	Utilities	147	117	-	-	15,000
6010-6015	Professional Service	69,515	29,501	60,000	45,000	55,000
	Total Environmental Services	**144,438**	**103,729**	**288,355**	**288,355**	**336,262**

Park Maintenance

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
6010-6410	Salaries - Permanent	108,417	87,772	178,908	178,908	205,982
6010-6410	Overtime	2,814	2,089	2,167	2,167	10,200
6010-6410	Holiday	-	284	2,393	2,393	2,393
6010-6410	Leave Buyback	-	-	1,539	1,539	1,539
6010-6410	Retirement	37,157	9,924	18,716	18,716	21,372
6010-6410	CalPERS UAL	-	16,626	26,719	26,719	29,600
6010-6410	Deferred Compensation	888	881	1,784	1,784	2,087
6010-6410	Workers Compensation	2,472	2,960	6,205	6,205	9,055
6010-6410	Disability Insurance	1,311	-	-	-	-
6010-6410	Group Health Insurance	12,820	16,496	29,118	29,118	30,947
6010-6410	Optical Insurance	268	217	408	408	461
6010-6410	Dental Insurance	1,002	801	1,499	1,499	1,682
6010-6410	Life Insurance	121	107	223	223	378
6010-6410	FICA - Medicare	1,667	1,242	2,594	2,594	3,026
6010-6410	Office Supplies	660	1,000	1,000	1,000	1,000
6010-6410	Special Department Expense	26,134	42,354	56,200	64,300	56,200
6010-6410	Mileage/Auto Allowance	86	439	500	1,000	1,500
6010-6410	Vehicle Maintenance	1,500	2,547	7,000	7,000	7,000
6010-6410	Equipment Maintenance	797	3,814	5,000	5,000	5,000
6010-6410	Utilities	44,329	51,218	55,000	55,000	55,000
6010-6410	Professional Service	15,041	3,655	15,000	15,000	15,000
6010-6410	Contract Services	268,213	633,120	634,000	634,000	664,000
6010-6410	Training Expense	389	57	2,000	1,500	2,000
6010-6410	Taxes	834	855	-	-	1,000
6010-6410	Graffitti Removal	12,711	17,157	20,000	20,000	20,000
	Total Park Maintenance	**539,630**	**895,613**	**1,067,973**	**1,076,073**	**1,146,422**

Budget Detail (continued)

Facilities Maintenance

Dept/ Div	GL Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
6010-6601	Salaries - Permanent	185,282	259,462	379,466	379,466	303,027
6010-6601	Overtime	16,325	17,270	15,000	15,000	39,500
6010-6601	Holiday	704	666	6,450	6,450	6,450
6010-6601	Leave Buyback	-	-	575	575	575
6010-6601	Retirement	56,108	24,009	39,287	39,287	26,708
6010-6601	CalPERS UAL	-	34,732	54,006	54,006	59,829
6010-6601	Deferred Compensation	1,135	2,740	3,790	3,790	3,078
6010-6601	Workers Compensation	7,735	9,082	14,376	14,376	11,241
6010-6601	Disability Insurance	1,311	-	-	-	-
6010-6601	Group Health Insurance	36,831	58,211	71,988	71,988	63,903
6010-6601	Optical Insurance	553	727	944	944	772
6010-6601	Dental Insurance	2,071	2,686	3,473	3,473	2,870
6010-6601	Life Insurance	239	341	480	480	597
6010-6601	FICA - Medicare	2,957	3,777	5,551	5,551	4,463
6010-6601	Office Supplies	1,165	1,463	1,500	1,500	1,500
6010-6601	Special Department Expense	47,086	30,572	37,600	20,500	38,800
6010-6601	Dues/Subscriptions/Memberships	-	220	700	700	700
6010-6601	Mileage/Auto Allowance	137	334	600	600	700
6010-6601	Vehicle Maintenance	10,500	9,274	12,000	12,000	12,000
6010-6601	Fuel	-	9,000	10,000	10,000	10,000
6010-6601	Equipment Maintenance	-	1,764	4,000	-	4,000
6010-6601	Building Maintenance	140,692	132,922	197,000	310,100	200,000
6010-6601	Small Tools	-	1,284	3,000	3,000	3,000
6010-6601	Uniform Expense/Cleaning	1,416	3,500	5,000	5,000	5,000
6010-6601	Safety Clothing/Equipment	1,999	17,909	40,500	40,500	40,500
6010-6601	Utilities	236,772	240,675	275,000	275,000	275,000
6010-6601	Contract Services	222,894	278,125	342,000	386,100	385,800
6010-6601	Training Expense	493	252	1,500	1,500	1,500
	Total Facilities Maintenance	**974,407**	**1,140,997**	**1,525,786**	**1,661,886**	**1,501,512**

Description of Funds

Special Revenue

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Funds included are:

201-MTA Pedestrian Improvement Fund – To account for MTA grants used for the Fair Oaks/Mission pedestrian improvement projects which include pedestrian accessibility, widened bikeways, landscaping, lighting modification and aesthetics.

205-Proposition "A" Local Return Fund – To account for all revenues and expenditures associated with the one-half cent sales tax approved by Proposition A in 1980. All revenues of this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission.

206-State and Local Recovery Fund (SLRF) – To account for all revenues and expenditures associated with this State fund.

207-Proposition "C" Local Return Fund – To account for all revenues and expenditures associated with the one-half cent sales tax approved by Proposition C in 1990. All revenues of this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission.

208-TEA/Metro Fund – To account for all revenues and expenditures associated with the TEA/Metro Fund. All revenues of this fund must be expended for transportation-related items.

209-Carlyle Library Bequest – Carlyle donation

211-CTC Traffic Improvement Grant Fund – To account for state and federal funding of street and intersection improvements relieving congestion at our busiest intersections.

213-SB2 Planning Grant –The SB 2 Planning Grant is a State grant to implement a new electronic permitting and case management system.

214-Rogan HR 5394 Grant Fund – To account for the revenue and expenditures associated with the 110 FWY Hook Ramp Project funded by Rogan grant.

215-Street Lighting and Landscaping Fund – To account for the costs associated with the City's street lighting and median landscaping programs. These costs are deemed to benefit all property owners who are assessed their proportionate share of the costs. These assessments are placed on the property tax bill and collected and remitted to the City by the County of Los Angeles.

217-Public, Education, and Government Fund – To account for revenues and expenditures used for public education and government access charges that the City's cable franchise collects. Monies in this fund must be used to purchase equipment related to the production of public education and government access television.

218-Clean Air Act Fund – To account for revenues and expenditures expended for air quality improvement projects as established by the South Coast Air Quality Management District.

219-CalRecycle Local Asst. Grant – Funds awarded to the City by CalRecyle for various payment programs and grants including, but not limited to: Used Oil Payment Programs, Beverage Container Recycling City/County Payment Programs, SB1383 Local Assistance Grants, Beverage Container Recycling Grants, Edible Food Recovery Grants, Greenhouse Gas Reduction Grants, Household Hazardous Waste Grant Programs, etc. Some programs require reimbursement to CalRecycle if all funds are not spent during the program/grant period.

220-Business Improvement Tax (BIT) Fund – To account for business improvement tax returns collected by the City for specified purposes within the Parking and Business Improvement Area: (1) decoration of any public place, (2) promotion of public events; (3) furnishing of music; (4) general promotion of retail trade activities.

223-Gold Line Mitigation Fund – To account for the MTA's funding for the improvements to the Gold Line Mission Street Station.

226-Mission Meridian Public Garage Fund – To account for the revenues and expenditures of the Mission Meridian Public Garage.

227-Successor Agency to the CRA– To account for the revenues and expenditures for the City of South Pasadena Housing Authority.

228-Housing Authority Fund – To account for the revenues and expenditures for the City of South Pasadena Housing Authority.

230-State Gas Tax Fund – To account for all state gas tax related revenues and expenditures, including street repair, reconstruction and maintenance. State law requires these gasoline taxes to be used to maintain the City's street and highway system.

232-County Park Bond – To account for the revenues and expenditures for the County Park Bond related improvements.

233-Measure R Fund – To account for all revenues and expenditures associated with the City's local return portion of the one-half cent sales tax approved by Measure R in 2009. All revenues of this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission.

234-LACMTA Measure M MAT Grant Fund – To account for all revenues and expenditures associated with the one-half cent sales tax approved by Measure M in 2016. All revenues of this fund must be expended for transportation-related items eligible under the Metro Active Transportation, Transit and First/Last Mile (MAT) Program.

236-Measure M Fund – To account for all revenues and expenditures associated with the City's local return portion of the one-half cent sales tax approved by Measure M in 2016. All revenues of this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission.

237-Road Maintenance & Rehab Fund – To account for all revenues and expenditures associated with State Gas Tax SB1.

238-MSRC Grant Fund – To account for the revenues and expenditures for the Mobile Source Air Pollution Reduction Review Committee projects.

239-Measure W Fund – To account for all revenues and expenditures associated with improving conditions of storm water runoffs funded by parcel tax.

240-Measure M MSP –Multi-Year Subregional Program (MSP) Fund - To account for all revenues and expenditures associated with the Multi-Year Subregional Program portion of the one-half cent sales tax approved by Measure M in 2016. All revenues of this fund must be expended for transportation-related items as established by the Los Angeles County Transportation Commission, as administered though the Arroyo Verdugo Communities Joint Powers Authority Governing Board.

241-Measure H Fund – To account for the revenues and expenditures for the "Los Angeles County Plan to Prevent and Combat Homelessness" for the specific purpose of funding homeless services and short-term housing.

242-Prop C Exchange Fund – To account for all revenues and expenditures associated with competitive Metro Grant for eligible transportation projects.

243-Measure R - Mobility Improvement Projects (MIP) Fund - To account for all revenues and expenditures associated with transportation multimodal and safety enhancement projects, as approved Los Angeles County Metro, utilizing funding established for the former 710 North freeway project.

245-Bike and Pedestrian Paths Fund – To account for the revenues and expenditures for bike and pedestrian facilities improvements funded by the State of California Transportation Development Act.

248-BTA Grant Fund – To account for the revenues and expenditures for the Bicycle Transportation Account (BTA) grant funded by the Los Angeles County Metropolitan Transportation Authority. This grant was awarded to fund two projects from the City's Bicycle Master Plan: the Mission Street Green Sharrow Lane Project and the South Pasadena Bicycle Parking Project.

249-Open Streets Grant Fund – To account for the revenues and expenditures for the open streets grant funded by the Los Angeles County Metropolitan Transportation Authority. The goals of the Open Streets Grant Program is to provide opportunities for 1) riding transit, walking and riding a bike, possibly for the first time, 2) to encourage future mode shift to more sustainable transportation modes, and for 3) civic engagement to foster the development of multi-modal policies and infrastructure at the city/community level.

250-MWD – To account for funds from the Metropolitan Water District (MWD) of Southern California.

251-Measure "A" Grant - To account for funds from the Los Angeles County Regional Park and Open Space District (RPOSD).

252-Proposition 68 Grant - To account for funds from California Parks & Waters Bond Prop 68.

255-Capital Growth Requirement Fund – To account for fees paid to the City for building development to be applied towards the costs of public facilities improvements.

260-Community Development Block Grant (CDBG) Fund – To account for the revenues and expenditures for Community Development Block Grant projects.

267-Opioid Settlement Fund– To account for opioid settlements aimed to provide financial resources to local government.

269-OTS Grant – To account for funds from the Office of Traffic Safety (OTS) grants.

270-Asset Forfeiture Fund – To account for proceeds received from forfeiture in narcotics investigations allocated for law enforcement activities.

272, 273 & 274-Federal and State Public Safety Grant Funds – To account for the operations of various federal and state grants, including COPS grants, and Homeland Security grants.

275- Park Impact Fees Fund – To account for the proceeds of a development fee used for the purpose of park facilities improvements and related expenditures.

276-Historic Preservation Grant Fund – To account for revenues and expenditures related to historic preservation grant funds.

277- Highway Safety Improvement Program Grant (HSIP) Fund – To account for revenues and expenditures related to street improvements funded by the grant.

278-LEAP Grant – The Local Early Action Planning (LEAP) grant is a State grant to fund a portion of the preparation of the 6th Cycle 2021-2029 Housing Element.

281-CA State Library Building Forward –To account for any grant funds awarded by the California State Library for the Building Forward Library Facilities Improvement Program.

Special Revenue Funds

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
201 - MTA Pedestrian Improvement				
Interfund Transfers	-	29,951	-	-
Intergovernmental	-	-	-	-
Revenue	**-**	**29,951**	**-**	**-**
205 - Local Transit Return "A"				
Charges for Current Services	3,059	3,403	4,000	3,000
Intergovernmental	-	71,897	12,000	12,500
Sales Taxes	674,675	704,805	738,971	679,540
Use of Money & Property	22,633	40,711	34,282	34,282
Other Revenue	1,210	-	-	-
Revenue	**701,577**	**820,816**	**789,253**	**729,322**
Personnel	372,971	614,095	615,143	709,569
Operating	95,807	190,643	281,509	279,349
Capital Outlay	175,843	246,341	246,362	-
Transfers	-	-	-	90,000
Expenditure	**644,621**	**1,051,079**	**1,143,014**	**1,078,918**
206 - SLFRF Fund				
Intergovernmental	1,118,655	3,498,717	-	-
Other Revenue	155,096	31,121	-	-
Use of Money & Property	-	63,594	-	-
Revenue	**1,273,751**	**3,593,432**	**-**	**-**
Personnel	813,917	-	-	-
Operating	152,692	170,337	120,000	-
Other Expenses	155,096	31,121	-	-
Capital Outlay	152,047	-	300,000	-
Transfers	-	3,328,380	1,094,753	-
Expenditure	**1,273,751**	**3,529,838**	**1,514,753**	**-**
207 - Local Transit Return "C"				
Charges for Current Services	6,762	7,332	3,000	3,000
Interfund Transfers	-	2,464	-	300,000
Intergovernmental	-	-	-	-
Sales Taxes	559,624	584,620	612,957	563,661
Use of Money & Property	17,107	35,794	24,582	24,582
Other Revenue	-	247	-	-
Revenue	**583,493**	**630,457**	**640,539**	**891,243**
Personnel	155,158	-	-	-
Operating	73,212	21,963	-	120,000
Transfers	-	-	300,000	90,000
Capital Outlay	-	-	-	-
Expenditure	**228,371**	**21,963**	**300,000**	**210,000**
208 - TEA/Metro (STPL)				
Intergovernmental	-	-	-	-
Use of Money & Property	1,791	-	2,722	-
Revenue	**1,791**	**-**	**2,722**	**-**
Transfers	-	153,260	-	-
Expenditure	**-**	**153,260**	**-**	**-**
209 - Calyle Library Bequest				
Other Revenue	-	2,674,036	-	-
Revenue	**-**	**2,674,036**	**-**	**-**
211 - CTC Traffic Improvement				
Interfund Transfers	-	-	-	-
Intergovernmental	-	-	-	-
Use of Money & Property	-	-	-	-
Other Revenue	-	-	-	-
Revenue	-	-	-	-
Personnel	-	-	-	-
Transfers	-	-	-	-
Expenditure				

Special Revenue Funds (continued)

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
213 - SB2 Planning Grant Fund				
Interfund Transfers	-	-	2,054	-
Intergovernmental	-	-	-	-
Other Revenue	-	157,946	-	-
Revenue	**-**	**157,946**	**2,054**	**-**
Transfers	-	112,878	-	-
Expenditure	**-**	**112,878**	**-**	**-**
214 - Rogan HR5294 Grant				
Interfund Transfers	-	6,981	-	-
Intergovernmental	-	116,673	-	-
Revenue	**-**	**123,654**	**-**	**-**
Transfers	-	82,798	1,083,735	-
Expenditure	**-**	**82,798**	**1,083,735**	**-**
215 - Street Light & Landscape				
Assessments	896,896	894,657	900,000	900,000
Interfund Transfers	383,079	424,956	765,086	846,347
Other Revenue	3,685	18,020	10,000	10,000
Use of Money & Property	1,526	197	62	62
Revenue	**1,285,186**	**1,337,831**	**1,675,148**	**1,756,409**
Personnel	146,085	214,179	235,953	215,516
Operating	1,115,695	1,241,067	1,541,600	1,469,696
Capital Outlay	-	-	-	-
Capital Projects	-	-	-	-
Transfers	-	-	-	-
Expenditure	**1,261,780**	**1,455,246**	**1,777,553**	**1,685,212**
217 - Public, Education, Gov't. Fund				
Charges for Current Services	6,660	5,885	8,000	8,000
Use of Money & Property	2,272	3,880	3,433	3,433
Revenue	**8,932**	**9,765**	**11,433**	**11,433**
218 - Clean Air Act (AB2766 Subvent)				
Intergovernmental	35,087	26,501	14,000	-
Other Revenue	-	-	-	-
Use of Money & Property	1,920	3,777	2,812	-
Revenue	**37,007**	**30,278**	**16,812**	**-**
Capital Outlay	-	-	-	158,000
Operating	-	-	-	-
Expenditure	**-**	**-**	**-**	**158,000**
219 - CalRecycle SB1383 Grant				
Intergovernmental				
Revenue				
Operating				
Expenditure				
220 - Business Improvement Tax				
Interfund Transfers	-	60,601	1,988	-
Other Revenue	96,300	93,845	86,250	82,000
Use of Money & Property	-	-	-	-
Revenue	**96,300**	**154,446**	**88,238**	**82,000**
Operating	108,432	118,000	88,000	82,000
Expenditure	**108,432**	**118,000**	**88,000**	**82,000**

Special Revenue Funds (continued)

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
223 - Gold Line Mitigations Fund				
Use of Money & Property	750	1,242	1,139	1,139
Revenue	**750**	**1,242**	**1,139**	**1,139**
226 - Mission Meridian Public Garage				
Charges for Current Services	-	-	-	-
Interfund Transfers	-	376,827	-	-
Use of Money & Property	-	-	-	-
Revenue	**-**	**376,827**	**-**	**-**
Operating	8,041	6,729	15,000	5,000
Expenditure	**8,041**	**6,729**	**15,000**	**5,000**
227 - Successor Agency to the CRA				
Interfund Transfers	196,500	196,600	-	-
Other Revenue	-	6,800	196,600	-
Use of Money & Property	6,558	10,461	-	-
Revenue	**203,058**	**213,861**	**196,600**	**-**
Operating	35,050	25,428	196,000	-
Transfers	-	-	-	-
Expenditure	**35,050**	**25,428**	**196,000**	**-**
228 - Housing Authority				
Other Revenue	-	50,324	-	-
Use of Money & Property	51,617	56,280	58,867	16,627
Revenue	**51,617**	**106,604**	**58,867**	**16,627**
Operating	3,690	6,555	139,000	138,255
Transfers	-	21,532	30,000	-
Expenditure	**3,690**	**28,087**	**169,000**	**138,255**
230 - State Gas Tax				
Interfund Transfers	-	-	-	200,000
Intergovernmental	681,343	734,046	740,633	770,964
Other Revenue	-	-	-	-
Use of Money & Property	11,168	20,339	16,646	16,646
Revenue	**692,511**	**754,385**	**757,279**	**987,610**
Personnel	625,094	767,019	827,305	957,867
Operating	124,579	175,860	338,600	338,600
Capital Outlay	-	-	65,000	92,500
Transfers	-	-	200,000	-
Expenditure	**749,673**	**942,879**	**1,430,905**	**1,388,967**
232 - County Park Bond				
Interfund Transfers	-	215,612	-	-
Intergovernmental	-	74,374	103,500	9,725
Other Revenue	-	-	-	-
Use of Money & Property	-	-	-	-
Revenue	**-**	**289,985**	**103,500**	**9,725**
Capital Outlay	-	-	-	-
Operating	46,543	56,510	103,500	9,725
Expenditure	**46,543**	**56,510**	**103,500**	**9,725**
233 - Measure R				
Sales Taxes	419,597	438,328	459,718	912,600
Use of Money & Property	20,052	40,179	28,881	-
Revenue	**439,649**	**478,506**	**488,599**	**912,600**
Personnel	21,020	63,506	54,342	82,454
Operating	-	185,720	50,000	100,000
Transfers	-	34,059	560,754	1,225,000
Expenditure	**21,020**	**283,285**	**665,096**	**1,407,454**

Special Revenue Funds (continued)

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
234 - LACMTA Measure M MAT				
Intergovernmental	-	-	912,600	298,632
Revenue	**-**	**-**	**912,600**	**298,632**
Transfers	-	-	912,600	298,632
Expenditure	**-**	**-**	**912,600**	**298,632**
236 - Measure M				
Sales Taxes	474,654	494,965	521,014	476,112
Use of Money & Property	24,537	48,034	35,619	32,794
Revenue	**499,191**	**542,999**	**556,633**	**508,906**
Personnel	21,020	63,507	54,342	82,454
Operating	18,390	177,514	215,000	150,000
Capital Outlay	-	-	67,867	-
Transfers	-	-	476,026	1,316,047
Expenditure	**39,410**	**241,021**	**813,235**	**1,548,501**
237 - Road Maint & Rehab. Acct (SB1)				
Intergovernmental	601,769	695,834	690,072	704,838
Use of Money & Property	17,842	41,337	25,012	25,012
Revenue	**619,611**	**737,171**	**715,084**	**729,850**
Transfers	-	-	585,093	624,645
Expenditure	**-**	**-**	**585,093**	**624,645**
238 - MSRC Grant Fund				
Interfund Transfers	-	-	-	-
Intergovernmental	-	-	404,225	212,617
Other Revenue	-	-	-	-
Use of Money & Property	-	-	-	-
Revenue	**-**	**-**	**404,225**	**212,617**
Capital Outlay	-	-	-	-
Operating	-	-	-	-
Transfers	-	149,389	244,225	144,225
Expenditure	**-**	**149,389**	**244,225**	**144,225**
239 - Measure W				
Intergovernmental	254,324	254,733	252,000	281,618
Use of Money & Property	4,503	9,283	5,722	3,595
Revenue	**258,828**	**264,016**	**257,722**	**285,213**
Personnel	31,582	44,698	61,404	67,719
Operating	123,113	70,988	181,538	155,000
Transfers	-	235,530	102,637	365,218
Expenditure	**154,695**	**351,216**	**345,578**	**587,937**
240 - Measure M MSP				
Sales Taxes	-	-	372,624	200,000
Revenue	-	-	372,624	200,000
Transfers	-	-	372,624	200,000
Expenditure	**-**	**-**	**372,624**	**200,000**

Special Revenue Funds (continued)

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
241 - Measure H				
Interfund Transfers	-	67,742	-	-
Intergovernmental	13,429	6,501	7,000	25,830
Use of Money & Property	-	27	-	-
Revenue	**13,429**	**74,270**	**7,000**	**25,830**
Personnel	-	-	-	-
Expenditure	-	-	-	-
242 - Prop C Exchange Funds				
Intergovernmental	-	380,789	-	-
Revenue	-	380,789	-	-
Transfers	-	18,649	-	-
Expenditure	**-**	**18,649**	**-**	**-**
243 - Measure R MSP				
Intergovernmental	-	-	600,000	2,000,000
Revenue	**-**	**-**	**600,000**	**2,000,000**
Transfers	-	-	600,000	2,000,000
Expenditure	**-**	**-**	**600,000**	**2,000,000**
245 - Bike & Pedestrian Paths (TDA)				
Interfund Transfers	-	-	-	-
Intergovernmental	-	34,827	26,986	-
Other Revenue	-	-	-	-
Use of Money & Property	-	-	-	-
Revenue	-	34,827	26,986	-
Operating	-	-	-	-
Transfers	-	34,827	25,000	-
Expenditure	**-**	**34,827**	**25,000**	**-**
248 - BTA Grants				
Interfund Transfers	-	416,948	-	-
Intergovernmental	-	-	-	-
Use of Money & Property	-	-	-	-
Revenue	**-**	**416,948**	**-**	**-**
Operating	-	-	-	-
Expenditure	**-**	**-**	**-**	**-**
249 - Open Streets Grant				
Interfund Transfers	-	-	-	-
Intergovernmental	420,000	-	-	-
Revenue	**420,000**	**-**	**-**	**-**
Operating	90,033	9,990	-	-
Transfers	-	8,181	-	-
Expenditure	**90,033**	**18,171**	**-**	**-**

Special Revenue Funds (continued)

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
250 - MWD				
Intergovernmental	-	-	500,000	-
Revenue	**-**	**-**	**500,000**	**-**
Transfers	-	-	500,000	-
Expenditure	**-**	**-**	**500,000**	**-**
251 - Measure A Grant				
Intergovernmental	-	-	550,000	-
Revenue	**-**	**-**	**550,000**	**-**
Transfers	-	-	550,000	-
Expenditure	**-**	**-**	**550,000**	**-**
252 - Proposition 68 Grant				
Intergovernmental	-	-	193,992	-
Revenue	**-**	**-**	**193,992**	**-**
Transfers	-	-	193,992	-
Expenditure	**-**	**-**	**193,992**	**-**
255 - Capital Growth				
Charges for Current Services	-	-	-	-
Interfund Transfers	-	19	-	-
Use of Money & Property	7,273	12,947	10,877	10,877
Other Revenue	59,971	61,400	51,000	52,000
Revenue	**67,244**	**74,366**	**61,877**	**62,877**
Transfers	-	6,635	8,757	-
Expenditure	**-**	**6,635**	**8,757**	**-**
260 - CDBG				
Interfund Transfers	-	-	-	-
Intergovernmental	-	15,480	672,924	226,070
Other Revenue	20,968	927	19,104	17,604
Revenue	**20,968**	**16,407**	**692,028**	**243,674**
Operating	23,292	19,599	19,104	17,604
Transfers	-	40,938	463,019	226,070
Expenditure	**23,292**	**60,537**	**482,123**	**243,674**
267 - Opioid Settlement Fund				
Intergovernmental	-	-	-	48,400
Revenue	**-**	**-**	**-**	**48,400**
Operating	-	-	-	-
Expenditure	**-**	**-**	**-**	**-**
269 - OTS Grant				
Intergovernmental	-	-	55,000	-
Use of Money & Property	-	-	-	-
Revenue	**-**	**-**	**55,000**	**-**
Operating	-	-	4,000	-
Capital Outlay	-	-	3,500	-
Personnel	-	-	47,500	-
Expenditure	**-**	**-**	**55,000**	**-**

Special Revenue Funds (continued)

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
270 - Asset Forfeiture				
Intergovernmental	-	305,511	-	-
Use of Money & Property	2,749	4,833	4,177	-
Revenue	**2,749**	**310,344**	**4,177**	**-**
Capital Outlay	-	9,049	24,000	20,000
Operating	-	9,973	36,000	41,200
Expenditure	**-**	**19,022**	**60,000**	**61,200**
272 - Police Grants - State				
Intergovernmental	165,370	757,159	916,965	100,000
Other Revenue	-	-	-	-
Use of Money & Property	5,465	19,092	9,066	-
Revenue	**170,835**	**776,251**	**926,031**	**100,000**
Capital Outlay	-	(395)	635,975	100,000
Operating	-	173,110	-	-
Expenditure	**-**	**172,714**	**635,975**	**100,000**
274 - Homeland Security Grant				
Interfund Transfers	-	21,242	-	-
Intergovernmental	-	62,680	350,049	-
Other Revenue	-	62,680	-	-
Use of Money & Property	-	-	-	-
Revenue	**-**	**146,602**	**350,049**	**-**
Capital Outlay	-	44,600	350,049	-
Operating	-	-	-	-
Expenditure	**-**	**44,600**	**350,049**	**-**
275 - Park Impact Fees				
Charges for Current Services	177,067	227,431	200,000	190,000
Use of Money & Property	10,260	20,767	14,757	19,757
Revenue	**187,327**	**248,198**	**214,757**	**209,757**
Capital Outlay	-	-	-	-
Operating	3,099	-	-	-
Transfers	-	18,686	1,259,283	-
Expenditure	**3,099**	**18,686**	**1,259,283**	**-**
276 - Historic Preservaton Grant				
Intergovernmental	-	-	-	-
Use of Money & Property	67	-	101	-
Revenue	**67**	**-**	**101**	**-**
Operating	-	-	-	-
Transfers	-	5,694	-	-
Expenditure	**-**	**5,694**	**-**	**-**

Special Revenue Funds (continued)

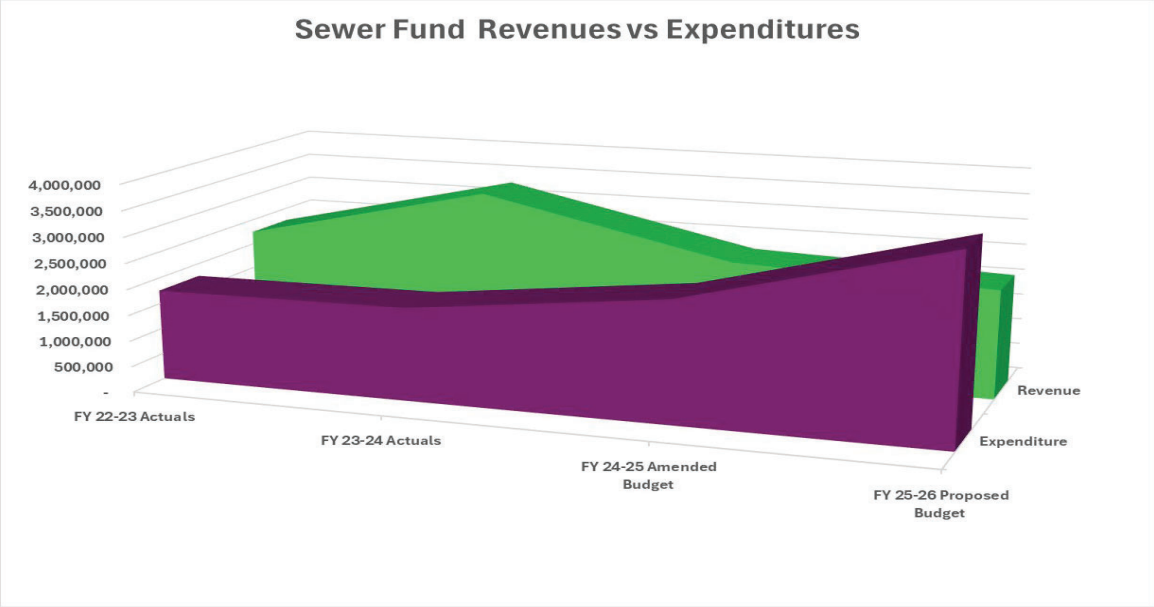
Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
277 - HSIP Grant				
Interfund Transfers	-	1,964	-	-
Intergovernmental	180,188	74,609	227,452	-
Revenue	**180,188**	**76,573**	**227,452**	**-**
Operating	-	-	-	-
Personnel	-	-	-	-
Transfers	-	7,594	227,452	-
Expenditure	**-**	**7,594**	**227,452**	**-**
278 - Housing Element Grant				
Intergovernmental	135,000	15,000	-	-
Revenue	**135,000**	**15,000**	**-**	**-**
Capital Outlay	-	-	-	-
Operating	-	-	25,000	-
Transfers	-	150,000	-	-
Expenditure	**-**	**150,000**	**25,000**	**-**
281 - CA State Library Building Fwd				
Other Revenue	-	-	-	-
Revenue	-	-	-	-
Transfers	-	-	-	-
Expenditure			**-**	**-**
296 - Public Art				
Charges for Current Services	-	3,098	-	-
Use of Money & Property	-	16	-	-
Revenue	**-**	**3,114**	**-**	**-**

Enterprise Funds

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services. GAAP also require the use of an enterprise fund for any activity whose principal external revenue sources are used as the sole leverage for issuance of debt; if the cost of providing services must legally be recovered through fees or charges; or if the government's policy is to establish activity fees or charges designed to recover the cost of providing service.

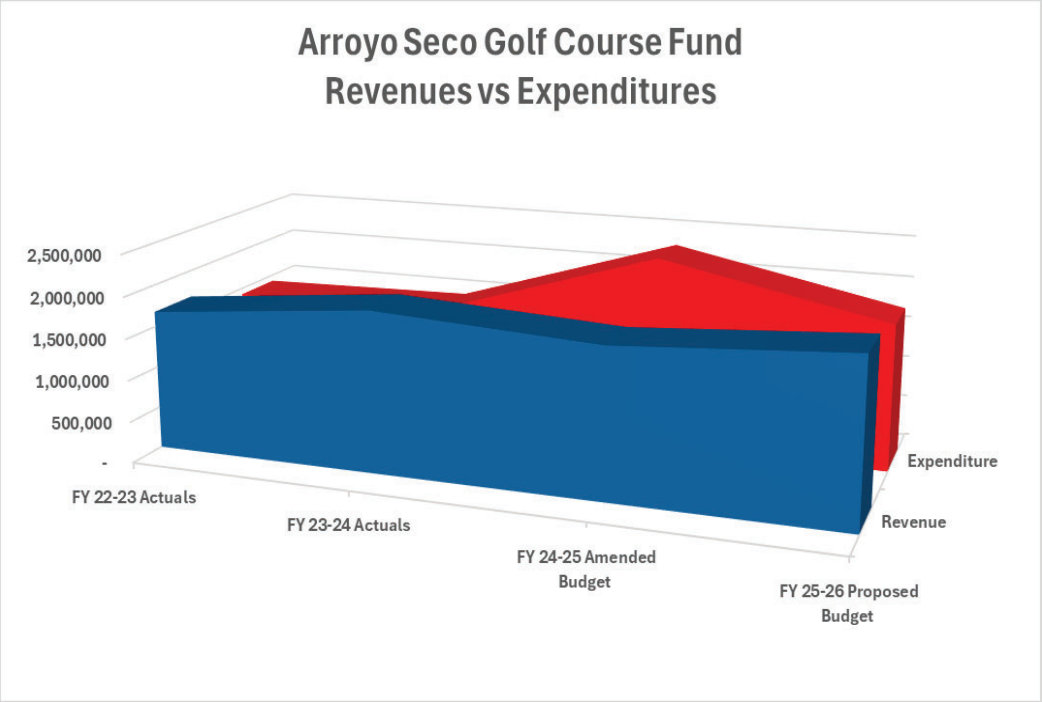
210 & 310-Sewer Fund – To account for the provision of sewer construction, maintenance and operation services to residents of the City.

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
210 - Sewer				
Charges for Current Services	2,226,832	2,257,568	2,102,000	2,102,000
Interfund Transfers	-	-	-	-
Use of Money & Property	21,630	335,138	182,699	-
Other Revenue	-	742,395	-	-
Revenue	**2,248,463**	**3,335,101**	**2,284,699**	**2,102,000**
Personnel	500,829	501,292	641,345	891,564
Operating	396,651	546,231	725,491	728,099
Capital Outlay	274,615	275,730	-	283,500
Transfers	582,575	469,715	965,808	1,671,808
Expenditure	**1,754,669**	**1,792,967**	**2,332,644**	**3,574,971**



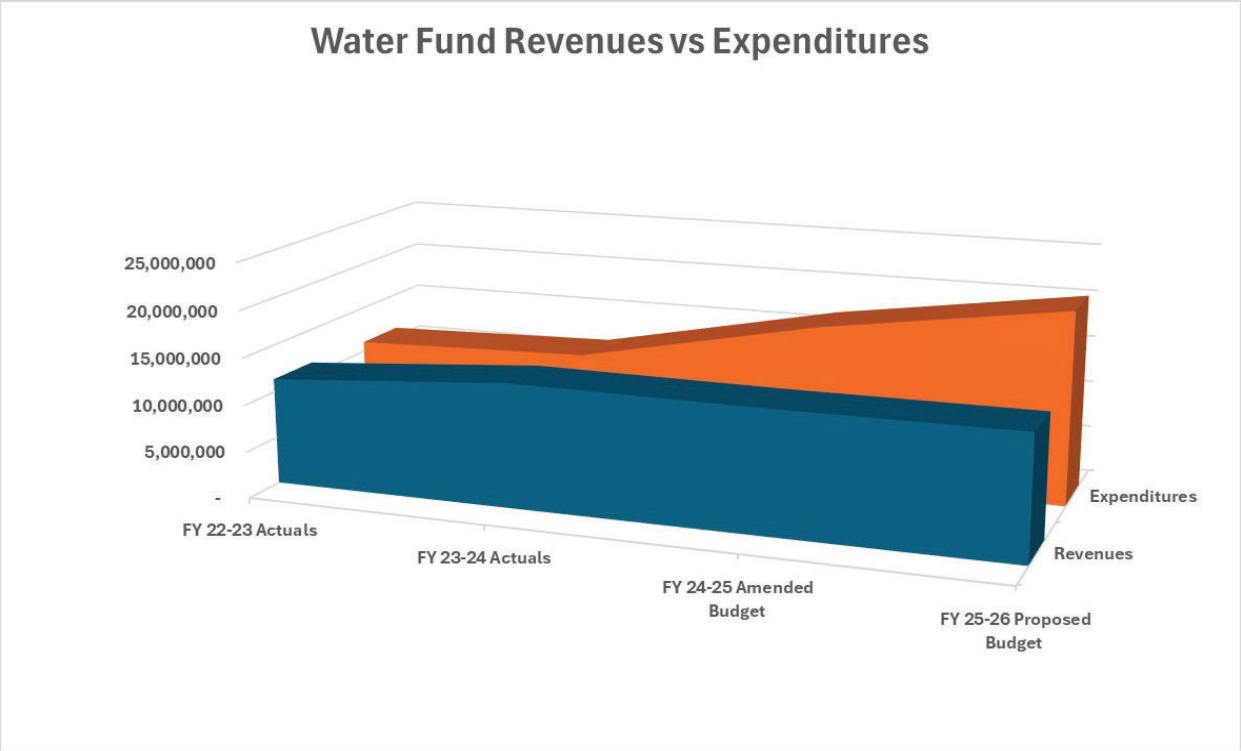
295-Arroyo Seco Golf Course Fund – To account for revenues and expenses relating to the Golf Course.

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
295 - Arroyo Seco Golf Course				
Charges for Current Services	1,672,607	1,908,710	1,786,800	1,964,500
Use of Money & Property	5,395	26,586	-	-
Revenue	**1,678,002**	**1,935,297**	**1,786,800**	**1,964,500**
Operating	1,341,028	1,426,705	1,431,511	1,502,352
Capital Outlay	33,386	39,533	15,986	163,182
Transfers	47,030	875	865,143	85,000
Expenditure	**1,421,444**	**1,467,113**	**2,312,640**	**1,750,534**



500-Water Utility Enterprise Fund – To account for all the activities and operations of the Utility. The Utility has several functioning wells (in neighboring San Gabriel and San Marino), three functioning reservoirs, and maintains miles of water lines and transmission lines.

Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
500 - Water				
Charges for Current Services	11,235,716	11,317,136	10,400,000	11,080,000
Fines, Forfeitures & Penalties	-	-	-	-
Interfund Transfers	-	-	-	-
Intergovernmental	-	-	2,023,175	2,023,175
Other Revenue	72,922	560,988	52,000	55,000
Use of Money & Property	67,901	1,372,096	607,678	-
Revenue	**11,376,539**	**13,250,220**	**13,082,853**	**13,158,175**
Personnel	1,885,289	1,888,631	2,097,543	2,966,040
Operating	3,862,468	4,889,590	7,332,872	6,474,909
Capital Outlay	1,944,342	1,907,222	837,867	890,000
Transfers	3,352,665	2,998,775	6,608,233	10,277,718
Expenditure	**11,044,765**	**11,684,218**	**16,876,515**	**20,608,667**



503-Water Efficiency Fund –Funds can only be used for water conservation projects and programs including, but not limited to: City and Metropolitan Water District rebate programs, water conservation assessments, education and awareness materials, workshops and community events, emergency drought preparedness, staff oversight of the programs, implementation of conservation goals as outlined in the Green Action Plan and Climate Action Plan, etc. Revenue is collected through a water efficiency fee of $0.14 per unit of water billed to all city water customers.

505-2016 Water Revenue Bonds Fund – To account for proceeds from the2016 Water Bond issuance. Proceeds from the bonds are to be used solely for water capital projects, and funds will be transferred over to the Water Fund as project expenses are drawn down.

506-SRF Loan - Water – Debit service for state water revolving fund loan.

510-Water & Sewer Impact Fees – To track water & sewer impact fees.

550-Public Financing Authority Fund – To account for debt service and related expenses of the 2013 Water Bond issuance.

Capital Projects Funds

Governments often find it useful to report major capital acquisition and construction separately from their ongoing activities. Separate reporting enhances an understanding of the government's capital activities, and it helps to avoid the distortions in financial resources trend information that can arise when capital and operating activities are mixed.

104-Street Improvements Program Fund – To account for capital expenditures related to street improvement projects.

105-Facilities and Equipment Replacement Fund - To account the replacement costs of City vehicles and equipment.

108-SR110 General Fund Reserve Fund - To account for the capital expenditures related to improvement of transportation systems.

327-2000 Tax Allocation Bonds Fund – To account for capital expenditures for improvements funded by the bonds formerly held by the Successor Agency to the Community Redevelopment Agency.

400-Capital Improvement Projects Fund – To account for revenues and expenditures related to all capital improvement projects.

Fiscal Year 2025/26 Project Expenditure by Category		
CIP Category	Amount	No. of Projects
General Building & Facilities	$387,680	9
Information Technology	-10,588	3
Library	112,076	3
Commnunity Services & Parks	463,000	4
Sewer	1,000,000	1
Stormwater	-660,000	3
Streets & Sidewalks	10,359,231	7
Sustainability	10,000	1
Transportation	3,094,679	7
Water	650,000	2
Totals	$15,406,078	40

Fiduciary Funds

A fiduciary fund is used in governmental accounting to report on assets held in trust for others. When financial statements are prepared for fiduciary funds, they are presented using the economic resources measurement focus and the accrual basis of accounting.

110-OPEB Trust Fund – Reserves to off-set future other post-employment benefit costs

Summary of Revenues and Expenditures
Fiduciary Funds

Fund	FY 22-23 YTD Actuals	FY 23-24 YTD Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
110 - OPEB Trust Fund				
Interfund Transfers	-	-	-	-
Use of Money & Property	-	-	-	-
Revenue	-	-	-	-
Operating	-	-	-	-
Other Expenses	1,141,509	-	-	-
Expenditure	**1,141,509**	**-**	**-**	**-**

Successor Agency

Community Redevelopment Agency (CRA) has been Los Angeles' public partner in housing, commercial, neighborhood and economic development. CRA is dedicated to revitalizing, refurbishing, and renewing economically underserved areas of Los Angeles. CRA's main task is to lend a hand-to investors willing to take risks for a more vibrant city, to neighborhood resident with renewed aspirations for their communities, and to those in need who strive to take part in the city's growing prosperity. CRA helps increase the supply of housing for low income and

moderate-income families, provide infrastructure for commercial and industrial development and create jobs necessary to maintain acceptable levels of employment.

227-CRA Debt Service Fund – To account for payments for Redevelopment Obligations

927-Redvelopment Obligations Trust – To account for proceeds to the Successor Agency

Summary of Revenues and Expenditures

Successor Agency

Fund	FY 22-23 YTD Actuals	FY 23-24 YTD Actuals	FY 24-25 Amended Budget	FY 25-26 Proposed Budget
227 - Successor Agency to the CRA				
Interfund Transfers	196,500	196,600	-	-
Other Revenue	-	6,800	196,600	-
Use of Money & Property	6,558	10,461	-	-
Revenue	**203,058**	**213,861**	**196,600**	**-**
Operating	35,050	25,428	196,000	-
Transfers	-	-	-	-
Expenditure	**35,050**	**25,428**	**196,000**	**-**
927 - Redev. Oblig. Retirement Fund				
Property Taxes	269,170	178,706	196,600	-
Use of Money & Property	-	-	-	-
Revenue	**269,170**	**178,706**	**196,600**	**-**
Other Expenses	-	-	196,600	187,054
Transfers	196,500	196,600	-	-
Expenditure	**196,500**	**196,600**	**196,600**	**187,054**

Summary of the Five-Year Capital Improvement Plan

The City's five-year Capital Improvement Plan (CIP) for FY 2025/26 to FY 2029/30 was adopted on June 18, 2025. The plan includes 111 capital projects across 11 different categories, as detailed in the accompanying table. The total cost over the five years is estimated at $187.3 million, which includes approximately $10.6 million in carryover funding.

FY 2025/26 THROUGH FY 2029/30 CAPITAL IMPROVEMENT PLAN								
Categories	# of Projects	Carry Overs	FY 2025/26 Proposed Budget	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total
General Building & Facilities	17	528,990	387,680	2,120,000	825,000	500,000	500,000	4,861,670
Housimg Authority	1	-	-	30,000	30,000	30,000	30,000	120,000
Information Technology	6	269,481	(10,588)	-	-	-	-	258,893
Library	14	435,155	112,076	827,148	243,960	450,000	500,000	2,568,338
Commnunity Services & Parks	18	2,729,230	463,000	260,000	910,000	1,875,000	1,675,000	7,912,230
Sewer	1	321,093	1,000,000	1,000,000	1,300,000	1,000,000	1,300,000	5,921,093
Stormwater	7	232,232	(660,000)	-	633,407	580,666	6,226,053	7,012,359
Streets & Sidewalks	18	1,788,760	10,359,231	22,794,458	14,165,000	4,575,000	4,915,000	58,597,449
Sustainability	3	235,359	10,000	5,000	200,000	-	-	450,359
Transportation	20	3,407,847	3,094,679	29,977,806	25,350,000	5,020,000	14,750,000	81,600,332
Water	6	650,000	650,000	2,400,000	7,520,000	6,330,000	450,000	18,000,000
Totals	111	10,598,147	15,406,078	59,414,412	51,177,367	20,360,666	30,346,053	187,302,723

The adopted Capital Improvement Program (CIP) budget for FY 2025/26 totals $15.4 million. Forty projects across ten categories will receive new funding. However, some Information Technology and storm sewer projects were completed under budget or canceled, leading to excess funds that will be returned to the appropriate funding sources.

Appendix 1 – Five-Year Full-Time Personnel Count

Full-Time Budgeted/Funded Positions

		21/22	22/23	23/24	24/25	25/26
City Manager						
	City Manager	1	1	1	1	1
N	Assistant City Manager / CFO	0	0	0	0	1
D	Deputy City Manager	1	1	1	1	0
	Assistant to the City Manager	1	1	1	0	1
	Management Analyst	1	1	1	1	0
	Executive Assistant	0	0	0	0	1
D	Administrative Secretary	1	1	1	1	0
T O	Public Affairs Manager	0	0	0	0	1
T	Chief City Clerk	0	0	0	0	1
T	Deputy City Clerk	0	0	0	0	1
T	Management Assistant	0	0	0	0	1
	Total Funded Positions	5	5	5	4	8
Management Services						
D	Management Services Director	1	1	1	1	0
T	Chief City Clerk	1	1	1	1	0
D	Human Resources Manager	0	0	0	0	0
T	Human Resources/Risk Manager	1	1	1	1	0
D	Sr. Management Analyst	1	1	1	1	0
D	Management Analyst	2	2	0	0	0
T	Deputy City Clerk	1	1	1	1	0
T	Management Assistant	0	1	1	1	0
T	Sr. Human Resources Analyst	0	0	1	1	0
T	Human Resources Analyst	0	0	1	1	0
	Total Funded Positions	7	8	8	8	0
Finance Department						
D	Finance Director	1	1	1	1	0
D	Deputy Finance Director/Controller	0	0	1	0	0
D	Finance Manager	1	1	1	1	0
T O	Accounting Manager / Controller	0	0	0	1	1
	Budget and Purchasing Manager	0	0	0	1	1
N	Procurement & Contract Analyst	0	0	0	0	1
T O	Senior Accountant	0	0	0	0	1
	Accountant	1	2	2	2	1
	Management Analyst	0	2	2	2	1
T O	CIP Analyst	0	0	0	0	1

	Management Assistant	2	0	1	1	1
	Accounting Technician	0	0	1	1	1
T	Human Resources/Risk Manager	0	0	0	0	1
T	Sr. Human Resources Analyst	0	0	0	0	1
T	Human Resources Analyst	0	0	0	0	1
N	Human Resources Management Aide	0	0	0	0	1
N	Information Technology Manager	0	0	0	0	1
	Total Funded Positions	5	6	9	10	14
	Police Department					
	Police Chief	1	1	1	1	1
	Deputy Police Chief	0	1	1	1	1
	Police Lieutenant	2	2	2	2	2
	Police Sergeant	5	5	6	6	6
	Police Corporal	6	6	6	6	6
	Police Officer	20	21	21	21	21
	Management Analyst	1	1	1	1	1
	Police Clerk II	4	4	4	4	4
	Police Assistant II	1	1	1	1	1
	Police Assistant	8	8	9	9	9
	Parking Control Officer	3	3	3	3	3
	Total Funded Positions	51	53	55	55	55
	Fire Department					
	Fire Chief	1	1	1	1	1
	Division Chief	2	2	2	2	2
	Fire Prevention Specialist/Inspector	1	1	1	1	1
	Fire Captain	3	3	3	3	3
	Fire Engineer	6	6	6	6	6
	Firefighter/Paramedic	9	9	9	9	9
	Management Assistant	0	0	1	1	1
	Total Funded Positions	22	22	23	23	23
	Public Works Department					
	Administrative/Engineering Division					
	Public Works Director	1	1	1	1	1
	Deputy Public Works Director	1	1	1	1	1
	Deputy Director Water & Sustainability	1	0	0	0	0
	City Engineer	0	0	1	1	1
	Senior Civil Engineer	1	1	1	1	1
	Associate Civil Engineer	1	1	1	1	1
	Civil Engineering Assistant	1	1	1	1	1

	Public Works Assistant	1	1	1	1	1
	Public Works Inspector	2	2	2	2	2
	Sr. Management Analyst	0	0	0	0	1
	Management Analyst	0	2	2	2	1
	Management Assistant	1	1	1	1	1
	Transportation Engineer	0	1	0	0	0
	Transportation Program Manager	0	0	1	1	1
N	*CIP Program Manager*	0	0	0	0	1
N	*CIP Project Manager*	0	0	0	0	1
	Operations & Maintenance Division					
N	*Public Works Superintendent*	0	0	0	0	1
	Public Works Operations Manager	1	1	1	1	1
	Facilities and Parks Supervisor	0	1	1	1	1
	Parks Supervisor	1	1	0	0	0
	Facilities Maintenance Supervisor	1	1	0	0	0
	Street & Sewer Supervisor	1	1	1	1	1
	Electrician	1	1	1	1	1
	Senior Maintenance Worker	2	2	3	3	3
	Building Maintenance Worker	2	2	2	2	2
	Maintenance Worker I/II	5	6	6	6	5
	Environmental & Sustainability Division					
	Environmental & Sustainability Manager	0	1	1	1	1
	Water Conservation Analyst	1	0	0	0	0
	Management Analyst	0	0	1	1	1
	Water Division					
	Water Operations Manager	1	1	1	1	1
	Water Operations Supervisor	0	0	1	1	1
	Senior Water Utility Worker	1	1	1	1	1
	Senior Water Production/Treatment Operator	1	1	1	1	1
	Water Production/Treatment Operator	2	2	2	2	2
	Water Utility Worker I/II	5	5	5	5	5
	Total Funded Positions	35	39	41	41	43
	Community Development					
	Community Development Director	1	1	1	1	1
D	Deputy Community Development Director	1	1	1	1	0
	Planning Manager	1	1	1	1	1
	Senior Management Analyst/Housing	0	1	1	1	1
	Principal Management Analyst	1	0	0	0	0

	Senior Planner	0	0	2	2	2
	Associate Planner	3	3	2	2	2
	Assistant Planner	1	1	1	0	1
	Senior Community Improvement Coordinator	0	0	1	1	1
	Community Improvement Coordinator	1	1	1	1	1
D	Film Liaison	1	1	1	1	0
	Administrative Secretary	1	1	1	1	1
D	Permit Counter Technician	0	1	1	1	0
	Total Funded Positions	11	12	14	13	11
Library						
	Library Director	1	1	1	1	1
	Public Services Manager	1	1	1	1	1
	Support Services Manager	1	1	1	1	1
	Librarian	3	4	4	4	4
	Library Technical Assistant	1	1	1	1	1
	Library Clerk I	1	0	0	0	0
	Library Clerk II	0	1	1	1	1
	Administrative Secretary	1	1	1	1	1
	Total Funded Positions	9	10	10	10	10
Community Services						
	Community Services Director	1	1	1	1	1
	Deputy Community Services Director	1	1	1	1	1
	Senior Services Supervisor	1	1	1	1	1
	Youth Services Supervisor	1	1	1	1	1
	Management Analyst	1	1	1	1	1
	Management Assistant	1	1	1	1	1
	Community Services Coordinator	1	0	0	0	0
	Program Specialist	1	1	1	1	1
	Transportation Driver	2	2	2	2	2
	Total Funded Positions	10	9	9	9	9
	Total Full-Time Budgeted/Funded Positions	**155**	**164**	**174**	**173**	**173**

Key	
D:	Position Deleted
N:	New Position
T:	Transferred
TO:	Tentative Offer

Appendix 2 – GAAN Limit Resolution and Calculation

RESOLUTION NO. 7908

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA ESTABLISHING THE APPROPRIATION LIMIT OF THE CITY OF SOUTH PASADENA FOR FISCAL YEAR 2025-2026 BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA AS FOLLOWS:

WHEREAS, Article XIIIB of the Constitution of the State of California, adopted by the voters of the State of California in 1979, imposes upon State and local government the obligation to limit each fiscal year's appropriations to those established in fiscal year 1978-79 as adjusted for by inflation and population, together with other specified changes required or permitted;

WHEREAS, In June of 1990, the voters of the State of California approved Proposition 111, which amended Article XIIIB to establish the limit originally calculated for fiscal year 1986-87 as a new adjustment base, and to change the definition of the cost of living to be either the percentage change in California per capita personal income from the preceding year or the percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local non-residential new construction;

WHEREAS, Proposition 111 further modified Article XIIIB requirements by making certain capital outlay, debt service, emergency and court ordered expenditures not subject to the limit, and by allowing expenditures in excess of one year's limit to be offset by under expenditures in an immediately following year;

WHEREAS, The City of South Pasadena has opted to use as the inflation adjustment factor the percentage change in the California per capita personal income from the preceding year;

WHEREAS, The City of South Pasadena has opted to use as the population adjustment factor the County's percentage change in population from the preceding year.

WHEREAS, Section 7910 of the Government Code of the State of California requires the governing body of each local jurisdiction each year to, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIIIB of the California Constitution at a regularly scheduled meeting or noticed special meeting. Fifteen days prior to the meeting, documentation used in the determination of the appropriations limit and other necessary determinations shall be available to the public;

WHEREAS, This matter came before the City Council at its regularly scheduled meeting of June 4, 2025;

WHEREAS, The Executive Director of the Finance and Management Services Agency of the City of South Pasadena has determined the City's appropriation limit for fiscal year 2025-2026 in accordance with said provisions of the Constitution and laws of the State of California, and the documentation used in the determination has been available to the public since not later than May 29, 2025, in the office of the Director of the Finance.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Based upon the above referenced facts, and all facts specified in the accompanying Request for Council Action and its attachments, and each of them, the appropriation limit of the City of South Pasadena for fiscal year 2025-2026 is hereby found and determined to be $33,989,344

SECTION 2. This Resolution shall take effect thirty (30) days after its adoption by the City Council, and the City Clerk shall attest to and certify the vote adopting this Resolution.

PASSED, APPROVED AND ADOPTED ON this 4th day of June 2025

Janet Braun, Mayor

ATTEST:

Hector Gomez, Chief City Clerk

APPROVED AS TO FORM:

Roxanne Diaz, City Attorney

I HEREBY CERTIFY the foregoing Resolution was duly adopted by the City Council of the City of South Pasadena, California, at a regular meeting held on the 4th day of June 2025 by the following vote:

AYES: Cacciotti, Ferguson, Primuth, Rossi, Mayor Braun

NOES: None.

ABSENT: None.

ABSTAINED: None.

Hector Gomez, Chief City Clerk

Exhibit 1
South Pasadena Appropriations (GANN) Limit Calculation
Fiscal Year 2025-2026

	City Population Change		County Population Change	
Population Change as of January 1, 2025	0.9963	(1)	1.0005	(1)

		Per Capita Change	
Cost of Living FY 2025-26		1.0005	(1)
FY 24-25 Gann Limit Growth Factor	x	1.0362	
Increase in City's Appropriations Limit for FY 2025-26		1.036718	
FY 2024-25 Appropriations Limit		$ 32,785,522	(2)
Growth Factor	x	1.036718	
FY 2025-26 APPROPRIATIONS LIMIT		**$ 33,989,344**	
Appropriations Subject to Limit			
Projected 25/26 Revenues, All City Funds		$73,776,215	(3)
Less: Non-Proceeds of Taxes (See Exhibit B)		(40,521,702)	
Less: Exclusions (See Exhibit C)		(468,991)	
Total City Appropriations Subject to Limit		$32,785,522	
Amount Over/(Under) Limit (I - II)		($1,203,822)	
Total City Appropriations as a % of Limit		96.46%	

NOTE:
(1) California Department of Finance Letter Dated May, 2025
(2) CY 2024-25 General Fund Appropriations Limit
(3) Used 2024-25 budget as 25025-26 budget not complete.

Appendix 3 – FY 25-26 Community Budget Survey Results

I. Survey Overview

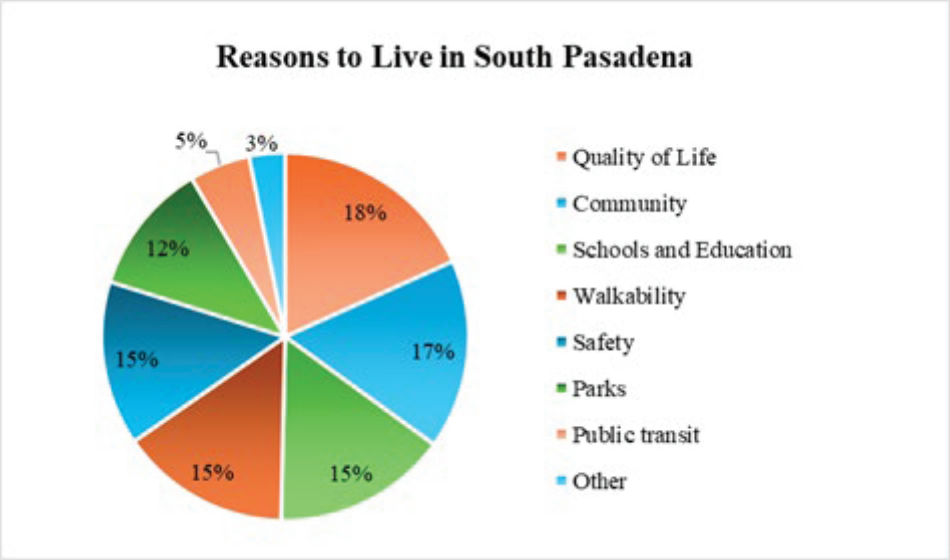
Throughout the years, the Finance Department has surveyed the community regarding the budget priorities. The survey aimed to gather information about community needs and desires, such as infrastructure improvements, public safety, and community programs. The responses provide a guide to the city's budget planning process, ensuring that the community's priorities are included in the process. The survey is part of the city's ongoing efforts to engage with its residents and involve them in the decision-making process for important issues that impact their daily lives.

The survey was conducted by the Finance Department by using Google Forms and shared a link between March 20 and April 20, 2025. Below are a few highlights of the survey:

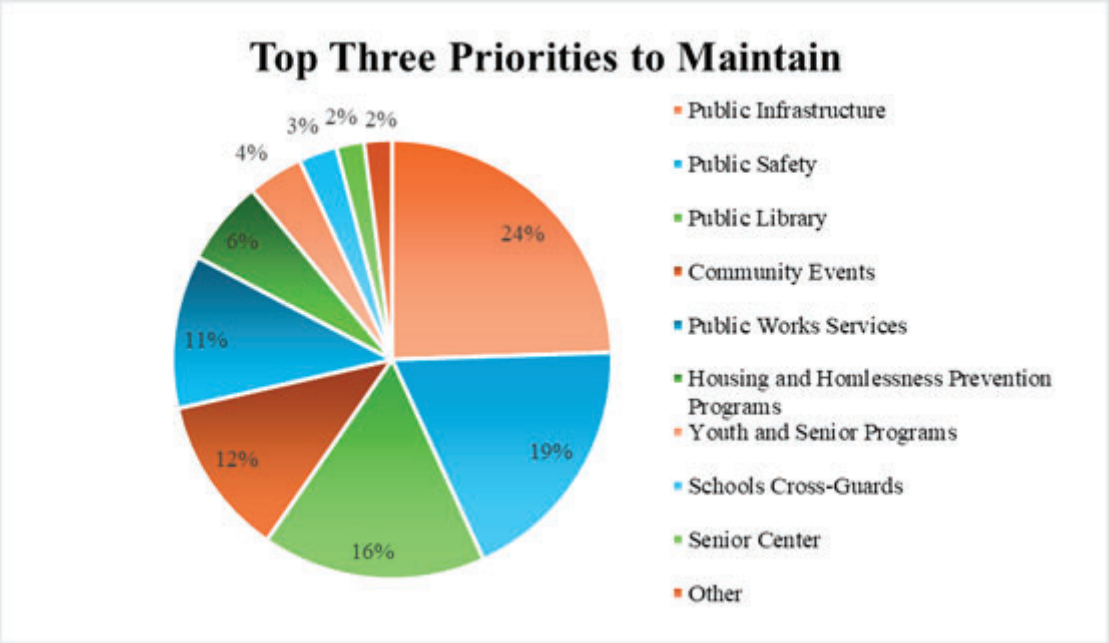
- **Responses**: A total of 237 responses were collected, with 98% of respondents identifying as South Pasadena residents. The percentages in the charts are from the total number of the total responses for each question.
- **Questionnaire**: respondents answered six questions, which varied between multiple choice and open-ended questions.
- **Distribution**: The survey was made available through multiple channels, including the City's website, social media platforms, City newsletters, local community groups, and printed flyers distributed at various City departments.
- **Items Covered**: The survey focused on community feedback, including why residents choose to live in South Pasadena, what they value most in current budget allocations, areas for future investment, and any additional input relevant to the budgeting process.

II. Survey Data

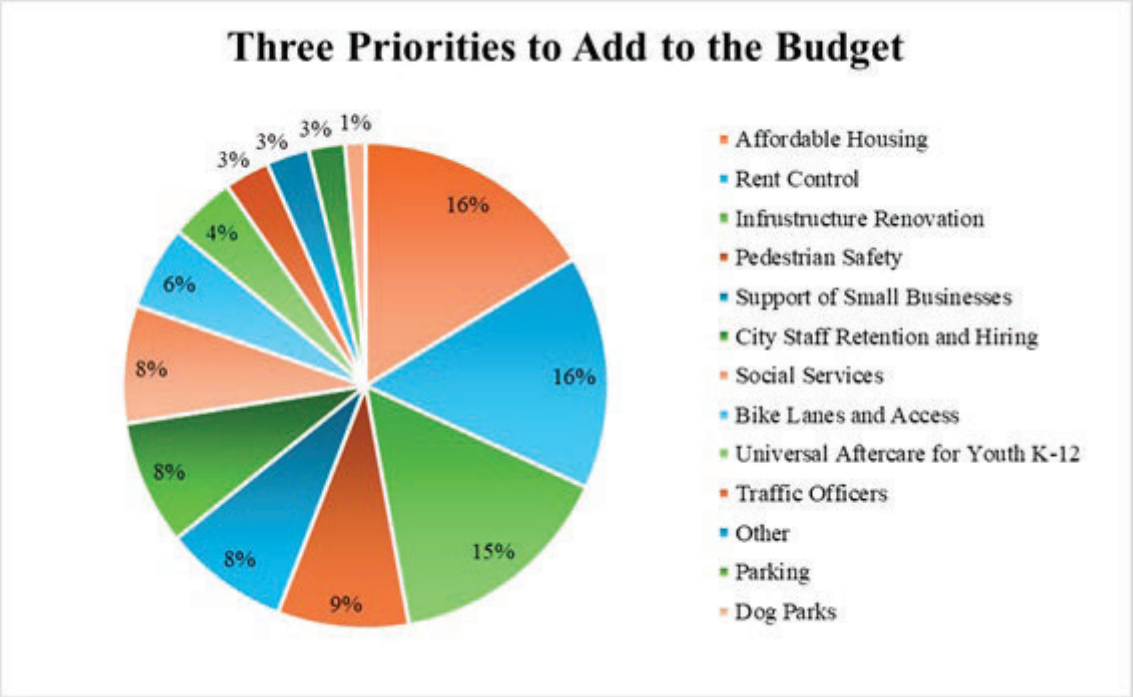
The top three reasons for living in this city are quality of life, community, and schools and education. Other priorities include walkability, safety, and parks. Comments by respondents included the small-town feel and commute to work.



Respondents were asked about what they think should remain in the budget. A large majority of the responses included public infrastructure, followed by public safety, and the public library. When respondents selected "Other," responses included the installation of pickleball courts, rent control, and affordable housing.



The survey asked respondents about priorities they would like to see added to the budget. Several responses include affordable housing, rent control, infrastructure renovation, and pedestrian safety. When selecting "Other," respondents added resurfacing the tennis courts at Orange Grove Park, traffic control, and parking enforcement.



In the last two questions, respondents were asked to provide specific needs and input that the staff and the City Council should consider when planning the budget. As part of the analysis, the finance department categorized the top three responses based on specific topics and comments from the answers provided.

Item	Specifics
Safe Streets	• Speed bumps to slow down traffic, i.e., Grevelia St. • Traffic control, i.e., Fremont Ave. • Redesigning streets for non-car users. • Repainting bike lanes, i.e., Mission Street, on the east side. • Repainting street lanes • Stop sign intersection, Glendon Way and El Centro. • North Fair Oaks corridor • Need left turn light, Fair Oaks onto Columbia. • Repainting Fair Oaks intersection by Bristol Farms.
Street Repair and Maintenance	• Fix potholes: Fair Oaks street and Fremont street, Monterey Road up to Los Robles • Repaving alleyways.

	• Repaving Meridian Ave and adjacent streets, Fremont Ave. • Repairs for Brunswick Ave, Warwick Pl, South Ln • Removing "No U Turn" at Huntington and Fremont to enter the Grocery Outlet parking lot. • Improve Meridian. • Pasadena Ave., traveling west from the train crossing to Arroyo Verde, needs re-leveling and re-paving.
Revitalization of Public Spaces	• Library • Resurface and replace the nets of existing tennis courts, i.e., Orange Grove Park. • Upgrading Orange Grove Park • Orange Grove Recreation Center.

Below are some of the most relevant quotes from respondents when asked for general input.

"Please focus on creating an atmosphere that will allow the City to recruit and maintain quality City staff so that progress can be made on essential infrastructure and road improvements. Also, please consider funding the lit crosswalks that have been disabled and covered with plastic. If they were installed, the City has a duty to maintain them properly. Thank you!"

"The city needs to invest in more support for a PIO during emergencies. During the fires the city was poorly equipped to handle sharing information with residents. I had to follow Pasadena to stay up to date with emergency information. The city also needs to approve more cell phones towers as during the fire the systems were overloaded and reception was limited. That happens because the existing towers are overloaded with people connecting at the same time. This can only be offset by additional Macro towers that can handle more capacity."

"We need to ensure that we have clear city financials / budgets now and in the future. There has been a great deal of oversight in the city's budgets which have had negative consequences across many areas of how our city is run and maintained. We need this strong foundation in place in order to get things done and improve quality of life in south Pasadena. Staff turn over must stop. With the budget in place I hope our city can begin to tackle the pillars that were laid out by the city council."

III. Survey Challenges and Lessons Learned

While the survey provided useful insight, there were a few challenges:

- **Quick Survey Development:** Although the department was able to find a survey and data from FY 2023-24 to support the development of the questionnaire for this year, the department struggled to find data and reporting from prior years.
- **Technical Issues with Google Forms:** Although the survey link was tested internally, some technical issues arose, particularly with the formatting of multiple-choice questions and response collection. A few participants reported problems with the multiple choice questions, which were addressed promptly, but these issues did impact the completeness of some responses. The department is now exploring alternative survey platforms for future use.
- **Purpose and Limitations:** It is important to note that this survey is not intended to be an academic study. Rather, it serves as a tool to provide a sense of the priorities of the residents.

Appendix 4 – 2025 City Council Score Card

City of South Pasadena
2025 City Council Goals

	Goals	Description		Goal Priorities	Lead Team	Commission/ Committee
1	Finance	The most critical area to be accomplished in calendar year 2025 is work toward accurate financial reporting and budgeting. Accurate financial statements must be produced to enable decisions on all other priorities.	A	LSL, LLP progress to complete necessary accounting and reporting through the year. FY2024 audit complete by June 30, 2025; FY2025 audit in progress by November 2025; FY2025 midyear budget review by Council in March 2025; FY2026 budget adopted by June 30, 2025; five-year projections complete by September 30, 2025	Finance Department	
			B	Determine the cadence for regular financial reports to be submitted to Council and Finance Commission; schedule due July 31, 2025	Finance Department	Finance Commission
			C	Hire Finance Director and Senior Accountant (Controller) due September 2025 and rebuild the Finance Department team	Finance Department and Human Resources Division	
			D	Establish and start meeting with the Infrastructure Financing Working Group, the mission of which is to study options for financing the various infrastructure improvement projects set forth in this list of priorities.	Finance Department and Public Works Department	Infrastructure Finance Working Group
2	Infrastructure	The City has infrastructure needs that have not been addressed for decades. The proper planning for addressing the repair or replacement of many of these projects must begin with planning and financing.	A	Streets/gutter repair—Aggressively pursue work toward the comprehensive plan for streets and gutter repair; re-examine the plan to set goals for completion within 6 years and a financing plan (by August 2025)	Public Works Department and Finance Department	
			B	Establish a sidewalk repair plan and program by December 2025	Public Works Department	
			C	Complete the Library/Community Center Master Plan with extensive public outreach and present to Council by December 2025	Library Department and Community Services Department	
			D	Sponsor 3 meetings with the public to present the Arroyo Golf course master plan and work with the Infrastructure Financing working group to consider funding sources with options presented by November 2025	Community Services Department and Finance Department	Infrastructure Finance Working Group
			E	Begin working on the repair of the Westside Reservoir	Public Works Department	
			F	Produce a plan and timeline for completion of repairs to Sewer infrastructure in compliance with the Sewer Consent Judgment	Public Works Department	
			G	Complete negotiations with Athens Services for trash removal in the city by September 2025, and begin rollout of the organics trash collection by June 2025 (include 2 public meetings to explain to residents)	Public Works Department	
			H	Establish the Corridor Transit Working Group and begin meetings for N/S corridors connection with Alhambra/Pasadena and the E/W corridors connection with Los Angeles and San Marino	Public Works Department	Corridor Transit Working Group (after being established)
			I	Work on Parks Master Plan for completion and presentation in early 2026; begin construction on the 2 pocket parks	Community Services Department and Public Works Department	
			J	Study and enhance emergency/disaster readiness, including evacuation plans. Provide periodic public status reports of program enhancements.	Fire Department/ Police Department and Public Works Department	
			K	Continue efforts to provide infrastructure on electrification and sustainable/alternative energy options	Public Works Department	
3	Housing	The city will continue to focus on implementation of housing goals and acquisition and sale of CalTrans houses	A	Finalize the Housing Element and zoning and other requirements, including appropriate height limits in the overlay zones and timely submit to the California Department of Housing and Community Development (HCD)	Community Development Department and City Attorney	
			B	Acquire and sell vacant CalTrans houses, with consideration of any properties suitable for affordable housing projects, by October 2025	Community Development Department and City Attorney	
			C	Finalize development agreement with Related California for the Mound/El Centro senior affordable housing development by December 2025	Community Development Department and City Attorney	
			D	Create a working group for Visioning South Pasadena 2050, including the "Mission Mile" and develop 3D models and drawings to represent the vision	Community Development Department	
4	Governance	Implement current municipal code requirements for governance of Commissions and consider amendments to clarify and combine commissions as approved. Establish regular reporting and performance assessments.	A	City Council sets annual priorities for calendar year by February 15 each year	City Council	
			B	Public Works and Mobility and Transportation Infrastructure Commission (MTIC) are combined and Planning and Design Review Board (DRB) are combined as approved by Council, by April 2025	Public Works Department	Public Works Infrastructure Commission
			C	Commission Chairs work with staff liaison to establish meeting agendas, and Commission Chairs present to Council annually in October commission progress	All Departments	All Commissions
			D	Commissions set annual priorities and work plans, consistent with Council priorities by March annually	All Departments	All Commissions
			E	On-board new City Manager and agree to performance evaluation criteria	City Council	
			F	Study role of City Treasurer and evaluate elected/appointed status	City Council and Finance Department	
5	Operational Efficiencies	Work with the City Manager to establish improved operational efficiencies	A	Establish a Communications Strategy to better communicate with residents through newspapers, advertisements, social media, newsletters, and direct communications through organizations. Plan due by October 2025	City Manager's Office	
			B	Establish a Project Management system to track progress of projects in progress and proper reporting and expense reimbursement system	Public Works Department and Finance Department	
			C	Explore personnel to assist with grants	Finance Department	
			D	Establish quantifiable Key Performance Indicators (KPIs) for each department	City Manager's Office and Finance Department	
			E	Review recruiting and retention practices to recruit, attract and retain outstanding staff members, and consider a third party to conduct exit interviews	City Manager's Office and Human Resources Division	
			F	Successfully finalize Memorandums of Understanding (MOUs) with bargaining units	City Manager's Office and Human Resources Division	

Appendix 5 – Glossary of Budget Terms

Activity - The smallest unity of budgetary accountability and control which covers a specific unit of work or service.

Accrual Basis of Accounting – The basis of accounting by which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Adoption – Formal action of the City Council, which sets the spending limits for the fiscal year.

Allocate – To divide a lump-sum appropriation, this is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

Amortization – An accounting term that refers to the process of allocating the cost of an asset over a period of time. It also refers to the repayment of loan principal over time.

Annual Budget – A budget applicable to a single fiscal year.

Annual Comprehensive Financial Report (ACFR) - Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The ACFR is also an operating statement that compares revenues with expenditures.

Appropriation – A specific amount of money authorized by the City Council for an approved work program or individual project.

Air Quality Management District (AQMD) – State regulator agency that provides various grant fund opportunities for projects and programs that improve air quality.

Assessed Valuation – A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

Audit – Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's financial statements present fairly the City's financial positions and results of operations in conformity with generally accepted accounting principles.

Balanced Budget – A budget in which planned expenditures do not exceed planned funds available.

Basis of Budgeting – Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for all departments and divisions within the general, special revenue and capital projects funds.

Beginning/Ending Fund Balance – Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year expenses.

Bond – A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget – A financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds that can be spent.

Budget Calendar – The schedule of key dates or milestones, which the city follows in the preparation, adoption and administration of the budget.

Budget Message - A general discussion of the preliminary/adopted budget presented in writing as part of, or supplement to, the budget document. Explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

CJPIA – California Joint Powers Insurance Authority.

CalPERS - The California Public Employees Retirement System, which is the agency providing pension benefits to all City employees.

Capital Expenditures - Typically are expenditures related to major construction projects such as roads, buildings, and parks. These expenditures are typically capitalized and depreciated over time.

Capital Improvement Program (CIP) - This program is to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones. It is a multi-year financial plan containing proposed construction of physical assets, such as park, street, sewerage, cultural, and recreation facilities. This program has identified all projects, which are the responsibility of the City between the present to build out.

Capital Projects - Projects that purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Outlay - Equipment (fixed assets) with a value of $5,000 or more (or $1,000 for electronic equipment) and an estimated useful life of more than one year, such as automobiles and office furniture, which appear in the Operating Budget.

Community Development Block Grants (CDBG) - Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant program.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue, and similar eventualities.

Council-Manager Form of Government - An organizational structure in which the Mayor and City Council appoint an independent City Manager to be the chief operating officer of a local government. In practice, a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.

Continuing Appropriations, or Carryovers - Funding approved in the current budget but not expended during a particular fiscal year. These appropriations are carried forward into the next fiscal year for their original intended purpose.

Cost Allocation - A method used to charge General Fund overhead costs to other funds, such as enterprise funds and special revenue funds.

Debt Service - The payment of principal and interest on borrowed funds, such as bonds.

Department - A major organizational unit comprised of programs or divisions which has been assigned overall management responsibility for an operation, or a group of related operations within a functional area.

Depreciation - A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Designated Fund Balance – A portion of unreserved fund balance designated by City policy for a specific future use.

Encumbrance - A legal obligation to expend funds for an expenditure that has not yet occurred. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.

Equipment Outlay - A category of expenditures that captures purchases of capital equipment, such as furniture, vehicles, large machinery, and other items.

Estimate - Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue experience and consider the impact of unanticipated price or other economic factors.

Expenditure - The actual spending of funds set aside by appropriation for identified goods and services.

Fee - A general term used for any charge levied by government for providing a service or performing an activity.

Fiduciary Fund – A fiduciary fund is used in governmental accounting to report on assets held in trust for others. When financial statements are prepared for fiduciary funds, they are presented using the economic resources measurement focus and the accrual basis of accounting.

Fines, Forfeitures, and Penalties - Revenue category that contains monies resulting from violations of various City and state laws, and from damage to City property.

Fiscal Year - A twelve-month period of time designated as the budget year. The City of San Fernando's fiscal year is July 1 to June 30.

Fixed Assets - Assets of long-term nature such as land, building, machinery, furniture and other equipment. The City has identified such assets as those with expected life in excess of one year and an acquisition cost in excess of $1,000.

Full-Time Equivalent (FTE) - A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time Typist Clerk working 20 hours per week would be equivalent to one-half of a full-time position, or 0.50 FTE.

Fund - A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. The generic fund types used are: General, Grant, Special Revenue, Capital Project, Enterprise, Debt Service, and Trust.

Fund Balance - The amount of financial resources in a given fund that are not restricted to fund existing commitments and are therefore available for any use permitted for the fund. The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GANN Limit (Proposition 4) - Under this article of the California Constitution, the City must compute an annual appropriation limit that states a ceiling on the total amount of tax revenues the City can appropriate annually.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards used by state and local governments for financial recording and reporting that have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

General Fund - The primary operating fund used by the City. Accounts for all revenues and expenditures not legally restricted for use. Examples of departments operating within the General Fund include Police, Finance and City Manager.

Goal - A statement of broad direction, purpose or intent.

Governmental Accounting Standards Board (GASB) - The Governmental Accounting Standards Board (GASB) was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Fund – Fund used to account for tax-supported activities.

Grant - Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity or facility.

HUD - The United States Department of Housing and Urban Development.

Infrastructure- The physical assets of the City, i.e. Facilities that support the daily life and growth of the City, for example, roads, water lines, and sewers.

Interfund Transfers - A transfer of funds between departments/ funds for specific purposes as approved by the appropriate authority.

Internal Service Fund – Fund used to accumulate and allocate costs internally among an entity's various internal support functions.

Investment Revenue – Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Key Objective – A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a specific program.

Levy - To impose taxes, special assessments, or charges for the support of city activities.

Licenses and Permits - Revenue category that accounts for recovering costs associated with regulating business activity.

Line-Item Budget – A budget that list detailed expenditure categories, (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

Major Fund – A Fund whose assets, liabilities, revenues, or expenditures/expenses are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Mission Statement - A broad statement that describes the reason for existence of an organization or organizational unit, such as a department.

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village, as opposed to other local government.

Non-Major Fund – Included in the governmental activities column in the government-wide financial statements and are disclosed in the notes to the financial statements and in other supplementary information

Non-Personnel Expenses - Expenditures related to professional services and supplies.

Objective - Describes an outcome to be accomplished in specific well defined and measurable terms and is achievable within a specific timeframe. Generally, departmental programs have objectives.

Objective of Expenditure - The individual expenditure accounts used to record each type of expenditure City operations incur. For budgeting purposes, objects of expenditure are categorized into groups of similar expenditures called major objects of expenditure. The principle objects of expenditure used in the budget are:

Personnel Services: Salaries and benefits paid to City employees. Including items such as special duty salaries, retirement and temporary non-employee wages.

Operating Expenses: Amounts paid for items that are consumed, deteriorated through use, or that lose their identity through fabrication or incorporation into different or more complex units or substance.

Office supplies, material and other items used in the normal operations of City Departments. Including items such as books, maintenance materials and contractual services. Services supporting the government. These professionals include lawyers, architects, auditors, systems analyst, planners, etc.

Capital Outlay: Expenditures which qualify as capital costs according to accounting standards. This includes furniture, fixtures, machinery, equipment and other fixed assets.

Ordinance - A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.

Operating Budget - The annual appropriation of funds for on-going program costs, which include salaries, benefits, maintenance, operation, and capital outlay items.

Performance Measures - Statistical measures, which are collected to show the impact of dollars, spent on city services.

PERS - The California Public Employees Retirement System, which is the agency providing pension benefits to all City employees.

Personnel Expenses - An expenditure category that captures expenses related to employee compensation, such as salaries and fringe benefits. Personnel expenses include salaries, pensions, retirement, special pay, and insurance for full-time and part-time employees of the City.

Policy - A direction set by the City Council that must be followed to advance a goal. The direction can be a course of action or a guiding principle.

Preliminary Budget - A balanced budget presented to the City Council by the City Manager. Any City Council changes to the preliminary Budget are incorporated into the final adopted budget.

Program - Represents major areas or support functions; defined as a service provided to citizens, other departments, or other agencies.

Program Budget - A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Proprietary Fund – Fund used to account for business-type activities (i.e. activities supported, at least in part, by user fees or charges).

Request for Proposals - A written solicitation issued by a Using Agency which generally describes the Goods or Services sought to be Procured by the City, sets forth minimum standards and criteria for evaluating proposals submitted in response to it, generally describes the format and content of proposals to be submitted, provides for negotiation of terms and conditions of the Procurement Contract and may place emphasis on described factors other than price to be used in evaluating proposals.

Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore no available for general appropriation.

Resolution - A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Revenues - Funds received from the collection of taxes, fees, fines, forfeitures, permits, licenses, interest, and grants during the fiscal year.

Risk Management - An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.

RMRA – The Road Maintenance and Rehabilitation Account, established by SB 1: The Road Repair and Accountability Act of 2017, provides state funding to cities and counties to repair transportation related infrastructure. These funds are accounted for in a separate Special Fund.

RORF - A Redevelopment Obligation Retirement Fund, which is a requirement of the legislation dissolving California Redevelopment Agencies. The assets and liabilities of each former Redevelopment Project Area are now housed in individual RORFs.

Routine Fund Balance Change - A routine fund balance change is one that occurs year-to-year due to the nature of the fund.

Sales Tax – A tax on the purchase of goods and services.

Schedule - A summary of expenditures, revenues, positions, or other data that reflects funding sources and spending plans of the budget and capital improvement programs.

SEIU - The Service Employees International Union, which is the union representing the majority of the City's employees.

SERAF - References the Supplemental Education Revenue Augmentation Fund, to which the City was required by the State to contribute various funds to assist in balancing the State budget. Certain Low and Moderate Income Housing Funds were loaned to make the payment, which will be repaid over several years.

Special Project - An account created for operating expenditures that relate to a specific project or program and should therefore be segregated from general expenditures in the Section housing the Special Project.

Special Revenue Funds - Revenues received that have specific purposes for which they are earmarked.

STPL – Surface Transportation Program – Local. Federal program that provides flexible funding that may be used by states and localities for projects to preserve and improve the conditions and performance of any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects.

Subventions - Revenues collected by the State (or other level of government) which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu and gasoline taxes.

Transfers - Authorized exchanges of money, positions, or other resources between organizational units or funds.

Transient Occupancy Tax (TOT) - A tax that is levied on occupants of hotel and motel rooms in a City.

Trust and Agency Funds – Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations or other governmental agencies.

VLF - Vehicle license fees, which are collected by the State of California when vehicles are registered with the California Department of Motor Vehicles and distributed to various public agencies, including the City.

Work Plan – A schedule which identifies major action steps, time frames and person responsible for accomplishment of a department or division objective.

Appendix 6 – Trial Balance All funds

Appendix 6 - Trial Balance All Funds (page 1 of 44)

Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	0000	Non-Dept	0000	Non-Div	4000-000	Property Tax - Current Secured	13,808,976	14,622,686	15,268,303	16,005,734
101	General Fund	0000	Non-Dept	0000	Non-Div	4010-000	Property Tax - Unsecured	478,937	496,405	483,583	506,939
101	General Fund	0000	Non-Dept	0000	Non-Div	4015-000	Property Tax - Residual SA	126,881	213,462	146,510	250,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4020-000	Property Tax - Prior Years	(52,221)	(61,361)	3,090	-
101	General Fund	0000	Non-Dept	0000	Non-Div	4030-000	Property Tax - Int & Pen	47,863	50,964	41,700	52,647
101	General Fund	0000	Non-Dept	0000	Non-Div	4035-000	Property Tax - Postponement	-	-	24,200	-
101	General Fund	0000	Non-Dept	0000	Non-Div	4040-000	Highway Rental	105,872	96,205	115,477	88,436
101	General Fund	0000	Non-Dept	0000	Non-Div	4050-000	Homeowners Exemption	58,903	56,881	61,800	48,600
101	General Fund	0000	Non-Dept	0000	Non-Div	4060-000	Supplemental - Sec/Unsec	439,970	339,606	450,000	275,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4150-000	Library Special Tax	395,801	406,634	420,000	428,200
101	General Fund	0000	Non-Dept	0000	Non-Div	4200-000	Sales & Use Tax	3,004,168	2,696,964	2,802,957	2,615,793
101	General Fund	0000	Non-Dept	0000	Non-Div	4200-002	Sales Tax - Measure A	3,134,514	2,963,684	3,110,000	2,946,416
101	General Fund	0000	Non-Dept	0000	Non-Div	4201-000	PSAF - Prop 172 Sales Tax	384,746	379,747	403,213	374,484
101	General Fund	0000	Non-Dept	0000	Non-Div	4210-001	Franchise - Refuse	639,264	657,748	684,013	838,456
101	General Fund	0000	Non-Dept	0000	Non-Div	4210-002	Franchise - Cable TV	218,246	196,482	214,536	212,963
101	General Fund	0000	Non-Dept	0000	Non-Div	4210-003	Franchise - Electric	198,169	225,118	221,949	235,842
101	General Fund	0000	Non-Dept	0000	Non-Div	4210-004	Franchise - Gas	75,919	99,513	85,029	62,934
101	General Fund	0000	Non-Dept	0000	Non-Div	4220-000	Real Property Transfer	170,180	189,965	200,000	218,919
101	General Fund	0000	Non-Dept	0000	Non-Div	4230-001	Utility Tax - Water	809,278	814,817	829,230	839,313
101	General Fund	0000	Non-Dept	0000	Non-Div	4230-002	Utility Tax - Electric	2,079,269	2,040,150	2,328,781	2,474,576
101	General Fund	0000	Non-Dept	0000	Non-Div	4230-003	Utility Tax - Gas	860,701	532,022	925,000	553,021
101	General Fund	0000	Non-Dept	0000	Non-Div	4230-004	Utility Tax - Telephone	408,223	412,128	396,609	405,365
101	General Fund	0000	Non-Dept	0000	Non-Div	4230-006	Utility Tax - Cable	273,601	251,451	272,535	272,535
101	General Fund	0000	Non-Dept	0000	Non-Div	4400-000	Business License	429,784	551,511	430,000	600,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4405-000	Business License SB1186 Fee	10,937	13,812	11,000	12,370
101	General Fund	0000	Non-Dept	0000	Non-Div	4420-000	Bus Lic Penalties & Trans	21,524	39,915	27,093	39,432
101	General Fund	0000	Non-Dept	0000	Non-Div	4440-000	Tobacco Retail Permit	-	120	570	450
101	General Fund	0000	Non-Dept	0000	Non-Div	4445-000	Filming Permits	88,261	53,759	70,000	70,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4460-000	Parking Permits	264,386	277,122	252,000	252,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4465-001	Fire Permits	15,470	12,879	17,000	15,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4470-001	Grading Permits	628	-	300	300
101	General Fund	0000	Non-Dept	0000	Non-Div	4470-002	Street / Curb Permits	39,984	49,707	35,000	35,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4470-004	Street Closure Permits	-	1,172	1,500	1,500
101	General Fund	0000	Non-Dept	0000	Non-Div	4470-005	Newsrack Permits	-	-	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	4480-000	FOG Wastewater Permit	-	584	5,000	750
101	General Fund	0000	Non-Dept	0000	Non-Div	4600-000	Vehicle Code Fines	27,321	33,603	18,500	21,900
101	General Fund	0000	Non-Dept	0000	Non-Div	4610-000	Parking Citations	36,237	39,109	38,000	38,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4620-000	Other Court Fines	2,301	10,920	1,500	3,450
101	General Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	423,122	1,020,157	658,965	658,965
101	General Fund	0000	Non-Dept	0000	Non-Div	4802-000	Gain / Loss on Investments	(115,979)	(49,872)	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	4805-000	Unrealized Gain / Loss	(234,458)	658,322	-	-

Appendix 6 - Trial Balance All Funds (page 2 of 44)

Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	0000	Non-Dept	0000	Non-Div	4815-000	Chamber Farmers Mkt Cap Impr	7,783	9,078	14,000	8,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4820-000	Rental - Stables	136,096	167,492	140,000	183,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4820-001	Rental - Stables - CIP Rsv	73,008	76,767	65,000	83,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4825-000	Rental - Tennis	91,306	45,392	54,000	50,496
101	General Fund	0000	Non-Dept	0000	Non-Div	4840-000	Rental - War Memorial Building	50,039	61,189	35,000	35,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4850-000	Rental - Eddie Park	2,149	3,421	2,250	-
101	General Fund	0000	Non-Dept	0000	Non-Div	4860-000	Rental - Library Comm Room	16,037	20,690	20,000	14,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4885-000	Rental - Sr Citizen Ctr	11,976	2,576	12,000	12,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4890-000	Rental - Farmer's Market	11,617	14,627	15,000	18,029
101	General Fund	0000	Non-Dept	0000	Non-Div	4891-000	Rental - Orange Grove	-	-	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	4892-000	Rental - Misc	39,491	24,109	30,000	85,000
101	General Fund	0000	Non-Dept	0000	Non-Div	4893-000	Rental - Batting Cages	-	(3,981)	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	4894-000	Rental - Youth House	2,253	3,954	2,500	1,200
101	General Fund	0000	Non-Dept	0000	Non-Div	5000-000	Motor Vehicle In Lieu	-	33,457	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5002-000	Motor Vehicle In Lieu Adj.	3,713,192	3,913,091	4,097,789	4,292,024
101	General Fund	0000	Non-Dept	0000	Non-Div	5020-000	State Reimb - Police Training	19,165	19,561	30,000	30,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5071-003	Miscellaneous Grants	199,481	25,542	136,000	133,753
101	General Fund	0000	Non-Dept	0000	Non-Div	5071-009	REAP 2.0 - SCAG Grant	-	-	57,000	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5073-001	Federal Grants - Police	15,734	36,673	-	48,496
101	General Fund	0000	Non-Dept	0000	Non-Div	5150-001	Business License App Fee	25,730	33,771	24,000	25,500
101	General Fund	0000	Non-Dept	0000	Non-Div	5150-002	Non Sufficient Fund Chg	158	407	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5200-001	Community Devlopment Misc Fee	4,164	65	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5200-002	Planning Fees	263,456	144,028	145,000	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5200-003	Plan Check	811,889	634,751	720,000	480,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5200-004	Building Permits	589,679	827,505	620,000	632,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5200-007	Administrative Citations	44,968	9,474	25,000	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5200-008	Design Review Fee	39,709	48,070	30,000	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5200-009	Cultural Heritage (CHC) Fee	15,543	32,501	32,000	30,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5200-010	Art Development Fees	-	-	5,000	5,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5220-001	Engineering Fees - Misc	150,393	141,096	135,600	135,600
101	General Fund	0000	Non-Dept	0000	Non-Div	5220-002	Engineering Plan Check	1,260	828	2,500	2,500
101	General Fund	0000	Non-Dept	0000	Non-Div	5221-000	Public Works Plan Check Fees	-	1,947	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5223-000	NPDES - Wastewater Discharge	80,073	78,667	80,000	80,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5230-001	Police Special Svcs	2,415	1,890	2,500	2,500
101	General Fund	0000	Non-Dept	0000	Non-Div	5230-004	Vehicle Impound Fees	29,472	49,161	27,000	45,498
101	General Fund	0000	Non-Dept	0000	Non-Div	5230-005	Police Svcs - Filming	381,203	132,026	300,000	150,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5260-000	Library Fees	834	1,141	1,000	1,200
101	General Fund	0000	Non-Dept	0000	Non-Div	5260-003	Library Replacements	6,988	5,680	6,000	4,600
101	General Fund	0000	Non-Dept	0000	Non-Div	5260-004	Library Equip. Rental	1,761	1,864	2,500	1,100
101	General Fund	0000	Non-Dept	0000	Non-Div	5265-002	Sr. Citizens Classes	16,958	22,955	16,000	25,000

Appendix 6 - Trial Balance All Funds (page 3 of 44)

Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	0000	Non-Dept	0000	Non-Div	5265-003	Sr. Citizens Membership	8,795	12,812	10,000	11,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5265-004	Sr. Citizens Bus Trips	4,851	6,508	6,000	6,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5265-005	Snr. Citizens Center Programs	1,088	1,317	1,180	1,180
101	General Fund	0000	Non-Dept	0000	Non-Div	5265-006	Bingo - Coffee - Med. I.D.	595	585	500	340
101	General Fund	0000	Non-Dept	0000	Non-Div	5270-001	Camp Med Fees	324,201	315,100	300,000	200,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5270-002	Recreation Classes	204,699	186,194	235,000	115,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5270-003	Special Events	9,601	30,101	50,000	40,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5270-004	MTA Bus Pass - General	-	-	10,000	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5270-005	Park/Field Reservations	79,646	89,724	70,000	48,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5270-008	Concerts in the Park	13,850	500	7,000	8,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5270-009	War Memorial Kitchen	2,207	794	1,500	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5289-001	Fire Dept - Filming	166,965	83,459	130,000	65,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5289-002	Fire Dept - Plan Check	36,296	43,645	32,000	3,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5289-003	Hazmat Fees	-	-	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5289-004	Fire Alarm Fees	-	-	-	500
101	General Fund	0000	Non-Dept	0000	Non-Div	5289-007	Fire Dept - Inspection	147,169	205,405	100,000	175,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5290-001	Paramedic Fees	786,460	1,011,465	900,000	990,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5300-000	Paramedic Subscriptions	24,570	32,590	40,000	35,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5302-000	Shared Fire Command Reimb.	64,353	-	157,000	157,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5305-001	Fire Miscellaneous	15	12	2,000	100
101	General Fund	0000	Non-Dept	0000	Non-Div	5310-001	Fire Interagency Support Reimb	-	41,148	300,000	150,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5320-001	Police Vehicle	-	504	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5400-000	Sale of Property	1,791	10,749	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5430-000	Damage to City Property	-	5,460	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5440-000	Candidate Filing Fee	273	-	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5460-000	Recycling Revenue	18,605	4,650	16,927	16,927
101	General Fund	0000	Non-Dept	0000	Non-Div	5490-000	Cash Over/Short	1	(133)	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5490-002	Over/Short - Police	(24)	3	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5490-003	Over/Short - Sr. Ctr & Rec	(19)	1	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5490-008	Over/Short - Planning/Bldg	1,056	858	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5501-001	Donations - Misc	23	205	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5501-003	Donations - Senior Meals	2,927	23,817	24,000	19,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5505-000	Miscellaneous	55,895	14,849	97,428	97,428
101	General Fund	0000	Non-Dept	0000	Non-Div	5505-001	Duplication Fees	150	246	6,546	4,546
101	General Fund	0000	Non-Dept	0000	Non-Div	5506-000	Court Related Fees	-	-	-	-
101	General Fund	0000	Non-Dept	0000	Non-Div	5510-000	Credit Card Transaction Fee	13,310	92,178	90,613	68,250
101	General Fund	0000	Non-Dept	0000	Non-Div	5530-400	PD Reports & Misc Fees	7,273	9,242	7,000	7,000
101	General Fund	0000	Non-Dept	0000	Non-Div	5550-000	Prior Year Adjustment	-	(226,237)	-	414,362
101	General Fund	0000	Non-Dept	0000	Non-Div	5610-000	Reimbursement - Sewer Fund	69,022	69,022	69,022	140,432
101	General Fund	0000	Non-Dept	0000	Non-Div	5640-000	Reimbursement - Water Fund	414,362	414,362	414,362	1,021,628
101	General Fund	0000	Non-Dept	0000	Non-Div	5650-000	Other Financing Source:Subscr	1,424,840	13,337	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	3,616,394	150,000	714,362
101	General Fund	1010	City Council	1011	City Council	7000-000	Salaries - Permanent	13,440	2,460	-	-
101	General Fund	1010	City Council	1011	City Council	7010-000	Salaries - Temp / Part	5,700	16,500	37,500	60,705
101	General Fund	1010	City Council	1011	City Council	7110-000	Workers Compensation	173	207	525	720
101	General Fund	1010	City Council	1011	City Council	7170-000	FICA - Medicare	424	1,357	2,942	826
101	General Fund	1010	City Council	1011	City Council	8010-000	Postage	2	2,018	8,000	8,000
101	General Fund	1010	City Council	1011	City Council	8020-000	Special Department Expense	3,929	25,357	52,000	49,000
101	General Fund	1010	City Council	1011	City Council	8021-000	Discretionary Fund Program	5,309	2,125	13,500	20,000
101	General Fund	1010	City Council	1011	City Council	8060-000	Dues/Subscriptions/Memberships	-	450	500	500
101	General Fund	1010	City Council	1011	City Council	8090-000	Convention & Meeting Expense	6,184	15,619	12,500	12,500
101	General Fund	1020	Management Services	1021	City Clerk	7010-000	Salaries - Temp / Part	380	-	-	-
101	General Fund	1020	Management Services	1021	City Clerk	7110-000	Workers Compensation	34	-	-	-
101	General Fund	1020	Management Services	1021	City Clerk	7170-000	FICA - Medicare	233	-	-	-
101	General Fund	1020	Management Services	1022	Elections	8010-000	Postage	-	2	500	-
101	General Fund	1020	Management Services	1022	Elections	8020-000	Special Department Expense	1,342	-	2,500	-
101	General Fund	1020	Management Services	1022	Elections	8040-000	Advertising	5,000	-	5,000	-
101	General Fund	1020	Management Services	1022	Elections	8170-000	Professional Service	77,744	-	129,000	-
101	General Fund	2010	City Manager	1022	Elections	8000-000	Office Supplies	-	-	-	329
101	General Fund	2010	City Manager	1022	Elections	8010-000	Postage	-	-	-	1,479
101	General Fund	2010	City Manager	1022	Elections	8020-000	Special Department Expense	-	-	-	312
101	General Fund	2010	City Manager	1022	Elections	8040-000	Advertising	-	-	-	3,422
101	General Fund	2010	City Manager	2011	City Manager	7000-000	Salaries - Permanent	657,325	614,768	500,265	1,038,371
101	General Fund	2010	City Manager	2011	City Manager	7010-000	Salaries - Temp / Part	35,581	51,955	94,552	40,697
101	General Fund	2010	City Manager	2011	City Manager	7020-000	Overtime	31,279	12,455	10,000	-
101	General Fund	2010	City Manager	2011	City Manager	7040-000	Holiday	1,072	-	7,078	7,078
101	General Fund	2010	City Manager	2011	City Manager	7070-000	Leave Buyback	2,879	-	25,608	25,608
101	General Fund	2010	City Manager	2011	City Manager	7100-000	Retirement	186,068	64,688	59,361	113,292
101	General Fund	2010	City Manager	2011	City Manager	7100-010	CalPERS UAL	-	111,162	105,688	117,082
101	General Fund	2010	City Manager	2011	City Manager	7108-000	Deferred Compensation	7,530	6,175	5,205	30,433
101	General Fund	2010	City Manager	2011	City Manager	7110-000	Workers Compensation	12,243	7,176	6,892	10,879
101	General Fund	2010	City Manager	2011	City Manager	7120-000	Disability Insurance	10,882	14,556	-	-
101	General Fund	2010	City Manager	2011	City Manager	7130-000	Group Health Insurance	77,098	78,155	59,386	147,023
101	General Fund	2010	City Manager	2011	City Manager	7140-000	Optical Insurance	1,512	959	690	1,455
101	General Fund	2010	City Manager	2011	City Manager	7150-000	Dental Insurance	4,974	3,554	2,567	5,244
101	General Fund	2010	City Manager	2011	City Manager	7160-000	Life Insurance	740	431	302	1,836
101	General Fund	2010	City Manager	2011	City Manager	7170-000	FICA - Medicare	18,416	10,865	14,909	15,127
101	General Fund	2010	City Manager	2011	City Manager	7180-000	City Manager's Car allowance	6,000	6,100	6,000	6,000
101	General Fund	2010	City Manager	2011	City Manager	7185-000	Housing Stipend	-	-	-	6,000
101	General Fund	2010	City Manager	2011	City Manager	8000-000	Office Supplies	9,871	6,721	10,000	-
101	General Fund	2010	City Manager	2011	City Manager	8010-000	Postage	2,527	43	1,000	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	2010	City Manager	2011	City Manager	8020-000	Special Department Expense	22,206	14,518	10,000	-
101	General Fund	2010	City Manager	2011	City Manager	8050-000	Printing/Duplicating	4,900	4,891	6,000	-
101	General Fund	2010	City Manager	2011	City Manager	8060-000	Dues/Subscriptions/Memberships	47,764	42,385	48,125	-
101	General Fund	2010	City Manager	2011	City Manager	8090-000	Convention & Meeting Expense	26,736	19,086	10,000	-
101	General Fund	2010	City Manager	2011	City Manager	8100-000	Vehicle Maintenance	369	-	-	-
101	General Fund	2010	City Manager	2011	City Manager	8120-000	Building Maintenance	-	-	-	64,958
101	General Fund	2010	City Manager	2011	City Manager	8170-000	Professional Service	35,636	22,088	30,000	-
101	General Fund	2010	City Manager	2011	City Manager	8180-000	Contract Services	-	4,757	10,000	-
101	General Fund	2010	City Manager	2011	City Manager	8230-000	Communications Prof Services	114	-	-	-
101	General Fund	2010	City Manager	2011	City Manager	8272-000	CM Emergency	24,191	-	-	-
101	General Fund	2010	City Manager	2013	Personnel	8020-000	Special Department Expense	60	-	-	-
101	General Fund	2010	City Manager	2013	Personnel	8040-000	Advertising	120	-	-	-
101	General Fund	2010	City Manager	2013	Personnel	8090-000	Convention & Meeting Expense	80	-	-	-
101	General Fund	2010	City Manager	2013	Personnel	8170-000	Professional Service	(3,383)	-	-	-
101	General Fund	2010	City Manager	2032	Information Services	8020-000	Special Department Expense	-	-	-	1,000
101	General Fund	2010	City Manager	2032	Information Services	8060-000	Dues/Subscriptions/Memberships	-	-	-	400
101	General Fund	2010	City Manager	2032	Information Services	8150-000	Telephone	(919)	-	-	250,000
101	General Fund	2010	City Manager	2032	Information Services	8170-000	Professional Service	-	-	-	1,296,232
101	General Fund	2010	City Manager	2032	Information Services	8180-000	Contract Services	-	-	-	150,000
101	General Fund	2010	City Manager	2032	Information Services	8300-000	Lease Payment	-	-	-	29,200
101	General Fund	2010	City Manager	2032	Information Services	8301-000	Copier Usage Charges	-	-	-	27,000
101	General Fund	2010	City Manager	2032	Information Services	8530-000	Computer Equipment	-	-	-	274,050
101	General Fund	2010	City Manager	2033	City Clerk	7000-000	Salaries - Permanent	-	-	-	236,018
101	General Fund	2010	City Manager	2033	City Clerk	7020-000	Overtime	-	-	-	5,000
101	General Fund	2010	City Manager	2033	City Clerk	7100-000	Retirement	-	-	-	20,062
101	General Fund	2010	City Manager	2033	City Clerk	7108-000	Deferred Compensation	-	-	-	2,360
101	General Fund	2010	City Manager	2033	City Clerk	7110-000	Workers Compensation	-	-	-	2,039
101	General Fund	2010	City Manager	2033	City Clerk	7130-000	Group Health Insurance	-	-	-	33,300
101	General Fund	2010	City Manager	2033	City Clerk	7140-000	Optical Insurance	-	-	-	329
101	General Fund	2010	City Manager	2033	City Clerk	7150-000	Dental Insurance	-	-	-	1,479
101	General Fund	2010	City Manager	2033	City Clerk	7160-000	Life Insurance	-	-	-	312
101	General Fund	2010	City Manager	2033	City Clerk	7170-000	FICA - Medicare	-	-	-	3,422
101	General Fund	2010	City Manager	2033	City Clerk	8010-000	Postage	-	-	-	500
101	General Fund	2010	City Manager	2033	City Clerk	8020-000	Special Department Expense	-	-	-	2,400
101	General Fund	2010	City Manager	2033	City Clerk	8040-000	Advertising	-	-	-	20,000
101	General Fund	2010	City Manager	2033	City Clerk	8050-000	Printing/Duplicating	-	-	-	500
101	General Fund	2010	City Manager	2033	City Clerk	8060-000	Dues/Subscriptions/Memberships	-	-	-	1,000
101	General Fund	2010	City Manager	2033	City Clerk	8070-000	Mileage/Auto Allowance	-	-	-	300

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	2010	City Manager	2033	City Clerk	8090-000	Convention & Meeting Expense	-	-	-	700
101	General Fund	2010	City Manager	2033	City Clerk	8170-000	Professional Service	-	-	-	93,600
101	General Fund	2010	City Manager	2033	City Clerk	8180-000	Contract Services	-	-	-	75,000
101	General Fund	2010	City Manager	2033	City Clerk	8200-000	Training Expense	-	-	-	900
101	General Fund	2010	City Manager	2501	Legal Services	8160-000	Legal Service	869,950	776,106	745,531	-
101	General Fund	2010	City Manager	2501	Legal Services	8163-000	Legal Services-CalTrans Housng	87,910	45,610	19,188	-
101	General Fund	2010	City Manager	2501	Legal Services	8170-000	Professional Service	-	7,211	-	-
101	General Fund	2020	Economic Development	2012	Economic Development	8020-000	Special Department Expense	-	-	-	5,000
101	General Fund	2020	Economic Development	2012	Economic Development	8050-000	Printing/Duplicating	8,909	7,218	8,000	-
101	General Fund	2020	Economic Development	2012	Economic Development	8060-000	Dues/Subscriptions/Memberships	-	-	4,275	20,062
101	General Fund	2020	Economic Development	2012	Economic Development	8190-000	Community Engagement	55,089	22,331	35,000	2,360
101	General Fund	2020	Economic Development	2012	Economic Development	8195-000	Expenditure: Subscription	30,961	-	-	2,039
101	General Fund	2020	Economic Development	2012	Economic Development	8220-000	Communications Spec Dept Exp	8,639	4,633	2,000	-
101	General Fund	2020	Economic Development	2012	Economic Development	8230-000	Communications Prof Services	2,268	-	-	33,300
101	General Fund	2020	Economic Development	2012	Economic Development	8334-000	Subscription Finan Principal	15,120	15,841	-	-
101	General Fund	2020	Economic Development	2012	Economic Development	8336-000	Interest Expense	-	347	-	-
101	General Fund	2030	Management Services	2031	Management Services	7000-000	Salaries - Permanent	225,172	333,812	333,136	-
101	General Fund	2030	Management Services	2031	Management Services	7010-000	Salaries - Temp / Part	129,594	-	-	-
101	General Fund	2030	Management Services	2031	Management Services	7020-000	Overtime	-	5,633	4,700	-
101	General Fund	2030	Management Services	2031	Management Services	7070-000	Leave Buyback	-	-	3,146	-
101	General Fund	2030	Management Services	2031	Management Services	7100-000	Retirement	48,766	34,019	36,187	-
101	General Fund	2030	Management Services	2031	Management Services	7100-010	CalPERS UAL	-	50,827	58,636	64,958
101	General Fund	2030	Management Services	2031	Management Services	7108-000	Deferred Compensation	1,782	3,303	3,331	-
101	General Fund	2030	Management Services	2031	Management Services	7110-000	Workers Compensation	3,308	3,359	3,618	-
101	General Fund	2030	Management Services	2031	Management Services	7130-000	Group Health Insurance	9,235	23,920	29,330	-
101	General Fund	2030	Management Services	2031	Management Services	7140-000	Optical Insurance	186	422	449	-
101	General Fund	2030	Management Services	2031	Management Services	7150-000	Dental Insurance	683	1,485	1,582	-
101	General Fund	2030	Management Services	2031	Management Services	7160-000	Life Insurance	117	248	270	-
101	General Fund	2030	Management Services	2031	Management Services	7170-000	FICA - Medicare	4,126	4,734	4,830	-
101	General Fund	2030	Management Services	2031	Management Services	8000-000	Office Supplies	18,133	20,235	15,000	-
101	General Fund	2030	Management Services	2031	Management Services	8020-000	Special Department Expense	-	981	500	-
101	General Fund	2030	Management Services	2031	Management Services	8050-000	Printing/Duplicating	52	-	-	-
101	General Fund	2030	Management Services	2031	Management Services	8060-000	Dues/Subscriptions/Memberships	766	870	800	-
101	General Fund	2030	Management Services	2031	Management Services	8090-000	Convention & Meeting Expense	303	4,155	1,200	-
101	General Fund	2030	Management Services	2031	Management Services	8110-000	Equipment Maintenance	500	-	-	-
101	General Fund	2030	Management Services	2031	Management Services	8150-000	Telephone	-	-	-	-
101	General Fund	2030	Management Services	2031	Management Services	8170-000	Professional Service	200	-	12,700	-
101	General Fund	2030	Management Services	2031	Management Services	8180-000	Contract Services	-	79,643	100,000	-
101	General Fund	2030	Management Services	2031	Management Services	8200-000	Training Expense	154	208	1,000	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	2030	Management Services	2032	Information Services	8020-000	Special Department Expense	1,000	-	-	-
101	General Fund	2030	Management Services	2032	Information Services	8060-000	Dues/Subscriptions/Memberships	230	195	475	-
101	General Fund	2030	Management Services	2032	Information Services	8110-000	Equipment Maintenance	230	-	-	-
101	General Fund	2030	Management Services	2032	Information Services	8150-000	Telephone	428,363	447,814	338,203	-
101	General Fund	2030	Management Services	2032	Information Services	8170-000	Professional Service	339,995	298,845	306,850	-
101	General Fund	2030	Management Services	2032	Information Services	8180-000	Contract Services	55,007	56,461	597,550	-
101	General Fund	2030	Management Services	2032	Information Services	8195-000	Expenditure: Subscription	100,567	13,337	-	-
101	General Fund	2030	Management Services	2032	Information Services	8196-000	Initial Implementation Stage O	(6,250)	-	-	-
101	General Fund	2030	Management Services	2032	Information Services	8300-000	Lease Payment	33,206	255	26,000	-
101	General Fund	2030	Management Services	2032	Information Services	8301-000	Copier Usage Charges	37,436	34,713	31,000	-
101	General Fund	2030	Management Services	2032	Information Services	8330-000	Debt Services - Principal	-	21,936	-	-
101	General Fund	2030	Management Services	2032	Information Services	8331-000	Subscription Finan. Principal	-	2,058	-	-
101	General Fund	2030	Management Services	2032	Information Services	8334-000	Subscription Finan Principal	29,057	107,975	-	-
101	General Fund	2030	Management Services	2032	Information Services	8336-000	Interest Expense	263	4,823	-	-
101	General Fund	2030	Management Services	2032	Information Services	8530-000	Computer Equipment	93,825	161,301	75,000	-
101	General Fund	2030	Management Services	2033	City Clerk	7000-000	Salaries - Permanent	116,162	146,113	205,782	-
101	General Fund	2030	Management Services	2033	City Clerk	7010-000	Salaries - Temp / Part	57,739	-	-	-
101	General Fund	2030	Management Services	2033	City Clerk	7020-000	Overtime	266	13,094	10,000	-
101	General Fund	2030	Management Services	2033	City Clerk	7100-000	Retirement	41,438	11,197	16,833	-
101	General Fund	2030	Management Services	2033	City Clerk	7108-000	Deferred Compensation	1,072	1,172	2,058	-
101	General Fund	2030	Management Services	2033	City Clerk	7110-000	Workers Compensation	1,248	1,608	2,235	-
101	General Fund	2030	Management Services	2033	City Clerk	7130-000	Group Health Insurance	6,700	20,621	8,303	-
101	General Fund	2030	Management Services	2033	City Clerk	7140-000	Optical Insurance	151	348	165	-
101	General Fund	2030	Management Services	2033	City Clerk	7150-000	Dental Insurance	557	1,239	579	-
101	General Fund	2030	Management Services	2033	City Clerk	7160-000	Life Insurance	106	189	198	-
101	General Fund	2030	Management Services	2033	City Clerk	7170-000	FICA - Medicare	1,542	2,240	2,984	-
101	General Fund	2030	Management Services	2033	City Clerk	8010-000	Postage	125	52	500	-
101	General Fund	2030	Management Services	2033	City Clerk	8020-000	Special Department Expense	4,325	1,076	2,910	-
101	General Fund	2030	Management Services	2033	City Clerk	8040-000	Advertising	16,171	59,397	44,800	-
101	General Fund	2030	Management Services	2033	City Clerk	8050-000	Printing/Duplicating	332	148	1,000	-
101	General Fund	2030	Management Services	2033	City Clerk	8060-000	Dues/Subscriptions/Memberships	-	490	950	-
101	General Fund	2030	Management Services	2033	City Clerk	8070-000	Mileage/Auto Allowance	264	-	250	-
101	General Fund	2030	Management Services	2033	City Clerk	8090-000	Convention & Meeting Expense	1,046	1,079	170	-
101	General Fund	2030	Management Services	2033	City Clerk	8095-000	Commissioner Congress	7,416	-	-	-
101	General Fund	2030	Management Services	2033	City Clerk	8110-000	Equipment Maintenance	1,257	-	-	-
101	General Fund	2030	Management Services	2033	City Clerk	8170-000	Professional Service	83,555	73,280	90,000	-
101	General Fund	2030	Management Services	2033	City Clerk	8180-000	Contract Services	47,585	54,713	32,600	-
101	General Fund	2030	Management Services	2033	City Clerk	8200-000	Training Expense	1,099	50	900	-
101	General Fund	2030	Management Services	2033	City Clerk	8334-000	Subscription Finan Principal	-	15,556	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	2030	Management Services	2033	City Clerk	8336-000	Interest Expense	-	632	-	-
101	General Fund	2030	Management Services	2034	Human Resources	7000-000	Salaries - Permanent	198,898	269,614	356,502	-
101	General Fund	2030	Management Services	2034	Human Resources	7010-000	Salaries - Temp / Part	24,993	177,938	154,340	-
101	General Fund	2030	Management Services	2034	Human Resources	7020-000	Overtime	-	5,875	6,000	-
101	General Fund	2030	Management Services	2034	Human Resources	7040-000	Holiday	-	-	-	-
101	General Fund	2030	Management Services	2034	Human Resources	7100-000	Retirement	33,092	28,336	35,697	-
101	General Fund	2030	Management Services	2034	Human Resources	7100-010	CalPERS UAL	-	38,284	42,846	-
101	General Fund	2030	Management Services	2034	Human Resources	7108-000	Deferred Compensation	-	2,496	3,565	-
101	General Fund	2030	Management Services	2034	Human Resources	7110-000	Workers Compensation	-	8,631	5,548	-
101	General Fund	2030	Management Services	2034	Human Resources	7120-000	Disability Insurance	-	-	-	-
101	General Fund	2030	Management Services	2034	Human Resources	7130-000	Group Health Insurance	-	33,679	45,564	-
101	General Fund	2030	Management Services	2034	Human Resources	7140-000	Optical Insurance	-	473	690	-
101	General Fund	2030	Management Services	2034	Human Resources	7150-000	Dental Insurance	-	1,711	2,518	-
101	General Fund	2030	Management Services	2034	Human Resources	7160-000	Life Insurance	-	255	340	-
101	General Fund	2030	Management Services	2034	Human Resources	7170-000	FICA - Medicare	-	6,529	16,976	-
101	General Fund	2030	Management Services	2034	Human Resources	8010-000	Postage	251	12	350	-
101	General Fund	2030	Management Services	2034	Human Resources	8020-000	Special Department Expense	28,879	65,681	62,319	-
101	General Fund	2030	Management Services	2034	Human Resources	8040-000	Advertising	5,820	8,408	3,600	-
101	General Fund	2030	Management Services	2034	Human Resources	8050-000	Printing/Duplicating	718	298	300	-
101	General Fund	2030	Management Services	2034	Human Resources	8060-000	Dues/Subscriptions/Memberships	5,723	7,827	5,985	-
101	General Fund	2030	Management Services	2034	Human Resources	8090-000	Convention & Meeting Expense	8,253	276	3,600	-
101	General Fund	2030	Management Services	2034	Human Resources	8160-000	Legal Service	121,182	25,186	97,500	-
101	General Fund	2030	Management Services	2034	Human Resources	8170-000	Professional Service	305,103	30,632	-	-
101	General Fund	2030	Management Services	2034	Human Resources	8180-000	Contract Services	90,272	117,689	119,781	-
101	General Fund	2030	Management Services	2034	Human Resources	8200-000	Training Expense	656	12,380	4,100	-
101	General Fund	3000	City Treasurer	3021	City Treasurer	7010-000	Salaries - Temp / Part	7,766	8,472	8,641	9,023
101	General Fund	3000	City Treasurer	3021	City Treasurer	7110-000	Workers Compensation	109	119	121	138
101	General Fund	3000	City Treasurer	3021	City Treasurer	7170-000	FICA - Medicare	550	648	661	674
101	General Fund	3010	Finance	2034	Human Resources	7000-000	Salaries - Permanent	-	-	-	396,650
101	General Fund	3010	Finance	2034	Human Resources	7010-000	Salaries - Temp / Part	-	-	-	134,772
101	General Fund	3010	Finance	2034	Human Resources	7020-000	Overtime	-	-	-	6,000
101	General Fund	3010	Finance	2034	Human Resources	7100-000	Retirement	-	-	-	40,292
101	General Fund	3010	Finance	2034	Human Resources	7100-010	CalPERS UAL	-	-	-	47,465
101	General Fund	3010	Finance	2034	Human Resources	7108-000	Deferred Compensation	-	-	-	3,976
101	General Fund	3010	Finance	2034	Human Resources	7110-000	Workers Compensation	-	-	-	5,145
101	General Fund	3010	Finance	2034	Human Resources	7130-000	Group Health Insurance	-	-	-	45,900
101	General Fund	3010	Finance	2034	Human Resources	7140-000	Optical Insurance	-	-	-	684
101	General Fund	3010	Finance	2034	Human Resources	7150-000	Dental Insurance	-	-	-	2,598
101	General Fund	3010	Finance	2034	Human Resources	7160-000	Life Insurance	-	-	-	624
101	General Fund	3010	Finance	2034	Human Resources	7170-000	FICA - Medicare	-	-	-	5,765

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	3010	Finance	2034	Human Resources	8000-000	Office Supplies	-	-	-	3,000
101	General Fund	3010	Finance	2034	Human Resources	8010-000	Postage	-	-	-	350
101	General Fund	3010	Finance	2034	Human Resources	8020-000	Special Department Expense	-	-	-	77,900
101	General Fund	3010	Finance	2034	Human Resources	8040-000	Advertising	-	-	-	10,000
101	General Fund	3010	Finance	2034	Human Resources	8050-000	Printing/Duplicating	-	-	-	300
101	General Fund	3010	Finance	2034	Human Resources	8060-000	Dues/Subscriptions/Memberships	-	-	-	6,500
101	General Fund	3010	Finance	2034	Human Resources	8090-000	Convention & Meeting Expense	-	-	-	7,250
101	General Fund	3010	Finance	2034	Human Resources	8160-000	Legal Service	-	-	-	100,000
101	General Fund	3010	Finance	2034	Human Resources	8180-000	Contract Services	-	-	-	176,500
101	General Fund	3010	Finance	2034	Human Resources	8200-000	Training Expense	-	-	-	10,000
101	General Fund	3010	Finance	3011	Finance	7000-000	Salaries - Permanent	360,223	470,282	245,693	699,482
101	General Fund	3010	Finance	3011	Finance	7010-000	Salaries - Temp / Part	89,406	-	-	-
101	General Fund	3010	Finance	3011	Finance	7020-000	Overtime	9,070	5,390	3,270	3,270
101	General Fund	3010	Finance	3011	Finance	7040-000	Holiday	-	-	3,632	3,632
101	General Fund	3010	Finance	3011	Finance	7070-000	Leave Buyback	5,485	-	10,318	10,318
101	General Fund	3010	Finance	3011	Finance	7100-000	Retirement	70,964	34,819	39,795	64,675
101	General Fund	3010	Finance	3011	Finance	7108-000	Deferred Compensation	2,627	4,659	4,858	7,063
101	General Fund	3010	Finance	3011	Finance	7110-000	Workers Compensation	4,718	4,884	5,454	6,102
101	General Fund	3010	Finance	3011	Finance	7120-000	Disability Insurance	-	-	-	-
101	General Fund	3010	Finance	3011	Finance	7130-000	Group Health Insurance	37,499	51,862	60,936	119,664
101	General Fund	3010	Finance	3011	Finance	7140-000	Optical Insurance	717	792	834	1,204
101	General Fund	3010	Finance	3011	Finance	7150-000	Dental Insurance	2,682	2,873	3,031	4,992
101	General Fund	3010	Finance	3011	Finance	7160-000	Life Insurance	355	407	422	936
101	General Fund	3010	Finance	3011	Finance	7170-000	FICA - Medicare	7,238	6,813	7,054	10,241
101	General Fund	3010	Finance	3011	Finance	8000-000	Office Supplies	8,825	4,894	7,400	10,000
101	General Fund	3010	Finance	3011	Finance	8010-000	Postage	2,313	3,124	3,000	3,000
101	General Fund	3010	Finance	3011	Finance	8020-000	Special Department Expense	140,415	118,818	177,076	83,700
101	General Fund	3010	Finance	3011	Finance	8050-000	Printing/Duplicating	2,000	3,023	3,500	4,000
101	General Fund	3010	Finance	3011	Finance	8060-000	Dues/Subscriptions/Memberships	1,118	955	413	1,600
101	General Fund	3010	Finance	3011	Finance	8070-000	Mileage/Auto Allowance	-	-	-	300
101	General Fund	3010	Finance	3011	Finance	8090-000	Convention & Meeting Expense	6,827	8,943	347	2,050
101	General Fund	3010	Finance	3011	Finance	8170-000	Professional Service	103,741	201,386	960,435	171,550
101	General Fund	3010	Finance	3011	Finance	8180-000	Contract Services	303,162	183,894	-	-
101	General Fund	3010	Finance	3011	Finance	8195-000	Expenditure: Subscription	35,080	-	-	-
101	General Fund	3010	Finance	3011	Finance	8200-000	Training Expense	5,763	3,539	1,400	3,800
101	General Fund	3010	Finance	3011	Finance	8334-000	Subscription Finan Principal	11,000	11,397	-	-
101	General Fund	3010	Finance	3011	Finance	8336-000	Interest Expense	-	603	-	-
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	7122-000	Unemployment Insurance	180,685	18,846	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	7131-000	Retiree Health Insurance	528,154	543,572	528,000	525,000
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	8020-000	Special Department Expense	22,860	12,957	216,302	188,500
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	8060-000	Dues/Subscriptions/Memberships	1,525	1,737	1,900	2,100
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	8140-000	Utilities	390,770	396,099	495,000	556,000
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	8170-000	Professional Service	128,605	122,504	140,000	140,000
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	8180-000	Contract Services	16,000	18,722	22,920	30,000
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	8191-000	Liability & Surety Bonds	1,190,000	1,110,000	1,392,863	2,243,601
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	8335-000	Property Tax Admin. Fee	177,069	189,686	190,000	220,200
101	General Fund	3010	Finance	3041	Non-Departmental/Overhead	8350-000	Bad Debt Expense	-	62,390	-	-
101	General Fund	4010	Police	4011	Police	7000-000	Salaries - Permanent	4,184,581	4,271,001	5,430,548	6,112,140
101	General Fund	4010	Police	4011	Police	7010-000	Salaries - Temp / Part	156,487	175,931	174,183	123,074
101	General Fund	4010	Police	4011	Police	7020-000	Overtime	1,078,971	1,321,067	750,000	750,000
101	General Fund	4010	Police	4011	Police	7030-000	Overtime - FLSA	-	199	-	-
101	General Fund	4010	Police	4011	Police	7040-000	Holiday	231,216	190,814	175,189	175,189
101	General Fund	4010	Police	4011	Police	7045-000	Overtime - Special Detail	387,988	135,125	300,000	150,000
101	General Fund	4010	Police	4011	Police	7050-000	Overtime - DUI Checkpoint	23,374	38,395	47,000	47,000
101	General Fund	4010	Police	4011	Police	7060-000	IOD - Safety	260,146	70,755	-	-
101	General Fund	4010	Police	4011	Police	7070-000	Leave Buyback	22,947	683	13,683	154,000
101	General Fund	4010	Police	4011	Police	7100-000	Retirement	2,126,107	789,474	870,196	935,589
101	General Fund	4010	Police	4011	Police	7100-010	CalPERS UAL	-	1,172,734	1,853,705	2,053,559
101	General Fund	4010	Police	4011	Police	7108-000	Deferred Compensation	36,872	61,489	51,324	57,758
101	General Fund	4010	Police	4011	Police	7110-000	Workers Compensation	231,950	217,183	207,370	287,234
101	General Fund	4010	Police	4011	Police	7120-000	Disability Insurance	44,821	32,187	-	-
101	General Fund	4010	Police	4011	Police	7130-000	Group Health Insurance	481,028	577,783	682,446	745,301
101	General Fund	4010	Police	4011	Police	7140-000	Optical Insurance	9,036	8,801	9,937	11,063
101	General Fund	4010	Police	4011	Police	7150-000	Dental Insurance	32,747	31,213	36,087	39,096
101	General Fund	4010	Police	4011	Police	7160-000	Life Insurance	4,463	4,382	5,049	8,580
101	General Fund	4010	Police	4011	Police	7170-000	FICA - Medicare	93,827	90,781	90,262	83,749
101	General Fund	4010	Police	4011	Police	7180-000	City Manager's Car allowance	49,817	45,401	54,071	66,675
101	General Fund	4010	Police	4011	Police	8000-000	Office Supplies	23,695	26,790	29,000	29,000
101	General Fund	4010	Police	4011	Police	8010-000	Postage	5,723	5,365	5,250	5,250
101	General Fund	4010	Police	4011	Police	8020-000	Special Department Expense	65,933	44,795	31,521	27,500

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	4010	Police	4011	Police	8022-000	OTS Grant Expenses	2,501	5,269	6,000	6,000
101	General Fund	4010	Police	4011	Police	8034-000	K9 Expenses	8,966	12,354	9,650	9,000
101	General Fund	4010	Police	4011	Police	8050-000	Printing/Duplicating	16,193	20,582	22,000	22,000
101	General Fund	4010	Police	4011	Police	8060-000	Dues/Subscriptions/Memberships	3,410	2,105	3,700	3,700
101	General Fund	4010	Police	4011	Police	8090-000	Convention & Meeting Expense	1,050	7,227	7,000	7,000
101	General Fund	4010	Police	4011	Police	8100-000	Vehicle Maintenance	96,281	58,958	94,000	74,000
101	General Fund	4010	Police	4011	Police	8105-000	Fuel	83,853	69,210	50,000	50,000
101	General Fund	4010	Police	4011	Police	8109-000	Equipment	23,516	22,459	29,160	25,000
101	General Fund	4010	Police	4011	Police	8110-000	Equipment Maintenance	21,034	13,762	22,000	22,000
101	General Fund	4010	Police	4011	Police	8134-000	Safety Clothing/Equipment	12,781	35,960	35,000	35,000
101	General Fund	4010	Police	4011	Police	8140-000	Utilities	-	-	30,000	30,000
101	General Fund	4010	Police	4011	Police	8170-000	Professional Service	102,994	152,306	166,879	171,340
101	General Fund	4010	Police	4011	Police	8176-000	Reserves and Volunteers	-	-	3,500	3,500
101	General Fund	4010	Police	4011	Police	8180-000	Contract Services	651,278	575,879	753,205	756,606
101	General Fund	4010	Police	4011	Police	8195-000	Expenditure: Subscription	1,135,380	-	-	-
101	General Fund	4010	Police	4011	Police	8200-000	Training Expense	35,247	43,463	35,000	40,000
101	General Fund	4010	Police	4011	Police	8210-000	Training Expense - POST Reimb.	29,386	29,999	35,000	30,000
101	General Fund	4010	Police	4011	Police	8334-000	Subscription Finan Principal	73,871	4,965	-	-
101	General Fund	4010	Police	4011	Police	8336-000	Interest Expense	-	346	-	-
101	General Fund	4010	Police	4011	Police	8520-000	Machinery & Equipment	(1,240)	-	-	40,000
101	General Fund	4010	Police	4018	Police State Grant - AB 3229	8334-000	Subscription Finan Principal	93,546	-	-	-
101	General Fund	4010	Police	4018	Police State Grant - AB 3229	8336-000	Interest Expense	6,553	-	-	-
101	General Fund	5010	Fire	5011	Fire	7000-000	Salaries - Permanent	2,717,933	2,350,277	2,855,471	2,991,430
101	General Fund	5010	Fire	5011	Fire	7010-000	Salaries - Temp / Part	11,226	-	-	-
101	General Fund	5010	Fire	5011	Fire	7020-000	Overtime	1,140,047	1,156,824	800,000	800,000
101	General Fund	5010	Fire	5011	Fire	7030-000	Overtime - FLSA	41,801	32,117	98,000	30,000
101	General Fund	5010	Fire	5011	Fire	7035-000	Overtime - Fire Strike	-	-	300,000	300,000
101	General Fund	5010	Fire	5011	Fire	7040-000	Holiday	105,320	82,789	85,197	85,197
101	General Fund	5010	Fire	5011	Fire	7045-000	Overtime - Special Detail	165,698	83,006	100,000	100,000
101	General Fund	5010	Fire	5011	Fire	7060-000	IOD - Safety	187,905	223,817	-	-
101	General Fund	5010	Fire	5011	Fire	7065-000	Fitness	5,900	4,500	10,500	10,500
101	General Fund	5010	Fire	5011	Fire	7070-000	Leave Buyback	27,883	7,433	34,214	40,000
101	General Fund	5010	Fire	5011	Fire	7100-000	Retirement	1,320,327	512,737	561,370	549,620
101	General Fund	5010	Fire	5011	Fire	7100-010	CalPERS UAL	-	970,914	940,592	1,042,001
101	General Fund	5010	Fire	5011	Fire	7108-000	Deferred Compensation	24,144	39,337	28,056	29,085
101	General Fund	5010	Fire	5011	Fire	7110-000	Workers Compensation	358,886	303,236	248,315	281,971
101	General Fund	5010	Fire	5011	Fire	7120-000	Disability Insurance	125,126	15,592	-	-
101	General Fund	5010	Fire	5011	Fire	7130-000	Group Health Insurance	270,925	310,525	337,148	346,192

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	5010	Fire	5011	Fire	7140-000	Optical Insurance	4,660	4,211	4,328	4,628
101	General Fund	5010	Fire	5011	Fire	7150-000	Dental Insurance	16,228	15,375	16,002	17,116
101	General Fund	5010	Fire	5011	Fire	7160-000	Life Insurance	2,134	2,032	2,269	3,588
101	General Fund	5010	Fire	5011	Fire	7170-000	FICA - Medicare	65,494	53,046	41,675	41,156
101	General Fund	5010	Fire	5011	Fire	7180-000	City Manager's Car allowance	19,073	16,782	17,143	21,275
101	General Fund	5010	Fire	5011	Fire	8000-000	Office Supplies	3,510	2,645	3,700	3,700
101	General Fund	5010	Fire	5011	Fire	8010-000	Postage	909	400	1,100	1,133
101	General Fund	5010	Fire	5011	Fire	8020-000	Special Department Expense	39,558	42,256	36,000	39,500
101	General Fund	5010	Fire	5011	Fire	8024-000	Fire Strike Team Expense	14,654	-	10,000	10,000
101	General Fund	5010	Fire	5011	Fire	8025-000	Medical Supplies	121,288	36,163	39,500	37,500
101	General Fund	5010	Fire	5011	Fire	8026-000	Hazardous Materials	802	3,449	500	500
101	General Fund	5010	Fire	5011	Fire	8027-000	Ground Emergency Medical Trans	36,389	-	-	-
101	General Fund	5010	Fire	5011	Fire	8034-000	K9 Expenses	2,151	3,448	3,500	3,500
101	General Fund	5010	Fire	5011	Fire	8050-000	Printing/Duplicating	2,573	683	1,700	700
101	General Fund	5010	Fire	5011	Fire	8060-000	Dues/Subscriptions/Memberships	1,941	1,000	1,500	1,500
101	General Fund	5010	Fire	5011	Fire	8080-000	Books & Periodicals	1,169	83	1,500	1,500
101	General Fund	5010	Fire	5011	Fire	8090-000	Convention & Meeting Expense	2,414	1,200	4,000	4,000
101	General Fund	5010	Fire	5011	Fire	8100-000	Vehicle Maintenance	45,549	57,457	80,000	55,000
101	General Fund	5010	Fire	5011	Fire	8105-000	Fuel	9,693	10,248	24,000	30,000
101	General Fund	5010	Fire	5011	Fire	8110-000	Equipment Maintenance	6,241	4,544	7,500	8,000
101	General Fund	5010	Fire	5011	Fire	8120-000	Building Maintenance	4,909	10,894	10,000	10,000
101	General Fund	5010	Fire	5011	Fire	8134-000	Safety Clothing/Equipment	116,686	41,057	40,000	51,000
101	General Fund	5010	Fire	5011	Fire	8140-000	Utilities	-	-	-	-
101	General Fund	5010	Fire	5011	Fire	8170-000	Professional Service	30,553	28,894	38,000	64,600
101	General Fund	5010	Fire	5011	Fire	8180-000	Contract Services	219,058	282,440	319,000	364,917
101	General Fund	5010	Fire	5011	Fire	8183-000	Contract Svcs-Command Sharing	41,243	38,078	16,000	156,000
101	General Fund	5010	Fire	5011	Fire	8200-000	Training Expense	14,124	7,591	11,000	12,000
101	General Fund	5010	Fire	5011	Fire	8520-000	Machinery & Equipment	5,628	-	-	121,000
101	General Fund	5010	Fire	5011	Fire	8540-000	Automotive Equipment	-	-	73,000	-
101	General Fund	5010	Fire	5012	Emergency Preparedness	8020-000	Special Department Expense	32,248	20,297	30,000	35,800
101	General Fund	5010	Fire	5012	Emergency Preparedness	8180-000	Contract Services	7,500	19,550	5,000	9,500
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7000-000	Salaries - Permanent	309,331	412,828	353,986	136,879
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7010-000	Salaries - Temp / Part	12,983	8,606	2,313	42,154
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7020-000	Overtime	3,125	1,900	1,800	2,100
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7040-000	Holiday	-	181	114	114
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7070-000	Leave Buyback	-	-	3,919	3,919
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7100-000	Retirement	74,822	44,201	37,463	15,605
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7100-010	CalPERS UAL	-	72,265	55,681	61,684

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7108-000	Deferred Compensation	2,298	4,253	3,540	1,369
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7110-000	Workers Compensation	3,932	5,155	3,963	2,614
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7120-000	Disability Insurance	3,391	15,700	-	-
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7130-000	Group Health Insurance	29,136	54,294	40,927	13,594
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7140-000	Optical Insurance	623	764	579	212
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7150-000	Dental Insurance	2,433	3,119	2,146	728
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7160-000	Life Insurance	324	375	300	154
101	General Fund	6010	Public Works	6011	Admin. & Engineering	7170-000	FICA - Medicare	5,302	6,646	5,310	1,985
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8000-000	Office Supplies	3,201	2,997	3,000	3,000
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8010-000	Postage	705	1,281	2,000	2,000
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8020-000	Special Department Expense	63,781	21,671	25,000	25,000
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8040-000	Advertising	3,727	-	2,000	2,000
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8050-000	Printing/Duplicating	465	5,482	7,500	7,500
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8060-000	Dues/Subscriptions/Memberships	706	-	3,700	3,700
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8090-000	Convention & Meeting Expense	827	2,803	3,700	3,700
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8100-000	Vehicle Maintenance	2,000	380	1,000	1,000
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8105-000	Fuel	45,404	1,902	2,000	2,000
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8134-000	Safety Clothing/Equipment	836	719	1,500	1,500
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8170-000	Professional Service	107,867	216,330	175,000	105,000
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8180-000	Contract Services	-	-	25,000	25,000
101	General Fund	6010	Public Works	6011	Admin. & Engineering	8200-000	Training Expense	799	-	2,000	2,000
101	General Fund	6010	Public Works	6015	Environmental Services	7000-000	Salaries - Permanent	35,369	45,017	134,835	124,335
101	General Fund	6010	Public Works	6015	Environmental Services	7010-000	Salaries - Temp / Part	1,667	937	-	43,953
101	General Fund	6010	Public Works	6015	Environmental Services	7020-000	Overtime	394	227	-	450
101	General Fund	6010	Public Works	6015	Environmental Services	7040-000	Holiday	-	42	-	-
101	General Fund	6010	Public Works	6015	Environmental Services	7070-000	Leave Buyback	-	-	980	980
101	General Fund	6010	Public Works	6015	Environmental Services	7100-000	Retirement	16,252	5,218	12,776	10,568
101	General Fund	6010	Public Works	6015	Environmental Services	7100-010	CalPERS UAL	-	10,092	11,486	12,724
101	General Fund	6010	Public Works	6015	Environmental Services	7108-000	Deferred Compensation	350	448	1,348	1,243
101	General Fund	6010	Public Works	6015	Environmental Services	7110-000	Workers Compensation	419	483	1,731	1,984
101	General Fund	6010	Public Works	6015	Environmental Services	7130-000	Group Health Insurance	1,916	4,379	23,331	23,400
101	General Fund	6010	Public Works	6015	Environmental Services	7140-000	Optical Insurance	60	65	204	165
101	General Fund	6010	Public Works	6015	Environmental Services	7150-000	Dental Insurance	222	252	990	900
101	General Fund	6010	Public Works	6015	Environmental Services	7160-000	Life Insurance	28	32	119	156
101	General Fund	6010	Public Works	6015	Environmental Services	7170-000	FICA - Medicare	565	714	1,955	1,803
101	General Fund	6010	Public Works	6015	Environmental Services	8010-000	Postage	4,141	-	5,000	5,000
101	General Fund	6010	Public Works	6015	Environmental Services	8020-000	Special Department Expense	876	4,364	15,000	15,000
101	General Fund	6010	Public Works	6015	Environmental Services	8040-000	Advertising	1,590	-	3,000	3,000
101	General Fund	6010	Public Works	6015	Environmental Services	8050-000	Printing/Duplicating	10,897	1,840	30,000	20,000
101	General Fund	6010	Public Works	6015	Environmental Services	8090-000	Convention & Meeting Expense	29	-	600	600

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	6010	Public Works	6015	Environmental Services	8140-000	Utilities	147	117	-	15,000
101	General Fund	6010	Public Works	6015	Environmental Services	8170-000	Professional Service	69,515	29,501	45,000	55,000
101	General Fund	6010	Public Works	6410	Park Maintenance	7000-000	Salaries - Permanent	108,417	87,772	178,908	205,982
101	General Fund	6010	Public Works	6410	Park Maintenance	7020-000	Overtime	2,814	2,089	2,167	10,200
101	General Fund	6010	Public Works	6410	Park Maintenance	7040-000	Holiday	-	284	2,393	2,393
101	General Fund	6010	Public Works	6410	Park Maintenance	7055-000	IOD - Non-safety	-	-	-	-
101	General Fund	6010	Public Works	6410	Park Maintenance	7070-000	Leave Buyback	-	-	1,539	1,539
101	General Fund	6010	Public Works	6410	Park Maintenance	7100-000	Retirement	37,157	9,924	18,716	21,372
101	General Fund	6010	Public Works	6410	Park Maintenance	7100-010	CalPERS UAL	-	16,626	26,719	29,600
101	General Fund	6010	Public Works	6410	Park Maintenance	7108-000	Deferred Compensation	888	881	1,784	2,087
101	General Fund	6010	Public Works	6410	Park Maintenance	7110-000	Workers Compensation	2,472	2,960	6,205	9,055
101	General Fund	6010	Public Works	6410	Park Maintenance	7120-000	Disability Insurance	1,311	-	-	-
101	General Fund	6010	Public Works	6410	Park Maintenance	7130-000	Group Health Insurance	12,820	16,496	29,118	30,947
101	General Fund	6010	Public Works	6410	Park Maintenance	7140-000	Optical Insurance	268	217	408	461
101	General Fund	6010	Public Works	6410	Park Maintenance	7150-000	Dental Insurance	1,002	801	1,499	1,682
101	General Fund	6010	Public Works	6410	Park Maintenance	7160-000	Life Insurance	121	107	223	378
101	General Fund	6010	Public Works	6410	Park Maintenance	7170-000	FICA - Medicare	1,667	1,242	2,594	3,026
101	General Fund	6010	Public Works	6410	Park Maintenance	8000-000	Office Supplies	660	1,000	1,000	1,000
101	General Fund	6010	Public Works	6410	Park Maintenance	8020-000	Special Department Expense	26,134	42,354	64,300	56,200
101	General Fund	6010	Public Works	6410	Park Maintenance	8070-000	Mileage/Auto Allowance	86	439	1,000	1,500
101	General Fund	6010	Public Works	6410	Park Maintenance	8100-000	Vehicle Maintenance	1,500	2,547	7,000	7,000
101	General Fund	6010	Public Works	6410	Park Maintenance	8110-000	Equipment Maintenance	797	3,814	5,000	5,000
101	General Fund	6010	Public Works	6410	Park Maintenance	8140-000	Utilities	44,329	51,218	55,000	55,000
101	General Fund	6010	Public Works	6410	Park Maintenance	8170-000	Professional Service	15,041	3,655	15,000	15,000
101	General Fund	6010	Public Works	6410	Park Maintenance	8180-000	Contract Services	268,213	633,120	634,000	664,000
101	General Fund	6010	Public Works	6410	Park Maintenance	8200-000	Training Expense	389	57	1,500	2,000
101	General Fund	6010	Public Works	6410	Park Maintenance	8229-000	Taxes	834	855	-	1,000
101	General Fund	6010	Public Works	6410	Park Maintenance	8262-000	Graffitti Removal	12,711	17,157	20,000	20,000
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7000-000	Salaries - Permanent	185,282	259,462	379,466	303,027
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7020-000	Overtime	16,325	17,270	15,000	39,500
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7040-000	Holiday	704	666	6,450	6,450
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7055-000	IOD - Non-safety	-	-	-	-
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7070-000	Leave Buyback	-	-	575	575
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7100-000	Retirement	56,108	24,009	39,287	26,708
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7100-010	CalPERS UAL	-	34,732	54,006	59,829
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7108-000	Deferred Compensation	1,135	2,740	3,790	3,078
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7110-000	Workers Compensation	7,735	9,082	14,376	11,241
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7120-000	Disability Insurance	1,311	-	-	-
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7130-000	Group Health Insurance	36,831	58,211	71,988	63,903
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7140-000	Optical Insurance	553	727	944	772
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7150-000	Dental Insurance	2,071	2,686	3,473	2,870

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7160-000	Life Insurance	239	341	480	597
101	General Fund	6010	Public Works	6601	Facilities Maintenance	7170-000	FICA - Medicare	2,957	3,777	5,551	4,463
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8000-000	Office Supplies	1,165	1,463	1,500	1,500
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8020-000	Special Department Expense	47,086	30,572	20,500	38,800
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8060-000	Dues/Subscriptions/Memberships	-	220	700	700
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8070-000	Mileage/Auto Allowance	137	334	600	700
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8100-000	Vehicle Maintenance	10,500	9,274	12,000	12,000
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8105-000	Fuel	-	9,000	10,000	10,000
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8110-000	Equipment Maintenance	-	1,764	-	4,000
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8120-000	Building Maintenance	140,692	132,922	310,100	200,000
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8130-000	Small Tools	-	1,284	3,000	3,000
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8132-000	Uniform Expense/Cleaning	1,416	3,500	5,000	5,000
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8134-000	Safety Clothing/Equipment	1,999	17,909	40,500	40,500
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8140-000	Utilities	236,772	240,675	275,000	275,000
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8180-000	Contract Services	222,894	278,125	386,100	385,800
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8200-000	Training Expense	493	252	1,500	1,500
101	General Fund	6010	Public Works	6601	Facilities Maintenance	8530-000	Computer Equipment	-	-	-	-
101	General Fund	7010	Community Development	7011	Community Development	7000-000	Salaries - Permanent	996,271	1,161,241	1,234,272	-
101	General Fund	7010	Community Development	7011	Community Development	7010-000	Salaries - Temp / Part	140,094	79,979	43,386	91,403
101	General Fund	7010	Community Development	7011	Community Development	7020-000	Overtime	19,520	8,544	15,000	-
101	General Fund	7010	Community Development	7011	Community Development	7040-000	Holiday	-	-	5,783	-
101	General Fund	7010	Community Development	7011	Community Development	7055-000	IOD - Non-safety	-	2,685	-	-
101	General Fund	7010	Community Development	7011	Community Development	7070-000	Leave Buyback	-	-	9,496	10,000
101	General Fund	7010	Community Development	7011	Community Development	7100-000	Retirement	251,582	115,863	129,266	98,200
101	General Fund	7010	Community Development	7011	Community Development	7100-010	CalPERS UAL	-	163,123	185,292	205,269
101	General Fund	7010	Community Development	7011	Community Development	7108-000	Deferred Compensation	7,369	11,457	12,329	10,387
101	General Fund	7010	Community Development	7011	Community Development	7110-000	Workers Compensation	13,002	13,388	14,328	16,717
101	General Fund	7010	Community Development	7011	Community Development	7120-000	Disability Insurance	-	-	-	-
101	General Fund	7010	Community Development	7011	Community Development	7130-000	Group Health Insurance	92,581	149,241	174,431	172,016
101	General Fund	7010	Community Development	7011	Community Development	7140-000	Optical Insurance	1,971	2,212	2,203	2,065
101	General Fund	7010	Community Development	7011	Community Development	7150-000	Dental Insurance	7,532	8,031	8,072	5,431
101	General Fund	7010	Community Development	7011	Community Development	7160-000	Life Insurance	1,009	1,114	1,163	2,304
101	General Fund	7010	Community Development	7011	Community Development	7170-000	FICA - Medicare	18,561	19,770	21,221	15,017
101	General Fund	7010	Community Development	7011	Community Development	8000-000	Office Supplies	8,551	6,155	10,000	3,500
101	General Fund	7010	Community Development	7011	Community Development	8010-000	Postage	6,574	8,381	7,000	7,000
101	General Fund	7010	Community Development	7011	Community Development	8020-000	Special Department Expense	7,498	6,097	5,000	2,500
101	General Fund	7010	Community Development	7011	Community Development	8040-000	Advertising	70,840	-	300	300
101	General Fund	7010	Community Development	7011	Community Development	8050-000	Printing/Duplicating	6,275	2,677	6,000	6,000
101	General Fund	7010	Community Development	7011	Community Development	8060-000	Dues/Subscriptions/Memberships	13,328	16,880	15,610	1,200

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	7010	Community Development	7011	Community Development	8090-000	Convention & Meeting Expense	7,845	7,102	13,190	10,000
101	General Fund	7010	Community Development	7011	Community Development	8100-000	Vehicle Maintenance	1,276	476	500	600
101	General Fund	7010	Community Development	7011	Community Development	8160-000	Legal Service	-	3,090	10,812	10,000
101	General Fund	7010	Community Development	7011	Community Development	8165-000	Legal Fees - Comm Dev	90,132	-	-	-
101	General Fund	7010	Community Development	7011	Community Development	8170-000	Professional Service	423,823	374,264	730,000	400,000
101	General Fund	7010	Community Development	7011	Community Development	8180-000	Contract Services	1,307,660	801,272	857,500	983,000
101	General Fund	7010	Community Development	7011	Community Development	8195-000	Expenditure: Subscription	88,266	-	-	-
101	General Fund	7010	Community Development	7011	Community Development	8200-000	Training Expense	4,866	279	2,700	2,500
101	General Fund	7010	Community Development	7011	Community Development	8257-000	Boards & Commissions	191	-	1,350	1,350
101	General Fund	7010	Community Development	7011	Community Development	8260-000	Public Art	-	-	-	-
101	General Fund	7010	Community Development	7011	Community Development	8500-000	Building & Improvements	-	-	243,000	-
101	General Fund	8010	Library	8011	Library	7000-000	Salaries - Permanent	789,504	886,079	923,447	954,529
101	General Fund	8010	Library	8011	Library	7010-000	Salaries - Temp / Part	330,182	325,382	421,993	508,713
101	General Fund	8010	Library	8011	Library	7020-000	Overtime	237	445	-	-
101	General Fund	8010	Library	8011	Library	7040-000	Holiday	1,391	406	10,981	13,598
101	General Fund	8010	Library	8011	Library	7070-000	Leave Buyback	5,965	-	18,553	32,690
101	General Fund	8010	Library	8011	Library	7100-000	Retirement	206,203	105,635	102,915	110,946
101	General Fund	8010	Library	8011	Library	7100-010	CalPERS UAL	-	154,682	179,137	198,450
101	General Fund	8010	Library	8011	Library	7108-000	Deferred Compensation	5,027	8,631	9,120	11,253
101	General Fund	8010	Library	8011	Library	7110-000	Workers Compensation	14,028	14,353	16,846	131,427
101	General Fund	8010	Library	8011	Library	7130-000	Group Health Insurance	105,455	129,075	139,753	16,059
101	General Fund	8010	Library	8011	Library	7140-000	Optical Insurance	1,748	1,967	2,023	6,939
101	General Fund	8010	Library	8011	Library	7150-000	Dental Insurance	6,930	7,209	7,397	1,983
101	General Fund	8010	Library	8011	Library	7160-000	Life Insurance	894	879	990	11,725
101	General Fund	8010	Library	8011	Library	7170-000	FICA - Medicare	32,370	32,385	45,672	2,576
101	General Fund	8010	Library	8011	Library	8000-000	Office Supplies	6,362	7,015	7,000	7,000
101	General Fund	8010	Library	8011	Library	8010-000	Postage	1,289	1,831	1,900	1,500
101	General Fund	8010	Library	8011	Library	8020-000	Special Department Expense	20,392	35,500	22,600	24,500
101	General Fund	8010	Library	8011	Library	8030-000	Library Periodicals	6,601	5,774	7,100	7,050
101	General Fund	8010	Library	8011	Library	8031-000	Digital Resources	19,982	19,909	27,730	24,000
101	General Fund	8010	Library	8011	Library	8040-000	Advertising	475	-	-	-
101	General Fund	8010	Library	8011	Library	8050-000	Printing/Duplicating	3,491	3,244	4,500	4,500
101	General Fund	8010	Library	8011	Library	8060-000	Dues/Subscriptions/Memberships	4,205	4,269	5,350	4,640
101	General Fund	8010	Library	8011	Library	8070-000	Mileage/Auto Allowance	-	13	600	300
101	General Fund	8010	Library	8011	Library	8080-000	Books & Periodicals	105,917	105,170	110,000	110,000
101	General Fund	8010	Library	8011	Library	8083-000	E-Books	34,985	37,866	36,000	36,000
101	General Fund	8010	Library	8011	Library	8090-000	Convention & Meeting Expense	1,377	3,027	2,800	3,300
101	General Fund	8010	Library	8011	Library	8110-000	Equipment Maintenance	2,960	3,392	5,000	5,100
101	General Fund	8010	Library	8011	Library	8120-000	Building Maintenance	2,827	1,895	5,250	4,750
101	General Fund	8010	Library	8011	Library	8151-000	CENIC WiFi Expenses	(429)	7,249	9,300	11,600

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	8010	Library	8011	Library	8155-000	Rental/Lease	-	432	450	450
101	General Fund	8010	Library	8011	Library	8170-000	Professional Service	26,855	13,346	8,500	8,000
101	General Fund	8010	Library	8011	Library	8180-000	Contract Services	31,329	82,467	17,125	218,400
101	General Fund	8010	Library	8011	Library	8195-000	Expenditure: Subscription	40,837	-	-	-
101	General Fund	8010	Library	8011	Library	8200-000	Training Expense	1,488	1,563	1,500	1,500
101	General Fund	8010	Library	8011	Library	8257-000	Boards & Commissions	1,266	1,496	1,700	2,000
101	General Fund	8010	Library	8011	Library	8332-000	Interest	353	-	-	-
101	General Fund	8010	Library	8011	Library	8334-000	Subscription Finan Principal	40,837	-	-	-
101	General Fund	8010	Library	8011	Library	8500-000	Building & Improvements	46,235	10,000	-	-
101	General Fund	8010	Library	8011	Library	8520-000	Machinery & Equipment	13,425	15,743	-	-
101	General Fund	8010	Library	8011	Library	8530-000	Computer Equipment	2,036	-	1,500	-
101	General Fund	8030	Community Services	8021	Senior Center	7000-000	Salaries - Permanent	74,007	89,898	127,575	79,095
101	General Fund	8030	Community Services	8021	Senior Center	7010-000	Salaries - Temp / Part	154,583	149,122	99,666	215,518
101	General Fund	8030	Community Services	8021	Senior Center	7020-000	Overtime	-	-	2,000	-
101	General Fund	8030	Community Services	8021	Senior Center	7040-000	Holiday	1,103	-	-	-
101	General Fund	8030	Community Services	8021	Senior Center	7070-000	Leave Buyback	-	-	2,193	2,193
101	General Fund	8030	Community Services	8021	Senior Center	7100-000	Retirement	18,158	14,562	10,436	6,723
101	General Fund	8030	Community Services	8021	Senior Center	7108-000	Deferred Compensation	769	874	1,276	791
101	General Fund	8030	Community Services	8021	Senior Center	7110-000	Workers Compensation	2,578	2,554	2,468	842
101	General Fund	8030	Community Services	8021	Senior Center	7130-000	Group Health Insurance	8,580	10,495	23,315	25,936
101	General Fund	8030	Community Services	8021	Senior Center	7140-000	Optical Insurance	165	165	285	240
101	General Fund	8030	Community Services	8021	Senior Center	7150-000	Dental Insurance	607	579	1,029	900
101	General Fund	8030	Community Services	8021	Senior Center	7160-000	Life Insurance	99	99	149	156
101	General Fund	8030	Community Services	8021	Senior Center	7170-000	FICA - Medicare	6,534	6,961	9,474	1,147
101	General Fund	8030	Community Services	8021	Senior Center	8000-000	Office Supplies	1,879	2,974	3,000	3,000
101	General Fund	8030	Community Services	8021	Senior Center	8010-000	Postage	3,252	1,694	2,500	2,500
101	General Fund	8030	Community Services	8021	Senior Center	8020-000	Special Department Expense	27,952	29,666	22,200	22,200
101	General Fund	8030	Community Services	8021	Senior Center	8040-000	Advertising	2,102	1,002	1,000	1,000
101	General Fund	8030	Community Services	8021	Senior Center	8050-000	Printing/Duplicating	1,297	3,600	4,500	18,500
101	General Fund	8030	Community Services	8021	Senior Center	8060-000	Dues/Subscriptions/Memberships	887	873	1,080	1,080
101	General Fund	8030	Community Services	8021	Senior Center	8090-000	Convention & Meeting Expense	3,807	1,850	2,000	2,800
101	General Fund	8030	Community Services	8021	Senior Center	8110-000	Equipment Maintenance	269	3,530	3,500	1,602
101	General Fund	8030	Community Services	8021	Senior Center	8120-000	Building Maintenance	714	2,399	2,100	2,113
101	General Fund	8030	Community Services	8021	Senior Center	8180-000	Contract Services	43,396	34,560	58,506	60,006
101	General Fund	8030	Community Services	8021	Senior Center	8200-000	Training Expense	494	515	800	800
101	General Fund	8030	Community Services	8021	Senior Center	8264-000	Special Events	18,248	16,195	22,750	19,000
101	General Fund	8030	Community Services	8021	Senior Center	8267-000	Classes	13,872	17,638	23,000	20,000
101	General Fund	8030	Community Services	8021	Senior Center	8300-000	Lease Payment	413	220	-	-
101	General Fund	8030	Community Services	8031	Recreation	7000-000	Salaries - Permanent	175,294	138,815	172,236	160,179
101	General Fund	8030	Community Services	8031	Recreation	7010-000	Salaries - Temp / Part	-	-	10,500	15,776

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	8030	Community Services	8031	Recreation	7020-000	Overtime	-	-	31,900	31,900
101	General Fund	8030	Community Services	8031	Recreation	7040-000	Holiday	-	-	2,428	2,428
101	General Fund	8030	Community Services	8031	Recreation	7070-000	Leave Buyback	-	-	3,989	3,989
101	General Fund	8030	Community Services	8031	Recreation	7100-000	Retirement	54,344	18,361	22,925	18,895
101	General Fund	8030	Community Services	8031	Recreation	7100-010	CalPERS UAL	-	50,563	57,772	64,000
101	General Fund	8030	Community Services	8031	Recreation	7108-000	Deferred Compensation	1,822	1,378	1,722	1,602
101	General Fund	8030	Community Services	8031	Recreation	7110-000	Workers Compensation	2,106	1,578	1,982	2,113
101	General Fund	8030	Community Services	8031	Recreation	7130-000	Group Health Insurance	13,155	12,610	14,966	23,924
101	General Fund	8030	Community Services	8031	Recreation	7140-000	Optical Insurance	193	138	165	165
101	General Fund	8030	Community Services	8031	Recreation	7150-000	Dental Insurance	819	568	660	820
101	General Fund	8030	Community Services	8031	Recreation	7160-000	Life Insurance	117	83	99	156
101	General Fund	8030	Community Services	8031	Recreation	7170-000	FICA - Medicare	2,603	1,971	2,497	2,323
101	General Fund	8030	Community Services	8031	Recreation	8000-000	Office Supplies	1,000	130	1,000	1,000
101	General Fund	8030	Community Services	8031	Recreation	8010-000	Postage	650	650	650	650
101	General Fund	8030	Community Services	8031	Recreation	8020-000	Special Department Expense	16,133	8,147	10,796	4,796
101	General Fund	8030	Community Services	8031	Recreation	8040-000	Advertising	-	99	1,000	1,000
101	General Fund	8030	Community Services	8031	Recreation	8050-000	Printing/Duplicating	11,082	321	200	200
101	General Fund	8030	Community Services	8031	Recreation	8060-000	Dues/Subscriptions/Memberships	705	705	705	705
101	General Fund	8030	Community Services	8031	Recreation	8090-000	Convention & Meeting Expense	1,296	2,620	2,250	2,250
101	General Fund	8030	Community Services	8031	Recreation	8110-000	Equipment Maintenance	5,960	915	4,100	4,100
101	General Fund	8030	Community Services	8031	Recreation	8120-000	Building Maintenance	8,484	2,000	11,000	11,000
101	General Fund	8030	Community Services	8031	Recreation	8180-000	Contract Services	24,254	6,308	8,916	11,625
101	General Fund	8030	Community Services	8031	Recreation	8200-000	Training Expense	200	150	-	-
101	General Fund	8030	Community Services	8031	Recreation	8264-000	Special Events	46,432	44,579	105,600	175,000
101	General Fund	8030	Community Services	8031	Recreation	8300-000	Lease Payment	193	220	1,920	1,000
101	General Fund	8030	Community Services	8031	Recreation	8334-000	Subscription Finan Principal	8,636	-	-	-
101	General Fund	8030	Community Services	8032	After-School Day Care	7000-000	Salaries - Permanent	100,291	103,573	157,605	162,253
101	General Fund	8030	Community Services	8032	After-School Day Care	7010-000	Salaries - Temp / Part	382,408	314,957	488,172	615,252
101	General Fund	8030	Community Services	8032	After-School Day Care	7020-000	Overtime	1,467	1,633	2,500	2,500
101	General Fund	8030	Community Services	8032	After-School Day Care	7040-000	Holiday	1,895	533	2,012	2,012
101	General Fund	8030	Community Services	8032	After-School Day Care	7070-000	Leave Buyback	-	-	2,193	2,193
101	General Fund	8030	Community Services	8032	After-School Day Care	7100-000	Retirement	20,481	12,196	12,892	13,794
101	General Fund	8030	Community Services	8032	After-School Day Care	7108-000	Deferred Compensation	1,032	1,506	1,576	1,623
101	General Fund	8030	Community Services	8032	After-School Day Care	7110-000	Workers Compensation	5,430	4,665	7,115	1,728
101	General Fund	8030	Community Services	8032	After-School Day Care	7130-000	Group Health Insurance	11,100	12,215	12,288	13,831
101	General Fund	8030	Community Services	8032	After-School Day Care	7140-000	Optical Insurance	329	329	329	330
101	General Fund	8030	Community Services	8032	After-School Day Care	7150-000	Dental Insurance	1,507	1,479	1,479	1,479
101	General Fund	8030	Community Services	8032	After-School Day Care	7160-000	Life Insurance	198	198	198	312
101	General Fund	8030	Community Services	8032	After-School Day Care	7170-000	FICA - Medicare	26,228	22,333	39,630	2,353
101	General Fund	8030	Community Services	8032	After-School Day Care	8000-000	Office Supplies	2,401	2,191	2,500	2,500

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
101	General Fund	8030	Community Services	8032	After-School Day Care	8010-000	Postage	1,250	1,250	1,250	1,250
101	General Fund	8030	Community Services	8032	After-School Day Care	8020-000	Special Department Expense	7,199	3,303	5,200	5,200
101	General Fund	8030	Community Services	8032	After-School Day Care	8040-000	Advertising	25	715	2,800	2,800
101	General Fund	8030	Community Services	8032	After-School Day Care	8050-000	Printing/Duplicating	-	1,289	1,200	1,200
101	General Fund	8030	Community Services	8032	After-School Day Care	8060-000	Dues/Subscriptions/Memberships	523	520	1,045	1,050
101	General Fund	8030	Community Services	8032	After-School Day Care	8090-000	Convention & Meeting Expense	3,014	2,449	2,800	2,800
101	General Fund	8030	Community Services	8032	After-School Day Care	8110-000	Equipment Maintenance	156	550	850	850
101	General Fund	8030	Community Services	8032	After-School Day Care	8120-000	Building Maintenance	8,814	7,723	2,300	2,300
101	General Fund	8030	Community Services	8032	After-School Day Care	8180-000	Contract Services	24,421	15,409	21,104	30,000
101	General Fund	8030	Community Services	8032	After-School Day Care	8200-000	Training Expense	90	200	-	-
101	General Fund	8030	Community Services	8032	After-School Day Care	8264-000	Special Events	52,092	49,779	54,300	54,300
101	General Fund	8030	Community Services	8032	After-School Day Care	8267-000	Classes	152,673	117,287	123,000	130,000
101	General Fund	8030	Community Services	8032	After-School Day Care	8268-000	Camp Services	49,107	49,662	56,045	59,210
101	General Fund	8030	Community Services	8032	After-School Day Care	8269-000	Teen Center	3,776	-	-	-
101	General Fund	8030	Community Services	8032	After-School Day Care	8300-000	Lease Payment	193	220	-	-
101	General Fund	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	1,630,810	5,414,264	2,132,708	846,347
103	Insurance Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	-	15,510	-	-
103	Insurance Fund	0000	Non-Dept	0000	Non-Div	5410-000	Insurance Reimbursement - WC	418,140	846,823	800,750	800,750
103	Insurance Fund	0000	Non-Dept	0000	Non-Div	5410-001	Insurance Reimbursement - GL	2,475,923	281,737	977,172	977,172
103	Insurance Fund	0000	Non-Dept	0000	Non-Div	5420-000	Workers Comp Reimb	733,545	676,315	575,043	575,043
103	Insurance Fund	0000	Non-Dept	0000	Non-Div	5425-000	Gen. Liability Insurance Reimb	2,040,000	1,967,800	1,746,395	1,746,395
103	Insurance Fund	0000	Non-Dept	0000	Non-Div	5550-000	Prior Year Adjustment	-	(423,168)	-	-
103	Insurance Fund	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	1,489,285	-	774,009	-
103	Insurance Fund	2010	City Manager	2501	Legal Services	8020-000	Special Department Expense	202,190	-	-	-
103	Insurance Fund	2010	City Manager	2501	Legal Services	8161-000	Settlements	1,857,059	2,207,175	1,200,000	1,059,600
103	Insurance Fund	2010	City Manager	2501	Legal Services	8161-001	Claims & Judgement - GL	2,039,262	1,419,085	1,554,155	826,850
103	Insurance Fund	2010	City Manager	2501	Legal Services	8162-000	Insurance Policy - WC	484,413	451,317	496,000	749,041
103	Insurance Fund	2010	City Manager	2501	Legal Services	8162-001	Insurance Policy - GL	642,829	1,160,113	1,509,100	1,547,600
103	Insurance Fund	2010	City Manager	2501	Legal Services	8170-000	Professional Service	64,550	110,074	114,114	119,820
104	Street Improvements Program	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	21,305	66,656	-	-
104	Street Improvements Program	0000	Non-Dept	0000	Non-Div	4802-000	Gain / Loss on Investments	(8,556)	(3,679)	-	-
104	Street Improvements Program	0000	Non-Dept	0000	Non-Div	4805-000	Unrealized Gain / Loss	(14,354)	38,003	-	-
104	Street Improvements Program	0000	Non-Dept	0000	Non-Div	5071-005	Non-Federal Grants - Pub. Wrks	-	179,838	-	-
104	Street Improvements Program	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	131,176	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
104	Street Improvements Program	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	1,342,435	957,897	1,743,516
105	Facilities & Equip. Cap. Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	28,793	40,712	44,395	44,395
105	Facilities & Equip. Cap. Fund	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	144,225	144,225	144,225
105	Facilities & Equip. Cap. Fund	4010	Police	4011	Police	8101-000	Vehicle Lease (PD)	179,324	416,388	540,000	540,000
105	Facilities & Equip. Cap. Fund	7010	Community Development	7011	Community Development	8170-000	Professional Service	-	-	-	-
105	Facilities & Equip. Cap. Fund	7010	Community Development	7011	Community Development	8540-000	Automotive Equipment	36,876	-	-	-
105	Facilities & Equip. Cap. Fund	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	56,583	1,364,025	487,076
106	Technology Surcharge Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	-	910	-	-
106	Technology Surcharge Fund	0000	Non-Dept	0000	Non-Div	5520-000	Technology Surcharge	31,004	22,231	22,000	22,000
107	Programs and Projects	7010	Community Development	7900	Non-Div	8170-000	Professional Service	15,139	-	-	-
107	Programs and Projects	7010	Community Development	7901	Housing Element	8170-000	Professional Service	56,098	-	-	-
108	SR 110 General Fund Reserve	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	338,483	-	-	-
108	SR 110 General Fund Reserve	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	5,362	136,356	-
110	OPEB Trust Fund	0000	Non-Dept	0000	Non-Div	4802-000	Gain / Loss on Investments	-	-	-	-
110	OPEB Trust Fund	3010	Finance	3011	Finance	8170-000	Professional Service	-	-	-	-
110	OPEB Trust Fund	3010	Finance	3011	Finance	8453-000	OPEB - General Government	399,528	-	-	-
110	OPEB Trust Fund	3010	Finance	3011	Finance	8454-000	OPEB - Public Safety	741,981	-	-	-
116	Special Projects Fund	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	3,328,380	-	257,936
116	Special Projects Fund	5010	Fire	5011	Fire	8540-000	Automotive Equipment	-	-	1,544,183	-
116	Special Projects Fund	6010	Public Works	6011	Admin. & Engineering	8540-000	Automotive Equipment	-	-	-	-
116	Special Projects Fund	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	38,514	120,000
201	MTA Pedestrian Improvement	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	29,951	-	-
205	Local Transit Return "A"	0000	Non-Dept	0000	Non-Div	4200-000	Sales & Use Tax	674,675	704,805	738,971	679,540
205	Local Transit Return "A"	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	22,633	40,711	34,282	34,282
205	Local Transit Return "A"	0000	Non-Dept	0000	Non-Div	5266-000	Dial - A - Ride Charges	3,059	3,403	4,000	3,000
205	Local Transit Return "A"	0000	Non-Dept	0000	Non-Div	5400-000	Sale of Property	-	-	-	-
205	Local Transit Return "A"	0000	Non-Dept	0000	Non-Div	5500-000	MTA Bus Pass - Senior	1,210	-	-	-
205	Local Transit Return "A"	0000	Non-Dept	0000	Non-Div	5504-000	Prop A - NTD Disc. Incentive	-	71,897	12,000	12,500
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7000-000	Salaries - Permanent	11,266	21,640	18,263	8,800

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7100-000	Retirement	3,771	2,877	2,431	1,100
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7100-010	CalPERS UAL	-	5,329	6,114	6,773
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7108-000	Deferred Compensation	117	216	183	88
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7110-000	Workers Compensation	126	232	198	121
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7130-000	Group Health Insurance	554	1,255	1,215	1,360
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7140-000	Optical Insurance	11	21	16	8
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7150-000	Dental Insurance	39	73	58	45
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7160-000	Life Insurance	6	12	10	8
205	Local Transit Return "A"	2010	City Manager	2210	L.T.R. "A" Administration	7170-000	FICA - Medicare	167	309	265	128
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7000-000	Salaries - Permanent	18,286	48,332	27,395	35,200
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7100-000	Retirement	7,376	6,419	3,646	4,400
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7100-010	CalPERS UAL	-	7,993	9,171	10,160
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7108-000	Deferred Compensation	190	483	274	352
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7110-000	Workers Compensation	204	519	298	483
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7130-000	Group Health Insurance	943	2,898	1,823	5,438
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7140-000	Optical Insurance	18	48	25	33
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7150-000	Dental Insurance	67	168	87	180
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7160-000	Life Insurance	11	29	15	31
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	7170-000	FICA - Medicare	270	689	397	510
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	8020-000	Special Department Expense	1,815	3,592	10,700	10,700
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	8060-000	Dues/Subscriptions/Memberships	6,668	10,219	13,170	13,170
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	8061-000	HOA Dues	17,302	12,111	32,041	32,041
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	8120-000	Building Maintenance	-	-	3,000	3,000
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	8180-000	Contract Services	67,686	77,008	111,316	115,000
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	8250-000	Bus Pass Subsidy	2,336	392	10,000	-
205	Local Transit Return "A"	8030	Community Services	8024	Transit Planning	8540-000	Automotive Equipment	175,843	246,341	246,362	-
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7000-000	Salaries - Permanent	175,020	328,467	356,410	340,092
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7010-000	Salaries - Temp / Part	52,804	34,933	24,126	102,049
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7020-000	Overtime	1,729	2,666	5,000	5,000
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7040-000	Holiday	111	755	1,723	1,723
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7100-000	Retirement	57,248	35,754	37,102	29,403
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7100-010	CalPERS UAL	-	47,613	52,040	57,651
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7108-000	Deferred Compensation	1,353	3,377	3,564	3,459
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7110-000	Workers Compensation	2,828	4,290	4,466	7,122
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7120-000	Disability Insurance	-	1,323	-	-
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7130-000	Group Health Insurance	30,451	44,677	47,840	58,589
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7140-000	Optical Insurance	573	931	768	824
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7150-000	Dental Insurance	2,016	3,314	2,734	2,673
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7160-000	Life Insurance	254	461	470	750
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	7170-000	FICA - Medicare	5,164	5,993	7,014	5,016

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8000-000	Office Supplies	-	2,333	2,000	2,000
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8010-000	Postage	-	650	650	650
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8020-000	Special Department Expense	-	5,440	7,318	7,000
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8040-000	Advertising	-	88	1,000	1,000
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8050-000	Printing/Duplicating	-	181	2,000	2,000
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8060-000	Dues/Subscriptions/Memberships	-	1,797	1,700	1,700
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8090-000	Convention & Meeting Expense	-	1,479	2,000	3,000
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8100-000	Vehicle Maintenance	-	24,418	53,682	54,000
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8105-000	Fuel	-	5,007	3,000	2,000
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8132-000	Uniform Expense/Cleaning	-	544	2,500	2,500
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8140-000	Utilities	-	-	4,500	4,500
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8170-000	Professional Service	-	29,001	999	-
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8180-000	Contract Services	-	16,163	18,932	22,440
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8200-000	Training Expense	-	-	1,001	2,000
205	Local Transit Return "A"	8030	Community Services	8025	Dial-A-Ride	8300-000	Lease Payment	-	220	-	648
205	Local Transit Return "A"	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	-	90,000
205	Local Transit Return "A"	3010	Finance	2034	Human Resources	7081-000	Reimb. Transit Program	-			20,000
206	SLFRF Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	-	63,594	-	-
206	SLFRF Fund	0000	Non-Dept	0000	Non-Div	5073-000	Federal Grant - ARPA	1,118,655	3,498,717	-	-
206	SLFRF Fund	0000	Non-Dept	0000	Non-Div	5650-000	Other Financing Source:Subscr	155,096	31,121	-	-
206	SLFRF Fund	2030	Management Services	2032	Information Services	8170-000	Professional Service	52,982	15,900	-	-
206	SLFRF Fund	2030	Management Services	2032	Information Services	8195-000	Expenditure: Subscription	181,246	-	-	-
206	SLFRF Fund	2030	Management Services	2032	Information Services	8196-000	Initial Implementation Stage O	(26,150)	-	-	-
206	SLFRF Fund	2030	Management Services	2034	Human Resources	8170-000	Professional Service	-	72,615	-	-
206	SLFRF Fund	3010	Finance	3041	Non-Departmental/Overhead	7000-000	Salaries - Permanent	810,667	-	-	-
206	SLFRF Fund	3010	Finance	3041	Non-Departmental/Overhead	7010-000	Salaries - Temp / Part	3,250	-	-	-
206	SLFRF Fund	3010	Finance	3041	Non-Departmental/Overhead	8020-000	Special Department Expense	-	50,702	-	-
206	SLFRF Fund	3010	Finance	3041	Non-Departmental/Overhead	8195-000	Expenditure: Subscription	-	31,121	-	-
206	SLFRF Fund	3010	Finance	3041	Non-Departmental/Overhead	8334-000	Subscription Finan Principal	-	31,121	-	-
206	SLFRF Fund	4010	Police	4011	Police	8170-000	Professional Service	70,000	-	-	-
206	SLFRF Fund	5010	Fire	5011	Fire	8170-000	Professional Service	-	-	50,000	-
206	SLFRF Fund	5010	Fire	5011	Fire	8183-000	Contract Svcs-Command Sharing	-	-	70,000	-
206	SLFRF Fund	5010	Fire	5011	Fire	8520-000	Machinery & Equipment	152,047	-	300,000	-
206	SLFRF Fund	8030	Community Services	8031	Recreation	8180-000	Contract Services	29,710	-	-	-
206	SLFRF Fund	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	3,328,380	1,094,753	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
207	Local Transit Return "C"	0000	Non-Dept	0000	Non-Div	4200-000	Sales & Use Tax	559,624	584,620	612,957	563,661
207	Local Transit Return "C"	0000	Non-Dept	0000	Non-Div	4460-001	Parking Revenue	6,762	7,332	3,000	3,000
207	Local Transit Return "C"	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	17,107	35,794	24,582	24,582
207	Local Transit Return "C"	0000	Non-Dept	0000	Non-Div	5505-000	Miscellaneous	-	247	-	-
207	Local Transit Return "C"	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	2,464	-	300,000
207	Local Transit Return "C"	2010	City Manager	2260	L.T.R. "C" Administration	7000-000	Salaries - Permanent	5,052	-	-	-
207	Local Transit Return "C"	2010	City Manager	2260	L.T.R. "C" Administration	7100-000	Retirement	1,642	-	-	-
207	Local Transit Return "C"	2010	City Manager	2260	L.T.R. "C" Administration	7108-000	Deferred Compensation	52	-	-	-
207	Local Transit Return "C"	2010	City Manager	2260	L.T.R. "C" Administration	7110-000	Workers Compensation	56	-	-	-
207	Local Transit Return "C"	2010	City Manager	2260	L.T.R. "C" Administration	7130-000	Group Health Insurance	250	-	-	-
207	Local Transit Return "C"	2010	City Manager	2260	L.T.R. "C" Administration	7140-000	Optical Insurance	5	-	-	-
207	Local Transit Return "C"	2010	City Manager	2260	L.T.R. "C" Administration	7150-000	Dental Insurance	18	-	-	-
207	Local Transit Return "C"	2010	City Manager	2260	L.T.R. "C" Administration	7160-000	Life Insurance	3	-	-	-
207	Local Transit Return "C"	2010	City Manager	2260	L.T.R. "C" Administration	7170-000	FICA - Medicare	75	-	-	-
207	Local Transit Return "C"	6010	Public Works	6011	Admin. & Engineering	8170-000	Professional Service	-	21,963	-	120,000
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7000-000	Salaries - Permanent	118,527	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7000-100	Salaries and Wages	(3,473)	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7020-000	Overtime	1,927	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7100-000	Retirement	16,812	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7108-000	Deferred Compensation	710	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7110-000	Workers Compensation	1,380	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7130-000	Group Health Insurance	8,977	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7140-000	Optical Insurance	257	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7150-000	Dental Insurance	966	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7160-000	Life Insurance	122	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	7170-000	FICA - Medicare	1,801	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8000-000	Office Supplies	1,932	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8010-000	Postage	650	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8020-000	Special Department Expense	4,848	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8050-000	Printing/Duplicating	77	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8060-000	Dues/Subscriptions/Memberships	715	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8100-000	Vehicle Maintenance	43,686	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8105-000	Fuel	5,341	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8132-000	Uniform Expense/Cleaning	1,411	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8180-000	Contract Services	14,008	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8200-000	Training Expense	350	-	-	-
207	Local Transit Return "C"	8030	Community Services	8025	Dial-A-Ride	8300-000	Lease Payment	193	-	-	-
207	Local Transit Return "C"	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	300,000	90,000
208	TEA/Metro (STPL)	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	1,791	-	2,722	-
208	TEA/Metro (STPL)	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	153,260	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
209	Carlyle Library Bequest	0000	Non-Dept	0000	Non-Div	5071-000	Carlyle Bequest	-	2,674,036	-	-
210	Sewer	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	93,116	228,036	182,699	-
210	Sewer	0000	Non-Dept	0000	Non-Div	4802-000	Gain / Loss on Investments	(26,697)	(11,480)	-	-
210	Sewer	0000	Non-Dept	0000	Non-Div	4805-000	Unrealized Gain / Loss	(44,788)	118,582	-	-
210	Sewer	0000	Non-Dept	0000	Non-Div	5310-000	Sewer Service Charges	2,226,832	2,257,568	2,100,000	2,100,000
210	Sewer	0000	Non-Dept	0000	Non-Div	5315-000	Penalty - Sewer	-	-	2,000	2,000
210	Sewer	0000	Non-Dept	0000	Non-Div	5505-000	Miscellaneous	-	199,985	-	-
210	Sewer	0000	Non-Dept	0000	Non-Div	5550-000	Prior Year Adjustment	-	542,410	-	-
210	Sewer	0000	Non-Dept	0000	Non-Div	9999-000	Depreciation Expense	274,615	275,730	-	-
210	Sewer	6010	Public Works	6501	Sewer	7000-000	Salaries - Permanent	346,964	333,929	420,856	601,827
210	Sewer	6010	Public Works	6501	Sewer	7010-000	Salaries - Temp / Part	3,334	1,875	3,120	-
210	Sewer	6010	Public Works	6501	Sewer	7020-000	Overtime	10,675	12,484	9,000	14,900
210	Sewer	6010	Public Works	6501	Sewer	7040-000	Holiday	118	881	4,910	4,910
210	Sewer	6010	Public Works	6501	Sewer	7055-000	IOD - Non-safety	2,595	4,270	-	-
210	Sewer	6010	Public Works	6501	Sewer	7070-000	Leave Buyback	1,371	-	7,361	7,361
210	Sewer	6010	Public Works	6501	Sewer	7100-000	Retirement	81,601	33,850	48,461	70,515
210	Sewer	6010	Public Works	6501	Sewer	7100-010	CalPERS UAL	-	50,461	62,125	68,823
210	Sewer	6010	Public Works	6501	Sewer	7108-000	Deferred Compensation	2,403	3,516	4,746	5,918
210	Sewer	6010	Public Works	6501	Sewer	7110-000	Workers Compensation	9,084	7,372	11,191	21,669
210	Sewer	6010	Public Works	6501	Sewer	7120-000	Disability Insurance	2,621	10,467	-	-
210	Sewer	6010	Public Works	6501	Sewer	7130-000	Group Health Insurance	31,009	33,715	57,770	80,402
210	Sewer	6010	Public Works	6501	Sewer	7140-000	Optical Insurance	729	649	923	992
210	Sewer	6010	Public Works	6501	Sewer	7150-000	Dental Insurance	2,557	2,338	3,230	4,624
210	Sewer	6010	Public Works	6501	Sewer	7160-000	Life Insurance	378	339	490	1,053
210	Sewer	6010	Public Works	6501	Sewer	7170-000	FICA - Medicare	5,390	5,146	7,161	8,570
210	Sewer	6010	Public Works	6501	Sewer	8000-000	Office Supplies	782	912	1,000	1,000
210	Sewer	6010	Public Works	6501	Sewer	8020-000	Special Department Expense	23,602	11,719	34,600	34,600
210	Sewer	6010	Public Works	6501	Sewer	8050-000	Printing/Duplicating	-	500	500	500
210	Sewer	6010	Public Works	6501	Sewer	8060-000	Dues/Subscriptions/Memberships	886	552	1,800	1,800
210	Sewer	6010	Public Works	6501	Sewer	8070-000	Mileage/Auto Allowance	101	149	500	800
210	Sewer	6010	Public Works	6501	Sewer	8090-000	Convention & Meeting Expense	-	-	800	800
210	Sewer	6010	Public Works	6501	Sewer	8100-000	Vehicle Maintenance	983	1,983	26,000	26,000
210	Sewer	6010	Public Works	6501	Sewer	8105-000	Fuel	376	12,312	15,000	14,700
210	Sewer	6010	Public Works	6501	Sewer	8110-000	Equipment Maintenance	16,296	-	27,000	27,000
210	Sewer	6010	Public Works	6501	Sewer	8120-000	Building Maintenance	350	-	5,000	5,000
210	Sewer	6010	Public Works	6501	Sewer	8130-000	Small Tools	4,819	8,272	21,500	21,000
210	Sewer	6010	Public Works	6501	Sewer	8132-000	Uniform Expense/Cleaning	852	2,293	3,500	3,500
210	Sewer	6010	Public Works	6501	Sewer	8134-000	Safety Clothing/Equipment	1,290	2,066	3,500	3,500
210	Sewer	6010	Public Works	6501	Sewer	8140-000	Utilities	-	-	2,000	2,000
210	Sewer	6010	Public Works	6501	Sewer	8170-000	Professional Service	76,901	38,843	145,625	100,000

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
210	Sewer	6010	Public Works	6501	Sewer	8180-000	Contract Services	-	59,808	135,000	140,000
210	Sewer	6010	Public Works	6501	Sewer	8191-000	Liability & Surety Bonds	200,000	200,000	232,144	157,267
210	Sewer	6010	Public Works	6501	Sewer	8200-000	Training Expense	389	217	1,000	2,000
210	Sewer	6010	Public Works	6501	Sewer	8350-000	Bad Debt Expense	-	137,580	-	-
210	Sewer	6010	Public Works	6501	Sewer	8400-000	Overhead Allocation	69,022	69,022	69,022	136,632
210	Sewer	6010	Public Works	6501	Sewer	8540-000	Automotive Equipment	-	-	-	283,500
210	Sewer	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	582,575	469,715	965,808	1,671,808
210	Sewer	3010	Finance	3041	Non-Departmental/Overhead	8191-000	Liability & Surety Bonds				50,000
213	SB2 Planning Grant Fund	0000	Non-Dept	0000	Non-Div	5071-000	Carlyle Bequest	-	157,946	-	-
213	SB2 Planning Grant Fund	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	-	2,054	-
213	SB2 Planning Grant Fund	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	112,878	-	-
214	Rogan HR5294 Grant	0000	Non-Dept	0000	Non-Div	5017-000	ROGAN HR 5294 GRANT	-	116,673	-	-
214	Rogan HR5294 Grant	0000	Non-Dept	0000	Non-Div	5071-003	Miscellaneous Grants	-	-	-	-
214	Rogan HR5294 Grant	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	6,981	-	-
214	Rogan HR5294 Grant	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	82,798	1,083,735	-
215	Street Light & Landscape	0000	Non-Dept	0000	Non-Div	4100-000	Street Light Assessments	896,896	894,657	900,000	900,000
215	Street Light & Landscape	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	1,526	197	62	62
215	Street Light & Landscape	0000	Non-Dept	0000	Non-Div	5501-012	Donations - Tree Dedication	3,685	18,020	10,000	10,000
215	Street Light & Landscape	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	383,079	424,956	765,086	846,347
215	Street Light & Landscape	6010	Public Works	6115	Traffic Signals	8020-000	Special Department Expense	3,995	800	63,000	63,000
215	Street Light & Landscape	6010	Public Works	6115	Traffic Signals	8140-000	Utilities	162,693	181,291	165,000	165,000
215	Street Light & Landscape	6010	Public Works	6115	Traffic Signals	8180-000	Contract Services	137,841	120,787	207,000	192,000
215	Street Light & Landscape	6010	Public Works	6115	Traffic Signals	8520-000	Machinery & Equipment	-	-	-	-
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7000-000	Salaries - Permanent	4,707	13,057	37,675	54,973
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7020-000	Overtime	-	279	-	2,600
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7040-000	Holiday	-	-	-	-
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7100-000	Retirement	3,704	1,312	3,385	5,716
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7100-010	CalPERS UAL	-	-	2,003	2,219
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7108-000	Deferred Compensation	43	160	377	553
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7110-000	Workers Compensation	52	509	1,542	1,592
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7120-000	Disability Insurance	-	2,617	-	-
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7130-000	Group Health Insurance	507	2,845	6,188	7,753
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7140-000	Optical Insurance	8	33	72	104
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7150-000	Dental Insurance	30	124	270	356
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7160-000	Life Insurance	3	17	45	74
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	7170-000	FICA - Medicare	59	211	546	793
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8000-000	Office Supplies	-	267	300	300
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8020-000	Special Department Expense	16,307	36,251	60,280	63,300
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8100-000	Vehicle Maintenance	7,500	3,773	7,500	7,500
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8105-000	Fuel	-	4,500	5,000	5,000

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8110-000	Equipment Maintenance	20,082	-	5,000	5,000
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8130-000	Small Tools	537	640	1,500	1,500
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8132-000	Uniform Expense/Cleaning	300	2,000	6,000	6,000
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8134-000	Safety Clothing/Equipment	836	753	1,000	1,000
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8140-000	Utilities	117,362	135,762	150,000	150,000
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8170-000	Professional Service	8,700	9,325	13,020	10,000
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8191-000	Liability & Surety Bonds	100,000	100,000	100,000	67,746
215	Street Light & Landscape	6010	Public Works	6201	Street Lighting	8200-000	Training Expense	-	1,245	1,500	1,500
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7000-000	Salaries - Permanent	86,097	121,544	116,322	79,802
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7020-000	Overtime	2,342	1,877	2,000	6,400
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7040-000	Holiday	-	272	3,228	3,228
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7055-000	IOD - Non-safety	-	-	-	-
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7070-000	Leave Buyback	-	-	1,424	1,424
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7100-000	Retirement	32,455	14,819	12,662	8,082
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7100-010	CalPERS UAL	-	31,742	20,585	22,805
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7108-000	Deferred Compensation	616	1,198	1,160	809
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7110-000	Workers Compensation	2,466	3,220	3,900	1,910
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7120-000	Disability Insurance	-	-	-	-
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7130-000	Group Health Insurance	10,423	15,069	19,491	12,336
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7140-000	Optical Insurance	242	296	266	158
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7150-000	Dental Insurance	905	1,108	982	555
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7160-000	Life Insurance	100	130	142	113
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	7170-000	FICA - Medicare	1,326	1,740	1,687	1,160
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8000-000	Office Supplies	49	419	300	300
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8020-000	Special Department Expense	6,835	9,309	21,800	24,800
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8040-000	Advertising	-	-	200	200
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8060-000	Dues/Subscriptions/Memberships	-	580	1,500	1,500
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8070-000	Mileage/Auto Allowance	60	86	500	500
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8090-000	Convention & Meeting Expense	-	-	500	500
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8100-000	Vehicle Maintenance	3,494	9,339	11,000	11,000
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8105-000	Fuel	-	4,942	5,000	5,000
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8110-000	Equipment Maintenance	1,339	2,850	6,000	6,000
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8130-000	Small Tools	3,164	5,436	7,000	7,000
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8132-000	Uniform Expense/Cleaning	539	2,532	6,500	6,500
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8134-000	Safety Clothing/Equipment	1,230	1,488	4,500	4,500
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8140-000	Utilities	-	-	-	-
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8170-000	Professional Service	25,500	18,955	44,700	26,250
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8180-000	Contract Services	299,653	300,000	319,400	315,000
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8181-000	Contracted Tree Planting	10,000	3,392	10,000	10,500
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8184-000	Annual Tree Planting	149,745	131,735	163,300	157,500

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
215	Street Light & Landscape	6010	Public Works	6310	Street Trees	8200-000	Training Expense	259	107	800	800
215	Street Light & Landscape	6010	Public Works	6416	Median Strips	8020-000	Special Department Expense	998	7,500	7,500	8,000
215	Street Light & Landscape	6010	Public Works	6416	Median Strips	8180-000	Contract Services	36,676	145,000	145,000	145,000
217	Public, Education, Gov't. Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	2,272	3,880	3,433	3,433
217	Public, Education, Gov't. Fund	0000	Non-Dept	0000	Non-Div	5250-000	PEG Fees	6,660	5,885	8,000	8,000
218	Clean Air Act (AB2766 Subvent)	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	1,920	3,777	2,812	-
218	Clean Air Act (AB2766 Subvent)	0000	Non-Dept	0000	Non-Div	5082-000	AB 2766 (SCAQMD) Fees	35,087	26,501	14,000	-
218	Clean Air Act (AB2766 Subvent)	2010	City Manager	2270	Clean Air Act	8540-000	Automotive Equipment	-	-	-	28,000
218	Clean Air Act (AB2766 Subvent)	5010	Fire	5011	Fire	8540-000	Automotive Equipment	-	-	-	75,000
218	Clean Air Act (AB2766 Subvent)	8030	Community Services	8031	Recreation	8540-000	Automotive Equipment	-	-	-	55,000
220	Business Improvement Tax	0000	Non-Dept	0000	Non-Div	5412-000	Business Improvemt Tax	63,232	75,010	60,000	62,000
220	Business Improvement Tax	0000	Non-Dept	0000	Non-Div	5412-001	BIT - Filming Permits	33,068	18,835	26,250	20,000
220	Business Improvement Tax	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	60,601	1,988	-
220	Business Improvement Tax	2010	City Manager	2301	Community Promotion	8185-000	Chamber of Commerce	105,500	113,500	83,000	82,000
220	Business Improvement Tax	2010	City Manager	2301	Community Promotion	8255-000	Public Events Promotion	2,932	4,500	5,000	-
223	Gold Line Mitigations Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	750	1,242	1,139	1,139
226	Mission Meridian Public Garage	0000	Non-Dept	0000	Non-Div	4460-001	Parking Revenue	-	-	-	-
226	Mission Meridian Public Garage	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	376,827	-	-
226	Mission Meridian Public Garage	2010	City Manager	2029	Mission Meridian Public Garage	8020-000	Special Department Expense	-	1,100	5,000	5,000
226	Mission Meridian Public Garage	2010	City Manager	2029	Mission Meridian Public Garage	8060-000	Dues/Subscriptions/Memberships	8,041	5,629	10,000	-
227	Successor Agency to the CRA	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	6,558	10,461	-	-
227	Successor Agency to the CRA	0000	Non-Dept	0000	Non-Div	5400-000	Sale of Property	-	-	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
227	Successor Agency to the CRA	0000	Non-Dept	0000	Non-Div	5550-000	Prior Year Adjustment	-	6,800	-	-
227	Successor Agency to the CRA	0000	Non-Dept	0000	Non-Div	5575-000	Proceeds from Trust Fund	-	-	196,600	-
227	Successor Agency to the CRA	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	196,500	196,600	-	-
227	Successor Agency to the CRA	7200	Community Redevelopment	7211	Debt Service	8170-000	Professional Service	3,550	1,978	-	-
227	Successor Agency to the CRA	7200	Community Redevelopment	7211	Debt Service	8330-000	Debt Services - Principal	-	-	185,000	-
227	Successor Agency to the CRA	7200	Community Redevelopment	7211	Debt Service	8331-000	Subscription Finan. Principal	31,500	23,450	11,000	-
228	Housing Authority	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	1,772	3,705	2,527	2,527
228	Housing Authority	0000	Non-Dept	0000	Non-Div	4810-000	Rental - Arroyo House	9,945	12,310	11,340	14,100
228	Housing Authority	0000	Non-Dept	0000	Non-Div	4880-000	Rental - Nursery Property	39,900	40,265	45,000	-
228	Housing Authority	0000	Non-Dept	0000	Non-Div	5505-000	Miscellaneous	-	50,324	-	-
228	Housing Authority	7200	Community Redevelopment	7220	CRA Housing	8120-000	Building Maintenance	-	-	5,000	5,000
228	Housing Authority	7200	Community Redevelopment	7220	CRA Housing	8121-000	Utility Credit - Arroyo House	1,100	1,300	2,000	1,255
228	Housing Authority	7200	Community Redevelopment	7220	CRA Housing	8180-000	Contract Services	2,590	5,255	132,000	132,000
228	Housing Authority	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	21,532	30,000	-
230	State Gas Tax	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	11,168	20,339	16,646	16,646
230	State Gas Tax	0000	Non-Dept	0000	Non-Div	5038-000	State Gas Tax - 2103	219,760	245,282	239,440	256,100
230	State Gas Tax	0000	Non-Dept	0000	Non-Div	5039-000	State Gas Tax - 2105	153,490	163,576	167,399	173,007
230	State Gas Tax	0000	Non-Dept	0000	Non-Div	5040-000	State Gas Tax - 2106	92,911	97,774	99,021	101,395
230	State Gas Tax	0000	Non-Dept	0000	Non-Div	5050-000	State Gas Tax - 2107	209,182	221,414	228,773	234,462
230	State Gas Tax	0000	Non-Dept	0000	Non-Div	5060-000	State Gas Tax - 2107.5	6,000	6,000	6,000	6,000
230	State Gas Tax	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	-	-	200,000
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7000-000	Salaries - Permanent	434,070	498,963	574,384	641,812
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7010-000	Salaries - Temp / Part	834	469	-	-
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7020-000	Overtime	29,158	30,574	30,000	25,900
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7040-000	Holiday	864	1,881	7,734	7,734
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7055-000	IOD - Non-safety	2,180	38,433	-	-
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7070-000	Leave Buyback	-	-	4,135	4,135
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7100-000	Retirement	69,232	46,953	53,777	62,479
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7100-010	CalPERS UAL	-	33,396	44,790	49,619
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7108-000	Deferred Compensation	3,078	5,782	5,728	6,575
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7110-000	Workers Compensation	16,157	17,627	16,085	26,362
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7120-000	Disability Insurance	3,932	10,467	-	-
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7130-000	Group Health Insurance	52,482	67,784	75,815	114,960
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7140-000	Optical Insurance	1,212	1,448	1,284	1,620
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7150-000	Dental Insurance	4,267	4,883	4,513	5,910

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7160-000	Life Insurance	622	738	719	1,245
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	7170-000	FICA - Medicare	7,006	7,625	8,341	9,517
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8000-000	Office Supplies	942	39	500	500
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8020-000	Special Department Expense	67,678	89,359	120,300	120,300
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8060-000	Dues/Subscriptions/Memberships	-	165	300	300
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8070-000	Mileage/Auto Allowance	191	497	1,000	1,000
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8100-000	Vehicle Maintenance	13,852	27,002	29,000	29,000
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8105-000	Fuel	-	9,915	10,000	10,000
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8110-000	Equipment Maintenance	15,479	25,063	35,000	35,000
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8130-000	Small Tools	1,840	5,688	6,000	6,000
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8132-000	Uniform Expense/Cleaning	2,622	3,054	3,500	3,500
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8134-000	Safety Clothing/Equipment	3,885	860	5,500	5,500
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8140-000	Utilities	-	-	2,000	2,000
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8170-000	Professional Service	-	-	3,000	3,000
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8180-000	Contract Services	17,702	13,160	120,500	120,500
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8200-000	Training Expense	390	1,057	2,000	2,000
230	State Gas Tax	6010	Public Works	6116	Street Maintenance	8540-000	Automotive Equipment	-	-	65,000	92,500
230	State Gas Tax	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	200,000	-
232	County Park Bond	0000	Non-Dept	0000	Non-Div	5084-006	County Park Bond (Prop A)	-	74,374	103,500	9,725
232	County Park Bond	0000	Non-Dept	0000	Non-Div	5084-008	County Park Bond - Maint	-	-	-	-
232	County Park Bond	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	215,612	-	-
232	County Park Bond	6010	Public Works	6417	Prop "A" Park Maintenance	8020-000	Special Department Expense	6,117	13,824	25,500	-
232	County Park Bond	6010	Public Works	6417	Prop "A" Park Maintenance	8110-000	Equipment Maintenance	-	-	11,000	-
232	County Park Bond	6010	Public Works	6417	Prop "A" Park Maintenance	8140-000	Utilities	15,236	13,186	17,000	-
232	County Park Bond	6010	Public Works	6417	Prop "A" Park Maintenance	8180-000	Contract Services	25,191	29,500	50,000	-
232	County Park Bond	8030	Community Services	8040	Prop "A" Park Mnt	8180-000	Contract Services	-	-	-	9,725
233	Measure R	0000	Non-Dept	0000	Non-Div	4200-000	Sales & Use Tax	419,597	438,328	459,718	912,600
233	Measure R	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	20,052	40,179	28,881	-
233	Measure R	6010	Public Works	6011	Admin. & Engineering	7000-000	Salaries - Permanent	15,253	53,034	44,280	61,206
233	Measure R	6010	Public Works	6011	Admin. & Engineering	7100-000	Retirement	4,052	3,903	3,622	5,202
233	Measure R	6010	Public Works	6011	Admin. & Engineering	7108-000	Deferred Compensation	157	530	443	612
233	Measure R	6010	Public Works	6011	Admin. & Engineering	7110-000	Workers Compensation	171	520	481	652
233	Measure R	6010	Public Works	6011	Admin. & Engineering	7130-000	Group Health Insurance	1,073	4,384	4,558	13,247
233	Measure R	6010	Public Works	6011	Admin. & Engineering	7140-000	Optical Insurance	-	55	62	120
233	Measure R	6010	Public Works	6011	Admin. & Engineering	7150-000	Dental Insurance	75	266	217	450
233	Measure R	6010	Public Works	6011	Admin. & Engineering	7160-000	Life Insurance	12	45	37	78

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
233	Measure R	6010	Public Works	6011	Admin. & Engineering	7170-000	FICA - Medicare	228	768	642	887
233	Measure R	6010	Public Works	6011	Admin. & Engineering	8170-000	Professional Service	-	185,720	50,000	100,000
233	Measure R	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	34,059	560,754	1,225,000
234	LACMTA Measure M MAT	0000	Non-Dept	0000	Non-Div	5071-022	LACMTA Measure M MAT Grant	-	-	912,600	298,632
234	LACMTA Measure M MAT	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	912,600	298,632
236	Measure M	0000	Non-Dept	0000	Non-Div	4200-000	Sales & Use Tax	474,654	494,965	521,014	476,112
236	Measure M	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	24,537	48,034	35,619	32,794
236	Measure M	6010	Public Works	6011	Admin. & Engineering	7000-000	Salaries - Permanent	15,253	53,034	44,280	61,206
236	Measure M	6010	Public Works	6011	Admin. & Engineering	7100-000	Retirement	4,052	3,904	3,622	5,202
236	Measure M	6010	Public Works	6011	Admin. & Engineering	7108-000	Deferred Compensation	157	530	443	612
236	Measure M	6010	Public Works	6011	Admin. & Engineering	7110-000	Workers Compensation	171	520	481	652
236	Measure M	6010	Public Works	6011	Admin. & Engineering	7130-000	Group Health Insurance	1,073	4,384	4,558	13,247
236	Measure M	6010	Public Works	6011	Admin. & Engineering	7140-000	Optical Insurance	-	55	62	120
236	Measure M	6010	Public Works	6011	Admin. & Engineering	7150-000	Dental Insurance	75	266	217	450
236	Measure M	6010	Public Works	6011	Admin. & Engineering	7160-000	Life Insurance	12	45	37	78
236	Measure M	6010	Public Works	6011	Admin. & Engineering	7170-000	FICA - Medicare	228	768	642	887
236	Measure M	6010	Public Works	6011	Admin. & Engineering	8170-000	Professional Service	18,390	163,874	150,000	100,000
236	Measure M	6010	Public Works	6011	Admin. & Engineering	8180-000	Contract Services	-	13,640	65,000	50,000
236	Measure M	6010	Public Works	6011	Admin. & Engineering	8540-000	Automotive Equipment	-	-	67,867	-
236	Measure M	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	476,026	1,316,047
237	Road Maint & Rehab. Acct (SB1)	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	17,842	41,337	25,012	25,012
237	Road Maint & Rehab. Acct (SB1)	0000	Non-Dept	0000	Non-Div	5070-000	State Gas Tax - SB1 Loan Pymt.	601,769	695,834	690,072	704,838
237	Road Maint & Rehab. Acct (SB1)	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	585,093	624,645
238	MSRC Grant Fund	0000	Non-Dept	0000	Non-Div	5071-014	MSRC Grant	-	-	404,225	-
238	MSRC Grant Fund	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	149,389	244,225	144,225
238	MSRC Grant Fund	0000	Non-Dept	0000	Non-Div	5071-003	Miscellaneous Grants				212,617
239	Measure W	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	4,503	9,283	5,722	3,595
239	Measure W	0000	Non-Dept	0000	Non-Div	5071-003	Miscellaneous Grants	254,324	254,733	252,000	281,618
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7000-000	Salaries - Permanent	21,961	28,981	43,156	44,307
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7010-000	Salaries - Temp / Part	-	469	-	-
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7020-000	Overtime	89	54	-	50
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7040-000	Holiday	-	6	278	278
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7070-000	Leave Buyback	-	-	490	490
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7100-000	Retirement	6,131	3,127	4,403	3,941
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7100-010	CalPERS UAL	-	5,046	5,722	6,339
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7108-000	Deferred Compensation	189	314	432	464
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7110-000	Workers Compensation	243	361	469	343
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7120-000	Disability Insurance	655	2,617	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7130-000	Group Health Insurance	1,798	2,987	5,434	10,260
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7140-000	Optical Insurance	36	50	76	108
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7150-000	Dental Insurance	134	186	283	405
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7160-000	Life Insurance	18	23	35	70
239	Measure W	6010	Public Works	6011	Admin. & Engineering	7170-000	FICA - Medicare	327	479	626	664
239	Measure W	6010	Public Works	6011	Admin. & Engineering	8020-000	Special Department Expense	18,424	22,666	22,000	-
239	Measure W	6010	Public Works	6011	Admin. & Engineering	8170-000	Professional Service	84,192	47,928	128,749	60,400
239	Measure W	6010	Public Works	6011	Admin. & Engineering	8180-000	Contract Services	20,496	394	30,789	94,600
239	Measure W	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	235,530	102,637	365,218
240	Measure M MSP	0000	Non-Dept	0000	Non-Div	4200-000	Sales & Use Tax	-	-	372,624	200,000
240	Measure M MSP	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	372,624	200,000
241	Measure H	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	-	27	-	-
241	Measure H	0000	Non-Dept	0000	Non-Div	5230-007	Homeless Outreach Service	13,429	6,501	7,000	25,830
241	Measure H	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	67,742	-	-
241	Measure H	4010	Police	4011	Police	7020-000	Overtime	-	-	-	-
241	Measure H	4010	Police	4011	Police	7108-000	Deferred Compensation	-	-	-	-
241	Measure H	4010	Police	4011	Police	7110-000	Workers Compensation	-	-	-	-
241	Measure H	4010	Police	4011	Police	7130-000	Group Health Insurance	-	-	-	-
241	Measure H	4010	Police	4011	Police	7140-000	Optical Insurance	-	-	-	-
241	Measure H	4010	Police	4011	Police	7150-000	Dental Insurance	-	-	-	-
241	Measure H	4010	Police	4011	Police	7160-000	Life Insurance	-	-	-	-
241	Measure H	4010	Police	4011	Police	7170-000	FICA - Medicare	-	-	-	-
242	Prop C Exchange Funds	0000	Non-Dept	0000	Non-Div	5071-003	Miscellaneous Grants	-	380,789	-	-
242	Prop C Exchange Funds	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	18,649	-	-
243	Measure R MSP	0000	Non-Dept	0000	Non-Div	5071-003	Miscellaneous Grants	-	-	600,000	2,000,000
243	Measure R MSP	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	600,000	2,000,000
245	Bike & Pedestrian Paths (TDA)	0000	Non-Dept	0000	Non-Div	5035-000	SB 821 State Grants	-	34,827	26,986	-
245	Bike & Pedestrian Paths (TDA)	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	34,827	25,000	-
247	SGVCOG Grant Fund	0000	Non-Dept	0000	Non-Div	5071-010	SGVCOG Grant	-	-	-	-
247	SGVCOG Grant Fund	6010	Public Works	6011	Admin. & Engineering	8020-000	Special Department Expense	-	-	-	-
248	BTA Grants	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	416,948	-	-
249	Open Streets Grant	0000	Non-Dept	0000	Non-Div	5077-045	Metro Grant - Golden Streets	420,000	-	-	-
249	Open Streets Grant	2010	City Manager	2011	City Manager	8020-000	Special Department Expense	90,033	-	-	-
249	Open Streets Grant	2010	City Manager	2011	City Manager	8170-000	Professional Service	-	9,990	-	-
249	Open Streets Grant	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	8,181	-	-
250	MWD	0000	Non-Dept	0000	Non-Div	5071-016	HSIP Grant	-	-	500,000	-
250	MWD	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	500,000	-
250	MWD					9911-000	Transfers In	-			500,000
251	Measure A Grant	0000	Non-Dept	0000	Non-Div	5071-017	Mission St. Bikeway-BTA Grant	-	-	550,000	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
251	Measure A Grant	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	550,000	-
252	Proposition 68 Grant	0000	Non-Dept	0000	Non-Div	5071-018	Bicycle Parking-BTA Grant	-	-	193,992	-
252	Proposition 68 Grant	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	193,992	-
254	Affordable Housing Trust Fund	0000	Non-Dept	0000	Non-Div	5400-000	Sale of Property	-	-	-	-
254	Affordable Housing Trust Fund	0000	Non-Dept	0000	Non-Div	8338-000	Cost of Selling Property	-	-	-	-
254	Affordable Housing Trust Fund	0000	Non-Dept	0000	Non-Div	8510-000	Buildings & Structures	-	-	-	-
255	Capital Growth	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	7,273	12,947	10,877	10,877
255	Capital Growth	0000	Non-Dept	0000	Non-Div	5215-000	Growth Requirement - Residen	51,885	61,340	50,000	50,000
255	Capital Growth	0000	Non-Dept	0000	Non-Div	5216-000	Growth Requiremnt - Comm/Indus	8,086	60	1,000	2,000
255	Capital Growth	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	19	-	-
255	Capital Growth	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	6,635	8,757	-
260	CDBG	0000	Non-Dept	0000	Non-Div	2500-000	Deferred Revenues	-	-	-	234,170
260	CDBG	0000	Non-Dept	0000	Non-Div	5075-030	Administration - D96571	-	15,480	-	-
260	CDBG	0000	Non-Dept	0000	Non-Div	5075-049	ADA Sidewalk Repairs	-	-	672,924	-
260	CDBG	0000	Non-Dept	0000	Non-Div	5075-055	CDBG-CV Grant	-	-	-	226,070
260	CDBG	0000	Non-Dept	0000	Non-Div	5501-003	Donations - Senior Meals	20,968	927	19,104	17,604
260	CDBG	8030	Community Services	8023	CDBG Senior Citizens Programs	8180-000	Contract Services	23,292	19,599	19,104	17,604
260	CDBG	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	40,938	463,019	226,070
267	Opioid Settlement Fund	0000	Non-Dept	0000	Non-Div	5006-000	Opioid Settlement	-	-	-	48,400
269	OTS Grant	0000	Non-Dept	0000	Non-Div	5006-000	Opioid Settlement	-	-	55,000	-
269	OTS Grant	4010	Police	4011	Police	7020-000	Overtime	-	-	47,500	-
269	OTS Grant	4010	Police	4011	Police	8200-000	Training Expense	-	-	4,000	-
269	OTS Grant	4010	Police	4011	Police	8522-000	DUI Checkpoint Equipment	-	-	3,500	-
270	Asset Forfeiture	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	2,749	4,833	4,177	-
270	Asset Forfeiture	0000	Non-Dept	0000	Non-Div	5075-001	Asset Forfeiture - DOJ	-	305,511	-	-
270	Asset Forfeiture	4010	Police	4011	Police	8200-000	Training Expense	-	9,973	36,000	10,000
270	Asset Forfeiture	4010	Police	4015	Police - Aset Forfeiture	8170-000	Professional Service	-	-	-	31,200
270	Asset Forfeiture	4010	Police	4015	Police - Aset Forfeiture	8520-000	Machinery & Equipment	-	9,049	24,000	20,000
272	Police Grants - State	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	5,465	19,092	9,066	-
272	Police Grants - State	0000	Non-Dept	0000	Non-Div	5005-000	State Grant - COPS (AB3229)	165,370	757,159	916,965	100,000
272	Police Grants - State	4010	Police	4018	Police State Grant - AB 3229	8330-000	Debt Services - Principal	-	69,561	-	-
272	Police Grants - State	4010	Police	4018	Police State Grant - AB 3229	8331-000	Subscription Finan. Principal	-	3,449	-	-
272	Police Grants - State	4010	Police	4018	Police State Grant - AB 3229	8334-000	Subscription Finan Principal	-	91,238	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
272	Police Grants - State	4010	Police	4018	Police State Grant - AB 3229	8336-000	Interest Expense	-	8,861	-	-
272	Police Grants - State	4010	Police	4018	Police State Grant - AB 3229	8520-000	Machinery & Equipment	-	(395)	635,975	100,000
274	Homeland Security Grant	0000	Non-Dept	0000	Non-Div	5036-000	Homeland Security Grant	-	62,680	350,049	-
274	Homeland Security Grant	0000	Non-Dept	0000	Non-Div	5550-000	Prior Year Adjustment	-	62,680	-	-
274	Homeland Security Grant	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	21,242	-	-
274	Homeland Security Grant	4010	Police	4019	Police - State Grant - CLEEP	8520-000	Machinery & Equipment	-	44,600	350,049	-
275	Park Impact Fees	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	10,260	20,767	14,757	19,757
275	Park Impact Fees	0000	Non-Dept	0000	Non-Div	5200-008	Design Review Fee	177,067	227,431	200,000	190,000
275	Park Impact Fees	6010	Public Works	6410	Park Maintenance	8170-000	Professional Service	3,099	-	-	-
275	Park Impact Fees	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	18,686	1,259,283	-
276	Historic Preservaton Grant	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	67	-	101	-
276	Historic Preservaton Grant	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	5,694	-	-
277	HSIP Grant	0000	Non-Dept	0000	Non-Div	5071-016	HSIP Grant	180,188	74,609	227,452	-
277	HSIP Grant	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	1,964	-	-
277	HSIP Grant	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	7,594	227,452	-
278	Housing Element Grant	0000	Non-Dept	0000	Non-Div	5071-001	Miscellaneous Grants - State	-	-	-	-
278	Housing Element Grant	0000	Non-Dept	0000	Non-Div	5071-020	LEAP Grant	135,000	15,000	-	-
278	Housing Element Grant	7010	Community Development	7011	Community Development	8170-000	Professional Service	-	-	25,000	-
278	Housing Element Grant	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	150,000	-	-
281	CA State Library Building Fwd	0000	Non-Dept	0000	Non-Div	5071-000	Carlyle Bequest	-	-	-	-
281	CA State Library Building Fwd	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	-	-
295	Arroyo Seco Golf Course	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	5,395	26,586	-	-
295	Arroyo Seco Golf Course	0000	Non-Dept	0000	Non-Div	5275-001	Green Fees / Mini Golf	1,044,144	1,166,533	1,086,500	1,194,400
295	Arroyo Seco Golf Course	0000	Non-Dept	0000	Non-Div	5275-002	Range	548,095	634,656	577,000	625,000
295	Arroyo Seco Golf Course	0000	Non-Dept	0000	Non-Div	5275-003	Golf Shop	43,299	58,916	76,850	84,900
295	Arroyo Seco Golf Course	0000	Non-Dept	0000	Non-Div	5275-004	Food	20,694	31,333	33,850	42,700
295	Arroyo Seco Golf Course	0000	Non-Dept	0000	Non-Div	5275-005	Filming	16,376	17,273	12,600	17,500
295	Arroyo Seco Golf Course	0000	Non-Dept	0000	Non-Div	9999-000	Depreciation Expense	33,386	39,533	-	-
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8000-000	Office Supplies	5,908	7,329	6,600	6,600
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8010-000	Postage	260	612	200	250
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8020-000	Special Department Expense	100,906	105,046	95,780	107,990
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8040-000	Advertising	1,850	714	2,400	2,400
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8120-000	Building Maintenance	24,052	26,132	33,800	42,300
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8132-000	Uniform Expense/Cleaning	97	519	-	-
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8140-000	Utilities	7,347	6,555	7,755	7,160

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8150-000	Telephone	12,222	14,228	11,400	7,800
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8170-000	Professional Service	100,000	135,454	101,996	149,996
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8180-000	Contract Services	148,712	149,360	157,637	160,861
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8191-000	Liability & Surety Bonds	133,125	165,350	96,000	65,036
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8229-000	Taxes	1,213	1,196	1,250	1,200
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8300-000	Lease Payment	5,296	5,414	5,400	5,496
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8041	General Administration	8520-000	Machinery & Equipment	-	-	-	163,182
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8042	Golf Course Maintenance	8020-000	Special Department Expense	64,746	70,560	17,500	21,730
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8042	Golf Course Maintenance	8100-000	Vehicle Maintenance	14,392	12,722	51,500	55,200
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8042	Golf Course Maintenance	8120-000	Building Maintenance	79,534	83,817	106,300	125,500
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8042	Golf Course Maintenance	8130-000	Small Tools	8,902	7,936	9,000	7,200
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8042	Golf Course Maintenance	8132-000	Uniform Expense/Cleaning	9,348	10,053	9,600	10,800
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8042	Golf Course Maintenance	8140-000	Utilities	55,527	54,352	63,600	59,700
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8042	Golf Course Maintenance	8150-000	Telephone	663	296	1,200	1,080
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8042	Golf Course Maintenance	8180-000	Contract Services	228,366	246,718	278,368	280,367
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8042	Golf Course Maintenance	8520-000	Machinery & Equipment	-	-	15,986	-
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8043	Range	8020-000	Special Department Expense	51,106	31,439	41,800	41,800
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8043	Range	8120-000	Building Maintenance	14,675	12,053	12,000	14,400
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8043	Range	8132-000	Uniform Expense/Cleaning	-	1,104	1,000	1,000
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8043	Range	8180-000	Contract Services	131,308	116,549	152,459	96,216
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8044	Golf Shop	8020-000	Special Department Expense	6,470	5,031	4,200	3,600
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8044	Golf Shop	8132-000	Uniform Expense/Cleaning	2,209	2,141	3,000	3,000
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8044	Golf Shop	8180-000	Contract Services	118,201	137,328	138,496	209,170
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8045	Food Service	8020-000	Special Department Expense	1,554	3,736	1,900	1,900
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8045	Food Service	8120-000	Building Maintenance	3,419	3,196	2,400	4,800
295	Arroyo Seco Golf Course	8040	Arroyo Seco Golf Course	8045	Food Service	8180-000	Contract Services	9,620	9,766	16,970	7,800
295	Arroyo Seco Golf Course	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	47,030	875	865,143	85,000
296	Public Art	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	-	16	-	-
296	Public Art	0000	Non-Dept	0000	Non-Div	5200-010	Art Development Fees	-	3,098	-	-
310	Sewer Capital Projects Fund	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	425,808	425,808	425,808	421,808
310	Sewer Capital Projects Fund	6010	Public Works	6712	Water Bonds Debt Service	8330-000	Debt Services - Principal	-	-	258,581	260,011
310	Sewer Capital Projects Fund	6010	Public Works	6712	Water Bonds Debt Service	8331-000	Subscription Finan. Principal	177,755	158,219	167,227	161,797
327	2000 Tax Allocation Bonds Fund					9811-000	Transfers Out	-			250,000
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	5650-000	Other Financing Source:Subscr	-	85,752	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	2,513,534	17,686,529	16,661,204

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-101	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-104	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-105	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-108	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-116	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-207	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-210	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-214	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-228	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-230	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-233	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-234	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-236	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-237	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-238	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-239	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-240	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-243	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-245	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-250	Transfers In	-	-	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-251	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-252	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-255	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-260	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-275	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-277	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-295	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-500	Transfers In	-	-	-	-
400	Capital Improvement Program	0000	Non-Dept	0000	Non-Div	9911-503	Transfers In	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9206-000	825 Mission Yard Security Gate	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9214-000	FD Diesel Exhaust Sys Replcmt	-	-	50,000	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9224-000	City Hall Elevator Upgrade	-	30,522	329,570	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9226-000	FD Locker Room Improvements	-	-	208,295	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9229-000	PD Locker/Restroom Improvement	-	14,561	90,000	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9230-000	FD Improvements	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9231-000	PD Briefing Room Update	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9232-000	PD1st Floor Inter Paint/Drywal	-	11,500	-	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9269-000	War Memorial Bldg. HVAC Repair	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9273-000	Rec. Facilities Key System	-	-	20,000	-
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9330-000	Senior Center Flooring	-	-	60,000	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
400	Capital Improvement Program	9000	Capital Projects	9001	General Building & Facilities	9404-000	City Hall Security Enhancement	-	-	287,160	-
400	Capital Improvement Program	9000	Capital Projects	9002	Housing Authority	9342-000	308 San Pascual Residence Impr	-	21,532	30,000	-
400	Capital Improvement Program	9000	Capital Projects	9003	Information Technology	9149-000	VoiP Phone System Installation	-	96,386	21,549	-
400	Capital Improvement Program	9000	Capital Projects	9003	Information Technology	9182-000	Agenda Mgmt System	-	8,400	21,600	-
400	Capital Improvement Program	9000	Capital Projects	9003	Information Technology	9183-000	City Website Sys & Design	-	14,281	-	-
400	Capital Improvement Program	9000	Capital Projects	9003	Information Technology	9186-000	CD Permit Management Software	-	104,824	109,481	-
400	Capital Improvement Program	9000	Capital Projects	9003	Information Technology	9407-000	CMMS/Work Order System/GIS	-	-	120,000	-
400	Capital Improvement Program	9000	Capital Projects	9003	Information Technology	9422-000	CityTech & Financial System	-	-	90,000	-
400	Capital Improvement Program	9000	Capital Projects	9004	Library	9301-000	Library HVAC Repairs	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9004	Library	9322-000	Library ADA Ramp Light. & Impr	-	-	73,054	-
400	Capital Improvement Program	9000	Capital Projects	9004	Library	9328-000	Library Facility Improvements	-	-	31,907	-
400	Capital Improvement Program	9000	Capital Projects	9004	Library	9329-000	Library Roof	-	-	166,636	-
400	Capital Improvement Program	9000	Capital Projects	9004	Library	9338-000	Library/ Comm Ctr Site Plan	-	-	150,000	-
400	Capital Improvement Program	9000	Capital Projects	9004	Library	9405-000	City Council Chambers Flood	-	-	120,698	-
400	Capital Improvement Program	9000	Capital Projects	9004	Library	9424-000	Library Radio Frequency Ident	-	-	90,000	-
400	Capital Improvement Program	9000	Capital Projects	9005	Community Services & Parks	9033-000	Grevalia&Berkshire Pocket Park	-	18,686	2,350,514	-
400	Capital Improvement Program	9000	Capital Projects	9005	Community Services & Parks	9157-000	Golf Course Netting Replacemen	-	875	730,143	-
400	Capital Improvement Program	9000	Capital Projects	9005	Community Services & Parks	9263-000	Orange Grove Prk Gazebo Replac	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9005	Community Services & Parks	9367-000	Parks Master Plan	-	-	285,205	-
400	Capital Improvement Program	9000	Capital Projects	9005	Community Services & Parks	9369-000	Snake Trail Improvements	-	-	50,000	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
400	Capital Improvement Program	9000	Capital Projects	9005	Community Services & Parks	9425-000	Arroyo Seco Golf Crse Comp Pln	-	-	135,000	-
400	Capital Improvement Program	9000	Capital Projects	9006	Sewer	9408-000	Sewer Sys. Rep., Rehab&Replace	-	43,907	400,000	-
400	Capital Improvement Program	9000	Capital Projects	9007	Stormwater	9364-000	Rio Hondo LRS Alham, Wash Trtm	-	-	55,000	-
400	Capital Improvement Program	9000	Capital Projects	9007	Stormwater	9411-000	Huntington Dr Green St	-	227,200	10,137	-
400	Capital Improvement Program	9000	Capital Projects	9007	Stormwater	9412-000	City Hall Stormwater Project	-	72,326	900,000	-
400	Capital Improvement Program	9000	Capital Projects	9007	Stormwater	9413-000	ArroyoSeco SanRafael & SanPasc	-	74,972	366,870	-
400	Capital Improvement Program	9000	Capital Projects	9008	Streets	9203-000	Street Repairs	-	1,370,605	2,632,990	-
400	Capital Improvement Program	9000	Capital Projects	9008	Streets	9204-000	Street Impv Indiana Pasadena	-	-	450,000	-
400	Capital Improvement Program	9000	Capital Projects	9008	Streets	9264-000	Ramona/Diamond/Milan Sidewalks	-	28,269	609,663	-
400	Capital Improvement Program	9000	Capital Projects	9009	Sustainability	9188-000	City/Civic EV Charging System	-	173,838	230,699	-
400	Capital Improvement Program	9000	Capital Projects	9009	Sustainability	9189-000	Arroyo Park EV Charging System	-	-	50,000	-
400	Capital Improvement Program	9000	Capital Projects	9009	Sustainability	9410-000	Downtown Revitalization - Cap.	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9010	Transportation & Traffic	9102-000	Fremont/Huntington MAT Project	-	-	912,600	-
400	Capital Improvement Program	9000	Capital Projects	9010	Transportation & Traffic	9103-000	Fremont/Huntington MIP Project	-	-	600,000	-
400	Capital Improvement Program	9000	Capital Projects	9010	Transportation & Traffic	9161-000	North-South Corridor ITS Dploy	-	93,504	1,228,848	-
400	Capital Improvement Program	9000	Capital Projects	9010	Transportation & Traffic	9192-000	Signal Software Improvement	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9010	Transportation & Traffic	9290-000	Grevelia/Fair Oaks Int. Imprv	-	-	50,000	-
400	Capital Improvement Program	9000	Capital Projects	9010	Transportation & Traffic	9350-000	Pedestrian Crossing Devices	-	-	322,624	-
400	Capital Improvement Program	9000	Capital Projects	9010	Transportation & Traffic	9351-000	Flashing Beacons	-	-	252,725	-
400	Capital Improvement Program	9000	Capital Projects	9010	Transportation & Traffic	9421-000	CIP Special Trans Project	-	34,059	141,508	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
400	Capital Improvement Program	9000	Capital Projects	9010	Transportation & Traffic	9423-000	Mobil/ActTransport Plan Update	-	-	150,000	-
400	Capital Improvement Program	9000	Capital Projects	9011	Water	9300-000	Ann.Water Main Repairs	-	-	2,000,000	-
400	Capital Improvement Program	9000	Capital Projects	9011	Water	9348-000	Water Facil Site Improvements	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9011	Water	9349-000	Advanced Metering Infr (AMI)	-	-	150,000	-
400	Capital Improvement Program	9000	Capital Projects	9011	Water	9409-000	Westside Reservoir	-	-	550,000	-
400	Capital Improvement Program	9000	Capital Projects	9011	Water	9414-000	Elevated Tanks-Raymond/Bilikie	-	-	-	-
400	Capital Improvement Program	9000	Capital Projects	9183	Capital Projects	8195-000	Expenditure: Subscription	-	120,224	-	-
400	Capital Improvement Program	9000	Capital Projects	9183	Capital Projects	8196-000	Initial Implementation Stage O	-	(34,472)	-	-
400	Capital Improvement Program	9000	Capital Projects	9183	Capital Projects	8334-000	Subscription Finan Principal	-	20,191	-	-
400	Capital Improvement Program	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	50,396	2,054	1,557,936
400	Capital Improvement Program	9000	Capital Projects	9000	CIP	0000-000	CIP Expenses				14,955,727
500	Water	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	370,036	919,427	607,678	-
500	Water	0000	Non-Dept	0000	Non-Div	4802-000	Gain / Loss on Investments	(112,837)	(48,521)	-	-
500	Water	0000	Non-Dept	0000	Non-Div	4805-000	Unrealized Gain / Loss	(189,298)	501,190	-	-
500	Water	0000	Non-Dept	0000	Non-Div	5071-020	LEAP Grant	-	-	2,023,175	2,023,175
500	Water	0000	Non-Dept	0000	Non-Div	5320-000	Water Sales	11,195,543	11,270,353	10,400,000	11,000,000
500	Water	0000	Non-Dept	0000	Non-Div	5325-000	Standby Service Charge	50,977	74,521	50,000	32,500
500	Water	0000	Non-Dept	0000	Non-Div	5330-000	Private Fire Service	39,179	46,783	-	80,000
500	Water	0000	Non-Dept	0000	Non-Div	5340-000	Sales to Other Facilities	994	-	-	-
500	Water	0000	Non-Dept	0000	Non-Div	5505-000	Miscellaneous	-	15,065	-	5,000
500	Water	0000	Non-Dept	0000	Non-Div	5510-000	Credit Card Transaction Fee	19,570	44,851	-	15,000
500	Water	0000	Non-Dept	0000	Non-Div	5540-000	Service Fees	2,375	2,400	2,000	2,500
500	Water	0000	Non-Dept	0000	Non-Div	5550-000	Prior Year Adjustment	-	424,151	-	-
500	Water	0000	Non-Dept	0000	Non-Div	5560-000	Sewer Billing Fees	-	-	-	-
500	Water	0000	Non-Dept	0000	Non-Div	9999-000	Depreciation Expense	1,944,342	1,907,222	-	-
500	Water	3010	Finance	3012	Utility Billing	7000-000	Salaries - Permanent	241,324	272,963	222,324	466,322
500	Water	3010	Finance	3012	Utility Billing	7010-000	Salaries - Temp / Part	-	15,698	-	-
500	Water	3010	Finance	3012	Utility Billing	7020-000	Overtime	5,780	5,300	3,800	3,800
500	Water	3010	Finance	3012	Utility Billing	7040-000	Holiday	-	-	931	-
500	Water	3010	Finance	3012	Utility Billing	7070-000	Leave Buyback	4,571	-	4,422	4,422

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
500	Water	3010	Finance	3012	Utility Billing	7100-000	Retirement	34,162	21,832	29,188	43,117
500	Water	3010	Finance	3012	Utility Billing	7100-010	CalPERS UAL	-	9,571	11,356	-
500	Water	3010	Finance	3012	Utility Billing	7108-000	Deferred Compensation	1,527	2,825	3,363	4,709
500	Water	3010	Finance	3012	Utility Billing	7110-000	Workers Compensation	1,898	3,314	3,758	4,068
500	Water	3010	Finance	3012	Utility Billing	7120-000	Disability Insurance	2,720	-	-	-
500	Water	3010	Finance	3012	Utility Billing	7130-000	Group Health Insurance	19,486	30,934	45,683	79,776
500	Water	3010	Finance	3012	Utility Billing	7140-000	Optical Insurance	437	566	655	803
500	Water	3010	Finance	3012	Utility Billing	7150-000	Dental Insurance	1,642	2,040	2,368	3,328
500	Water	3010	Finance	3012	Utility Billing	7160-000	Life Insurance	213	300	341	624
500	Water	3010	Finance	3012	Utility Billing	7170-000	FICA - Medicare	3,426	4,388	4,884	6,828
500	Water	3010	Finance	3012	Utility Billing	8000-000	Office Supplies	-	-	-	12,581
500	Water	3010	Finance	3012	Utility Billing	8010-000	Postage	28,502	30,795	32,500	35,000
500	Water	3010	Finance	3012	Utility Billing	8020-000	Special Department Expense	112,303	23,751	40,000	40,000
500	Water	3010	Finance	3012	Utility Billing	8060-000	Dues/Subscriptions/Memberships	-	40	413	400
500	Water	3010	Finance	3012	Utility Billing	8090-000	Convention & Meeting Expense	462	544	1,348	2,050
500	Water	3010	Finance	3012	Utility Billing	8110-000	Equipment Maintenance	-	-	-	-
500	Water	3010	Finance	3012	Utility Billing	8170-000	Professional Service	369,611	432,422	580,368	431,100
500	Water	3010	Finance	3012	Utility Billing	8180-000	Contract Services	-	18,000	-	-
500	Water	3010	Finance	3012	Utility Billing	8200-000	Training Expense	-	1,760	1,400	3,800
500	Water	3010	Finance	3012	Utility Billing	8350-000	Bad Debt Expense	-	998,077	-	-
500	Water	3010	Finance	3012	Utility Billing	8400-000	Overhead Allocation	91,981	91,981	91,981	226,801
500	Water	3010	Finance	6710	Water Distribution	7100-010	CalPERS UAL	-	-	-	12,581
500	Water	6010	Public Works	6710	Water Distribution	7000-000	Salaries - Permanent	692,732	844,423	723,352	801,193
500	Water	6010	Public Works	6710	Water Distribution	7010-000	Salaries - Temp / Part	3,334	1,875	6,240	-
500	Water	6010	Public Works	6710	Water Distribution	7020-000	Overtime	49,925	81,214	85,000	72,900
500	Water	6010	Public Works	6710	Water Distribution	7040-000	Holiday	1,075	4,746	11,540	11,540
500	Water	6010	Public Works	6710	Water Distribution	7055-000	IOD - Non-safety	-	324	-	-
500	Water	6010	Public Works	6710	Water Distribution	7070-000	Leave Buyback	-	-	4,107	4,107
500	Water	6010	Public Works	6710	Water Distribution	7100-000	Retirement	190,511	90,546	79,368	93,505
500	Water	6010	Public Works	6710	Water Distribution	7100-010	CalPERS UAL	-	158,702	126,781	140,449
500	Water	6010	Public Works	6710	Water Distribution	7108-000	Deferred Compensation	5,122	9,306	7,294	8,191
500	Water	6010	Public Works	6710	Water Distribution	7110-000	Workers Compensation	23,475	33,688	25,371	30,952
500	Water	6010	Public Works	6710	Water Distribution	7120-000	Disability Insurance	1,966	6,946	-	-
500	Water	6010	Public Works	6710	Water Distribution	7130-000	Group Health Insurance	81,364	112,863	118,642	182,027
500	Water	6010	Public Works	6710	Water Distribution	7140-000	Optical Insurance	1,771	2,228	1,585	2,025
500	Water	6010	Public Works	6710	Water Distribution	7150-000	Dental Insurance	6,200	8,096	5,986	7,444
500	Water	6010	Public Works	6710	Water Distribution	7160-000	Life Insurance	811	1,028	853	1,485
500	Water	6010	Public Works	6710	Water Distribution	7170-000	FICA - Medicare	11,257	13,352	11,168	11,869
500	Water	6010	Public Works	6710	Water Distribution	8000-000	Office Supplies	444	1,347	3,500	3,500
500	Water	6010	Public Works	6710	Water Distribution	8010-000	Postage	-	-	400	400

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
500	Water	6010	Public Works	6710	Water Distribution	8020-000	Special Department Expense	101,048	91,909	381,000	381,000
500	Water	6010	Public Works	6710	Water Distribution	8050-000	Printing/Duplicating	-	93	3,500	3,500
500	Water	6010	Public Works	6710	Water Distribution	8060-000	Dues/Subscriptions/Memberships	295	4,301	7,700	7,700
500	Water	6010	Public Works	6710	Water Distribution	8070-000	Mileage/Auto Allowance	1,072	1,206	2,500	2,500
500	Water	6010	Public Works	6710	Water Distribution	8090-000	Convention & Meeting Expense	60	1,770	3,500	3,500
500	Water	6010	Public Works	6710	Water Distribution	8100-000	Vehicle Maintenance	1,336	11,695	38,200	38,200
500	Water	6010	Public Works	6710	Water Distribution	8105-000	Fuel	-	20,545	15,000	15,000
500	Water	6010	Public Works	6710	Water Distribution	8110-000	Equipment Maintenance	1,837	12,164	137,000	27,000
500	Water	6010	Public Works	6710	Water Distribution	8120-000	Building Maintenance	18,823	6,044	20,900	20,900
500	Water	6010	Public Works	6710	Water Distribution	8130-000	Small Tools	9,223	5,102	10,000	10,000
500	Water	6010	Public Works	6710	Water Distribution	8132-000	Uniform Expense/Cleaning	3,465	3,500	4,500	4,500
500	Water	6010	Public Works	6710	Water Distribution	8134-000	Safety Clothing/Equipment	2,920	3,230	9,400	9,400
500	Water	6010	Public Works	6710	Water Distribution	8140-000	Utilities	70,778	80,255	89,500	89,500
500	Water	6010	Public Works	6710	Water Distribution	8150-000	Telephone	836	-	-	-
500	Water	6010	Public Works	6710	Water Distribution	8160-000	Legal Service	9,831	-	-	-
500	Water	6010	Public Works	6710	Water Distribution	8170-000	Professional Service	10,503	4,312	114,500	184,500
500	Water	6010	Public Works	6710	Water Distribution	8180-000	Contract Services	32,901	62,614	243,000	173,000
500	Water	6010	Public Works	6710	Water Distribution	8191-000	Liability & Surety Bonds	490,000	490,000	696,431	471,800
500	Water	6010	Public Works	6710	Water Distribution	8200-000	Training Expense	949	2,295	2,800	2,800
500	Water	6010	Public Works	6710	Water Distribution	8229-000	Taxes	4,532	4,659	5,000	5,500
500	Water	6010	Public Works	6710	Water Distribution	8400-000	Overhead Allocation	117,114	117,114	117,114	289,121
500	Water	6010	Public Works	6710	Water Distribution	8520-000	Machinery & Equipment	-	-	-	50,000
500	Water	6010	Public Works	6710	Water Distribution	8540-000	Automotive Equipment	-	-	527,867	530,000
500	Water	6010	Public Works	6711	Water Production	7000-000	Salaries - Permanent	288,900	93,248	356,497	622,479
500	Water	6010	Public Works	6711	Water Production	7010-000	Salaries - Temp / Part	-	-	-	-
500	Water	6010	Public Works	6711	Water Production	7020-000	Overtime	33,511	191	-	52,500
500	Water	6010	Public Works	6711	Water Production	7040-000	Holiday	4,463	-	7,014	7,014
500	Water	6010	Public Works	6711	Water Production	7070-000	Leave Buyback	-	-	1,095	1,095
500	Water	6010	Public Works	6711	Water Production	7100-000	Retirement	116,408	11,069	41,265	58,262
500	Water	6010	Public Works	6711	Water Production	7100-010	CalPERS UAL	-	28,524	79,090	87,617
500	Water	6010	Public Works	6711	Water Production	7108-000	Deferred Compensation	2,424	934	3,518	6,362
500	Water	6010	Public Works	6711	Water Production	7110-000	Workers Compensation	12,640	2,854	15,367	20,739
500	Water	6010	Public Works	6711	Water Production	7120-000	Disability Insurance	-	5,233	-	-
500	Water	6010	Public Works	6711	Water Production	7130-000	Group Health Insurance	31,534	5,088	43,301	95,077
500	Water	6010	Public Works	6711	Water Production	7140-000	Optical Insurance	668	165	961	1,469
500	Water	6010	Public Works	6711	Water Production	7150-000	Dental Insurance	2,711	755	3,420	5,100
500	Water	6010	Public Works	6711	Water Production	7160-000	Life Insurance	320	87	415	1,048
500	Water	6010	Public Works	6711	Water Production	7170-000	FICA - Medicare	4,982	1,415	5,242	9,216
500	Water	6010	Public Works	6711	Water Production	8000-000	Office Supplies	76	388	1,500	1,500
500	Water	6010	Public Works	6711	Water Production	8010-000	Postage	-	-	400	400

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
500	Water	6010	Public Works	6711	Water Production	8020-000	Special Department Expense	29,197	70,848	157,600	157,600
500	Water	6010	Public Works	6711	Water Production	8050-000	Printing/Duplicating	-	-	2,000	2,000
500	Water	6010	Public Works	6711	Water Production	8060-000	Dues/Subscriptions/Memberships	2,812	2,594	5,600	5,600
500	Water	6010	Public Works	6711	Water Production	8070-000	Mileage/Auto Allowance	72	-	600	600
500	Water	6010	Public Works	6711	Water Production	8080-000	Books & Periodicals	-	-	500	500
500	Water	6010	Public Works	6711	Water Production	8100-000	Vehicle Maintenance	1,684	10,312	8,200	8,200
500	Water	6010	Public Works	6711	Water Production	8110-000	Equipment Maintenance	165,321	44,698	286,000	236,000
500	Water	6010	Public Works	6711	Water Production	8120-000	Building Maintenance	2,696	6,833	10,500	10,500
500	Water	6010	Public Works	6711	Water Production	8130-000	Small Tools	-	501	1,000	1,000
500	Water	6010	Public Works	6711	Water Production	8132-000	Uniform Expense/Cleaning	1,230	2,377	2,500	2,500
500	Water	6010	Public Works	6711	Water Production	8134-000	Safety Clothing/Equipment	995	1,437	2,950	2,950
500	Water	6010	Public Works	6711	Water Production	8140-000	Utilities	1,744	1,640	5,000	5,000
500	Water	6010	Public Works	6711	Water Production	8150-000	Telephone	-	-	-	-
500	Water	6010	Public Works	6711	Water Production	8152-000	Pumping Power	719,947	884,485	1,000,000	1,000,000
500	Water	6010	Public Works	6711	Water Production	8170-000	Professional Service	221,296	87,383	228,300	228,300
500	Water	6010	Public Works	6711	Water Production	8180-000	Contract Services	221,640	399,747	1,100,000	500,000
500	Water	6010	Public Works	6711	Water Production	8200-000	Training Expense	389	1,332	1,500	1,500
500	Water	6010	Public Works	6711	Water Production	8231-000	Water Purchases - Resale	247,072	50,221	310,000	310,000
500	Water	6010	Public Works	6711	Water Production	8233-000	Watermaster Charges	560,204	598,003	1,350,000	750,000
500	Water	6010	Public Works	6711	Water Production	8400-000	Overhead Allocation	205,267	205,267	205,267	505,706
500	Water	6010	Public Works	6711	Water Production	8530-000	Computer Equipment	-	-	20,000	20,000
500	Water	6010	Public Works	6711	Water Production	8540-000	Automotive Equipment	-	-	290,000	290,000
500	Water	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	-	320,000	10,277,718
500	Water	9900	Transfers Out	9900	Transfers Out	9100-000	Transfers Out	3,352,665	2,998,775	6,288,233	-
500	Water	3010	Finance	3041	Non-Departmental/Overhead	8191-000	Liability & Surety Bonds				250,000
503	Water Efficiency Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	11,440	19,237	17,158	-
503	Water Efficiency Fund	0000	Non-Dept	0000	Non-Div	5071-003	Miscellaneous Grants	-	-	-	-
503	Water Efficiency Fund	0000	Non-Dept	0000	Non-Div	5327-000	Efficiency Fee	165,680	165,676	160,000	160,000
503	Water Efficiency Fund	0000	Non-Dept	0000	Non-Div	5550-000	Prior Year Adjustment	-	12,986	-	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7000-000	Salaries - Permanent	47,967	112,778	89,144	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7010-000	Salaries - Temp / Part	14,360	8,611	15,048	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7020-000	Overtime	309	4,521	4,500	1,200
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7040-000	Holiday	-	21	1,231	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7070-000	Leave Buyback	-	-	548	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7100-000	Retirement	8,674	9,817	8,261	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7100-010	CalPERS UAL	-	6,539	6,386	7,075
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7108-000	Deferred Compensation	722	1,194	891	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7110-000	Workers Compensation	1,095	1,388	1,340	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7120-000	Disability Insurance	11,790	856	-	-

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7130-000	Group Health Insurance	11,813	10,859	6,728	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7140-000	Optical Insurance	126	213	54	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7150-000	Dental Insurance	592	827	259	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7160-000	Life Insurance	71	125	83	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	7170-000	FICA - Medicare	2,063	2,389	2,448	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	8000-000	Office Supplies	506	942	2,000	2,000
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	8010-000	Postage	-	-	2,500	2,500
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	8020-000	Special Department Expense	7,806	2,547	25,000	25,000
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	8032-000	Water Efficiency Fee Projects	69,048	63,237	125,000	125,000
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	8060-000	Dues/Subscriptions/Memberships	-	-	2,500	2,500
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	8070-000	Mileage/Auto Allowance	41	178	200	200
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	8090-000	Convention & Meeting Expense	-	1,120	2,000	2,000
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	8350-000	Bad Debt Expense	-	11,732	-	-
503	Water Efficiency Fund	6010	Public Works	6713	Water Efficancy Projects	8540-000	Automotive Equipment	-	-	40,000	-
503	Water Efficiency Fund	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	-	36,163	300,000	-
505	2016 Water Revenue Bonds Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	5,671	9,668	-	-
505	2016 Water Revenue Bonds Fund	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	2,427,738	2,475,800	2,475,425	2,509,550
505	2016 Water Revenue Bonds Fund	6010	Public Works	6712	Water Bonds Debt Service	8232-000	Debt Service - Fees	1,250	1,375	1,500	1,500
505	2016 Water Revenue Bonds Fund	6010	Public Works	6712	Water Bonds Debt Service	8320-000	Issuance Cost Expense	-	-	-	-
505	2016 Water Revenue Bonds Fund	6010	Public Works	6712	Water Bonds Debt Service	8330-000	Debt Services - Principal	-	-	1,035,000	1,095,000
505	2016 Water Revenue Bonds Fund	6010	Public Works	6712	Water Bonds Debt Service	8331-000	Subscription Finan. Principal	1,482,738	1,408,400	1,388,713	1,362,838
505	2016 Water Revenue Bonds Fund	6010	Public Works	6712	Water Bonds Debt Service	8450-000	Def Loss Amort Expense	258,250	258,250	258,250	258,250
505	2016 Water Revenue Bonds Fund	6010	Public Works	6712	Water Bonds Debt Service	8451-000	Premium Amort Expense - 2016	(208,038)	(208,038)	(208,038)	(208,038)
506	SRF Loan - Water	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	8,191	-	-	-
506	SRF Loan - Water	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	-	-	532,532	532,531
506	SRF Loan - Water	6010	Public Works	6714	Water Loan Debt Service	8330-000	Debt Services - Principal	-	-	344,382	350,261
506	SRF Loan - Water	6010	Public Works	6714	Water Loan Debt Service	8331-000	Subscription Finan. Principal	147,478	191,052	188,150	182,270
510	Water & Sewer Impact Fee Fund	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	12,968	29,283	19,172	-
510	Water & Sewer Impact Fee Fund	0000	Non-Dept	0000	Non-Div	5335-000	Sewer Capacity Charges	56,350	499,919	500,000	500,000

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Fund	Fund Name	Dept. Code	Department	Div. Code.	Division	Object Code	Object Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Amended	FY 25-26 Proposed
510	Water & Sewer Impact Fee Fund	0000	Non-Dept	0000	Non-Div	5336-000	Sewer Capacity Charges	7,485	27,720	15,000	-
550	Public Financing Authority	0000	Non-Dept	0000	Non-Div	4800-000	Interest Income	327	1,740	-	-
550	Public Financing Authority	0000	Non-Dept	0000	Non-Div	9911-000	Transfers In	548,688	522,976	520,276	531,276
550	Public Financing Authority	6010	Public Works	6712	Water Bonds Debt Service	8232-000	Debt Service - Fees	2,000	2,000	2,000	2,000
550	Public Financing Authority	6010	Public Works	6712	Water Bonds Debt Service	8340-000	Penalty Fees	-	-	450,000	470,000
550	Public Financing Authority	6010	Public Works	6712	Water Bonds Debt Service	8341-000	Debt Service - Interest - 2013	128,252	102,137	95,988	86,988
550	Public Financing Authority	6010	Public Works	6712	Water Bonds Debt Service	8342-000	Premium Amort Expense - 2013	(27,712)	(27,712)	(27,712)	(27,712)
800	G.F.A.	0000	Non-Dept	0000	Non-Div	1907-000	Right-to-Use Lease Asset	-	466,287	-	-
927	Redev. Oblig. Retirement Fund	0000	Non-Dept	0000	Non-Div	4000-000	Property Tax - Current Secured	269,170	178,706	196,600	-
927	Redev. Oblig. Retirement Fund	9800	Non-Dept	9811	Non-Div	9811-000	Transfers Out	196,500	196,600	-	-
927	Redev. Oblig. Retirement Fund	9900	Transfers Out	9900	Transfers Out	9105-000	Proceeds to Successor Agency	-	-	196,600	187,054