



**CITY OF SOUTH PASADENA  
FINANCE COMMISSION  
SPECIAL MEETING AGENDA  
THURSDAY, MAY 30, 2024 at 6:30 p.m.  
CITY COUNCIL CHAMBERS  
1424 MISSION STREET, SOUTH PASADENA, CA 91030**

**South Pasadena Finance Commission Statement of Civility**

*As your appointed governing board, we will treat each other, members of the public, and city employees with patience, civility and courtesy as a model of the same behavior we wish to reflect in South Pasadena for the conduct of all city business and community participation. The decisions made today will be for the benefit of the South Pasadena community and not for personal gain.*

**NOTICE ON PUBLIC PARTICIPATION & ACCESSIBILITY**

The South Pasadena Finance Commission Meeting will be conducted in-person from the Council Chambers, Amedee O. “Dick” Richards, Jr., located at 1424 Mission Street, South Pasadena.

The Meeting will be available:

- In Person Hybrid – City Council Chambers, 1424 Mission Street
- Via Zoom – **Webinar ID:** 813 0563 0158

To maximize public safety while still maintaining transparency and public access, members of the public can observe the meeting via Zoom in one of the three methods below.

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/81305630158>
3. You may listen to the meeting by calling: +1-669-900-6833 and entering the Zoom Meeting ID (813 0563 0158).

<b>CALL TO ORDER</b>	Chair	Peter Giulioni Jr.
<b>ROLL CALL</b>	Chair Vice Chair Commissioner Commissioner	Peter Giulioni Jr. Sheila Rossi Cynthia Quade Y-Le Ho
<b>COUNCIL LIAISON:</b>	Councilmember	Janet Braun
<b>ELECTED TREASURER:</b>	City Treasurer	Zhen Tao

**PUBLIC COMMENT GUIDELINES**

The City welcomes public input. If you would like to comment on an agenda item, members of the public may participate **by means of one of the following options:**

Option 1:

Participants will be able to “raise their hand” using the Zoom icon during the meeting, and they will have their microphone un-muted during comment portions of the agenda to speak for up to 3 minutes per item.

Option 2:

Email public comment(s) to [fcpubliccomment@southpasadenaca.gov](mailto:fcpubliccomment@southpasadenaca.gov)

Public Comments received in writing will not be read aloud at the meeting, but will be part of the meeting record. Written public comments will be uploaded online for public viewing under Additional Documents and available at the City Clerk’s Counter for viewing. There is no word limit on emailed Public Comment(s). Please make sure to indicate:

- 1) Agenda item you are submitting public comment on.
- 2) Submit by no later than May 30 at 12PM

*NOTE: Pursuant to State law, the Commission may not discuss or take action on issues not on the meeting agenda, except that members of the Commission or staff may briefly respond to statements made or questions posed by persons exercising public testimony rights (Government Code Section 54954.2). Staff may be asked to follow up on such items.*

**1. Public Comment – General (Non-Agenda Items)**

General Public Comment will be limited to 30 minutes at the beginning of the agenda. If there are speakers remaining in the queue, they will be heard at the end of the meeting. Only Speakers who sign up in the first 30 minutes of public comment will be queued up to speak.

**ACTION/DISCUSSION****2. Third Quarter Report for Fiscal Year 2023-2024 (January – March 2024)**Recommendation

It is recommended that the Finance Commission review the 3rd Quarter Budget Update.

**3. Review of the Preliminary Fiscal Year 2024-2025 Budget and CIP**Recommendation

It is recommended that the Finance Commission Review and Discuss the Preliminary Fiscal Year 2024-25 Annual Budget.

**4. Review of the Recommended Fiscal Year 2024-2025 Draft Budget Policies**Recommendation

It is recommended that the Finance Commission review the attached recommended Budget Policies and give recommendations to staff on any additions, deletions, or

changes before bringing the item to the City Council at their June 5th, 2024 meeting as part of Proposed Fiscal Year 2024-25 Budget.

**5. Commissioner Congress Work Plan and Accomplishments**

Recommendation

It is recommended that the Finance Commission compile a Work Plan and Accomplishments to present at the Commission Congress on June 20

**6. Minutes of the Finance Commission Meeting of March 28, 2024**

Recommendation

It is recommended that the Commission review and approve the March 28, 2024 Meeting Minutes.

**Presentations**

**7. Fiscal Year 2024-2025 Key Performance Indicators (KPIs) Presentation**

**COMMUNICATIONS**

**8. City Council Liaison Communications**

**9. Staff Liaison Communications**

**10. Commissioner Communications**

**ADJOURNMENT**

**PUBLIC ACCESS TO AGENDA DOCUMENTS**

The complete agenda packet may be viewed on the City’s website, [www.southpasadena.gov](http://www.southpasadena.gov).

Meeting recordings will be available for public viewing after the meeting. Recordings will be uploaded to the City’s YouTube Channel no later than the next business day after the meeting.

The City’s YouTube Channel may be accessed at:

[https://www.youtube.com/channel/UCnR169ohzi1AlewD\\_6sfwDA/featured](https://www.youtube.com/channel/UCnR169ohzi1AlewD_6sfwDA/featured)

**ACCOMMODATIONS**



The City of South Pasadena wishes to make all of its public meetings accessible to the public. If special assistance is needed to participate in this meeting, please contact the City Clerk's Division at (626) 403-7230 or [CityClerk@southpasadenaca.gov](mailto:CityClerk@southpasadenaca.gov). Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities. Notification at least 48 hours prior to the meeting will assist staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting (28 CFR 35.102-35.104 ADA Title II).

**CERTIFICATION OF POSTING**

*I declare under penalty of perjury that I posted this notice of agenda for the meeting to be held on **May 30, 2024**, on the bulletin board in the courtyard of City Hall at 1414 Mission Street, South Pasadena, CA 91030, and on the City's, website as required by law, on the date listed below.*

5/24/2024

/S/

Date

Stephanie Pinto



# City Council Agenda Report

ITEM NO. 2

**DATE:** May 21, 2024  
**FROM:** Scott Miller, Finance Management Consultant  
**PREPARED BY:** Terry Kim, Finance Manager  
**SUBJECT:** **3<sup>rd</sup> Quarter (July 2023 – March 2024) Budget Update**

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## **Recommendation**

It is recommended that the Finance Commission review the 3<sup>rd</sup> Quarter Budget Update.

## **Executive Summary**

As part of the Finance Department's ongoing improvements, following best practices and direction from the City Council and Finance Commission, we present the 3<sup>rd</sup> quarterly budget report. These reports offer timely and continuous opportunities for financial oversight and regular discussions regarding the City's FY 2023-24 budget.

## **Background**

On June 21, 2023, the City Council adopted the Fiscal Year (FY) 2023-24 Operating and Capital Improvement Program (CIP) budgets. These budgets serve as the City's financial operating plans, establishing the City's goals, budget priorities, and desired service levels for the fiscal year, and identifying the fiscal resources necessary to achieve them. The adopted budget was based on certain assumptions, which aligned with expenditure and revenue projections.

To align with the Finance Department's strategic plan and enable the Finance Commission and City Council to manage timely responses to changes in the City's financial position, several financial and budget updates were provided on March 15, 2023; May 3, 2023; July 19, 2023; August 16, 2023; December 6, 2023; and February 21, 2024.

The Finance Department intends to continue providing the Finance Commission and the City Council with quarterly budget updates on the City's fiscal performance in future financial periods.

As customary, the quarterly financial updates primarily focus on the General Fund, as this fund supports the traditional municipal services the City provides for residents, such as law enforcement, fire protection, public works services, parks, and recreation.

**Discussion/Analysis**

The following revenue table outlines the first nine months of the twelve-month fiscal year, including the approved FY 2023-24 budget, the actuals for periods one through nine of FY 2023-24, the actuals for the same period in FY 2022-23, the differences between these periods, and the percentage of the budget received to date for FY 2023-24.

General Fund Revenue Summary					
9 of 12 months 75% of Fiscal Year Complete					
Description	FY 2024 Budget	Jul - Mar 2024 Actuals	Jul - Mar 2023 Actuals	24 vs 23 Actual Difference	Budget vs. Actual % Received
1. Property Taxes	\$ 15,794,477	\$ 8,668,307	\$ 8,305,694	\$ 362,613	55%
2. Assessments & Special Taxes	\$ 375,150	\$ 245,346	\$ 241,476	\$ 3,869	65%
3. Sales Taxes	\$ 6,478,033	\$ 3,517,225	\$ 3,917,308	\$ (400,083)	54%
4. Utility Users Taxes	\$ 4,352,462	\$ 2,409,675	\$ 2,908,136	\$ (498,461)	55%
5. Franchise Fees	\$ 1,271,478	\$ 673,083	\$ 712,655	\$ (39,572)	53%
6. Licenses & Permits	\$ 796,200	\$ 687,548	\$ 646,733	\$ 40,815	86%
7. Fines, Forfeitures & Penalties	\$ 58,000	\$ 53,114	\$ 58,632	\$ (5,518)	92%
8. Use of Money & Property	\$ 1,345,014	\$ 516,282	\$ 363,288	\$ 152,994	38%
9. Other Agencies	\$ 4,538,407	\$ 2,283,644	\$ 2,055,271	\$ 228,374	50%
10. Charges for Current Services	\$ 3,991,520	\$ 3,044,552	\$ 3,045,724	\$ (1,172)	76%
11. All Other Revenues	\$ 562,492	\$ 614,479	\$ 540,268	\$ 74,211	109%
12. Reimbursement From Other Funds	\$ 4,693	\$ -	\$ -	\$ -	0%
<b>Total General Fund Revenues</b>	<b>\$ 39,567,926</b>	<b>\$ 22,713,254</b>	<b>\$ 22,795,186</b>	<b>\$ (81,932)</b>	

**July-March 2024 General Fund Revenue Performance by Category**

Overall, the City's revenues for FY 2023-24 have remained stable compared to FY 2022-23. Below is a summary of General Fund revenue performance by category:

**Property Tax**

For FY 2023-24, the City's largest revenue source is Property Tax. These funds are received from Los Angeles County in December and April each year, with a cleanup receivable in August. The first half of the property tax revenue shows an increase of 4.37% (\$362,613) over the same period in FY 2022-23.

**Sales Taxes**

In the third quarter of FY 2023-24, Sales Taxes decreased by 10.21% (\$400,083) compared to the previous year. According to HDL (the City's Property & Sales Tax Consultant), households are dealing with tight budgets, and various industries are facing challenges such as labor costs, inventory issues, and competition causing spending that generates sales taxes to decline in FY 2023-24 and remain flat in FY 2024-25.

### **Utility Users Tax (UUT)**

UUT revenues have significantly decreased by 17.14% (\$498,461) compared to the prior year. Revenues for electric, gas, cable, and water services have all declined, except for telephone services. This decline is attributed to customers' decreased use of the utilities.

### **Franchise Fees**

Similar to UUT, Franchise Fees have also decreased by 5.55% (\$39,572) from the prior year. This decline is attributed to a decrease in Cable TV revenue (\$54,977), despite an increase in Refuse revenue (\$15,779), both of which franchise fees the City collects.

### **Business Licenses & Permits**

Licenses and Permits have increased by 6.31% (\$40,815) compared to the prior year. Although there was a decrease in parking permits (\$16,337) and film permits (\$48,559) due to the Writers and Actors strike, it is anticipated that filming permits will rise since negotiations have been settled. Business licenses revenue increased by \$82,994, thanks to City Staff collaborating with HdL, our business license specialist, to bring businesses into compliance. As more businesses comply, we expect business license revenues to continue to increase.

### **Fines, Forfeits, & Penalties**

Fines, Forfeitures, and Penalties decreased by 9.41% (\$5,518) from last year, primarily due to a decrease in parking citations.

### **Use of Money & Property**

Revenues from the Use of Money & Property, including facility rentals and interest income, increased by 42.11% (\$152,994), mainly due to an increase in Federal Interest Rates and rentals of the Stables and Library Community Room.

### **Other Agencies**

Revenue from other agencies increased by 11.11% (\$228,347) from last year, largely due to additional Federal DOJ Grant funding of \$220,651 for Police.

### **Charges for Current Services**

Charges for Services remained steady, showing a slight decrease of 0.04% (\$149,500) compared to the same timeframe in the prior year.

### **Other Revenues**

Other Taxes and Revenues increased by \$74,211 from last year. This increase is attributed to miscellaneous reimbursements, grants, and credit card transaction fees. In FY 2023-24, we raised our credit card transaction fee to 3%, from 0.25%. This revenue helps cover the increased costs in credit card transaction fees billed to us by the credit card vendors.

**July-March 2024 General Fund Expenditure Performance by Department**

The table below is a summary of general fund expenditures by department as of March 31, 2024.

General Fund Expenditure Summary					
9 of 12 months 75% of Fiscal Year Complete					
Department	FY 2024 Budget	Jul - Mar 2024 Actuals	Jul - Mar 2023 Actuals	24 vs 23 Actual Difference	Budget vs. Actual % Expended
1. City Council	\$ 118,387	\$ 53,510	\$ 23,253	\$ 30,257	45%
2. City Manager	\$ 2,090,394	\$ 1,359,744	\$ 1,719,170	\$ (359,426)	65%
3. Management Services	\$ 2,558,537	\$ 1,831,686	\$ 1,419,502	\$ 412,184	72%
4. City Clerk	\$ 462,319	\$ 228,774	\$ 290,642	\$ (61,868)	49%
5. Finance	\$ 3,731,960	\$ 2,402,427	\$ 1,902,984	\$ 499,443	64%
6. City Treasurer	\$ 9,239	\$ 6,929	\$ 6,115	\$ 814	75%
7. Police	\$ 11,596,345	\$ 7,691,725	\$ 8,134,845	\$ (443,120)	66%
8. Fire	\$ 7,349,075	\$ 5,175,792	\$ 6,009,711	\$ (833,919)	70%
9. Public Works	\$ 3,842,177	\$ 1,972,254	\$ 1,377,010	\$ 595,244	51%
10. Community Development	\$ 4,241,601	\$ 2,126,885	\$ 2,397,181	\$ (270,296)	50%
11. Library	\$ 2,235,803	\$ 1,491,667	\$ 1,333,889	\$ 157,778	67%
12. Community Services	\$ 1,955,185	\$ 1,028,161	\$ 1,116,893	\$ (88,732)	53%
<b>Total General Fund Expenditures</b>	<b>\$ 40,191,022</b>	<b>\$ 25,369,554</b>	<b>\$ 25,731,195</b>	<b>\$ (361,641)</b>	

The City's expenditures for this period were slightly lower by 1.14% (\$362,641) compared to the previous year, indicating stable spending between the two fiscal years. As is typical, some departments increased their spending while others decreased, all within the approved budgetary guidelines set by the City Council.

Following City Council direction, departments have prioritized hiring staff and minimized expenditures in travel, training, and professional services. Notable events include:

- City Council's Contribution: \$12,000 to the South Pasadena Rose Float Association.
- Finance Department: Added a non-departmental expense for Liability & Surety Bonds to ensure the insurance line item remains fully funded at the predetermined actuarial rate.
- Management Services: Expanded approved staff, resulting in increased personnel costs.
- Public Works: Year-to-date data shows higher expenditures due to increased activity on various programs and projects. Additionally, citywide landscape maintenance expenses rose this year due to increased costs from a new vendor that had increased rates.



- Library: Higher personnel costs and increased expenses for e-books, library cards, and CD/DVD covers.

The Finance Department will continue to monitor spending, address unanticipated needs for the current year, and ensure that departments adhere to the approved budget and financial policies.

### **Fiscal Impact**

Overall, spending is consistent with last year's levels in this time period. Property tax revenues are increasing, while sales tax revenues show modest declines. Since, property taxes constitute 40% of the total fiscal year General Fund budget revenues, and sales taxes account for only 16.4%, the impact of their weighted averages result in total revenues remaining generally stable.

Regarding expenditures, city staff have successfully minimized costs, resulting in a 1.41% (\$361,641) decrease compared to the same period last fiscal year.

It is important to note that revenues and expenditures are not received uniformly throughout the year. Revenue streams follow a cyclical pattern, whereas expenditures typically occur more regularly on a monthly basis. Projections for the fiscal year-end occur at budget seasons and take into account the anticipated remaining revenues and expenditures.

### **Key Performance Indicators and Strategic Plan**

The Finance Department is meeting its Key Performance Indicators related to budget preparation and financial updates to the Commission and Council.



# Finance Commission Agenda Report

ITEM NO. 3

**DATE:** May 30, 2024  
**FROM:** Arminé Chaparyan, City Manager *Ac*  
**PREPARED BY:** John Downs, Finance Department  
**SUBJECT:** Preliminary Fiscal Year 2024-25 Annual Budget and CIP

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## Recommendation

Staff recommends that the Finance Commission Review and Discuss the Preliminary Fiscal Year 2024-25 Annual Budget.

## Background

The City of South Pasadena (City) adopts a comprehensive Annual Budget (“Budget”) for all funds, including the General Fund. In addition to the General Fund, the City manages Enterprise Funds, Special Funds, and Internal Service Funds.

Enterprise Funds, such as the Water and Sewer Funds, operate on a for-profit basis, providing essential public services while ensuring financial solvency by matching or exceeding revenues against expenses. Special Funds, including but not limited to Prop A, Prop C, and Metro grants, are designated for specific purposes, often funded through federal, state, or county sources, and are strictly regulated by third-party entities, including granting agencies. Internal Service Funds, such as the City’s Fund 103 - Insurance Fund, ensure equitable distribution of costs by collecting contributions from appropriate internal entities to cover expenses like insurance.

The FY 2024-2025 budget builds off of the FY 2023-2024 zero-based budgeting approach. This budget process, which began in March 2024, involved extensive collaboration among all departments and staff. It included departmental meetings, revenue and expenditure analyses, and projections for the upcoming fiscal year. After all departments submitted their budget proposals, the City Manager reviewed and consolidated them. In addition, community budget study sessions were held as part of the FY 2024-2025 budget development process and included the following:

- May 9, 2024 at 9:00AM (City Council Chambers)
- May 9, 2024 at 12:00PM (via Zoom)
- May 13, 2024 at 6:00PM (Library Community room)

Furthermore, an extensive budget survey was completed, soliciting over 90 responses. The survey results are included as Attachment 2 to the staff report. The Finance Commission and the City Council have the opportunity to utilize the survey results to help inform budget decisions.

## **Analysis**

In the last several months, there have been numerous discussions by the City Council, Finance Commission, and the Finance Commission Ad-Hoc, along with feedback from the community, as part of the budget process which are incorporated in the Fiscal Year 2024-2025 Budget. Key strategic directives were provided to the Executive Team by the City Manager, including the following:

- Evaluation of professional services accounts and conservatively budgeting for the contractual needs necessary to complete outstanding projects;
- A thorough evaluation of staffing needs, including the temporary freezing of some positions while we continue to evaluate workloads and capacities in FY 2024-25, while also looking at potential efficiencies in operations;
- A decrease in citywide travel and training accounts, maintaining funding for only critical and essential travel and training necessary for accreditation or membership in various professional organizations;
- Budgeting for the Landscaping, Lightning, and Maintenance District (LLMD);
- Initial funding of \$90,000 to begin exploring potential technology upgrades necessary for a modern Enterprise Resource Program (ERP) for citywide operations, including Finance (included in the CIP); and
- Increasing the Financial Sustainability Reserve to \$1,000,000, which will provide a buffer should unanticipated expenses impact the FY 2024-25 budget.

## **FY 2023-24 General Fund Revenue**

The General Fund revenues for FY 2025-25 are projected to be \$40,994,048. The chart below summarizes the General Fund operating revenues from FY 2020-21 to the adopted FY 2023-24. The budgeted revenues for FY 2023-24 were estimated at \$39,563,231, but the revised estimate for June 30, 2024, is \$38,660,968. The adjusted estimate is due to the softening in sales taxes and a lower estimate of investment revenue within the Use of Money & Property category.

For FY 2024-25, the City anticipates an increase in General Fund revenues to \$40,994,048. This growth is attributed to the following increases:

- **Property Taxes:** \$992,069
- **Utility Users Taxes:** \$399,693
- **Franchise Fees:** \$134,050
- **License & Permits:** \$53,263
- **Other Agencies:** \$226,885
- **Other Revenues:** (\$375,143)

This projected increase reflects the City’s ongoing efforts to enhance revenue streams and ensure financial stability.

Revenue Category	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Adopted 2024/25
Property Taxes	16,773,318	17,906,070	18,728,374	19,700,384	19,756,301	20,692,452
Assessments & Special Taxes	347,931	364,223	395,801	375,149	375,150	393,157
Sales Taxes	5,132,645	6,096,613	6,523,428	6,478,033	6,215,543	6,316,170
Utility Users Taxes	3,738,531	3,875,268	4,431,072	4,352,462	4,478,377	4,752,155
Franchise Fees	1,200,408	1,289,532	1,301,778	1,271,477	1,221,147	1,405,527
License & Permits	808,280	814,081	870,974	796,200	815,933	849,463
Fines & Forfeitures	143,449	52,291	65,860	58,000	66,876	58,000
Use of Money & Property	4,788,970	(495,381)	514,439	1,345,014	1,015,694	1,018,715
Other Agencies	955,205	179,525	236,171	475,500	463,019	702,385
Current Services	3,079,621	3,836,129	4,342,013	4,141,520	3,589,900	4,090,680
All Other Revenues	183,717	250,501	99,472	86,108	179,645	231,959
Reimbursement From Other Funds	483,384	483,384	483,384	483,384	483,384	483,384
<b>Total GF Revenues</b>	<b>37,635,460</b>	<b>34,652,238</b>	<b>37,992,765</b>	<b>39,563,231</b>	<b>38,660,968</b>	<b>40,994,048</b>

### **General Fund FY 2022-2023 Projected Summary**

The General Fund balance as of July 1, 2023, was \$18,712,222. For FY 2023-24, revenues are projected to be \$38,660,968, while expenditures are expected to total \$34,647,603. With net transfers amounting to \$1,228,097 and net reserve adjustments of \$424,450, the projected ending balance for June 30, 2024, is \$21,921,940. The decrease in expenditures and transfers out is attributed to vacancies in personnel and the use of reserves for the purchase of the Caltrans properties, the legal costs associated with the Caltrans 626 Prospective Litigation, as well as work on the Storm Water project.

<b>General Fund</b>	
Beginning Balance 07/01/23	18,712,222
Revenues	38,660,968
Expenditures	(34,647,603)
Transfers Out	(1,228,097)
Reserves Adjustment	424,450
<b>Projected End Balance 6/30/24</b>	<b>21,921,940</b>

**General Fund FY 2023-2024 Projected Reserves**

The projected General Fund reserves balance as of June 30, 2024, is \$4,163,041. This total reflects deductions amounting to \$424,450 (net change in reserves) from various reserves, including the Storm Water Reserve, Caltrans Property Purchases, Caltrans 626 Prospective Litigation, and the Stables CIP Reserve.

<b>RESERVES FY 23-24</b>				
<b>DESIGNATED RESERVES</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
Arroyo Golf Course / Bike Trail	600,000			600,000
Caltrans Vacant Lot Purchases	392,000		243,000	149,000
Legal Reserve	500,000			500,000
Library Expansion	200,000			200,000
Maint. Yard / Comm. Ctr	267,067			267,067
Renewable Energy Sources Reserve	700,000			700,000
Storm Water	300,000		100,000	200,000
Financial Sustainability Reserve	900,000			900,000
Caltrans 626 Prospective Litigation	305,876		141,000	164,876
Vehicle Replacement Reserve	100,000			100,000
Stables CIP Reserve	122,548	59,550		182,098
Mental Health Reserve	200,000			200,000
<b>Total:</b>	<b>4,587,491</b>	<b>59,550</b>	<b>484,000</b>	<b>4,163,041</b>

**General Fund Summary for FY 2024-2025 Projected Summary**

The General Fund balance as of July 1, 2024, is estimated to be \$21,921,940. For FY 2024-25, revenues are projected at \$40,994,048, while expenditures are expected to total \$40,045,254. With transfers out of \$767,074 and reserve adjustments of \$100,000, the projected ending balance for June 30, 2025, is \$22,003,660, resulting in an increase of \$181,720 to the General Fund balance by fiscal year end.

The increase in expenditure is primarily due to salary adjustments, increases in health insurance costs, the upcoming November elections, increases in excess insurance policy premiums, as well as the impact of inflation on the cost of goods and services.

<b>General Fund</b>	
Beginning Balance 07/01/24	21,921,940
Revenues	40,994,048
Expenditures	(40,045,254)
Transfers In	-
Transfers Out	(767,074)
Reserves Adjustment	(100,000)
<b>Projected End Balance 6/30/25</b>	<b>22,003,660</b>

**General Fund FY 2024-2025 Projected Reserves**

The projected General Fund reserves balance as of June 30, 2025, is \$4,263,041. This total reflects an increase of \$100,000 in Financial Sustainability.

<b>RESERVES FY 24-25</b>				
<b>DESIGNATED RESERVES</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
Arroyo Golf Course / Bike Trail	600,000			600,000
CalTrans Vacant Lot Purchases	149,000			149,000
Legal Reserve	500,000			500,000
Library Expansion	200,000			200,000
Maint. Yard / Comm. Ctr	267,067			267,067
Renewable Energy Sources Reserve	700,000			700,000
Storm Water	200,000			200,000
Financial Sustainability Reserve	900,000	100,000		1,000,000
Caltrans 626 Prospective Litigation	164,876			164,876
Vehicle Replacement Reserve	100,000			100,000
Stables CIP Reserve	182,098	-		182,098
Mental Health Reserve	200,000			200,000
<b>Total:</b>	<b>4,163,041</b>	<b>100,000</b>	<b>-</b>	<b>4,263,041</b>

**General Fund Revenues**

A majority of General Fund Revenues continue to come from Property and Sales Tax:

- \$21,085,609 (51%) comes from property taxes and special taxes
- \$6,316,170 (16%) comes from sales tax
- \$4,752,155 (11%) comes from utility user’s tax

- \$4,090,680 (11%) comes from current city services
- Remaining 11% comes from use of money & property, and other revenue sources

### **General Fund Expenditures**

For the Fiscal Year 2024-25 budget season, the goal was to create a status-quo budget and continue working off of the zero-based budgeting approach which was implemented in Fiscal Year 2023-24. This process required each department to start from zero and justify every line item, resulting in a leaner budget that allows for priority and necessary staffing growth. Employee wages and benefits, along with city operations and maintenance, comprise more than 97% of expenditures. The increases in expenditures are primarily due to the final year negotiated MOU salary adjustments of 2%, and CalPERS health insurance cost increases of 10.7%, as well as inflationary factors for the cost of goods and services. This budget also includes funding for the upcoming November elections.

- **\$27,634,414 (68%)** for wages and benefits
- **\$12,334,340 (31%)** for operations and maintenance
- **\$76,500 (1%)** for capital projects

### **Personnel Changes**

For Fiscal Year 2024-25, the proposed budget does not include any new position requests. Instead, the City Manager recommends temporarily freezing 7 full-time and 17 part-time positions, either partially or fully, in FY 2024-25. Throughout the upcoming fiscal year, the City Manager's Office will collaborate closely with Department Heads to continuously evaluate workloads and operations, aiming to identify and implement operational efficiencies.

The proposed budget maintains 173 authorized full-time positions and 87 authorized part-time positions, consistent with FY 2023-24. Of this, 166 full-time positions and 70 part-time positions are budgeted. For FY 2024-25, Staff recommends a new approach to budgeting for part-time positions. Rather than budgeting based on Full-Time Equivalents (FTEs), it is suggested to budget based on the number of part-time hours needed to operate programs and services. This method provides greater flexibility in staffing operations, considering the limited availability of part-time staff, which often makes staffing operations unpredictable.

### Authorized Position Summary

Department	Full-Time Positions	Part-Time Positions
City Manager's Office	5	1
Community Development	13	0
Community Services	9	45
Finance	9	0
Fire	23	0
Library	10	33
Management Services	8	0
Police	55	6
Public Works	41	2
<b>Totals:</b>	<b>173</b>	<b>87</b>

A more detailed personnel discussion will take place at the June 5, 2024 joint special council meeting.

### General Fund Operating Expenditures by Type

The chart below summarizes the General Fund operating expenditures by type from FY 2020-21 to the proposed FY 2024-25.

Category/Fund	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25
Wages & Benefits	22,108,355	25,216,188	24,460,542	26,659,742	24,177,311	27,634,414
Operations & Maintenance	5,875,483	7,495,907	11,504,378	12,230,249	11,177,997	12,334,340
Capital Outlay	39,802	13,005	159,909	258,000	155,900	76,500
Other Expenses	-	-	2,913,159	-	-	-
Capital Projects	-	-	83,325	-	170,000	-
<b>101 - General Fund Total</b>	<b>28,023,640</b>	<b>32,725,100</b>	<b>39,121,313</b>	<b>39,147,992</b>	<b>35,681,208</b>	<b>40,045,254</b>

### General Fund Operating Expenditures by Type

#### General Fund Operating Expenditures by Department



The chart below summarizes the General Fund Operating expenditures by department from FY 2020/21 to the Proposed FY 2024/25. Of note for this fiscal year:

- Public Safety, composed of the Fire and Police Departments, accounts for 48% of the General Fund budget.
- While the Public Works General Fund portion is only 10%, it is important to note that other functions of the department are accounted for in other funds such as the Water, Sewer and other special funds.

### General Fund Operating Expenditures by Department

Department/Program Exp	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Adopted 2024/25
City Council	35,890	45,446	156,147	118,903	126,006	126,968
City Manager	1,577,656	1,815,368	1,227,915	1,274,785	1,102,054	1,097,663
Management Services						
Management Services	-	6,615	443,077	485,105	557,333	601,431
City Clerk	115,512	-	390,800	458,319	321,026	428,416
Elections	76,843	93,242	84,086	63,900	100	155,000
Human Resources	350,761	-	820,716	841,614	742,556	920,681
Transportation Planning	287	90	-	-	-	-
Legal Services	607,285	572,032	957,860	420,000	745,531	745,531
Innovation and Technology	541,110	-	1,112,009	1,151,511	1,120,129	1,151,678
Finance						
Finance	871,011	1,040,325	1,211,229	1,050,473	1,024,464	995,072
City Treasurer	8,444	9,993	8,425	9,239	9,239	9,424
Non-Dept/Overhead	996,366	2,264,416	2,635,668	2,539,444	2,413,902	2,986,985
Police	10,400,998	11,384,907	12,989,739	11,398,978	9,996,931	11,991,006
Fire						
Fire	6,315,749	7,716,685	7,431,851	7,300,602	6,686,295	7,163,761
Emergency Preparedness	31,932	46,904	39,748	55,000	54,500	45,000
Public Works						
Admin & Engineering	618,493	572,717	678,021	1,243,249	1,069,617	787,252
Environmental Services	653	55,009	144,438	207,480	115,031	288,103
Park Maintenance	476,793	581,680	539,630	975,901	932,284	1,067,387
Facilities Maintenance	826,985	901,702	974,407	1,344,778	1,167,024	1,524,600
Community Development	1,819,769	2,428,641	3,657,854	4,100,795	3,079,928	3,622,896
Library	1,608,369	1,839,131	1,915,027	2,211,234	1,984,057	2,188,036
Community Services						
Senior Services	202,374	237,957	385,763	437,749	371,625	475,106
Community Services	217,223	276,302	375,476	373,413	302,546	425,840
Recreation and Youth Services	323,135	835,939	858,103	1,085,519	729,718	1,247,417
Capital Projects	-	-	83,325	-	-	-
<b>Total GF Expenditures</b>	<b>28,023,640</b>	<b>32,725,100</b>	<b>39,121,313</b>	<b>39,147,992</b>	<b>34,651,894</b>	<b>40,045,254</b>

### Capital Improvement Program (CIP)

As part of the joint City Council and Finance Commission meeting in May 2024, a detailed discussion regarding the existing Capital Improvement program took place.

During this discussion, the City Council provided direction to staff to reprioritize project needs and refine the level of funding for each project. Staff reviewed the FY 2024-25 list of CIP projects, and is making a recommendation to focus primarily on infrastructure projects. In the proposed budget, funding for these projects is recommended to primarily utilize SLRF funding, as the City has a \$4.7 million SLRF allocation to use. This funding is time-limited and must be encumbered by December 2024 and expended by 2026. Attachment 3 provides the detailed CIP list of projects.

**SLRF (State & Local Fiscal Recovery)**

As discussed in the previous section, Staff recommends funding several CIP projects through SLRF. The table below identifies recommended allocations of SLRF funding in the amount of \$1,004,753. Staff also seeks City Council direction with recommendations from the Finance Commission on how to use the additional \$3,137,172 of the remaining SLRF fund balance.

<b>Proposed SLRF Funded Projects</b>	
VoiP Phone System Installation	\$ 21,549
CD Permit Management Software	111,535
City/Civic EV Charging System	130,699
Agenda Management System	21,600
Arroyo Park EV Charging System	50,000
City Hall Stormwater Project	200,000
Arroyo Seco San Rafael & San Pascual Projects	229,370
Library Master Plan	150,000
City Technology & Financial Systems	90,000
<b>Total</b>	<b>\$ 1,004,753</b>

<b>SLRF Allocation</b>	
Original Allocation:	<b>\$ 6,059,000</b>
FY 2022-23 Activity	1,118,655
Projected FY 2023-24 Activity	218,420
Proposed Existing Projects to be Funded	1,004,753
Previously Planned Purchases:	
Asphalt Truck	300,000
Fire Assessment	50,000
Fire Command Vehicle	70,000
Library RFID Project	160,000
	580,000
<b>Remaining Unprogramed Funds</b>	<b>\$ 3,137,172</b>

### **Fiscal Impact**

The net General Fund fiscal impact of the Proposed Budget is a positive increase to fund balance of \$181,720.

### **Key Performance Indicators and Strategic Plan**

This item is in line with the Finance Department's Key Performance Indicator. The Annual Budget is being presented in order to provide a more transparent year and help Departments stay on track with their revenue and expenditures.

### **Community Outreach**

The proposed budget document has been made available for public review through the posting of the document for the Finance Commission meetings on the City's website, through the City's social media, and through the city's e-newsletter communications tools. The City held numerous community outreach meetings and conducted a Community Budget Survey.

#### Attachments:

- 1) Preliminary FY 2024-25 Annual Budget
- 2) Capital Improvement Program Table
- 3) Community Budget Survey Summary

**FY 23-24 Fund Balances**

<b>Fund</b>	<b>Description</b>	<b>Beginning Fund Balance</b>	<b>Year-End Revenues</b>	<b>Year-End Expenditures</b>	<b>Transfers Out</b>	<b>Transfers In</b>	<b>Reserve Adjustments</b>	<b>Ending Fund Balance</b>
101	General Fund (Undesignated)	18,712,222	38,660,968	34,647,603	1,232,790	4,693	424,450	21,921,941
101	GF (Council Designated Reserves)	4,587,491	-	-	-	-	(424,450)	4,163,041
103	Insurance Fund	(85,924)	4,376,502	3,656,397	-	-	-	634,181
104	Street Improvements Program	2,312,733	-	-	1,320,241	-	-	992,492
105	Facilities & Equip. Replacement	2,244,200	34,844	379,000	70,143	-	-	1,829,900
106	Technology Surcharge	54,229	22,000	-	-	-	-	76,229
108	SR 110 Gen Fund Reserve	338,483	-	-	11,871	-	-	326,612
110	OPEB Trust Fund	-	-	-	-	-	-	-
201	MTA Pedestrian Improvement	(29,951)	-	-	-	-	-	(29,951)
205	Prop "A"	1,909,406	844,349	814,834	-	-	-	1,938,920
206	SLFRF Fund	-	-	218,420	-	-	-	(218,420)
207	Prop "C"	1,537,182	660,688	52,744	-	-	-	2,145,125
208	TEA/Metro	153,260	2,136	-	-	-	-	155,396
209	Carlyle Library Bequest	-	2,674,036	-	-	-	-	2,674,036
210	Sewer	8,555,458	2,201,213	872,921	525,808	-	-	9,357,943
211	CTC Traffic Improvement	-	-	-	-	-	-	-
213	SB2 Planning Grant	(45,068)	-	-	60,356	-	-	(105,424)
214	Rogan HR5394 Grant	(172,954)	-	-	102,334	-	-	(75,620)
215	Street Light & Landscape	117,416	910,048	1,602,268	-	598,211	-	23,407
217	Public, Educ. & Gov't. Fund	198,843	10,195	-	-	-	-	209,038
218	Clean Air Act	190,520	16,207	-	-	-	-	206,726
219	CalRecycle Local Asst. Grant	-	-	-	-	-	-	-
220	Business Improvement Tax	(27,741)	78,750	133,000	-	78,109	-	(3,882)
223	Gold Line Mitigation Fund	64,158	894	-	-	-	-	65,052
226	Mission Meridian Public Garage	(370,098)	-	9,200	-	-	-	(379,298)
228	Housing Authority	164,899	53,324	6,700	17,150	-	-	194,372
230	State Gas Tax	862,296	741,939	909,287	-	-	-	694,948
232	County Park Bond	(257,008)	41,514	44,600	-	-	-	(260,094)
233	Measure R	1,861,750	500,563	244,953	41,746	-	-	2,075,613
234	Measure M-MAT	-	-	-	-	-	-	-
236	Measure M	2,255,887	569,571	464,481	48,085	-	-	2,312,893
237	Road Maint. & Rehab. Acct.	1,861,804	665,194	-	-	-	-	2,526,998
238	MSRC Grant	(157,536)	-	-	2,700	-	-	(160,236)
239	Measure W	385,356	258,815	209,180	239,863	-	-	195,128
240	Measure M MSP	-	-	-	-	-	-	-
241	Measure H	(74,270)	-	-	-	-	-	(74,270)
242	Prop C Exchange	(362,140)	180,188	-	-	-	-	(181,951)
243	Measure R- MIP	-	-	-	-	-	-	-
245	Bike & Pedestrian Paths	-	-	-	25,000	-	-	(25,000)
247	SGVCOG Grants	-	-	-	-	-	-	-
248	BTA Grants	(416,948)	-	-	-	-	-	(416,948)
249	Open Streets Grant	18,172	-	-	-	-	-	18,172
255	Capital Growth	635,521	89,537	-	1,387	-	-	723,671
260	CDBG	(4,908)	19,599	19,599	30,000	-	-	(34,908)
270	Asset Forfeiture	235,226	3,278	60,000	-	-	-	178,504
272	Police Grants - State (COPS)	560,704	755,142	73,011	-	-	-	1,242,835
274	Homeland Security Grant	(146,371)	62,680	-	-	-	-	(83,691)
275	Park Impact Fees	953,826	211,582	-	22,704	-	-	1,142,704
276	Historic Preservation Grant	5,694	79	-	-	-	-	5,773
277	HSIP Grant	(69,790)	75,000	-	12,049	-	-	(6,839)
278	Housing Element Grant	135,000	-	-	-	-	-	135,000
281	CA State Library Building Forward	-	-	-	-	-	-	-
295	Arroyo Seco Golf Course	2,280,785	1,149,600	1,208,152	5,225	-	-	2,217,009
310	Sewer Capital Projects	287,437	-	425,808	-	425,808	-	287,437
327	2000 Tax Allocation Bonds	924,867	-	-	-	-	-	924,867
400	Capital Improvement Projects Fund	-	-	2,662,631	-	2,662,631	-	-
500	Water	86,818,450	10,785,291	6,516,664	3,030,326	-	-	88,056,752
503	Water Efficiency Fund	977,644	173,467	216,829	-	-	-	934,282
505	2016 Water Revenue Bonds	(31,655,461)	-	2,475,800	-	2,501,050	-	(31,630,211)
506	SRF Loan - Water	(313,655)	-	266,415	-	-	-	(50,000)
510	Water & Sewer Impact Fees	1,134,411	530,047	-	-	-	-	1,664,458
550	Public Financing Authority	(3,634,233)	-	550,688	-	529,276	-	(3,655,645)
927	Redev. Obligations Trust Fund	204,948	196,600	196,600	-	-	-	204,948
		<b>105,716,221</b>	<b>67,555,841</b>	<b>58,937,783</b>	<b>6,799,778</b>	<b>6,799,778</b>	<b>-</b>	<b>114,334,279</b>
227	Successor Agency to CRA	(170,642)	196,600	196,600	-	-	-	(170,642)
	<b>Successor Agency Total</b>	<b>(170,642)</b>	<b>196,600</b>	<b>196,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(170,642)</b>
	<b>TOTAL CITY &amp; CRA</b>	<b>105,545,579</b>	<b>67,752,441</b>	<b>59,134,383</b>	<b>6,799,778</b>	<b>6,799,778</b>	<b>-</b>	<b>114,163,637</b>

## FY 2024-25 Fund Balances

Fund	Description	Beginning Fund Balance	Year-End Revenues	Year-End Expenditures	Transfers Out	Transfers In	Reserve Adjustments	Ending Fund Balance
101	General Fund (Undesignated)	21,921,941	40,994,048	40,045,254	767,074	-	(100,000)	22,003,660
101	GF (Council Designated Reserves)	4,163,041	-	-	-	-	100,000	4,263,041
		-	-	-	-	-	-	-
103	Insurance Fund	634,181	4,099,360	4,099,360	-	-	-	634,181
104	Street Improvements Program	992,492	-	-	957,897	-	-	34,595
105	Facilities & Equip. Replacement	1,829,900	44,395	540,000	1,364,025	266,879	-	237,149
106	Technology Surcharge	76,229	22,000	-	-	-	-	98,229
108	SR 110 Gen Fund Reserve	326,612	-	-	136,356	-	-	190,256
110	OPEB Trust Fund	-	-	-	-	-	-	-
201	MTA Pedestrian Improvement	(29,951)	-	-	-	-	-	(29,951)
205	Prop "A"	1,938,920	789,253	1,195,656	-	-	-	1,532,517
206	SLFRF Fund	(218,420)	-	4,721,925	1,004,753	-	-	(5,945,098)
207	Prop "C"	2,145,125	640,539	2,388	300,000	-	-	2,483,276
209	Carlyle Library Bequest	155,396	-	-	-	-	-	155,396
208	TEA/Metro	2,674,036	2,722	-	-	-	-	2,676,758
210	Sewer	9,357,943	2,284,699	1,350,529	885,808	-	-	9,406,305
211	CTC Traffic Improvement	-	-	-	-	-	-	-
213	SB2 Planning Grant	(105,424)	-	-	-	2,054	-	(103,370)
214	Rogan HR5394 Grant	(275,288)	-	-	1,083,735	-	-	(1,359,023)
215	Street Light & Landscape	23,407	910,062	1,712,877	-	765,086	-	(14,322)
217	Public, Educ. & Gov't. Fund	209,038	11,433	-	-	-	-	220,471
218	Clean Air Act	206,726	16,811	-	-	-	-	223,538
219	CalRecycle Local Asst. Grant	-	-	-	-	-	-	-
220	Business Improvement Tax	(3,882)	86,250	73,000	-	1,988	-	11,356
223	Gold Line Mitigation Fund	65,052	1,139	-	-	-	-	66,191
226	Mission Meridian Public Garage	(379,298)	-	15,000	-	-	-	(394,298)
228	Housing Authority	194,372	58,867	22,000	30,000	-	-	201,240
230	State Gas Tax	694,948	757,279	1,235,493	200,000	-	-	16,734
232	County Park Bond	(260,094)	40,000	103,500	-	-	-	(323,594)
233	Measure R	2,075,613	488,599	122,456	445,754	-	-	1,996,003
234	Measure M-MAT	-	912,600	-	912,600	-	-	-
236	Measure M	2,312,893	556,633	290,323	421,026	-	-	2,158,177
237	Road Maint. & Rehab. Acct.	2,526,998	715,084	-	585,093	-	-	2,656,990
238	MSRC Grant	(160,236)	266,879	-	366,879	-	-	(260,236)
239	Measure W	195,128	257,722	238,278	102,637	-	-	111,935
240	Measure M MSP	-	-	-	372,624	-	-	(372,624)
241	Measure H	(74,270)	7,000	-	-	-	-	(67,270)
242	Prop C Exchange	(181,951)	-	-	-	-	-	(181,951)
243	Measure R- MIP	-	-	-	600,000	-	-	(600,000)
245	Bike & Pedestrian Paths	(25,000)	26,986	-	25,000	-	-	(23,014)
247	SGVCOG Grants	-	-	-	-	-	-	-
248	BTA Grants	(416,948)	-	-	-	-	-	(416,948)
249	Open Streets Grant	18,172	-	-	-	-	-	18,172
250	MWD Grant	-	500,000	-	500,000	-	-	-
251	Measure A Grant	-	550,000	-	550,000	-	-	-
252	Proposition 68 Grant	-	193,992	-	193,992	-	-	-
255	Capital Growth	723,671	61,877	-	8,757	-	-	776,791
260	CDBG	(34,908)	692,028	19,104	513,841	-	-	124,175
270	Asset Forfeiture	178,504	4,177	60,000	-	-	-	122,681
272	Police Grants - State (COPS)	1,242,835	363,066	73,011	-	-	-	1,532,891
274	Homeland Security Grant	(83,691)	350,049	350,049	-	-	-	(83,691)
275	Park Impact Fees	1,142,704	214,757	-	1,224,078	-	-	133,383
276	Historic Preservation Grant	5,773	101	-	-	-	-	5,874
277	HSIP Grant	(6,839)	209,575	-	227,452	-	-	(24,716)
278	Housing Element Grant	135,000	-	25,000	-	-	-	110,000
281	CA State Library Building Forward	-	-	-	-	-	-	-
295	Arroyo Seco Golf Course	2,217,009	1,267,500	1,431,511	730,143	-	-	1,322,855
310	Sewer Capital Projects	287,437	-	425,808	-	425,808	-	287,437
327	2000 Tax Allocation Bonds	924,867	-	-	-	-	-	924,867
400	Capital Improvement Projects Fund	-	-	16,109,763	2,054	16,109,763	-	(2,054)
500	Water	88,056,752	13,082,853	10,402,904	5,755,701	-	-	84,981,001
503	Water Efficiency Fund	934,282	177,158	342,344	300,000	-	-	469,096
505	2016 Water Revenue Bonds	(31,630,210)	-	2,475,425	-	2,475,425	-	(31,630,210)
506	SRF Loan - Water	(580,070)	-	532,531	-	-	-	(1,112,601)
510	Water & Sewer Impact Fees	1,664,458	534,172	-	-	-	-	2,198,630
550	Public Financing Authority	(3,655,645)	-	520,276	-	520,276	-	(3,655,644)
927	Redev. Obligations Trust Fund	204,948	196,600	196,600	-	-	-	204,948
		<b>114,334,279</b>	<b>72,388,268</b>	<b>88,732,362</b>	<b>20,567,279</b>	<b>20,567,279</b>	-	<b>97,990,185</b>
227	Successor Agency to CRA	(170,642)	196,600	196,000	-	-	-	(170,042)
	<b>Successor Agency Total</b>	<b>(170,642)</b>	<b>196,600</b>	<b>196,000</b>	-	-	-	<b>(170,042)</b>
	<b>TOTAL CITY &amp; CRA</b>	<b>114,163,637</b>	<b>72,584,868</b>	<b>88,928,362</b>	<b>20,567,279</b>	<b>20,567,279</b>	-	<b>97,820,143</b>

**RESERVES FY 23-24**

<b>DESIGNATED RESERVES</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
Arroyo Golf Course / Bike Trail	600,000			600,000
CalTrans Vacant Lot Purchases	392,000		243,000	149,000
Legal Reserve	500,000			500,000
Library Expansion	200,000			200,000
Maint. Yard / Comm. Ctr	267,067			267,067
Renewable Energy Sources Reserve	700,000			700,000
Storm Water	300,000		100,000	200,000
Financial Sustainability Reserve	900,000			900,000
Caltrans 626 Prospective Litigation	305,876		141,000	164,876
Vehicle Replacement Reserve	100,000			100,000
Stables CIP Reserve	122,548	59,550		182,098
Mental Health Reserve	200,000			200,000
<b>Total:</b>	<b>4,587,491</b>	<b>59,550</b>	<b>484,000</b>	<b>4,163,041</b>

**RESERVES FY 24-25**

<b>DESIGNATED RESERVES</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
Arroyo Golf Course / Bike Trail	600,000			600,000
CalTrans Vacant Lot Purchases	149,000			149,000
Legal Reserve	500,000			500,000
Library Expansion	200,000			200,000
Maint. Yard / Comm. Ctr	267,067			267,067
Renewable Energy Sources Reserve	700,000			700,000
Storm Water	200,000			200,000
Financial Sustainability Reserve	900,000	100,000		1,000,000
Caltrans 626 Prospective Litigation	164,876			164,876
Vehicle Replacement Reserve	100,000			100,000
Stables CIP Reserve	182,098	-		182,098
Mental Health Reserve	200,000			200,000
<b>Total:</b>	<b>4,163,041</b>	<b>100,000</b>	<b>-</b>	<b>4,263,041</b>

TRANSFERS IN FY 23-24			
Fund	Fund Name	Description	Amount
101	General Fund	Accounting Adjustment	4,693
		<b>Total Fund 101</b>	<b>4,693</b>
105	Facil. & Equip. Replacement	Tesla Lease Model Y	-
		<b>Total Fund 105</b>	<b>-</b>
215	Street Light & Landscape	Transfer to cover deficit (per Council)	598,211
		<b>Total Fund 215</b>	<b>598,211</b>
220	Business Improvement Tax	Transfer to cover deficit (per Council)	78,109
		<b>Total Fund 220</b>	<b>78,109</b>
310	Sewer	Debt Service Principle	253,262
310	Sewer	Debt Service Interest	172,546
		<b>Total Fund 310</b>	<b>425,808</b>
400	CIP	Grevalia&Berkshire Pocket Park	22,704
400	CIP	Fremont/Huntington MAT Project	-
400	CIP	VoIP Phone System Installation	108,451
400	CIP	Golf Course Netting Replacemen	5,225
400	CIP	North-South Corridor ITS Dploy	115,593
400	CIP	CD Permit Management Software	100,875
400	CIP	CD Record Scan & Doc Managmnt	-
400	CIP	City/Civic EV Charging System	191,199
400	CIP	Arroyo Park EV Charging System	-
400	CIP	Fair Oaks Traffic Signal Const	5,000
400	CIP	Street Repairs - 2023	1,340,548
400	CIP	825 Mission Yard Security Gate	-
400	CIP	Citywide Facility Repair	44,082
400	CIP	FD Front Bay Door Replacement	-
400	CIP	PD Locker/Restroom Improvement	-
400	CIP	PD Improvements	-
400	CIP	PD Briefing Room Update	-
400	CIP	PD1st Floor Inter Paint/Drywal	26,061
400	CIP	War Memorial Audio/Vis. Equipm	-
400	CIP	Pocket Park Construction	-
400	CIP	ADA Sidewalk Repairs	30,000
400	CIP	War Memorial HVAC Repairs	-
400	CIP	Rec. Facilities Key System	-
400	CIP	Fair Oaks ITS Project	-
400	CIP	Grevelia/Fair Oaks Int. Imprv	-
400	CIP	Ann. Water Main Repairs	-
400	CIP	Library HVAC Repairs	-
400	CIP	Library ADA Ramp, Light. & Imp	-
400	CIP	Water Facil. Site Improvements	-
400	CIP	Advanced Metering Infr. (AMI)	-
400	CIP	Pedestrian Crossing Devices	-
400	CIP	Rect. Rapid Flashing Beacons	13,388
400	CIP	Rio Hondo LRS Alham, Wash Trtm	-
400	CIP	EV Charging Station (MSRC)	-
400	CIP	Citywide Facilities Assessment/ Security Enh.	-
400	CIP	Library Security Camera System	-
400	CIP	CMMS/Work Order System/GIS	-
400	CIP	Elevated Tanks-Raymond/Bilikie	-
400	CIP	Sewer Sys. Rep., Rehab&Replace	100,000
400	CIP	Westside Reservoir	-
400	CIP	Climate Action Plan	-
400	CIP	FD Diesel Exhaust System Replacement	-
400	CIP	308 San Pascual Residence Improvements	17,150
400	CIP	Agenda Management System	8,400



**TRANSFERS IN FY 23-24**

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Amount</b>
400	CIP	City Website System & Design	39,970
400	CIP	Library Facility Improvements	-
400	CIP	Library Roof	-
400	CIP	Library Master Plan	-
400	CIP	Special Transportation Projects	83,492
400	CIP	Parks Master Plan	-
400	CIP	Snake Trail Improvements	-
400	CIP	Senior Center Flooring	-
400	CIP	Arroyo Seco San Rafael & San Pascual Projects	70,630
400	CIP	Huntington Drive Green Street	239,863
400	CIP	City Hall Stormwater Project	100,000
400	CIP	Fremont/Huntington MIP Project	-
<b>Total Fund 400</b>			<b>2,662,631</b>
505	Water Rev Bonds	Debt Service - Fees	1,250
505	Water Rev Bonds	Issuance Cost Expense	-
505	Water Rev Bonds	Debt Service - Principal	1,035,000
505	Water Rev Bonds	Debt Service - Interest	1,414,588
505	Water Rev Bonds	Def Loss Amort Expense	258,250
505	Water Rev Bonds	Premium Amort Expense - 2016	(208,038)
<b>Total Fund 505</b>			<b>2,501,050</b>
550	Public Financing Authority	Debt Service - Fees	2,000
550	Public Financing Authority	Debt Service-Professional Svc	-
550	Public Financing Authority	Debt Service - Principal - 2013	450,000
550	Public Financing Authority	Debt Service - Interest - 2013	104,988
550	Public Financing Authority	Premium Amort Expense - 2013	(27,712)
<b>Total Fund 550</b>			<b>529,276</b>
<b>Total Transfer In</b>			<b>6,799,778</b>

TRANSFERS IN FY 24-25			
Fund	Fund Name	Description	Amount
101	General Fund		-
		<b>Total Fund 101</b>	<b>-</b>
105	Facil. & Equip. Replacement	Tesla Lease Model Y	266,879
		<b>Total Fund 105</b>	<b>266,879</b>
215	Street Light & Landscape	Transfer to cover deficit (per Council)	765,086
		<b>Total Fund 215</b>	<b>765,086</b>
220	Business Improvement Tax	Transfer to cover deficit (per Council)	1,988
		<b>Total Fund 220</b>	<b>1,988</b>
213	SB2 Planning Grant	CD Management Software	2,054
		<b>Total Fund 220</b>	<b>2,054</b>
310	Sewer	Debt Service Principle	258,581
310	Sewer	Debt Service Interest	167,227
		<b>Total Fund 310</b>	<b>425,808</b>
400	CIP	Grevalia&Berkshire Pocket Park	1,768,070
400	CIP	Fremont/Huntington MAT Project	912,600
400	CIP	VoIP Phone System Installation	21,549
400	CIP	Golf Course Netting Replacemen	730,143
400	CIP	North-South Corridor ITS Dploy	1,228,848
400	CIP	CD Permit Management Software	111,535
400	CIP	CD Record Scan & Doc Managmnt	-
400	CIP	City/Civic EV Charging System	230,699
400	CIP	Arroyo Park EV Charging System	50,000
400	CIP	Fair Oaks Traffic Signal Const	-
400	CIP	Street Repairs - 2023	2,617,990
400	CIP	825 Mission Yard Security Gate	-
400	CIP	Citywide Facility Repair	329,570
400	CIP	FD Front Bay Door Replacement	135,000
400	CIP	PD Locker/Restroom Improvement	90,000
400	CIP	PD Improvements	-
400	CIP	PD Briefing Room Update	-
400	CIP	PD1st Floor Inter Paint/Drywal	-
400	CIP	War Memorial Audio/Vis. Equipm	-
400	CIP	Pocket Park Construction	-
400	CIP	ADA Sidewalk Repairs	513,841
400	CIP	War Memorial HVAC Repairs	-
400	CIP	Rec. Facilities Key System	20,000
400	CIP	Fair Oaks ITS Project	-
400	CIP	Grevelia/Fair Oaks Int. Imprv	50,000
400	CIP	Ann. Water Main Repairs	2,000,000
400	CIP	Library HVAC Repairs	-
400	CIP	Library ADA Ramp, Light. & Imp	-
400	CIP	Water Facil. Site Improvements	-
400	CIP	Advanced Metering Infr. (AMI)	150,000
400	CIP	Pedestrian Crossing Devices	322,624
400	CIP	Rect. Rapid Flashing Beacons	252,725
400	CIP	Rio Hondo LRS Alham, Wash Trtm	55,000
400	CIP	EV Charging Station (MSRC)	-
400	CIP	Citywide Facilities Assessment/ Security Enh.	287,160
400	CIP	Library Security Camera System	-
400	CIP	CMMS/Work Order System/GIS	120,000
400	CIP	Elevated Tanks-Raymond/Bilikie	-
400	CIP	Sewer Sys. Rep., Rehab&Replace	400,000
400	CIP	Westside Reservoir	550,000
400	CIP	Climate Action Plan	-
400	CIP	FD Diesel Exhaust System Replacement	50,000

**TRANSFERS IN FY 24-25**

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Amount</b>
400	CIP	308 San Pascual Residence Improvements	30,000
400	CIP	Agenda Management System	21,600
400	CIP	City Website System & Design	-
400	CIP	Library Facility Improvements	100,514
400	CIP	Library Roof	291,781
400	CIP	Library Master Plan	150,000
400	CIP	Parks Master Plan	150,000
400	CIP	Special Transportation Projects	141,508
400	CIP	Snake Trail Improvements	50,000
400	CIP	Senior Center Flooring	60,000
400	CIP	Arroyo Seco San Rafael & San Pascual Projects	366,870
400	CIP	Huntington Drive Green Street	10,137
400	CIP	City Hall Stormwater Project	900,000
400	CIP	City Technology & Financial Systems	90,000
400	CIP	Citywide Mobility / Active Transport Plan Update	150,000
400	CIP	Fremont/Huntington MIP Project	600,000
<b>Total Fund 400</b>			<b>16,109,763</b>
505	Water Rev Bonds	Debt Service - Fees	1,500
505	Water Rev Bonds	Issuance Cost Expense	-
505	Water Rev Bonds	Debt Service - Principal	1,035,000
505	Water Rev Bonds	Debt Service - Interest	1,388,713
505	Water Rev Bonds	Def Loss Amort Expense	258,250
505	Water Rev Bonds	Premium Amort Expense - 2016	(208,038)
<b>Total Fund 505</b>			<b>2,475,425</b>
550	Public Financing Authority	Debt Service - Fees	2,000
550	Public Financing Authority	Debt Service-Professional Svc	-
550	Public Financing Authority	Debt Service - Principal - 2013	450,000
550	Public Financing Authority	Debt Service - Interest - 2013	95,988
550	Public Financing Authority	Premium Amort Expense - 2013	(27,712)
<b>Total Fund 550</b>			<b>520,276</b>
<b>Total Transfer In</b>			<b>20,567,279</b>

**TRANSFERS OUT FY 23-24**

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Amount</b>
101	General Fund	VoiP Phone System Installation	108,451
101	General Fund	CD Permit Management Software	40,520
101	General Fund	City/Civic EV Charging System	188,499
101	General Fund	Agenda Management System	8,400
101	General Fund	City Website System & Design	39,970
101	General Fund	City Hall Stormwater Project	100,000
101	General Fund	Arroyo Seco San Rafael & San Pascual Projects	70,630
101	General Fund	Cover deficit for Landscape & Lighting Maintenance Fund	598,211
101	General Fund	Cover deficit for Business Improvement Tax Fund	78,109
101	General Fund	Library Master Plan	-
<b>Total Fund 101</b>			<b>1,232,790</b>
104	Street Imp. Prog.	Street Repairs - 2023	1,315,548
104	Street Imp. Prog.	Accounting Adjustment	4,693
<b>Total Fund 104</b>			<b>1,320,241</b>
105	Facil. & Equip. Replacement	825 Mission Yard Security Gate	-
105	Facil. & Equip. Replacement	Citywide Facility Repair	44,082
105	Facil. & Equip. Replacement	FD Front Bay Door Replacement	-
105	Facil. & Equip. Replacement	PD Locker/Restroom Improvement	-
105	Facil. & Equip. Replacement	PD Improvements	-
105	Facil. & Equip. Replacement	PD Briefing Room Update	-
105	Facil. & Equip. Replacement	PD1st Floor Inter Paint/Drywal	26,061
105	Facil. & Equip. Replacement	War Memorial HVAC Repairs	-
105	Facil. & Equip. Replacement	Library HVAC Repairs	-
105	Facil. & Equip. Replacement	Library ADA Ramp, Light. & Imp	-
105	Facil. & Equip. Replacement	Citywide Facilities Assessment/ Security Enh.	-
105	Facil. & Equip. Replacement	Library Security Camera System	-
105	Facil. & Equip. Replacement	FD Diesel Exhaust System Replacement	-
105	Facil. & Equip. Replacement	Library Facility Improvements	-
105	Facil. & Equip. Replacement	Library Roof	-
105	Facil. & Equip. Replacement	Senior Center Flooring	-
<b>Total Fund 105</b>			<b>70,143</b>
108	SR 110 GF Reserve	North-South Corridor ITS Dploy	11,871
<b>Total Fund 108</b>			<b>11,871</b>
207	Prop C	Street Repairs - 2023	-
<b>Total Fund 108</b>			<b>-</b>
210	Sewer	CMMS/Work Order System/GIS	-
210	Sewer	Sewer Sys. Rep., Rehab&Replace	100,000
210	Sewer	Debt Service - Principal	253,262
210	Sewer	Debt Service - Interest	172,546
<b>Total Fund 210</b>			<b>525,808</b>
213	SB2 Planning Grant	CD Permit Management Software	60,356
<b>Total Fund 213</b>			<b>60,356</b>
214	Rogan HR5294 Grant	North-South Corridor ITS Dploy	102,334
<b>Total Fund 214</b>			<b>102,334</b>
228	Housing Authority	308 San Pascual Residence Improvements	17,150
<b>Total Fund 228</b>			<b>17,150</b>
230	Gas Tax	Street Repairs - 2023	-
<b>Total Fund 230</b>			<b>-</b>
233	Measure R	Special Transportation Projects	41,746

**TRANSFERS OUT FY 23-24**

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Amount</b>
<b>Total Fund 233</b>			<b>41,746</b>
234	Measure M-MAT	Fremont/Huntington MAT Project	-
<b>Total Fund 234</b>			<b>-</b>
236	Measure M	Fair Oaks Traffic Signal Const	5,000
236	Measure M	Rect. Rapid Flashing Beacons	1,339
236	Measure M	Special Transportation Projects	41,746
<b>Total Fund 236</b>			<b>48,085</b>
237	RMRA	Street Repairs - 2023	-
<b>Total Fund 237</b>			<b>-</b>
238	MSRC	Tesla Lease Model Y	-
238	MSRC	City/Civic EV Charging System	2,700
<b>Total Fund 238</b>			<b>2,700</b>
239	Measure W	Rio Hondo LRS Alham, Wash Trtm	-
239	Measure W	Arroyo Seco San Rafael & San Pascual Projects	-
239	Measure W	Huntington Drive Green Street	239,863
<b>Total Fund 239</b>			<b>239,863</b>
240	Measure M MSP	Pedestrian Crossing Devices	-
240	Measure M MSP	Grevelia/Fair Oaks Int. Imprv	-
<b>Total Fund 240</b>			<b>-</b>
243	Measure R - MIP	Fremont/Huntington MIP Project	-
<b>Total Fund 243</b>			<b>-</b>
245	Bike & Pedestrian Path	Street Repairs - 2023	25,000
<b>Total Fund 245</b>			<b>25,000</b>
255	Capital Growth	North-South Corridor ITS Dploy	1,387
<b>Total Fund 255</b>			<b>1,387</b>
260	CDBG	ADA Sidewalk Repairs	30,000
<b>Total Fund 260</b>			<b>30,000</b>
275	Park Impact Fees	Grevalia&Berkshire Pocket Park	22,704
275	Park Impact Fees	Parks Master Plan	-
275	Park Impact Fees	Snake Trail Improvements	-
<b>Total Fund 275</b>			<b>22,704</b>
277	HSIP Grant	Fair Oaks Traffic Signal Const	-
277	HSIP Grant	Rect. Rapid Flashing Beacons	12,049
<b>Total Fund 277</b>			<b>12,049</b>
281	CA State Library Bld. Forward	Library HVAC Repairs	-
281	CA State Library Bld. Forward	Library Facility Improvements	-
281	CA State Library Bld. Forward	Library Roof	-
<b>Total Fund 281</b>			<b>-</b>
295	Arroyo Seco Golf	Golf Course Netting Replacemen	5,225
<b>Total Fund 295</b>			<b>5,225</b>
500	Water	Ann. Water Main Repairs	-
500	Water	Water Facil. Site Improvements	-
500	Water	Advanced Metering Infr. (AMI)	-
500	Water	CMMS/Work Order System/GIS	-
500	Water	Elevated Tanks-Raymond/Bilikie	-
500	Water	Westside Reservoir	-
500	Water	Debt Service - Fees	1,250
500	Water	Debt Service - Principal	1,035,000

**TRANSFERS OUT FY 23-24**

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Amount</b>
500	Water	Debt Service - Interest	1,414,588
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	450,000
500	Water	Debt Service - Interest - 2013	104,988
500	Water	Premium Amort Expense - 2013	(27,712)
<b>Total Fund 500</b>			<b>3,030,326</b>
503	Water Efficiency	Climate Action Plan	-
503	Water Efficiency	City Hall Stormwater Project	-
<b>Total Fund 503</b>			<b>-</b>
<b>Total Transfer Out</b>			<b>6,799,778</b>

**TRANSFERS OUT FY 24-25**

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Amount</b>
101	General Fund	VoiP Phone System Installation	-
101	General Fund	CD Permit Management Software	-
101	General Fund	City/Civic EV Charging System	-
101	General Fund	Agenda Management System	-
101	General Fund	Arroyo Park EV Charging System	-
101	General Fund	City Hall Stormwater Project	-
101	General Fund	Arroyo Seco San Rafael & San Pascual Projects	-
101	General Fund	Cover deficit for Landscape & Lighting Maintenance Fund	765,086
101	General Fund	Cover deficit for Business Improvement Tax Fund	1,988
101	General Fund	Library Master Plan	-
<b>Total Fund 101</b>			<b>767,074</b>
104	Street Imp. Prog.	Street Repairs - 2023	957,897
<b>Total Fund 104</b>			<b>957,897</b>
105	Facil. & Equip. Replacement	825 Mission Yard Security Gate	-
105	Facil. & Equip. Replacement	Citywide Facility Repair	329,570
105	Facil. & Equip. Replacement	FD Front Bay Door Replacement	135,000
105	Facil. & Equip. Replacement	PD Locker/Restroom Improvement	90,000
105	Facil. & Equip. Replacement	Rec. Facilities Key System	20,000
105	Facil. & Equip. Replacement	PD Briefing Room Update	-
105	Facil. & Equip. Replacement	PD1st Floor Inter Paint/Drywal	-
105	Facil. & Equip. Replacement	War Memorial HVAC Repairs	-
105	Facil. & Equip. Replacement	Library HVAC Repairs	-
105	Facil. & Equip. Replacement	Library ADA Ramp, Light. & Imp	-
105	Facil. & Equip. Replacement	Citywide Facilities Assessment/ Security Enh.	287,160
105	Facil. & Equip. Replacement	Library Security Camera System	-
105	Facil. & Equip. Replacement	FD Diesel Exhaust System Replacement	50,000
105	Facil. & Equip. Replacement	Library Facility Improvements	100,514
105	Facil. & Equip. Replacement	Library Roof	291,781
105	Facil. & Equip. Replacement	Senior Center Flooring	60,000
<b>Total Fund 105</b>			<b>1,364,025</b>
108	SR 110 GF Reserve	North-South Corridor ITS Dploy	136,356
<b>Total Fund 108</b>			<b>136,356</b>
206	SLRF	VoiP Phone System Installation	21,549
206	SLRF	CD Permit Management Software	111,535
206	SLRF	City/Civic EV Charging System	130,699
206	SLRF	Agenda Management System	21,600
206	SLRF	Arroyo Park EV Charging System	50,000
206	SLRF	City Hall Stormwater Project	200,000
206	SLRF	Arroyo Seco San Rafael & San Pascual Projects	229,370
206	SLRF	Library Master Plan	150,000
206	SLRF	City Technology & Financial Systems	90,000
<b>Total Fund 206</b>			<b>1,004,753</b>
207	Prop C	Street Repairs - 2023	300,000
<b>Total Fund 108</b>			<b>300,000</b>
210	Sewer	CMMS/Work Order System/GIS	60,000
210	Sewer	Sewer Sys. Rep., Rehab&Replace	400,000
210	Sewer	Debt Service - Principal	253,262
210	Sewer	Debt Service - Interest	172,546
<b>Total Fund 210</b>			<b>885,808</b>

**TRANSFERS OUT FY 24-25**

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Amount</b>
213	SB2 Planning Grant	CD Permit Management Software	-
		<b>Total Fund 213</b>	<b>-</b>
214	Rogan HR5294 Grant	North-South Corridor ITS Dploy	1,083,735
		<b>Total Fund 214</b>	<b>1,083,735</b>
228	Housing Authority	308 San Pascual Residence Improvements	30,000
		<b>Total Fund 228</b>	<b>30,000</b>
230	Gas Tax	Street Repairs - 2023	200,000
		<b>Total Fund 230</b>	<b>200,000</b>
233	Measure R	Street Repairs - 2023	300,000
233	Measure R	Special Transporation Projects	70,754
233	Measure R	Citywide Mobility / Active Transport Plan Update	75,000
		<b>Total Fund 233</b>	<b>445,754</b>
234	Measure M-MAT	Fremont/Huntington MAT Project	912,600
		<b>Total Fund 234</b>	<b>912,600</b>
236	Measure M	Street Repairs - 2023	250,000
236	Measure M	Rect. Rapid Flashing Beacons	25,272
236	Measure M	Special Transporation Projects	70,754
236	Measure M	Citywide Mobility / Active Transport Plan Update	75,000
		<b>Total Fund 236</b>	<b>421,026</b>
237	RMRA	Street Repairs - 2023	585,093
		<b>Total Fund 237</b>	<b>585,093</b>
238	MSRC	Tesla Lease Model Y	266,879
238	MSRC	City/Civic EV Charging System	100,000
		<b>Total Fund 238</b>	<b>366,879</b>
239	Measure W	Rio Hondo LRS Alham, Wash Trtm	55,000
239	Measure W	Arroyo Seco San Rafael & San Pascual Projects	37,500
239	Measure W	Huntington Drive Green Street	10,137
		<b>Total Fund 239</b>	<b>102,637</b>
240	Measure M MSP	Pedestrian Crossing Devices	322,624
240	Measure M MSP	Grevalia/Fair Oaks Int. Imprv	50,000
		<b>Total Fund 240</b>	<b>372,624</b>
243	Measure R - MIP	Fremont/Huntington MIP Project	600,000
		<b>Total Fund 243</b>	<b>600,000</b>
245	Bike & Pedestrian Path	Street Repairs - 2023	25,000
		<b>Total Fund 245</b>	<b>25,000</b>
250	MWD	City Hall Stormwater Project	500,000
		<b>Total Fund 250</b>	<b>500,000</b>
251	Measure A	Grevalia&Berkshire Pocket Park	550,000
		<b>Total Fund 251</b>	<b>550,000</b>
252	Prop 68	Grevalia&Berkshire Pocket Park	193,992
		<b>Total Fund 252</b>	<b>193,992</b>
255	Capital Growth	North-South Corridor ITS Dploy	8,757
		<b>Total Fund 255</b>	<b>8,757</b>
260	CDBG	ADA Sidewalk Repairs	513,841
		<b>Total Fund 260</b>	<b>513,841</b>
275	Park Impact Fees	Grevalia&Berkshire Pocket Park	1,024,078
275	Park Impact Fees	Parks Master Plan	150,000
275	Park Impact Fees	Snake Trail Improvements	50,000



**TRANSFERS OUT FY 24-25**

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Amount</b>
<b>Total Fund 275</b>			<b>1,224,078</b>
277	HSIP Grant	Fair Oaks Traffic Signal Const	-
277	HSIP Grant	Rect. Rapid Flashing Beacons	227,452
<b>Total Fund 277</b>			<b>227,452</b>
281	CA State Library Bld. Forward	Library HVAC Repairs	-
281	CA State Library Bld. Forward	Library Facility Improvements	-
281	CA State Library Bld. Forward	Library Roof	-
<b>Total Fund 281</b>			<b>-</b>
295	Arroyo Seco Golf	Golf Course Netting Replacemen	730,143
<b>Total Fund 295</b>			<b>730,143</b>
400		CD Permit Managemennt Software	2,054
<b>Total Fund 400</b>			<b>2,054</b>
500	Water	Ann. Water Main Repairs	2,000,000
500	Water	Water Facil. Site Improvements	-
500	Water	Advanced Metering Infr. (AMI)	150,000
500	Water	CMMS/Work Order System/GIS	60,000
500	Water	Elevated Tanks-Raymond/Bilikie	-
500	Water	Westside Reservoir	550,000
500	Water	Debt Service - Fees	1,500
500	Water	Debt Service - Principal	1,035,000
500	Water	Debt Service - Interest	1,388,713
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	450,000
500	Water	Debt Service - Interest - 2013	95,988
500	Water	Premium Amort Expense - 2013	(27,712)
<b>Total Fund 500</b>			<b>5,755,701</b>
503	Water Efficiency	Arroyo Seco San Rafael & San Pascual Projects	100,000
503	Water Efficiency	City Hall Stormwater Project	200,000
<b>Total Fund 503</b>			<b>300,000</b>
<b>Total Transfer Out</b>			<b>20,567,279</b>

## General Fund Expenditure Summary

Revenue Category	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
Property Taxes	16,773,318	17,906,070	18,728,374	19,700,384	19,756,301	20,692,452
Assessments & Special Taxes	347,931	364,223	395,801	375,149	375,150	393,157
Sales Taxes	5,132,645	6,096,613	6,523,428	6,478,033	6,215,543	6,316,170
Utility Users Taxes	3,738,531	3,875,268	4,431,072	4,352,462	4,478,377	4,752,155
Franchise Fees	1,200,408	1,289,532	1,301,778	1,271,477	1,221,147	1,405,527
License & Permits	808,280	814,081	870,974	796,200	815,933	849,463
Fines & Forfeitures	143,449	52,291	65,860	58,000	66,876	58,000
Use of Money & Property	4,788,970	(495,381)	514,439	1,345,014	1,015,694	1,018,715
Other Agencies	955,205	179,525	236,171	475,500	463,019	702,385
Current Services	3,079,621	3,836,129	4,342,013	4,141,520	3,589,900	4,090,680
All Other Revenues	183,717	250,501	99,472	86,108	179,645	231,959
Reimbursement From Other Funds	483,384	483,384	483,384	483,384	483,384	483,384
<b>Total GF Revenues</b>	<b>37,635,460</b>	<b>34,652,238</b>	<b>37,992,765</b>	<b>39,563,231</b>	<b>38,660,968</b>	<b>40,994,048</b>

Department/Program Exp	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
City Council	35,890	45,446	35,161	118,903	126,006	126,968
City Manager	1,577,656	1,815,368	1,302,705	1,274,785	1,102,054	1,097,663
Management Services						
Management Services	-	6,615	443,077	485,105	557,333	601,431
City Clerk	115,512	-	390,154	447,319	321,026	428,416
Elections	76,843	93,242	84,086	63,900	100	155,000
Human Resources	350,761	-	823,839	841,614	742,556	920,681
Transportation Planning	287	90	-	-	-	-
Legal Services	607,285	572,032	957,860	420,000	745,531	745,531
Innovation and Technology	541,110	-	989,292	1,151,511	1,120,129	1,151,678
Finance						
Finance	871,011	1,040,325	1,165,149	1,050,473	1,024,464	995,072
City Treasurer	8,444	9,993	8,425	9,239	9,239	9,424
Non-Dept/Overhead	996,366	2,264,416	2,635,668	2,539,444	2,413,902	2,986,985
Police	10,400,998	11,384,907	10,638,978	11,398,978	9,996,931	11,991,006
Fire						
Fire	6,315,749	7,716,685	7,331,752	7,300,602	6,686,295	7,163,761
Emergency Preparedness	31,932	46,904	39,748	55,000	54,500	45,000
Public Works						
Admin & Engineering	618,493	572,717	678,021	1,243,249	1,069,617	787,252
Environmental Services	653	55,009	144,438	207,480	115,031	288,103
Park Maintenance	476,793	581,680	539,630	975,901	932,284	1,067,387
Facilities Maintenance	826,985	901,702	974,407	1,344,778	1,167,024	1,524,600
Community Development	1,819,769	2,428,641	3,498,352	4,100,795	3,079,928	3,622,896
Library	1,608,369	1,839,131	1,833,000	2,211,234	1,984,057	2,188,036
Community Services						
Senior Services	202,374	237,957	385,763	437,749	371,625	475,106
Community Services	217,223	276,302	366,840	373,413	302,546	425,840
Recreation and Youth Services	323,135	835,939	858,103	1,085,519	729,718	1,247,417
Capital Projects	-	-	-	-	-	-
<b>Total GF Expenditures</b>	<b>28,023,640</b>	<b>32,725,100</b>	<b>36,124,449</b>	<b>39,136,992</b>	<b>34,651,894</b>	<b>40,045,254</b>

Expenditure Fund Summary		Actual	Actual	Actual	Adopted	Estimated	Proposed
Fd	Category/Fund	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25
101	Wages & Benefits	22,108,355	25,216,188	24,460,162	26,659,742	23,332,994	27,634,414
101	Operations & Maintenance	5,875,483	7,495,907	11,504,378	12,219,249	11,114,164	12,334,340
101	Capital Outlay	39,802	13,005	159,909	258,000	204,735	76,500
101	Other Expenses	-	-	-	-	-	-
101	Transfer Out	-	-	-	-	-	-
101	Capital Projects	-	-	83,325	-	-	-
	<b>101 - General Fund Total</b>	<b>28,023,640</b>	<b>32,725,100</b>	<b>36,207,774</b>	<b>39,136,992</b>	<b>34,651,894</b>	<b>40,045,254</b>
103	Operations & Maintenance	2,167,385	4,276,759	5,290,303	3,566,267	3,656,397	4,099,360
	<b>103 - Insurance Fund Total</b>	<b>2,167,385</b>	<b>4,276,759</b>	<b>5,290,303</b>	<b>3,566,267</b>	<b>3,656,397</b>	<b>4,099,360</b>
104	Capital Projects	150,934	15,491	43,984	-	-	-
	<b>104 - Street Improvements Program Total</b>	<b>150,934</b>	<b>15,491</b>	<b>43,984</b>	<b>-</b>	<b>-</b>	<b>-</b>
105	Operations & Maintenance	-	-	179,324	531,502	379,000	540,000
105	Capital Outlay	77,691	942	36,876	-	-	-
105	Capital Projects	493,994	102,245	39,188	-	-	-
	<b>105 - Facilities &amp; Equip. Replacement Total</b>	<b>571,685</b>	<b>103,187</b>	<b>255,387</b>	<b>531,502</b>	<b>379,000</b>	<b>540,000</b>
108	Capital Projects	-	-	-	-	-	-
	<b>108 - SR110 General Fund Reserve Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
110	Operations & Maintenance	-	-	-	1,000	-	-
	<b>110 - OPEB Trust Fund Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
205	Wages & Benefits	187,334	220,062	372,971	687,234	574,204	667,785
205	Operations & Maintenance	63,453	57,560	95,807	301,041	240,630	281,509
205	Capital Outlay	64,500	-	175,843	-	-	246,362
205	Capital Projects	-	-	5,617	-	-	-
	<b>205 - Prop "A" Total</b>	<b>315,286</b>	<b>277,622</b>	<b>650,237</b>	<b>988,275</b>	<b>814,834</b>	<b>1,195,656</b>
206	Operations & Maintenance	-	-	152,692	3,498,717	218,420	4,651,925
206	Capital Outlay	-	-	-	-	-	70,000
	<b>206 - SLFRF Fund Total</b>	<b>-</b>	<b>-</b>	<b>963,358</b>	<b>3,498,717</b>	<b>218,420</b>	<b>4,721,925</b>
207	Wages & Benefits	200,295	192,956	155,158	-	22,744	2,388
207	Operations & Maintenance	82,684	116,730	73,212	-	30,000	-
207	Capital Projects	11,460	21,090	35,400	-	-	-
	<b>207 - Prop "C" Total</b>	<b>294,439</b>	<b>330,776</b>	<b>263,771</b>	<b>-</b>	<b>52,744</b>	<b>2,388</b>
208	Capital Projects	125,801	18,100	-	-	-	-
	<b>208 - TEA/Metro Total</b>	<b>125,801</b>	<b>18,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210	Wages & Benefits	424,165	420,465	500,829	586,758	479,161	700,663
210	Operations & Maintenance	74,703	410,511	396,651	653,922	393,760	649,866
210	Capital Outlay	77,123	-	-	-	-	-
210	Other Expenses	46,183	219,282	210,171	-	-	-
210	Capital Projects	473,091	-	-	-	-	-
	<b>210 - Sewer Total</b>	<b>1,095,266</b>	<b>1,050,258</b>	<b>1,107,650</b>	<b>1,240,680</b>	<b>872,921</b>	<b>1,350,529</b>
213	Capital Projects	-	-	45,068	-	-	-
	<b>213 - SB2 Planning Grant Total</b>	<b>-</b>	<b>-</b>	<b>45,068</b>	<b>-</b>	<b>-</b>	<b>-</b>
214	Capital Projects	3,211	-	167,246	-	-	-
	<b>214 - Rogan HR5394 Grant Total</b>	<b>3,211</b>	<b>-</b>	<b>167,246</b>	<b>-</b>	<b>-</b>	<b>-</b>
215	Wages & Benefits	199,179	207,461	146,085	237,782	205,107	245,677
215	Operations & Maintenance	682,020	970,666	1,115,695	1,447,900	1,397,161	1,467,200
215	Capital Outlay	-	15,923	-	30,000	-	-
215	Capital Projects	50,000	75,000	-	-	-	-
	<b>215 - Street Light &amp; Landscape Total</b>	<b>931,199</b>	<b>1,269,049</b>	<b>1,261,780</b>	<b>1,715,682</b>	<b>1,602,268</b>	<b>1,712,877</b>
218	Operations & Maintenance	-	-	-	-	-	-
218	Capital Outlay	35,924	-	-	-	-	-
	<b>218 - Clean Air Act Total</b>	<b>35,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
220	Operations & Maintenance	107,000	105,500	108,432	133,500	133,000	73,000
	<b>220 - Business Improvement Tax Total</b>	<b>107,000</b>	<b>105,500</b>	<b>108,432</b>	<b>133,500</b>	<b>133,000</b>	<b>73,000</b>

Expenditure Fund Summary		Actual	Actual	Actual	Adopted	Estimated	Proposed
Fd	Category/Fund	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25
226	Operations & Maintenance	9,650	9,052	8,041	15,000	9,200	15,000
	<b>226 - Mission Meridian Public Garage Total</b>	<b>9,650</b>	<b>9,052</b>	<b>8,041</b>	<b>15,000</b>	<b>9,200</b>	<b>15,000</b>
227	Wages & Benefits	-	-	-	-	-	-
227	Operations & Maintenance	51,743	44,493	35,050	200,600	196,600	196,000
	<b>227 - Successor Agency to CRA Total</b>	<b>51,743</b>	<b>44,493</b>	<b>35,050</b>	<b>200,600</b>	<b>196,600</b>	<b>196,000</b>
228	Operations & Maintenance	10,361	373	3,690	16,200	6,700	22,000
	<b>228 - Housing Authority Total</b>	<b>10,361</b>	<b>373</b>	<b>3,690</b>	<b>16,200</b>	<b>6,700</b>	<b>22,000</b>
230	Wages & Benefits	469,132	497,374	625,094	925,061	739,787	831,893
230	Operations & Maintenance	88,920	115,888	124,579	358,700	169,500	338,600
230	Capital Outlay	25,185	-	-	65,000	-	65,000
230	Capital Projects	-	-	-	-	-	-
	<b>230 - State Gas Tax Total</b>	<b>583,237</b>	<b>613,262</b>	<b>749,673</b>	<b>1,348,761</b>	<b>909,287</b>	<b>1,235,493</b>
232	Wages & Benefits	-	-	-	-	-	-
232	Operations & Maintenance	27,957	54,329	46,543	118,000	44,600	103,500
	<b>232 - County Park Bond Total</b>	<b>27,957</b>	<b>54,329</b>	<b>46,543</b>	<b>118,000</b>	<b>44,600</b>	<b>103,500</b>
233	Wages & Benefits	-	-	21,020	78,472	64,480	72,456
233	Operations & Maintenance	-	-	-	50,000	180,473	50,000
233	Capital Projects	343,453	31,773	-	-	-	-
	<b>233 - Measure R Total</b>	<b>343,453</b>	<b>31,773</b>	<b>21,020</b>	<b>128,472</b>	<b>244,953</b>	<b>122,456</b>
234	Capital Projects	-	-	-	-	-	-
	<b>234 - LACMTA Measure M MAT Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
236	Wages & Benefits	-	-	21,020	78,472	64,481	72,456
236	Operations & Maintenance	-	-	18,390	150,000	400,000	150,000
236	Capital Projects	-	-	-	-	-	-
	<b>236 - Measure M Total</b>	<b>25,185</b>	<b>-</b>	<b>39,410</b>	<b>228,472</b>	<b>464,481</b>	<b>290,323</b>
237	Capital Projects	451,157	-	-	-	-	-
	<b>237 - Road Maint. &amp; Rehab. Acct. Total</b>	<b>451,157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
238	Capital Outlay	-	-	-	-	-	-
238	Capital Projects	1,151	-	4,550	-	-	-
	<b>238 - MSRC Grant Total</b>	<b>1,151</b>	<b>-</b>	<b>4,550</b>	<b>-</b>	<b>-</b>	<b>-</b>
239	Wages & Benefits	26,481	21,886	31,582	57,138	42,514	61,278
239	Operations & Maintenance	16,074	72,809	123,113	256,000	166,666	177,000
239	Capital Projects	-	-	-	-	-	-
	<b>239 - Measure W Total</b>	<b>42,555</b>	<b>94,695</b>	<b>154,695</b>	<b>313,138</b>	<b>209,180</b>	<b>238,278</b>
240	Capital Projects	-	-	-	-	-	-
	<b>240 - Measure M MSP Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
241	Wages & Benefits	38,582	50,982	-	-	-	-
	<b>241 - Measure H Total</b>	<b>38,582</b>	<b>50,982</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
242	Capital Projects	44,618	8,076	17,093	-	-	-
	<b>242 - Prop C Exchange Funds Total</b>	<b>44,618</b>	<b>8,076</b>	<b>17,093</b>	<b>-</b>	<b>-</b>	<b>-</b>
245	Capital Projects	10,252	-	-	-	-	-
	<b>245 - Bike &amp; Pedestrian Paths Total</b>	<b>10,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
247	Operations & Maintenance	-	-	-	45,000	-	-
	<b>247 - SGVCOG Grant Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>
248	Capital Projects	7,830	-	-	-	-	-
	<b>248 - BTA Grants Total</b>	<b>7,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
249	Operations & Maintenance	10,745	301,052	90,033	-	-	-
	<b>249 - Golden Streets Grant Total</b>	<b>10,745</b>	<b>301,052</b>	<b>90,033</b>	<b>-</b>	<b>-</b>	<b>-</b>
255	Capital Projects	-	-	20,252	-	-	-
	<b>255 - Capital Growth Total</b>	<b>-</b>	<b>-</b>	<b>20,252</b>	<b>-</b>	<b>-</b>	<b>-</b>
260	Operations & Maintenance	62,984	65,950	23,292	19,599	19,599	19,104

Expenditure Fund Summary		Actual	Actual	Actual	Adopted	Estimated	Proposed
Fd	Category/Fund	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25
260	Capital Projects	-	-	-	-	-	-
	<b>260 - CDBG Total</b>	<b>62,980</b>	<b>65,950</b>	<b>23,292</b>	<b>19,599</b>	<b>19,599</b>	<b>19,104</b>
270	Operations & Maintenance	-	20,100	-	10,000	10,000	10,000
270	Capital Outlay	-	-	-	50,000	50,000	50,000
	<b>270 - Asset Forfeiture Total</b>	<b>-</b>	<b>20,100</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
272	Capital Outlay	24,478	136,767	-	178,011	73,011	73,011
	<b>272 - Police Grants - State (COPS) Total</b>	<b>24,478</b>	<b>136,767</b>	<b>-</b>	<b>178,011</b>	<b>73,011</b>	<b>73,011</b>
274	Capital Outlay	-	125,360	-	-	-	350,049
	<b>274 - Homeland Security Grant Total</b>	<b>-</b>	<b>125,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,049</b>
275	Operations & Maintenance	18,050	15,035	3,099	-	-	-
275	Capital Projects	-	138,745	36,288	-	-	-
	<b>275 - Park Impact Fees Total</b>	<b>18,050</b>	<b>153,780</b>	<b>39,386</b>	<b>-</b>	<b>-</b>	<b>-</b>
277	Wages & Benefits	-	-	-	-	-	-
277	Capital Projects	-	-	21,317	-	-	-
	<b>277 - HSIP Grant Total</b>	<b>-</b>	<b>-</b>	<b>21,317</b>	<b>-</b>	<b>-</b>	<b>-</b>
295	Operations & Maintenance	1,084,188	1,267,820	1,341,028	1,245,087	1,208,152	1,431,511
295	Capital Outlay	-	-	-	-	-	-
295	Other Expenses	53,791	50,784	33,386	-	-	-
295	Capital Projects	-	-	14,632	-	-	-
	<b>295 - Arroyo Seco Golf Course Total</b>	<b>1,137,979</b>	<b>1,318,604</b>	<b>1,389,046</b>	<b>1,245,087</b>	<b>1,208,152</b>	<b>1,431,511</b>
310	Operations & Maintenance	184,839	183,383	177,755	425,808	425,808	425,808
	<b>310 - Sewer Capital Projects Total</b>	<b>184,839</b>	<b>183,383</b>	<b>177,755</b>	<b>425,808</b>	<b>425,808</b>	<b>425,808</b>
400	Capital Projects	-	-	-	16,518,071	2,662,230	16,109,763
	<b>400 - Capital Improvement Projects Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,518,071</b>	<b>2,662,230</b>	<b>16,109,763</b>
500	Wages & Benefits	1,710,650	1,905,784	1,885,289	2,219,369	1,845,458	2,253,250
500	Operations & Maintenance	3,293,633	3,789,440	3,862,468	6,874,551	4,671,206	7,019,654
500	Capital Outlay	32,708	18,379	-	720,000	-	1,130,000
500	Other Expenses	999,203	1,840,220	1,808,696	-	-	-
500	Capital Projects	10,061	(49,624)	-	-	-	-
	<b>500 - Water Total</b>	<b>6,046,255</b>	<b>7,504,199</b>	<b>7,556,453</b>	<b>9,813,920</b>	<b>6,516,664</b>	<b>10,402,904</b>
503	Wages & Benefits	107,838	135,019	99,582	165,242	153,449	143,144
503	Operations & Maintenance	25,678	24,737	77,401	159,200	63,380	159,200
503	Capital Outlay	-	-	-	40,000	-	40,000
503	Capital Projects	50,839	-	-	-	-	-
	<b>503 - Water Efficiency Fund Total</b>	<b>184,355</b>	<b>159,756</b>	<b>176,983</b>	<b>364,442</b>	<b>216,829</b>	<b>342,344</b>
505	Operations & Maintenance	1,595,899	1,571,200	1,534,200	2,501,050	2,475,800	2,475,425
	<b>505 - 2016 Water Revenue Bonds Total</b>	<b>1,595,899</b>	<b>1,571,200</b>	<b>1,534,200</b>	<b>2,501,050</b>	<b>2,475,800</b>	<b>2,475,425</b>
506	Operations & Maintenance	104,607	101,869	147,478	264,966	266,415	532,531
	<b>506 - 2016 Water Revenue Bonds Total</b>	<b>104,607</b>	<b>101,869</b>	<b>147,478</b>	<b>264,966</b>	<b>266,415</b>	<b>532,531</b>
550	Operations & Maintenance	129,376	117,376	102,540	529,276	550,688	520,276
	<b>550 - Public Financing Authority Total</b>	<b>129,376</b>	<b>117,376</b>	<b>102,540</b>	<b>529,276</b>	<b>550,688</b>	<b>520,276</b>
927	Operations & Maintenance	-	-	-	196,600	196,600	196,600
	<b>927 - Redev. Oblig. Retirement Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>196,600</b>	<b>196,600</b>	<b>196,600</b>
	<b>CITYWIDE TOTAL</b>	<b>44,969,061</b>	<b>52,838,273</b>	<b>58,723,487</b>	<b>85,343,086</b>	<b>59,138,273</b>	<b>88,928,362</b>

	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Wages & Benefits	15,653	18,589	19,738	19,703	22,306	40,968
Operations & Maintenance	20,236	26,857	15,424	99,200	103,700	86,000
<b>Total Expenses by Category</b>	<b>35,890</b>	<b>45,446</b>	<b>35,161</b>	<b>118,903</b>	<b>126,006</b>	<b>126,968</b>
[101-1011] City Council	35,890	45,446	71,388	118,903	126,006	126,968
<b>Total Expenses by Program</b>	<b>35,890</b>	<b>45,446</b>	<b>71,388</b>	<b>118,903</b>	<b>126,006</b>	<b>126,968</b>

	Actual 2020/21	Actual 2021/22	Estimated 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Wages & Benefits	1,363,498	1,670,242	1,053,599	1,059,376	949,112	938,263
Operations & Maintenance	321,158	250,626	357,538	348,910	285,943	232,400
Capital Outlay	-	-	-	-	-	-
<b>Total Expenses by Category</b>	<b>1,684,656</b>	<b>1,920,868</b>	<b>1,411,137</b>	<b>1,408,285</b>	<b>1,235,054</b>	<b>1,170,663</b>
[101-2011] City Manager	1,577,395	1,815,368	1,021,485	1,224,510	1,052,986	1,063,388
[101-2012] Economic Development	261	-	95,108	50,275	49,068	34,275
[220-2301] Community Promotion	107,000	105,500	112,000	133,500	133,000	73,000
<b>Total Expenses by Program</b>	<b>1,684,656</b>	<b>1,920,868</b>	<b>1,228,593</b>	<b>1,408,285</b>	<b>1,235,054</b>	<b>1,170,663</b>

	Actual 2020/21	Actual 2021/22	Estimated 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Wages & Benefits	30,959	6,615	906,931	1,033,959	1,176,242	1,396,713
Operations & Maintenance	1,647,496	665,364	2,687,551	2,178,490	2,149,698	2,531,024
Capital Outlay	91,035	7,495	93,825	197,000	160,735	75,000
<b>Total Expenses by Category</b>	<b>1,769,490</b>	<b>679,474</b>	<b>3,688,308</b>	<b>3,409,449</b>	<b>3,486,675</b>	<b>4,002,737</b>
[101-2033] City Clerk	115,512	-	389,517	447,319	321,026	428,416
[101-1022] Elections	76,843	93,242	110,809	63,900	100	155,000
[101-2034] Human Resources	350,761	-	905,818	841,614	742,556	920,681
[101-2021] Transportation Planning	287	90	-	-	-	-
[101-2031] Management Services	-	6,615	415,995	485,105	557,333	601,431
[101-2032] Information Services	541,110	-	889,657	1,151,511	1,120,129	1,151,678
[101-2501] Legal Services	607,285	572,032	1,790,280	420,000	745,531	745,531
[105-3032] Information Services	77,691	7,495	-	-	-	-
<b>Total Expenses by Program</b>	<b>1,769,490</b>	<b>679,474</b>	<b>4,502,076</b>	<b>3,409,449</b>	<b>3,486,675</b>	<b>4,002,737</b>

	Actual 2020/21	Actual 2021/22	Estimated 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Wages & Benefits	1,286,845	1,303,684	1,617,009	1,797,323	1,482,834	1,624,581
Operations & Maintenance	3,482,901	7,144,759	10,499,023	10,116,534	6,822,768	11,813,935
Capital Outlay	-	-	152,047	-	-	420,000
<b>Total Expenses by Category</b>	<b>4,769,746</b>	<b>8,448,443</b>	<b>12,268,080</b>	<b>11,913,857</b>	<b>8,305,602</b>	<b>13,858,516</b>
[101-3011] Finance	871,011	1,040,325	1,144,568	1,050,473	1,024,464	995,072
[101-3041] Non-Dept/Overhead	996,366	2,264,416	3,244,105	2,539,444	2,413,902	2,986,985
[103-2501] Insurance Services	2,167,385	4,276,759	4,686,289	3,566,267	3,656,397	4,099,360
[110-3011] OPEB Trust Fund	-	-	3,000	1,000	-	-
[206-XXXX] SLFRF Fund	-	-	7,028,389	3,498,717	218,420	4,721,925
[500-3012] Utility Billing	734,984	866,944	812,979	1,257,956	992,420	1,055,173
<b>Total Expenses by Program</b>	<b>4,769,746</b>	<b>8,448,443</b>	<b>16,919,330</b>	<b>11,913,857</b>	<b>8,305,602</b>	<b>13,858,516</b>

	Actual 2020/21	Actual 2021/22	Estimated 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Wages & Benefits	8,444	9,993	8,425	9,239	9,239	9,424
Operations & Maintenance	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenses by Category</b>	<b>8,444</b>	<b>9,993</b>	<b>8,425</b>	<b>9,239</b>	<b>9,239</b>	<b>9,424</b>

[101-3021] City Treasurer	8,444	9,993	8,752	9,239	9,239	9,424
<b>Total Expenses by Program</b>	<b>8,444</b>	<b>9,993</b>	<b>8,752</b>	<b>9,239</b>	<b>9,239</b>	<b>9,424</b>

<b>EXPENDITURE SUMMARY</b>	<b>Actual 2020/21</b>	<b>Actual 2021/22</b>	<b>Estimated 2022/23</b>	<b>Adopted 2023/24</b>	<b>Estimated 2023/24</b>	<b>Proposed 2024/25</b>
Wages & Benefits	9,760,540	10,451,997	9,456,377	10,155,100	8,760,171	10,623,140
Operations & Maintenance	679,040	1,001,511	1,363,165	1,785,380	1,625,760	1,917,866
Capital Outlay	24,478	258,055	(1,240)	228,011	123,011	473,060
<b>Total Expenses by Category</b>	<b>10,464,058</b>	<b>11,711,564</b>	<b>10,818,302</b>	<b>12,168,491</b>	<b>10,508,942</b>	<b>13,014,065</b>

[101-4011] Police	10,400,998	11,384,907	11,050,087	11,398,978	9,996,931	11,991,006
[105-4011] Facilities & Equipment Replacement	-	(6,553)	120,000	531,502	379,000	540,000
[241-4011] Measure H	38,582	50,982	-	-	-	-
[270-4011] Police	-	20,100	10,000	10,000	10,000	10,000
[270-4015] Police Asset Forfeiture	-	-	50,000	50,000	50,000	50,000
[272-4018] Police State Grant - AB 3229	24,478	136,767	130,000	178,011	73,011	73,011
[274-4019] Homeland Security Grant	-	125,360	-	-	-	350,049
<b>Total Expenses by Program</b>	<b>10,464,058</b>	<b>11,711,564</b>	<b>11,360,087</b>	<b>12,168,491</b>	<b>10,508,942</b>	<b>13,014,065</b>

<b>EXPENDITURE SUMMARY</b>	<b>Actual 2020/21</b>	<b>Actual 2021/22</b>	<b>Estimated 2022/23</b>	<b>Adopted 2023/24</b>	<b>Estimated 2023/24</b>	<b>Proposed 2024/25</b>
Wages & Benefits	5,775,579	7,146,473	6,610,710	6,533,402	5,917,344	6,480,261
Operations & Maintenance	572,103	617,116	755,162	822,200	823,450	728,500
Capital Outlay	-	-	5,628	-	-	-
<b>Total Expenses by Category</b>	<b>6,347,681</b>	<b>7,763,589</b>	<b>7,371,500</b>	<b>7,355,602</b>	<b>6,740,795</b>	<b>7,208,761</b>

[101-5011] Fire	6,315,749	7,716,685	7,198,725	7,300,602	6,686,295	7,163,761
[101-5012] Emergency Preparedness	31,932	46,904	51,000	55,000	54,500	45,000
[105-5011] Facilities & Equipment Replacement	-	-	-	-	-	-
<b>Total Expenses by Program</b>	<b>6,347,681</b>	<b>7,763,589</b>	<b>7,249,725</b>	<b>7,355,602</b>	<b>6,740,795</b>	<b>7,208,761</b>

<b>EXPENDITURE SUMMARY</b>	<b>Actual 2020/21</b>	<b>Actual 2021/22</b>	<b>Estimated 2022/23</b>	<b>Adopted 2023/24</b>	<b>Estimated 2023/24</b>	<b>Proposed 2024/25</b>
Wages & Benefits	3,785,885	4,005,277	3,998,445	5,293,365	4,390,564	5,509,676
Operations & Maintenance	4,599,429	6,228,546	6,603,378	11,679,653	9,012,154	11,598,328
Capital Outlay	196,125	34,302	-	857,000	-	1,302,867
Other Expenses	-	-	-	-	-	-
<b>Total Expenses by Category</b>	<b>8,581,439</b>	<b>10,268,125</b>	<b>10,601,822</b>	<b>17,830,018</b>	<b>13,402,718</b>	<b>18,410,872</b>

[101-6011] PW Admin & Engineering	618,493	572,717	526,444	1,243,249	1,069,617	787,252
[101-6015] Environmental Services	653	55,009	143,609	207,480	115,031	288,103
[101-6410] Park Maintenance	476,793	581,680	514,755	975,901	932,284	1,067,387
[101-6601] Facilities Maintenance	826,985	901,702	907,533	1,344,778	1,167,024	1,524,600
[105-6011] PW Admin & Engineering	-	-	-	-	-	-
[207-6011] PW Admin & Engineering	40,199	62,240	-	-	30,000	-
[210-6501] Sewer Operations	575,992	830,975	836,150	1,240,680	872,921	1,350,529
[210-9990] Unfunded Liabilities	-	-	-	-	-	-
[210-9997] Unfunded Liabilities	-	-	-	-	-	-
[215-6115] Traffic Signals	162,424	276,512	363,000	401,000	374,436	412,500
[215-6118] Sidewalk Maintenance	-	-	-	-	-	-
[215-6201] Street Lighting	191,600	297,921	276,750	403,438	343,371	403,159
[215-6310] Street Trees	525,457	638,121	551,283	758,744	731,961	744,718
[215-6416] Median Strips	51,718	56,495	137,250	152,500	152,500	152,500
[218-2270] Clean Air Act	35,924	-	-	-	-	-
[230-6116] Street Maintenance	583,237	613,262	836,175	1,348,761	909,287	1,235,493
[232-6417] Prop "A" Park Maintenance	27,957	54,329	61,500	118,000	44,600	103,500
[233-6011] PW Admin & Engineering	-	-	44,927	128,472	244,953	122,456
[236-6011] PW Admin & Engineering	25,185	-	79,927	228,472	464,481	290,323
[238-6501] Sewer Operations	-	-	-	-	-	-
[239-6011] PW Admin & Engineering	42,555	94,695	285,608	313,138	209,180	238,278
[239-6011] PW Admin & Engineering	-	-	-	-	-	-
[249-6011] PW Admin & Engineering	10,745	301,052	-	-	-	-
[247-6011] PW Admin & Engineering	-	-	-	45,000	-	-
[277-6011] PW Admin & Engineering	-	-	-	-	-	-
[310-6501] Sewer Operations	0	-	-	-	-	-
[500-6710] Water Distribution	1,159,330	1,839,847	2,232,456	3,410,433	2,811,509	3,847,759
[500-6711] Water Production	3,142,676	3,006,811	3,935,020	5,145,531	2,712,735	5,499,972
[500-9990] Unfunded Liabilities	-	-	-	-	-	-
[503-6713] Water Efficiency	133,516	159,756	175,464	364,442	216,829	342,344
<b>Total Expenses by Program</b>	<b>8,631,439</b>	<b>10,343,125</b>	<b>11,907,852</b>	<b>17,830,018</b>	<b>13,402,718</b>	<b>18,410,872</b>

	Actual	Actual	Estimated	Adopted	Estimated	Proposed
EXPENDITURE SUMMARY	2020/21	2021/22	2022/23	2023/24	2023/24	2024/25
Wages & Benefits	1,108,800	1,304,611	1,549,492	1,981,414	1,697,528	1,963,746
Operations & Maintenance	721,329	1,124,402	1,952,550	2,135,581	1,389,100	1,706,150
Capital Outlay	-	-	-	-	-	-
<b>Total Expenses by Category</b>	<b>1,830,130</b>	<b>2,429,014</b>	<b>3,502,042</b>	<b>4,116,995</b>	<b>3,086,628</b>	<b>3,669,896</b>
[101-7011] Community Development	1,819,769	2,428,641	3,047,629	4,100,795	3,079,928	3,622,896
[105-7011] Facilities & Equipment Replacement	-	-	-	-	-	-
[228-7220] Housing Authority	10,361	373	11,700	16,200	6,700	22,000
<b>Total Expenses by Program</b>	<b>1,830,130</b>	<b>2,429,014</b>	<b>3,059,329</b>	<b>4,116,995</b>	<b>3,086,628</b>	<b>3,669,896</b>



	Actual 2020/21	Actual 2021/22	Estimated 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Wages & Benefits	1,335,189	1,544,306	1,499,933	1,810,839	1,591,086	1,843,311
Operations & Maintenance	248,738	284,301	271,371	341,395	348,971	343,225
Capital Outlay	24,442	10,525	61,696	59,000	44,000	1,500
<b>Total Expenses by Category</b>	<b>1,608,369</b>	<b>1,839,131</b>	<b>1,833,000</b>	<b>2,211,234</b>	<b>1,984,057</b>	<b>2,188,036</b>
[101-8011] Library	1,608,369	1,839,131	1,866,927	2,211,234	1,984,057	2,188,036
<b>Total Expenses by Program</b>	<b>1,608,369</b>	<b>1,839,131</b>	<b>1,866,927</b>	<b>2,211,234</b>	<b>1,984,057</b>	<b>2,188,036</b>

	Actual 2020/21	Actual 2021/22	Estimated 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Wages & Benefits	1,000,618	1,406,389	1,598,132	2,001,549	1,527,955	2,255,319
Operations & Maintenance	1,408,533	1,826,734	2,085,183	2,163,093	1,950,463	2,310,341
Capital Outlay	66,516	-	175,843	-	-	246,362
<b>Total Expenses by Category</b>	<b>2,475,667</b>	<b>3,233,123</b>	<b>3,859,158</b>	<b>4,164,642</b>	<b>3,478,418</b>	<b>4,812,022</b>
[101-8021] Senior Services	202,374	237,957	390,480	437,749	371,625	475,106
[101-8031] Community Services	217,223	276,302	421,305	373,413	302,546	425,840
[101-8032] Recreation and Youth Services	323,135	835,939	818,737	1,085,519	729,718	1,247,417
[105-8031] Facilities & Equipment Replacement	-	-	-	-	-	-
[205-2210] Prop "A" Administration	13,204	12,902	17,070	27,139	30,693	28,619
[205-8024] Transit Planning	143,026	86,928	323,541	198,220	201,031	469,518
[205-8025] Dial-A-Ride	159,057	177,792	330,643	762,915	583,111	697,518
[207-2260] Prop "C" Administration	6,602	4,491	6,871	-	-	-
[207-8025] Dial-A-Ride	236,178	242,954	347,914	-	22,744	2,388
[226-2029] Mission Meridian Public Garage	9,650	9,052	9,100	15,000	9,200	15,000
[260-8023] CDBG Senior Nutrition Prog	62,980	65,950	-	19,599	19,599	19,104
[275-6410] Park Maintenance	18,050	15,035	-	-	-	-
[295-8032] Recreation and Youth Services	(39,500)	50,508	30,218	-	-	-
[295-8041] General Administration	454,446	512,974	497,471	467,656	464,918	520,218
[295-8042] Golf Course Maintenance	378,623	423,131	471,692	502,590	470,125	537,068
[295-8043] Range	143,203	162,405	194,444	182,475	163,550	207,259
[295-8044] Golf Shop	128,569	103,494	125,700	79,050	91,950	145,696
[295-8045] Food Service	18,846	15,308	16,450	13,316	17,609	21,270
<b>Total Expenses by Program</b>	<b>2,475,667</b>	<b>3,233,123</b>	<b>4,001,636</b>	<b>4,164,642</b>	<b>3,478,418</b>	<b>4,812,022</b>

	Actual 2020/21	Actual 2021/22	Estimated 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Wages & Benefits	-	-	-	-	-	-
Operations & Maintenance	51,743	44,493	35,050	397,200	393,200	392,600
Capital Outlay	-	-	-	-	-	-
<b>Total Expenses by Category</b>	<b>51,743</b>	<b>44,493</b>	<b>35,050</b>	<b>397,200</b>	<b>393,200</b>	<b>392,600</b>
[227-7211] CRA Debt Service	51,743	44,493	200,193	200,600	196,600	196,000
[927-XXXX] Redev. Obligation Trust	-	-	196,500	196,600	196,600	196,600
<b>Total Expenses by Program</b>	<b>51,743</b>	<b>44,493</b>	<b>396,693</b>	<b>397,200</b>	<b>393,200</b>	<b>392,600</b>

	Actual 2020/21	Actual 2021/22	Estimated 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Wages & Benefits	-	-	-	-	-	-
Operations & Maintenance	2,014,721	1,973,828	1,961,973	3,721,100	3,718,710	3,954,039
Capital Outlay	-	-	-	-	-	-
<b>Total Expenses by Category</b>	<b>2,014,721</b>	<b>1,973,828</b>	<b>1,961,973</b>	<b>3,721,100</b>	<b>3,718,710</b>	<b>3,954,039</b>
[310-6712] Bond Debt Service	184,839	183,383	425,808	425,808	425,808	425,808
[505-6712] Bond Debt Service	1,595,899	1,571,200	2,500,300	2,501,050	2,475,800	2,475,425
[506-6712] Bond Debt Service	-	-	-	-	-	-
[506-6714] Bond Debt Service	104,607	101,869	264,966	264,966	266,415	532,531
[550-6712] Bond Debt Service	129,376	117,376	531,676	529,276	550,688	520,276
<b>Total Expenses by Program</b>	<b>2,014,721</b>	<b>1,973,828</b>	<b>3,722,750</b>	<b>3,721,100</b>	<b>3,718,710</b>	<b>3,954,039</b>

	Actual 2020/21	Actual 2021/22	Estimated 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>EXPENDITURE SUMMARY</b>						
Capital Projects	2,227,851	222,151	477,418	16,518,071	2,662,230	16,109,763

<b>Total Expenses by Category</b>	<b>2,227,851</b>	<b>222,151</b>	<b>477,418</b>	<b>16,518,071</b>	<b>2,662,230</b>	<b>16,109,763</b>
[101-9000] Capital Projects	-	-	170,000	-	-	-
[104-9000] Capital Projects	150,934	15,491	55,183	-	-	-
[105-9000] Capital Projects	493,994	102,245	111,853	-	-	-
[108-9000] Capital Projects	-	-	100,000	-	-	-
[205-9000] Capital Projects	-	-	24,995	-	-	-
[206-9000] Capital Projects	-	-	-	-	-	-
[207-9000] Capital Projects	11,460	21,090	36,550	-	-	-
[208-9000] Capital Projects	125,801	18,100	-	-	-	-
[210-9000] Capital Projects	473,091	-	-	-	-	-
[213-9000] Capital Projects	-	-	50,000	-	-	-
[214-9000] Capital Projects	3,211	-	-	-	-	-
[215-9000] Capital Projects	50,000	75,000	-	-	-	-
[218-9000] Capital Projects	-	-	-	-	-	-
[230-9000] Capital Projects	-	-	-	-	-	-
[232-9000] Capital Projects	-	-	-	-	-	-
[233-9000] Capital Projects	343,453	31,773	-	-	-	-
[234-9000] Capital Projects	-	-	-	-	-	-
[236-9000] Capital Projects	-	-	72,435	-	-	-
[237-9000] Capital Projects	451,157	-	-	-	-	-
[238-9000] Capital Projects	1,151	-	4,550	-	-	-
[239-9000] Capital Projects	-	-	-	-	-	-
[240-9000] Capital Projects	-	-	-	-	-	-
[242-9000] Capital Projects	44,618	8,076	17,093	-	-	-
[245-9000] Capital Projects	10,252	-	-	-	-	-
[248-9000] Capital Projects	7,830	-	-	-	-	-
[255-9000] Capital Projects	-	-	200,000	-	-	-
[260-9000] Capital Projects	-	-	-	-	-	-
[275-9000] Capital Projects	-	138,745	102,510	-	-	-
[277-9000] Capital Projects	-	-	744,511	-	-	-
[295-9000] Capital Projects	-	-	19,407	-	-	-
[310-9000] Capital Projects	-	-	-	-	-	-
[327-9000] Capital Projects	-	-	-	-	-	-
[400-9000] Capital Projects	-	-	-	16,518,071	2,662,230	16,109,763
[500-9000] Capital Projects	10,061	(49,624)	55,000	-	-	-
[503-9000] Capital Projects	50,839	-	-	-	-	-
[510-9000] Capital Projects	-	-	-	-	-	-
<b>Total Expenses by Program</b>	<b>2,227,851</b>	<b>360,896</b>	<b>1,764,087</b>	<b>16,518,071</b>	<b>2,662,230</b>	<b>16,109,763</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>43,894,884</b>	<b>50,696,114</b>	<b>62,965,301</b>	<b>85,343,086</b>	<b>59,138,273</b>	<b>88,928,362</b>

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
7000	000	Salaries - Permanent	2,120	7,160	13,440	-	2,760	-
7010	000	Salaries - Temp / Part	12,880	10,680	5,700	18,000	18,000	37,500
7110	000	Workers Compensation	163	188	173	252	207	525
7170	000	FICA - Medicare	490	561	424	1,450	1,339	2,942
		<WAGES & BENEFITS>	15,653	18,589		19,703	22,306	40,968
8000	000	Office Supplies	-	-	-	-	-	-
8010	000	Postage	206	42	2	8,000	8,000	8,000
8020	000	Special Department Expense	1,404	5,119	3,929	49,000	49,000	49,000
8021	000	Discretionary Fund Program	15,376	12,588	5,309	33,700	33,700	16,000
8060	000	Dues & Memberships	3,200	-	-	500	500	500
8090	000	Conference & Meeting Expense	50	9,108	6,184	8,000	12,500	12,500
		<OPERATIONS & MAINTENANCE>	20,236	26,857	15,424	99,200	103,700	86,000
<b>[101-1011] City Council Total</b>			<b>35,890</b>	<b>45,446</b>	<b>35,161</b>	<b>118,903</b>	<b>126,006</b>	<b>126,968</b>
7000	000	Salaries - Permanent	20,633	-	116,162	182,655	124,484	205,782
7010	000	Salaries - Temp / Part	3,151	-	57,739	-	-	-
7020	000	Overtime	-	-	266	-	9,705	10,000
7070	000	Leave Buyback	-	-	-	-	-	-
7100	000	Retirement	934	-	41,438	14,612	9,368	16,833
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	4,737	-	1,072	1,827	1,000	2,058
7110	000	Workers Compensation	195	-	1,248	1,984	1,343	2,235
7130	000	Group Health Insurance	600	-	6,700	29,820	14,550	8,303
7140	000	Vision Insurance	40	-	151	405	304	165
7150	000	Dental Insurance	150	-	557	1,510	1,075	579
7160	000	Life Insurance	17	-	106	198	158	198
7170	000	FICA - Medicare	503	-	1,542	2,648	1,894	2,984
		<WAGES & BENEFITS>	30,959	-	226,980	235,659	163,880	249,136
8000	000	Office Supplies	-	-	-	-	-	-
8010	000	Postage	252	-	125	750	750	500
8020	000	Special Department Expense	-	-	4,325	2,400	2,400	2,400
8040	000	Advertising	595	-	16,171	44,850	36,350	50,000
8050	000	Printing/Duplicating	61	-	332	1,000	1,000	1,000
8060	000	Dues & Memberships	264	-	-	800	800	950
8070	000	Mileage/Auto Allowance	-	-	264	500	-	250
8090	000	Conference & Meeting Expense	150	-	1,046	2,460	395	680
8095	000	Commissioners Congress	-	-	7,416	-	-	-
8110	000	Equipment Maintenance	-	-	1,257	-	-	-
8170	000	Professional Services	3,200	-	83,555	75,000	90,000	90,000
8180	000	Contract Services	79,501	-	47,585	83,200	25,400	32,600
8200	000	Training Expense	530	-	1,099	700	51	900
8300	000	Lease Payment	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	84,554	-	163,174	211,660	157,146	179,280
8520	000	Machinery & Equipment	-	-	-	-	-	-
		<CAPITAL OUTLAY>	-	-	-	-	-	-
<b>[101-2033] City Clerk Total</b>			<b>115,512</b>	<b>-</b>	<b>390,154</b>	<b>447,319</b>	<b>321,026</b>	<b>428,416</b>
8010	000	Postage	517	31	-	100	100	500
8020	000	Special Department Expense	5,000	2,950	1,342	-	-	2,500
8040	000	Advertising	5,000	200	5,000	2,300	-	5,000
8170	000	Professional Services	66,326	90,061	77,744	61,500	-	147,000
		<OPERATIONS & MAINTENANCE>	76,843	93,242	84,086	63,900	100	155,000
<b>[101-1022] Elections Total</b>			<b>76,843</b>	<b>93,242</b>	<b>84,086</b>	<b>63,900</b>	<b>100</b>	<b>155,000</b>
7000	000	Salaries - Permanent	815,286	910,988	657,325	693,542	608,769	516,285
7010	000	Salaries - Temp / Part	219,067	179,156	35,581	35,128	49,329	94,552
7011	000	Salaries - PT Stipend	-	-	-	-	-	-
7020	000	Overtime	2,929	26,069	31,279	-	9,681	10,000
7040	000	Holiday	14,082	10,090	1,072	8,847	-	7,078
7055	000	IOD - Non Safety	-	-	-	-	-	-
7070	000	Leave Buyback	-	26,622	2,879	25,608	-	25,608
7100	000	Retirement	185,649	432,904	186,068	73,787	65,797	61,862
7100	010	CalPERS UAL	-	-	-	110,175	111,162	120,313
7108	000	Deferred Compensation	36,687	(23,868)	7,530	6,820	5,880	5,186
7110	000	Workers Compensation	12,311	13,586	12,243	8,081	7,057	6,951
7120	000	Disability Insurance	-	-	10,882	-	-	-
7130	000	Group Health Insurance	51,707	62,786	77,098	73,170	70,106	65,487
7140	000	Vision Insurance	1,247	1,534	1,512	1,048	972	788
7150	000	Dental Insurance	4,432	5,282	4,974	3,911	3,602	2,923
7160	000	Life Insurance	592	719	740	515	422	351
7170	000	FICA - Medicare	17,509	18,375	18,416	12,744	10,335	14,880
7180	000	Car/Uniform Allowance	2,000	6,000	6,000	6,000	6,000	6,000
		<WAGES & BENEFITS>	1,363,498	1,670,242	1,053,599	1,059,376	949,112	938,263
8000	000	Office Supplies	4,428	21,283	9,871	10,000	7,000	10,000

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
8010	000	Postage	370	45	2,527	4,000	250	1,000
8020	000	Special Department Expense	1,630	13,813	22,206	8,500	13,500	10,000
8050	000	Printing/Duplicating	126	698	4,900	6,000	(126)	6,000
8060	000	Dues & Memberships	1,025	2,097	47,764	44,437	40,019	48,125
8090	000	Conference & Meeting Expense	494	15,143	26,736	17,198	20,000	10,000
8100	000	Vehicle Maintenance	1,498	2,041	369	-	-	-
8110	000	Equipment Maintenance	-	-	-	-	-	-
8150	000	Telephone	-	-	-	-	-	-
8170	000	Professional Services	77,806	77,336	35,636	40,000	23,000	30,000
8180	000	Contract Services	116,518	-	-	10,000	232	10,000
8200	000	Training Expense	-	-	-	-	-	-
8272	000	CM Emergency	10,000	12,670	24,191	25,000	-	-
<OPERATIONS & MAINTENANCE>			213,897	145,126	174,201	165,135	103,875	125,125
<b>[101-2011] City Manager Total</b>			<b>1,577,395</b>	<b>1,815,368</b>	<b>1,227,801</b>	<b>1,224,510</b>	<b>1,052,986</b>	<b>1,063,388</b>
8050	000	Printing/Duplicating	-	-	8,909	8,000	6,500	8,000
8060	000	Dues & Memberships	-	-	-	3,275	275	4,275
8190	000	Community Engagement	-	-	55,089	20,000	22,400	20,000
8220	000	Communications Spec. Dept Expense	261	-	8,639	19,000	19,893	2,000
8230	000	Communications Prof Services	-	-	2,268	-	-	-
<OPERATIONS & MAINTENANCE>			261	-	74,905	50,275	49,068	34,275
<b>[101-2012] Economic Development Total</b>			<b>261</b>	<b>-</b>	<b>74,905</b>	<b>50,275</b>	<b>49,068</b>	<b>34,275</b>
7000	000	Salaries - Permanent	-	5,730	225,172	170,781	318,043	333,136
7010	000	Salaries - Temp / Part	-	-	129,594	67,000	-	-
7011	000	Salaries - PT Stipend	-	-	-	-	-	-
7020	000	Overtime	-	-	-	-	4,655	4,700
7040	000	Holiday	-	-	-	-	-	-
7055	000	IOD - Non Safety	-	-	-	-	-	-
7070	000	Leave Buyback	-	-	-	3,146	-	3,146
7100	000	Retirement	-	665	48,766	22,646	32,787	36,187
7100	010	CalPERS UAL	-	-	-	50,376	50,827	57,351
7108	000	Deferred Compensation	-	57	1,782	1,708	3,117	3,331
7110	000	Workers Compensation	-	80	3,308	2,392	3,173	3,618
7120	000	Disability Insurance	-	-	-	-	-	-
7130	000	Group Health Insurance	-	-	9,235	7,979	23,288	29,330
7140	000	Vision Insurance	-	-	186	153	433	449
7150	000	Dental Insurance	-	-	683	567	1,524	1,582
7160	000	Life Insurance	-	-	117	92	246	270
7170	000	FICA - Medicare	-	83	4,126	6,263	4,465	4,830
7180	000	Car/Uniform Allowance	-	-	-	-	-	-
<WAGES & BENEFITS>			-	6,615	422,969	333,105	442,558	477,931
8000	000	Office Supplies	-	-	18,133	15,000	15,000	15,000
8010	000	Postage	-	-	-	300	-	-
8020	000	Special Department Expense	-	-	-	1,000	1,000	500
8050	000	Printing/Duplicating	-	-	52	500	-	-
8060	000	Dues & Memberships	-	-	766	700	775	800
8090	000	Conference & Meeting Expense	-	-	303	4,000	3,200	1,200
8100	000	Vehicle Maintenance	-	-	-	-	-	-
8110	000	Equipment Maintenance	-	-	500	-	-	-
8150	000	Telephone	-	-	-	-	-	-
8170	000	Professional Services	-	-	200	10,000	10,000	5,000
8180	000	Contract Services	-	-	-	120,000	84,600	100,000
8200	000	Training Expense	-	-	154	500	200	1,000
<OPERATIONS & MAINTENANCE>			-	-	20,108	152,000	114,775	123,500
<b>[101-2031] Management Services Total</b>			<b>-</b>	<b>6,615</b>	<b>443,077</b>	<b>485,105</b>	<b>557,333</b>	<b>601,431</b>
7000	000	Salaries - Permanent	-	-	198,898	268,340	257,052	356,502
7010	000	Salaries - Temp / Part	-	-	24,993	75,080	193,887	154,340
7011	000	Salaries - PT Stipend	-	-	-	-	-	-
7020	000	Overtime	-	-	-	-	5,963	6,000
7040	000	Holiday	-	-	-	-	-	-
7055	000	IOD - Non Safety	-	-	-	-	-	-
7070	000	Leave Buyback	-	-	-	-	-	-
7100	000	Retirement	-	-	33,092	27,489	26,799	35,697
7100	010	CalPERS UAL	-	-	-	37,944	38,284	41,906
7108	000	Deferred Compensation	-	-	-	2,683	2,377	3,565
7110	000	Workers Compensation	-	-	-	2,914	8,217	5,548
7120	000	Disability Insurance	-	-	-	-	-	-
7130	000	Group Health Insurance	-	-	-	44,067	28,284	45,564
7140	000	Vision Insurance	-	-	-	536	459	690
7150	000	Dental Insurance	-	-	-	2,003	1,659	2,518
7160	000	Life Insurance	-	-	-	248	240	340
7170	000	FICA - Medicare	-	-	-	3,891	6,584	16,976

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
7180	000	Car/Uniform Allowance	-	-	-	-	-	-
		<WAGES & BENEFITS>	-	-	256,983	465,195	569,804	669,646
8000	000	Office Supplies	-	-	-	-	-	-
8010	000	Postage	288	-	251	350	50	350
8020	000	Special Department Expense	2,039	-	28,879	34,500	34,500	35,800
8040	000	Advertising	7,140	-	5,820	10,000	6,000	6,000
8050	000	Printing/Duplicating	-	-	718	1,000	298	300
8060	000	Dues & Memberships	3,295	-	5,723	6,319	5,829	5,985
8090	000	Conference & Meeting Expense	280	-	8,253	7,250	75	3,600
8110	000	Equipment Maintenance	-	-	-	-	-	-
8160	000	Legal Service	173,286	-	121,182	130,000	-	100,000
8170	000	Professional Services	126,333	-	305,103	35,000	95,000	-
8180	000	Contract Services	-	-	90,272	142,000	23,000	89,000
8200	000	Training Expense	38,100	-	656	10,000	8,000	10,000
		<OPERATIONS & MAINTENANCE>	350,761	-	566,856	376,419	172,752	251,035
<b>[101-2034] Human Resources Total</b>			<b>350,761</b>	<b>-</b>	<b>823,839</b>	<b>841,614</b>	<b>742,556</b>	<b>920,681</b>
<b>*acct # changed due to restructuring. Was previously 101-2013</b>								
8010	000	Postage	197	-	-	-	-	-
8020	000	Special Department Expense	-	-	-	-	-	-
8060	000	Dues & Memberships	90	90	-	-	-	-
8090	000	Conference & Meeting Expense	-	-	-	-	-	-
8160	000	Legal Service	-	-	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	287	90	-	-	-	-
<b>[101-2021] Transportation Planning Total</b>			<b>287</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8020	000	Special Department Expense	106	-	1,000	1,000	-	1,000
8060	000	Dues & Memberships	-	-	230	475	420	475
8110	000	Equipment Maintenance	-	-	230	-	-	-
8150	000	Telephone	254,693	-	428,363	395,000	398,528	188,203
8170	000	Professional Services	206,352	-	339,995	301,000	294,114	305,000
8180	000	Contract Services	39,308	-	55,007	207,036	211,332	520,000
8300	000	Lease Payment	18,929	-	33,206	24,000	26,000	26,000
8301	000	Copier Usage Charges	8,378	-	37,436	26,000	29,000	36,000
		<OPERATIONS & MAINTENANCE>	527,766	-	895,467	954,511	959,394	1,076,678
8530	000	Computer Equipment	13,344	-	93,825	197,000	160,735	75,000
		<CAPITAL OUTLAY>	13,344	-	93,825	197,000	160,735	75,000
<b>[101-2032] Innovation and Technology Total</b>			<b>541,110</b>	<b>-</b>	<b>989,292</b>	<b>1,151,511</b>	<b>1,120,129</b>	<b>1,151,678</b>
8160	000	Legal Service	607,285	572,032	869,950	420,000	745,531	745,531
8163	000	Legal Services-CalTrans Housng	-	-	87,910	-	-	-
		<OPERATIONS & MAINTENANCE>	607,285	572,032	869,950	420,000	745,531	745,531
<b>[101-2501] Legal Services Total</b>			<b>607,285</b>	<b>572,032</b>	<b>869,950</b>	<b>420,000</b>	<b>745,531</b>	<b>745,531</b>
7000	000	Salaries - Permanent	275,120	341,052	360,223	535,178	470,874	494,377
7010	000	Salaries - Temp / Part	144,195	194,660	89,406	-	-	-
7020	000	Overtime	1,669	5,529	9,070	-	2,398	3,270
7040	000	Holiday	6,582	6,357	-	4,540	-	3,632
7070	000	Leave Buyback	-	-	5,485	10,318	-	10,318
7100	000	Retirement	30,112	76,998	70,964	42,762	34,673	40,440
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	12,766	(9,466)	2,627	5,338	4,616	4,937
7110	000	Workers Compensation	4,961	6,422	4,718	5,966	4,827	5,540
7120	000	Disability Insurance	-	-	-	-	-	-
7122	000	Unemployment Insurance	3,003	-	-	-	-	-
7130	000	Group Health Insurance	38,869	30,933	37,499	73,147	44,225	62,135
7140	000	Vision Insurance	639	788	717	998	807	852
7150	000	Dental Insurance	2,505	3,078	2,682	3,736	2,931	3,096
7055	000	IOD - Non Safety	-	-	-	-	-	-
7160	000	Life Insurance	344	406	355	494	406	433
7170	000	FICA - Medicare	8,813	9,495	7,238	7,760	6,783	7,168
		<WAGES & BENEFITS>	529,578	666,251	590,984	690,237	572,539	636,199
8000	000	Office Supplies	890	7,108	8,825	9,330	5,777	5,900
8010	000	Postage	2,235	1,540	2,313	3,000	3,000	3,000
8020	000	Special Department Expense	73,639	120,258	140,415	140,551	117,000	239,126
8050	000	Printing/Duplicating	584	-	2,000	3,950	3,023	3,500
8060	000	Dues & Memberships	150	355	1,118	971	955	413
8070	000	Mileage/Auto Allowance	-	-	-	-	-	-
8090	000	Conference & Meeting Expense	225	665	6,827	6,793	1,347	1,347
8110	000	Equipment Maintenance	-	-	-	-	-	-
8170	000	Professional Services	192,842	221,516	103,741	91,725	104,887	104,188
8180	000	Contract Services	70,619	21,365	303,162	100,000	215,935	-
8200	000	Training Expense	249	1,266	5,763	3,916	-	1,400

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
		<OPERATIONS & MAINTENANCE>	341,433	374,074	574,165	360,236	451,924	358,874
<b>[101-3011]</b>		<b>Finance Total</b>	<b>871,011</b>	<b>1,040,325</b>	<b>1,165,149</b>	<b>1,050,473</b>	<b>1,024,464</b>	<b>995,072</b>
7010	000	Salaries - Temp / Part	7,766	9,178	7,766	8,472	8,472	8,641
7110	000	Workers Compensation	84	113	109	119	119	121
7170	000	FICA - Medicare	594	702	550	648	648	661
		<WAGES & BENEFITS>	8,444	9,993	8,425	9,239	9,239	9,424
<b>[101-3021]</b>		<b>City Treasurer Total</b>	<b>8,444</b>	<b>9,993</b>	<b>8,425</b>	<b>9,239</b>	<b>9,239</b>	<b>9,424</b>
7122	000	Unemployment Insurance	-	-	180,685	-	4,127	-
7131	000	Retiree Health Insurance	558,561	394,777	528,154	592,250	528,000	528,000
		<WAGES & BENEFITS>	558,561	394,777	528,154	592,250	528,000	528,000
8020	000	Special Department Expense	-	12,461	22,860	9,600	10,469	216,302
8060	000	Dues & Memberships	29,330	34,801	1,525	1,525	1,737	1,900
8140	000	Utilities	400,366	434,674	390,770	495,000	420,000	495,000
8170	000	Professional Services	134,326	130,104	128,605	135,000	130,883	140,000
8180	000	Contract Services	2,262	4,953	16,000	19,000	19,000	22,920
8191	000	Liability & Surety Bonds	(300,000)	1,080,000	1,190,000	1,110,000	1,110,000	1,392,863
8335	000	Property Tax Admin. Fee	171,522	172,646	177,069	177,069	189,686	190,000
		<OPERATIONS & MAINTENANCE>	437,805	1,869,638	1,926,829	1,947,194	1,881,775	2,458,985
<b>[101-3041]</b>		<b>Non-Dept/Overhead Total</b>	<b>996,366</b>	<b>2,264,416</b>	<b>2,454,984</b>	<b>2,539,444</b>	<b>2,409,775</b>	<b>2,986,985</b>
7000	000	Salaries - Permanent	4,606,792	4,525,275	4,184,581	5,137,092	4,029,385	5,178,287
7010	000	Salaries - Temp / Part	147,632	135,997	156,487	104,419	150,740	173,777
7020	000	Overtime	704,131	776,637	1,078,971	885,071	1,285,342	750,000
7030	000	Overtime - FLSA	6,687	4,548	-	-	-	-
7040	000	Holiday	268,676	236,230	231,216	226,708	182,107	175,189
7045	000	Overtime - Special (Movie) Detail	286,525	299,327	387,988	450,000	122,513	450,000
7050	000	Overtime - DUI Checkpoint	13,471	15,220	23,374	-	27,935	47,000
7060	000	IOD - Safety	-	72,711	260,146	-	84,906	-
7070	000	Leave Buyback	16,512	15,309	22,947	13,683	820	13,683
7100	000	Retirement	2,562,864	3,692,828	2,126,107	858,701	750,142	858,229
7100	010	CalPERS UAL	-	-	-	1,237,237	1,172,734	1,850,348
7108	000	Deferred Compensation	170,181	(163,016)	36,872	50,434	58,747	50,597
7110	000	Workers Compensation	239,059	233,362	231,950	201,506	204,899	206,637
7120	000	Disability Insurance	7,956	-	44,821	-	27,895	-
7122	000	Unemployment Insurance	2,825	-	-	-	-	-
7130	000	Group Health Insurance	499,806	374,850	481,028	846,120	489,999	675,486
7140	000	Vision Insurance	10,285	9,956	9,036	11,994	8,747	9,857
7150	000	Dental Insurance	35,053	34,086	32,747	43,409	31,021	35,787
7160	000	Life Insurance	4,864	4,817	4,463	5,445	4,308	5,016
7170	000	FICA - Medicare	90,990	88,029	93,827	83,281	85,172	89,176
7180	000	Car/Uniform Allowance	47,650	44,850	49,817	-	42,758	54,071
		<WAGES & BENEFITS>	9,721,958	10,401,015	9,456,377	10,155,100	8,760,171	10,623,140
8000	000	Office Supplies	28,677	29,451	23,695	29,000	28,200	29,000
8010	000	Postage	4,410	3,572	5,723	5,250	4,699	5,250
8020	000	Special Department Expense	42,603	57,002	65,933	84,500	73,500	67,500
8022	000	OTS Grant Expense	2,755	1,093	2,501	-	6,000	6,000
8034	000	K9 Expenses	8,154	8,944	8,966	9,000	16,498	9,000
8035	000	Narco K9 Expenses	3,770	1,460	-	-	-	-
8040	000	Advertising	-	-	-	-	-	-
8050	000	Printing/Duplicating	12,944	14,947	16,193	22,000	22,000	22,000
8060	000	Dues & Memberships	1,555	3,555	3,410	3,700	645	3,700
8090	000	Conference & Meeting Expense	400	1,241	1,050	8,000	7,227	7,000
8100	000	Vehicle Maintenance	45,933	76,441	96,281	81,000	68,387	74,000
8105	000	Fuel	65,031	79,255	83,853	65,000	59,000	50,000
8109	000	Equipment	14,702	21,650	23,516	25,000	10,000	25,000
8110	000	Equipment Maintenance	12,621	15,557	21,034	21,000	16,000	22,000
8120	000	Building Maintenance	-	-	-	-	-	-
8134	000	Safety Clothing/Equipment	15,419	18,636	12,781	35,000	35,000	35,000
8140	000	Utilities	-	-	-	-	-	30,000
8150	000	Telephone	-	-	-	-	-	-
8170	000	Professional Services	71,024	116,893	102,994	202,823	161,823	171,338
8180	000	Contract Services	309,161	459,320	651,278	575,105	656,782	737,577
8200	000	Training Expense	22,880	43,969	35,247	40,000	40,000	40,000
8210	000	Training Expense - POST Reimb.	17,002	28,424	29,386	30,000	30,000	30,000
8176	000	Reserves and Volunteers	-	-	-	7,500	1,000	3,500
		<OPERATIONS & MAINTENANCE>	679,040	981,411	1,183,841	1,243,878	1,236,760	1,367,866
8520	000	Machinery & Equipment	-	2,480	(1,240)	-	-	-
8540	000	Automotive Equipment	-	-	-	-	-	-
		<CAPITAL OUTLAY>	-	2,480	(1,240)	-	-	-
<b>[101-4011]</b>		<b>Police Total</b>	<b>10,400,998</b>	<b>11,384,907</b>	<b>10,638,978</b>	<b>11,398,978</b>	<b>9,996,931</b>	<b>11,991,006</b>
7000	000	Salaries - Permanent	2,458,937	2,313,836	2,717,933	2,745,719	2,253,937	2,855,471

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
7010	000	Salaries - Temp / Part	27,627	28,119	11,226	-	-	-
7020	000	Overtime	1,318,654	1,195,780	1,140,047	800,000	1,093,172	800,000
7030	000	Overtime - FLSA	36,518	31,822	41,801	98,000	30,760	98,000
7035	000	Overtime - Fire Strike	-	-	-	300,000	-	300,000
7040	000	Holiday	86,086	92,197	105,320	129,891	77,947	85,197
7045	000	Overtime - Special (Movie) Detail	134,178	175,185	165,698	100,000	78,917	100,000
7060	000	IOD - Safety	-	282,808	187,905	-	204,887	-
7065	000	Fitness	6,200	5,000	5,900	10,500	5,400	10,500
7070	000	Leave Buyback	-	-	27,883	34,214	8,919	34,214
7100	000	Retirement	941,079	2,489,658	1,320,327	538,397	490,381	561,370
7100	010	CalPERS UAL	-	-	-	1,024,111	970,914	940,574
7108	000	Deferred Compensation	110,601	(96,130)	24,144	26,898	37,395	28,056
7110	000	Workers Compensation	309,938	326,101	358,886	238,767	288,750	248,315
7120	000	Disability Insurance	-	-	125,126	-	18,710	-
7122	000	Unemployment Insurance	4,419	-	-	-	-	-
7130	000	Group Health Insurance	242,086	205,433	270,925	401,460	268,806	337,148
7140	000	Vision Insurance	4,551	4,678	4,660	5,143	4,190	4,328
7150	000	Dental Insurance	15,226	16,059	16,228	18,960	15,273	16,002
7160	000	Life Insurance	2,120	2,129	2,134	2,277	1,993	2,269
7170	000	FICA - Medicare	61,235	57,673	65,494	40,074	50,700	41,675
7180	000	Car/Uniform Allowance	16,125	16,125	19,073	18,992	16,295	17,143
		<WAGES & BENEFITS>	5,775,579	7,146,473	6,610,710	6,533,402	5,917,344	6,480,261
8000	000	Office Supplies	3,688	3,815	3,510	3,700	3,675	3,700
8010	000	Postage	1,061	733	909	1,100	2,755	1,100
8020	000	Special Department Expense	43,159	34,231	39,558	44,000	43,500	44,000
8024	000	Fire Strike Team Expense	-	2,193	14,654	15,000	15,000	15,000
8025	000	Medical Supplies	132,574	38,761	121,288	36,500	36,500	39,500
8026	000	Hazardous Materials	-	456	802	500	3,449	500
8027	000	Ground Emergency Medical Transport	-	28,206	36,389	10,000	-	5,000
8034	000	K9 Expenses	-	-	2,151	3,500	3,400	3,500
8050	000	Printing/Duplicating	1,249	1,000	2,573	500	683	700
8060	000	Dues & Memberships	1,225	1,025	1,941	1,500	1,300	1,500
8080	000	Books/DVDs/CDs	840	-	1,169	2,000	1,500	1,500
8090	000	Conference & Meeting Expense	-	1,994	2,414	3,000	3,000	3,000
8100	000	Vehicle Maintenance	42,297	57,881	45,549	37,500	52,500	55,000
8105	000	Fuel	20,637	21,857	9,693	30,000	30,000	30,000
8110	000	Equipment Maintenance	10,222	19,998	6,241	11,000	10,500	11,000
8120	000	Building Maintenance	9,029	20,168	4,909	10,000	9,816	10,000
8132	000	Uniform Expense/Cleaning	-	-	-	-	-	-
8134	000	Safety Clothing/Equipment	26,087	30,311	116,686	35,000	35,000	35,000
8140	000	Utilities	-	-	-	-	-	1,500
8170	000	Professional Services	23,385	26,387	30,553	152,000	107,500	55,000
8180	000	Contract Services	156,250	204,672	219,058	225,900	264,372	265,000
8183	000	Contract Services - Command Sharing	58,723	64,766	41,243	132,500	132,500	90,000
8200	000	Training Expense	9,745	11,757	14,124	12,000	12,000	12,000
		<OPERATIONS & MAINTENANCE>	540,170	570,213	715,414	767,200	768,950	683,500
8520	000	Machinery & Equipment	-	-	5,628	-	-	-
		<CAPITAL OUTLAY>	-	-	5,628	-	-	-
		<b>[101-5011] Fire Total</b>	<b>6,315,749</b>	<b>7,716,685</b>	<b>7,331,752</b>	<b>7,300,602</b>	<b>6,686,295</b>	<b>7,163,761</b>
8020	000	Special Department Expense	31,932	46,904	32,248	29,500	29,000	30,000
8180	000	Contract Services	-	-	7,500	25,500	25,500	15,000
		<OPERATIONS & MAINTENANCE>	31,932	46,904	39,748	55,000	54,500	45,000
8520	000	Machinery & Equipment	-	-	-	-	-	-
8523	000	EOC Equipment	-	-	-	-	-	-
		<CAPITAL OUTLAY>	-	-	-	-	-	-
		<b>[101-5012] Emergency Preparedness Total</b>	<b>31,932</b>	<b>46,904</b>	<b>39,748</b>	<b>55,000</b>	<b>54,500</b>	<b>45,000</b>
7000	000	Salaries - Permanent	281,814	188,755	309,331	479,259	399,485	368,811
7010	000	Salaries - Temp / Part	19,665	17,651	12,983	31,247	4,328	-
7020	000	Overtime	2,637	3,829	3,125	-	1,783	1,800
7040	000	Holiday	13,506	4,970	-	-	218	114
7070	000	Leave Buyback	-	-	-	3,919	-	3,919
7100	000	Retirement	62,484	142,928	74,822	50,837	42,936	39,436
7100	010	CalPERS UAL	-	-	-	71,623	72,265	59,312
7108	000	Deferred Compensation	8,684	(7,481)	2,298	4,793	4,137	3,688
7110	000	Workers Compensation	4,018	2,914	3,932	6,120	4,973	4,145
7120	000	Disability Insurance	12,937	12,372	3,391	-	18,840	-
7122	000	Unemployment Insurance	-	-	-	-	-	-
7130	000	Group Health Insurance	31,470	18,888	29,136	68,466	46,655	44,047
7140	000	Vision Insurance	757	507	623	983	786	619
7150	000	Dental Insurance	2,831	1,891	2,433	3,908	3,165	2,296
7160	000	Life Insurance	344	253	324	455	378	317
7170	000	FICA - Medicare	4,692	4,492	5,302	9,340	6,269	5,348

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
		<WAGES & BENEFITS>	445,841	391,969	447,702	730,949	606,217	533,852
8000	000	Office Supplies	1,147	2,543	3,201	3,000	3,000	3,000
8010	000	Postage	617	975	705	2,000	1,000	2,000
8020	000	Special Department Expense	23,082	30,689	63,781	31,000	15,800	25,000
8040	000	Advertising	98	8,031	3,727	2,000	1,500	2,000
8050	000	Printing/Duplicating	4,517	3,572	465	7,500	6,000	7,500
8060	000	Dues & Memberships	847	-	706	4,400	2,400	3,700
8090	000	Conference & Meeting Expense	25	-	827	3,700	3,700	3,700
8100	000	Vehicle Maintenance	1,640	3,137	2,000	2,000	1,000	1,000
8105	000	Fuel	-	-	45,404	3,000	2,000	2,000
8110	000	Equipment Maintenance	-	-	-	-	-	-
8134	000	Safety Clothing/Equipment	-	-	836	1,500	1,500	1,500
8170	000	Professional Services	139,386	131,801	107,867	400,000	400,000	175,000
8180	000	Contract Services	1,294	-	-	50,000	25,000	25,000
8200	000	Training Expense	-	-	799	2,200	500	2,000
8300	000	Lease Payment	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	172,652	180,747	230,319	512,300	463,400	253,400
<b>[101-6011] PW Admin &amp; Engineering Total</b>			<b>618,493</b>	<b>572,717</b>	<b>678,021</b>	<b>1,243,249</b>	<b>1,069,617</b>	<b>787,252</b>
7000	000	Salaries - Permanent	-	(3,029)	35,369	56,167	41,607	134,835
7010	000	Salaries - Temp / Part	-	-	1,667	-	99	-
7020	000	Overtime	-	-	394	-	164	-
7070	000	Leave Buyback	-	-	-	980	-	980
7100	000	Retirement	-	49	16,252	6,249	4,864	12,776
7100	010	CalPERS UAL	-	-	-	10,002	10,092	11,235
7108	000	Deferred Compensation	-	4	350	562	411	1,348
7110	000	Workers Compensation	-	5	419	610	433	1,731
7120	000	Disability Insurance	-	-	-	-	-	-
7130	000	Group Health Insurance	-	-	1,916	7,914	3,423	23,331
7140	000	Vision Insurance	-	-	60	112	65	204
7150	000	Dental Insurance	-	-	222	421	244	990
7160	000	Life Insurance	-	-	28	50	31	119
7170	000	FICA - Medicare	-	6	565	814	600	1,955
		<WAGES & BENEFITS>	-	(2,965)	57,242	83,880	62,031	189,503
8010	000	Postage	-	-	4,141	5,000	1,000	5,000
8020	000	Special Department Expense	421	57,765	876	25,000	5,000	15,000
8040	000	Advertising	-	-	1,590	3,000	3,000	3,000
8050	000	Printing/Duplicating	-	-	10,897	15,000	15,000	15,000
8060	000	Dues & Memberships	-	-	-	-	-	-
8090	000	Conference & Meeting Expense	-	-	29	600	-	600
8140	000	Utilities	232	209	147	-	-	-
8170	000	Professional Services	-	-	69,515	75,000	29,000	60,000
8172	000	Professional Svcs. - Oil Recycling	-	-	-	-	-	-
8180	000	Contract Services	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	653	57,974	87,196	123,600	53,000	98,600
8500	000	Building & Improvements	-	-	-	-	-	-
		<CAPITAL OUTLAY>	-	-	-	-	-	-
<b>[101-6015] Environmental Services Total</b>			<b>653</b>	<b>55,009</b>	<b>144,438</b>	<b>207,480</b>	<b>115,031</b>	<b>288,103</b>
7000	000	Salaries - Permanent	105,806	120,337	108,417	101,744	78,531	178,908
7020	000	Overtime	2,695	1,673	2,814	-	2,130	2,167
7040	000	Holiday	5,514	2,967	-	2,902	341	2,393
7055	000	IOD - Non Safety	-	-	-	-	-	-
7070	000	Leave Buyback	-	-	-	1,539	-	1,539
7100	000	Retirement	22,940	53,745	37,157	10,992	8,783	18,716
7100	010	CalPERS UAL	-	-	-	16,478	16,626	26,132
7108	000	Deferred Compensation	4,941	(1,973)	888	1,013	786	1,784
7110	000	Workers Compensation	3,948	3,365	2,472	3,472	2,556	6,205
7120	000	Disability Insurance	1,794	-	1,311	-	-	-
7130	000	Group Health Insurance	15,228	11,177	12,820	26,874	13,014	29,118
7140	000	Vision Insurance	324	299	268	330	212	408
7150	000	Dental Insurance	1,213	1,118	1,002	1,234	782	1,499
7160	000	Life Insurance	137	132	121	149	99	223
7170	000	FICA - Medicare	1,746	1,764	1,667	1,475	1,116	2,594
		<WAGES & BENEFITS>	166,287	194,602	168,936	168,201	124,978	271,687
8000	000	Office Supplies	454	498	660	1,000	1,855	1,000
8020	000	Special Department Expense	15,261	14,548	26,134	56,200	43,200	56,200
8070	000	Mileage/Auto Allowance	-	-	86	500	350	500
8100	000	Vehicle Maintenance	1,032	1,500	1,500	7,000	6,500	7,000
8110	000	Equipment Maintenance	773	922	797	5,000	4,000	5,000
8140	000	Utilities	46,052	56,477	44,329	50,000	50,000	55,000
8170	000	Professional Services	-	10,000	15,041	15,000	15,000	15,000
8180	000	Contract Services	238,938	294,470	268,213	651,000	665,701	634,000
8200	000	Training Expense	56	34	-	389	700	2,000



Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
8262	000	Graffiti Removal	7,962	8,664	12,711	20,000	20,000	20,000
8229	000	Taxes	-	-	834	-	-	-
<OPERATIONS & MAINTENANCE>			<b>310,506</b>	<b>387,078</b>	<b>369,860</b>	<b>807,700</b>	<b>807,306</b>	<b>795,700</b>
<b>[101-6410] Park Maintenance Total</b>			<b>476,793</b>	<b>581,680</b>	<b>539,630</b>	<b>975,901</b>	<b>932,284</b>	<b>1,067,387</b>
7000	000	Salaries - Permanent	268,674	228,575	185,282	297,244	241,068	379,466
7020	000	Overtime	8,175	14,132	16,325	-	14,819	15,000
7040	000	Holiday	13,740	8,135	704	7,938	476	6,450
7070	000	Leave Buyback	-	7,855	-	575	-	575
7100	000	Retirement	58,920	144,472	56,108	29,605	22,367	39,287
7100	010	CalPERS UAL	-	-	-	34,424	34,732	52,820
7108	000	Deferred Compensation	9,900	(7,233)	1,135	2,952	2,523	3,790
7110	000	Workers Compensation	12,079	11,798	7,735	11,568	8,587	14,376
7120	000	Disability Insurance	8,995	26,569	1,311	-	-	-
7130	000	Group Health Insurance	46,089	34,082	36,831	83,376	49,314	71,988
7140	000	Vision Insurance	819	744	553	943	719	944
7150	000	Dental Insurance	3,061	2,779	2,071	3,532	2,660	3,473
7160	000	Life Insurance	387	351	239	411	320	480
7170	000	FICA - Medicare	4,178	4,082	2,957	4,310	3,483	5,551
<WAGES & BENEFITS>			<b>435,018</b>	<b>476,339</b>	<b>311,251</b>	<b>476,878</b>	<b>381,069</b>	<b>594,200</b>
8000	000	Office Supplies	1,309	868	1,165	1,500	1,100	1,500
8020	000	Special Department Expense	38,782	30,691	47,086	32,000	36,980	37,600
8060	000	Dues & Memberships	-	-	-	700	300	700
8070	000	Mileage/Auto Allowance	-	-	137	700	200	600
8100	000	Vehicle Maintenance	1,605	4,593	10,500	12,000	12,000	12,000
8105	000	Fuel	-	-	-	15,000	8,000	10,000
8110	000	Equipment Maintenance	27	-	-	4,000	3,000	4,000
8120	000	Building Maintenance	50,248	21,954	140,692	197,000	129,500	197,000
8130	000	Small Tools	663	210	-	3,000	1,500	3,000
8132	000	Uniform Expense/Cleaning	1,202	883	1,416	3,500	3,500	5,000
8134	000	Safety Clothing/Equipment	1,685	473	1,999	40,000	38,875	40,500
8140	000	Utilities	167,144	197,848	236,772	247,000	242,000	275,000
8180	000	Contract Services	129,302	167,843	222,894	308,000	308,000	342,000
8200	000	Training Expense	-	-	493	1,500	1,000	1,500
<OPERATIONS & MAINTENANCE>			<b>391,968</b>	<b>425,362</b>	<b>663,155</b>	<b>865,900</b>	<b>785,955</b>	<b>930,400</b>
8520	000	Machinery & Equipment	-	-	-	-	-	-
8530	000	Computer Equipment	-	-	-	2,000	-	-
<CAPITAL OUTLAY>			<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>
<b>[101-6601] Facilities Maintenance Total</b>			<b>826,985</b>	<b>901,702</b>	<b>974,407</b>	<b>1,344,778</b>	<b>1,167,024</b>	<b>1,524,600</b>
7000	000	Salaries - Permanent	672,364	713,825	996,271	1,256,252	1,143,724	1,321,245
7010	000	Salaries - Temp / Part	142,722	103,634	140,094	127,310	79,014	43,386
7020	000	Overtime	1,041	3,742	19,520	15,000	9,413	15,000
7040	000	Holiday	14,192	8,755	-	7,229	-	5,783
7055	000	IOD - Non-Safety	-	-	-	-	3,222	-
7070	000	Leave Buyback	-	15,859	-	9,496	-	9,496
7100	000	Retirement	144,519	390,914	251,582	128,201	113,197	136,380
7100	010	CalPERS UAL	-	-	-	161,675	163,123	181,299
7108	000	Deferred Compensation	34,217	(24,752)	7,369	12,545	11,228	13,199
7110	000	Workers Compensation	9,415	9,067	13,002	15,125	13,135	15,472
7120	000	Disability Insurance	13,337	2,653	-	-	-	-
7122	000	Unemployment Insurance	1,360	-	-	-	-	-
7130	000	Group Health Insurance	54,223	60,861	92,581	210,060	130,382	187,413
7140	000	Vision Insurance	1,319	1,416	1,971	2,743	2,265	2,428
7150	000	Dental Insurance	4,915	5,406	7,532	10,250	8,222	8,877
7160	000	Life Insurance	668	665	1,009	1,287	1,113	1,287
7170	000	FICA - Medicare	14,508	12,569	18,561	24,241	19,488	22,482
<WAGES & BENEFITS>			<b>1,108,800</b>	<b>1,304,611</b>	<b>1,549,492</b>	<b>1,981,414</b>	<b>1,697,528</b>	<b>1,963,746</b>
8000	000	Office Supplies	470	6,472	8,551	20,000	8,000	10,000
8010	000	Postage	6,769	2,639	6,574	15,000	7,000	7,000
8020	000	Special Department Expense	8,173	4,358	7,498	6,122	6,300	5,000
8040	000	Advertising	-	250	70,840	10,000	300	300
8050	000	Printing/Duplicating	10,526	10,644	6,275	11,000	3,500	6,000
8060	000	Dues & Memberships	25,400	12,050	13,328	15,009	15,900	15,610
8090	000	Conference & Meeting Expense	275	50	7,845	27,075	7,200	13,190
8100	000	Vehicle Maintenance	2,032	2,554	1,276	1,000	400	500
8110	000	Equipment Maintenance	-	-	-	-	-	-
8160	000	Legal Service	-	-	-	-	3,500	30,000
8165	000	Legal Fees - Comm Dev	-	-	90,132	-	-	-
8170	000	Professional Services	293,955	235,396	423,823	1,187,000	500,000	710,000
8180	000	Contract Services	351,629	849,618	1,307,660	794,500	830,000	857,500
8200	000	Training Expense	380	-	4,866	3,000	300	2,700
8257	000	Boards & Commissions	-	-	191	4,675	-	1,350
8260	000	Public Art	11,360	-	-	25,000	-	-

## Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
		<OPERATIONS & MAINTENANCE>	710,968	1,124,030	1,948,860	2,119,381	1,382,400	1,659,150
<b>[101-7011]</b>		<b>Community Development Total</b>	<b>1,819,769</b>	<b>2,428,641</b>	<b>3,498,352</b>	<b>4,100,795</b>	<b>3,079,928</b>	<b>3,622,896</b>
7000	000	Salaries - Permanent	707,712	727,965	789,504	904,837	850,648	899,613
7010	000	Salaries - Temp / Part	250,634	252,424	330,182	360,000	310,063	420,333
7020	000	Overtime	155	519	237	-	101	-
7040	000	Holiday	23,432	13,727	1,391	13,598	487	10,981
7070	000	Leave Buyback	-	-	5,965	18,553	-	18,553
7100	000	Retirement	190,818	446,798	206,203	100,577	100,719	100,965
7100	010	CalPERS UAL	-	-	-	153,309	154,682	175,180
7108	000	Deferred Compensation	31,618	(28,545)	5,027	8,947	8,227	8,882
7110	000	Workers Compensation	11,479	12,623	14,028	19,762	13,679	16,489
7120	000	Disability Insurance	-	-	-	-	-	-
7122	000	Unemployment Insurance	1,029	-	-	-	-	-
7130	000	Group Health Insurance	84,889	83,898	105,455	154,200	111,540	136,986
7140	000	Vision Insurance	1,610	1,800	1,748	2,174	1,941	1,968
7150	000	Dental Insurance	6,022	7,034	6,930	7,840	7,108	7,204
7160	000	Life Insurance	899	866	894	990	861	957
7170	000	FICA - Medicare	24,892	25,197	32,370	66,051	31,030	45,200
		<WAGES & BENEFITS>	1,335,189	1,544,306	1,499,933	1,810,839	1,591,086	1,843,311
8000	000	Office Supplies	6,359	7,297	6,362	7,500	7,000	7,000
8010	000	Postage	1,738	1,118	1,289	2,200	1,900	1,900
8020	000	Special Department Expense	15,160	30,645	20,392	22,500	36,270	22,600
8030	000	Library Periodicals	6,715	6,959	6,601	7,100	6,827	7,100
8031	000	Electronic Resources	20,619	20,433	19,982	20,000	19,909	23,925
8040	000	Advertising	1,287	204	475	-	-	-
8050	000	Printing/Duplicating	1,480	3,989	3,491	4,500	4,400	4,500
8060	000	Dues & Memberships	4,060	4,106	4,205	5,400	4,965	5,350
8070	000	Mileage/Auto Allowance	-	-	-	100	-	600
8080	000	Books/DVDs/CDs	70,843	86,375	105,917	110,000	110,000	110,000
8083	000	E-Books	33,288	32,648	34,985	36,000	38,000	36,000
8085	000	City-wide Reading Program	-	-	-	-	-	-
8090	000	Conference & Meeting Expense	-	100	1,377	6,845	1,000	3,700
8110	000	Equipment Maintenance	405	1,389	2,960	3,000	2,700	5,000
8120	000	Building Maintenance	24,552	4,294	2,827	6,250	4,000	5,250
8140	000	Utilities	-	-	-	-	-	-
8151	000	CENIC WiFi Expenses	5,646	12,241	(429)	11,500	9,000	9,300
8155	000	Rental/Lease	-	-	-	450	450	450
8170	000	Professional Services	2,625	6,611	26,855	10,000	15,800	8,500
8180	000	Contract Services	51,941	64,700	31,329	84,050	84,050	88,850
8200	000	Training Expense	1,820	199	1,488	2,500	1,200	1,500
8257	000	Boards & Commissions	200	992	1,266	1,500	1,500	1,700
		<OPERATIONS & MAINTENANCE>	248,738	284,301	271,371	341,395	348,971	343,225
8500	000	Building & Improvements	15,962	5,882	46,235	10,000	10,000	-
8520	000	Machinery & Equipment	4,151	2,837	13,425	49,000	34,000	-
8521	000	Mach. & Equip. - Library Ops. Study	3,150	-	-	-	-	-
8530	000	Computer Equipment	1,179	1,806	2,036	-	-	1,500
		<CAPITAL OUTLAY>	24,442	10,525	61,696	59,000	44,000	1,500
<b>[101-8011]</b>		<b>Library Total</b>	<b>1,608,369</b>	<b>1,839,131</b>	<b>1,833,000</b>	<b>2,211,234</b>	<b>1,984,057</b>	<b>2,188,036</b>
7000	000	Salaries - Permanent	61,759	33,741	74,007	76,654	87,569	165,381
7010	000	Salaries - Temp / Part	86,307	107,644	154,583	170,665	147,693	104,301
7020	000	Overtime	-	-	-	2,000	-	2,000
7040	000	Holiday	-	-	1,103	-	-	-
7070	000	Leave Buyback	-	-	-	2,193	-	2,193
7100	000	Retirement	21,180	50,302	18,158	6,132	14,253	13,528
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	732	178	769	767	845	1,654
7110	000	Workers Compensation	1,575	1,640	2,578	2,686	2,505	2,929
7122	000	Unemployment Insurance	-	-	-	-	-	-
7130	000	Group Health Insurance	7,805	4,290	8,580	8,580	9,482	34,475
7140	000	Vision Insurance	140	82	165	165	165	405
7150	000	Dental Insurance	525	305	607	610	579	1,479
7160	000	Life Insurance	58	50	99	99	99	198
7170	000	FICA - Medicare	4,352	3,430	6,534	14,167	6,901	10,377
		<WAGES & BENEFITS>	184,433	201,662	267,183	284,718	270,092	338,920
8000	000	Office Supplies	1,306	2,685	1,879	3,000	3,000	3,000
8010	000	Postage	1,343	1,914	3,252	2,500	2,500	2,500
8020	000	Special Department Expense	2,480	14,698	27,952	30,700	28,980	22,200
8040	000	Advertising	-	-	2,102	3,780	3,553	1,000
8050	000	Printing/Duplicating	209	160	1,297	4,500	4,500	4,500
8060	000	Dues & Memberships	-	90	887	1,030	929	1,080
8090	000	Conference & Meeting Expense	-	625	3,807	2,000	1,573	2,000
8110	000	Equipment Maintenance	220	-	269	3,500	3,530	3,500

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
8120	000	Building Maintenance	152	451	714	2,300	2,300	2,100
8140	000	Utilities	-	-	-	-	-	-
8150	000	Telephone	-	-	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	-
8180	000	Contract Services	9,078	1,837	43,396	63,461	20,088	58,506
8200	000	Training Expense	-	25	494	800	360	800
8264	000	Special Events	93	2,390	18,248	17,000	17,000	19,000
8267	000	Classes	-	11,143	13,872	16,000	13,000	16,000
8300	000	Lease Payment	1,043	276	413	2,460	220	-
		<OPERATIONS & MAINTENANCE>	15,925	36,295	118,580	153,031	101,532	136,186
8520	000	Machinery & Equipment	2,016	-	-	-	-	-
8530	000	Computer Equipment	-	-	-	-	-	-
		<CAPITAL OUTLAY>	2,016	-	-	-	-	-
<b>[101-8021] Senior Services Total</b>			<b>202,374</b>	<b>237,957</b>	<b>385,763</b>	<b>437,749</b>	<b>371,625</b>	<b>475,106</b>
					-	-		
7000	000	Salaries - Permanent	125,581	154,652	175,294	168,858	131,910	172,236
7010	000	Salaries - Temp / Part	-	841	-	10,500	-	-
7020	000	Overtime	-	-	-	-	-	-
7040	000	Holiday	6,446	5,114	-	3,034	-	2,428
7070	000	Leave Buyback	-	-	-	3,989	-	3,989
7100	000	Retirement	30,577	76,257	54,344	22,391	17,437	22,925
7100	010	CalPERS UAL	-	-	-	50,114	50,563	56,535
7108	000	Deferred Compensation	5,868	(4,150)	1,822	1,689	1,307	1,722
7110	000	Workers Compensation	1,349	1,830	2,106	1,943	1,493	1,982
7122	000	Unemployment Insurance	15,449	-	-	-	-	-
7130	000	Group Health Insurance	10,857	9,860	13,155	12,285	11,101	14,966
7140	000	Vision Insurance	117	174	193	165	137	165
7150	000	Dental Insurance	433	718	819	682	564	660
7160	000	Life Insurance	70	103	117	99	82	99
7170	000	FICA - Medicare	1,915	2,367	2,603	2,448	1,871	2,497
		<WAGES & BENEFITS>	198,662	247,767	250,452	278,197	216,466	280,203
8000	000	Office Supplies	779	1,034	1,000	1,000	1,000	1,000
8010	000	Postage	-	646	650	650	650	650
8020	000	Special Department Expense	6,218	12,887	16,133	8,261	3,875	10,796
8040	000	Advertising	-	-	-	1,000	1,000	1,000
8050	000	Printing/Duplicating	-	-	11,082	6,000	4,500	200
8060	000	Dues & Memberships	555	650	705	705	705	705
8090	000	Conference & Meeting Expense	-	793	1,296	2,000	1,000	2,250
8110	000	Equipment Maintenance	200	4,307	5,960	4,100	4,100	4,100
8120	000	Building Maintenance	4,700	1,575	8,484	12,500	11,500	11,000
8140	000	Utilities	221	40	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	-
8180	000	Contract Services	5,557	5,889	24,254	8,450	7,200	8,916
8200	000	Training Expense	-	-	200	250	250	-
8264	000	Special Events	-	576	46,432	50,000	50,000	103,100
8300	000	Lease Payment	330	138	193	300	300	1,920
		<OPERATIONS & MAINTENANCE>	18,561	28,536	116,388	95,216	86,080	145,637
8510	000	San Pascual Stables LLC CIF	-	-	-	-	-	-
		<CAPITAL OUTLAY>	-	-	-	-	-	-
<b>[101-8031] Community Services Total</b>			<b>217,223</b>	<b>276,302</b>	<b>366,840</b>	<b>373,413</b>	<b>302,546</b>	<b>425,840</b>

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
7000	000	Salaries - Permanent	89,537	129,512	100,291	143,183	103,714	157,605
7010	000	Salaries - Temp / Part	83,074	277,459	382,408	508,295	287,406	706,984
7020	000	Overtime	-	3,740	1,467	2,500	1,484	2,500
7040	000	Holiday	3,189	2,353	1,895	2,347	640	2,012
7070	000	Leave Buyback	-	-	-	2,193	-	2,193
7100	000	Retirement	35,089	96,881	20,481	26,455	11,833	12,892
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	3,535	(2,901)	1,032	1,432	1,453	1,576
7110	000	Workers Compensation	2,006	4,703	5,430	10,897	4,348	9,597
7122	000	Unemployment Insurance	-	-	-	-	-	-
7130	000	Group Health Insurance	6,922	10,639	11,100	11,100	11,100	12,288
7140	000	Vision Insurance	265	343	329	329	329	329
7150	000	Dental Insurance	864	1,271	1,507	1,510	1,479	1,479
7160	000	Life Insurance	140	197	198	198	198	198
7170	000	FICA - Medicare	5,273	19,746	26,228	40,961	20,464	56,370
		<WAGES & BENEFITS>	229,894	543,942	552,367	751,400	444,448	966,023
8000	000	Office Supplies	372	2,291	2,401	2,500	2,500	2,500
8010	000	Postage	500	250	1,250	1,250	1,250	1,250
8020	000	Special Department Expense	536	1,981	7,199	5,200	4,700	5,200
8040	000	Advertising	138	-	25	2,800	1,800	2,800
8050	000	Printing/Duplicating	-	6	-	2,400	1,600	1,200
8060	000	Dues & Memberships	-	555	523	1,195	1,195	1,045
8090	000	Conference & Meeting Expense	-	1,938	3,014	2,500	2,500	2,800
8110	000	Equipment Maintenance	-	-	156	850	850	850
8120	000	Building Maintenance	-	18,595	8,814	20,450	19,000	2,300
8180	000	Contract Services	6,685	8,038	24,421	23,004	21,500	21,104
8200	000	Training Expense	-	-	90	800	700	-
8264	000	Special Events	1,455	29,577	52,092	56,800	51,800	54,300
8267	000	Classes	80,987	198,170	152,673	149,000	119,000	130,000
8268	000	Camp Services	2,261	27,118	49,107	57,960	55,575	56,045
8269	000	Teen Center	120	3,271	3,776	7,150	1,300	-
8300	000	Lease Payment	187	207	193	260	-	-
		<OPERATIONS & MAINTENANCE>	93,241	291,997	305,736	334,119	285,270	281,394
		<b>[101-8032] Recreation and Youth Services Total</b>	<b>323,135</b>	<b>835,939</b>	<b>858,103</b>	<b>1,085,519</b>	<b>729,718</b>	<b>1,247,417</b>
9160	000	Arroyo Seco Bike & Pedestrian Trail	-	-	-	-	-	-
9192	000	Signal Software Improvements	-	-	-	-	-	-
9203	000	Street Repairs	-	-	-	-	-	-
9264	000	Sidewalk Repairs	-	-	-	-	-	-
9149	000	VoiP Phone System Installation	-	-	-	-	-	-
9186	000		-	-	52,523	-	-	-
9187	000	CD Digital Records Scanning & Document Mgmt	-	-	-	-	-	-
9188	000	Civic Center/City Hall EV Charging Systems	-	-	30,803	-	-	-
9189	000	Arroyo Park EV Charging Systems	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	83,325	-	-	-
		<b>[101-9000s] CIP Total</b>	<b>-</b>	<b>-</b>	<b>83,325</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>101 - GENERAL FUND TOTAL</b>	<b>28,023,640</b>	<b>32,725,100</b>	<b>36,207,774</b>	<b>39,136,992</b>	<b>34,651,894</b>	<b>40,045,254</b>
8020	000	Special Department Expense	55,025	84,241	202,190	-	-	-
8161	000	Claims & Judgements - WC	1,365,034	1,821,509	1,857,059	554,000	1,186,436	1,200,000
8161	001	Claims & Judgements - GL	747,325	2,371,009	2,039,262	1,350,000	780,146	780,146
8162	000	Insurance Policy - WC	-	-	484,413	455,867	451,317	496,000
8162	001	Insurance Policy - GL	-	-	642,829	1,109,000	1,160,113	1,509,100
8170	000	Professional Services	-	-	64,550	97,400	78,385	114,114
		<OPERATIONS & MAINTENANCE>	2,167,385	4,276,759	5,290,303	3,566,267	3,656,397	4,099,360
		<b>[103-2501] Insurance Fund Total</b>	<b>2,167,385</b>	<b>4,276,759</b>	<b>5,290,303</b>	<b>3,566,267</b>	<b>3,656,397</b>	<b>4,099,360</b>
		<b>103 - INSURANCE FUND TOTAL</b>	<b>2,167,385</b>	<b>4,276,759</b>	<b>5,290,303</b>	<b>3,566,267</b>	<b>3,656,397</b>	<b>4,099,360</b>
9010	000	CIP Expense	-	-	-	-	-	-
9010	000	Dog Park	10,239	-	-	-	-	-
9010	000	Signal Software Improvement	18,200	-	-	-	-	-
9010	001	Fair Oaks Traffic Signal Const	-	-	43,984	-	-	-
9203	001	Street Repairs	107,055	15,491	-	-	-	-
9287	000	Sidewalk, Curb & Gutter Imprvm	-	-	-	-	-	-
9354	001	Monterey Road Improvements	15,440	-	-	-	-	-
		<CAPITAL PROJECTS>	150,934	15,491	43,984	-	-	-
		<b>[104-9000s] CIP Total</b>	<b>150,934</b>	<b>15,491</b>	<b>43,984</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>104 - STREET IMPROVEMENTS PROGRAM TOTAL</b>	<b>150,934</b>	<b>15,491</b>	<b>43,984</b>	<b>-</b>	<b>-</b>	<b>-</b>
8101	000	Vehicle Lease (PD)	-	-	179,324	531,502	379,000	540,000
		<OPERATIONS & MAINTENANCE>	-	-	179,324	531,502	379,000	540,000
8540	000	Automotive Equipment	-	(6,553)	-	-	-	-
		<CAPITAL OUTLAY>	-	(6,553)	179,324	531,502	379,000	540,000

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>[105-4011]</b>		<b>Police Facilities &amp; Equip. Repl. Total</b>	-	(6,553)	179,324	531,502	379,000	540,000
8170	000	Professional Services	-	-	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	-	-	-	-	-	-
8500	000	Building & Improvements	-	-	-	-	-	-
8530	000	Computer Equipment	77,691	7,495	-	-	-	-
8540	000	Automotive Equipment	-	-	-	-	-	-
8540	000	Automotive Equipment	-	-	-	-	-	-
8540	000	Automotive Equipment	-	-	36,876	-	-	-
		<CAPITAL OUTLAY>	77,691	7,495	36,876	-	-	-
9000	000	CIP for Budgeting	-	-	-	-	-	-
9010	000	CIP Expenses	449,315	38,498	-	-	-	-
9042	000	SP Stables - Stalls & Arena	44,679	47,247	-	-	-	-
9258	000	WMB Waterproofing/Rehab	-	-	-	-	-	-
9258	001	WMB Floor Resurfacing - 2022	-	16,500	-	-	-	-
9404	000	City Hall Facilities Assessment	-	-	12,840	-	-	-
9321	000	Library Security Camera System.	-	-	-	-	-	-
9206	000	825 Mission Yard Security Gates	-	-	-	-	-	-
9301	000	Library HVAC Repairs	-	-	-	-	-	-
9269	000	War Memorial HVAC Repairs	-	-	-	-	-	-
9224	000	Citywide Facilities Repairs	-	-	26,348	-	-	-
9322	000	Library ADA Ramp Lighting and Improvements	-	-	-	-	-	-
9230	000	PD Front Lobby Remodel	-	-	-	-	-	-
9229	000	PD Locker Room Remodel	-	-	-	-	-	-
9231	000	PD Briefing Room Update	-	-	-	-	-	-
9232	000	PD 1st Floor Interior Paint, Drywall, & Millwork	-	-	-	-	-	-
9226	000	FD Fire Station Front Bay Apparatus Door Replaceme	-	-	-	-	-	-
9242	000	War Memorial Sound and Audio/Visual Equipment	-	-	-	-	-	-
9273	000	Recreation Facilities Key System	-	-	-	-	-	-
		<CAPITAL PROJECTS>	493,994	102,245	39,188	-	-	-
<b>[105-9000s]</b>		<b>CIP Total</b>	<b>493,994</b>	<b>102,245</b>	<b>39,188</b>	-	-	-
<b>105 - FACILITIES &amp; EQUIP. REPLACEMENT TOTAL</b>			<b>571,685</b>	<b>103,187</b>	<b>255,387</b>	<b>531,502</b>	<b>379,000</b>	<b>540,000</b>
9161	000	North-South Corridor ITS Deployment	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[108-9000s]</b>		<b>CIP Total</b>	-	-	-	-	-	-
<b>108 - SR110 GENERAL FUND RESERVE TOTAL</b>			-	-	-	-	-	-
8170	000	Professional Services	-	-	-	1,000	-	-
8453	000	OPEB - General Government	-	-	399,528	-	-	-
8454	000	OPEB - General Government	-	-	741,981	-	-	-
		<OPERATIONS & MAINTENANCE>	-	-	1,141,509	1,000	-	-
<b>[1010-3011]</b>		<b>OPEB Trust Fund Total</b>	-	-	<b>1,141,509</b>	<b>1,000</b>	-	-
<b>110 - OPEB Trust Fund</b>			-	-	<b>1,141,509</b>	<b>1,000</b>	-	-
7000	000	Salaries - Permanent	6,516	6,142	11,266	17,905	20,602	18,263
7070	000	Leave Buyback	-	-	-	-	-	-
7100	000	Retirement	2,265	6,152	3,771	2,374	2,741	2,431
7100	010	CalPERS UAL	-	-	-	5,282	5,329	5,980
7108	000	Deferred Compensation	303	61	117	179	206	183
7110	000	Workers Compensation	61	67	126	194	220	198
7130	000	Group Health Insurance	455	355	554	858	1,198	1,215
7140	000	Vision Insurance	5	7	11	16	20	16
7150	000	Dental Insurance	20	27	39	61	71	58
7160	000	Life Insurance	3	4	6	10	12	10
7170	000	FICA - Medicare	80	87	167	260	293	265
		<WAGES & BENEFITS>	9,708	12,902	16,056	27,139	30,693	28,619
8060	000	Dues & Memberships	3,495	-	-	-	-	-
8250	000	Bus Pass Subsidy	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	3,495	-	-	-	-	-
<b>[205-2210]</b>		<b>Prop "A" Administration Total</b>	<b>13,204</b>	<b>12,902</b>	<b>16,056</b>	<b>27,139</b>	<b>30,693</b>	<b>28,619</b>
7000	000	Salaries - Permanent	11,817	14,577	18,286	26,858	48,735	27,395
7100	000	Retirement	4,723	13,326	7,376	3,561	6,475	3,646
7100	010	CalPERS UAL	-	-	-	7,922	7,993	8,969
7108	000	Deferred Compensation	778	145	190	269	487	274
7110	000	Workers Compensation	117	158	204	292	522	298
7130	000	Group Health Insurance	920	864	943	1,287	2,969	1,823
7140	000	Vision Insurance	11	18	18	25	50	25
7150	000	Dental Insurance	41	68	67	91	175	87
7160	000	Life Insurance	7	11	11	15	30	15
7170	000	FICA - Medicare	153	207	270	389	694	397
		<WAGES & BENEFITS>	18,568	29,375	27,365	40,709	68,131	42,929

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
8020	000	Misc. Supplies - Parking	2,915	-	1,815	10,700	7,550	10,700
8060	000	Dues & Memberships	2,425	6,187	6,668	13,170	10,000	13,170
8061	000	HOA Dues	20,762	15,572	17,302	32,041	25,000	32,041
8120	000	Building Maintenance	-	-	-	3,000	1,000	3,000
8132	000	Uniform Expense/Cleaning	-	-	-	-	-	-
8140	000	Utilities	-	-	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	-
8180	000	Contract Services	33,496	33,583	67,686	88,600	88,350	111,316
8250	000	Bus Pass Subsidy	360	2,212	2,336	10,000	1,000	10,000
		<OPERATIONS & MAINTENANCE>	59,957	57,553	95,807	157,511	132,900	180,227
8520	000	Machinery & Equipment	64,500	-	-	-	-	-
8540	000	Automotive Equipment	-	-	175,843	-	-	246,362
		<CAPITAL OUTLAY>	64,500	-	175,843	-	-	246,362
<b>[205-8024] Transit Planning Total</b>			<b>143,026</b>	<b>86,928</b>	<b>299,015</b>	<b>198,220</b>	<b>201,031</b>	<b>469,518</b>
7000	000	Salaries - Permanent	80,297	78,442	175,020	351,265	298,276	356,410
7010	000	Salaries - Temp / Part	28,063	42,295	52,804	97,022	33,014	73,899
7020	000	Overtime	17	618	1,729	5,000	1,692	5,000
7040	000	Holiday	3,814	1,297	111	2,035	453	1,723
7055	000	IOD - Non Safety	-	-	-	-	-	-
7070	000	Leave Buyback	-	-	-	-	-	-
7100	000	Retirement	17,576	40,579	57,248	36,271	33,124	37,102
7100	010	CalPERS UAL	-	-	-	47,190	47,613	50,898
7108	000	Deferred Compensation	4,313	(4,323)	1,353	3,513	3,041	3,564
7110	000	Workers Compensation	1,286	1,398	2,828	5,195	3,895	5,006
7120	000	Disability Insurance	3,029	-	-	-	1,588	-
7130	000	Group Health Insurance	17,459	13,200	30,451	54,570	42,796	47,840
7140	000	Vision Insurance	471	400	573	933	876	768
7150	000	Dental Insurance	842	1,205	2,016	3,405	3,117	2,734
7160	000	Life Insurance	198	165	254	470	430	470
7170	000	FICA - Medicare	1,692	2,510	5,164	12,516	5,465	10,821
		<WAGES & BENEFITS>	159,057	177,785	329,550	619,385	475,381	596,236
8000	000	Office Supplies	-	-	-	4,000	3,500	2,000
8010	000	Postage	-	-	-	650	650	650
8020	000	Special Department Expense	-	-	-	9,300	8,800	7,000
8040	000	Advertising	-	-	-	1,000	-	1,000
8050	000	Printing/Duplicating	-	-	-	2,000	800	2,000
8060	000	Dues & Memberships	-	-	-	1,500	900	1,700
8090	000	Conference & Meeting Expense	-	-	-	2,000	1,000	2,000
8100	000	Vehicle Maintenance	-	-	-	61,000	40,000	54,000
8105	000	Fuel	-	7	-	5,000	3,000	3,000
8132	000	Uniform Expense/Cleaning	-	-	-	2,500	1,500	2,500
8140	000	Utilities	-	-	-	3,000	-	4,500
8170	000	Professional Services	-	-	-	30,000	30,000	-
8180	000	Contract Services	-	-	-	18,932	15,932	18,932
8200	000	Training Expense	-	-	-	2,000	1,000	2,000
8300	000	Lease Payment	-	-	-	648	648	-
		<OPERATIONS & MAINTENANCE>	-	7	-	143,530	107,730	101,282
8520	000	Machinery & Equipment	-	-	-	-	-	-
8530	000	Computer Equipment	-	-	-	-	-	-
8540	000	Automotive Equipment	-	-	-	-	-	-
		<CAPITAL OUTLAY>	-	-	-	-	-	-
<b>[205-8025] Dial-A-Ride Total</b>			<b>159,057</b>	<b>177,792</b>	<b>329,550</b>	<b>762,915</b>	<b>583,111</b>	<b>697,518</b>
9220	000	Bus Stop Improvement Program	-	-	-	-	-	-
9192	001	Fair Oaks Traffic Signal Const	-	-	5,617	-	-	-
9395	000	Arroyo Seco Sewer Lift Station	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	5,617	-	-	-
<b>[205-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>5,617</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>205 - PROP "A" TOTAL</b>			<b>315,286</b>	<b>277,622</b>	<b>650,237</b>	<b>988,275</b>	<b>814,834</b>	<b>1,195,656</b>
8170	000	Professional Services	-	-	52,982	-	118,420	90,000
<b>[206-2032] Innovation and Technology Total</b>			<b>-</b>	<b>-</b>	<b>52,982</b>	<b>-</b>	<b>118,420</b>	<b>90,000</b>
7000	000	Salaries - Permanent	-	-	810,667	-	-	-
7010	000	Salaries - Temp / Part	-	-	3,250	-	-	-
8020	000	Special Department Expense	-	-	-	3,498,717	100,000	4,211,925
<b>[206-3041] Non-Dept/Overhead Total</b>			<b>-</b>	<b>-</b>	<b>813,917</b>	<b>3,498,717</b>	<b>100,000</b>	<b>4,211,925</b>
8170	000	Professional Services	-	-	70,000	-	-	-
8520	000	Machinery & Equipment	-	-	-	-	-	-
8540	000	Automotive Equipment	-	-	-	-	-	-
<b>[206-4011] Police Total</b>			<b>-</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
8134	000	Safety Clothing/Equipment	-	-	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	50,000
8183	000	Contract Services - Command Sharing	-	-	-	-	-	70,000
8520	000	Machinery & Equipment	-	-	152,047	-	-	-

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>[206-5011] Fire Total</b>			-	-	152,047	-	-	120,000
8520	000	Machinery & Equipment	-	-	-	-	-	300,000
<b>[206-6011] Admin &amp; Engineering Total</b>			-	-	-	-	-	300,000
8180	000	Contract Services	-	-	29,710	-	-	-
<b>[206-8031] Community Services Total</b>			-	-	29,710	-	-	-
<OPERATIONS & MAINTENANCE>			-	-	1,118,655	3,498,717	218,420	4,721,925
<b>206 - SLFRF FUND TOTAL</b>			-	-	1,118,655	3,498,717	218,420	4,721,925
7000	000	Salaries - Permanent	4,833	1,116	5,052	-	-	-
7070	000	Leave Buyback	-	-	-	-	-	-
7100	000	Retirement	1,116	2,881	1,642	-	-	-
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	216	49	52	-	-	-
7110	000	Workers Compensation	43	54	56	-	-	-
7130	000	Group Health Insurance	318	289	250	-	-	-
7140	000	Vision Insurance	4	6	5	-	-	-
7150	000	Dental Insurance	14	22	18	-	-	-
7160	000	Life Insurance	2	4	3	-	-	-
7170	000	FICA - Medicare	56	70	75	-	-	-
<WAGES & BENEFITS>			6,602	4,491	7,153	-	-	-
8020	000	Misc. Supplies - Parking	-	-	-	-	-	-
8061	000	HOA Dues	-	-	-	-	-	-
<OPERATIONS & MAINTENANCE>			-	-	-	-	-	-
<b>[207-2260] Prop "C" Administration Total</b>			6,602	4,491	7,153	-	-	-
8170	000	Professional Services	21,335	62,240	-	-	30,000	-
8180	000	Contract Services	18,864	-	-	-	-	-
<OPERATIONS & MAINTENANCE>			40,199	62,240	-	-	30,000	-
<b>[207-6011] Admin &amp; Engineering Total</b>			40,199	62,240	-	-	30,000	-
7000	000	Salaries - Permanent	134,529	83,643	118,527	-	16,492	-
7000	100	Salaries - Permanent	-	35,372	(3,473)	-	-	-
7020	000	Overtime	-	148	1,927	-	658	-
7040	000	Holiday	5,648	2,536	-	-	454	2,388
7070	000	Leave Buyback	-	-	-	-	-	-
7100	000	Retirement	22,984	58,119	16,812	-	1,326	-
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	5,362	(5,197)	710	-	194	-
7110	000	Workers Compensation	1,951	1,665	1,380	-	197	-
7130	000	Group Health Insurance	20,382	9,720	8,977	-	2,865	-
7140	000	Vision Insurance	165	190	257	-	55	-
7150	000	Dental Insurance	610	482	966	-	196	-
7160	000	Life Insurance	99	49	122	-	30	-
7170	000	FICA - Medicare	1,964	1,739	1,801	-	278	-
<WAGES & BENEFITS>			193,693	188,465	148,005	-	22,744	2,388
8000	000	Office Supplies	921	277	1,932	-	-	-
8010	000	Postage	-	230	650	-	-	-
8020	000	Special Department Expense	2,044	5,415	4,848	-	-	-
8040	000	Advertising	-	-	-	-	-	-
8050	000	Printing/Duplicating	136	33	77	-	-	-
8060	000	Dues & Memberships	625	1,000	715	-	-	-
8090	000	Conference & Meeting Expense	-	1,026	-	-	-	-
8100	000	Vehicle Maintenance	24,686	30,554	43,686	-	-	-
8105	000	Fuel	952	3,250	5,341	-	-	-
8132	000	Uniform Expense/Cleaning	-	1,314	1,411	-	-	-
8140	000	Utilities	-	-	-	-	-	-
8180	000	Contract Services	12,866	11,185	14,008	-	-	-
8200	000	Training Expense	-	-	350	-	-	-
8300	000	Lease Payment	256	207	193	-	-	-
<OPERATIONS & MAINTENANCE>			42,485	54,490	73,212	-	-	-
8520	000	Machinery & Equipment	-	-	-	-	-	-
8540	000	Automotive Equipment	-	-	-	-	-	-
<CAPITAL OUTLAY>			-	-	-	-	-	-
<b>[207-8025] Dial-A-Ride Total</b>			236,178	242,954	221,218	-	22,744	2,388
9209	000	Fair Oaks Traffic Control	-	-	-	-	-	-
9402	001	Civic Ctr EV Charging Station	-	-	9,100	-	-	-
9406	000	Natural Gas Compressor Repair	-	-	-	-	-	-
9351	000	Flashing Beacons	11,460	21,090	26,300	-	-	-
9203	000	Street Repairs - 2023	-	-	-	-	-	-
<CAPITAL PROJECTS>			11,460	21,090	35,400	-	-	-
<b>[207-9000s] CIP Total</b>			11,460	21,090	35,400	-	-	-
<b>207 - PROP "C" TOTAL</b>			294,439	330,776	263,771	-	52,744	2,388

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
9160	000	Arroyo Seco Bike & Pedestrian Trail	-	-	-	-	-	-
9191	000	Orange Grove Signal	125,801	18,100	-	-	-	-
		<CAPITAL PROJECTS>	125,801	18,100	-	-	-	-
<b>[208-9000s] CIP Total</b>			<b>125,801</b>	<b>18,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>208 - TEA/METRO TOTAL</b>			<b>125,801</b>	<b>18,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7000	000	Salaries - Permanent	280,629	233,342	346,964	404,442	318,295	479,191
7010	000	Salaries - Temp / Part	7,599	-	3,334	-	198	3,120
7020	000	Overtime	3,917	3,839	10,675	-	9,117	9,000
7040	000	Holiday	9,742	5,612	118	5,860	1,057	4,910
7055	000	IOD - Non-Safety	-	-	2,595	-	3,125	-
7070	000	Leave Buyback	-	1,736	1,371	7,361	-	7,361
7100	000	Retirement	59,317	146,625	81,601	40,855	32,410	48,831
7100	010	CalPERS UAL	-	-	-	50,013	50,461	61,732
7108	000	Deferred Compensation	10,138	(11,059)	2,403	4,022	3,366	4,773
7110	000	Workers Compensation	8,497	7,974	9,084	8,324	6,982	11,309
7120	000	Disability Insurance	2,985	3,093	2,621	-	12,560	-
7130	000	Group Health Insurance	33,812	22,457	31,009	55,629	33,398	58,505
7131	000	Retiree Health Insurance	-	-	-	-	-	-
7140	000	Vision Insurance	630	588	729	851	658	941
7150	000	Dental Insurance	2,341	2,081	2,557	3,118	2,354	3,290
7160	000	Life Insurance	320	302	378	419	335	501
7170	000	FICA - Medicare	4,238	3,875	5,390	5,864	4,844	7,199
		<WAGES & BENEFITS>	424,165	420,465	500,829	586,758	479,161	700,663
8000	000	Office Supplies	864	605	782	1,000	1,000	1,000
8010	000	Postage	-	-	-	-	-	-
8020	000	Special Department Expense	21,477	60,791	23,602	34,300	15,000	34,600
8050	000	Printing/Duplicating	-	-	-	500	200	500
8060	000	Dues & Memberships	-	-	886	1,800	600	1,800
8070	000	Mileage/Auto Allowance	-	-	101	1,000	300	500
8090	000	Conference & Meeting Expense	-	-	-	800	-	800
8100	000	Vehicle Maintenance	4,584	3,411	983	26,000	13,000	26,000
8105	000	Fuel	-	-	376	15,000	12,000	15,000
8110	000	Equipment Maintenance	27	-	16,296	27,000	27,000	27,000
8120	000	Building Maintenance	-	316	350	5,000	-	5,000
8130	000	Small Tools	-	-	4,819	21,500	18,000	21,500
8132	000	Uniform Expense/Cleaning	970	567	852	3,500	3,500	3,500
8134	000	Safety Clothing/Equipment	495	473	1,290	3,500	2,450	3,500
8140	000	Utilities	-	-	-	2,000	-	2,000
8170	000	Professional Services	6,431	17,661	76,901	100,000	17,835	70,000
8180	000	Contract Services	-	77,332	-	140,000	21,000	135,000
8191	000	Liability & Surety Bonds	(30,000)	180,000	200,000	200,000	261,575	232,144
8200	000	Training Expense	332	332	389	2,000	300	1,000
8400	000	Overhead Allocation	69,522	69,022	69,022	69,022	-	69,022
		<OPERATIONS & MAINTENANCE>	74,703	410,511	396,651	653,922	393,760	649,866
8520	000	Machinery & Equipment	77,123	-	-	-	-	-
8540	000	Automotive Equipment	-	-	-	-	-	-
		<CAPITAL OUTLAY>	77,123	-	-	-	-	-
<b>[210-6501] Sewer Operations Total</b>			<b>575,992</b>	<b>830,975</b>	<b>897,479</b>	<b>1,240,680</b>	<b>872,921</b>	<b>1,350,529</b>
9010	000	CIP Expense	473,091	-	-	-	-	-
9403	000	Integrated Water & Wastewater	-	-	-	-	-	-
9407	000	CMMS/Work Order System/GIS	-	-	-	-	-	-
9408	000	Sewer System Repair, Rehab & Replcmnt	-	-	-	-	-	-
		<CAPITAL PROJECTS>	473,091	-	-	-	-	-
<b>[210-9000s] CIP Total</b>			<b>473,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>210 - SEWER TOTAL</b>			<b>1,049,083</b>	<b>830,975</b>	<b>897,479</b>	<b>1,240,680</b>	<b>872,921</b>	<b>1,350,529</b>
9186	000	CD Permit Management Software	-	-	45,068	-	-	-
		<CAPITAL PROJECTS>	-	-	45,068	-	-	-
<b>[213-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>45,068</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>213 - SB2 PLANNING GRANT TOTAL</b>			<b>-</b>	<b>-</b>	<b>45,068</b>	<b>-</b>	<b>-</b>	<b>-</b>
9311	000	SR 110 Hook Ramp Proj. - City	3,211	-	-	-	-	-
9278	001	Fair Oaks/ Orange Grove Imprv.	-	-	167,246	-	-	-
		<CAPITAL PROJECTS>	3,211	-	167,246	-	-	-
<b>[214-9000s] CIP Total</b>			<b>3,211</b>	<b>-</b>	<b>167,246</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>214 - ROGAN HR5394 GRANT TOTAL</b>			<b>3,211</b>	<b>-</b>	<b>167,246</b>	<b>-</b>	<b>-</b>	<b>-</b>
8020	000	Special Department Expense	13,562	30,900	3,995	63,000	26,000	63,000
8140	000	Utilities	76,475	110,891	162,693	150,000	165,000	165,000
8180	000	Contract Services	72,387	118,798	137,841	158,000	183,436	184,500
		<OPERATIONS & MAINTENANCE>	162,424	260,590	304,529	371,000	374,436	412,500



Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
8520	000	Machinery & Equipment	-	15,923	-	30,000	-	-
		<CAPITAL OUTLAY>	-	15,923	-	30,000	-	-
<b>[215-6115] Traffic Signals Total</b>			<b>162,424</b>	<b>276,512</b>	<b>304,529</b>	<b>401,000</b>	<b>374,436</b>	<b>412,500</b>
8020	000	Special Department Expense	-	-	-	-	-	-
8180	000	Contract Services	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	-	-	-	-	-	-
<b>[215-6118] Sidewalk Maintenance Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7000	000	Salaries - Permanent	-	-	4,707	20,295	8,600	37,675
7020	000	Overtime	-	-	-	-	296	-
7040	000	Holiday	-	-	-	-	-	-
7055	000	IOD - Non Safety	-	-	-	-	-	-
7070	000	Leave Buyback	-	-	-	-	-	-
7100	000	Retirement	-	-	3,704	1,624	865	3,385
7100	010	CalPERS UAL	-	-	-	-	-	1,960
7108	000	Deferred Compensation	-	-	43	203	120	377
7110	000	Workers Compensation	-	-	52	722	346	1,542
7120	000	Disability Insurance	-	-	-	-	3,140	-
7130	000	Group Health Insurance	-	-	507	7,866	2,415	6,188
7140	000	Vision Insurance	-	-	8	84	30	72
7150	000	Dental Insurance	-	-	30	315	113	270
7160	000	Life Insurance	-	-	3	35	14	45
7170	000	FICA - Medicare	-	-	59	294	157	546
		<WAGES & BENEFITS>	-	-	9,114	31,438	16,096	52,059
8000	000	Office Supplies	811	377	-	1,000	300	300
8020	000	Special Department Expense	18,848	22,008	16,307	65,500	41,729	63,300
8100	000	Vehicle Maintenance	2,128	1,091	7,500	7,500	7,500	7,500
8105	000	Fuel	-	-	-	7,500	4,000	5,000
8110	000	Equipment Maintenance	-	789	20,082	5,000	5,000	5,000
8130	000	Small Tools	-	-	537	1,500	1,500	1,500
8132	000	Uniform Expense/Cleaning	1,067	585	300	2,000	5,000	6,000
8134	000	Safety Clothing/Equipment	228	250	836	1,000	1,000	1,000
8140	000	Utilities	161,588	177,887	117,362	170,000	150,000	150,000
8170	000	Professional Services	6,930	4,934	8,700	10,000	10,000	10,000
8191	000	Liability & Surety Bonds	-	90,000	100,000	100,000	100,000	100,000
8200	000	Training Expense	-	-	-	1,000	1,246	1,500
		<OPERATIONS & MAINTENANCE>	191,600	297,921	271,625	372,000	327,275	351,100
<b>[215-6201] Street Lighting Total</b>			<b>191,600</b>	<b>297,921</b>	<b>280,739</b>	<b>403,438</b>	<b>343,371</b>	<b>403,159</b>
7000	000	Salaries - Permanent	132,668	124,739	86,097	122,601	118,575	122,252
7020	000	Overtime	6,493	5,702	2,342	-	2,002	2,000
7040	000	Holiday	7,065	3,951	-	3,950	327	3,228
7055	000	IOD - Non Safety	-	-	-	-	-	-
7070	000	Leave Buyback	-	3,366	-	1,424	-	1,424
7100	000	Retirement	24,039	55,008	32,455	15,254	14,383	13,451
7100	010	CalPERS UAL	-	-	-	31,460	31,742	22,075
7108	000	Deferred Compensation	5,044	(4,904)	616	1,222	1,162	1,220
7110	000	Workers Compensation	5,728	4,876	2,466	3,519	2,969	3,984
7120	000	Disability Insurance	-	-	-	-	-	-
7130	000	Group Health Insurance	14,128	10,949	10,423	23,190	14,599	20,739
7140	000	Vision Insurance	376	344	242	376	300	282
7150	000	Dental Insurance	1,406	1,286	905	1,411	1,120	1,042
7160	000	Life Insurance	170	151	100	158	129	149
7170	000	FICA - Medicare	2,063	1,994	1,326	1,778	1,705	1,773
		<WAGES & BENEFITS>	199,179	207,461	136,971	206,344	189,011	193,618
8000	000	Office Supplies	520	365	49	700	250	300
8020	000	Special Department Expense	3,812	11,646	6,835	24,800	24,800	24,800
8040	000	Advertising	-	-	-	200	-	200
8060	000	Dues & Memberships	185	-	-	400	1,350	1,500
8070	000	Mileage/Auto Allowance	-	-	60	500	500	500
8090	000	Conference & Meeting Expense	-	-	-	500	-	500
8100	000	Vehicle Maintenance	6,266	7,456	3,494	11,000	11,000	11,000
8105	000	Fuel	-	-	-	5,000	5,000	5,000
8110	000	Equipment Maintenance	1,267	1,968	1,339	6,000	1,500	6,000
8130	000	Small Tools	142	2,178	3,164	7,000	6,000	7,000
8132	000	Uniform Expense/Cleaning	970	666	539	3,500	3,500	3,500
8134	000	Safety Clothing/Equipment	615	1,338	1,230	4,500	3,550	4,500
8140	000	Utilities	-	-	-	2,000	-	-
8170	000	Professional Services	14,500	15,000	25,500	25,500	25,500	25,500
8180	000	Contract Services	230,000	230,171	299,653	300,000	300,000	300,000
8181	000	In-Lieu Tree Planting	10,000	10,000	10,000	10,000	10,000	10,000
8184	000	Annual Tree Planting	8,000	74,871	149,745	150,000	150,000	150,000
8200	000	Training Expense	-	-	259	800	-	800

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
9181	000	Removal/Replacement Tree Program	50,000	75,000	-	-	-	-
		<OPERATIONS & MAINTENANCE>	326,278	430,661	501,867	552,400	542,950	551,100
<b>[215-6310] Street Trees Total</b>			<b>525,457</b>	<b>638,121</b>	<b>638,838</b>	<b>758,744</b>	<b>731,961</b>	<b>744,718</b>
8020	000	Special Department Expense	1,061	228	998	7,500	7,500	7,500
8180	000	Contract Services	50,657	56,267	36,676	145,000	145,000	145,000
		<OPERATIONS & MAINTENANCE>	51,718	56,495	37,674	152,500	152,500	152,500
<b>[215-6416] Median Strips Total</b>			<b>51,718</b>	<b>56,495</b>	<b>37,674</b>	<b>152,500</b>	<b>152,500</b>	<b>152,500</b>
<b>215 - STREET LIGHT &amp; LANDSCAPE TOTAL</b>			<b>931,199</b>	<b>1,269,049</b>	<b>1,261,780</b>	<b>1,715,682</b>	<b>1,602,268</b>	<b>1,712,877</b>
7080	000	Rideshare	-	-	-	-	-	-
7110	000	Workers Compensation	-	-	-	-	-	-
7140	000	Vision Insurance	-	-	-	-	-	-
7150	000	Dental Insurance	-	-	-	-	-	-
7170	000	FICA - Medicare	-	-	-	-	-	-
		<WAGES & BENEFITS>	-	-	-	-	-	-
8060	000	Dues & Memberships	-	-	-	-	-	-
8261	000	Rideshare	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	-	-	-	-	-	-
8540	000	Automotive Equipment	-	-	-	-	-	-
8530	000	Computer Equipment	35,924	-	-	-	-	-
		<CAPITAL OUTLAY>	35,924	-	-	-	-	-
<b>[218-2270] Clean Air Act Total</b>			<b>35,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9160	000	Arroyo Seco Bike & Pedestrian Trail	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[218-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>218 - CLEAN AIR ACT TOTAL</b>			<b>35,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8060	000	Dues & Memberships	1,500	-	-	-	-	-
8185	000	Chamber of Commerce	105,500	105,500	105,500	128,500	128,500	68,000
8255	000	Public Events Promotion	-	-	2,932	5,000	4,500	5,000
		<OPERATIONS & MAINTENANCE>	107,000	105,500	108,432	133,500	133,000	73,000
<b>[220-2301] Community Promotion Total</b>			<b>107,000</b>	<b>105,500</b>	<b>108,432</b>	<b>133,500</b>	<b>133,000</b>	<b>73,000</b>
<b>220 - BUSINESS IMPROVEMENT TAX TOTAL</b>			<b>107,000</b>	<b>105,500</b>	<b>108,432</b>	<b>133,500</b>	<b>133,000</b>	<b>73,000</b>
8020	000	Special Department Expense	-	1,815	-	5,000	1,200	5,000
8060	000	Dues & Memberships	9,650	7,237	8,041	10,000	8,000	10,000
8170	000	Professional Services	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	9,650	9,052	8,041	15,000	9,200	15,000
<b>[226-2029] Mission Meridian Public Garage Total</b>			<b>9,650</b>	<b>9,052</b>	<b>8,041</b>	<b>15,000</b>	<b>9,200</b>	<b>15,000</b>
<b>226 - MISSION MERIDIAN PUBLIC GARAGE TOTAL</b>			<b>9,650</b>	<b>9,052</b>	<b>8,041</b>	<b>15,000</b>	<b>9,200</b>	<b>15,000</b>
8160	000	Legal Service	-	-	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	-	-	-	-	-	-
<b>[227-7210] CRA Downtown Revitalization Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8170	000	Professional Services	3,693	3,693	3,550	4,000	-	-
8330	000	Debt Service - Principal	-	-	-	175,000	175,000	185,000
8331	000	Debt Service - Interest	48,050	40,800	31,500	21,600	21,600	11,000
		<OPERATIONS & MAINTENANCE>	51,743	44,493	35,050	200,600	196,600	196,000
<b>[227-7211] CRA Debt Service Total</b>			<b>51,743</b>	<b>44,493</b>	<b>35,050</b>	<b>200,600</b>	<b>196,600</b>	<b>196,000</b>
<b>227 - SUCCESSOR AGENCY TO CRA TOTAL</b>			<b>51,743</b>	<b>44,493</b>	<b>35,050</b>	<b>200,600</b>	<b>196,600</b>	<b>196,000</b>
8120	000	Building Maintenance	262	-	-	5,000	-	5,000
8121	000	Utility Credit - Arroyo House	1,100	1,000	1,100	1,200	1,200	2,000
8180	000	Contract Services	8,283	-	2,590	10,000	5,500	15,000
8182	000	Property Tax - Leased Property	716	(628)	-	-	-	-
		<OPERATIONS & MAINTENANCE>	10,361	373	3,690	16,200	6,700	22,000
<b>228 - HOUSING AUTHORITY TOTAL</b>			<b>10,361</b>	<b>373</b>	<b>3,690</b>	<b>16,200</b>	<b>6,700</b>	<b>22,000</b>
7000	000	Salaries - Permanent	311,472	299,001	434,070	653,521	486,981	579,358
7010	000	Salaries - Temp / Part	-	-	834	-	49	-
7020	000	Overtime	8,764	8,318	29,158	-	27,376	30,000
7040	000	Holiday	15,356	8,578	864	9,075	2,257	7,734
7055	000	IOD - Non Safety	-	-	2,180	-	28,124	-
7070	000	Leave Buyback	-	-	-	4,135	-	4,135
7100	000	Retirement	58,003	142,268	69,232	57,881	44,687	54,184
7100	010	CalPERS UAL	-	-	-	33,099	33,396	43,841
7108	000	Deferred Compensation	11,706	(14,399)	3,078	6,490	5,540	5,777
7110	000	Workers Compensation	12,547	12,319	16,157	21,374	16,996	16,313
7120	000	Disability Insurance	2,537	3,093	3,932	-	12,560	-
7130	000	Group Health Insurance	38,812	28,817	52,482	120,837	67,326	75,568

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
7140	000	Vision Insurance	1,002	931	1,212	1,859	1,451	1,294
7150	000	Dental Insurance	3,706	3,330	4,267	6,419	4,873	4,544
7160	000	Life Insurance	471	441	622	896	730	731
7170	000	FICA - Medicare	4,756	4,678	7,006	9,476	7,440	8,413
		<WAGES & BENEFITS>	469,132	497,374	625,094	925,061	739,787	831,893
8000	000	Office Supplies	814	315	942	1,000	150	500
8020	000	Special Department Expense	64,185	93,001	67,678	120,300	92,200	120,300
8060	000	Dues & Memberships	-	-	-	500	-	300
8070	000	Mileage/Auto Allowance	-	-	191	1,500	1,000	1,000
8100	000	Vehicle Maintenance	9,420	6,187	13,852	28,400	28,400	29,000
8105	000	Fuel	-	-	-	10,000	7,350	10,000
8110	000	Equipment Maintenance	27	-	15,479	35,000	23,300	35,000
8130	000	Small Tools	3,058	-	1,840	6,000	700	6,000
8132	000	Uniform Expense/Cleaning	2,059	1,719	2,622	3,500	3,500	3,500
8134	000	Safety Clothing/Equipment	1,287	1,676	3,885	5,500	3,700	5,500
8140	000	Utilities	-	-	-	2,000	-	2,000
8170	000	Professional Services	-	945	-	3,000	-	3,000
8180	000	Contract Services	8,070	12,046	17,702	140,000	8,200	120,500
8200	000	Training Expense	-	-	390	2,000	1,000	2,000
		<OPERATIONS & MAINTENANCE>	88,920	115,888	124,579	358,700	169,500	338,600
8540	000	Automotive Equipment	25,185	-	-	65,000	-	65,000
		<CAPITAL OUTLAY>	25,185	-	-	65,000	-	65,000
<b>[230-6116] Street Maintenance Total</b>			<b>583,237</b>	<b>613,262</b>	<b>749,673</b>	<b>1,348,761</b>	<b>909,287</b>	<b>1,235,493</b>
9010	000	CIP Expenses	-	-	-	-	-	-
9024	000	Street Resurfacing	-	-	-	-	-	-
9203	002	Street Repairs - 2022	-	-	-	-	-	-
9203	001	Street Repairs - 2023	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[230-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>230 - STATE GAS TAX TOTAL</b>			<b>583,237</b>	<b>613,262</b>	<b>749,673</b>	<b>1,348,761</b>	<b>909,287</b>	<b>1,235,493</b>
8020	000	Special Department Expense	4,648	14,553	6,117	25,500	1,000	25,500
8110	000	Equipment Maintenance	-	854	-	11,000	-	11,000
8140	000	Utilities	6,292	10,501	15,236	31,500	11,100	17,000
8180	000	Contract Services	17,016	28,421	25,191	50,000	32,500	50,000
		<OPERATIONS & MAINTENANCE>	27,957	54,329	46,543	118,000	44,600	103,500
<b>[232-6417] Prop "A" Park Maintenance Total</b>			<b>27,957</b>	<b>54,329</b>	<b>46,543</b>	<b>118,000</b>	<b>44,600</b>	<b>103,500</b>
9190	000	Dog Park	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[232-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>232 - COUNTY PARK BOND TOTAL</b>			<b>27,957</b>	<b>54,329</b>	<b>46,543</b>	<b>118,000</b>	<b>44,600</b>	<b>103,500</b>
7000	000	Salaries - Permanent	-	-	15,253	59,310	53,210	59,040
7020	000	Overtime	-	-	-	-	-	-
7070	000	Leave Buyback	-	-	-	-	-	-
7100	000	Retirement	-	-	4,052	4,745	4,262	4,829
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	-	-	157	593	532	590
7110	000	Workers Compensation	-	-	171	644	567	641
7120	000	Disability Insurance	-	-	-	-	-	-
7130	000	Group Health Insurance	-	-	1,073	11,700	4,741	6,077
7140	000	Vision Insurance	-	-	-	120	58	82
7150	000	Dental Insurance	-	-	75	450	290	290
7160	000	Life Insurance	-	-	12	50	49	50
7170	000	FICA - Medicare	-	-	228	860	771	856
		<WAGES & BENEFITS>	-	-	21,020	78,472	64,480	72,456
8170	000	Professional Services	-	-	-	50,000	180,473	50,000
		<OPERATIONS & MAINTENANCE>	-	-	-	50,000	180,473	50,000
<b>[233-6011] PW Admin &amp; Engineering Total</b>			<b>-</b>	<b>-</b>	<b>21,020</b>	<b>128,472</b>	<b>244,953</b>	<b>122,456</b>
8540	000	Automotive Equipment	25,185	-	-	-	-	67,867
		<CAPITAL OUTLAY>	25,185	-	-	-	-	67,867
9354	000	Monterey Road Improvements	343,453	31,773	-	-	-	-
9210	000	Fair Oaks Corridor Improvement	-	-	-	-	-	-
9203	000	Street Repairs - 2023	-	-	-	-	-	-
		<CAPITAL PROJECTS>	343,453	31,773	-	-	-	-
<b>[233-9000s] CIP Total</b>			<b>343,453</b>	<b>31,773</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>233 - MEASURE R TOTAL</b>			<b>368,638</b>	<b>31,773</b>	<b>21,020</b>	<b>128,472</b>	<b>244,953</b>	<b>190,323</b>
9102	003	Fremont/Huntington Mobility Active Transportation Pr	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[234-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>234 - LACMTA MEASURE M MAT TOTAL</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
7000	000	Salaries - Permanent	-	-	15,253	59,310	53,210	59,040
7020	000	Overtime	-	-	-	-	-	-
7070	000	Leave Buyback	-	-	-	-	-	-
7100	000	Retirement	-	-	4,052	4,745	4,262	4,829
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	-	-	157	593	532	590
7110	000	Workers Compensation	-	-	171	644	567	641
7120	000	Disability Insurance	-	-	-	-	-	-
7130	000	Group Health Insurance	-	-	1,073	11,700	4,741	6,077
7140	000	Vision Insurance	-	-	-	120	58	82
7150	000	Dental Insurance	-	-	75	450	290	290
7160	000	Life Insurance	-	-	12	50	50	50
7170	000	FICA - Medicare	-	-	228	860	771	856
		<WAGES & BENEFITS>	-	-	21,020	78,472	64,481	72,456
8170	000	Professional Services	-	-	18,390	150,000	400,000	150,000
		<OPERATIONS & MAINTENANCE>	-	-	18,390	150,000	400,000	150,000
<b>[236-6011] PW Admin &amp; Engineering Total</b>			<b>-</b>	<b>-</b>	<b>39,410</b>	<b>228,472</b>	<b>464,481</b>	<b>222,456</b>
9000	000	CIP for Budgeting	-	-	-	-	-	-
9010	000	CIP Expenses	-	-	-	-	-	-
9203	001	Street Repairs - 2021	-	-	-	-	-	-
9203	002	Street Repairs - 2022	-	-	-	-	-	-
9203	003	Street Repairs - 2023	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[236-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>236 - MEASURE M TOTAL</b>			<b>-</b>	<b>-</b>	<b>39,410</b>	<b>228,472</b>	<b>464,481</b>	<b>222,456</b>
9010	000	CIP Expenses	451,157	-	-	-	-	-
9203	000	Street Repairs - 2023	-	-	-	-	-	-
		<CAPITAL PROJECTS>	451,157	-	-	-	-	-
<b>[237-9000s] CIP Total</b>			<b>451,157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>237 - ROAD MAINT. &amp; REHAB. ACCT. TOTAL</b>			<b>451,157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8540	000	Automotive Equipment	-	-	-	-	-	-
		<CAPITAL OUTLAY>	-	-	-	-	-	-
9160	000	Arroyo Seco Bike & Pedestrian Trail	-	-	-	-	-	-
9402	000	EV Charging Station (MSRC)	-	-	4,550	-	-	-
9307	000	CNG Fueling Station (MSRC)	1,151	-	-	-	-	-
		<CAPITAL PROJECTS>	1,151	-	4,550	-	-	-
<b>[238-9000s] CIP Total</b>			<b>1,151</b>	<b>-</b>	<b>4,550</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>238 - MSRC GRANT TOTAL</b>			<b>1,151</b>	<b>-</b>	<b>4,550</b>	<b>-</b>	<b>-</b>	<b>-</b>
7000	000	Salaries - Permanent	17,438	15,444	21,961	39,578	27,085	43,156
7020	000	Overtime	191	206	89	-	64	-
7040	000	Holiday	861	360	-	346	7	278
7070	000	Leave Buyback	-	-	-	490	-	490
7100	000	Retirement	2,319	5,006	6,131	4,044	2,934	4,403
7100	010	CalPERS UAL	-	-	-	5,001	5,046	5,596
7108	000	Deferred Compensation	1,204	(960)	189	396	299	432
7110	000	Workers Compensation	219	449	243	430	343	469
7120	000	Disability Insurance	1,794	-	655	-	3,140	-
7130	000	Group Health Insurance	1,962	994	1,798	5,883	2,911	5,434
7140	000	Vision Insurance	40	28	36	76	50	76
7150	000	Dental Insurance	149	104	134	286	184	283
7160	000	Life Insurance	18	13	18	35	23	35
7170	000	FICA - Medicare	286	242	327	574	427	626
		<WAGES & BENEFITS>	26,481	21,866	31,582	57,138	42,514	61,278
8020	000	Special Department Expense	8,503	17,954	18,424	26,000	22,666	22,000
8170	000	Professional Services	5,517	42,523	84,192	135,000	104,000	60,400
8180	000	Contract Services	2,054	12,331	20,496	95,000	40,000	94,600
		<OPERATIONS & MAINTENANCE>	16,074	72,809	123,113	256,000	166,666	177,000
<b>[239-6011] PW Admin &amp; Engineering Total</b>			<b>42,555</b>	<b>94,695</b>	<b>154,695</b>	<b>313,138</b>	<b>209,180</b>	<b>238,278</b>
9000	000	CIP Expenses	-	-	-	-	-	-
9364	000	Rio Hondo LRS - Alhambra Wash Treatment System	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[239-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>239 - MEASURE W TOTAL</b>			<b>42,555</b>	<b>94,695</b>	<b>154,695</b>	<b>313,138</b>	<b>209,180</b>	<b>238,278</b>
9000	000	CIP Expenses	-	-	-	-	-	-
9290	000	Grevalia & Fair Oaks Intersection Improvements	-	-	-	-	-	-
9350	000	Pedestrian Crossing Devices	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[240-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>240 - MEASURE M MSP TOTAL</b>			-	-	-	-	-	-
7000	000	Salaries - Permanent	4,531	1,002	-	-	-	-
7020	000	Overtime	22,433	45,230	-	-	-	-
7040	000	Holiday	-	-	-	-	-	-
7100	000	Retirement	2,543	1,274	-	-	-	-
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	5,635	-	-	-	-	-
7110	000	Workers Compensation	1,253	1,972	-	-	-	-
7130	000	Group Health Insurance	1,593	743	-	-	-	-
7140	000	Vision Insurance	43	18	-	-	-	-
7150	000	Dental Insurance	148	67	-	-	-	-
7160	000	Life Insurance	20	8	-	-	-	-
7170	000	FICA - Medicare	384	668	-	-	-	-
		<WAGES & BENEFITS>	38,582	50,982	-	-	-	-
<b>[241-4011] Police Total</b>			<b>38,582</b>	<b>50,982</b>	-	-	-	-
<b>241 - MEASURE H TOTAL</b>			<b>38,582</b>	<b>50,982</b>	-	-	-	-
9192	000	Signal Software Improvements	46,800	-	-	-	-	-
9192	001	Fair Oaks Traffic Signal Const	-	-	17,093	-	-	-
9354	000	Monterey Road Improvements	(2,182)	8,076	-	-	-	-
		<CAPITAL PROJECTS>	44,618	8,076	17,093	-	-	-
<b>[242-9000s] CIP Total</b>			<b>44,618</b>	<b>8,076</b>	<b>17,093</b>	-	-	-
<b>242 - PROP C EXCHANGE FUNDS</b>			<b>44,618</b>	<b>8,076</b>	<b>17,093</b>	-	-	-
9010	000	CIP Expenses	-	-	-	-	-	-
9190	000	Bicycle Parking	-	-	-	-	-	-
9287	000	Sidewalk, Curb & Gutter Imprvm	-	-	-	-	-	-
9387	000	Bikeway Improvement	10,252	-	-	-	-	-
9203	000	Street Repairs - 2023	-	-	-	-	-	-
		<CAPITAL PROJECTS>	10,252	-	-	-	-	-
<b>[245-9000s] CIP Total</b>			<b>10,252</b>	-	-	-	-	-
<b>245 - BIKE &amp; PEDESTRIAN PATHS TOTAL</b>			<b>10,252</b>	-	-	-	-	-
8020	000	Special Department Expense	-	-	-	45,000	-	-
		<OPERATIONS & MAINTENANCE>	-	-	-	45,000	-	-
<b>247 - SGVCOG TOTAL</b>			-	-	-	<b>45,000</b>	-	-
8020	000	Special Department Expense	-	-	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	-	-	-	-	-	-
9190	000	Bicycle Parking	7,830	-	-	-	-	-
9387	000	Bikeway Improvement	-	-	-	-	-	-
9388	000	Bicycle Parking	-	-	-	-	-	-
		<CAPITAL PROJECTS>	7,830	-	-	-	-	-
<b>[248-9000s] CIP Total</b>			<b>7,830</b>	-	-	-	-	-
<b>248 - BTA GRANTS TOTAL</b>			<b>7,830</b>	-	-	-	-	-
8020	000	Special Department Expense	-	121,821	90,033	-	-	-
8170	000	Professional Services	10,745	179,231	-	-	-	-
		<OPERATIONS & MAINTENANCE>	10,745	301,052	90,033	-	-	-
<b>[249-2011] City Manager Total</b>			<b>10,745</b>	<b>301,052</b>	<b>90,033</b>	-	-	-
<b>249 - OPEN STREETS GRANT TOTAL</b>			<b>10,745</b>	<b>301,052</b>	<b>90,033</b>	-	-	-
9161	000	North-South Corridor ITS Deployment Design	-	-	-	-	-	-
9278	001	North-South Corridor ITS Deployment Design	-	-	20,252	-	-	-
		<CAPITAL PROJECTS>	-	-	20,252	-	-	-
<b>[255-9000s] CIP Total</b>			-	-	<b>20,252</b>	-	-	-
<b>255 - CAPITAL GROWTH TOTAL</b>			-	-	<b>20,252</b>	-	-	-
8180	000	Contract Services	62,980	65,950	23,292	19,599	19,599	19,104
		<OPERATIONS & MAINTENANCE>	62,980	65,950	23,292	19,599	19,599	19,104
<b>[260-8023] CDBG Senior Nutrition Prog Total</b>			<b>62,980</b>	<b>65,950</b>	<b>23,292</b>	<b>19,599</b>	<b>19,599</b>	<b>19,104</b>
9264	000	Sidewalk Repairs	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[260-9000s] CIP Total</b>			-	-	-	-	-	-
<b>260 - CDBG TOTAL</b>			<b>62,980</b>	<b>65,950</b>	<b>23,292</b>	<b>19,599</b>	<b>19,599</b>	<b>19,104</b>
8200	000	Training Expense	-	20,100	-	10,000	10,000	10,000
		<OPERATIONS & MAINTENANCE>	-	20,100	-	10,000	10,000	10,000
8520	000	Machinery & Equipment	-	-	-	50,000	50,000	50,000
		<CAPITAL OUTLAY>	-	-	-	50,000	50,000	50,000
<b>[270-4015] Police Asset Forfeiture Total</b>			-	<b>20,100</b>	-	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
<b>270 - ASSET FORFEITURE TOTAL</b>			-	20,100	-	60,000	60,000	60,000
8022	000	OTS Grant Expenses	-	-	-	-	-	-
8180	000	Contract Services	-	-	-	-	-	-
8200	000	Training Expense	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	-	-	-	-	-	-
8520	000	Machinery & Equipment	24,478	136,767	-	178,011	73,011	73,011
		<CAPITAL OUTLAY>	24,478	136,767	-	178,011	73,011	73,011
<b>[272-4018] Police State Grant - AB 3229 Total</b>			<b>24,478</b>	<b>136,767</b>	<b>-</b>	<b>178,011</b>	<b>73,011</b>	<b>73,011</b>
<b>272 - POLICE GRANTS - STATE (COPS) TOTAL</b>			<b>24,478</b>	<b>136,767</b>	<b>-</b>	<b>178,011</b>	<b>73,011</b>	<b>73,011</b>
8520	000	Machinery & Equipment	-	-	-	-	-	-
		<CAPITAL OUTLAY>	-	-	-	-	-	-
<b>[273-4019] Police Grant Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>273 - POLICE SUBVENTIONS - CLEEP TOTAL</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8520	000	Machinery & Equipment	-	125,360	-	-	-	350,049
		<CAPITAL OUTLAY>	-	125,360	-	-	-	350,049
<b>[274-4019] Police Grant Total</b>			<b>-</b>	<b>125,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,049</b>
<b>274 - HOMELAND SECURITY GRANT TOTAL</b>			<b>-</b>	<b>125,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,049</b>
8170	000	Professional Services	18,050	15,035	3,099	-	-	-
		<OPERATIONS & MAINTENANCE>	18,050	15,035	3,099	-	-	-
8500	000	Building & Improvements	-	-	-	-	-	-
		<CAPITAL OUTLAY>	-	-	-	-	-	-
9160	000	Arroyo Seco Bike & Pedestrian Trail	-	-	-	-	-	-
9190	000	Dog Park	-	-	-	-	-	-
9033	000	Grevalia & Berkshire Pocket Parks	-	-	-	-	-	-
9263	000	Orange Grove HVAC	-	138,745	36,288	-	-	-
		<CAPITAL PROJECTS>	-	138,745	36,288	-	-	-
<b>[275-6410] Park Impact Fees Total</b>			<b>18,050</b>	<b>153,780</b>	<b>39,386</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>275 - PARK IMPACT FEES TOTAL</b>			<b>18,050</b>	<b>153,780</b>	<b>39,386</b>	<b>-</b>	<b>-</b>	<b>-</b>
7000	000	Salaries - Permanent	-	-	-	-	-	-
		<WAGES & BENEFITS>	-	-	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	-	-	-	-	-	-
<b>[277-6011] Admin &amp; Engineering Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9192	000	Signal Software Improvements	-	-	-	-	-	-
9192	001	Signal Software Improvements	-	-	21,317	-	-	-
9351	000	Rectangular Rapid Flashing Beacons	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	21,317	-	-	-
<b>[277-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>21,317</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>277 - HSIP GRANT TOTAL</b>			<b>-</b>	<b>-</b>	<b>21,317</b>	<b>-</b>	<b>-</b>	<b>-</b>
8170	000	Professional Services	-	-	-	-	-	25,000
		<OPERATIONS & MAINTENANCE>	-	-	-	-	-	25,000
<b>[278-7011] Community Development Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>278 - HOUSING ELEMENT GRANT TOTAL</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
8180	000	Contract Services	(39,500)	50,508	-	-	-	-
		<OPERATIONS & MAINTENANCE>	(39,500)	50,508	-	-	-	-
<b>[295-8032] Recreation and Youth Services Total</b>			<b>(39,500)</b>	<b>50,508</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8000	000	Office Supplies	8,224	4,853	5,908	6,600	5,800	6,600
8010	000	Postage	392	163	260	200	450	200
8020	000	Special Department Expense	86,302	81,440	100,906	88,655	81,630	95,780
8040	000	Advertising	1,009	2,292	1,850	2,400	1,200	2,400
8120	000	Building Maintenance	10,184	13,036	24,052	24,300	23,000	33,800
8132	000	Uniform Expense/Cleaning	6,586	8,100	97	-	-	-
8140	000	Utilities	5,865	6,504	7,347	7,495	7,110	7,755
8150	000	Telephone	7,812	8,412	12,222	10,632	10,100	11,400
8160	000	Legal Service	-	-	-	-	-	-
8170	000	Professional Services	139,500	172,987	100,000	101,996	101,996	101,996
8180	000	Contract Services	132,102	139,581	148,712	151,048	149,582	157,637
8191	000	Liability & Surety Bonds	50,403	69,529	133,125	67,800	78,000	96,000
8229	000	Taxes	1,039	975	1,213	1,250	1,200	1,250
8300	000	Lease Payment	5,028	5,103	5,296	5,280	4,850	5,400
		<OPERATIONS & MAINTENANCE>	454,446	512,974	540,988	467,656	464,918	520,218
<b>[295-8041] General Administration Total</b>			<b>454,446</b>	<b>512,974</b>	<b>540,988</b>	<b>467,656</b>	<b>464,918</b>	<b>520,218</b>
8020	000	Special Department Expense	63,333	67,441	64,746	18,400	18,400	17,500
8100	000	Vehicle Maintenance	7,090	11,056	14,392	31,800	22,050	51,500

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
8120	000	Building Maintenance	14,233	35,334	79,534	96,800	92,500	106,300
8130	000	Small Tools	322	12,734	8,902	10,200	7,500	9,000
8132	000	Uniform Expense/Cleaning	6,586	8,100	9,348	9,600	7,300	9,600
8140	000	Utilities	39,955	64,064	55,527	67,700	58,500	63,600
8150	000	Telephone	1,028	1,155	663	1,200	875	1,200
8180	000	Contract Services	246,075	223,249	228,366	266,890	263,000	278,368
		<OPERATIONS & MAINTENANCE>	378,623	423,131	461,478	502,590	470,125	537,068
<b>[295-8042] Golf Course Maintenance Total</b>			<b>378,623</b>	<b>423,131</b>	<b>461,478</b>	<b>502,590</b>	<b>470,125</b>	<b>537,068</b>
8020	000	Special Department Expense	28,163	27,438	51,106	42,200	39,350	41,800
8120	000	Building Maintenance	6,676	11,420	14,675	10,800	8,500	12,000
8132	000	Uniform Expense/Cleaning	287	-	-	750	700	1,000
8180	000	Contract Services	108,078	123,548	131,308	128,725	115,000	152,459
		<OPERATIONS & MAINTENANCE>	143,203	162,405	197,089	182,475	163,550	207,259
<b>[295-8043] Range Total</b>			<b>143,203</b>	<b>162,405</b>	<b>197,089</b>	<b>182,475</b>	<b>163,550</b>	<b>207,259</b>
8020	000	Special Department Expense	4,174	2,169	6,470	4,200	2,500	4,200
8132	000	Uniform Expense/Cleaning	2,718	3,663	2,209	3,000	1,950	3,000
8180	000	Contract Services	121,678	97,662	118,201	71,850	87,500	138,496
		<OPERATIONS & MAINTENANCE>	128,569	103,494	126,880	79,050	91,950	145,696
<b>[295-8044] Golf Shop Total</b>			<b>128,569</b>	<b>103,494</b>	<b>126,880</b>	<b>79,050</b>	<b>91,950</b>	<b>145,696</b>
8020	000	Special Department Expense	2,025	2,109	1,554	1,500	2,609	1,900
8120	000	Building Maintenance	4,557	2,615	3,419	1,200	3,500	2,400
8130	000	Small Tools	2,708	-	-	-	-	-
8132	000	Uniform Expense/Cleaning	-	-	-	-	-	-
8180	000	Contract Services	9,556	10,584	9,620	10,616	11,500	16,970
		<OPERATIONS & MAINTENANCE>	18,846	15,308	14,594	13,316	17,609	21,270
<b>[295-8045] Food Service Total</b>			<b>18,846</b>	<b>15,308</b>	<b>14,594</b>	<b>13,316</b>	<b>17,609</b>	<b>21,270</b>
9157	000	Golf Course/Driving Range Netting Replacement	-	-	14,632	-	-	-
		<CAPITAL PROJECTS>	-	-	14,632	-	-	-
<b>[295-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>14,632</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>295 - ARROYO SECO GOLF COURSE TOTAL</b>			<b>1,084,188</b>	<b>1,267,820</b>	<b>1,355,660</b>	<b>1,245,087</b>	<b>1,208,152</b>	<b>1,431,511</b>
7000	000	Salaries - Permanent	-	-	-	-	-	-
7040	000	Holiday	(0)	-	-	-	-	-
7100	000	Retirement	0	-	-	-	-	-
7100	010	CalPERS UAL	-	-	-	-	-	-
7108	000	Deferred Compensation	-	-	-	-	-	-
7110	000	Workers Compensation	-	-	-	-	-	-
7130	000	Group Health Insurance	-	-	-	-	-	-
7140	000	Vision Insurance	-	-	-	-	-	-
7150	000	Dental Insurance	-	-	-	-	-	-
7160	000	Life Insurance	-	-	-	-	-	-
7170	000	FICA - Medicare	-	-	-	-	-	-
		<WAGES & BENEFITS>	0	-	-	-	-	-
8020	000	Special Department Expense	-	-	-	-	-	-
8170	000	Professional Services	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	-	-	-	-	-	-
<b>[310-6501] Sewer Capital Project Total</b>			<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8330	000	Debt Service - Principal	-	-	-	253,262	253,262	258,581
8331	000	Debt Service - Interest	184,839	183,383	177,755	172,546	172,546	167,227
		<OPERATIONS & MAINTENANCE>	184,839	183,383	177,755	425,808	425,808	425,808
<b>[310-6712] Bond Debt Service Total</b>			<b>184,839</b>	<b>183,383</b>	<b>177,755</b>	<b>425,808</b>	<b>425,808</b>	<b>425,808</b>
9010	000	CIP Expenses	-	-	-	-	-	-
9399	000	Citywide Sewer Rehab	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[310-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>310 - SEWER CAPITAL PROJECTS TOTAL</b>			<b>184,839</b>	<b>183,383</b>	<b>177,755</b>	<b>425,808</b>	<b>425,808</b>	<b>425,808</b>
9410	000	Downtown Revitalization - Capital	-	-	-	-	-	-
9420	000	Downtown Revitalization - Low-Mod	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[327-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>327 - 2000 TAX ALLOCATION BONDS TOTAL</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9033	000	Grevalia&Berkshire Pocket Park	-	-	-	16,518,071	2,662,230	16,109,763
9102	000	Fremont/Huntington MAT Project	-	-	-	-	-	-
9149	000	VoiP Phone System Installation	-	-	-	-	-	-
9157	000	Golf Course Netting Replacemen	-	-	-	-	-	-
9161	000	North-South Corridor ITS Dploy	-	-	-	-	-	-
9186	000	CD Permit Management Software	-	-	-	-	-	-

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
9188	000	City/Civic EV Charging System	-	-	-	-	-	-
9192	001	Fair Oaks Traffic Signal Const	-	-	-	-	-	-
9203	000	Street Repairs - 2023	-	-	-	-	-	-
9206	000	825 Mission Yard Security Gate	-	-	-	-	-	-
9224	000	City Hall Elevator Upgrade Citywide Facility Repair	-	-	-	-	-	-
9226	000	FD Front Bay Door Replacement	-	-	-	-	-	-
9229	000	PD Locker/Restroom Improvement	-	-	-	-	-	-
9230	000	FD PD Improvements	-	-	-	-	-	-
9231	000	PD Briefing Room Update	-	-	-	-	-	-
9232	000	PD1st Floor Inter Paint/Drywal	-	-	-	-	-	-
9264	000	Grevalia&Berkshire Pocket Park ADA Sidewalk Repa	-	-	-	-	-	-
9269	000	War Memorial HVAC Repairs	-	-	-	-	-	-
9290	000	Grevelia/Fair Oaks Int. Imprv	-	-	-	-	-	-
9300	000	Ann. Water Main Repairs	-	-	-	-	-	-
9301	000	Library HVAC Repairs	-	-	-	-	-	-
9322	000	Library ADA Ramp, Light. & Imp	-	-	-	-	-	-
9348	000	Water Facil. Site Improvements	-	-	-	-	-	-
9349	000	Advanced Metering Infr. (AMI)	-	-	-	-	-	-
9350	000	Pedestrian Crossing Devices	-	-	-	-	-	-
9351	000	Rect. Rapid Flashing Beacons	-	-	-	-	-	-
9364	000	Rio Hondo LRS Alham, Wash Trtm	-	-	-	-	-	-
9404	000	City Hall Security Enhancement Citywide Facilities As	-	-	-	-	-	-
9405	000	Library Security Camera System	-	-	-	-	-	-
9407	000	CMMS/Work Order System/GIS	-	-	-	-	-	-
9408	000	Elevated Tanks-Raymond/Bilikie	-	-	-	-	-	-
9411	000	Sewer Sys. Rep., Rehab&Replace	-	-	-	-	-	-
9409	000	Westside Reservoir	-	-	-	-	-	-
9410	000	Climate Action Plan	-	-	-	-	-	-
		FD Diesel Exhaust System Replacement	-	-	-	-	-	-
		308 San Pascual Residence Improvements	-	-	-	-	-	-
		Agenda Management System	-	-	-	-	-	-
		City Website System & Design	-	-	-	-	-	-
		Library Facility Improvements	-	-	-	-	-	-
		Library Roof	-	-	-	-	-	-
		Library Master Plan	-	-	-	-	-	-
		Parks Master Plan	-	-	-	-	-	-
		Snake Trail Improvements	-	-	-	-	-	-
		Senior Center Flooring	-	-	-	-	-	-
		Arroyo Seco San Rafael & San Pascual Projects	-	-	-	-	-	-
		Huntington Drive Green Street	-	-	-	-	-	-
		City Hall Stormwater Project	-	-	-	-	-	-
		Fremont/Huntington MIP Project	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	16,518,071	2,662,230	16,109,763
<b>[400-9000s] CIP Total</b>			-	-	-	<b>16,518,071</b>	<b>2,662,230</b>	<b>16,109,763</b>
<b>400 - CAPITAL IMPROVEMENT PROJECTS FUND TOTAL</b>			-	-	-	<b>16,518,071</b>	<b>2,662,230</b>	<b>16,109,763</b>
					-			
7000	000	Salaries - Permanent	132,182	159,819	241,324	390,757	282,114	347,400
7010	000	Salaries - Temp / Part	26,960	9,230	-	-	17,883	-
7020	000	Overtime	-	2,744	5,780	-	3,160	3,800
7040	000	Holiday	1,627	1,935	-	1,163	-	931
7070	000	Leave Buyback	-	478	4,571	4,422	-	4,422
7100	000	Retirement	21,275	55,002	34,162	31,707	21,323	30,051
7100	010	CalPERS UAL	-	-	-	9,486	9,571	11,133
7108	000	Deferred Compensation	5,632	(4,399)	1,527	3,768	2,742	3,468
7110	000	Workers Compensation	1,716	2,075	1,898	4,194	3,253	3,872
7120	000	Disability Insurance	-	-	2,720	-	-	-
7130	000	Group Health Insurance	6,083	11,237	19,486	59,796	30,885	46,799
7140	000	Vision Insurance	187	335	437	774	569	675
7150	000	Dental Insurance	786	1,358	1,642	2,892	2,053	2,441
7160	000	Life Insurance	98	172	213	401	297	353
7170	000	FICA - Medicare	2,159	2,670	3,426	5,477	4,316	5,037
		<WAGES & BENEFITS>	198,705	242,657	317,187	514,836	378,168	460,382
8000	000	Office Supplies	-	-	-	-	-	-
8010	000	Postage	24,779	31,527	28,502	50,000	50,000	40,000
8020	000	Special Department Expense	103,683	125,489	112,303	160,000	40,000	40,000
8032	000	Water Efficiency Fee Projects	47	-	-	-	-	-
8060	000	Dues & Memberships	-	-	-	424	955	413
8070	000	Mileage/Auto Allowance	-	-	-	-	-	-
8090	000	Conference & Meeting Expense	-	-	462	3,512	544	1,348
8110	000	Equipment Maintenance	-	-	-	18,000	-	-
8170	000	Professional Services	312,894	375,192	369,611	416,700	429,013	419,650
8180	000	Contract Services	2,895	99	-	-	-	-
8200	000	Training Expense	-	-	-	2,504	1,760	1,400
8350	000	Bad Debt Expense	-	-	-	-	-	-



Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
8400	000	Overhead Allocation	91,981	91,981	91,981	91,980	91,981	91,981
		<OPERATIONS & MAINTENANCE>	536,279	624,288	602,858	743,120	614,252	594,791
<b>[500-3012] Utility Billing Total</b>			<b>734,984</b>	<b>866,944</b>	<b>920,045</b>	<b>1,257,956</b>	<b>992,420</b>	<b>1,055,173</b>
7000	000	Salaries - Permanent	583,898	619,654	692,732	943,124	811,251	744,628
7010	000	Salaries - Temp / Part	31,658	-	3,334	-	198	6,240
7020	000	Overtime	36,597	40,443	49,925	-	75,897	85,000
7040	000	Holiday	20,060	15,444	1,075	12,985	5,487	11,540
7055	000	IOD - Non Safety	-	-	-	-	389	-
7070	000	Leave Buyback	-	-	-	4,107	-	4,107
7100	000	Retirement	116,670	282,956	190,511	101,928	86,872	80,756
7100	010	CalPERS UAL	-	-	-	157,293	158,702	126,967
7108	000	Deferred Compensation	24,689	(20,169)	5,122	9,316	8,890	7,407
7110	000	Workers Compensation	21,694	22,272	23,475	35,213	32,161	25,812
7120	000	Disability Insurance	1,392	2,062	1,966	-	6,280	-
7130	000	Group Health Insurance	65,393	60,832	81,364	158,961	111,093	119,984
7131	000	Retiree Health Insurance	-	-	-	-	-	-
7140	000	Vision Insurance	1,724	1,850	1,771	2,631	2,223	1,605
7150	000	Dental Insurance	5,875	6,347	6,200	9,698	8,060	6,058
7160	000	Life Insurance	727	803	811	1,188	1,016	879
7170	000	FICA - Medicare	9,680	9,910	11,257	13,675	12,688	11,332
		<WAGES & BENEFITS>	920,056	1,042,403	1,069,542	1,450,119	1,321,206	1,232,313
8000	000	Office Supplies	4,313	4,301	444	3,700	3,500	3,500
8010	000	Postage	127	12	-	400	-	400
8020	000	Special Department Expense	14,913	49,073	101,048	387,000	305,000	381,000
8050	000	Printing/Duplicating	66	404	-	3,500	2,000	3,500
8060	000	Dues & Memberships	-	-	295	10,700	3,900	7,700
8070	000	Mileage/Auto Allowance	616	1,754	1,072	2,500	1,175	2,500
8090	000	Conference & Meeting Expense	-	-	60	3,500	2,000	3,500
8100	000	Vehicle Maintenance	7,620	3,744	1,336	14,000	14,000	38,200
8105	000	Fuel	-	-	-	20,000	14,600	15,000
8110	000	Equipment Maintenance	9,224	1,378	1,837	15,000	12,500	27,000
8120	000	Building Maintenance	15,562	16,289	18,823	17,000	10,500	20,900
8130	000	Small Tools	4,902	394	9,223	10,000	7,100	10,000
8132	000	Uniform Expense/Cleaning	2,864	3,170	3,465	3,500	3,500	4,500
8134	000	Safety Clothing/Equipment	2,387	726	2,920	9,400	9,490	9,400
8140	000	Utilities	49,179	64,668	70,778	83,000	89,500	89,500
8150	000	Telephone	8,832	4,510	836	10,500	-	-
8160	000	Legal Service	-	1,838	9,831	-	-	-
8170	000	Professional Services	19,963	10,150	10,503	184,500	26,000	184,500
8180	000	Contract Services	25,109	44,634	32,901	158,000	76,700	173,000
8191	000	Liability & Surety Bonds	(78,000)	450,000	490,000	490,000	784,724	696,431
8200	000	Training Expense	595	420	949	2,000	2,000	2,800
8229	000	Taxes	4,392	4,485	4,532	5,000	5,000	5,000
8400	000	Overhead Allocation	117,114	117,114	117,114	117,114	117,114	117,114
		<OPERATIONS & MAINTENANCE>	209,777	779,066	877,968	1,550,314	1,490,303	1,795,445
8530	000	Computer Equipment	-	-	-	-	-	-
8540	000	Automotive Equipment	-	-	-	410,000	-	820,000
8572	000	Meters	23,735	13,049	-	-	-	-
8573	000	Fire Hydrants	5,762	5,330	-	-	-	-
8574	000	Valves	-	-	-	-	-	-
		<CAPITAL OUTLAY>	29,496	18,379	-	410,000	-	820,000
<b>[500-6710] Water Distribution Total</b>			<b>1,159,330</b>	<b>1,839,847</b>	<b>1,947,510</b>	<b>3,410,433</b>	<b>2,811,509</b>	<b>3,847,759</b>
7000	000	Salaries - Permanent	369,595	321,220	288,900	163,884	89,660	359,462
7010	000	Salaries - Temp / Part	-	-	-	-	-	-
7020	000	Overtime	38,166	39,120	33,511	-	128	-
7040	000	Holiday	11,503	9,544	4,463	8,767	-	7,014
7070	000	Leave Buyback	-	-	-	1,095	-	1,095
7100	000	Retirement	97,798	212,478	116,408	18,029	10,479	41,659
7100	010	CalPERS UAL	-	-	-	28,271	28,524	78,321
7108	000	Deferred Compensation	13,556	(11,349)	2,424	1,638	893	3,548
7110	000	Workers Compensation	13,769	13,737	12,640	6,033	2,667	15,408
7120	000	Disability Insurance	-	-	-	-	6,280	-
7130	000	Group Health Insurance	36,343	26,026	31,534	22,350	5,055	43,925
7131	000	Retiree Health Insurance	-	-	-	-	-	-
7140	000	Vision Insurance	937	780	668	351	168	969
7150	000	Dental Insurance	3,795	3,198	2,711	1,456	769	3,450
7160	000	Life Insurance	425	389	320	163	88	418
7170	000	FICA - Medicare	6,001	5,582	4,982	2,376	1,373	5,285
		<WAGES & BENEFITS>	591,888	620,725	498,560	254,414	146,085	560,555
8000	000	Office Supplies	1,025	1,377	76	1,500	1,500	1,500
8010	000	Postage	65	12	-	400	400	400
8020	000	Special Department Expense	23,120	20,990	29,197	146,600	120,150	157,600

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
8040	000	Advertising	-	-	-	-	-	-
8050	000	Printing/Duplicating	-	-	-	2,000	500	2,000
8060	000	Dues & Memberships	2,373	2,443	2,812	5,600	3,000	5,600
8070	000	Mileage/Auto Allowance	259	60	72	600	450	600
8080	000	Books/DVDs/CDs	-	-	-	500	-	500
8100	000	Vehicle Maintenance	597	120	1,684	6,000	6,000	8,200
8110	000	Equipment Maintenance	4,660	-	165,321	231,000	65,500	236,000
8120	000	Building Maintenance	496	-	2,696	10,500	7,000	10,500
8130	000	Small Tools	-	989	-	1,000	1,000	1,000
8132	000	Uniform Expense/Cleaning	2,014	1,610	1,230	2,500	2,000	2,500
8134	000	Safety Clothing/Equipment	1,197	718	995	2,950	2,950	2,950
8140	000	Utilities	5,986	2,230	1,744	7,000	2,100	5,000
8150	000	Telephone	-	-	-	1,200	-	-
8152	000	Pumping Power	692,436	684,049	719,947	935,000	960,000	1,000,000
8170	000	Professional Services	128,616	141,858	221,296	210,000	127,000	228,300
8180	000	Contract Services	417,062	221,640	221,640	1,150,000	565,000	1,100,000
8200	000	Training Expense	-	-	389	1,500	1,400	1,500
8231	000	Water Purchases - Resale	345,861	466,942	247,072	310,000	50,700	310,000
8233	000	Watermaster Charges	716,542	635,780	560,204	1,350,000	650,000	1,350,000
8400	000	Overhead Allocation	205,267	205,267	205,267	205,267	-	205,267
		<OPERATIONS & MAINTENANCE>	2,547,577	2,386,087	2,381,642	4,581,117	2,566,650	4,629,417
8520	000	Machinery & Equipment	-	-	-	-	-	-
8530	000	Computer Equipment	3,211	-	-	20,000	-	20,000
8540	000	Automotive Equipment	-	-	-	290,000	-	290,000
		<CAPITAL OUTLAY>	3,211	-	-	310,000	-	310,000
		<b>[500-6711] Water Production Total</b>	<b>3,142,676</b>	<b>3,006,811</b>	<b>2,880,202</b>	<b>5,145,531</b>	<b>2,712,735</b>	<b>5,499,972</b>
9010	000	CIP Expenses	7,256	(95,824)	-	-	-	-
9289	000	Graves Reservoir	2,805	30,319	-	-	-	-
9300	000	Annual Water Main Repairs	0	15,881	-	-	-	-
9407	000	CMMS/Work Order System/GIS	-	-	-	-	-	-
9408	000	Elevated Tanks - Raymond & Bilikie	-	-	-	-	-	-
9409	000	Westside Reservoir	-	-	-	-	-	-
9348	000	Water Facility Site Improvements	-	-	-	-	-	-
9349	000	Advanced Metering Infrastructure (AMI)	-	-	-	-	-	-
		<CAPITAL PROJECTS>	10,061	(49,624)	-	-	-	-
		<b>[500-9000s] CIP Total</b>	<b>10,061</b>	<b>(49,624)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>500 - WATER TOTAL</b>	<b>5,047,052</b>	<b>5,663,979</b>	<b>5,747,757</b>	<b>9,813,920</b>	<b>6,516,664</b>	<b>10,402,904</b>
7000	000	Salaries - Permanent	57,146	73,135	47,967	88,901	110,865	92,198
7010	000	Salaries - Temp / Part	3,243	8,281	14,360	22,729	5,167	16,416
7020	000	Overtime	2,950	2,684	309	-	5,371	4,500
7040	000	Holiday	2,644	1,607	-	1,531	25	1,231
7070	000	Leave Buyback	-	-	-	548	-	548
7100	000	Retirement	19,866	40,069	8,674	8,194	9,765	8,668
7100	010	CalPERS UAL	-	-	-	6,481	6,539	7,246
7108	000	Deferred Compensation	2,987	(2,426)	722	885	1,177	922
7110	000	Workers Compensation	910	1,140	1,095	1,409	1,337	1,388
7120	000	Workers Compensation	5,463	-	11,790	-	-	-
7130	000	Group Health Insurance	10,923	8,552	11,813	29,895	9,947	7,020
7140	000	Vision Insurance	140	127	126	305	210	57
7150	000	Dental Insurance	520	470	592	1,200	812	270
7160	000	Life Insurance	79	76	71	134	122	84
7170	000	FICA - Medicare	966	1,305	2,063	3,028	2,110	2,597
		<WAGES & BENEFITS>	107,838	135,019	99,582	165,242	153,449	143,144
8000	000	Office Supplies	66	-	506	2,000	1,000	2,000
8010	000	Postage	-	154	-	2,500	-	2,500
8020	000	Special Department Expense	5,465	161	7,806	25,000	2,330	25,000
8032	000	Water Efficiency Fee Projects	20,147	24,412	69,048	125,000	60,000	125,000
8060	000	Dues & Memberships	-	-	-	2,500	-	2,500
8070	000	Mileage/Auto Allowance	-	10	41	200	50	200
8090	000	Conference & Meeting Expense	-	-	-	2,000	-	2,000
		<OPERATIONS & MAINTENANCE>	25,678	24,737	77,401	159,200	63,380	159,200
8540	000	Automotive Equipment	-	-	-	40,000	-	40,000
		<CAPITAL OUTLAY>	-	-	-	40,000	-	40,000
		<b>[503-6713] Water Efficiency Total</b>	<b>133,516</b>	<b>159,756</b>	<b>176,983</b>	<b>364,442</b>	<b>216,829</b>	<b>342,344</b>
9010	000	CIP Expenses	50,839	-	-	-	-	-
9410	000	Climate Action Plan	-	-	-	-	-	-
		<CAPITAL PROJECTS>	50,839	-	-	-	-	-
		<b>503 - WATER EFFICIENCY FUND TOTAL</b>	<b>184,355</b>	<b>159,756</b>	<b>176,983</b>	<b>364,442</b>	<b>216,829</b>	<b>342,344</b>
8232	000	Debt Service - Fees	1,250	1,250	1,250	1,250	1,375	1,500
8320	000	Issuance Cost Expense	-	-	-	-	-	-
8330	000	Debt Service - Principal	-	-	-	1,035,000	985,000	1,035,000

Expenditure Details

Acct	Tsk	Account Title	Actual 2020/21	Actual 2021/22	Actual 2022/23	Adopted 2023/24	Estimated 2023/24	Proposed 2024/25
8331	000	Debt Service - Interest	1,544,437	1,519,738	1,482,738	1,414,588	1,439,213	1,388,713
8450	000	Def Loss Amort Expense	258,250	258,250	258,250	258,250	258,250	258,250
8451	000	Premium Amort Expense - 2016	(208,038)	(208,038)	(208,038)	(208,038)	(208,038)	(208,038)
		<OPERATIONS & MAINTENANCE>	1,595,899	1,571,200	1,534,200	2,501,050	2,475,800	2,475,425
<b>505 - 2016 WATER REVENUE BONDS TOTAL</b>			<b>1,595,899</b>	<b>1,571,200</b>	<b>1,534,200</b>	<b>2,501,050</b>	<b>2,475,800</b>	<b>2,475,425</b>
8330	000	Debt Service - Principal	-	-	-	167,292	170,166	344,382
8331	000	Debt Service - Interest	104,607	101,869	147,478	97,675	96,249	188,150
8332	000	Debt Service - Interest Exp	-	-	-	-	-	-
		<OPERATIONS & MAINTENANCE>	104,607	101,869	147,478	264,966	266,415	532,531
<b>[506-9000s] CIP Total</b>			<b>104,607</b>	<b>101,869</b>	<b>147,478</b>	<b>264,966</b>	<b>266,415</b>	<b>532,531</b>
<b>506 - SRF LOAN - WATER TOTAL</b>			<b>104,607</b>	<b>101,869</b>	<b>147,478</b>	<b>264,966</b>	<b>266,415</b>	<b>532,531</b>
9000	000	CIP for Budgeting	-	-	-	-	-	-
		<CAPITAL PROJECTS>	-	-	-	-	-	-
<b>[510-9000s] CIP Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>510 - WATER &amp; SEWER IMPACT FEES TOTAL</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8232	000	Debt Service - Fees	2,000	2,000	2,000	2,000	2,000	2,000
8333	000	Debt Service-Professional Svc	-	-	-	-	-	-
8341	000	Debt Service - Principal - 2013	-	-	-	450,000	435,000	450,000
8341	000	Debt Service - Interest - 2013	155,088	143,088	128,252	104,988	113,688	95,988
8342	000	Premium Amort Expense - 2013	(27,712)	(27,712)	(27,712)	(27,712)	-	(27,712)
		<OPERATIONS & MAINTENANCE>	129,376	117,376	102,540	529,276	550,688	520,276
<b>[550-6712] Bond Debt Service Total</b>			<b>129,376</b>	<b>117,376</b>	<b>102,540</b>	<b>529,276</b>	<b>550,688</b>	<b>520,276</b>
<b>550 - PUBLIC FINANCING AUTHORITY TOTAL</b>			<b>129,376</b>	<b>117,376</b>	<b>102,540</b>	<b>529,276</b>	<b>550,688</b>	<b>520,276</b>
9105	000	Proceeds to Successor Agency	-	-	-	196,600	196,600	196,600
		<OPERATIONS & MAINTENANCE>	-	-	-	196,600	196,600	196,600
<b>927 - REDEV. OBLIGATIONS TRUST</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>196,600</b>	<b>196,600</b>	<b>196,600</b>
<b>GRAND TOTAL</b>			<b>43,869,884</b>	<b>50,727,987</b>	<b>57,968,041</b>	<b>85,343,086</b>	<b>59,138,273</b>	<b>88,928,362</b>

Project No.	Project Name	FY 2023-24 Budget	FY 2023-24 Projected	FY 2023-24 Carry-Over	FY 2024-25 New	FY 2024-25 Budget
<b>Subtotal Transportation &amp; Traffic</b>		<b>3,202,020</b>	<b>217,472</b>	<b>2,594,990</b>	<b>1,063,315</b>	<b>3,658,305</b>
<b>Water</b>						
9300	Ann. Water Main Repairs	2,000,000	-	2,000,000	-	2,000,000
9348	Water Facil. Site Improvements	88,000	-	-	-	-
9349	Advanced Metering Infr. (AMI)	150,000	-	150,000	-	150,000
9409	Westside Reservoir	550,000	-	550,000	-	550,000
9414	Elevated Tanks-Raymond/Bilikie	120,000	-	-	-	-
<b>Subtotal Water</b>		<b>2,908,000</b>	<b>-</b>	<b>2,700,000</b>	<b>-</b>	<b>2,700,000</b>
<b>Totals</b>		<b>\$ 17,349,691</b>	<b>\$ 2,662,630</b>	<b>\$ 13,252,434</b>	<b>\$ 2,855,275</b>	<b>\$ 16,107,709</b>

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City of South Pasadena  
Capital Improvement Program  
Fiscal Year 2023-24

Project No.	Project Name	FY 2025	101 General Fund	104 Street Improvement Program	105 Facil. & Equip. Replacement	108 SR 110 Gen Fund Reserve	206 SLRF	207 Prop C	210 Sewer	213 SB2 Planning Grant	214 Rogan HR5294 Grant	228 Housing Authority	230 Gas Tax	233 Measure R Local	234 Measure M- MAT	236 Measure M - Local	237 RMRA - SB1
9033	Grevelia&Berkshire Pocket Park	1,768,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9102	Fremont/Huntington MAT Project	912,600	-	-	-	-	-	-	-	-	-	-	-	-	912,600	-	-
9149	VoiP Phone System Installation	21,549	-	-	-	-	21,549	-	-	-	-	-	-	-	-	-	-
9157	Golf Course Netting Replacemen	730,143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9161	North-South Corridor ITS Dploy	1,228,848	-	-	-	136,356	-	-	-	-	1,083,735	-	-	-	-	-	-
9186	CD Permit Management Software	109,481	-	-	-	-	111,535	-	-	(2,054)	-	-	-	-	-	-	-
9187	CD Record Scan & Doc Managmnt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9188	City/Civic EV Charging System	230,699	-	-	-	-	130,699	-	-	-	-	-	-	-	-	-	-
9189	Arroyo Park EV Charging System	50,000	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-
9192	Fair Oaks Traffic Signal Const	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9203	Street Repairs - 2023	2,617,990	-	957,897	-	-	-	300,000	-	-	-	-	200,000	300,000	-	250,000	585,093
9206	825 Mission Yard Security Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9224	Citywide Facility Repair	329,570	-	-	329,570	-	-	-	-	-	-	-	-	-	-	-	-
9226	FD Front Bay Door Replacement	135,000	-	-	135,000	-	-	-	-	-	-	-	-	-	-	-	-
9229	PD Locker/Restroom Improvement	90,000	-	-	90,000	-	-	-	-	-	-	-	-	-	-	-	-
9230	PD Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9231	PD Briefing Room Update	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9232	PD1st Floor Inter Paint/Drywal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9242	War Memorial Audio/Vis. Equipm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9263	Pocket Park Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9264	ADA Sidewalk Repairs	513,841	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9269	War Memorial HVAC Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9273	Rec. Facilities Key System	20,000	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-
9278	Fair Oaks ITS Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9290	Grevelia/Fair Oaks Int. Imprv	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9300	Ann. Water Main Repairs	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9301	Library HVAC Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9322	Library ADA Ramp, Light. & Imp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9348	Water Facil. Site Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9349	Advanced Metering Infr. (AMI)	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9350	Pedestrian Crossing Devices	322,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9351	Rect. Rapid Flashing Beacons	252,725	-	-	-	-	-	-	-	-	-	-	-	-	-	25,272	-
9364	Rio Hondo LRS Alham, Wash Trtm	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9402	EV Charging Station (MSRC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9404	Citywide Facilities Assessment/ Security Enh.	287,160	-	-	287,160	-	-	-	-	-	-	-	-	-	-	-	-
9405	Library Security Camera System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9407	CMMS/Work Order System/GIS	120,000	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-
9414	Elevated Tanks-Raymond/Bilikie	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9408	Sewer Sys. Rep., Rehab&Replace	400,000	-	-	-	-	-	400,000	-	-	-	-	-	-	-	-	-
9409	Westside Reservoir	550,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9410	Climate Action Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9214	FD Diesel Exhaust System Replacement	50,000	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-
9342	308 San Pascual Residence Improvements	30,000	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-
9182	Agenda Management System	21,600	-	-	-	-	21,600	-	-	-	-	-	-	-	-	-	-
9183	City Website System & Design	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9328	Library Facility Improvements	100,514	-	-	100,514	-	-	-	-	-	-	-	-	-	-	-	-
9329	Library Roof	291,781	-	-	291,781	-	-	-	-	-	-	-	-	-	-	-	-
9338	Library Master Plan	150,000	-	-	-	-	150,000	-	-	-	-	-	-	-	-	-	-
9367	Parks Master Plan	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9421	Special Transportation Projects	141,508	-	-	-	-	-	-	-	-	-	-	70,754	-	-	70,754	-
9369	Snake Trail Improvements	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9330	Senior Center Flooring	60,000	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-
9413	Arroyo Seco San Rafael & San Pascual Projec	366,870	-	-	-	-	229,370	-	-	-	-	-	-	-	-	-	-
9411	Huntington Drive Green Street	10,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9412	City Hall Stormwater Project	900,000	-	-	-	-	200,000	-	-	-	-	-	-	-	-	-	-
94X2	City Technology & Financial Systems	90,000	-	-	-	-	90,000	-	-	-	-	-	-	-	-	-	-
94XX	Citywide Mobility / Active Transport Plan Upda	150,000	-	-	-	-	-	70	-	-	-	-	75,000	-	-	75,000	-
9103	Fremont/Huntington MIP Project	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>		<b>\$ 16,107,709</b>	<b>\$ -</b>	<b>\$ 957,897</b>	<b>\$ 1,364,025</b>	<b>\$ 136,356</b>	<b>\$ 1,004,753</b>	<b>\$ 300,000</b>	<b>\$ 460,000</b>	<b>\$ (2,054)</b>	<b>\$ 1,083,735</b>	<b>\$ 30,000</b>	<b>\$ 200,000</b>	<b>\$ 445,754</b>	<b>\$ 912,600</b>	<b>\$ 421,026</b>	<b>\$ 585,093</b>

City of South Pasadena  
 Capital Improvement Program  
 Fiscal Year 2023-24

Project No.	Project Name	238 MSRC Grant	239 Measure W	240 Measure M - MSP	245 Bike & Pedestrian Path	255 Capital Growth	260 CDBG	275 Park Impact Fees	277 HSIP Grant	281 CA State Library Building Forward	295 Arroyo Seco Golf	500 Water	503 Water Efficiency	243 Measure R - MIP	101 Reserves	TBD MWD	TBD Measure A	TBD Prop 68
9033	Grevelia&Berkshire Pocket Park	-	-	-	-	-	-	1,024,078	-	-	-	-	-	-	-	-	550,000	193,992
9102	Fremont/Huntington MAT Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9149	VoiP Phone System Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9157	Golf Course Netting Replacemen	-	-	-	-	-	-	-	-	-	730,143	-	-	-	-	-	-	-
9161	North-South Corridor ITS Dploy	-	-	-	-	8,757	-	-	-	-	-	-	-	-	-	-	-	-
9186	CD Permit Management Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9187	CD Record Scan & Doc Managmnt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9188	City/Civic EV Charging System	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9189	Arroyo Park EV Charging System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9192	Fair Oaks Traffic Signal Const	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9203	Street Repairs - 2023	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
9206	825 Mission Yard Security Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9224	Citywide Facility Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9226	FD Front Bay Door Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9229	PD Locker/Restroom Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230	PD Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9231	PD Briefing Room Update	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9232	PD1st Floor Inter Paint/Drywal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9242	War Memorial Audio/Vis. Equipm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9263	Pocket Park Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9264	ADA Sidewalk Repairs	-	-	-	-	-	513,841	-	-	-	-	-	-	-	-	-	-	-
9269	War Memorial HVAC Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9273	Rec. Facilities Key System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9278	Fair Oaks ITS Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9290	Grevelia/Fair Oaks Int. Imprv	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9300	Ann. Water Main Repairs	-	-	-	-	-	-	-	-	-	-	2,000,000	-	-	-	-	-	-
9301	Library HVAC Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9322	Library ADA Ramp, Light. & Imp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9348	Water Facil. Site Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9349	Advanced Metering Infr. (AMI)	-	-	-	-	-	-	-	-	-	-	150,000	-	-	-	-	-	-
9350	Pedestrian Crossing Devices	-	-	322,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9351	Rect. Rapid Flashing Beacons	-	-	-	-	-	-	-	227,452	-	-	-	-	-	-	-	-	-
9364	Rio Hondo LRS Alham, Wash Trtm	-	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9402	EV Charging Station (MSRC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9404	Citywide Facilities Assessment/ Security Enh.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9405	Library Security Camera System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9407	CMMS/Work Order System/GIS	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-
9414	Elevated Tanks-Raymond/Bilikie	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9408	Sewer Sys. Rep., Rehab&Replace	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9409	Westside Reservoir	-	-	-	-	-	-	-	-	-	-	550,000	-	-	-	-	-	-
9410	Climate Action Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9214	FD Diesel Exhaust System Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9342	308 San Pascual Residence Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9182	Agenda Management System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9183	City Website System & Design	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9328	Library Facility Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9329	Library Roof	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9338	Library Master Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9367	Parks Master Plan	-	-	-	-	-	-	150,000	-	-	-	-	-	-	-	-	-	-
9421	Special Transportation Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9369	Snake Trail Improvements	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-
9330	Senior Center Flooring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9413	Arroyo Seco San Rafael & San Pascual Projec	-	37,500	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-
9411	Huntington Drive Green Street	-	10,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9412	City Hall Stormwater Project	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	500,000	-	-
94X2	City Technology & Financial Systems	-	-	-	-	-	-	71	-	-	-	-	-	-	-	-	-	-
94XX	Citywide Mobility / Active Transport Plan Upda	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9103	Fremont/Huntington MIP Project	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-
<b>Totals</b>		<b>\$ 100,000</b>	<b>\$ 102,637</b>	<b>\$ 372,624</b>	<b>\$ 25,000</b>	<b>\$ 8,757</b>	<b>\$ 513,841</b>	<b>\$ 1,224,078</b>	<b>\$ 227,452</b>	<b>\$ -</b>	<b>\$ 730,143</b>	<b>\$ 2,760,000</b>	<b>\$ 300,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 550,000</b>	<b>\$ 193,992</b>

# CITY OF SOUTH PASADENA

## FY 2024-2025 BUDGET

## COMMUNITY SURVEY SUMMARY

The City of South Pasadena is conducting a communitywide budget survey to solicit input on priorities from the community on Fiscal Year 24-25. The responses from this survey will be taken into consideration during the City's budget process.

### Snapshot (as of May 14, 2024):

- 90 responses
- 5 questions open-ended
- Focused on soliciting feedback on the community's priorities, goals for maintenance, additions, and specific needs to be considered.





# What is the most important reason you choose to live in the City of South Pasadena?



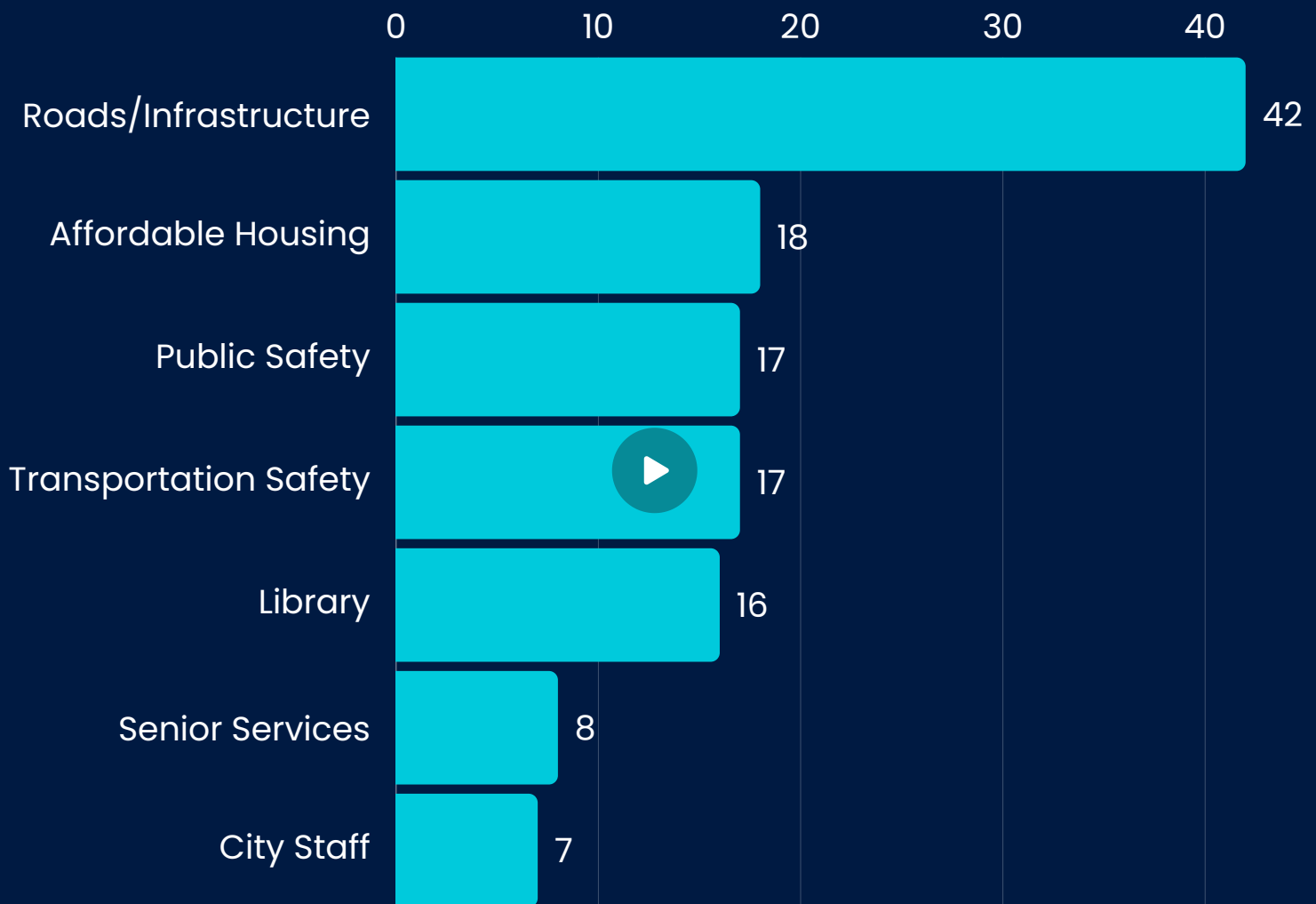
The following 6 topics were the most frequently mentioned in question 1. Other responses also included location and proximity to Downtown Los Angeles, greenspaces, and family friendliness.

## What would you consider your top three priorities to maintain in the City's budget?



The following topics were the most frequently mentioned in question 2. Other responses also included transparency and community events.

# What would you consider your top three priorities to add into the City's budget?



The responses highlight a diverse range of concerns and priorities within the community. Key themes include the need for investment in infrastructure, such as roads, housing, and public transportation, to improve accessibility and quality of life. There is also a strong emphasis on public safety, with mentions of police and fire department staffing, crime prevention, and traffic safety measures. Additionally, residents express interest in enhancing community amenities like libraries, parks, and recreational facilities, as well as addressing social issues such as homelessness and mental health support. Overall, the responses reflect a desire for balanced development, fiscal responsibility, and responsive governance to meet the evolving needs of the City.

# Is there a specific need not met that you would like to be considered?

## *Common Themes and Examples*

### **Infrastructure & Road Maintenance**

- Deteriorating roads and infrastructure
- Pothole repair
- Street repairs
- Road condition improvement
- Street resurfacing
- Infrastructure upgrades

### **Public Safety**

- Police department resources
- Fire department resources
- Traffic safety measures
- Pedestrian safety
- Emergency preparedness

### **Community Amenities & Services**

- Library upgrades
- Senior center upgrades
- Recreational facilities
- Trash collection improvements
- Park renovation
- Community events
- Public transportation
- Translated outreach

### **Housing & Affordability**

- Affordable housing initiatives
- Rent control
- Housing development
- Homelessness support

### **Environmental Sustainability**

- Water conservation
- Green spaces
- Sustainability projects

### **Transparency & Efficiency**

- Financial reporting
- Timely approvals
- Customer service improvements

### **Small Business Support**

- Support for local businesses
- Promotion of small businesses
- Economic Development initiatives

The responses encompass a wide array of concerns and suggestions for improvement in South Pasadena. There's a recurring theme regarding the need for infrastructure upgrades, particularly in road maintenance and street repairs. Residents express frustration with deteriorating roads and the overall condition of the city's infrastructure. Additionally, there are calls for increased support for public safety, including more resources for the police and fire departments to address growing safety concerns. Other notable mentions include desires for affordable housing initiatives, improvements to city services such as trash collection and library facilities, and a focus on environmental sustainability. Furthermore, residents emphasize the importance of community engagement and communication from local government, as well as the need for measures to support small businesses and enhance the quality of life for all residents.

**Do you have any general input or feedback for the City’s FY 2024-2025 Budget than you would like staff and City Council to consider?**

**Summary of Responses By Common Themes:**

<b>Themes</b>	<b>Descriptions Based on Responses</b>	<b># of Mentions</b>
Police Budget Analysis	Concerns regarding the Police Department’s budget.	13
Infrastructure and Maintenance	Requests for increased investment in road repairs and maintenance, with emphasis on addressing safety concerns.	12
Community Services and Amenities	Suggestions for enhanced funding for libraries, parks, and recreational facilities to improve community well-being.	11
Financial Transparency and Accountability	Calls for clearer communication and transparency in budgeting processes.	9
Housing and Development	Opinions regarding the housing crisis and responsible development, while considering the city's unique character.	8
Fiscal Responsibility and Efficiency	Emphasis on achieving a balanced budget, reducing unnecessary expenditures, and prioritizing core city functions.	10
Staff Support and Retention	Consideration of staff retention efforts.	6
Environmental Initiatives	Advocacy for environmental sustainability measures, such as electric vehicle infrastructure and gas-powered leaf blower regulations.	6

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# Finance Commission Agenda Report

ITEM NO.   4  

**DATE:** May 30, 2024  
**FROM:** Scott G Miller, PhD, Finance Management Consultant  
**SUBJECT:** **REVIEW OF FY 2024-25 DRAFT BUDGET POLICIES**

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## **Recommendation**

It is recommended that the Finance Commission review and discuss the recommended Budget Policies for FY 2024-25 and provide recommendations to staff on any additions, deletions, or changes to be incorporated as part of the Proposed Fiscal Year 2024-25 Budget.

## **Background**

The Budget Policies were developed to provide budget readers with general guidelines for developing the annual budget and understanding how the approved budget dollars will be utilized throughout the fiscal year. Unlike detailed policies and procedures handbooks, accounting procedures manuals, or instruction manuals, these policies are intended to be broad-based, guiding the development and expenditures of the budget. They are designed for a wide range of users, including residents of the City, other governmental organizations, and potential investors in the City's bonds.

Most California cities include their Budget or Financial Policies in their fiscal year budget documents to ensure they are approved by their respective City Councils before the start of any fiscal year.

Including Budget Policies in the fiscal year budget documents is not only considered a best practice in budgeting but is also a mandatory requirement for achieving the Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO) Budget Awards. Additionally, the City's independent auditors review these policies as part of the Annual Comprehensive Financial Report, further ensuring transparency and adherence to standardized financial practices.

In previous discussions, the Finance Commission requested that staff present the City's FY 2024/2025 Budget Policies for review alongside the preparation and release of the FY 2024-25 Fiscal Year Budget.

Staff has conducted a review of the current Fiscal Year Budget Policies, comparing them with those of similarly sized Southern California cities. Based on this review, staff recommends expanding the policies to provide more detailed information on how the City

operates within current financial guidelines. This expansion aims to enhance transparency for readers of the budget document.

The expanded policies are designed to reflect their broader scope and true purpose—not just for budget development, but for guiding financial decisions throughout the entire fiscal year. The recommended enhancements will align the policies more closely with day-to-day budget operations, ensuring they serve as reliable guiding principles.

These policies will also be used by the City’s bond investors and independent auditors to evaluate the City’s financial decisions, practices, and operations, ensuring adherence to standardized and generally accepted accounting and budgeting principles. Bond rating agencies, in particular, focus on these policies when determining the City’s bond rating.

Significant additions to the policies include:

- Debt Service
- Expanded Reserve Policy
- Expanded Appropriations and Budgetary Control
- Expanded General Fund Reserves
- Expanded Operating Management Policies
- Debt Management Policies

### **Alternatives**

1. Maintain the Current Fiscal Year’s Budget Policies: Leave the existing Budget Policies unchanged and plan to review and revise them later in the fiscal year.
2. Adopt Another City’s Financial Policies: Replace the current or recommended Budget Policies with those from a different city, using their policies as a substitute.

### **Next Steps**

Staff intends to take the Commission’s comments and suggestions and move forward to the Joint Commission/City Council meeting on June 5, 2024, when the first reading of the City’s Proposed Draft FY 2024-25 Budget is presented.

### **Fiscal Impact**

The fiscal impact will depend on the changes recommended by the Commission and approved by the City Council. While no immediate monetary changes are anticipated for this fiscal year’s budget, any approved alternative policies that necessitate operational or accounting changes could incur additional costs. These potential costs are unknown at the time of this report.

Attachment:

1. Redlined Recommended FY 2024-25 Budget Policies
2. Recommended FY 2024-25 Budget Policies
3. Current Budget Policies (Adopted as part of FY 2023-24 Budget)

**ATTACHMENT 1**  
Redlined Recommended FY 2024-25 Budget  
Policies



FY ~~2022/2023~~2024/2025 Budget Policies

**PURPOSE STATEMENT**

To enhance fiscal transparency and maintain and improve fiscal sustainability, the City of South Pasadena annually adopts ~~fiscal~~budget policies to establish a framework to ensure a ~~balance~~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~~budget adoption process and may be revised by City Council action.

**1. ANNUAL BUDGET**

~~The City adopts an annual budget. The Per State Law, the City’s fiscal year starts on~~Fiscal Year runs from July 1st ~~and concludes onto~~ June 30th. ~~The of each year and the City Council shall adopt a balanced annual budget for the new fiscal year, will be adopted before~~no later than June 30<sup>th</sup>. ~~of each year.~~

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~~on the second of two separate public ~~meeting~~meetings 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

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~~expenditure~~ expenditures, so that at year-end (June 30) all ~~these~~ governmental funds ~~have~~ reflect a positive fund balance and the General Fund balance is maintained, or increased. To ensure a balanced budget the following principles will be used:

- The budget is will be balanced at the individual fund level. The estimated revenue sources must be sufficient to cover proposed ~~uses.~~ expenditures.
- Ongoing operations ~~are~~ must be funded by recurring revenues, while one-time expenses can be funded by a variety of sources.
- 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 initial public hearings and formally adopts the City's annual budget and ~~may modify its~~ appropriations with majority approval, no later than June 30<sup>th</sup> of each year. During the fiscal year, any budget adjustments (increases in originally approved 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-~~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

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operations, capital outlay, and capital projects portions of the budget without increasing total appropriations for that fund.

### 4. GENERAL FUND RESERVES

In adhering to Generally Accepted Accounting Principles (GAAP), the City follows appropriate Governmental Accounting Standards Board (GASB) Statements, one of which, No. 54 (GASB 54), addresses Fund Balance Reporting. Compliance with GASB 54 requires the use of the terms below to define various components of fund balance. Reserves are presented in the Annual Comprehensive Financial Report (ACFR) in the Financial Statement section designated using the definitions below.

General Fund Reserves are described as:

- Unassigned Fund Balance - These reserves are in spendable form and ~~are~~may become either restricted, committed, or assigned. ~~The City strives to attain a General Fund undesignated fund balance equal to a minimum 30% of General Fund revenues at year end.~~
- Assigned Fund Balance — These reserves are set aside or earmarked for particular purposes, ~~and the~~. The authority to designate these reserves can be delegated, and ~~may take~~ less formal action may be taken 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~~ The City Council designates these reserves ~~are designated by the City Council, and are designated through formal action~~ for specific purposes, ~~through formal action. Committed balances can be modified by the~~. The City Council ~~taking~~can modify committed balances through formal action.

#### General Fund Economic/Contingency Reserve (Committed)

It is a goal of the City to obtain and maintain a general operating reserve in the form of cash and investments, of at 30% of operating expenditures. The first 25% of operating expenditures shall be considered a contingency reserve to cover normal seasonal cash flow variations, as well as unforeseen emergency or catastrophic impacts upon the City. The remaining 5% of operating expenditures may be used for short term economic investment/Financial Sustainability when specifically authorized by the City Council, upon recommendation of the City Manager. The

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Director of Finance will calculate the annual reserves based on year-end actual expenditures in conjunction with the Annual Comprehensive Financial Report (ACFR).

### **General Fund Designated Reserves (Assigned)**

Designated Reserves (Assigned) 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.

In addition to cash specifically maintained in the General Fund, the City recognizes the following cash designated reserve resources as being available to meet sudden negative fiscal impacts in the short term:

- Arroyo Golf Course/Bike Trail Reserve
- CalTrans Vacant Lot Purchase Reserves
- Legal Reserves
- Library Expansion Reserve
- Maintenance Yard/Community Center Reserve
- Renewable Energy Sources Reserve
- Storm Water Reserve
- Library Park Drainage Reserve
- Financial Sustainability Reserve
- Caltrans 626 Prospective Litigation Reserve
- Transportation Projects-Rogan Fund Match Reserve
- Stables CIP Reserve
- Mental Health Reserve

### **Internal Service and General Fund Transfer Out Funds**

In addition to cash specifically maintained in the General Fund, the City recognizes the following cash reserve resources as being available to meet sudden negative fiscal impacts in the short term:

- Facilities & Equipment Replacement Fund (Fund 105)
- Street Light and Landscape Deficit Funds (Fund 101 to Fund 215)

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- Capital Improvement Project Fund (Fund 400)
- Business Improvement Tax Deficit Funds (Fund 101 to Fund 220)
- Information Technology Fund (Fund 106)
- Compensated Absences (Fund xxx)
- Liability Self-Insurance Fund (Fund 103) (only in excess of required reserves)
- Worker's Compensation Self-Insurance Fund (Fund 460) (only in excess of required reserves)
- Vehicle Replacement Fund (Fund xxx)

Sufficient reserves shall be maintained in internal service funds and general fund transfer out funds to prevent extended disruption of service in the event of natural disasters or other interruptions of revenue collections. Where more than sufficient reserves are being maintained, the excess can be used to offset current expenditure needs. Determination of adequate or excess reserves will be reviewed annually by the Director of Finance and guided by the following:

Self-Insurance Reserves (liability, workers' compensation, other): The Director of Management Services in conjunction with the Director of Finance shall endeavor to maintain these reserves at a level, which, together with purchased insurance policies, will adequately cover the City's property, liability, and health benefit risk from one-time fluctuations. A qualified actuarial firm shall be retained on, at minimum, a biennial basis in order to recommend appropriate funding levels if not provided for by the City's Self-Insurance Program Administrator. The City shall endeavor to maintain cash reserves equal to 50% of the probable and reasonably estimable claim liabilities and 40% of the incurred-but-not-reported (IBNR) amount determined by the actuary unless there are separate amounts required by the City's Self-Insurance Program Administrator. To lessen the impact of short-term annual rate change fluctuation, City management may implement one-time fund transfers (rather than department rate increases) when funding shortfalls appear to be due to unusually short and non-recurring factors.

The City shall endeavor to maintain reserves for systematic replacement of fleet vehicles, building components and systems, computers and related equipment, and operational contingencies based upon lifecycle replacement plans to ensure adequate fund balance required. Operating departments will be charged over the useful life of the asset used. The City shall endeavor to stabilize funding by building reserves equal to the anticipated replacement cost of each asset class at the end of useful life.

## 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 ratios generally.

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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~~25% of revenues. -The Sewer fund will maintain a reserve equal to ~~30~~25% of revenues.

### 6. INFRASTRUCTURE AND CAPITAL MANAGEMENT POLICIES

~~The City maintains a long-range fiscal perspective through the use of a Capital Improvement Program~~A five-year Capital Improvement Program (CIP) will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset and having a useful (depreciable) life of two years or more.

~~The CIP will attempt to include adequate funding to support repair and replacement of deteriorating infrastructure 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 in a goal to avoid significant unfunded liabilities in the City's infrastructure.~~

~~Proposed capital projects will be considered through the City's budget development process and reviewed and prioritized by a cross-departmental team regarding accurate costing (design, capital, and operating) as well as the City Manager for overall consistency with the City's goals and objectives. The Director of Public Works, in consultation with the Director of Finance will then identify financing sources for the projects as presented by the City Manager and prioritized by the City Council. Prior to adoption by the City Council, the CIP will be reviewed by the the Finance Commission.~~

~~Pay-as-you-go Capital Improvement Plan financing should account for a minimum of 50 percent of all capital improvement projects for each five-year planning period. Pay-as-you-go financing is defined as all sources of revenue other than City debt issuance, i.e., fund balance contributions, developer contributions, grants, endowments, etc. Pay-as-you-go financing should generally be considered as the preferred option. However, the potential for debt issuance~~

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that provides additional economic and/or strategic values could be considered as recommended by the Director of Finance and the Director of Public Works.

The City shall endeavor to apply restricted funds (i.e., in-lieu parking, gas tax funds or existing bond proceeds) to capital projects before using “unrestricted” funds.

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~~may fluctuate based upon available resources.

### **7. ACCOUNTING AND REPORTING STANDARDS**

#### **7. OPERATING MANAGEMENT POLICIES**

The City Director of Finance is primarily responsible for the development, implementation, and evaluation of all financial management policies and procedures. However, all departments will participate in the responsibility of meeting policy goals, budget goals, and ensuring the long-term financial health of the City. Future work plans, program initiatives, and strategic plans will be developed to reflect current policy directives, projected resources, and future service requirements.

The budget process is intended to weigh all competing requests for City resources within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process will be discouraged.

The City will endeavor to avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.

Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and program-based cost accounting. The process will include a diligent review of programs by staff, the Director of Finance, the City Manager, the Finance Commission and the City Council.

Revenues will not be dedicated for specific purposes, unless required by law or GAAP. All non-restricted revenues will be deposited in the General Fund (or other designated fund as approved by the Director of Finance) and appropriated by the City Council prior to expenditure/expense.

Current revenues will fund current expenditures and a diversified and stable revenue system will be developed and maintained to protect programs from short-term fluctuations in any single revenue source. Current operating expenditures for all fund types will include all allocable overhead operating costs. For the most part, these expenses will be charged to individual budget program elements as internal service fund charges. Included within the allocated service charges will be funding adequate to maintain the approved capital program (unless financed through other debt instruments).

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City staff shall strive to identify entrepreneurial solutions to recover costs of operating programs.

The City shall strive to avoid returning to the City Council for new or expanded appropriations. Exceptions may include emergencies, unforeseen impacts, midyear adjustments or new opportunities.

Addition of personnel will only be requested to meet program initiatives and policy directives: after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition or transfer.

All non-enterprise user fees and charges will be examined or adjusted every year and the City shall endeavor to undergo a thorough review to determine the 100% direct and indirect cost of service recovery rate at least every five years. The City Council will strive to obtain 100% cost recovery rates but will reserve the right to recover less as appropriate. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the City Council each year.

Equipment replacement will be accomplished through a life cycle funding mechanism and in some instances the use of a "rental" rate structure. The rates will be revised annually to ensure that charges to operating departments are sufficient for operation and replacement of vehicles and other capital equipment (fleet, computers, phones, and copier systems). The City shall endeavor to maintain adequate cash reserves to fund 50% replacement of capital equipment. Replacement costs will be based upon equipment lifecycle developed by each department and approved by the Directors of Public Works and Finance.

Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered.

Revenue and expenditure forecasts will be prepared by the Director of Finance to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated annually and include a four or five-year outlook. The Director of Finance will prepare and present these estimates to the City Council at least once a year.

Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments, in cooperation with the City Manager and Director of Finance, will identify all activities that could be provided by another source and review options/alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed internally on a bi-annual basis or on an "opportunity" basis.



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Through the annual approval of the financial policies, the City Council delegates authority to the City Treasurer to invest or reinvest surplus funds and sell or exchange securities so purchased for and on behalf of the City for the one-year period commencing each July 1.

The City, through the Director of Finance and the Finance Department, will follow an aggressive, consistent, but sensitive policy of collecting revenues with proper internal controls to meet the city's needs and comply with all requirements of applicable state and federal laws.

### 8. ACCOUNTING AND FINANCIAL REPORTING POLICIES

The City's accounting and financial reporting systems will be maintained in general conformance with state and federal laws, generally accepted accounting principles, and will publish an (GAAP), and the Government Finance Officers Association (GFOA). Further, the City will make every attempt to implement all changes to governmental accounting practices at the earliest practicable time.

The City's Annual Comprehensive Financial Report (ACFR) will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with generally accepted accounting principles, prepared in coordination with our independent auditors, no later than the first quarter of each calendar year. The finance related legal and contractual provisions, disclose thoroughness, and detail sufficiency, and minimize ambiguities and potential for misleading inference.

The City's 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 will also be submitted to the Electronic Municipal Market Access System ("EMMA"), a facility of the Municipal Securities Rulemaking Board, at [www.emma.msrb.org](http://www.emma.msrb.org), or such other addresses and/or such other services providing information with respect to bonds as the City may designate in writing to any bond trustee.

The City's Budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant deficiencies. The City shall swiftly and thoroughly respond, to auditor findings of budgetary issues, trends, and resource choices.

To provide a reasonable basis for making the Director of Finance's (management's) required representations concerning the finances of the City of South Pasadena, the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. The Director of Finance is given the responsibility and authority to develop and maintain proper internal controls on all financial aspects of the City and maintain all the books of the City for inspection. Because the cost of internal controls should not significantly outweigh their benefits, the City's comprehensive

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framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material ~~weakness~~ misstatements.

§The Director of Management Services, in conjunction with the Director of Finance, shall evaluate the fiscal impact of proposed changes in all salaries or retirement benefits to be provided to any employee association, which shall be included in the presentation to the City Council.

The Director of Finance shall endeavor to maintain cash reserves sufficient to adequately fund the net present value of accruing liabilities, including self-insurance provisions, obligations to employees for vested payroll and benefits, and similar obligations as they are incurred, and to maintain the highest credit rating possible for the City.

The Director of Finance shall endeavor to fund the City's unfunded other post-employment benefits (OPEB) liability by budgeting the actuarially determined annual pay-as-you-go amount to fund the annual expenditures and expedite amortization of the unfunded liability until the OPEB liability is sufficiently funded, as determined by the Director of Finance, and the City Council. The City will endeavor to apply any excess funding to fund the City's unfunded pension liability through contributions to fund additional amortization payments to CalPERS. The Director of Finance shall endeavor to budget as much as possible to amortize the City's unfunded pension liability and make additional contributions to CalPERS above the required minimum to expedite the amortization of the unfunded pension liability.

The Director of Finance shall prepare and present to the City Council at least twice a year interim revenue and expenditure reports to allow evaluation of potential discrepancies from budget assumptions.

### **9. MIDYEAR AND INTERIM FINANCIAL REPORTING**

The City will publish a midyear budget update in February or 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.

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- 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~~Quarterly budget updates will be provided to the City Council starting in the Spring of 2023.

### 910. RISK MANAGEMENT

The City, through the Director of Management Services, 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~~its insurance providers to seek full coverage of actuarially projected needs.

Liability and ~~Workers~~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-~~insures~~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.

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### ~~10. DEBT AND~~ 11. INVESTMENTS

The City ~~will consider the use of debt for long term capital~~ shall invest surplus cash assets when the cost of debt is lower than the City's using standardized investment return principles (in priority order) of safety, liquidity, and ~~when operating revenues are available to pay the debt. We will maximize the yield. Cash and investment return on City Cash balances within the higher concerns of safety and liquidity.~~ programs will be maintained in accordance with the Government Code and the adopted investment policy will be submitted and will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner., at least annually, shall recommend necessary revisions to the investment policy to the City Council.

Through the annual approval of the financial policies, the City Council provides delegation of authority to the City Treasurer (and to the Deputy City Treasurer in the absence of the City Treasurer) to invest or reinvest surplus funds and to sell or exchange securities so purchased for and on behalf of the City, for review and adoption in September or October of the one-year period commencing each year. The City shall at all times maintain compliance with the California Government Code with respect to the content and function of its July 1.

Pursuant to State law, the City Treasurer, and the Director of Finance (or designated Finance Department staff) shall submit the Investment Policy.

Annually, the Investment Policy is reviewed by to the City's Finance Commission, prior to being approved by the City Council. on an annual basis. Additionally, the City Treasurer, with the support of Finance Department Staff, shall provide monthly reports to the Finance Commission and the City Council, which shall include all reportable elements specified in the City's Investment Policy.

### 12. ~~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.

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### 13. SCHEDULE OF FEES FOR SERVICES

The City will publish, and the Finance Department will update, the schedule of fees for services. At a maximum of every five years, a User Fee Study shall be completed to update the schedules

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to ensure that Fees are covering costs to provide those services.

~~14. **LONG-TERM LIABILITIES** as a component of the annual budget. The Fee Schedule will be reviewed by the Finance Commission prior to implementation each July 1<sup>st</sup>.~~

### ~~13. **LONG-TERM LIABILITIES**~~

The City shall evaluate long-term liabilities (~~debt borrowing,~~ compensated absences, claims and judgements, pensions, and 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~~**15. GANN APPROPRIATIONS LIMIT LIMITS**

~~The~~At the same time the Fiscal Year Budget is approved, the City will annually adopt a Resolution establishing the City's appropriation limit (the Gann Limit) calculated in accordance with Article x111-B of the ~~constitution~~Constitution of the State of California and other required Government ~~code~~Code Sections 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~~GANN Appropriations Limit is ~~restricted~~a constitutionally required calculation that restricts the City to an amount of annual appropriations from proceeds of taxes, (minus certain exceptions), 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~~be offset against a deficit in the following year.

### **16. DEBT MANAGEMENT POLICIES**

These Debt Management Policies, effective January 1, 2017, are intended to comply with Government Code Section 8855(i), (j), and (k) and shall govern all debt undertaken by the City. They apply to the City and all subordinate entities for which the City Council serves as the governing board.

The City hereby recognizes that a fiscally prudent debt policy is required in order to:

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- Maintain the City's sound financial position.
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the City's creditworthiness and maintain and, if possible, improve the current bond rating(s), in order to minimize borrowing costs and preserve access to credit.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City.
- Ensure that the City's debt is consistent with the City's planning goals and objectives and capital improvement program or budget, as applicable.

### **Purposes for Which Debt May Be Issued**

Long-term Debt. Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment, and land to be owned and operated by the City.

(a) Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the City and its taxpayers and ratepayers.
- When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.

(b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses. However, the City may consider issuance of debt for working capital purposes under specific circumstances if deemed advisable by the City Council and Director of Finance.

(c) The City may use long-term debt financings subject to the following conditions:

- The project to be financed must be approved by the City Council.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the infrastructure improvement, with the average (weighted) bond maturities at or below thirty years, unless otherwise authorized by the City Council.
- The City estimates that sufficient revenues will be available to service the debt through its maturity.
- The City determines that the issuance of the debt will comply with the applicable state and federal law.

Short-term debt. Short-term debt may be issued to provide financing for the City's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also

## **Attachment C**

be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment.

*Financings on Behalf of Other Entities.* The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

### **Types of Debt**

For purposes of these Debt Management Policies, “debt” shall be interpreted broadly to mean bonds, notes, certificates of participation, financing leases, or other financing obligations. The use of the term “debt” in these Debt Management Policies shall be solely for convenience and shall not be interpreted to characterize any such obligation as an indebtedness or debt in contravention of any statutory or constitutional debt limitation.

The following types of debt are allowable under these Debt Management Policies:

- General obligation bonds, which are supported by property tax revenue which grows in proportion to the City’s assessed valuation and/or property tax rate increases, may be utilized if/when authorized by voters.
- Bond or grant anticipation notes.
- Lease revenue bonds, certificates of participation and lease-purchase transactions.
- Other revenue bonds and certificates of participation.
- Tax and revenue anticipation notes.
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes.
- Tax increment financing to the extent permitted under state law.
- Conduit financings, such as financings for affordable rental housing and qualified 501(c)(3) organizations.

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of these Debt Management Policies.

Debt shall be issued as fixed rate debt unless the City makes a specific determination as to why a variable rate issue would be beneficial to the City in a specific circumstance.

### **Relationship of Debt to Capital Improvement Program and Budget**

The City is committed to long-term capital planning. The City intends to issue debt for the purposes stated in these Debt Management Policies and to implement policy decisions incorporated in the City’s capital budget and the capital improvement plan.

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The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear.

The City shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to reduce annual budgetary expenditures.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its General Fund.

New debt issues, and refinancing of existing debt, must be analyzed for compatibility within the City's overall financial planning and approved by the Director of Finance. The review shall not be limited to cash flow analysis, potential for unexpected revenue surprises, and the maintenance of the City's bond ratings. Annual debt service shall not produce an inordinate impact upon future operations.

The Director of Finance will ensure that City debt service costs within the General Fund should not exceed 15% of the City's operating revenue in order to control fixed costs and ensure expenditure flexibility. Improvement District, Enterprise Fund, and general obligation debt service is not included in this calculation because it is paid by district property owners, service users or taxpayers and is not an obligation of future General Fund revenues.

A ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the City's ability to pay short-term obligations.

Utility rates will be set, at a minimum, to ensure the ratio of revenue to debt service meets our bond indenture requirement (generally a minimum of 125% of debt service). In addition, higher revenue to expense ratios may be needed to secure the City's bond rating, as determined by the Director of Finance. When calculating debt services coverage for internal purposes, the minimum pay-as-you-go capital expense for each enterprise fund will be considered a part of the operating costs to be covered by pre-debt service revenues. The City goal will be to maintain the required debt service coverage with this additional cost factored into the equation. Use of a 5-year budget projection, including capital project requirements, will provide assurance that all needs are considered by the Director of Public Works, the Director of Finance, the Public Works Commission and City Council as revenue requirements are considered.

### **Policy Goals Related to Planning and Objectives**

The City is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The



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City intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the City's annual operations budget.

It is a policy goal of the City to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

### **Internal Control Procedures**

When issuing debt, in addition to complying with the terms of these Debt Management Policies, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The City will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings pursuant to SEC Rule 15c2-12 and Government Code Section 8855 (i), (j), and (k),
- Any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- The City's investment policies as they relate to the investment of bond proceeds.

It is the policy of the City to ensure that proceeds of debt are spent only on lawful and intended uses. Proceeds of debt will be held either (a) by a third-party trustee, which will disburse such proceeds to the City upon the submission of one or more written requisitions, or (b) by the City, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the City.

### **Financial Obligations**

In February 2019, the Securities and Exchange Commission (the "SEC") adopted amendments to Rule 15c2- 12, which governs primary and secondary market disclosure, to cover "financial obligations" (as further described below, this term largely refers to privately placed debt). The amendments require the City to disclose to the City's public bond investors the following items within 10 business days:

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(i) incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material; and

(ii) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

With respect to event (i) above, a material amendment to a previously-existing financial obligation may be treated as the “incurrence” of a new financial obligation. The amendments define a “financial obligation” as: (a) a debt obligation; (b) a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) a guarantee of (a) or (b). Financial obligations do not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board consistent with Rule 15c2-12.

The Director of Finance will maintain an electronic file to keep track of the execution by the City and current status of any agreement or other obligation which might constitute a “financial obligation” for purposes of Rule 15c2-12. Amendments to existing agreements or obligations which relate to covenants, events of default, remedies, priority rights or other similar terms should also be tracked. Information to be tracked includes the initial and outstanding principal amount, the date of incurrence, significant financial covenants, and the dates and substance of any amendments.

The Director of Finance should consult with the City’s disclosure counsel when agreements which might constitute “material” financial obligations are entered into or amended, or when the City receives notices from the holders of financial obligations, in order to determine whether disclosure to the holders of the City’s publicly sold bonds is warranted.

The types of agreements or other obligations which could constitute “financial obligations” and which could need to be reported on EMMA include:

1. Bank loans or other obligations which are privately placed.
2. State or federal loans.
3. Commercial paper or other short-term indebtedness for which no offering document has been filed on with the Municipal Securities Rulemaking Board.
4. Letters of credit, surety policies or other credit enhancement with respect to the City’s publicly offered debt.
5. Letters of credit, including letters of credit which are provided to third parties to secure the City’s obligation to pay or perform (an example of this is a standby letter of credit delivered to secure the City’s obligations for performance under a mitigation agreement).
6. Capital leases for property, facilities, fleet or equipment.
7. Agreements which guarantee the payment or performance obligations of a third party (regardless of whether the agreements constitute guarantees under California law).

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8. Payment agreements which obligate the City to pay a share of another public agency's debt service (for example, an agreement with a joint powers agency whereby the City agrees to pay a share of the joint powers agency's bonds, notes or other obligations).
9. Service contracts with a public agency or a private party pursuant to which the City is obligated to pay a share of such public agency or private party's debt service obligation (for example, certain types of public-private partnership arrangements).
10. Any agreement the payments under which are not characterized as an operation and maintenance expenses for accounting purposes if such agreement could be characterized as the borrowing of money.

The Director of Finance will continue to work with the City Attorney and the City's disclosure counsel to refine the definition of "financial obligation" going forward based on future SEC guidance.

### **Secondary Market Disclosure**

On February 7, 2020, the SEC released a staff legal bulletin (the "Bulletin") concerning secondary market disclosure in the municipal bond market. The Bulletin included SEC staff views on a variety of matters, including but not limited to, the applicability of federal securities law to public agency websites, reports delivered to governmental and institutional bodies and statements made by public officials including elected board members. Documents, reports and other written statements of the City which contains current financial and operational conditions of the City will be included in a section of the City website that is appropriately identified. The Director of Finance will consult with the City's disclosure counsel to ensure that financial and operational information about the City which is publicly available contains appropriate disclaimers to the effect that such information speaks only as of its date and that investors should not rely on such information and directing investors to the City's disclosures on the Municipal Securities Rulemaking Board's EMMA website.

**ATTACHMENT 2**  
Recommended FY 2024-25 Budget Policies

## **FY 2024/2025 Budget Policies**

### **PURPOSE STATEMENT**

To enhance fiscal transparency and maintain and improve fiscal sustainability, the City of South Pasadena annually adopts budget 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**

Per State Law, the City's Fiscal Year runs from July 1st to June 30th of each year and the City Council shall adopt a balanced annual budget no later than June 30<sup>th</sup> of each year.

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, on the second of two separate public meetings 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 expenditures, so that at year-end (June 30) all governmental funds reflect a positive fund balance and the General Fund balance is maintained or increased. To ensure a balanced budget the following principles will be used:

- The budget will be balanced at the individual fund level. The estimated revenue sources must be sufficient to cover proposed expenditures.
- Ongoing operations must be funded by recurring revenues, while one-time expenses can be funded by a variety of sources.
- 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 initial public hearings and formally adopts the City's annual budget and its appropriations with majority approval no later than June 30<sup>th</sup> of each year. During the fiscal year, any budget adjustments (increases in originally approved 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

In adhering to Generally Accepted Accounting Principles (GAAP), the City follows appropriate Governmental Accounting Standards Board (GASB) Statements, one of which, No. 54 (GASB 54), addresses Fund Balance Reporting. Compliance with GASB 54 requires the use of the terms below to define various components of fund balance. Reserves are presented in the Annual Comprehensive Financial Report (ACFR) in the Financial Statement section designated using the definitions below.

General Fund Reserves are described as:

- Unassigned Fund Balance - These reserves are in spendable form and may become either restricted, committed, or assigned.
- Assigned Fund Balance—These reserves are set aside or earmarked for particular purposes. The authority to designate these reserves can be delegated, and less formal action may be taken 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—The City Council designates these reserves through formal action for specific purposes. The City Council can modify committed balances through formal action.

## **General Fund Economic/Contingency Reserve (Committed)**

It is a goal of the City to obtain and maintain a general operating reserve in the form of cash and investments, of at 30% of operating expenditures. The first 25% of operating expenditures shall be considered a contingency reserve to cover normal seasonal cash flow variations, as well as unforeseen emergency or catastrophic impacts upon the City. The remaining 5% of operating expenditures may be used for short term economic investment/Financial Sustainability when specifically authorized by the City Council, upon recommendation of the City Manager. The Director of Finance will calculate the annual reserves based on year-end actual expenditures in conjunction with the Annual Comprehensive Financial Report (ACFR).

## **General Fund Designated Reserves (Assigned)**

Designated Reserves (Assigned) 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.

In addition to cash specifically maintained in the General Fund, the City recognizes the following cash designated reserve resources as being available to meet sudden negative fiscal impacts in the short term:

- Arroyo Golf Course/Bike Trail Reserve
- CalTrans Vacant Lot Purchase Reserves
- Legal Reserves
- Library Expansion Reserve
- Maintenance Yard/Community Center Reserve
- Renewable Energy Sources Reserve
- Storm Water Reserve
- Library Park Drainage Reserve
- Financial Sustainability Reserve
- Caltrans 626 Prospective Litigation Reserve
- Transportation Projects-Rogan Fund Match Reserve
- Stables CIP Reserve
- Mental Health Reserve

## **Internal Service and General Fund Transfer Out Funds**

In addition to cash specifically maintained in the General Fund, the City recognizes the following cash reserve resources as being available to meet sudden negative fiscal impacts in the short term:

- Facilities & Equipment Replacement Fund (Fund 105)
- Street Light and Landscape Deficit Funds (Fund 101 to Fund 215)
- Capital Improvement Project Fund (Fund 400)
- Business Improvement Tax Deficit Funds (Fund 101 to Fund 220)
- Information Technology Fund (Fund 106)
- Compensated Absences (Fund xxx)
- Liability Self-Insurance Fund (Fund 103) (only in excess of required reserves)
- Worker's Compensation Self-Insurance Fund (Fund 460) (only in excess of required reserves)
- Vehicle Replacement Fund (Fund xxx)

Sufficient reserves shall be maintained in internal service funds and general fund transfer out funds to prevent extended disruption of service in the event of natural disasters or other interruptions of revenue collections. Where more than sufficient reserves are being maintained, the excess can be used to offset current expenditure needs. Determination of adequate or excess reserves will be reviewed annually by the Director of Finance and guided by the following:

Self-Insurance Reserves (liability, workers' compensation, other): The Director of Management Services in conjunction with the Director of Finance shall endeavor to maintain these reserves at a level, which, together with purchased insurance policies, will adequately cover the City's property, liability, and health benefit risk from one-time fluctuations. A qualified actuarial firm shall be retained on, at minimum, a biennial basis in order to recommend appropriate funding levels if not provided for by the City's Self-Insurance Program Administrator. The City shall endeavor to maintain cash reserves equal to 70% of the probable and reasonably estimable claim liabilities and 40% of the incurred-but-not-reported (IBNR) amount determined by the actuary unless there are separate amounts required by the City's Self-Insurance Program Administrator. To lessen the impact of short-term annual rate change fluctuation, City management may implement one-time fund transfers (rather than department rate increases) when funding shortfalls appear to be due to unusually short and non-recurring factors.

The City shall endeavor to maintain reserves for systematic replacement of fleet vehicles, building components and systems, computers and related equipment, and operational contingencies based upon lifecycle replacement plans to ensure adequate fund balance required. Operating departments will be charged over the useful life of the asset used. The City shall endeavor to stabilize funding by building reserves equal to the anticipated replacement cost of each asset class at the end of useful life.



## **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 ratios 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 25% of revenues. The Sewer fund will maintain a reserve equal to 25% of revenues.

## **6. INFRASTRUCTURE AND CAPITAL MANAGEMENT POLICIES**

A five-year Capital Improvement Program (CIP) will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset and having a useful (depreciable) life of two years or more.

The CIP will attempt to include adequate funding to support repair and replacement of deteriorating infrastructure to maintain the quality of City infrastructure, including streets, sidewalks, sewers, drains, lighting, buildings, parks, and trees in a goal to avoid significant unfunded liabilities in the City's infrastructure.

Proposed capital projects will be considered through the City's budget development process and reviewed and prioritized by a cross-departmental team regarding accurate costing (design, capital, and operating) as well as the City Manager for overall consistency with the City's goals and objectives. The Director of Public Works, in consultation with the Director of Finance will then identify financing sources for the projects as presented by the City Manager and prioritized by the City Council. Prior to adoption by the City Council, the CIP will be reviewed by the the Finance Commission.

Pay-as-you-go Capital Improvement Plan financing should account for a minimum of 50 percent of all capital improvement projects for each five-year planning period. Pay-as-you-go financing is defined as all sources of revenue other than City debt issuance, i.e., fund balance contributions, developer contributions, grants, endowments, etc. Pay-as-you-go financing should generally be considered as the preferred option. However, the potential for debt issuance that provides additional economic and/or strategic values could be considered as recommended by the Director of Finance and the Director of Public Works.

The City shall endeavor to apply restricted funds (i.e., in-lieu parking, gas tax funds or existing bond proceeds) to capital projects before using “unrestricted” funds.

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 may fluctuate based upon available resources.

## **7. OPERATING MANAGEMENT POLICIES**

The Director of Finance is primarily responsible for the development, implementation, and evaluation of all financial management policies and procedures. However, all departments will participate in the responsibility of meeting policy goals, budget goals, and ensuring the long-term financial health of the City. Future work plans, program initiatives, and strategic plans will be developed to reflect current policy directives, projected resources, and future service requirements.

The budget process is intended to weigh all competing requests for City resources within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process will be discouraged.

The City will endeavor to avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.

Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and program-based cost accounting. The process will include a diligent review of programs by staff, the Director of Finance, the City Manager, the Finance Commission and the City Council.

Revenues will not be dedicated for specific purposes, unless required by law or GAAP. All non-restricted revenues will be deposited in the General Fund (or other designated fund as approved by the Director of Finance) and appropriated by the City Council prior to expenditure/expense.

Current revenues will fund current expenditures and a diversified and stable revenue system will be developed and maintained to protect programs from short-term fluctuations in any single revenue source. Current operating expenditures for all fund types will include all allocable overhead operating costs. For the most part, these expenses will be charged to individual budget program elements as internal service fund charges. Included within the allocated service charges will be funding adequate to maintain the approved capital program (unless financed through other debt instruments).

City staff shall strive to identify entrepreneurial solutions to recover costs of operating programs.

The City shall strive to avoid returning to the City Council for new or expanded appropriations. Exceptions may include emergencies, unforeseen impacts, midyear adjustments or new opportunities.

Addition of personnel will only be requested to meet program initiatives and policy directives: after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition or transfer.

All non-enterprise user fees and charges will be examined or adjusted every year and the City shall endeavor to undergo a thorough review to determine the 100% direct and indirect cost of service recovery rate at least every five years. The City Council will strive to obtain 100% cost recovery rates but will reserve the right to recover less as appropriate. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the City Council each year.

Equipment replacement will be accomplished through a life cycle funding mechanism and in some instances the use of a "rental" rate structure. The rates will be revised annually to ensure that charges to operating departments are sufficient for operation and replacement of vehicles and other capital equipment (fleet, computers, phones, and copier systems). The City shall endeavor to maintain adequate cash reserves to fund 50% replacement of capital equipment. Replacement costs will be based upon equipment lifecycle developed by each department and approved by the Directors of Public Works and Finance.

Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered.

Revenue and expenditure forecasts will be prepared by the Director of Finance to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated annually and include a four or five-year outlook. The Director of Finance will prepare and present these estimates to the City Council at least once a year.

Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments, in cooperation with the City Manager and Director of Finance, will identify all activities that could be provided by another source and review options/alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed internally on a bi-annual basis or on an "opportunity" basis.

Through the annual approval of the financial policies, the City Council delegates authority to the City Treasurer to invest or reinvest surplus funds and sell or exchange securities so purchased for and on behalf of the City for the one-year period commencing each July 1.

The City, through the Director of Finance and the Finance Department, will follow an aggressive, consistent, but sensitive policy of collecting revenues with proper internal controls to meet the city's needs and comply with all applicable state and federal laws.

## **8. ACCOUNTING AND FINANCIAL REPORTING POLICIES**

The City's accounting and financial reporting systems will be maintained in general conformance with state and federal laws, generally accepted accounting principles (GAAP), and the Government Finance Officers Association (GFOA). Further, the City will make every attempt to implement all changes to governmental accounting practices at the earliest practicable time.

The City's Annual Comprehensive Financial Report (ACFR) will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness, and detail sufficiency, and minimize ambiguities and potential for misleading inference.

The City's ACFR will also be submitted to the Electronic Municipal Market Access System ("EMMA"), a facility of the Municipal Securities Rulemaking Board, at [www.emma.msrb.org](http://www.emma.msrb.org), or such other addresses and/or such other services providing information with respect to bonds as the City may designate in writing to any bond trustee.

The City's Budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends, and resource choices.

To provide a reasonable basis for making the Director of Finance's (management's) required representations concerning the finances of the City of South Pasadena, the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. The Director of Finance is given the responsibility and authority to develop and maintain proper internal controls on all financial aspects of the City and maintain all the books of the City for inspection. Because the cost of internal controls should not significantly outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

The Director of Management Services, in conjunction with the Director of Finance, shall evaluate the fiscal impact of proposed changes in all salaries or retirement benefits to be provided to any employee association, which shall be included in the presentation to the City Council.

The Director of Finance shall endeavor to maintain cash reserves sufficient to adequately fund the net present value of accruing liabilities, including self-insurance provisions, obligations to employees for vested payroll and benefits, and similar obligations as they are incurred, and to maintain the highest credit rating possible for the City.

The Director of Finance shall endeavor to fund the City's unfunded other post-employment benefits (OPEB) liability by budgeting the actuarially determined annual pay-as-you-go amount to fund the annual expenditures and expedite amortization of the unfunded liability until the OPEB liability is sufficiently funded, as determined by the Director of Finance, and the City

Council. The City will endeavor to apply any excess funding to fund the City's unfunded pension liability through contributions to fund additional amortization payments to CalPERS. The Director of Finance shall endeavor to budget as much as possible to amortize the City's unfunded pension liability and make additional contributions to CalPERS above the required minimum to expedite the amortization of the unfunded pension liability.

The Director of Finance shall prepare and present to the City Council at least twice a year interim revenue and expenditure reports to allow evaluation of potential discrepancies from budget assumptions.

## **9. MIDYEAR AND INTERIM FINANCIAL REPORTING**

The City will publish a midyear budget update in February or 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.
- Quarterly budget updates will be provided to the City Council starting in the Spring of 2023.

## **10. RISK MANAGEMENT**

The City, through the Director of Management Services, 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 its 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 50 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.

## **11. INVESTMENTS**

The City shall invest surplus cash assets using standardized investment principles (in priority order) of safety, liquidity, and yield. Cash and investment programs will be maintained in accordance with the Government Code and the adopted investment policy and will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner., at least annually, shall recommend necessary revisions to the investment policy to the City Council.

Through the annual approval of the financial policies, the City Council provides delegation of authority to the City Treasurer (and to the Deputy City Treasurer in the absence of the City Treasurer) to invest or reinvest surplus funds and to sell or exchange securities so purchased for and on behalf of the City, for the one-year period commencing each July 1.

Pursuant to State law, the City Treasurer, and the Director of Finance (or designated Finance Department staff) shall submit the Investment Policy to the City's Finance Commission, prior to being approved by the City Council on an annual basis. Additionally, the City Treasurer, with the support of Finance Department Staff, shall provide monthly reports to the Finance Commission and the City Council, which shall include all reportable elements specified in the City's Investment Policy.

## **12. 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.

### **13. SCHEDULE OF FEES FOR SERVICES**

The City will publish, and the Finance Department will update, the schedule of fees for services. At a maximum of every five years, a User Fee Study shall be completed to update the schedules to ensure that Fees are covering costs to provide those services.

### **14. LONG-TERM LIABILITIES**

The City shall evaluate long-term liabilities (compensated absences, claims and judgements, pensions, and post-employment benefits (OPEB)) on a case-by-case basis. The City will work with the California Public Employee Retirement System and its 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.

### **15. GANN APPROPRIATIONS LIMITS**

At the same time the Fiscal Year Budget is approved, the City will annually adopt a Resolution establishing the City's appropriation limit (the Gann Limit) calculated in accordance with Article x111-B of the Constitution of the State of California and other required Government Code Sections and any other voter-approved amendments or state legislation that affects the City's appropriations limit.

The GANN Appropriations Limit is a constitutionally required calculation that restricts the City to an amount of annual appropriations from proceeds of taxes (minus certain exceptions), 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 be offset against a deficit in the following year.

### **16. DEBT MANAGEMENT POLICIES**

These Debt Management Policies, effective January 1, 2017, are intended to comply with Government Code Section 8855(i), (j), and (k) and shall govern all debt undertaken by the City. They apply to the City and all subordinate entities for which the City Council serves as the governing board.

The City hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the City's sound financial position.
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the City's creditworthiness and maintain and, if possible, improve the current bond rating(s), in order to minimize borrowing costs and preserve access to credit.

- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City.
- Ensure that the City's debt is consistent with the City's planning goals and objectives and capital improvement program or budget, as applicable.

### **Purposes for Which Debt May Be Issued**

Long-term Debt. Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment, and land to be owned and operated by the City.

(a) Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the City and its taxpayers and ratepayers.
- When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.

(b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses. However, the City may consider issuance of debt for working capital purposes under specific circumstances if deemed advisable by the City Council and Director of Finance.

(c) The City may use long-term debt financings subject to the following conditions:

- The project to be financed must be approved by the City Council.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the infrastructure improvement, with the average (weighted) bond maturities at or below thirty years, unless otherwise authorized by the City Council.
- The City estimates that sufficient revenues will be available to service the debt through its maturity.
- The City determines that the issuance of the debt will comply with the applicable state and federal law.

Short-term debt. Short-term debt may be issued to provide financing for the City's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment.

Financings on Behalf of Other Entities. The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the



project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

### **Types of Debt**

For purposes of these Debt Management Policies, “debt” shall be interpreted broadly to mean bonds, notes, certificates of participation, financing leases, or other financing obligations. The use of the term “debt” in these Debt Management Policies shall be solely for convenience and shall not be interpreted to characterize any such obligation as an indebtedness or debt in contravention of any statutory or constitutional debt limitation.

The following types of debt are allowable under these Debt Management Policies:

- General obligation bonds, which are supported by property tax revenue which grows in proportion to the City’s assessed valuation and/or property tax rate increases, may be utilized if/when authorized by voters.
- Bond or grant anticipation notes.
- Lease revenue bonds, certificates of participation and lease-purchase transactions.
- Other revenue bonds and certificates of participation.
- Tax and revenue anticipation notes.
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes.
- Tax increment financing to the extent permitted under state law.
- Conduit financings, such as financings for affordable rental housing and qualified 501(c)(3) organizations.

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of these Debt Management Policies.

Debt shall be issued as fixed rate debt unless the City makes a specific determination as to why a variable rate issue would be beneficial to the City in a specific circumstance.

### **Relationship of Debt to Capital Improvement Program and Budget**

The City is committed to long-term capital planning. The City intends to issue debt for the purposes stated in these Debt Management Policies and to implement policy decisions incorporated in the City’s capital budget and the capital improvement plan.

The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear.

The City shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to reduce annual budgetary expenditures.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its General Fund.

New debt issues, and refinancing of existing debt, must be analyzed for compatibility within the City's overall financial planning and approved by the Director of Finance. The review shall not be limited to cash flow analysis, potential for unexpected revenue surprises, and the maintenance of the City's bond ratings. Annual debt service shall not produce an inordinate impact upon future operations.

The Director of Finance will ensure that City debt service costs within the General Fund should not exceed 15% of the City's operating revenue in order to control fixed costs and ensure expenditure flexibility. Improvement District, Enterprise Fund, and general obligation debt service is not included in this calculation because it is paid by district property owners, service users or taxpayers and is not an obligation of future General Fund revenues.

A ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the City's ability to pay short-term obligations.

Utility rates will be set, at a minimum, to ensure the ratio of revenue to debt service meets our bond indenture requirement (generally a minimum of 125% of debt service). In addition, higher revenue to expense ratios may be needed to secure the City's bond rating, as determined by the Director of Finance. When calculating debt services coverage for internal purposes, the minimum pay-as-you-go capital expense for each enterprise fund will be considered a part of the operating costs to be covered by pre-debt service revenues. The City goal will be to maintain the required debt service coverage with this additional cost factored into the equation. Use of a 5-year budget projection, including capital project requirements, will provide assurance that all needs are considered by the Director of Public Works, the Director of Finance, the Public Works Commission and City Council as revenue requirements are considered.

### **Policy Goals Related to Planning and Objectives**

The City is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the City's annual operations budget.

It is a policy goal of the City to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

### **Internal Control Procedures**

When issuing debt, in addition to complying with the terms of these Debt Management Policies, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The City will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings pursuant to SEC Rule 15c2-12 and Government Code Section 8855 (i), (j), and (k),
- Any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- The City's investment policies as they relate to the investment of bond proceeds.

It is the policy of the City to ensure that proceeds of debt are spent only on lawful and intended uses. Proceeds of debt will be held either (a) by a third-party trustee, which will disburse such proceeds to the City upon the submission of one or more written requisitions, or (b) by the City, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the City.

### **Financial Obligations**

In February 2019, the Securities and Exchange Commission (the "SEC") adopted amendments to Rule 15c2- 12, which governs primary and secondary market disclosure, to cover "financial obligations" (as further described below, this term largely refers to privately placed debt). The amendments require the City to disclose to the City's public bond investors the following items within 10 business days:

(i) incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material; and

(ii) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

With respect to event (i) above, a material amendment to a previously-existing financial obligation may be treated as the “incurrence” of a new financial obligation. The amendments define a “financial obligation” as: (a) a debt obligation; (b) a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) a guarantee of (a) or (b). Financial obligations do not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board consistent with Rule 15c2-12.

The Director of Finance will maintain an electronic file to keep track of the execution by the City and current status of any agreement or other obligation which might constitute a “financial obligation” for purposes of Rule 15c2-12. Amendments to existing agreements or obligations which relate to covenants, events of default, remedies, priority rights or other similar terms should also be tracked. Information to be tracked includes the initial and outstanding principal amount, the date of incurrence, significant financial covenants, and the dates and substance of any amendments.

The Director of Finance should consult with the City’s disclosure counsel when agreements which might constitute “material” financial obligations are entered into or amended, or when the City receives notices from the holders of financial obligations, in order to determine whether disclosure to the holders of the City’s publicly sold bonds is warranted.

The types of agreements or other obligations which could constitute “financial obligations” and which could need to be reported on EMMA include:

1. Bank loans or other obligations which are privately placed.
2. State or federal loans.
3. Commercial paper or other short-term indebtedness for which no offering document has been filed on with the Municipal Securities Rulemaking Board.
4. Letters of credit, surety policies or other credit enhancement with respect to the City’s publicly offered debt.
5. Letters of credit, including letters of credit which are provided to third parties to secure the City’s obligation to pay or perform (an example of this is a standby letter of credit delivered to secure the City’s obligations for performance under a mitigation agreement).
6. Capital leases for property, facilities, fleet or equipment.
7. Agreements which guarantee the payment or performance obligations of a third party (regardless of whether the agreements constitute guarantees under California law).
8. Payment agreements which obligate the City to pay a share of another public agency’s debt service (for example, an agreement with a joint powers agency whereby the City agrees to pay a share of the joint powers agency’s bonds, notes or other obligations).

9. Service contracts with a public agency or a private party pursuant to which the City is obligated to pay a share of such public agency or private party's debt service obligation (for example, certain types of public-private partnership arrangements).
10. Any agreement the payments under which are not characterized as an operation and maintenance expenses for accounting purposes if such agreement could be characterized as the borrowing of money.

The Director of Finance will continue to work with the City Attorney and the City's disclosure counsel to refine the definition of "financial obligation" going forward based on future SEC guidance.

### **Secondary Market Disclosure**

On February 7, 2020, the SEC released a staff legal bulletin (the "Bulletin") concerning secondary market disclosure in the municipal bond market. The Bulletin included SEC staff views on a variety of matters, including but not limited to, the applicability of federal securities law to public agency websites, reports delivered to governmental and institutional bodies and statements made by public officials including elected board members. Documents, reports and other written statements of the City which contains current financial and operational conditions of the City will be included in a section of the City website that is appropriately identified. The Director of Finance will consult with the City's disclosure counsel to ensure that financial and operational information about the City which is publicly available contains appropriate disclaimers to the effect that such information speaks only as of its date and that investors should not rely on such information and directing investors to the City's disclosures on the Municipal Securities Rulemaking Board's EMMA website.

**Attachment 3**  
Current Budget Policies

# FY 2022/2023 Budget Policies

## **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 balance 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 30<sup>th</sup>.**

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 30<sup>th</sup>, 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- 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 are either restricted, committed, or assigned. The City strives to attain a General Fund undesignated fund balance equal to a minimum 30% 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-insures 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 1<sup>st</sup>.**

## **13. LONG-TERM LIABILITIES**

**The City shall evaluate long-term liabilities (debt borrowing, compensated absences, claims and judgements, 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 x111-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 be offset against a deficit in the following year.



# Finance Commission Agenda Report

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**DATE:** May 30, 2024  
**FROM:** John Downs, Interim Finance Director  
**PREPARED BY:** Stephanie Pinto, Management Analyst  
**SUBJECT:** **Commissioner Congress Work Plan and Accomplishments**

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## **Recommendation**

It is recommended that the Finance Commission establish a Workplan for fiscal year 2024-2025, as well as highlight the top three (3) accomplishments from this fiscal year (2023-2024)

## **Background**

In past years, the City has gathered all commissions to reflect on the progress of the year and celebrate all accomplishments. This event is a great opportunity for commissions to collaborate and support one another. Each commission has been tasked with compiling a list of the top 3 accomplishments from fiscal year 2023-2024, as well as setting goals (i.e. Work Plan) for the upcoming fiscal year (2024-2025).

The Finance Commission's submittal will be presented at the Commissioner Congress on June 20, 2024.

## **Analysis**

N/A

## **Fiscal Impact**

No Fiscal Impact

## **Attachments:**

1. Examples of Workplan and accomplishments

# **ATTACHMENT**

Examples of Workplan and accomplishments

# ***FINANCE COMMISSION***

## ***ACCOMPLISHMENTS***

- **Review & approval of the Mid-Year Budget**
- **Increased involvement of the Commission in Finance Procedures**
- **Collaboration with City staff**
- **Improved Audit timelines**

# **FINANCE COMMISSION**

## **2023-2024 WORK PLAN**

- ***Understanding of Water Fund***
- ***Understanding of all funds including Insurance fund***
- ***Sustainable revenues and expenditures***

**Item 6**  
Approval of Minutes





**CITY OF SOUTH PASADENA  
FINANCE COMMISSION  
MINUTES  
SPECIAL MEETING  
THURSDAY, March 28, 2024, AT 6:30 P.M.**

**CALL TO ORDER:**

The Meeting of the South Pasadena Finance Commission was called to order by Chair, Peter Giulioni Jr., on Thursday, March 28, 2024, at 6:42 P.M. in the City Council Chambers, located at 1424 Mission Street, South Pasadena.

**ROLL CALL:**

**PRESENT**

Chair                Peter Giulioni Jr.  
Vice Chair        Sheila Rossi  
Commissioner Cynthia Quade  
Commissioner Y-Le Ho

**ABSENT**

Commissioner Stephanie Hernandez

Stephanie Pinto, Management Analyst, announced a quorum.

**DIGNATARIES AND CITY STAFF PRESENT:**

Janet Braun, Council Member; Zhen Tao, City Treasurer; John Downs, Finance Director; and Stephanie Pinto, Management Analyst; Esteban Alvarez, Management Analyst were present at Roll Call.

**PUBLIC COMMENT**

1. PUBLIC COMMENT – GENERAL (NON-AGENDA ITEMS)

In Person Comments:

Josh Betta: Comments on budget and operations

\*\*1st Re-ordering of the agenda by Commission Chair Giulioni - item 2 be presented after item 3 and 4 (no objections by the commission)\*\*

**ACTION/DISCUSSION**

**2. Review the Festival of Balloons/Fourth of July Event Budget and Provide a Recommendation to the City Council for an Appropriation of \$55,000 for Consideration and Approval**

Presentation by Community Services Director Shiela Pautsch

Commission discussed the benefits of the event to the community and details about the organization by staff. Commissioner Rossi recommended putting all expense in one year rather than splitting it between years. Finance Director Downs agreed with the concept.

*Public Comment:*

*Staven Lawrence – In support of the appropriations for the event*

**COMMISSION ACTION AND MOTION**

A motion was made by Commissioner Chair Giulioni, seconded by Commissioner Quade to Provide a Recommendation to the City Council for an appropriation of \$55,000 for Consideration and Approval with a reduction of the mid-year appropriation. The motion carried 4-0, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAINED: 0

**\*\*2nd Re-ordering of the agenda by Commission Chair Giulioni - item 2 be presented after item 3 (no objections by the commission)\*\***

**3. Review and Action on the Mid-Year Budget Report**

Presentation by Finance Director, John Downs.

Commissioner engaged in Q&A with Finance Director Downs to understand the differences in the report presented. Commission discussed timing of posting into the general ledger, wages and benefits, and UAL. The Commission asked staff to look for “savings” in the current budget and present it to the City Council, as well as the use of the 5-Year Models for the upcoming budget. Commission Vice Chair Rossi recommended an analysis of on the return of investment for Caltrans properties before purchase, if possible create a Key Performance Indicator (KPI) for tracking purposes. Commission asked clarifying questions on the State and Local Fiscal Recovery Fund (SLFRF).

**COMMISSION ACTION AND MOTION**

A motion was made by Commission Chair Giulioni, seconded by Commissioner Quade to approve for City Council review. Staff will take recommendations of where savings can be found. The motion carried 4-0, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAINED: 0

**4. Discuss Information Request for Staffing Costs (Attachments Available Tomorrow, Tuesday March 26, 2024)**

Presentation by Management Services Department Director, Luis Frausto

Commission Vice Chair Rossi recommended separating different types of benefits for budgeting purposes. Commissioner Quade asked for clarification on the accounting for group insurance, answered by Director Fausto and Director Downs.

#### **5. Monthly Investment Reports for December 2023 and January 2024**

Presentation by Finance Manager, Terry Kim and City Treasurer, Zhen Tao

#### **COMMISSION ACTION AND MOTION**

A motion was made by Commission Chair Giulioni, seconded by Commissioner Ho to receive and file the investment reports for December 2023 and January 2024. The motion carried 4-0, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAINED: 0

#### **6. Minutes from meetings on 11/29/23, 1/24/24 & 2/29/24**

Vice Chair Rossi amended minutes on 11/29/23, item 5 subcommittee members to read as Commission Chair Giulioni and Commissioner Quade.

#### **COMMISSION ACTION AND MOTION**

A motion was made by Commissioner Quade, seconded by Commission Chair Giulioni to approve the minutes for meetings on 11/29/23, 1/24/24 and 2/29/24 with amendment to subcommittee in the 11/29/24 meeting minutes. The motion carried 4-0, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAINED: 0

### **COMMUNICATIONS**

#### **4. COMMISSION LIAISON COMMUNICATIONS**

*Thanked staff and commission for work to accomplish the mid-year budget report approval.*

#### **5. STAFF LIAISON COMMUNICATIONS**

*Reminder of special meetings on 4/17 & 4/24*

#### **6. COMMISSIONER COMMUNICATIONS**

*Commission Chair Giulioni stressed to the Mayor the importance of selecting a new commissioner. Asked staff to post a revised calendar for the Finance Commission meeting dates.*

*Commission Chair Rossi commented on the council's discussion of the creation of the Finance Ad Hoc Committee at the meeting on 3/20 and her work to bring clarity to the community.*

**ADJOURNMENT**

There being no further matters, Chair Giulioni adjourned the meeting of the Finance Commission at 10:45 P.M. to the next meeting scheduled for May 30, 2024.

Respectfully submitted:

\_\_\_\_\_  
Stephanie Pinto  
Staff Liaison, Management Analyst

APPROVED:

\_\_\_\_\_  
Peter Giulioni Jr.  
Chair

ATTEST:

\_\_\_\_\_  
Stephanie Pinto  
Staff Liaison, Management Analyst

*Approved at Commission: XXXXX*