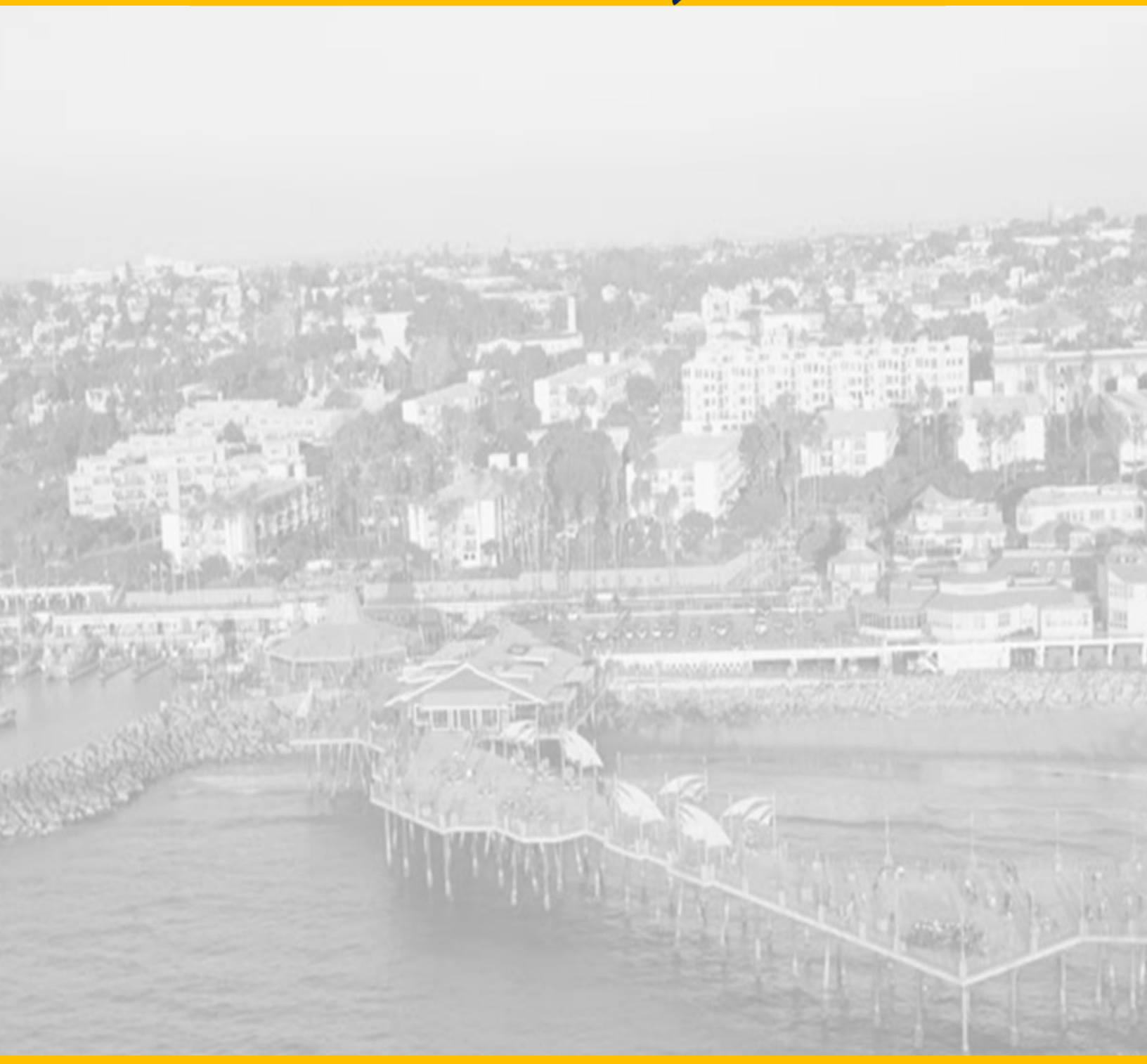


City of  
**REDONDO BEACH**  
*California*



Fiscal Year 2024-2025

**Adopted Budget**



# City of Redondo Beach FY 2024-25 Adopted Budget Book



**Adopted Version**





# TABLE OF CONTENTS

|   |            |
|---|------------|
| <b>Introduction</b> .....               | <b>4</b>   |
| Transmittal Letter .....                | 5          |
| Final Budget Motion .....               | 23         |
| General Information .....               | 30         |
| Demographics .....                      | 42         |
| Organization Chart .....                | 46         |
| City Council and Officials .....        | 47         |
| Statement of Financial Principles ..... | 50         |
| Basis of Accounting and Budgeting ..... | 55         |
| Fund Structure .....                    | 56         |
| Budget Process .....                    | 62         |
| <b>Budget Overview</b> .....            | <b>69</b>  |
| Strategic Plan .....                    | 70         |
| Priorities & Issues .....               | 71         |
| Personnel .....                         | 72         |
| <b>Fund Summaries</b> .....             | <b>78</b>  |
| Financial Summaries .....               | 79         |
| Citywide Revenues .....                 | 88         |
| Citywide Expenditures .....             | 94         |
| General Fund .....                      | 100        |
| Enterprise Funds .....                  | 110        |
| Special Revenue Funds .....             | 117        |
| Capital Projects Funds .....            | 122        |
| Internal Service Funds .....            | 127        |
| Debt Service Funds .....                | 134        |
| Mini-Financials .....                   | 141        |
| Harbor Tidelands .....                  | 142        |
| Harbor Uplands .....                    | 147        |
| Solid Waste .....                       | 151        |
| Wastewater .....                        | 155        |
| Transit .....                           | 159        |
| Vehicle Replacement .....               | 163        |
| Street Landscaping and Lighting .....   | 167        |
| Community Development Block Grant ..... | 171        |
| Housing Authority .....                 | 174        |
| Successor Agency .....                  | 177        |
| Housing Successor Agency .....          | 180        |
| Community Financing Authority .....     | 183        |
| Mini-Financials: Business Units .....   | 186        |
| <b>Funding Sources</b> .....            | <b>188</b> |
| Revenue Overview .....                  | 189        |
| General Fund-Taxes .....                | 194        |
| General Fund Tax Revenue Detail .....   | 195        |



|   |            |
|---|------------|
| Licenses and Permits .....              | 199        |
| Fines and Forfeitures .....             | 200        |
| Use of Money and Property .....         | 201        |
| Charges for Service .....               | 202        |
| <b>Departments .....</b>                | <b>204</b> |
| Mayor & City Council .....              | 205        |
| City Clerk .....                        | 216        |
| City Treasurer .....                    | 235        |
| City Attorney .....                     | 246        |
| City Manager .....                      | 267        |
| Information Technology .....            | 278        |
| Human Resources .....                   | 289        |
| Financial Services .....                | 309        |
| Police .....                            | 320        |
| Fire .....                              | 353        |
| Public Library .....                    | 380        |
| Community Services .....                | 390        |
| Community Development .....             | 426        |
| Waterfront & Economic Development ..... | 446        |
| Public Works .....                      | 466        |
| <b>Appendix .....</b>                   | <b>508</b> |
| Glossary .....                          | 509        |



---

# **INTRODUCTION**

---





## City Manager's Message

Mike Witzansky, City Manager

It is my pleasure to present the proposed Fiscal Year (FY) 2024-25 Budget and Five-Year Capital Improvement Program. As you are aware, the City Charter requires the City Manager to present a Budget for the ensuing Fiscal Year by May 16<sup>th</sup>. This year's proposed Budget is focused on: 1) absorbing new employee compensation and benefit costs approved as part of multi-year labor association agreements needed to make Redondo Beach an attractive employer that retains and draws talent in a competitive municipal labor market, 2) making adjustments to core maintenance and operating expenditures experiencing cost increases due to inflationary pressures and/or legislative mandates, 3) maintaining successful pilot programs, like the over hire program, and other one-time initiatives in the Police and Fire Departments that have enhanced service delivery, 4) incorporating technology costs that have become essential to departmental operations and the delivery of modern City services, and 5) covering significant, but anticipated, citywide claims, insurance premiums, and CalPERS Unfunded Accrued Liability (UAL) cost increases.

The proposed Budget is balanced, as required by the Charter. The FY 2024-25 General Fund appropriation with recommended Decision Packages totals roughly \$121M. It reflects growth in nearly all General Fund revenue categories and expected increases in core expenses attributed to labor contract commitments and Internal Service Fund adjustments. The Budget benefits from funds that were previously set aside for "future assignment" to cover anticipated claims payments and general liability insurance premium cost increases totaling \$3.1M, a new UAL CalPERS Pension payment of \$3.25M, and other critical expenses outlined in the proposed Decision Packages.

Structural revenues continue to show steady growth. Increases in general taxes and user fees are projected to keep pace with the planned core expenditure increases. Our goal is to align ongoing expenditures with ongoing revenues, and I am pleased to report that, despite the significant UAL payment that is recommended, which is roughly \$1.9M more than the minimum payment required by PERS for FY 2024-25, the proposed Budget is generally structurally balanced. If all Decision Packages are approved, as recommended, ongoing revenues will be short of ongoing expenditures by roughly \$170K. When incorporating beginning fund balance and one-time decision packages, the proposed Budget leaves a remaining available fund balance of approximately \$80K. These funds have been left unallocated to provide the City Council with some Budget flexibility. It's worth noting that the proposed Budget does not include the use of any General Fund Contingency or CalPERS Reserve funds.

Similar to last year, the public received extra notice regarding the budget meeting calendar. An advertisement in the Easy Reader, and an additional notice in the Beach Reporter, were published to identify the time and place for each hearing along with a description of the focus of each of the four meetings stretching from budget introduction to adoption, which is scheduled for June 18<sup>th</sup>.

### **Revenue Estimates for FY 2024-25 Before Decision Packages**

The table below shows the primary revenue sources along with the percentage change compared to the FY 2023-24 Mid-Year report. Total core General Fund tax revenues are projected to be roughly \$2.6M higher than the revised estimates provided at Mid-Year.

Property Tax revenue is expected to increase by more than 3% in FY 2024-25. This is slightly offset by reduced Property Tax in Lieu of VLF and Property Transfer Tax revenues. Total property related tax increment for the upcoming FY is roughly \$625K.

HdL, the City's sales tax consultant, projects FY 2024-25 sales tax revenue to be roughly the same as the revised figure provided at Mid-Year due to a leveling of post pandemic-related growth in local business sales and relatively modest returns from the LA County tax pool.



One particular bright spot in projected revenues is the year over year increase in Utility Users Tax (UUT). UUT, which has been largely flat in recent years, experienced a large increase over the past two years and is anticipated to be roughly \$1.4M higher in FY 2024-25 than what was budgeted at the start of FY 2023-24. This increase is attributed to higher energy costs billed to utility ratepayers.

The City's General Fund revenue source with the most upside remains Transient Occupancy Tax (TOT), which is projected to be higher year over year (from \$5.8M in the Adopted FY 2023-24 Budget to \$6.8M at Mid-Year, and \$8.3M in FY 2024-25). The proposed increase is due to \$1.5M of anticipated revenue from the three Marine Avenue hotels, which have not contributed to TOT since the pandemic. As has been noted in prior budget reports, the TOT revenue generated by these hotels since 2020 has been directed to a reserve fund (the Authority Funded Reserve or AFR) established as part of a site-specific tax pledge agreement the City entered into in 2012 to help secure construction financing for the property development during a time when regular private financing was unavailable for hotel projects. Staff from the Finance Department and the City Treasurer's Office are working closely with the hotel owner to ensure that all City funds contributed to the AFR have been used in a manner that is consistent with the Agreement. Staff anticipates completing this review in the upcoming weeks. Due to the hotel history, staff now closely tracks hotel performance on a monthly basis. Based on the most recent monthly reports, staff anticipates receiving TOT from these properties beginning in December 2024.

| General Fund Revenue   | FY 2022-23<br>Actual | FY 2023-24<br>Adjusted<br>Midyear | FY 2024-25<br>Proposed | Variance Increase / (Decrease)<br>over Midyear |             |
|--|----------------------|-----------------------------------|------------------------|--|-------------|
|  |                      |                                   |                        | \$   | %           |
| Property Tax   | 33,780,269           | 35,004,142                        | 36,054,267             | 1,050,125                                      | 3.0%        |
| Sales and Use Tax  | 11,036,523           | 10,917,000                        | 11,000,000             | 83,000   | 0.8%        |
| Utility Users Tax  | 9,166,051            | 8,500,000                         | 8,500,000              | -  | 0.0%        |
| Property Transfer Tax  | 2,238,190            | 2,300,919                         | 2,300,919              | -  | 0.0%        |
| Transient Occupancy Tax  | 6,174,326            | 6,781,822                         | 8,281,822              | 1,500,000                                      | 22.1%       |
| Property Tax in Lieu of VLF  | 9,214,586            | 8,933,867                         | 8,933,867              | -  | 0.0%        |
| Other Taxes  | 4,836,683            | 4,641,679                         | 4,626,403              | (15,276)                                       | -0.3%       |
| <b>Subtotal Tax Revenues</b>   | <b>76,446,607</b>    | <b>77,079,429</b>                 | <b>79,697,278</b>      | <b>2,617,849</b>                               | <b>3.4%</b> |
| LICENSES AND PERMITS   | 2,607,527            | 2,412,453                         | 2,413,453              | 1,000  | 0.0%        |
| INTERGOVERNMENTAL  | 331,106              | 195,000                           | 195,000                | -  | 0.0%        |
| CHARGES FOR SERVICES   | 18,670,186           | 22,519,324                        | 22,767,054             | 247,730  | 1.1%        |
| USE OF MONEY/PROPERT   | 2,511,842            | 3,243,743                         | 3,344,870              | 101,127  | 3.1%        |
| FINES AND FORFEITURE   | 1,341,895            | 1,312,392                         | 1,312,392              | -  | 0.0%        |
| OTHER REVENUES   | 3,010,559            | 2,273,106                         | 2,507,663              | 234,557  | 10.3%       |
| Transfers In   | 1,650,733            | 1,750,927                         | 4,265,303              | 2,514,376                                      | 143.6%      |
| <b>Subtotal Other Revenues</b>   | <b>30,123,848</b>    | <b>33,706,945</b>                 | <b>36,805,735</b>      | <b>3,098,789</b>                               | <b>9.2%</b> |
| <b>TOTAL</b>   | <b>106,570,455</b>   | <b>110,786,375</b>                | <b>116,503,013</b>     | <b>\$5,716,638</b>                             | <b>5.2%</b> |
| *Other Taxes: Property Tax Trust Fund, Public Safety Augmentation Fund, Franchise Fees, Business License Tax |                      |                                   |                        |  |             |
| *Other Revenues: Misc Rev /Witness fees / Donations  |                      |                                   |                        |  |             |

### **Expenditure Estimates for FY 2024-25 Before Decision Packages**

The table below shows core expenditure estimates without decision packages for FY 2024-25 along with the percentage change compared to the FY 2023-24 Mid-Year report. The expenditures reflect scheduled salary increases negotiated in the current agreements with the City's employee associations. It should be noted that expenditures in FY 2021-22 were temporarily reduced by the refinancing of the City's pension debt and the transition from annual CalPERS Unfunded Accrued Liability payments to annual bond debt service payments. The first-year (FY 2021-22) bond payment was delayed and reduced to provide resources for one-time budget initiatives, which were appropriated as part of the FY 2022-23 Budget.

| General Fund Expenditures                | FY 2022-23 Actual  | FY 2023-24 Adjusted Midyear | FY 2024-25 Proposed | Variance Increase / (Decrease) over Midyear |              |
|--|--------------------|-----------------------------|---------------------|---|--------------|
|  |                    |                             |                     | \$  | %            |
| Personnel                                | 54,405,396         | 59,902,128                  | 60,990,132          | 1,088,004                                   | 1.8%         |
| M & O                                    | 8,888,546          | 12,822,749                  | 9,059,842           | (3,762,907)                                 | -29.3%       |
| Internal Service Fund                    | 24,696,556         | 28,296,535                  | 28,314,128          | 17,594                                      | 0.1%         |
| Capital Outlay                           | 469,494            | 3,716,067                   | 25,110              | (3,690,957)                                 | -99.3%       |
| POB Debt                                 | -                  | -                           | -                   | -   | N/A          |
| Other Uses                               | 14,343,216         | 14,667,881                  | 15,931,333          | 1,263,452                                   | 8.6%         |
| <b>Subtotal Expenditures</b>             | <b>102,803,209</b> | <b>119,405,359</b>          | <b>114,320,546</b>  | <b>(5,084,814)</b>                          | <b>-4.3%</b> |
| Unfunded Accrued Liability (UAL) Payment | -                  | -                           | 3,252,026           | 3,252,026                                   | N/A          |
| <b>TOTAL</b>                             | <b>102,803,209</b> | <b>119,405,359</b>          | <b>117,572,572</b>  | <b>(1,832,788)</b>                          | <b>-1.5%</b> |

## **Decision Packages**

In order to implement modifications to base budgets or service levels, City Departments are required to submit a supplemental request (known as a Decision Package) to the City Manager for each desired change. The recommended modifications are then reviewed for consideration as part of the City Manager’s proposed budget. Typically, there are many more departmental needs/requests than there are funds available. In order to ensure the most critical items are advanced for City Council consideration, the following criteria are used to evaluate the requests:

1. Would the Decision Package sustain or improve revenue to the City?
2. Would the Decision Package restore department positions and operating budgets lost during prior year reductions? (None this Fiscal Year)
3. Would the Decision Package be needed to comply with mandates or fund unavoidable costs for current basic services?
4. Would the Decision Package help protect the health, safety, and quality-of-life of the public?
5. Would the Decision Package improve organization efficiency or effectiveness?
6. Would the Decision Package support priority objectives suggested by City Commissioners or members of the public?
7. Would the Decision Package fill gaps in service or meet new service demands?

Budget deliberations are about policy priorities, allocating limited resources and making difficult choices. Using the above criteria, and our corporate value of Fiscal Responsibility, a total of 63 Decision Packages are recommended for FY 2024-25. The proposed Decision Packages are categorized below and are included in a summary table at the end of the transmittal letter:

### **Decision Packages that Sustain or Improve Revenue to the City**

Decision Package #1 – Community Development Department Building Services Fee Increases. A 7.5% increase to Community Development Building Division fees is requested to adjust for higher departmental operating costs attributed to year over year salary and benefit cost increases. The specific fee adjustments by type will be included in the proposed master fee schedule to be considered on June 18. Recommended is an ongoing increase to General Fund revenue of \$241,000.

Decision Package #2 – Implementation of a Technology & Training Surcharge Fee for Building Permits. The Community Development Department is proposing a \$0.0010 per \$1 dollar valuation technology and training surcharge fee be added to all building permits to help offset ongoing subscription, training, and maintenance costs associated with the new online permitting system which total approximately \$73,000 annually. This Technology and Training Surcharge Fee is common with City building departments that utilize online permitting software. The fee will be included in the proposed master fee schedule. Recommended is an ongoing increase to General Fund Revenue of \$108,000.

Decision Package #3 – Public Works Department Fee Increases. The Public Works Department is proposing fee adjustments to the Engineering Division Tract Map Fee and Parcel Map Fee. Last year, during the FY 2023-24 Budget, the Tract and Parcel Map Fees were reviewed to determine the amount that was equivalent



to the staff time and equipment utilized on these items. To help offset the increase to the Parcel Map and Tract Map fees, it was recommended that the adjustment be made over two years (50% of the increase in the FY 2023-24 budget year and the remaining 50% in FY 2024-25 budget year). The initial increase was approved in FY 2023-24. This is Decision Package is for the remaining 50% increase and will be included in the proposed master fee schedule. Recommended is an ongoing increase to General Fund Revenue of \$2,430.

Decision Package #4 – Police Department Master Fee Update. The Police Department Master Fee Schedule has not been comprehensively updated in over 10 years. Proposed is a 10% increase to Police Department fees to adjust for inflationary costs and increased operational expenses. Additional increases to the Parking Meter Permit, Employee Meter Permit, and Expired Meter Violation fees are also proposed and will be included in the proposed master fee schedule. Recommended is an ongoing increase to General Fund revenue of \$195,000.

Decision Package #5 – Solid Waste Admin Fee Increase. As part of the City Council approved Proposition 218 Refuse Rate process, a proposal to increase the Residential Solid Waste Administrative Fee from \$0.86 to \$0.99 per month has been included. The fee is needed to support the administration of the City's expanding solid waste and recycling programs and cover increased personnel and administrative costs. The proposed fee would be applied to City Residential and Multi-Family Unit property owners. The total number of Residential parcels assessed this fee in FY 2023-24 was 15,991. Multi-family units are also assessed the Admin fee through their monthly refuse rate billing process. Recommended is an ongoing increase to the Solid Waste Fund revenue of \$25,000.

Decision Package #6 – Community Services Department Fee Increases. A recent fee study comparing the City's recreation fees with those of neighboring cities indicated that a number of facility rental and program fees are far below current market standards. To ensure the continued quality of facility rentals and program offerings, an increase of select Community Services fees which will enable staff to maintain and enhance high-quality programs and activities provided to the community is being requested. A Budget Response Report will be provided that outlines the specific fee adjustments by type and the comparison to other cities. The fee changes will be included for consideration as part of the proposed master fee schedule. Recommended is an ongoing increase to General Fund revenue of \$807,359.

### **Decision Packages that are Needed to Comply with Mandates or Fund Unavoidable Costs for Current Basic Services**

Decision Package #7 – RVC March 4, 2025 Election and Voter Outreach. To conduct the General Municipal Election March 4<sup>th</sup>, 2025 for Mayor, City Council Member District 1, 2, 4, City Attorney, and Three School Board Members of the Redondo Beach Unified School District, and provide Voter Outreach to educate the community on Rank Choice Voting. The Candidate Statement offsets some of these costs with an estimated revenue of \$20,000. Recommended is a one-time General Fund appropriation of \$482,950 and one-time increased revenue of \$20,000.

Decision Package #8 – Special Election November 5, 2024. A special election will be needed for November 5, 2024 to be consolidated with Los Angeles County to amend charter Article 27 Major Changes in Allowable Land Use that have arisen due to recent State legislation and case law. Recommended is a one-time General Fund appropriation of \$243,079.

Decision Package #9 – Increase in Cost of Services and Training in the City Clerk's Office. An increase in services for Part-Time (\$7,483) to assist in Public Records Requests, Laserfiche (\$12,000), Shredding (\$2,000), Minutes Secretary Work (\$20,000), Legal Ads/Notices (\$7,000), Membership (\$1,038), and Training (\$7,000) are being requested. Recommended is an ongoing increased General Fund appropriation of \$56,821.



Decision Package #10 – IT Equipment Replacement. The IT Replacement Fund is used to upgrade or replace technological equipment that has reached end-of-life or can no longer meet current demands. Regular replacement schedules keep the City's technological infrastructure up to date and minimize system failures and workplace disruptions due to unreliable, outdated, or failing computer hardware and software. Requested is a one-time Information Technology Fund appropriation of \$400,021 to facilitate IT equipment purchases scheduled for FY 2024-25.

Decision Package #11 – Interoperability Network South Bay (INSB) Annual Assessment. The City of Redondo Beach and six additional South Bay municipalities went live with INSB in 2021 to increase emergency communications interoperability among the local agencies. All municipalities participating in INSB are charged an annual assessment to include operation, maintenance, and future replacement costs of emergency communications infrastructure. Assessments are evaluated by the INSB Finance Committee each year and fluctuate based on actual expenditures and market fluctuations in insurance and replacement costs. Recommended is a one-time Emergency Communications Fund appropriation of \$118,500 to cover the Fiscal Year 2024-25 assessment.

Decision Package #12 – Police Body-Worn Cameras (BWC) Annual License and Replacement Fund. The use of BWCs has become an industry standard within law enforcement. The Redondo Beach Police Department has utilized BWCs since 2013, funded from several one-time sources, including supplemental law enforcement, asset forfeiture, and grant funds. The technology is integral to Police Department operations, and needs a permanent, sustainable, and ongoing funding source. It is recommended that the cost of BWC equipment and software licenses be incorporated into the core operating budget with the creation of a specific equipment replacement account under the Information Technology Department. Recommended is an ongoing Internal Service Fund appropriation of \$101,000.

Decision Package #13 – Parking Meter Credit Card Service Fees. Funding must be allocated for credit card service and transaction fees charged by the banking institutions for credit card payments at parking meters. The convenience of paying parking meter fees by credit card has resulted in increased meter usage. The current utilization rate exceeds the City's budget for transaction fees. Recommended is a one-time General Fund appropriation of \$20,000 to cover the expected increase in FY 2024-25.

Decision Package #14 – Police Department Background Investigations Contract Services. It is imperative that the Police Department perform proper and thorough background investigations on employment candidates, both sworn and civilian. The investigations are comprised of a polygraph examination, psychological evaluation, credit check, and extensive background check. Each component is performed by a professional service provider with expertise in the specified area. These services are of critical value to maintaining the integrity and quality of the Redondo Beach Police Department. The service cost for these professionals has risen significantly in the last several years, and additional funding is needed to maintain the Department's efforts to reach full staffing. Recommended is a one-time General Fund appropriation of \$15,000.

Decision Package #15 – Police SLESF and Asset Forfeiture Annual Appropriation. The Supplemental Law Enforcement Services Fund (SLESF) and Narcotic and Seizure Asset Forfeiture Fund contain additional State and Federal monies for law enforcement programs. These funds must be appropriated each year for planned expenses. Funds are utilized to supplement Police Department programs and equipment, such as the Drone as First Responder Program, K9 and SWAT equipment and training, and additional strategic programs. Recommended is a one-time Supplemental Law Enforcement Services Fund appropriation of \$100,000 and a one-time Narcotic and Seizure Asset Forfeiture Fund appropriation of \$120,000.

Decision Package #16 – Domestic Violence Advocacy Program. The Redondo Beach Police Department has provided a Domestic Violence Advocacy Program since 1998, through a grant from the Beach Cities Health District (BCHD). The program consists of 24 domestic violence advocate volunteers who provide 24/7 personal assistance to victims, from the onset of the incident to months beyond the initial call for service. BCHD grant funding has paid for the part-time salary of the Program Coordinator. In April 2023, RBPD was informed that BCHD will no longer be providing the grant as of FY 2024-25. RBPD's program was first of its



kind, and remains a unique service among law enforcement agencies. One year of City funding is proposed to maintain the program while the Department seeks other grant opportunities to support continuation of the service. Recommended is a one-time General Fund appropriation of \$40,000.

Decision Package #17 – Contract Plan Check Services for Building Services. The Building Division is staffed with two (2) full-time plan check reviewers and utilizes outside consultants to meet counter service demands. To ensure that plan review is done in a timely manner, and to help improve the Department's overall plan check turnaround times, funding is needed for contract plan check services. Recommended is a one-time General Fund appropriation of \$120,000 to cover the supplemental service costs.

Decision Package #18 – Electrification of Landscape Maintenance Equipment. Funding is needed to supplement grant funds that are available for the purchase of battery-powered landscape maintenance equipment and to install the supporting charging infrastructure. The Public Works Department plans to resume use of leaf blowers by acquiring six battery-powered units, as well as replacing gas-powered equipment with the purchase of six walk-behind mowers, eight string trimmers, five edgers and related charging infrastructure. The total project cost is estimated to be \$55,000. Available grants will help fund purchase of eligible equipment (with the trade-in of existing gas-powered units) up to 85% of the cost, up to a cap of \$1,400 per leaf blower, \$1,500 per walk behind mover and \$500/\$400 for trimmers/edgers. Recommended are one-time appropriations to the General Fund of \$15,000 and the Street Landscaping and Lighting Fund of \$15,000 to supplement SCAQMD grant funding (estimated to be \$25,000).

Decision Package #19 – Energy Cost Increases. Over the past five years, rate increases implemented by Southern California Edison have totaled 21% for street lighting and approximately 44% for City facilities. Over the same period, the Public Works Department's energy budget for facilities has increased by only 15% and the street lighting budget has remained unchanged. An overall budget increase of \$295,000 is requested to cover future energy expenses. On-going increased appropriations to the Street Landscaping & Lighting Fund (\$100,000), Wastewater Fund (\$20,000) and Building Occupancy Fund (\$175,000) are recommended to cover increased City energy costs.

Decision Package #20 – Gas Cost Increases. Over the past five years rate increases implemented by SoCalGas have totaled approximately 60%, while the Public Works gas budget has remained unchanged. A 60% budget increase (\$32,442) is requested to cover future natural gas expenses. An on-going increased appropriation to the Building Occupancy Fund in the amount of \$32,442 is requested to cover increased costs for natural gas use in City facilities.

Decision Package #21 – Public Works Operations Contracts and Professional Services. Public Works Operations has experienced increased costs year over year in most major maintenance and operations sectors. Prior year expenditure overages have traditionally been funded with savings in other areas of the Department. An analysis was conducted on Contract and Professional Services across all Public Works divisions, and it is projected that an increase of \$194,000 is needed to cover planned expenditures. Examples of such services include elevator maintenance, traffic signal maintenance, HVAC maintenance, ocean water testing, sidewalk replacement, and commercial driver training. Recommended are increased one-time appropriations to the Street Landscaping and Lighting Fund (\$45,000), Building Occupancy Fund (\$50,000), Street Operations - Gas Tax Fund (\$4,000), Tidelands Fund (\$80,000) and Uplands Fund (\$15,000).

Decision Package #22 – Public Works Operations Maintenance and Operations. Costs for materials and supplies that are essential for ongoing Public Works maintenance operations have increased significantly, including core needs such as asphalt, custodial supplies, paint, and fleet parts. A one-time appropriation of \$352,813 is requested to fund the difference between the Department's core materials and supplies budget and planned expenditures across all divisions. Recommended are one-time appropriations to the General Fund (\$16,465), Street/Gas Tax Fund (\$52,773), Street Landscaping and Lighting Fund (\$42,343), Waste-Water Fund (\$6,300), Vehicle Replacement Fund (\$86,225), Building Occupancy Fund (\$79,201), Tidelands Fund (\$35,500), and Uplands Fund (\$34,006).



Decision Package #23 – Public Works Refuse Rate Adjustment. The City Council will hold a public hearing on June 18, 2024 to consider proposed refuse rate adjustments. If approved, Solid Waste Division revenues and expenditures will be increased by \$52,356 and an adjustment to Solid Waste Fund appropriations will be needed. An appropriation to the Solid Waste Fund is needed to align revenues and expenditures with increased FY 2024-25 refuse rates. Recommended is an on-going revenue increase to the Solid Waste Fund of \$52,356 and an ongoing appropriation to the Solid Waste Fund of \$52,356.

Decision Package #24– Smart Manhole Cover and iWater Sewer System Monitoring and Maintenance. The smart manhole covers are a vital tool in avoiding sewer system overflows and keeping the City in compliance with mandatory State Water Resources Control Board Waste Discharge requirements. Additionally, the iWater system is used to provide the hardware and software needed to document and track past, present, and future sewer maintenance activities. An additional \$148,000 is needed to meet these mandates and to continue funding the Agreement for monitoring and maintenance of the City's 47 smart manhole covers and a separate agreement for a comprehensive preventative maintenance documentation program for the City's sewer system. Recommended is an on-going appropriation to the Wastewater Fund in the amount of \$148,000.

Decision Package #25 – Increased Tree Trimming Budget. The total projected cost of tree trimming in FY 2024-25 is \$428,000. The increased appropriation requested is based on unit pricing contained in the current tree trimming agreement with West Coast Arborists, and projected levels of service required in Grid 2, Grant Ave (trimmed every two years), and expected requests for out-of-grid pruning, emergency call-outs, tree removals and plantings. The Public Works Department's core budget for this item is \$283,000. An additional \$145,000 is needed to cover the upcoming Fiscal Year expenses. Recommended are one-time appropriations to the Street Landscaping and Lighting Fund (\$96,666) and the General Fund (\$48,333).

Decision Package #26 – Annual Vehicle Replacement. The City schedules and funds annual vehicle replacements as part of the Vehicle and Heavy Equipment Replacement Program. An appropriation is necessary for the regularly scheduled replacement of nineteen (19) vehicles used by City employees to carry out work assignments. Of the 19 vehicles/equipment, fifteen (15) are Police vehicles for the Patrol, Investigations, K9, and Traffic divisions. The three (3) vehicles/equipment for Public Works consist of one (1) Parks Division truck and two (2) ride-on movers. In addition, two off-cycle units are proposed to be funded in FY 2024-25. The balance of Fire Admin Unit #100, approved by Council in May, an out-of-service Police Patrol vehicle that requires advanced replacement, and the conversion of one Patrol Unit to a K9 Unit. Recommended is a one-time appropriation to the Vehicle Replacement Fund of \$1,394,280.

Decision Package #27 – Water Cost Increases. Over the past five years water rate increases implemented by the California Water Service Company have totaled approximately 40%, while most Public Works water budgets have remained unchanged. A 25% overall budget increase totaling \$159,000 is needed to cover annual City-wide water expenses. Recommended are on-going increased appropriations to the General Fund (\$72,000), Street Landscaping & Lighting Fund (\$31,000), Harbor Tidelands Fund (\$30,000), Harbor Uplands Fund (\$9,000) and the Building Occupancy Fund (\$17,000) to cover increased costs for City water use.

Decision Package #28 – National Pollutant Discharge Elimination System (NPDES) and MS4 Permit Technical Support. An ongoing Measure W Fund appropriation in the amount of \$100,000 is needed to cover costs associated with professional and technical support for the administration, implementation, inspection, reporting, and monitoring of the City's MS4 NPDES permit. The scope of work will include implementing projects and programs that will help improve the water quality of our receiving bodies of water. Funding for this request is included in the estimated Measure W revenues and included in the City's Annual Spending Plan that is submitted to Los Angeles County. Recommended is an on-going increased appropriation from the Measure W Fund in the amount of \$100,000.

Decision Package #29 – Fire Department Equipment, Tools, and Testing. In FY 2023-24 the City Council approved the purchase of a second fire engine from Seagrave Fire Apparatus, LLC. The accelerated purchase of the replacement apparatus also requires the purchase of loose equipment such as fire hoses. Fabrication material is also needed to bring the new engine up to RBFd specifications. An estimated \$66,000 was spent



on equipment and material for the first Seagrave engine. The same equipment and material will be needed for the second Seagrave engine, but this engine will also require extrication equipment which costs an estimated \$20,000. Additionally, the Redondo Beach Fire Department maintains equipment that requires periodic testing and replacement. This includes all fire hoses and ladders. Escalating costs and an expanded reserve fleet require additional resources to remain operational-ready. \$30,000 is needed in the upcoming year. Recommended is a one-time General Fund appropriation of \$116,000 to cover the above costs.

Decision Package #30 – Fire Department Replacement PPE & New Hire PPE. Firefighters wear their issued personal protective ensemble (PPE) on a daily basis as a barrier to hazards encountered during emergency responses. The National Fire Protection Association/NFPA Standard 1971 identifies 10 years as the recommended service life for firefighter PPE. The requested funding will allow for the replacement of PPE reaching the end of its useful life in 2025. Twelve sets are due to be replaced in the upcoming year, and an additional two sets are needed for planned new hires. Recommended is a one-time General Fund appropriation of \$87,000.

Decision Package #31 – Fire Department Emergency Medical Services (EMS) Supplies and Training. The Redondo Beach Fire Department answers over 5,000 calls for EMS annually. During each of these incidents, equipment and supplies are utilized to assess, treat, and transport patients in the continuum of care from the field through the transfer to local emergency rooms. Monthly in-service training provided for Redondo Beach Fire Department paramedics ensures that the community receives premium care in these times of need. This training also meets regular accreditation and licensing mandates established by the applicable regulatory agencies. For over 20 years, the Beach Cities Health District (BCHD) has provided annual grant funding to support the Fire Department’s EMS equipment supply and training programs. The annual grant has totaled \$58,000 in recent years. The Health District has said that is it unable to provide these funds in FY 2024-25. Recommended is a one-time General Fund appropriation of \$58,000 to cover the loss of these grant funds.

Decision Package #32 – Beach Cities Transit CNG Fuel and Station Maintenance. Increased funding is needed to cover Compressed Natural Gas (CNG) fuel and station costs for Beach Cities Transit (BCT) operations. Requested is an ongoing appropriation of \$50,000 to the Transit Fund which will be offset by Proposition A Transportation Local Return funds and dedicated Formula Allocation Transit Funding.

Decision Package #33 – Transit Consulting Services. The upcoming procurement of fixed-route and demand-response services will require the support of professional consulting services. The assistance of consulting services will also be critical in the planning, preparation, and implementation of the recommendations made in the most recent, Council-approved, Transit Services Study report. Requested is a one-time appropriation of \$126,000 to the Transit Fund which will be offset by Formula Allocation Transit Funding.

Decision Package #34 – Beach Cities Transit and WAVE Dial A Ride Operational Expenses. An additional on-going appropriation of transit funds is required for continued operation of Lines 102 & 109 and WAVE Dial-A-Ride services. Per the Agreement with the City’s transit operator, an additional \$130,908 will be needed going forward. Recommended is an on-going appropriation of \$130,908 to the Transit Fund which will be offset by State and Regional Transit Formula Allocations (FAP) and Proposition A Local Return funds.

Decision Package #35 – Community Services Part-Time Salaries Increase. The Community Services Department must increase its various part time salaries to adjust to new State minimum wage levels. The minimum wage increases have had a significant impact on the labor market and the City's current part-time salary ranges are no longer competitive, resulting in constraints in recruiting and retaining quality staff members. The proposed increase would support ongoing programming and facility use at eight afterschool sites, six summer camps, three senior centers, Aviation Park, Alta Vista Community/Tennis Center, Wilderness Park, teen programs, Seaside Lagoon, Perry Park Preschool, Passport Services, and Recreation Office personnel. These salary allocations are supported by revenues from each activity/program and the fee increases that will be proposed as part of the Master Fee Schedule. Recommended is an ongoing General Fund appropriation of \$717,859 offset by the ongoing revenues proposed in Decision Package #6.



Decision Package #36 – John Parsons Public Art Fund Project Funding Allocations. The John Parsons Public Art Fund is currently accounted for in an 800 Deposit account within the City's financial system, MUNIS. These projects should be included in the 300 Capital Fund Account to allow for easier tracking and accounting. Recommended is a full balance transfer from the John Parsons Art Fund to the 300 Capital Projects Fund to support the Public Art Projects approved by City Council. Also recommended is the transfer of monies in the Fund to reflect recent City Council direction regarding the following projects: Gate Wave Project funding will increase by \$5,000 for a total of \$275,000; Skate Park Mural at Pad 10 Project funding will increase by \$25,000 for a total of \$75,000; the Lillenthal Street Sculpture Art Project funding will decrease by \$125,000 for a total of \$0; the Public Works Building Mural Project funding will increase by \$65,000 for a total of \$125,000; the Big Lots Retaining Wall Mural funding will decrease by \$35,000 for a total of \$0; and funding will be appropriated for the ARTesia Project in the amount of \$400,000. All other Public Art Fund allocations will remain unchanged.

Decision Package #37 – Replacement of the Cyclorama at the Performing Arts Center.

A cyclorama is a background device deployed to cover the back of a theater stage and is used with special lighting to create backdrops and scenery for shows. The cyclorama at the Redondo Beach Performing Arts Center (RBPAC) is over 16 years old, is partially damaged, and has several holes. To ensure ongoing marketability of the RBPAC, replacement of the cyclorama is being proposed. Recommended is a one-time General Fund appropriation of \$14,000 to cover the cost.

Decision Package #38 – Replacement of the Personnel Lift at the Performing Arts Center.

The personnel lift at the Redondo Beach Performing Arts Center (RBPAC) is required to reach high work areas for scenery, lighting, and other stage work. The personnel lift is over 30 years old and is nearing the end of its useful life. To ensure staff is able to continue RBPAC operations without interruption or equipment failure, proposed is the replacement of the personnel lift. Recommended is a one-time General Fund appropriation of \$30,000.

Decision Package #39 – Funding for Mandatory Trainings for Housing Division Staff. All Housing staff will be required to complete training on new HUD regulations scheduled for implementation in the upcoming fiscal year. The mandatory trainings include, but are not limited to HOTMA (significant changes to income calculation, net family assets, and income reviews) and NSPIRE (new method for conducting and processing inspections of HUD-assisted housing). Both programs will be required for ongoing management of the Housing program. Additionally, funds are needed for Housing staff to attend local Housing conferences. Funding for additional trainings will be provided by monies received from the US Department of Housing and Urban Development. General Fund monies will not be used. Recommended is a one-time appropriation of \$17,983 of Housing Authority funds for increased training.

Decision Package #40 – Criminal Case Management Software System. Funding is needed to implement and maintain new case management software that is required to comply with California's newly enacted race blind charging requirements that take effect January 2025. Proposed is the purchase of PROSECUTOR by Karpel "PBK," a case management software system that is designed to meet the new specialized needs of the Prosecutor's Office. PBK will allow the City Prosecutor's Office to connect with the Los Angeles Superior Court system and implement electronic filing in a way that is compatible with the new mandates. PBK will create internal workflow efficiencies and eventually allow the Office to complete paperless filings. Additionally, PBK has the ability to link directly to the Redondo Beach Police Department's Mark 43 and Evidence.com systems and will provide the ability to transmit all discovery electronically. This will enable the Office to quickly access all lab reports, 911 recordings, photos, and case related emails in one location while ensuring comprehensive case tracking and reporting information is available. Recommended is a one-time General Fund Appropriation in the amount of \$41,500 and an ongoing General Fund Appropriation of \$7,050.

**Decision Packages that Help Protect the Health, Safety and Quality-of-Life of the Public**



Decision Package #41 – Homeless Housing Supervisor. Requested is funding to create a new full-time Homeless Housing Supervisor position dedicated to programs dealing with chronic homelessness. The cost of the proposed position is \$138,340. The position would coordinate various programs and contracts, train and supervise the Homeless Housing Navigator position, as well as provide after care for clients who are housed. Recommended is an ongoing appropriation from the Successor Agency Fund of \$50,000 and an ongoing General Fund appropriation of \$88,340.

Decision Package #42 – CAO Funding for Special Legal Costs Associated with the AES Property Bankruptcy Proceeding and Metro C Line Extension to Torrance Project. The City of Redondo Beach is an interested party in the case involving 9300 Wilshire LLC Bankruptcy C.D. Cal. Case Number: 2:23-bk-10918-ER. Additionally, the City has concerns with the proposed Metro C (Green) Line Extension to Torrance Project that could require assistance from outside counsel. Funding for these activities is not within the Department's core budget for legal services. Recommended is a one-time General Fund appropriation of \$1,157,500 to protect the City's interests in these matters.

Decision Package #43 – Senior Center IT Infrastructure Upgrades. The Perry Park and Veteran's Park Senior Centers are currently equipped with unsupported Internet connections, dated home-grade Wi-Fi equipment, and hand-me-down computers from 2013. The Anderson Park Senior Center has no permanently-installed technology at all. While there is no need for costly enterprise-grade connectivity at these locations, reliable connectivity and access to the City's telephone system is necessary for patron use, events, online courses, and communication. Proposed is the purchase of equipment necessary to bring these locations up to a standard which can be supported by the Information Technology Department with a four to five year refresh cycle. This includes a computer and printer for each location, equipment to connect each location to a business-grade or better Internet connection, Wi-Fi, and new telephones, as necessary. Recommended is an ongoing appropriation of \$1,200 and a one-time appropriation of \$20,690 to the Information Technology Fund.

Decision Package #44 – Crossing Guard Services. The City provides crossing guard services for intersections which have been identified as high traffic pedestrian crossing areas in close proximity to schools. The Police Department utilizes a combination of part-time Crossing Guard staff employed by the Department, and contract services to supplement vacant crossing guard locations. The Department's core budget is sufficient to staff approximately a dozen intersections. Additional funding is needed to maintain the 22 intersections routinely covered in FY 2023-24. Requested is a one-time General Fund appropriation of \$205,000.

Decision Package #45 – Code Enforcement Part-Time Staffing. The City Council transferred oversight of Code Enforcement to the Police Department in 2021, and the Unit has successfully utilized both full-time and part-time staffing to address the high volume of calls for service. The Police Department has seen optimum response occur when both full-time and part-time personnel are available for deployment. Continued part-time funding is proposed to maintain the level service desired by the community. Recommended is a one-time General Fund appropriation of \$35,000.

Decision Package #46 – Fire Department Healthcare Compliance, Records Management Tracking, PulsePoint, and CAD Support. Firefighters generate a patient care report on every medical call for service that results in aid. These reports serve as the patient's record of assessment findings in the field and provide critical information for the continuity of care when patients are transported to local emergency rooms. Funding is requested to upgrade the Department's current electronic patient care report platform to meet new compliance and reporting mandates, improve operation on the iOS operating system to ensure uninterrupted functionality, and integrate the system with Zoll cardiac monitor ECG transmission capabilities. Additionally, increased on-going funding is needed for the Fire Department Records Management System and for Computer Aided Dispatch integration with PulsePoint. Recommended is a one-time General Fund appropriation of \$28,000 and an on-going General Fund appropriation of \$39,500.

Decision Package #47– Additional Funding to Support Expanded Housing Vouchers. The Housing Authority is anticipated to be granted additional funding to administer the Housing Choice Voucher Program, the Emergency Housing Voucher Program, and a Project Based Voucher Program specifically for use at Project Moonstone, which is anticipated to be open early next Fiscal Year. The Section 8



voucher program is funded solely with monies received from the US Department of Housing and Urban Development. The Housing Assistance Payment funding for FY 2024-25 is expected to increase to \$7,794,684 and be sufficient to cover the proposed funding request. General Fund monies are not used to administer the program. Recommended is an ongoing appropriation of \$787,843 to the Housing Choice funds.

Decision Package #48 – Tennis Court Resurfacing at Alta Vista Park. The eight (8) tennis courts located at Alta Vista Park are in need of full court resurfacing due to wear and tear from the high volume of use. Recommended is a one-time General Fund appropriation of \$90,000 to resurface the courts.

### **Decision Packages that Improve Organizational Efficiency or Effectiveness**

Decision Package #49 – Upgrade the City's Agenda Management System. Increased funding is needed to upgrade the agenda management system. The system requires a one-time implementation cost of \$30,000 including data migration, set up fees, and training. As well as an annual cost increase of \$34,000 for new subscription fees for indexing, closed captioning, transcription, and social media connectivity. Recommended is an ongoing General Fund appropriation of \$34,000 and a one-time Public Educational and Government Access (PEG) Fund appropriation of \$30,000.

Decision Package #50 – Reorganization of Financial Services Personnel. The Financial Services Department continues to transition from manual, paper-based, data entry tasks to more complicated analytical work. A reorganization of existing vacant positions is needed to accommodate the City's increasingly complex payroll and accounting operations. Three positions are currently vacant in the Department: Payroll Technician, Accountant, and Office Assistant. The Department has been unable to find candidates with the experience and skill sets needed to be successful in performing the position's modern requirements at the current level of pay. To address this issue, the Department has proposed the following reclassifications and/or changes to the positions. Reclassify the vacant Payroll Technician position to Payroll Analyst (\$12,585). Reclassify the vacant Accountant position to Accountant III (\$18,032). Upgrade one vacant part-time Office Assistant Position to a full-time Accounting Clerk (\$47,452). Recommended is an ongoing General Fund appropriation of \$78,069 to accommodate the personnel changes.

Decision Package #51 – Ergonomic Office Equipment. Due to the nature of the Financial Services duties, staff spends a significant amount of the workday sitting for long periods of time. New ergonomic office equipment is needed to improve work accommodations and help alleviate stress on employee posture, prevent arthritis, and reduce the number of work-related injuries. Recommended is a one-time General Fund appropriation of \$7,500.

Decision Package #52 – Police Department Technologies. The Police Department utilizes technology platforms and software to gather, process and distribute information to both maximize staff efficiency and provide the best level of service to the community. The technologies are tightly woven into department operations and are becoming critical to meeting the public' service expectations. Each has become a necessary component of a leading law enforcement agency. These technologies include Drone as a First Responder, automated license plate readers, mandated data reporting applications, emergency communication platforms, medical dispatch software, a customer survey platform, and contemporary records management systems. The cost of existing and new technologies has increased and additional funding is needed to maintain these critical functions. Recommended is a one-time General Fund appropriation of \$133,000 and an ongoing Emergency Communications Fund appropriation of \$7,000.

Decision Package #53 – Final Phase of the Parking Meter Replacement Project. In 2020, following an RFP process, the City Council selected Mackay Meters as the preferred vendor to replace the City's aging IPS meters. The third, and final phase of this work effort would replace the remaining 112 IPS meters in the Riviera Village parking lot. The IPS meters were installed in 2015, and are experiencing ongoing maintenance issues, particularly with screen damage. The Police Department has received numerous complaints from the public regarding the state of these meters, and has incurred increased maintenance costs. Recommended is a one-time General Fund appropriation of \$91,910 to complete the final phase of the parking meter replacement project.



Decision Package #54 – Cost of Services Study for Community Development Department Permit Processing. Proposed is \$40,000 of funding to hire a consultant to perform a cost of services study for the Community Development Department, which will evaluate the true cost of processing all types of planning and building permits, and will recommend adjustments to the fee schedule where appropriate. Recommended is a one-time General Fund appropriation of \$40,000 to complete the study.

Decision Package #55 – Citywide Training. Prior year budget cuts have reduced budgets in many operating departments for ongoing employee training. These cuts have particularly impacted the City's ability to perform regular customer service and project and contract management training. Recommended is a one-time General Fund appropriation of \$80,000 to support increased employee training in these areas during the upcoming Fiscal Year.

Decision Package #56– Recreation Part-Time Employee Scheduling and Time Entry Reporting Software. The Recreation Services Division has over 200 part-time and seasonal employees reporting to off-site locations throughout the City for their scheduled shifts and various programs. There are two proposed software programs that would save significant staff time during the preparation of recurring payroll documentation and provide critical efficiency to recreation program operations. The first is UKG, an advanced scheduling software system that supports efficient staff scheduling, provides for GPS-tracked clock-in and clock-out, and is able to communicate directly to the City's MUNIS finance system. This will provide a critical and reliable method that would ensure employees are being paid for time worked as well as a simplified verification of hours for each pay period. The second system is a project and team management software program, ProdType, which would provide an efficient and streamlined approach to tracking and managing the department's various projects and activities. This software provides a wide range of customizable project and team management modules including some that assist with unique project maintenance and archival requirements, as well as modules that ensure employee certification compliance. Recommended is an ongoing General Fund appropriation of \$32,000 to procure these programs.

Decision Package #57 – Litigation Paralegal. Requested is the restoration of a Full-Time Litigation Paralegal dedicated to assist attorneys with the management and coordination of all phases and stages of City litigation. This position would coordinate the gathering of information and respond to all informal requests for discovery as well as conduct research on legal and factual issues. There is already a job description under the Professional and Supervisory Association for this position which was last filled in August of 2010. The work provided by the Paralegal is expected to reduce annual contract litigation expenses. Recommended is an ongoing appropriation from the Self-Insurance Fund to the City Attorney Department of \$158,146 eventually offset by reductions in Self-Insurance Fund contract attorney expenses.

Decision Package #58 – CAO Civil Case Management Software. The City Attorney's Office's current workflow management system no longer meets the needs of the City and needs replacing. Proposed is funding to procure City Case Management software (CMS), CityLaw, a tailor-made software that enables government agencies to track and store case information, documents, notes, and track key deadlines. The software centralizes case information, documents, contact information, billing, and expenses in one place that would be accessible by all Office employees. It will improve Department efficiency, and allow staff to better manage cases and internal workflows. Recommended is a one-time General Fund appropriation of \$16,728 to implement the software and an ongoing appropriation of \$3,660 to cover annual subscription and maintenance costs.

### **Decision Packages that Support Priority Objectives Suggested by City Commissioners or Members of the Public**

Decision Package #59 – Historic Resource Survey Update. The Planning Division utilizes an old Historic Resources Survey to administer the City's Historic Preservation Program. The survey information was collected in 1996 and requires updating. The requested allocation would fund the contract cost for consultant services needed to update the survey and complete necessary amendments to the City's Historic Preservation Ordinance. Recommended is a one-time appropriation of \$175,000 to the General Fund.



Decision Package #60 – Public Library Materials Budget. This funding is requested to keep pace with the growing demand for library materials and to provide patrons with the best possible service. Proposed is an additional \$20,000 of funding to allow the library to purchase new materials, replace worn-out materials more quickly, and expand the library's collection of e-books and audiobooks which are in high-demand. Recommended is a one-time appropriation of \$20,000 to the General Fund.

### **Decision Packages that Fill Gaps in Service or Meet New Service Demands**

Decision Package #61 – Reclassification of Senior Librarian position to Library Manager. This is a proposed adjustment to the library management position in the Library Services Department to enhance operational efficiency, improve succession planning, and employee retention. The Department is proposing to reallocate funding from the existing vacant Senior Librarian position and utilize some available part-time salary budget to create a new/upgraded Library Manager position. As the library's collection and services continue to grow, it is increasingly important to have a manager who can oversee all aspects of the library's operations. The Library Manager position would be responsible for developing and implementing new programs and services, as well as helping manage the Library Department's budget and staff. Upgrading the Senior Librarian position would create a new career path for librarians and help the library to keep its best employees. Additionally, the Library Manager is expected to be a visible and active member of the community to help raise the library's profile and attract new patrons. No additional appropriation of funding is needed to reclassify the position. Recommended is authorization to utilize existing Department funds to upgrade the Senior Librarian position to a Library Manager position.

Decision Package #62 – Public Works Department Part Time Budget Increase. Part time workers are essential for the Public Works Department to keep up with core maintenance services and to complete special projects. Additionally, the Fleet Services Division is in need of part-time assistance to support increased vehicle maintenance tasks and the Engineering Services Division requires a part time Traffic Engineer to help process the high volume of traffic and parking-related requests received from residents. Recommended is a one-time General Fund appropriation of \$70,000 for increased part-time personnel and an on-going appropriation in the Vehicle Replacement Fund of \$15,000.

Decision Package #63 – Waterfront & Economic Development Manager Pay Range Increase. The Waterfront and Economic Development Department has struggled in its recruitment for the position of Waterfront and Economic Development Manager. The role is very unique and requires a wide variety of expertise in harbor operations, land use matters, property management, real estate, and project/construction management. Increasing the maximum salary range for the position by \$30,000 is expected to make the position more attractive to qualified candidates that can provide immediate value to the Department. Recommended is an ongoing appropriation of \$15,000 to the Tidelands Fund and \$15,000 to the Uplands Fund to increase the top end of the position's salary range from \$119,436 to \$149,436.

### **Closing Remarks**

As stated above, the Proposed FY 2024-25 Budget is balanced, provides the resources necessary to satisfy the City's most important obligations in the coming year and, given the residual fund balance, allows for some limited Council flexibility. A snapshot summary of the Proposed General Fund Budget is as follows:



| <b>FY 2024-25 General Fund Summary</b>                             |                     |
|--|---------------------|
| <b>Estimated Beginning Fund Balance</b>                            | <b>\$ 4,264,254</b> |
| <b>Core Budget</b>   |                     |
| Proposed Revenues  | 116,503,013         |
| Proposed Expenditures  | (114,320,546)       |
| <b>Unfunded Accrued Liability (UAL)</b>                            |                     |
| Unfunded Accrued Liability (UAL) Payment                           | (3,252,026)         |
| <b>Recommended Decision Packages-Ongoing</b>                       |                     |
| Recommended Revenues   | 1,353,789           |
| Recommended Expenditures   | (1,185,161)         |
| <b>Recommended Decision Packages-One-Time</b>                      |                     |
| Recommended Expenditures   | (3,280,131)         |
| <b>Recommended CIP Allocation</b>                                  |                     |
|  | -                   |
| <b>Total Estimated Year-End Fund Balance after Recommendations</b> | <b>\$ 83,191</b>    |

Possible Additional Future City Revenues

As noted above, the FY 2024-25 Budget, if approved as proposed, will generally align ongoing revenues with ongoing expenditures. Looking ahead to the following year’s Budget, approximately \$1M of new revenue is expected to be generated by the Legado Project (mostly as a result of TOT from the hotel); an additional \$1.5M of TOT revenue is expected to come from the Marine Ave Hotel properties; and between \$300K and \$600K of new revenue is anticipated to be collected from Cannabis Retailers, once licenses are issued and retail sites become operational. Assuming general tax growth remains relatively steady, the FY 2025-26 Budget should have approximately \$3M to \$4M in additional structural revenue to cover new future expenses. What is important to consider, however, is that these expected revenues, while sufficient to accommodate anticipated annual cost increases for core items like employee salary and benefit adjustments and maintenance costs, the \$3M to \$4M projected tax increment is not enough to cover new debt service payments that would arise in the event lease revenue bonds are issued by the City for significant capital acquisition and/or infrastructure investments.

In order to provide structural revenue for new debt service, it is recommended the Council consider other supplemental revenue sources such as increasing the City’s TOT or local Sales and Use Tax rates. As an example, increasing the City’s TOT rate from 12% to 14% would generate roughly \$2M a year in additional revenue. Approval of a local \$0.75 Sales and Use Tax would generate roughly \$7.5M a year in annual General Fund revenue. Both taxes would require approval by resident voters to be implemented.

Opportunity for Capital Debt Servicing

There have been questions regarding the ability to fund ongoing debt service costs associated with lease revenue bonds that could be used to provide additional capital resources. Interest rates for Tax Exempt Municipal Bonds are roughly 4% at this time, which means for every \$10M of issued debt, the total cost for debt servicing would be roughly \$600K per year. In the event the City issues lease revenue bonds for new capital appropriations, it would be recommended that annual debt servicing expenditures align with new structural revenues. As an example, a 2% increase in the City’s TOT rate would provide annual revenues to cover approximately \$30M of additional debt.

Another option would be to consider asking voters to approve a General Obligation (GO) Bond that is paid through increased property tax assessment. The debt service for a GO Bond is covered by citywide property owners rather than the City’s General Fund and would provide capital resources for the City without impacting the structural budget.

Budget Response Reports



There will be a variety of Budget Response Reports that will be released in the coming weeks for consideration with the Proposed Budget. These Budget Response Reports will provide detailed information beyond what is provided in the budget document. Additionally, these Budget Response Reports will enable the Mayor and City Council to further explore additional potential budget proposals. The first batch of reports will be provided as part of the meeting agenda materials for the June 4<sup>th</sup> Budget Hearing.

### Mini-Financial Statements

As has been the case for a number of years, we openly communicate the fiscal condition of our various municipal “business units” within the budget by using mini-financial statements. In this way, the Mayor and City Council can make informed policy choices, staff can make informed management decisions, and the public can have an informed understanding of City activities. The budget document includes mini-financial statements for the following activities:

|                                  |                                      |
|----------------------------------|--------------------------------------|
| Harbor Tidelands                 | Community Development Block Grant    |
| Harbor Uplands                   | Housing Authority                    |
| Solid Waste                      | Seaside Lagoon                       |
| Wastewater                       | Redondo Beach Performing Arts Center |
| Transit                          | Successor Agency                     |
| Vehicle Replacement              | Housing Successor Agency             |
| Street Landscaping &<br>Lighting | Community Financing Authority        |

### Acknowledgements

The preparation of the City's annual budget is a difficult undertaking, and there are many individuals and groups who deserve credit for the release of this document. Special thanks to the Department Heads, analysts, and other support staff who are responsible for gathering the budget information. Thank you to our Assistant to the City Manager for assisting with the preparation of the Decision Packages and providing fresh eyes on the transmittal letter. Also, a big thank you to our Financial Services Department who coordinates and computes all of the financial data that is incorporated into the document. I would especially like to thank Wendy Collazo, Stephanie Meyer, and Erin Smith who worked many long hours to prepare the document in advance of the City Charter deadline.

We look forward to presenting the Proposed FY 2024-25 Budget, as reflected in this document, and the accompanying Budget Response Reports over the upcoming weeks. On behalf of the City staff, thank you for the opportunity to work together to enhance the programs and services that make Redondo Beach such a great place to live, work, and visit.

Sincerely,



Mike Witzansky  
City Manager



# Summary of Recommended Decision Packages

To change base budgets, or service levels, City Departments submit for City Manager consideration as part of the budget process. Staff includes City Manager-approved Decision Packages as part of the City Manager's proposed budget. Typically, there are many more departmental needs/ requests than there are funds available. Staff use the following criteria to evaluate and prioritize requests.

Would the Decision Package:

1. Sustain or improve revenue to the City?
2. Restore department positions and operating budgets lost during prior year reductions?
3. Be necessary to comply with mandates or fund unavoidable costs for current basic services?
4. Protect the health, safety and quality-of-life of the public?
5. Improve organization efficiency or effectiveness?
6. Support priority objectives suggested by City Commissioners or members of the public during the budget input process?
7. Fill gaps in service or meet new service demands?

Budget deliberations are about policy priorities, allocating limited resources and making difficult choices. Using the criteria described above, and the City's Fiscal Responsibility corporate value, staff recommends a total of xx Decision Packages for the FY 2024-25 Budget. The proposed Decision Packages are categorized below and can be found in a summary table at the end of the transmittal letter:

## FY 2024-25 Recommended Decision Packages

| Description  | General Fund   |         |           | Other Funds Total |          |
|--|--|---------|-----------|-------------------|----------|
|  | One-Time   | Ongoing | Total     |                   |          |
| <b>Decision Packages that Sustain or Improve Revenue for the City</b>                      |  |         |           |                   |          |
| 1  | Community Development Department Building Services Fee Increases     |         | (241,000) | (241,000)         |          |
| 2  | Technology & Training Surcharge Fee for Building Permits             |         | (108,000) | (108,000)         |          |
| 3  | Public Works Department Fee Increases                                |         | (2,430)   | (2,430)           |          |
| 4  | Police Department Master Fee Update                                  |         | (195,000) | (195,000)         |          |
| 5  | Solid Waste Admin Fee Increase                                       |         |           | -                 | (25,000) |
| 6  | Community Services Department Fee Increases                          |         | (807,359) | (807,359)         |          |
| <b>Needed to Comply with Mandates or Fund Unavoidable Costs for Current Basic Services</b> |  |         |           |                   |          |
| 7  | RVC March 4, 2025 Election and Voter Outreach                        | 462,950 |           | 462,950           |          |
| 8  | Special Election November 5, 2024                                    | 243,079 |           | 243,079           |          |
| 9  | Increase in Cost of Services and Training in the City Clerk's Office | 56,821  |           | 56,821            |          |
| 10   | IT Equipment Replacement   |         |           | -                 | 400,021  |
| 11   | Interoperability Network South Bay (INSB) Annual Assessment          |         |           | -                 | 118,500  |
| 12   | Police Body-Worn Cameras Annual License and Replacement Fund         |         |           | -                 | 101,000  |
| 13   | Parking Meter Credit Card Service Fees                               | 20,000  |           | 20,000            |          |
| 14   | Police Department Background Investigations Contract Services        | 15,000  |           | 15,000            |          |
| 15   | Police SLESF and Asset Forfeiture Annual Appropriation               |         |           | -                 | 220,000  |
| 16   | Domestic Violence Advocacy Program                                   | 40,000  |           | 40,000            |          |
| 17   | Contract Plan Check Services for Building Services                   | 120,000 |           | 120,000           |          |
| 18   | Electrification of Landscape Maintenance Equipment                   | 15,000  |           | 15,000            | 15,000   |
| 19   | Energy Cost Increases  |         |           | -                 | 295,000  |



| Description   | General Fund  |           |         | Other Funds |           |
|---|---|-----------|---------|-------------|-----------|
|   | One-Time  | Ongoing   | Total   | Total       |           |
| 20  | Gas Cost Increases  |           |         | -           | 32,442    |
| 21  | Public Works Operations Contracts and Professional Services   |           |         | -           | 194,000   |
| 22  | Public Works Operations Maintenance and Operations  | 16,465    |         | 16,465      | 336,348   |
| 23  | Public Works Refuse Rate Adjustment   |           |         | -           | 52,356    |
| 24  | Smart Man-hole Cover and iWater Sewer System Monitoring and Maintenance   |           |         | -           | 148,000   |
| 25  | Increased Tree Trimming Budget  | 48,333    |         | 48,333      | 96,666    |
| 26  | Annual Vehicle Replacement  |           |         | -           | 1,394,280 |
| 27  | Water Cost Increases  |           | 72,000  | 72,000      | 87,000    |
| 28  | National Pollutant Discharge Elimination System (NPDES) and MS4 Permit Technical Support  |           |         | -           | 100,000   |
| 29  | Fire Department Equipment, Tools, and Testing   | 116,000   |         | 116,000     |           |
| 30  | Fire Department Replacement PPE & New Hire PPE  | 87,000    |         | 87,000      |           |
| 31  | Fire Department Emergency Medical Services (EMS) Supplies and Training  | 58,000    |         | 58,000      |           |
| 32  | Beach Cities Transit CNG Fuel and Station Maintenance   |           |         | -           | 50,000    |
| 33  | Transit Consulting Services   |           |         | -           | 126,000   |
| 34  | Beach Cities Transit and WAVE Dial A Ride Operational Expenses  |           |         | -           | 130,908   |
| 35  | Community Services Part-Time Salaries Increase  |           | 717,859 | 717,859     |           |
| 36  | John Parsons Public Art Fund Project Funding Allocations  |           |         | -           | 400,000   |
| 37  | Replacement of the Cyclorama at the Performing Arts Center  | 14,000    |         | 14,000      |           |
| 38  | Replacement of the Personnel Lift at the Performing Arts Center   | 30,000    |         | 30,000      |           |
| 39  | Funding for Mandatory Trainings for Housing Division Staff  |           |         | -           | 17,983    |
| 40  | Criminal Case Management Software System  | 41,500    | 7,050   | 48,550      |           |
| <b>Decision Packages that Help Protect the Health, Safety and Quality-of-Life of the Public</b> |   |           |         |             |           |
| 41  | Homeless Housing Supervisor   |           | 88,340  | 88,340      | 50,000    |
| 42  | CAO Funding for Special Legal Costs Associated with the AES Property Bankruptcy Proceeding and Metro C Line Extension to Torrance Project | 1,157,500 |         | 1,157,500   |           |
| 43  | Senior Center IT Infrastructure Upgrades  |           |         | -           | 21,890    |
| 44  | Crossing Guard Services   | 205,000   |         | 205,000     |           |
| 45  | Code Enforcement Part-Time Staffing   | 35,000    |         | 35,000      |           |
| 46  | Fire Department Healthcare Compliance, Records Management Tracking, PulsePoint and CAD Support  | 28,000    | 39,500  | 67,500      |           |
| 47  | Additional Funding to Support Expanded Housing Vouchers   |           |         | -           | 787,843   |
| 48  | Tennis Court Resurfacing at Alta Vista Park   | 90,000    |         | 90,000      |           |
| <b>Decision Packages that Improve Organizational Efficiency or Effectiveness</b>                |   |           |         |             |           |
| 49  | Upgrade the City's Agenda Management System   |           | 34,000  | 34,000      | 30,000    |



| Description  | General Fund  |                  |                  | Other Funds Total |                  |
|--|---|------------------|------------------|-------------------|------------------|
|  | One-Time  | Ongoing          | Total            |                   |                  |
| 50   | Reorganization of Financial Services Personnel                                |                  | 78,069           | 78,069            |                  |
| 51   | Ergonomic Office Equipment  | 7,500            |                  | 7,500             |                  |
| 52   | Police Department Technologies  | 133,000          |                  | 133,000           | 7,000            |
| 53   | Final Phase of the Parking Meter Replacement Project                          | 91,910           |                  | 91,910            |                  |
| 54   | Cost of Services Study for Community Development Department Permit Processing | 40,000           |                  | 40,000            |                  |
| 55   | Citywide Training   | 80,000           |                  | 80,000            |                  |
| 56   | Recreation Part-Time Employee Scheduling and Time Entry Reporting Software    |                  | 32,000           | 32,000            |                  |
| 57   | Litigation Paralegal  |                  |                  | -                 | 158,146          |
| 58   | CAO Civil Case Management Software  | 16,728           | 3,660            | 20,388            |                  |
| <b>Decision Packages that Support Priority Objectives Suggested by City Commissioners or Members of the Public</b> |   |                  |                  |                   |                  |
| 59   | Historic Resource Survey Update   | 175,000          |                  | 175,000           |                  |
| 60   | Public Library Materials Budget   | 20,000           |                  | 20,000            |                  |
| <b>Decision Packages that Fill Gaps in Service or Meet New Service Demands</b>                                     |   |                  |                  |                   |                  |
| 61   | Reclassification of Senior Librarian position to Library Manager              |                  |                  | -                 |                  |
| 62   | Public Works Department Part-Time Budget Increase                             | 70,000           |                  | 70,000            | 15,000           |
| 63   | Waterfront & Economic Development Manager Pay Range Increase                  |                  |                  | -                 | 30,000           |
| <b>Grand Total</b>   |   | <b>3,380,131</b> | <b>(288,628)</b> | <b>3,091,504</b>  | <b>5,258,348</b> |



# Final Budget Motion

July 1, 2024

The Honorable Mayor and Members of the City Council  
City of Redondo Beach, California

Subject: Council Actions Amending the Proposed FY 24-25 Budget

Staff has prepared allocation adjustments to the FY 24-25 Budget in response to the City Council's approved motion at its June 18, 2024 meeting. The adjustments are described below, with their impact to affected fund levels reflected in attachment A.

The City Council made changes to appropriate or reallocate funds to address City priorities and Decision Package numbers 4, 6, 48 and 36. With the approved changes, the budget remains in balance for FY 24-25.

## DECISION PACKAGE MODIFICATIONS

**Decision Package #4 Police Dept Master Fee Update:** Modify the annual parking permit fee from the proposed \$200 per year to \$175 per year resulting in a \$42,000 reduction in estimated revenue. (General Fund)

**Decision Package #6 Community Services Dept Fee Increase:** Increase the tennis fees, and Aviation Large Gym, Small Gym and Dance Room fees. Implement all increases in BRR 38 except for the prime and non-prime time tennis fees, which shall be raised a total of \$4 per hour. This provides an \$80,000 increase in revenue as compared to the original proposal. Additionally, increasing the Aviation Large Gym fee to \$175, the Small Gym fee to \$150 and the Dance Room fee to \$75 provides an \$34,254 increase in revenue. (General Fund)

**Decision Package #48 Tennis Court Resurfacing at Alta Vista Park:** Reallocation of the proposed funding source. This reduces General Fund appropriations by \$90,000 and increases Subdivision Park Trust Fund appropriations by \$90,000, reflecting the change. The resurfacing project will not commence until after a final decision has been made by Council on pickleball at Alta Vista Park. (General Fund / Subdivision Park Trust Fund)

**Decision Package #36 John Parson's Public Art Fund Project Funding Allocations:** Increase the appropriation for the Artesia Blvd project (BRR #56) by an additional \$50,000 for a total of \$450,000 (Project #10128). (Capital Fund)

In addition to the Decision Package adjustments identified above, the City Council approved the following revenue and/or expenditure appropriations. The funding changes pertain to the General Fund unless otherwise specified.

## REVENUE/EXPENDITURE MODIFICATIONS

**Parking Meter Revenue:** A \$289,922 revenue increase in FY 24-25 in anticipation of a \$0.25 per hour increase for parking meter rates.

**Dale Page Park Resurfacing:** An \$85,500 appropriation to convert the playground area at Dale Page Park from wood chips to rubberized surfacing (BRR #17).

**Holiday Fee Waiver:** A \$255,000 revenue increase, reflecting a reduction in the holiday fee waiver period for the Riviera Village and Harbor/Pier area. In FY 24-25, December 24<sup>th</sup> – January 1<sup>st</sup> shall be free parking in the Riviera Village only, as opposed to a four-week period in both the Village and Harbor/Pier area. The additional revenue is distributed between the Uplands and Tidelands Fund \$190,550, per the normal percentage split, and the General Fund (\$64,450). Staff to return with a Budget Response Report comparing parking meter revenue in December FY 2024 and December FY 2023. (BRR #43) (Tidelands / Upland Fund) (General Fund)

**Police Department Fees:** A \$137,500 revenue increase due to raising the expired meter citation fee from \$50 to \$75; and the Street sweeping citation fee by \$8. Additionally, a \$12,350 revenue increase from raising the Concealed Carry Weapon Permit fee from \$69 to \$500. (BRR #44)



**Police Stand-by Service Fees:** A \$21,200 increase in expected reimbursement revenue due to an increase in sworn personnel charges, from \$106 per hour to \$150 per hour, and non-sworn personnel charges, from \$57 per hour to \$75 per hour, for special events. (BRR #44)

**Municipal Service Officers:** A \$55,922 appropriation for two (2) additional Part-Time Municipal Services Officers (MSO) to enforce parking, animal control, and various municipal code violations. The appropriation is fully offset by a corresponding adjustment to citation revenue. (BRR #54)

**Path of History Markers:** A \$43,400 appropriation for information markers placed in historic locations throughout the City. (BRR #12)

**Fire Department Upgrades:** A \$189,000 appropriation for Fire Station, dormitory and adjoining hallway upgrades, unless the General Obligation Bond is passed by voters in November (see below). (BRR #21)

**All Abilities Playground-Franklin Park:** A \$500,000 appropriation to add an all-abilities playground equipment area at Franklin Park, including design and construction. (BRR #51) (Subdivision Park Trust Fund)

**Pickleball Court Installation:** A \$320,000 appropriation for pickleball courts designated in the Aviation Park open field area and added to the Capital Improvement Program. (Project #31002) Plus an additional \$21,875 to mitigate pickleball noise at Alta Vista Park if/when courts are installed (Project #31003) (BRR #8). (Subdivision Park Trust Fund)

**Planting Seacliff Buckwheat:** A \$30,000 appropriation for the planting of Seacliff buckwheat along N. Catalina Ave, N. Francisca Ave, Harbor Drive and International Boardwalk as appropriate for El Segundo Blue Butterfly Habitat expansion. (BRR #40)

**Community Services Pay Range Changes:** Direction to increase the existing pay ranges for multiple part-time recreation positions in the Community Services Department from \$17 per hour to \$20 per hour to support program restoration, mitigate staff recruitment and retention challenges, and ensure hourly wages meet State minimums.

**Public Works Department Overtime:** A \$50,000 appropriation to fund additional clean-up activities, including for pier peak daytime hours, rodent eradication on the North Redondo Beach bike path, and Esplanade peak time trash pickup.

**Slurry Seal Broadway (Beryl and Carnelian):** A \$121,139 appropriation to slurry seal Broadway Ave. between Beryl and Carnelian, with \$62,447 coming from District 2 Capital Discretionary funds (Project #10322) and \$58,692 from available funds in the Juanita Ave. paving project between Spencer and Emerald (Project #41410). (Capital Fund)

**Juneteenth Festival:** A one-time \$15,000 appropriation for a Juneteenth Festival in FY 24-25.

**Crossing Guards:** A \$135,000 appropriation to help staff 27 crossing guards across the City. (BRR #55)

**Wilderness Park:** A \$400,000 appropriation to the Wilderness Park Project (Project #31010). Direction to return to Council with a discussion regarding the Wilderness Park Master Plan. (Subdivision Park Trust Fund)

**Community Services Fees:** A \$105,975 increase in estimated revenues as a result of adjustments to the After School Program Fees from \$275 for the 1st Child to \$300 and \$200 for the 2<sup>nd</sup> Child to \$225. (BRR #38)

**Signature Events:** A \$46,500 appropriation to waive/subsidize costs for the following designated Special Events: Riviera Village Halloween Trick or Treat Stroll \$2,500, Riviera Village Holiday Stroll \$2,500, Christmas Boat Parade \$4,000, Superbowl Sunday 10K \$10,000, Springfest \$13,000, Riviera Village Summer Festival \$12,500 and King Harbor Sea Fair \$2,000. (BRR #26)

**Ito Park:** A \$30,000 appropriation for Ito Park Open Space improvements. (Project #31030)

**Shooting Range:** A \$100,000 appropriation to the Shooting Range Project. (Project #20810)

**RUHS Circulation Study and Slurry Sealing:** A \$180,000 project in the Traffic Calming project account reimbursed by transportation restricted funds (i.e., Proposition C), if needed, to conduct a high circulation study, street striping and slurry sealing on the streets around Redondo Union High School per BRR #25.

**Box Street Signs:** A \$65,000 appropriation to fund 50 percent of the box street sign replacement.

**Trees:** A \$25,000 appropriation to fund the planting of additional trees throughout the City.



**Alta Vista Park Baseball Field Improvements:** A \$60,000 appropriation to improve baseball fields at Alta Vista Park. (Subdivision Park Trust Fund)

**Alta Vista:** A \$2,500 appropriation to fund an Alta Vista Movie Night event.

Additionally, the City Council provided the following direction and/or re-allocation of appropriations:

### **DIRECTIONS AND/OR REALLOCATION OF APPROPRIATIONS**

**Budget Response #1:** Adopt budget response report number one to include the increased tennis fees noted above. (All Funds)

**Prosecution Services Costs:** Pursue an increase in reimbursement from Hermosa Beach for the annual cost of prosecution services. (BRR #23)

**School Resource Officer (SRO) & Crossing Guards:** Seek partial reimbursement (greater than \$100K) from Redondo Beach Unified School District for two SROs and crossing guard deployment at 17 locations adjacent to school sites. Additionally, seek reimbursement from St. Lawrence private school for the crossing guard deployment at the location adjacent to their school site. (BRR #55)

**Transient Occupancy Tax:** Return with a Discussion Item regarding potential increases to Transient Occupancy Tax. (BRR #50)

**Grant Ave. Repaving:** Update the estimate for Grant Avenue repaving to reflect the unfunded amount indicated in Budget Response #18 of \$4,729,412. Return to Council with strategies to fund the project.

**North Redondo Water Recycling Project:** Remove the North Redondo Water Recycling Project from the CIP. West Basin/WRD has clarified that purple pipe expansion is economically infeasible.

**General Obligation Bond:** If the issuance of a general obligation bond passes for the reconstruction/renovation of the City's Fire and Police Stations, but not the shooting range, then allocate the capital funding for BRR #21 for the Fire Dormitory renovations, to the Shooting Range project. (Project #20810) (Capital Fund)

Respectfully submitted,

Mike Witzansky  
City Manager  
City of Redondo Beach



# Attachment A

## Summary of Budget Amendments By Fund

| Description  | General Fund     | Subdivision Park Trust Fund | Capital Projects Fund | Harbor Tidelands Fund | Harbor Uplands Fund | Total            |
|--|------------------|-----------------------------|-----------------------|-----------------------|---------------------|------------------|
| Decision Package # 4                                 | 42,000           |                             |                       |                       |                     | 42,000           |
| Decision Package # 6                                 | (111,295)        |                             |                       | (2,959)               |                     | (114,254)        |
| Decision Package # 48                                | (90,000)         | 90,000                      |                       |                       |                     | -                |
| Decision Package # 36                                |                  |                             | 50,000                |                       |                     | 50,000           |
| Parking Meter Revenue                                | (289,922)        |                             |                       |                       |                     | (289,922)        |
| Dale Page Park Resurfacing                           |                  |                             | 85,500                |                       |                     | 85,500           |
| Holiday Fee Waiver                                   | (64,450)         |                             |                       | (47,638)              | (142,913)           | (255,000)        |
| Police Department Fees                               | (149,850)        |                             |                       |                       |                     | (149,850)        |
| Police Stand-by Service Fees                         | (21,200)         |                             |                       |                       |                     | (21,200)         |
| Municipal Service Officers <sup>1</sup>              | -                |                             |                       |                       |                     | -                |
| Path of History Markers                              |                  |                             | 43,400                |                       |                     | 43,400           |
| Fire Department Upgrades                             |                  |                             | 189,000               |                       |                     | 189,000          |
| All Abilities Playground-Franklin Park               |                  | 500,000                     |                       |                       |                     | 500,000          |
| Pickleball Court Installation                        |                  | 341,875                     |                       |                       |                     | 341,875          |
| Planting Seacliff Buckwheat                          |                  |                             | 30,000                |                       |                     | 30,000           |
| Community Services Pay Range Changes <sup>2</sup>    | -                |                             |                       |                       |                     | -                |
| Public Works Overtime                                | 50,000           |                             |                       |                       |                     | 50,000           |
| Slurry Seal Broadway (Beryl and Carnelian)           |                  |                             | 121,139               |                       |                     | 121,139          |
| Juneteenth Festival                                  | 15,000           |                             |                       |                       |                     | 15,000           |
| Crossing Guards                                      | 135,000          |                             |                       |                       |                     | 135,000          |
| Wilderness Park                                      |                  | 400,000                     |                       |                       |                     | 400,000          |
| Community Services Fees                              | (105,975)        |                             |                       |                       |                     | (105,975)        |
| Signature Events                                     | 46,500           |                             |                       |                       |                     | 46,500           |
| Ito Park   |                  |                             | 30,000                |                       |                     | 30,000           |
| Shooting Range                                       |                  |                             | 100,000               |                       |                     | 100,000          |
| RUHS Circulation Study & Slurry Sealing <sup>3</sup> |                  |                             |                       | -                     |                     | -                |
| Box Street Signs                                     |                  |                             | 65,000                |                       |                     | 65,000           |
| Trees  | 25,000           |                             |                       |                       |                     | 25,000           |
| Alta Vista Park Baseball Field Improvements          |                  | 60,000                      |                       |                       |                     | 60,000           |
| Alta Vista Movie Night                               | 25,000           |                             |                       |                       |                     | 25,000           |
| <b>TOTAL</b>   | <b>(494,192)</b> | <b>1,391,875</b>            | <b>714,039</b>        | <b>(50,597)</b>       | <b>(142,913)</b>    | <b>1,418,213</b> |

<sup>1/</sup> Increase in revenue of \$55,922 in fees collected offsets \$55,922 appropriation for two part time Municipal Services Officers

<sup>2/</sup> Increase the pay ranges for multiple part-time recreation positions from \$17 per hour to \$20 per hour

<sup>3/</sup> This \$180,000 project in the Traffic Calming project account will be reimbursed by transportation restricted funds (i.e., Proposition C) if needed



**City Manager Recommended  
FY 2024-25 Adopted Decision Packages  
Summary**

| Number | Description   | General Fund |           | Other Funds |
|--------|---|--------------|-----------|-------------|
|        |   | One-Time     | Ongoing   |             |
| 1      | Community Development Department Building Services Fee Increases  |              | (241,000) |             |
| 2      | Implementation of a Technology & Training Surcharge Fee for Building Permits  |              | (108,000) |             |
| 3      | Public Works Department Fee Increases   |              | (2,430)   |             |
| 4      | Police Department Master Fee Update   |              | (153,000) |             |
| 5      | Solid Waste Admin Fee Increase  |              |           | (25,000)    |
| 6      | Community Services Department Fee Increases   |              | (921,613) |             |
| 7      | RVC March 4, 2025 Election and Voter Outreach   | 462,950      |           |             |
| 8      | Special Election November 5, 2024   | 243,079      |           |             |
| 9      | Increase in Cost of Services and Training in the City Clerk's Office  |              | 56,821    |             |
| 10     | IT Equipment Replacement  |              |           | 400,021     |
| 11     | Interoperability Network South Bay (INSB) Annual Assessment   |              |           | 118,500     |
| 12     | Police Body-Worn Cameras Annual License and Replacement Fund  |              |           | 101,000     |
| 13     | Parking Meter Credit Card Service Fees  | 20,000       |           |             |
| 14     | Police Department Background Investigations Contract Services   | 15,000       |           |             |
| 15     | Police SLESF and Asset Forfeiture Annual Appropriation  |              |           | 220,000     |
| 16     | Domestic Violence Advocacy Program  | 40,000       |           |             |
| 17     | Contract Plan Check Services for Building Services  | 120,000      |           |             |
| 18     | Electrification of Landscape Maintenance Equipment  | 15,000       |           | 15,000      |
| 19     | Energy Cost Increases   |              |           | 295,000     |
| 20     | Gas Cost Increases  |              |           | 32,442      |
| 21     | Public Works Operations Contracts and Professional Services   |              |           | 194,000     |
| 22     | Public Works Operations Maintenance and Operations  | 16,465       |           | 336,348     |
| 23     | Public Works Refuse Rate Adjustment   |              |           | 52,356      |
| 24     | Smart Manhole Cover and iWater Sewer System Monitoring and Maintenance  |              |           | 148,000     |
| 25     | Increased Tree Trimming Budget  | 48,333       |           | 96,666      |
| 26     | Annual Vehicle Replacement  |              |           | 1,394,280   |
| 27     | Water Cost Increases  |              | 72,000    | 87,000      |
| 28     | National Pollutant Discharge Elimination System (NPDES) and MS4 Permit Technical Support  |              |           | 100,000     |
| 29     | Fire Department Equipment, Tools, and Testing   | 116,000      |           |             |
| 30     | Fire Department Replacement PPE & New Hire PPE  | 87,000       |           |             |
| 31     | Fire Department Emergency Medical Services (EMS) Supplies and Training  | 58,000       |           |             |
| 32     | Beach Cities Transit CNG Fuel and Station Maintenance   |              |           | 50,000      |
| 33     | Transit Consulting Services   |              |           | 126,000     |
| 34     | Beach Cities Transit and WAVE Dial A Ride Operational Expenses  |              |           | 130,908     |
| 35     | Community Services Part-Time Salaries Increase  |              | 717,859   |             |
| 36     | John Parsons Public Art Fund Project Funding Allocations  |              |           | 450,000     |
| 37     | Replacement of the Cyclorama at the Performing Arts Center  | 14,000       |           |             |
| 38     | Replacement of the Personnel Lift at the Performing Arts Center   | 30,000       |           |             |
| 39     | Funding for Mandatory Trainings for Housing Division Staff  |              |           | 17,983      |
| 40     | Criminal Case Management Software System  | 41,500       | 7,050     |             |
| 41     | Homeless Housing Supervisor   |              | 88,340    | 50,000      |
| 42     | CAO Funding for Special Legal Costs Associated with the AES Property Bankruptcy Proceeding and Metro C Line Extension to Torrance Project | 1,157,500    |           |             |
| 43     | Senior Center IT Infrastructure Upgrades  |              |           | 21,890      |
| 44     | Crossing Guard Services   | 205,000      |           |             |
| 45     | Code Enforcement Part-Time Staffing   | 35,000       |           |             |



|    |  |                  |                  |                  |
|----|--|------------------|------------------|------------------|
| 46 | Fire Department Healthcare Compliance, Records Management Tracking, PulsePoint and CAD Support | 28,000           | 39,500           |                  |
| 47 | Additional Funding to Support Expanded Housing Vouchers  |                  |                  | 787,843          |
| 48 | Tennis Court Resurfacing at Alta Vista Park  |                  |                  | 90,000           |
| 49 | Upgrade the City's Agenda Management System  |                  | 34,000           | 30,000           |
| 50 | Reorganization of Financial Services Personnel   |                  | 78,069           |                  |
| 51 | Ergonomic Office Equipment   | 7,500            |                  |                  |
| 52 | Police Department Technologies   | 133,000          |                  | 7,000            |
| 53 | Final Phase of the Parking Meter Replacement Project   | 91,910           |                  |                  |
| 54 | Cost of Services Study for Community Development Department Permit Processing                  | 40,000           |                  |                  |
| 55 | Citywide Training  | 80,000           |                  |                  |
| 56 | Recreation Part-Time Employee Scheduling and Time Entry Reporting Software                     |                  | 32,000           |                  |
| 57 | Litigation Paralegal   |                  |                  | 158,146          |
| 58 | CAO Civil Case Management Software   | 16,728           | 3,660            |                  |
| 59 | Historic Resource Survey Update  | 175,000          |                  |                  |
| 60 | Public Library Materials Budget  | 20,000           |                  |                  |
| 61 | Reclassification of Senior Librarian position to Library Manager                               |                  | -                |                  |
| 62 | Public Works Department Part Time Budget Increase  | 70,000           |                  | 15,000           |
| 63 | Waterfront & Economic Development Manager Pay Range Increase                                   |                  |                  | 30,000           |
|    | <b>Total Adopted Decision Packages</b>   | <b>3,386,965</b> | <b>(296,744)</b> | <b>5,530,383</b> |
|    | Parking Meter Revenue  |                  | (289,922)        |                  |
|    | Dale Page Park Resurfacing   |                  |                  | 85,500           |
|    | Holiday Fee Waiver   | (64,450)         |                  | (190,550)        |
|    | Police Department Fees   |                  | (149,850)        |                  |
|    | Police Stand-by Service Fees   |                  | (21,200)         |                  |
|    | Municipal Service Officers <sup>1</sup>  |                  | -                |                  |
|    | Path of History Markers  |                  |                  | 43,400           |
|    | Fire Department Upgrades   |                  |                  | 189,000          |
|    | All Abilities Playground-Franklin Park   |                  |                  | 500,000          |
|    | Pickleball Court Installation  |                  |                  | 341,875          |
|    | Planting Seacliff Buckwheat  |                  |                  | 30,000           |
|    | Community Services Pay Range Changes <sup>2</sup>  |                  | -                |                  |
|    | Public Works Overtime  | 50,000           |                  |                  |
|    | Slurry Seal Broadway (Beryl and Carnelian)   |                  |                  | 121,139          |
|    | Juneteenth Festival  | 15,000           |                  |                  |
|    | Crossing Guards  | 135,000          |                  |                  |
|    | Wilderness Park  |                  |                  | 400,000          |
|    | Community Services Fees  |                  | (105,975)        |                  |
|    | Signature Events   | 46,500           |                  |                  |
|    | Ito Park   |                  |                  | 30,000           |
|    | Shooting Range   |                  |                  | 100,000          |
|    | RUHS Circulation Study & Slurry Sealing <sup>3</sup>   |                  |                  |                  |
|    | Box Street Signs   |                  |                  | 65,000           |
|    | Trees  | 25,000           |                  |                  |
|    | Alta Vista Park Baseball Field Improvements  |                  |                  | 60,000           |
|    | Alta Vista Movie Night   | 25,000           |                  |                  |
|    | <b>Total Adopted Decision Packages and Budget Amendments</b>                                   | <b>3,619,015</b> | <b>(863,691)</b> | <b>7,305,747</b> |

1/ Increase in revenue of \$55,922 in fees collected offsets \$55,922 appropriation for two part time Municipal Services Officers

2/ Increase the pay ranges for multiple part-time recreation positions from \$17 per hour to \$20 per hour

3/ This \$180,000 project in the Traffic Calming project account will be reimbursed by transportation restricted funds (i.e., Proposition C) if needed





*Page Intentionally Left Blank*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Redondo Beach  
California**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

Executive Director

RESOLUTION NO. CC-2406-054

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REDONDO BEACH, CALIFORNIA, ADOPTING AN ANNUAL BUDGET FOR FISCAL YEAR 2024-2025

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed annual budget for the Fiscal Year 2024-2025 which commences on July 1, 2024 and ends on June 30, 2025; and

WHEREAS, the City Council has considered the proposed annual budget; and

WHEREAS, a public hearing has been duly held pursuant to the provisions of the Charter of the City of Redondo Beach; and

WHEREAS, the City Council concurs with the proposed revenue and expenditure plan as outlined by the City Manager.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF REDONDO BEACH, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. That the City Manager's proposed annual budget for Fiscal year 2024-2025, as summarized in the document entitled "Summary of Estimated Revenues & Appropriations and Estimated Changes in Fund Balances" attached hereto as Exhibit A and incorporated herein by this reference, is hereby adopted.

SECTION 2. That the expenditures of public funds in the amount of \$182,137,262 are authorized in accordance with the programs and services outlined in said budget.

SECTION 3. The City Clerk shall certify to the passage and adoption of this resolution and shall enter the same in the Book of Original Resolutions.

PASSED, APPROVED AND ADOPTED this 18<sup>th</sup> day of June, 2024.

DeSigned by  
  
18/06/2024 10:44:11 AM

James A. Light, Mayor

APPROVED AS TO FORM:

DeSigned by  
  
09/06/2024 10:03:00 AM

Michael W. Webb, City Attorney

ATTEST:

DeSigned by  
  
09/06/2024 10:03:16 AM

Eleanor Manzano, CMC, City Clerk

RESOLUTION NO. CC-2406-054  
FISCAL YEAR 2024-2025 ANNUAL BUDGET  
PAGE NO. 1



STATE OF CALIFORNIA            )  
COUNTY OF LOS ANGELES    ) ss  
CITY OF REDONDO BEACH)

I, Eleanor Manzano, City Clerk of the City of Redondo Beach, California, do hereby certify that Resolution No. CC-2406-054 was passed and adopted by the City Council of the City of Redondo Beach, California, at a regular meeting of said City Council held on the 18<sup>th</sup> day of June, 2024, and there after signed and approved by the Mayor and attested by the City Clerk, and that said resolution was adopted by the following vote:

AYES:           NEHRENHEIM, LOEWENSTEIN, KALUDEROVIC, OBAGI, JR., BEHRENDT

NOES:           NONE

ABSENT:        NONE

ABSTAIN:       NONE

Digitized by:  
*Eleanor Manzano*  
72F2AC71602140F  
\_\_\_\_\_  
Eleanor Manzano, CMC  
City Clerk

RESOLUTION NO. CC-2406-054  
FISCAL YEAR 2024-2025 ANNUAL BUDGET  
PAGE NO. 2



# City of Redondo Beach Profile

Redondo Beach is a city in Los Angeles County, California. The population of this beach city was 66,748 at the 2010 census. The City is located in the South Bay region of the greater Los Angeles area and is one of the three beach cities, Redondo Beach, Hermosa Beach and Manhattan Beach. There are five districts, each represented by one Council Member.

The City's primary attraction is its municipal pier, which is claimed to be one of the longest piers in North America. Its nicknames are the "Endless Pier" and "Horseshoe Pier", and it is popular with both tourists and fishermen. The pier's length is possible only because of its unusual shape (it does not go straight out to sea, but goes out diagonally and then returns to shore). The Redondo Beach Pier started as a reinforced concrete structure in 1914, then was replaced in 1928 with a timber pier. In 1988, the pier was severely battered by storms and later that year burned to the waterline. The pier's modern reinforced concrete version was completed in 1996.

The City's territory has an unusual shape because it controls a long block of land dividing the two other beach cities (Manhattan Beach and Hermosa Beach) from the inland city of Torrance. Redondo Beach has taken a leadership role in the area of transportation by establishing the Beach Cities Transit system. The system has expanded due to the collaborative efforts of all the beach cities providing north-south service from Redondo Beach Riviera Village to the LAX City Bus Center, east-west service to Torrance and connecting regionally to the western terminus of the Metro Rail Green Line.

## History

Before 1784, Native Americans occupied the Redondo area. They lived off the sea and used the salt flats located where the AES Corporation power plant is today. This Native American land became Rancho San Pedro in 1784 when the California government made it part of a large land grant to the Juan Jose Dominguez family.

In 1890, the Hotel Redondo opened. The City was becoming "The Place" for tourists. Railroads and steamships brought people by the thousands, not to mention freight loads of oil and lumber. At this time, Redondo was the first port of Los Angeles County. Steamers from the Pacific Steamship Company stopped at Redondo four times a week, at one of its three piers, as part of regular runs between San Francisco and San Diego. The Redondo Railway Company and the Santa Fe Railroad left Los Angeles daily for Redondo at regular intervals. Eventually the City was served by Henry Huntington's Big Red Electric Cars.

On April 18, 1892, Redondo voters adopted cityhood by a vote of 177-10. The first City Hall was built in 1908 at Benita and Emerald Street.

Big time gambling, complete with mobsters and shooting incidents, found its way to Redondo during the Depression. Chip games, bingo parlors, and a casino were run in full view of the law between 1936 and 1940. For a fare of 25 cents, a water-taxi would transport a visitor to the gambling ship Rex which operated three miles off shore.

Redondo's population boomed in the '50s and '60s. In 1890, the population was 668; in 1940 it was 13,092; and in 1965 it was 54,772. Today, Redondo citizens number a little over 68,000. Still known as a tourist and resort town, Redondo can boast of piers with fishing and amusements, a Saltwater Lagoon reminiscent of the old plunge, many fine food restaurants and hotels, and a beautiful harbor. But Redondo today is not all fun and games. Some of the best and most innovative schools in the State are located in Redondo. Small and large businesses flourish, and City services are on a par with or exceed those of any other South Bay city.

## Lifestyle

Redondo Beach is the focus of many who want to be in the sun and near the ocean. Although an affluent and vibrant community in its own right, much of the Redondo Beach lifestyle is a blend of its neighborhoods, activities and people of the three beach cities of Southern California's South Bay. Like its sister cities of Hermosa Beach and Manhattan Beach, Redondo's key lifestyle draw is the vast beach that links these three cities.



## Beach Lifestyle

Evidence of the Southern California beach lifestyle abounds: athletic, tanned people enjoying the nearly 300 unbroken days a year of sunshine lounging on the beach, eating in the restaurants, shopping at the mall or playing in the parks.

A wide sand beach starts below the bluffs of Palos Verdes in the south and carries north to the Redondo Pier. A paved path, called The Strand runs from South Redondo north to Santa Monica. A typical day on this path will see thousands of people on foot, bicycle, skateboard, rollerblade, wheelchair and stroller enjoying the sun and surf. The continuous path is broken only by the massive Redondo Beach King Harbor Marina and Pier complex, where it veers away from water and onto dedicated lanes of surface streets for about a mile before again turning to the ocean in Hermosa Beach. Continuing north from Manhattan Beach, this path stretches well into Marina Del Rey and beyond with few breaks.

Surfing is a key element of the South Bay lifestyle year-round; it is common to see locals catching waves on both Christmas and New Year's Day. Powerful winter storms in the Pacific Ocean can turn typically placid and rolling South Bay waves into large and occasionally dangerous monsters...a natural draw for the local surfing population. Local wave heights in December 2005 were some of the largest on record and, in some instances, were reported to top 15 to 20 feet.

Beach volleyball is another important aspect of Redondo Beach's lifestyle. The wide and flat sand beaches provide the perfect venue for the sport and permanent poles and nets are placed and maintained by the City year-round. Professional tournaments managed by the Association of Volleyball Professionals (AVP) take place in neighboring Hermosa and Manhattan Beach. Redondo Beach is home to Gold Medalist Kerri Walsh and AVP Pro Casey Jennings.

In recent years, Redondo Beach has grown in popularity to filming production. The Pirates of the Caribbean 3 production chose Redondo Beach to shoot many scenes. In 2006 "Medium" crews were shooting at a local coffee shop. Fox's "The OC" filmed at Redondo Union High School and local parks. Rob Schneider's "The Hot Chick" (2002) has a memorable scene when Rob falls down a long row of benches at Redondo High's football field.

## Neighborhoods

Redondo Beach is often divided into two logical North/South areas with 190th Street as its boundary line. South Redondo plays host to the pier and marina/harbor complex; life on the ocean side of Pacific Coast Highway (PCH) can be frenetic with restaurants and boating activities keeping people active and engaged at all times. Inland of PCH is largely residential.

Bordering North/South Redondo at the Marina is a massive power plant which has been the source of substantial political debate in the City over the last decade, largely centered over what to do with the land once the plant becomes inactive. This power plant sports a 586ft. x 95ft. whale mural by world-famous artist Wyland titled "Gray Whale Migration".

North Redondo begins north of 190th Street. As a result of Redondo Beach's geography, North Redondo is primarily an inland experience as the beachfronts form most of Hermosa Beach and part of Manhattan Beach. While primarily residential, North Redondo contains some of the City's major industry and commercial space, including the inland aerospace and engineering firms that are part of Southern California's long space legacy. It is also home to the South Bay Galleria shopping center and a revitalized Artesia Boulevard. North Redondo is the home of the Redondo Beach Performing Arts Center, one of the South Bay's premier cultural facilities. North Redondo is home to nearly two-thirds of the children in Redondo Beach.

Many original homes still stand in Redondo Beach neighborhoods, although there continues to be active redevelopment of multi-family properties and new single-family residences. The newer construction leans towards a more modern style of architecture, likely a reflection of the tastes of affluent buyers that have chosen to make Redondo Beach their home. Zoning has allowed for a mix of developments, providing a varied array of housing options for those wanting to live in our City. The City also boasts an Historic Preservation Program, which preserves homes of certain time periods and styles that still stand as a prime example of the City's rich history and heritage.



## Other Activities

A revitalized downtown area affectionately termed "Riviera Village" (named after the Hollywood Riviera, the area it is located in) provides locals an opportunity to eat, shop and commune in a quiet atmosphere. Since 2004 several new or newly renovated restaurants have made a positive impact on local options for an on-the-town experience. Downtown also supports a number of independent boutiques and shops specializing in clothing and fashion, as well as at least three wine-tasting galleries. This downtown area is in South Redondo, west of PCH between Avenue I and Palos Verde Blvd.

The marina, harbor and pier complexes are large, planned centers of activity that host restaurants, bars, smaller shops and an arcade. The pier is a common spot for anglers to cast for a local catch; many residents of inland Los Angeles drive to Redondo Beach to take advantage of the long and unique shape of this pier. The City continues to consider options for this area.

## Geography

According to the United States Census Bureau, the City has a total area of 6.21 mi<sup>2</sup> (16.08 km<sup>2</sup>), 6.20 mi<sup>2</sup> (16.054 km<sup>2</sup>) of it is land and 0.01 mi<sup>2</sup> (0.026 km<sup>2</sup>) of it is water.

## Demographics

As of the census of 2022, there were 70,620 people, 28,562 households residing in the City. The population density for the land area was 11,535.2/mi<sup>2</sup> (compared to 239.1/mi<sup>2</sup> for the State of California). The racial makeup of the City was 62.3% White, 3.1% African American, 0.3% Native American, 16.7% Asian, 0.3% Native Hawaiian and Other Pacific Islander, 13.4% Two or More Races, 15.8% Hispanic or Latino, and 55.5% White alone, not Hispanic or Latino.

Of the 28,562 households, 22.9% had persons under the age of 18 living with them. The median income for a household in 2022 in the City was \$134,033. About 5.3% of families (with 12.2% of Californians) are below the poverty level.

## Education

Redondo Beach is served by the Redondo Beach Unified School District. Redondo Beach's primary high school is currently the Redondo Union High School. Aviation High School was active from 1957-1982.



# Economic Outlook

## United States Economy

| United States Headline Economic Statistics and Forecast |           |           |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|   | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      | 2025      |
| <b>Real GDP Growth</b>                                  | 2.50%     | -2.20%    | 5.80%     | 1.90%     | 2.40%     | 1.70%     | 1.40%     |
| <b>Real Personal Income Growth</b>                      | 4.70%     | 6.90%     | 9.10%     | 2.00%     | 5.20%     | 5.3%      | 5.10%     |
| <b>Nonfarm Employment (000s)</b>                        | 150,891.4 | 142,153.2 | 146,280.9 | 152,625.2 | 156,182.2 | 157,391.1 | 157,754.9 |
| <b>Unemployment Rate</b>                                | 3.70%     | 8.10%     | 5.40%     | 3.60%     | 3.60%     | 3.90%     | 4.30%     |
| <b>CPI Change</b>                                       | 1.80%     | 1.30%     | 4.70%     | 8.00%     | 4.10%     | 2.70%     | 2.00%     |

The national economic growth is expected to slow over the next two years. The Federal Reserve has a target inflation rate of 2.0%, which it has not met its goal yet. High interest rates for longer periods of time will be needed for inflation to continue to decline. The impact of almost two years of high inflation has created an environment of higher prices and consumers appear to be more financially stretched compared to a few years ago. The unemployment rate was steady in 2023 and 2022, however as the pace of hiring declines over the next couple of years, the unemployment rate is forecasted to go up to 3.9%. While a recession is not expected in the next two years, the possibility cannot be ruled out.

## California Economy

| California Headline Economic Statistics and Forecast |          |          |          |          |          |          |          |
|--|----------|----------|----------|----------|----------|----------|----------|
|  | 2019     | 2020     | 2021     | 2022     | 2023     | 2024     | 2025     |
| <b>Real GDP Growth</b>                               | 3.2%     | -2.3%    | 7.8%     | 0.4%     | 1.9%     | 1.7%     | 1.6%     |
| <b>Real Personal Income Growth</b>                   | 4.0%     | 7.5%     | 3.6%     | -5.5%    | 0.2%     | 1.9%     | 3.0%     |
| <b>Nonfarm Employment (000s)</b>                     | 17,432.4 | 16,185.5 | 16,748.0 | 17,693.6 | 18,065.5 | 18,277.1 | 18,400.2 |
| <b>Unemployment Rate</b>                             | 4.1%     | 10.1%    | 7.3%     | 4.2%     | 4.6%     | 5.0%     | 5.1%     |
| <b>CPI Change</b>                                    | 3.0%     | 1.7%     | 4.3%     | 7.4%     | 4.0%     | 2.9%     | 2.2%     |

California experienced slower economic growth compared to the national average in 2023. Although the State's unemployment rate had returned to pre-pandemic levels in 2022, it is now on the rise again. In 2023, the State's unemployment rate started at 4.2% rose to 5.1% in December. The growth in personal income for California residents trails behind the national rate, there is only a 0.2% increase compared to the national average growth rate of 5.2%. This difference can be attributed to the loss of high-wage jobs in the information and tech industry.

## Los Angeles Economy

| Los Angeles County Headline Economic Statistics and Forecast |         |         |         |         |         |         |         |
|--|---------|---------|---------|---------|---------|---------|---------|
|  | 2019    | 2020    | 2021    | 2022    | 2023    | 2024    | 2025    |
| <b>Real GCP Growth</b>                                       | 3.6%    | -5.0%   | 6.2%    | 2.1%    | 2.1%    | 1.4%    | 1.5%    |
| <b>Real Personal Income Growth</b>                           | 4.5%    | 3.1%    | 2.6%    | -5.2%   | 1.6%    | 2.8%    | 3.2%    |
| <b>Nonfarm Employment (000s)</b>                             | 4,561.4 | 4,167.0 | 4,304.1 | 4,541.8 | 4,637.9 | 4,682.6 | 4,704.8 |
| <b>Unemployment Rate</b>                                     | 4.5%    | 12.3%   | 8.9%    | 4.9%    | 5.1%    | 5.4%    | 5.6%    |
| <b>CPI Change</b>  | 3.1%    | 1.6%    | 3.8%    | 7.3%    | 3.5%    | 2.5%    | 2.3%    |

The real GCP in Los Angeles County increased by 2.1% in 2023 and the County's economic growth rate exceeded the State's for the second year in a row. Los Angeles County could potentially experience more restrained economic growth over the next two years with a projected real GCP growth rate of 1.4% in 2024 and 1.5% in 2025. Real personal income in Los Angeles County had a modest increase of 1.6% in 2023. It is anticipated that real personal income will increase by 2.8% in 2024 and 3.2% in 2025. As the employment growth rate is anticipated to decline over the next two years, the unemployment rate is forecasted to increase to 5.4% in 2024 and 5.6% in 2025.



## Trivia

- Redondo Beach is the destination of the road-tripping family in the 2006 movie Little Miss Sunshine.
- The popular television show The O.C. used the beach and pier when shooting on location.
- Disney's "Even Stevens filmed mall episodes at Redondo Beach's South Bay Galleria. They also used Aviation High School's track field for its outside gym scenes.
- The eponymous race in The Cannonball Run ended in Redondo Beach.
- Redondo Beach is mentioned in the song "Surfin' USA" by The Beach Boys.
- Redondo Beach is home of the fictional Bird of Paradise Motel in the film The Two Jakes.
- Redondo Beach is the birthplace of Jack Black (actor).
- Three seasons of the television series Riptide were filmed in King Harbor.
- The AES Power Plant was the filming location of Brittany Spears' music video "Crazy", as well as the hit FOX action drama 24, starring Kiefer Sutherland. Also the first "Batman" movie was filmed at the same location.
- Chuck Norris opened a Martial Arts studio in Redondo Beach before his career in acting.
- Redondo Beach is the subject of a particularly memorable Patti Smith song, covered by Morrissey in 2004 and released as a single in 2005.
- The well-known hardcore punk band Black Flag is from Redondo Beach.
- The well-known contemporary artist Allan McCollum grew up in Redondo Beach.
- Charles Lindbergh attended Redondo Union High School.
- Pirates of the Caribbean: At Worlds End with Johnny Depp was filmed off the coast of Redondo Beach.

[http://www.redondo.org/in\\_the\\_city/history/default.asp](http://www.redondo.org/in_the_city/history/default.asp) ([http://www.redondo.org/in\\_the\\_city/history/default.asp](http://www.redondo.org/in_the_city/history/default.asp))

[http://en.wikipedia.org/wiki/Redondo\\_Beach,\\_California](http://en.wikipedia.org/wiki/Redondo_Beach,_California) ([http://en.wikipedia.org/wiki/Redondo\\_Beach,\\_California](http://en.wikipedia.org/wiki/Redondo_Beach,_California))

<http://laedc.org/>

<http://journal.firsttuesday.us/los-angeles-housing-indicators-2/29229/>



## Quick Statistics

|   |  |
|---|--|
| Date of Incorporation                           | April 29, 1892   |
| Adoption of City Charter                        | January 4, 1949  |
| Form of Government                              | Council/Manager  |
| Population                                      | 70,620   |
| Area  | 6.35 square miles  |
| Miles of Streets                                | 127  |
| Miles of Sanitary Sewers                        | 116  |
| Number of Street Lights                         | 1,899 City-owned   |
| Number of Street Traffic Controllers            | 56 signalized intersections  |
| Police Protection                               | 1 station<br>1 sub-station<br>98 sworn employees<br>59 non-sworn employees |
| Fire Protection                                 | 3 stations<br>64 sworn employees<br>6 non-sworn employees                  |
| Cultural and Leisure:                           |  |
| Number of Parks                                 | 17 (109.8 acres)   |
| Number of Parkettes                             | 16 (3.2 acres)   |
| Number of Boat Slips                            | 1,400  |
| Total Harbor Water Area (Exclusive of the Pier) | 107 acres  |
| Total Harbor Land Area                          | 52.5 acres   |
| Number of Libraries                             | 2  |
| Number of Community Centers                     | 5  |
| Number of Schools (Separate Entity)             | 12   |
| Employees                                       | 458 full-time, permanent   |



# Principal Employers

| Employer                      | Type of Business | Employees     |
|-------------------------------|------------------|---------------|
| Northrop Grumman Systems Corp | Aerospace        | 11,064        |
| The Cheesecake Factory        | Restaurant       | 261           |
| Target Store                  | Retail Store     | 217           |
| Macy's                        | Department Store | 208           |
| Frontier                      | Utility          | 164           |
| Silverado Beach Cities        | Assisted Living  | 140           |
| The Kensington Redondo Beach  | Assisted Living  | 130           |
| Ralph's Grocery               | Grocery Store    | 120           |
| Vons                          | Grocery Store    | 117           |
| Whole Foods Market            | Grocery Store    | 113           |
| Kohl's                        | Retail Store     | 112           |
|                               |                  | <b>12,646</b> |



# Redondo Beach City Map



# Compensation and Benefits

## **Compensation:**

The Mayor and City Council believe that employees are the City's most valuable asset. Competitive, yet sustainable, market-based salary and benefit levels are tied to the City's ability to pay.

*The employees of the City of Redondo Beach are included in the following employee groups:*

- Management and Confidential Employees of the City of Redondo Beach
- Redondo Beach City Employees Association
- Redondo Beach Firefighters Association
- Redondo Beach Police Officers Association
- Redondo Beach Police Officers Association (Police Management Unit)
- Redondo Beach Professional & Supervisory Association
- California Teamsters Public Professional and Medical Employees, Union Local 911

## **Benefits:**

- Medical, Dental, Vision, Life and Psychological Insurance\*
- Tier 1 Retirements Plans\* (for those hired on or before June 25, 2012)
  - 2% @ 55 for Miscellaneous*
  - 3% @ 55 for Fire*
  - 3% @ 50 for Police*
- Tier 2 Retirement Plans\* (for those hired on or after June 26, 2012 and classic members of the CalPERS system)
  - 2% @ 60 for Miscellaneous*
  - 3% @ 55 for Fire and Police*
- Tier 3 Retirement Plans\* (for those hired on or after January 1, 2013 and new to the CalPERS system)
  - 2% @ 62 for Miscellaneous*
  - 2.7% @ 57 for Fire and Police*
- Deferred Compensation\*
- Vacations and Holidays
- Administrative Leave\*
- Professional Development Reimbursement\*
- Longevity Pay\*
- Special Merit Pay\*

\* Benefit and employee contributions vary depending on the MOU/Pay Plan for the employee group.



# Population Overview



TOTAL POPULATION

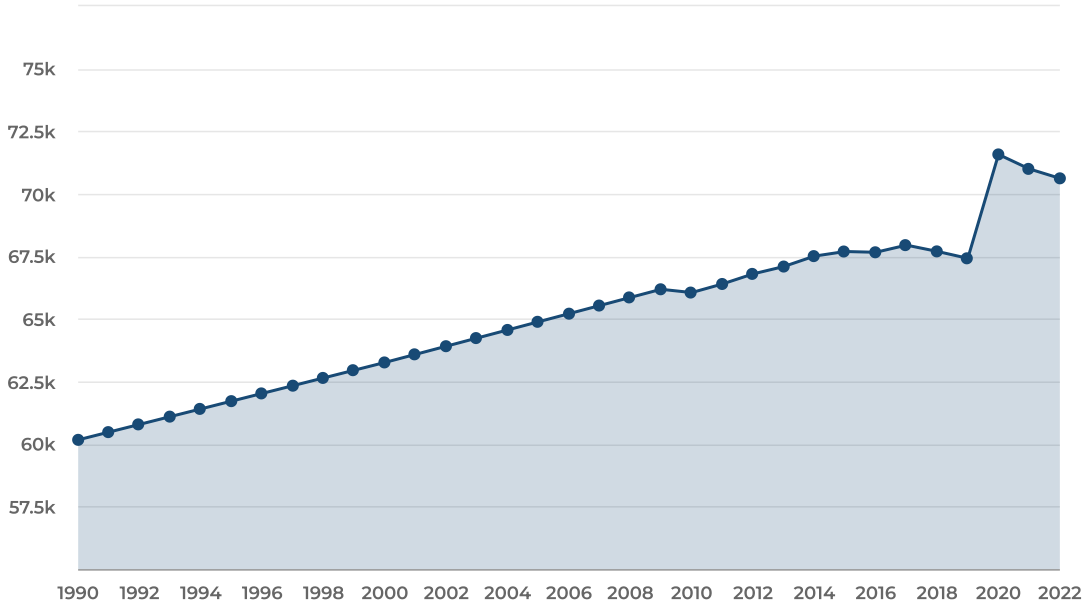
**70,620**

▼ **.5%**  
vs. 2021

GROWTH RANK

**277** out of **499**

Municipalities in California



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



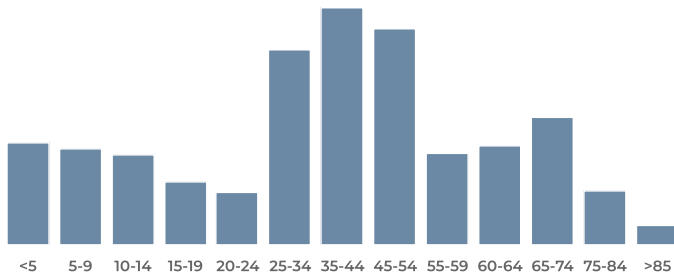
DAYTIME POPULATION

**69,130**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

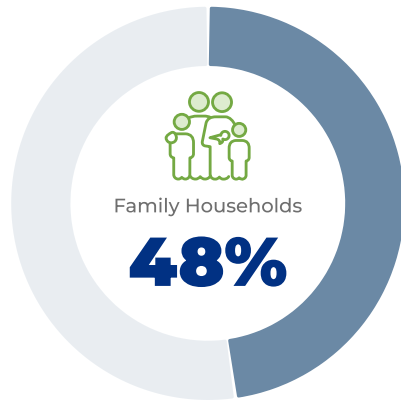
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

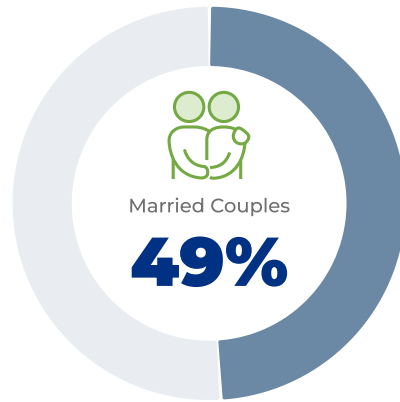
# 28,562

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 3%

lower than state average



▼ 1%

lower than state average



▲ 25%

higher than state average



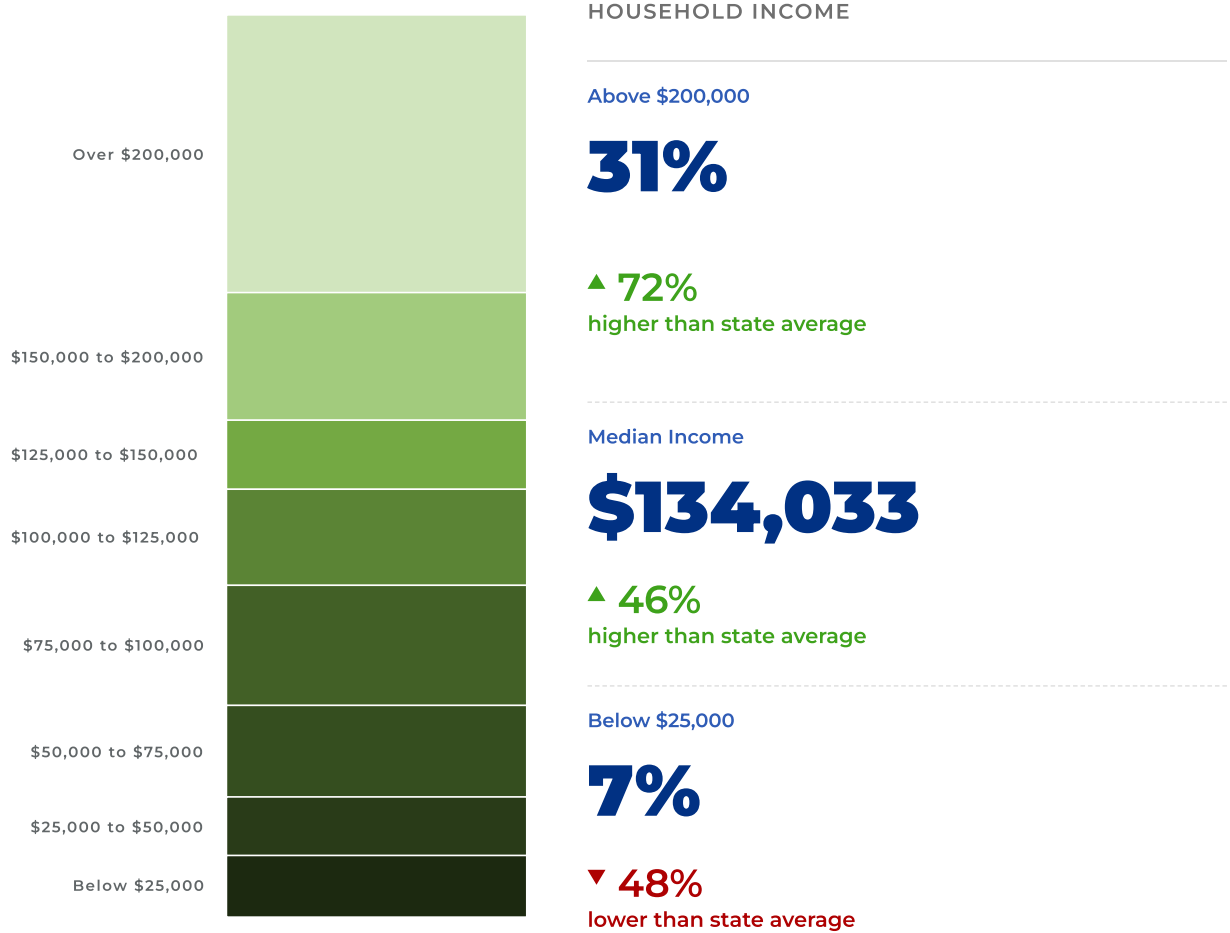
▲ 7%

higher than state average

*\* Data Source: American Community Survey 5-year estimates*

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



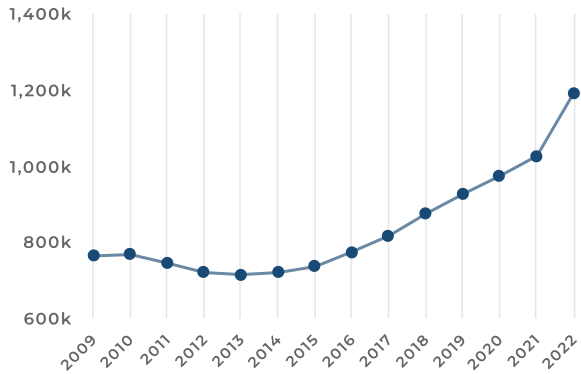
\* Data Source: American Community Survey 5-year estimates



# Housing Overview



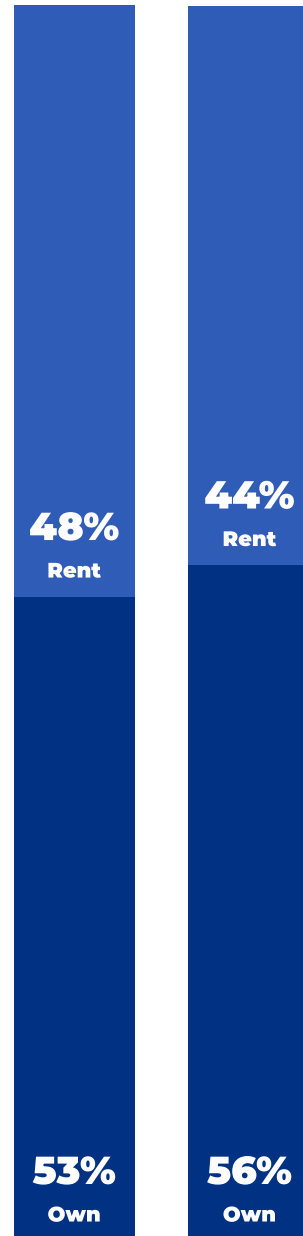
2022 MEDIAN HOME VALUE  
**\$1,192,300**



\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

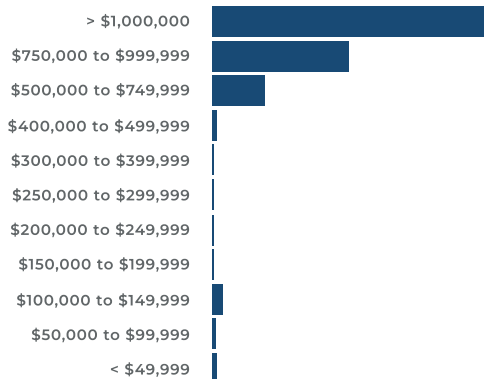
## HOME OWNERS VS RENTERS

Redondo Beach State Avg.



\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

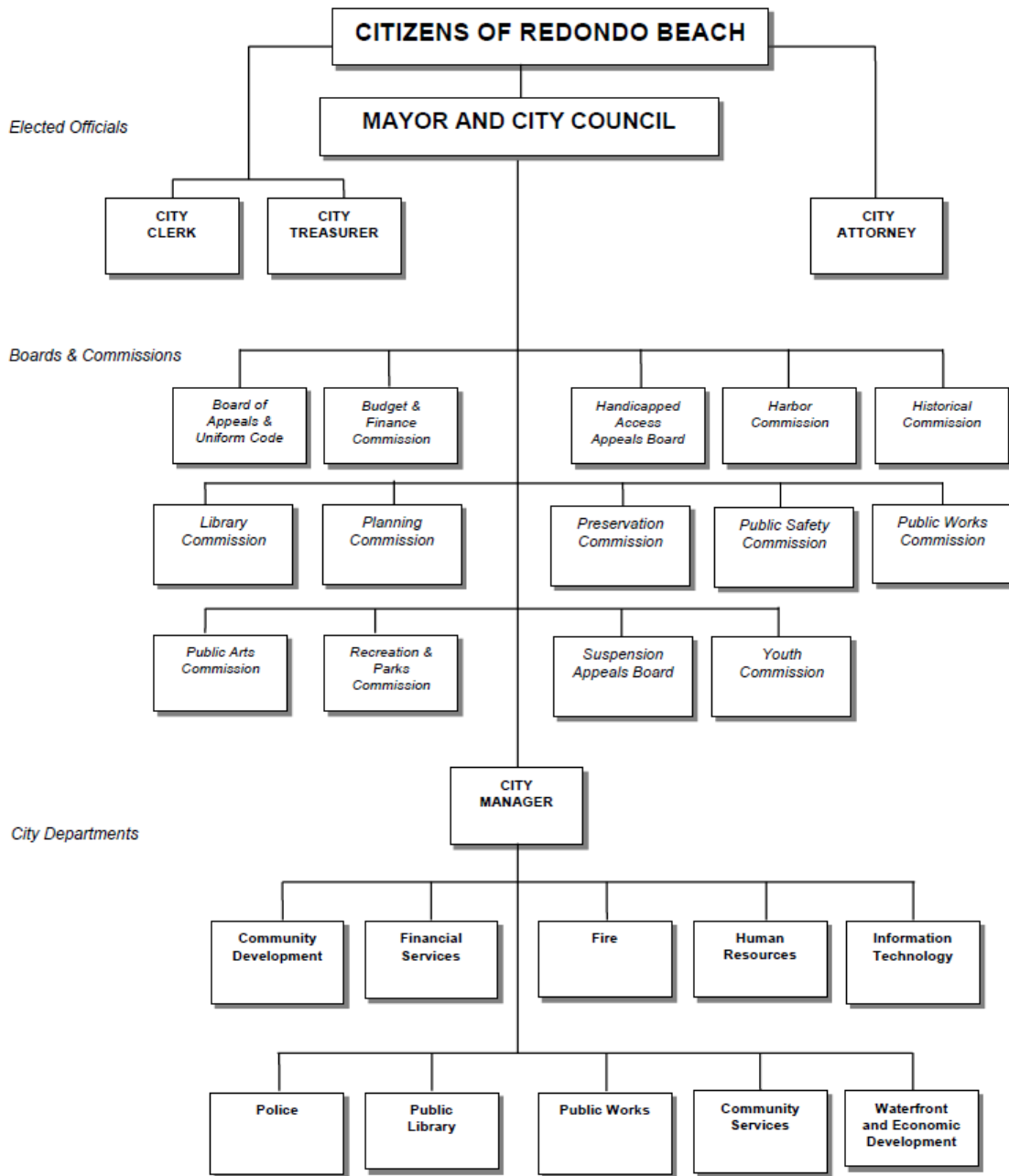
## HOME VALUE DISTRIBUTION



\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



# Organization Chart Fiscal Year 2024-25



## City Mayor



**Jim Light**  
Mayor

## City Council



**Nils Nehrenheim**  
District 1



**Todd Lowenstein**  
District 2



**Paige Kaluderovic**  
District 3



**Zein Obagi, Jr.**  
District 4



**Scott Behrendt**  
District 5

# Elected Officials



**Michael Webb**  
City Attorney



**Eleanor Manzano**  
City Clerk



**Eugene Solomon**  
City Treasurer

## City Officials



**Michael Witzansky**

City Manager

## Departmental Officials

**Elizabeth Hause**

Interim Community Services Director

**Patrick Butler**

Interim Fire Chief

**Greg Kapovich**

Waterfront and Economic Development Director

**Mike Cook**

Information Technology Director

**Wendy Collazo**

Finance Director

**Luke Smude**

Assistant to the City Manager

**Marc Wiener**

Community Development Director

**Joe Hoffman**

Police Chief

**Dana Vinke**

Library Director

**Andrew Winje**

Public Works Director

**Diane Strickfaden**

Human Resources Director

**Vacant**

Assistant to the City Manager

# Statement of Financial Principles

## Background

On February 13, 1998, the City of Redondo Beach established a strategic plan. As part of the plan, various committees were formed to implement the five citywide goals. One of the said committees is the Strategic Financing Planning Committee.

The Strategic Financial Planning Committee, in concert with the Budget & Finance Commission, was tasked to develop a strategic plan for the City to achieve financial stability. The Strategic Financial Planning Committee and the Budget & Finance Commission determined that one of the steps in developing a strategic financial plan is for the City to establish a set of financial principles.

On November 17, 1998, the Mayor and City Council adopted the Statements of Financial Principles as a City Policy. The intention of the Mayor and City Council was to establish written policies to guide the financial management of the City of Redondo Beach and to demonstrate to the citizens of Redondo Beach, the investment community, and the bond rating agencies that the City of Redondo Beach is committed to a strong fiscal policy. The Mayor and City Council also determined that it is necessary to provide precedents for future policy makers and financial managers.

On June 6, 2000, the Mayor and City Council approved by resolution, to include under Section 11(h), a policy regarding threshold for capitalization of fixed assets.

On November 6, 2001, the Mayor and City Council amended by resolution Section 12(a) to reflect the “minimum reserve” for contingencies to be 8.33% of the General Fund’s current fiscal year’s operating expense budget.

On October 9, 2007, the Mayor and City Council approved by minute action, to add as Section 12(h), a policy requiring that the “reserves” or fund balances designated for other post employment benefits (OPEB) obligations be maintained at appropriate levels as authorized by the City Council.

On April 21, 2009, the Mayor and City Council approved by minute action, to add as Sections 8(c) and 8(d), policies requiring that internal service funds and central service departments retain the costs of using services provided by other City departments and that allocations among funds and departments be based on prior fiscal year-end actual expenses and distributed using fair and justifiable statistics.

On March 15, 2011, the Mayor and City Council amended by resolution Section 2 (General Principles), Section 3 (Revenue Policies), Section 4 (Expenditure/Budget Policies), Section 5 (Capital Improvement Projects (CIP) Policies), Section 9 (Special Revenue Policies), and Section 12 (Reserve Policies) to bring them into compliance with Governmental Accounting Standards Board (GASB) Statement No. 54.



# Statement of Financial Principles

## City Policy

### **Section 1: General Financial Goal**

To establish a five-year financial plan and achieve financial stability. Once achieved, maintain and enhance the City's fiscal health. To help achieve this goal, the City's objective is to adhere to the following statements of financial principles and policies:

### **Section 2: General Principles**

- a. The City will maintain a level of expenditures which will provide for the well-being and safety of the general public and citizens of the community.
- b. The City will manage its financial assets in a sound and prudent manner.
- c. The City will maintain and further develop programs to assure its long-term ability to pay all the costs necessary to provide the highest quality of service required by the citizens of Redondo Beach.
- d. The City will adopt a balanced operating budget by June 30 of each year as required by the City Charter Section 17.9. The objective is to balance the budget without the use of restricted, committed, or assigned fund balances.
- e. The City will maintain and improve its infrastructure.
- f. The City will provide funding for capital equipment replacement, including a long-term technology plan, to achieve greater efficiency in its operations.
- g. The City will value its employees as one of its most important assets and will compensate them competitively according to the City's ability to pay.
- h. All City officials and employees shall always conduct themselves in a manner that will not expose the City to any liability.

### **Section 3: Revenue Policies**

- a. The City will use a conservative approach in estimating revenues to maintain financial flexibility to adapt to local and regional economic changes.
- b. The master fee schedule will be updated annually to recover, as much as possible, the cost of providing the service and to allow for inflationary cost increases, but keeping in mind that fees are not to exceed the cost of providing the service. In some instances, the City may not want to charge any fees or the full cost of providing the service, if it is in the City's best interest to do so. These charges or fees for services will be identified during the budget approval process.
- c. The City will aggressively pursue revenue collection and auditing to assure that monies due the City are accurately received in a timely manner.
- d. Departments shall avoid earmarking General Fund revenues for specific purposes unless authorized by the City Council.
- e. One-time revenues shall be used for one-time expenditures.
- f. Revenues in excess of expenditures at the end of the fiscal year shall be used to first satisfy committed contingency requirements before appropriating for other uses.
- g. The City will continue to explore revenue-raising alternatives as necessary and pursue all grants available for local government. (The City may consider not accepting a grant if the grant requires continued City funding after the grant expires.)
- h. Program managers for special revenue funds shall diligently pursue reimbursements or receipts of grants in a timely manner to minimize the negative impact to the General Fund's investment earnings.
- a. The Mayor and City Council shall be promptly informed of any significant revenue gain or loss impacting the City.
- j. The City shall abide by the requirements of applicable Federal, State and local laws or statutes, when contemplating to raise revenues.

### **Section 4: Expenditure/Budget Policies**

- a. Current year operating expenditures shall be funded by current year operating revenues.
- b. In an advisory capacity, the Budget & Finance Commission will conduct a preliminary review of all essential services. The City Council will have final approval in determining which services receive priority funding when a revenue shortfall exists or is projected.
- c. The City will continue to explore options in delivering services in the most cost-effective method, including public-private partnerships and partnerships with other governmental agencies.
- d. Programs that are funded through user fees shall be self supporting. (The City may partially subsidize some of these programs if it is in the City's best interest to do so.)
- e. Departments' fiscal year-end expenditures must be within approved appropriations by fund.
- f. Departments with unexpended/unencumbered balances in their *maintenance and operations* budget at the end of the year, may carryover a specified amount to the next fiscal year with specific approval by the City Manager.
- g. Departments with approved capital outlay budget but who were unable to purchase the capital item by the end of the fiscal year, may carryover this item with approval by the City Manager.



- h. Departments that have encumbrances at the end of the year, but have exceeded their total appropriations within each fund, may not be able to carryover the encumbrance balances, depending on the circumstances that caused the department to exceed its appropriations. Consequently, payments against these encumbrances may be charged to the affected department's subsequent fiscal year's budget.
- a. Salary and benefit savings at the end of the fiscal year will not be carried forward.
- j. Departments shall adhere to purchasing guidelines when expending City funds.
- k. All City officials and employees shall adhere to the City's conference and travel expense policy.
- l. Requests for new positions must identify specific funding sources and include a cost-benefit analysis.
- m. Budget transfers within each fund and between line accounts or programs within each department, must be approved by the City Manager or his/her designee. The Mayor and City Council shall be notified as soon as possible of budget transfers between departments and between capital improvement projects.
- n. Additional appropriations requests beyond the adopted budget must be approved by the City Council by four affirmative votes, as required by the City Charter Section 17.10.
- o. Salaries and benefits savings may not be transferred to fund maintenance & operations items other than those for which savings from vacancies are used for temporary or contractual services.
- p. When appropriate, projects or programs that have multiple funding sources (e.g. grants or bond proceeds) must first use restricted resources before using General Fund, unless otherwise approved by City Council.
- q. All City officials and City employees will exercise prudence and due care and will avoid any conflicts of interest or appearance thereof, when expending public funds.

**Section 5: Capital Improvement Projects (CIP) Policies**

- a. The City will account for all financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
- b. The City will develop and implement a five-year capital improvement plan.
- c. The City will set aside a reasonable and prudent amount of General Fund monies for capital improvements and repairs of various facilities, in its annual budget process.
- d. All capital improvement projects must be coordinated with the CIP "Committee" before they are submitted to the City Manager. Subsequently, the City Manager's recommendations shall be submitted to a joint meeting of the Public Works Commission and the Budget & Finance Commission for review and prioritization before the capital projects are submitted to the City Council.
- e. Change orders for capital projects already in progress, that exceed the amounts normally pre-approved at the City Engineer's discretion, (per the schedule outlined in the Administrative Policies & Procedures - APP 14.1), shall be submitted to the City Council for approval.
- f. The long-term operating impact of any capital improvement project must be disclosed before the project is recommended for funding.
- g. The City will select only the most responsible and reputable contractors to work on capital projects.
- h. The City will abide by applicable Federal, State and local laws/regulations on public works contracts.

**Section 6: Debt Policies**

- a. The City shall avoid, as much as possible, incurring general obligation debt.
- b. The City shall obtain voter approval before incurring general bonded indebtedness for the City.
- c. The City's legal debt limit is 15% of assessed valuation of property within the City, per City Charter Section 17.11 and per California Government Code Section 436505.
- d. The City shall incur debt only for capital improvement projects and only if the projects cannot be funded by recurring or one-time revenues.
- e. Proceeds from long-term debt shall not be used for current ongoing expenditures.
- f. The debt shall be paid by specific revenue sources.
- g. The term of the debt incurred for capital projects shall not exceed the life of the projects being financed in accordance with regulations in federal, state or local law.
- h. The City shall not use short-term borrowing for operating expenditures.
- i. The City may participate in the statewide issuance of Tax & Revenue Anticipation Notes (TRANS) in accordance with applicable TRANS guidelines.
- j. The City shall consider interfund loans, when it is more cost effective and feasible, instead of borrowing outside, for short-term debt requirements.
- k. The City will use lease-purchase financing when it is cost effective.
- l. Bonds will be sold on a competitive basis unless it is in the City's best interest to conduct a negotiated sale.
- m. The City will follow a policy of full disclosure by communicating with bond rating agencies to inform them of the City's financial condition. (The continuing disclosure required in the City's Comprehensive Annual Financial Report is sent to the dissemination agent who will then report it to the bondholders, rather than the rating agencies.)
- n. The City will honor all its debt and seek to maintain the highest attainable bond rating to minimize issuance costs to the City.



### **Section 7: Investment Policies**

- a. The City Treasurer's Office shall abide by the City's adopted investment policy and shall submit a monthly report to the Mayor and City Council on the investment activities. Additionally, the City Treasurer shall make a quarterly presentation to the Budget & Finance Commission and to the Mayor and City Council.
- b. The investment policy shall be annually reviewed and approved by the City Council.

### **Section 8: Interfund Transfers Policies**

- a. Transfers to the General Fund from other funds for overhead costs shall be reviewed annually and shall conform to OMB (Office of Management & Budget) A-87 guidelines.
- b. All City funds, including eligible grant funds, shall share the administrative costs borne by the General Fund.
- c. Internal service funds and central service departments shall retain the costs of using services provided by other City departments.
- d. Allocations among funds and departments shall be based on prior fiscal year-end actual expenses and distributed using fair and justifiable statistics.

### **Section 9: Special Revenue Policies**

- a. The City shall abide by applicable rules and regulations pertaining to the specific revenue sources and expenditures of special revenue funds as required by each funding source.
- b. Proceeds of specific restricted or committed revenue sources should be the foundation for the fund.
- c. Other revenue sources (i.e. investment earnings and transfers from other funds) may be reported in the fund if those resources are restricted, committed, or assigned to the specific purpose of the fund.

### **Section 10: Enterprise Funds Policies**

- a. Enterprise activities will be programmed to generate sufficient revenues to fully support the Enterprise's operations including debt service requirements, current and future capital needs.
- b. Enterprise activities will generally adhere to all other applicable fiscal policies of the City.
- c. Audits of lessees shall be performed, based on the terms of the lease agreements, to ensure the City receives all revenues due the City.

### **Section 11: Accounting, Auditing & Financial Reporting Policies**

- a. The City will comply with all generally accepted accounting principles (GAAP) and adhere to the statements issued by the Governmental Accounting Standards Board (GASB).
- b. The City shall continue to participate in the Government Finance Officers Association's (GFOA) and the California Society of Municipal Finance Officers' (CSMFO) financial reporting and budgeting awards program to help ensure continued quality financial reports and budget documents.
- c. The City shall retain the services of an independent auditor to perform annual financial audits.
- d. The City shall routinely bid for audit services, at a minimum, every five years. Audit contracts shall not exceed five years at a time. The Budget & Finance Commission will participate in the selection process.
- e. The City shall issue its Comprehensive Annual Financial Report by the second council meeting in December each year.
- f. Staff shall submit a mid-year budget review to the Mayor and City Council by the second council meeting in February each year.
- f. The Mayor and City Council shall be promptly informed of any significant financial reporting issue or any audit findings.
- g. The City shall, from time to time, review the threshold when capitalizing fixed assets and make necessary adjustments thereto, as appropriate, with the initial recommendation from the Financial Services Department and with concurrence by the City's independent auditors.

### **Section 12: Fund Balance Reporting Policies**

- a. The City shall maintain a committed fund balance for contingencies equivalent to 8.33% of the General Fund's current fiscal year's operating expense budget.
- b. City Council approval shall be required before expending any portion of the Committed fund balance in Section 12(a). Unforeseen circumstances that may require an expenditure of such amounts include, but are not limited to, natural disasters, significant State "take-aways", unforeseen deficiencies of a major revenue source, or unexpected operating or capital expenditures.
- c. If any circumstances in Section 12(b) occur, and the Committed fund balance falls below the City Council policy designated level in Section 12(a), all excess Unassigned fund balance in future years shall first be used to replenish the Committed fund balance until it reaches the policy designated level set forth in Section 12(a). The City Council shall replenish the Committed fund balance in Section 12(a) prior to expending Unassigned fund balances for other purposes.
- d. Restricted fund balances will be expended before unrestricted fund balances when expenditures are incurred for purposes for which both are available.



- e. Unrestricted fund balances will be exhausted in the order of assigned, unassigned, and committed when expenditures are incurred for which any of these fund balances are available.
- f. The unassigned fund balances, assuming other requirements are met, technically may be used for any purpose. However, the specific purpose requires Council approval. This process will be annually reviewed with the City Council.
- g. The City Council may alter fund balance requirements any time, as necessary.
- h. The fund balances assigned for claims and judgments, compensated absences, and other post employment benefits (OPEB) obligations shall be maintained at appropriate levels as authorized by the City Council.



## **Basis of Accounting and Budgeting**

Annual budgets are legally adopted for all General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service funds on a basis consistent with generally accepted accounting principles. Annual budgets are not adopted for Agency funds, but the funds are included in the City's Comprehensive Annual Financial Report (CAFR).

With the exception of government-wide financial statements prepared in accordance with GASB 34, the City uses the modified-accrual basis for accounting *and* budgeting of Governmental Fund types which are: General, Special Revenue, Debt Service and Capital Projects Funds. Under the modified-accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Those revenues treated as susceptible to accrual primarily consist of taxes, interest and grant revenues for which reimbursement requests are expenditure-driven. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

In all presentations, the City uses the accrual basis for accounting *and* budgeting of its Proprietary Fund types, which are the Enterprise and Internal Service Funds. Revenues are recognized when earned, and expenses are recognized when incurred.



## Budget Account Structure

As illustrated below, the City's highest level of reporting is Fund Type. For budgeting purposes, the City uses six Fund Types. Included in each Fund Type may be several Funds - the next level of reporting. For example, the Special Revenue Fund Type includes 16 funds of which only two are reflected below. Each Fund has at least one subordinate level, designated as the City's Departments (e.g., the Police Department), and within each Department, there is at least one Division Group (e.g., Police Operations). Within each Division Group is a division Sub-Group (e.g., Special Operations), and within each Sub-Group is a Division (e.g., Parking Enforcement).

The number of Departments within a Fund, as well as the number of subordinate levels of Division Groups, Sub-Groups and Divisions within a Department, depends on the management control needed to effectively monitor expenditures. Divisions assist management and citizenry in assessing the cost of providing a service. Finally, similar expenditure types are grouped at the Category level. For example, salaries and benefits are grouped together in the Category level as "Personnel"; office supplies, advertising, equipment maintenance, etc., are grouped together in the Category level "Maintenance & Operations".

Using General as the Fund Type, the following is an example of the flow of reporting from the highest level of budget reporting (Fund Type) to the lowest or most detailed level of budget reporting (Category).



Account Structure



# Classification of Funds

The accounts of the City are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording resources, together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The City currently uses the following funds:

## **GENERAL FUND**

The General Fund is used to account for the financial resources and expenditures associated with most City operations where revenue is not required to be recorded in a separate fund. Revenues collected in the General Fund are not restricted as to program or purpose they may be spent upon. They are derived primarily from taxes - property tax, sales and use tax, transient occupancy tax, utility users' tax, and business license tax. Taxes account for approximately 73% of all General Fund revenues. Other General Fund revenue sources include licenses and permits; fines and forfeitures; use of money and property, intergovernmental revenues, charges for services; and other miscellaneous revenues.

## **SPECIAL REVENUE FUNDS**

### **Air Quality Improvement Fund**

This fund accounts for monies received from the South Coast Air Quality District, which are used to reduce air pollution from motor vehicles.

### **CalPERS Reserve Fund**

This fund was established in FY 2010-11 and will reserve monies for significant California Public Employees Retirement System (CalPERS) increases in future years.

### **Community Development Block Grant Fund**

Revenues derived through the Federal Community Development Act are recorded in this fund. Community Development Block Grant (CDBG) receipts are restricted to the revitalization of low and moderate income areas within the City. As required by the U.S. Department of Housing and Urban Development (HUD), the City annually solicits public input regarding the expenditure of these funds.

### **Disaster Recovery Fund**

This fund accounts for monies received and expenditures incurred related to disaster recovery.

### **Housing Authority Fund**

HUD (Department of Housing & Urban Development) Section 8 housing grants are recorded in this fund. Section 8 monies are used to provide rent subsidies to qualifying low-income families and to locally administer the program.

### **Intergovernmental Grants Fund**

This fund reflects various grants received from local, State or Federal agencies. It includes grant funding to supplement local funding primarily for capital improvement projects and public safety programs.

### **Local Transportation Article 3 Fund**

This fund accounts for transportation services in the City and the Dial-A-Ride program which provides transportation to Redondo Beach and Hermosa Beach residents.

### **Measure M Fund**

Monies received in this fund come from a Los Angeles County 2016 new voter-approved ½ cent sales tax and continued ½ cent traffic relief tax to be used for public transportation purposes.



### **Measure R Fund**

Monies received in this fund come from a 2008 voter-approved ½ cent sales tax levied within Los Angeles County for public transportation purposes.

### **Measure W Fund**

Monies received in this fund come from a 2018 voter-approved parcel tax levied within the Los Angeles County Flood Control District for storm water capture and storm runoff water quality improvement purposes.

### **Narcotic Forfeiture and Seizure Fund**

Revenues recorded in this fund are the local agency's proportionate share of monies and sold property seized during drug and narcotic arrests. Monies are distributed after convictions are received by the lead State or Federal agency. Expenditures incurred are restricted to law enforcement activities and must supplement, not replace, existing law enforcement budgets.

### **Parks and Recreation Facilities Fund**

Revenue in this fund originates from a \$400 per unit fee charged on the construction of new residential development within the City. Fees are due at the time a building permit is issued. This revenue is used solely for the acquisition, improvement and expansion of public parks, playgrounds, and recreation facilities.

### **Proposition A (Prop A) Fund**

Monies received in this fund come from a 1980 voter-approved ½ cent sales tax levied within Los Angeles County for the operation of transit-related projects.

### **Proposition C (Prop C) Fund**

Monies received in this fund come from a 1990 voter-approved ½ cent sales tax levied within Los Angeles County for the operation of transit-related projects.

### **State Gas Tax Fund**

The City's share of the State gasoline tax is recorded in this fund. Monies are derived through Sections 2105, 2106, 2107, and 2107.5 of the California Streets and Highways code. Beginning with the 2010-11 fiscal year, Section 2103 was added. Section 2103, 2105, 2106 and 2107 revenue can be used for street maintenance and construction, while Section 2107.5 revenue is restricted to street engineering activities.

### **Storm Drain Improvement Fund**

In FY 2001-02 the Mayor and City Council established the Storm Drain Improvement Fund. This fund is used to account for the receipt of the storm drain impact fees and the related National Pollutant Discharge Elimination System (NPDES) implementation and enforcement costs.

### **Street Landscaping and Lighting District Fund**

This is a special assessment fund which is used to account for revenue and expenditures associated with the Street Landscaping and Lighting District. Revenue comes into the fund through assessments levied against residential and business property. Expenditures charged to this fund are restricted to establishing, improving, operating and maintaining street lighting, street trees, traffic signals and median landscaping.

### **Subdivision Park Trust Fund**

This fund is financed from Quimby fees, which are paid by developers on certain qualifying development projects. The monies in this fund are used exclusively for the acquisition, development, or rehabilitation of park land or related improvements.



## **CAPITAL PROJECTS FUNDS**

### **Capital Projects Fund**

In FY 1984-85 the Mayor and City Council established this fund following recommendations from the City's Public Improvement Commission. It is used to account for capital improvements such as the construction, repair, and upgrade of City facilities; streets; storm drains; sewers; and park facilities.

### **Major Facilities Reconstruction Fund**

In FY 2015-16, the Mayor and City Council created this fund to begin saving for the replacement of City facilities such as Police Stations, Fire Stations and City Hall.

### **Open Space Acquisition Fund**

In FY 2015-16, the Mayor and City Council created this fund to begin saving for the purchase of land within the City. The land purchased is to be used for open space purposes such as parks and community gardens.

### **Pier Parking Structure Rehabilitation Fund**

This fund accounted for the costs to rehabilitate the publicly owned pier parking structure.

## **ENTERPRISE FUNDS**

### **Harbor Tidelands Fund**

Revenue deposited in this fund is derived from business operations run by lessees, and from parking receipts. The use of this fund is restricted under the City's Tidelands Trust Agreement with the State of California.

### **Harbor Uplands Fund**

Revenue comes from similar sources as the Tidelands Fund - trade leases, and parking receipts. However, its use is less restrictive and is subject only to the decisions of the City Council.

### **Solid Waste Fund**

In FY 1990-91 the Mayor and City Council established the Solid Waste Fund. This fund is used to account for expenditures and revenues related to the City's comprehensive solid waste program which includes refuse collection, recycling, and hazardous waste disposal. The solid waste program is wholly supported through user service fees.

### **Transit Fund**

The Transit Fund was changed from a Special Fund to an Enterprise Fund in FY 2010-11 to more accurately classify its prime activity. Transit funding sources include the following: the 1980 voter approved Proposition A ½ cent sales tax; the 1990 voter approved Proposition C ½ cent sales tax; Federal and State transportation funds; and Beach Cities Transit fares. Transit fund monies are used to support public transportation programs and projects.

### **Wastewater Fund**

In FY 1995-96 the Mayor and City Council approved the establishment of the Wastewater Fund, and at the time, was funded solely by a capital facility charge, more commonly referred to as a sewer connection fee. In FY 2003-04, in anticipation of the rehabilitation needs of the sewer system and additional requirements for operations and maintenance, the Mayor and City Council assessed an annual sewer user fee to be charged to users of the City's sewer system.

## **INTERNAL SERVICE FUNDS**

### **Building Occupancy Fund**



Established in FY 2000-01, the Building Occupancy Fund includes reimbursement for costs associated with facilities maintenance and replacement. Cost allocations are based on square footage of the area occupied by each user department and department usage of utilities, contracts, and materials and supplies.

### **Emergency Communications Fund**

Established in FY 2004-05, the Emergency Communications Fund includes reimbursement for costs related to technology used for emergency purposes, such as emergency dispatch equipment. Such equipment is currently used only in the Police, Fire and Public Works Departments. Therefore, costs are allocated only to those departments based on the replacement cost of the equipment utilized by each. In FY 2006-07, a component of all personnel, maintenance and operations, and internal service fund allocation costs associated with the Emergency Communications Division of the Police Department was added.

### **Information Technology Fund**

Established in FY 2000-01, the Information Technology Fund includes reimbursement of all costs associated with the Information Technology Department. These costs include personnel, maintenance and operations and capital outlay expenses budgeted by this Department. In FY 2005-06, a component for equipment replacement was added to the charge for operations. In FY 2012-13, copy center operations (formerly included in the Printing and Graphics Fund) were added to the Information Technology charges. All costs are allocated to the users depending on the number of computers and telephones residing in the department.

### **Major Facilities Repair Fund**

Established in FY 2008-09, the Major Facilities Repair Fund includes reimbursement of all costs incurred by the City in providing major repairs to City facilities. Cost allocations are based on square footage of the area occupied by each user department in the City facilities.

### **Self-Insurance Program Fund**

Established in FY 2000-01, the Self-Insurance Program Fund contains reimbursement for costs associated with insurance premiums and claims experience related to liability, workers' compensation and unemployment. Depending on the type of insurance matter, allocations are based on a combination of square footage, property values, gross payroll and/or claims experience of the department.

### **Vehicle Replacement Fund**

Established in FY 1983-84, the Vehicle Replacement Fund contains cost reimbursements from departments that utilize the City's Fleet Services Division for maintenance of vehicles and equipment. Also included in this fund are reimbursed rental charges for vehicles assigned to particular departments. Maintenance charges are based on historical records of the particular vehicle, and rental charges are based on the estimated future replacement value of the vehicle.



# Budget Timeline



## **The Budget Process**

One objective of the budget process is to allocate financial resources to various work activities over a specified period of time for the City of Redondo Beach. This time period is the City's fiscal year, which begins on July 1 and ends the following June 30. Another objective of the budget process is to review the prior year's departmental performance measures and modify them as appropriate. The preparation of the budget document begins in January – six months before it is put into operation.

Beginning in January, each department assesses its current activities, updates performance measures and reviews its spending records provided through the City's accounting system. This information is used as a base for developing the following year's plan. Program managers confer with their department directors to develop a work plan and to estimate necessary financing. Revenue estimates are developed by the City Treasurer's office and the Financial Services department, along with other departments that generate fees and/or charges. At this point, changes to departmental base budgets are requested of the City Manager. In March, the departments' work programs and justifications for proposed expenditures are presented to the City Manager for review.

Throughout March and April, the Financial Services department and the City Manager work with departments to gather all budgetary information. The City Manager's recommendations are then incorporated into the proposed budget document. The proposed budget is submitted to the City Council by May 16 as required by the City Charter. After the Mayor and Council Members have reviewed the proposed budget, the City Manager, Financial Services' budget staff and department heads participate in formally presenting the budget to the City Council. Budget documents are available to the general public and the citizens of Redondo Beach on the Internet and in the City Clerk's office and City libraries.

The City Charter mandates a public hearing on the budget within 30 days of its presentation to the City Council. Therefore, in May or June, the Mayor and City Council conduct public hearings to receive citizen input on the proposed budget. Public study sessions are then held to review budget proposals and to adopt a budget by June 30.

The budget presents City activities on two levels. The first level is the department level, which shows the total appropriations for the department. The second level is the program or activity level. Presentations at these levels allow a more thorough review of each activity and provide management and citizens a way of more accurately associating costs with activities they see on a day-to-day basis. This improves appreciation of the resources it takes to accomplish given goals and is an easier gauge on whether those activities should be increased or decreased and the financial impact of those decisions.

At each step of the budget process, the information is stored through the City's finance system. After approval of the budget, the adopted revenue and appropriations are posted in the City's accounting ledgers.

City departments are required to monitor their budgets and spend only amounts allocated by the Mayor and City Council. However, during the year, unforeseen costs arise which cannot be accommodated within the original adopted budget. For these circumstances, the City Manager may recommend budget modifications to the Mayor and City Council. The Mayor and City Council may approve budget modification resolutions to make the necessary changes. At any meeting after the adoption of the budget, appropriations may be modified and/or transferred by adoption of a resolution with at least four affirmative votes.

## **The Capital Improvement Budget**

The separate Five-Year Capital Improvement Program (CIP) for FY 2024-29 is presented to the Mayor and City Council as part of the budget process. The five-year CIP is a strategic plan which addresses the long-term capital and infrastructure of the City. The first year CIP funding recommendations are included in this adopted budget.



# Gann Limit

Pursuant to Article XIII B of the California Constitution (known as the Gann Limit) and Section 7910 of the State Government Code, the City must compute and annually adopt by resolution, an appropriations limit for the upcoming fiscal year. The appropriations limit sets the maximum amount of appropriations that can be made from tax receipts. Taxes exceeding this limit must be returned to the residents or may be spent with the approval of a majority approval of voters. The City last exceeded the limit in 1983 and voter approval to expend was received. The estimated annual tax receipts for Fiscal Year 2024-2025 are estimated to be \$80.1 million and fall well below the \$172.8M limit.

In June 1990 the California voters approved Proposition 131 which amended Article XIII B and provided for a greater selection of factors used in determining annual adjustments to the limit. The factors used include the change in the California per capita personal income combined with the change in population of the jurisdiction's county or the change in the population of the City; whichever is higher. The calculation using these new factors began with the base year of Fiscal Year 1987-88, as provided for in the Proposition 131 amendments. For purposes of calculating the City's appropriations limit for Fiscal Year 2024-2025, staff has used the County's population factor as it exceeds the City's population growth factor for the past year. Using these two factors, the coming year's limit is \$172,783,051. The 2024-2025 Appropriations Limit calculation information is below.

## CITY OF REDONDO BEACH 2024-2025 APPROPRIATIONS LIMIT

|  |           |                    |
|--|-----------|--------------------|
| 1 FY 2023-24 Appropriations Limit  | \$        | 166,297,812        |
| 2 Multiply FY 2023-24 Appropriations Limit<br>by cumulative growth factors for changes in<br>the California Per Capita Personal Income<br>and the population change for Los Angeles County |           | 1.03900 *          |
| <b>2024-2025 Appropriations Limit</b>  | <b>\$</b> | <b>172,783,051</b> |

|                                      |        |
|--------------------------------------|--------|
| * Personal Income Factor             | 1.0362 |
| Los Angeles County Population Change | 1.0027 |
| Annual Adjustment                    | 1.0390 |

$$1.0362 \times 1.0027 = 1.03900$$



**RESOLUTION NO. CC-2406-047**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REDONDO BEACH, CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-2025**

WHEREAS, in November 1979, the voters of California adopted Proposition 4 (the "Gann Amendment"), which added Article XIII B to the California Constitution; and

WHEREAS, Section 7900 of the Government Code (Cal. Gov. Code § 7900) provides for the effective and efficient implementation of Article XIII B of the California Constitution; and

WHEREAS, pursuant to Section 7910 of the Government Code (Cal. Gov. Code § 7910), each local government must establish its appropriations limit each year pursuant to Article XIII B of the California Constitution ("Gann Limits"); and

WHEREAS, in 1990, the voters of California adopted Proposition 111, which amended Article XIII B of the California Constitution; and

WHEREAS, Proposition 111 implemented adjustments to the growth factors used to calculate the annual appropriation limit under Article XIII B of the California Constitution; and

WHEREAS, Proposition 111 requires that the City of Redondo Beach ("City") to select annually, by a recorded vote of the City Council of the City of Redondo Beach the growth factors to use in calculating the annual appropriations limit; and

WHEREAS, Proposition 111 establishes Fiscal Year 1986-87 as the base year for calculating the annual appropriation limit and permits the City to reestablish the annual appropriation limit for all succeeding years based upon the changes in the cost of living; and

WHEREAS, the City has complied with all of the provisions of Article XIII B of the California Constitution in determining the appropriations limit for the Fiscal Year 2024-2025.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF REDONDO BEACH, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The appropriations limit for Fiscal Year 2024-2025 is hereby set at \$172,783,051, which is described in Exhibit A and incorporated herein, and in accordance with the provisions in Article XIII B of the California Constitution.

RESOLUTION NO. CC-2406-047  
FISCAL YEAR 2024-2025 ANNUAL APPROPRIATIONS LIMIT  
PAGE NO. 1



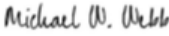
SECTION 2. The City Clerk shall certify to the passage and adoption of this resolution and shall enter the same in the Book of Original Resolutions.

SECTION 3. The City Clerk shall certify to the passage and adoption of this resolution and shall enter the same in the Book of Original Resolutions.

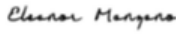
PASSED, APPROVED AND ADOPTED this 18<sup>th</sup> day of June, 2024.

DocuSigned by:  
  
6BC085308F044F1  
James A. Light, Mayor

APPROVED AS TO FORM:

DocuSigned by:  
  
669049E0E03D402  
Michael W. Webb, City Attorney

ATTEST:

DocuSigned by:  
  
72F2AC716C214CF  
Eleanor Manzano, CMC, City Clerk

RESOLUTION NO. CC-2406-047  
FISCAL YEAR 2024-2025 ANNUAL APPROPRIATIONS LIMIT  
PAGE NO. 2



STATE OF CALIFORNIA        )  
COUNTY OF LOS ANGELES    ) ss  
CITY OF REDONDO BEACH     )

I, Eleanor Manzano, City Clerk of the City of Redondo Beach, California, do hereby certify that Resolution No. CC-2406-047 was passed and adopted by the City Council of the City of Redondo Beach, California, at a regular meeting of said City Council held on the 18<sup>th</sup> day of June, 2024, and thereafter signed and approved by the Mayor and attested by the City Clerk, and that said resolution was adopted by the following vote:

AYES:        NEHRENHEIM, LOEWENSTEIN, KALUDEROVIC, OBAGI, JR., BEHRENDT

NOES:        NONE

ABSENT:     NONE

ABSTAIN:    NONE

DocuSigned by:  
*Eleanor Manzano*  
72F2ACT19C214CF  
\_\_\_\_\_  
Eleanor Manzano, CMC  
City Clerk

RESOLUTION NO. CC-2406-047  
FISCAL YEAR 2024-2025 ANNUAL APPROPRIATIONS LIMIT  
PAGE NO. 3





*Page Intentionally Left Blank*

---

# **BUDGET OVERVIEW**

---



# Strategic Plan

## Mission Statement

***The City of Redondo Beach is committed to providing the finest services to enhance the quality of life for those who live, work, visit and play in our community.***

After considering the City's Mission Statement, the Strategic Plan is developed, which establishes the major three-year goals and six-month objectives for the City. It provides principle guidance for preparation of the City budget, program objectives and performance measures. The three-year goals provide the basis for improving services and preserving a high quality of life in the City.

## Three Year Goals

1. *Modernize the City's Communication Systems*
2. *Vitalize Core Commercial Areas of the City*
3. *Increase Environmental Sustainability*
4. *Invest in the City's Infrastructure*
5. *Maintain a High Level of Public Safety*
6. *Enhance the Delivery of City Services*

## Development and Updates

In developing the three-year goals and six-month objectives, the Mayor, City Council and City management consider current challenges facing the City and external factors and trends that might impact the future.

Updates to the Strategic Plan are scheduled approximately every six months, and the City Manager submits monthly progress reports to the Mayor and City Council.

In coordination with the Strategic Plan, departments formulate their mission statements and current and future departmental objectives. Each department's mission relates directly to the overall City mission. It focuses primarily on the interaction between the department and its key customers. In preparing a mission statement, the department considers such questions as:

- o What business is the department in?
- o Who are the department's customers?
- o What added value do customers of the department receive?
- o What contribution is the department making to the Strategic Plan goals?

In preparing departmental objectives, City staff has to consider many factors such as:

- o Current workload or service demands
- o Revenue forecasts
- o Project schedules
- o Current staffing

An outgrowth of the Strategic Plan is the City's operating budget and capital improvement program.



# Priorities & Issues

## Top 7 Priorities and Issues

The main priorities for this budget year are focused in the 2024-25 budget towards: Self-Insurance Fund · Cash Balances by Fund · Labor Trends · Labor Agreements · Aging Infrastructure and City Facilities/Parks · Pension/OPEB Benefits Liability Management.



# Personnel Summary

| Department                                   | FY<br>2020-21 | FY<br>2021-22 | FY<br>2022-23 | Revised<br>FY 2023-24 | Adopted<br>FY 2024-25 |
|--|---------------|---------------|---------------|-----------------------|-----------------------|
| <b><u>Mayor and City Council</u></b>         |               |               |               |                       |                       |
| Mayor  | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Council Member                               | 5.0           | 5.0           | 5.0           | 5.0                   | 5.0                   |
| Executive Assistant to the City Manager      | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| <b>Total</b>                                 | <b>7.0</b>    | <b>7.0</b>    | <b>7.0</b>    | <b>7.0</b>            | <b>7.0</b>            |
| <b><u>City Clerk</u></b>                     |               |               |               |                       |                       |
| City Clerk                                   | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Chief Deputy City Clerk                      | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Records Management Supervisor                | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Administrative Specialist                    | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Analyst                                      | -             | -             | -             | 1.0                   | 1.0                   |
| <b>Total</b>                                 | <b>4.0</b>    | <b>4.0</b>    | <b>4.0</b>    | <b>5.0</b>            | <b>5.0</b>            |
| <b><u>City Treasurer</u></b>                 |               |               |               |                       |                       |
| City Treasurer                               | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Chief Deputy City Treasurer                  | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| <b>Total</b>                                 | <b>2.0</b>    | <b>2.0</b>    | <b>2.0</b>    | <b>2.0</b>            | <b>2.0</b>            |
| <b><u>City Attorney</u></b>                  |               |               |               |                       |                       |
| City Attorney                                | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Assistant City Attorney                      | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Assistant City Attorney/Prosecutor           | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Senior Deputy City Attorney                  | 5.0           | 5.0           | 5.0           | 5.0                   | 5.0                   |
| Litigation Paralegal                         | -             | -             | -             | -                     | 1.0                   |
| Executive Assistant to the City Prosecutor   | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Law Office Manager                           | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Legal Secretary                              | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Homeless Housing Navigator                   | -             | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Homeless Housing Supervisor                  | -             | -             | -             | -                     | 1.0                   |
| Mental Health Clinician                      | -             | -             | -             | 1.0                   | 1.0                   |
| <b>Total</b>                                 | <b>11.0</b>   | <b>12.0</b>   | <b>12.0</b>   | <b>13.0</b>           | <b>15.0</b>           |
| <b><u>City Manager</u></b>                   |               |               |               |                       |                       |
| City Manager                                 | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Assistant City Manager                       | 1.0           | -             | -             | -                     | -                     |
| Assistant to the City Manager                | -             | 2.0           | 2.0           | 2.0                   | 2.0                   |
| <b>Total</b>                                 | <b>2.0</b>    | <b>3.0</b>    | <b>3.0</b>    | <b>3.0</b>            | <b>3.0</b>            |
| <b><u>Information Technology</u></b>         |               |               |               |                       |                       |
| Information Technology Director              | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Information Technology Operations Supervisor | 1.0           | 1.0           | 1.0           | -                     | -                     |
| Information Systems Specialist               | 1.0           | 1.0           | 1.0           | 2.0                   | 2.0                   |
| Information Technology Analyst               | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Computer Support Specialist                  | 2.0           | 2.0           | 2.0           | 3.0                   | 3.0                   |
| Information Technology Technician            | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| <b>Total</b>                                 | <b>7.0</b>    | <b>7.0</b>    | <b>7.0</b>    | <b>8.0</b>            | <b>8.0</b>            |
| <b><u>Human Resources</u></b>                |               |               |               |                       |                       |
| Human Resources Director                     | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| Human Resources Manager                      | -             | -             | 1.0           | 1.0                   | 1.0                   |
| Human Resources Analyst                      | 1.0           | 2.0           | 1.0           | 1.0                   | 1.0                   |
| Human Resources Technician                   | 1.0           | 1.0           | 1.0           | 1.0                   | 1.0                   |
| <b>Total</b>                                 | <b>3.0</b>    | <b>4.0</b>    | <b>4.0</b>    | <b>4.0</b>            | <b>4.0</b>            |



**Financial Services**

|                                       |             |             |             |             |             |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Finance Director                      | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Assistant Financial Services Director | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Payroll and Finance Manager           | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Grants Financial Administrator        | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Administrative Analyst                | -           | 1.0         | 2.0         | 2.0         | 2.0         |
| Analyst                               | 1.0         | 1.0         | -           | -           | -           |
| Senior Accountant                     | -           | -           | 1.0         | 1.0         | 1.0         |
| Accountant                            | 2.0         | 2.0         | 2.0         | 2.0         | 1.0         |
| Accountant III                        | -           | -           | -           | -           | 1.0         |
| Payroll Analyst                       | -           | -           | -           | -           | 1.0         |
| Payroll Technician                    | 1.0         | 2.0         | 2.0         | 2.0         | 1.0         |
| Accounting Technician                 | 2.0         | 2.0         | 2.0         | 4.0         | 4.0         |
| License and Collections Clerk         | 1.0         | 1.0         | 1.0         | -           | -           |
| Senior Account Clerk                  | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Accounting Clerk                      | -           | -           | -           | -           | 1.0         |
| Office Specialist III                 | -           | 1.0         | 1.0         | -           | -           |
| <b>Total</b>                          | <b>12.0</b> | <b>15.0</b> | <b>16.0</b> | <b>16.0</b> | <b>17.0</b> |

**Police**

|                                      |              |              |              |              |              |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Chief of Police                      | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Police Captain                       | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Police Lieutenant                    | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          |
| Police Sergeant                      | 14.0         | 14.0         | 15.0         | 15.0         | 15.0         |
| Police Officer                       | 68.0         | 71.0         | 71.0         | 73.0         | 73.0         |
| Administrative Services Manager      | 1.0          | 1.0          | 1.0          | -            | -            |
| Police Records Manager               | -            | -            | -            | 1.0          | 1.0          |
| Public Safety Communications Manager | -            | -            | -            | 1.0          | 1.0          |
| Crime Analyst                        | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Senior Management Analyst            | -            | 1.0          | 1.0          | 1.0          | 1.0          |
| Administrative Analyst               | 1.0          | -            | -            | -            | -            |
| Communications Supervisor            | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          |
| Municipal Services Supervisor        | -            | -            | -            | 1.0          | 1.0          |
| Analyst                              | 1.0          | 1.0          | 1.0          | 1.0          | 2.0          |
| Executive Assistant                  | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Senior Code Enforcement Officer      | -            | 1.0          | 1.0          | 1.0          | 1.0          |
| Police Identification Technician     | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Code Enforcement Officer             | -            | 1.0          | 2.0          | 2.0          | 2.0          |
| Community Services Officer III       | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Communications Dispatcher            | 10.0         | 10.0         | 10.0         | 9.0          | 9.0          |
| Lead Police Services Specialist      | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| Community Services Officer II        | 9.0          | 10.0         | 10.0         | 10.0         | 10.0         |
| Administrative Coordinator           | -            | 1.0          | 1.0          | 1.0          | 1.0          |
| Parking Meter Technician             | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Administrative Specialist            | 3.0          | 3.0          | 3.0          | 3.0          | 2.0          |
| Police Services Specialist           | 6.0          | 7.0          | 7.0          | 6.0          | 6.0          |
| Municipal Services Officer           | 7.0          | 7.0          | 8.0          | 7.0          | 7.0          |
| Office Specialist III                | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| <b>Total</b>                         | <b>145.0</b> | <b>153.0</b> | <b>156.0</b> | <b>157.0</b> | <b>157.0</b> |

**Fire**

|                                   |      |      |      |      |      |
|-----------------------------------|------|------|------|------|------|
| Fire Chief                        | 1.0  | 1.0  | 1.0  | 1.0  | 1.0  |
| Fire Division Chief               | 3.0  | 3.0  | 3.0  | 4.0  | 4.0  |
| Fire Captain                      | 13.0 | 13.0 | 13.0 | 14.0 | 14.0 |
| Fire Engineer                     | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 |
| Firefighter/Paramedic             | 21.0 | 24.0 | 24.0 | 24.0 | 24.0 |
| Deputy Harbor Master/Boat Captain | 3.0  | 3.0  | 3.0  | 3.0  | 3.0  |
| Harbor Patrol Officer             | 3.0  | 3.0  | 3.0  | 3.0  | 3.0  |
| Firefighter                       | -    | -    | 3.0  | 3.0  | 3.0  |
| Hazardous Materials Specialist    | 1.0  | 1.0  | 1.0  | 1.0  | 1.0  |



|                                    |             |             |             |             |             |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Fire Prevention Plan Checker       | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Fire Prevention Officer            | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Administrative Analyst             | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Administrative Specialist          | -           | 1.0         | 1.0         | 1.0         | 1.0         |
| Emergency Preparedness Coordinator | -           | -           | -           | 1.0         | 1.0         |
| <b>Total</b>                       | <b>60.0</b> | <b>64.0</b> | <b>67.0</b> | <b>70.0</b> | <b>70.0</b> |

**Public Library**

|                                |             |             |             |             |             |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| Library Director               | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Library Manager                | -           | -           | -           | -           | 1.0         |
| Senior Librarian               | 1.0         | 1.0         | 1.0         | 1.0         | -           |
| Librarian                      | 1.0         | 2.0         | 2.0         | 2.0         | 2.0         |
| Library Circulation Supervisor | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Administrative Coordinator     | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Library Technician             | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Library Clerk                  | 5.0         | 5.0         | 5.0         | 5.0         | 5.0         |
| <b>Total</b>                   | <b>11.0</b> | <b>12.0</b> | <b>12.0</b> | <b>12.0</b> | <b>12.0</b> |

**Community Services**

|   |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|
| Community Services Director                           | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Deputy Community Services Director                    | -           | -           | -           | 1.0         | 1.0         |
| Recreation, Youth, Senior and Family Services Manager | -           | -           | -           | 1.0         | 1.0         |
| Cultural Arts Manager                                 | -           | -           | 1.0         | 1.0         | 1.0         |
| Transit Operations and Transit Facilities Manager     | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Housing Manager                                       | -           | -           | -           | 1.0         | 1.0         |
| Housing Supervisor                                    | 1.0         | 1.0         | 1.0         | -           | -           |
| Technical Theater Supervisor                          | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Technical Theater Specialist                          | -           | -           | -           | 1.0         | 1.0         |
| Recreation Supervisor                                 | 1.0         | 1.0         | 1.0         | -           | -           |
| Senior Management Analyst                             | 1.0         | 2.0         | 2.0         | 1.0         | 1.0         |
| Senior Recreation Coordinator                         | -           | -           | 1.0         | 1.0         | 1.0         |
| Community Services Analyst                            | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Housing Specialist                                    | 2.0         | 2.0         | 2.0         | 3.0         | 3.0         |
| Recreation Coordinator                                | 3.0         | 3.0         | 2.0         | 5.0         | 5.0         |
| Office Coordinator                                    | -           | -           | -           | 1.0         | 1.0         |
| Office Specialist III                                 | 2.0         | 2.0         | 3.0         | 1.0         | 1.0         |
| Transportation Assistant                              | -           | 1.0         | 1.0         | 1.0         | 1.0         |
| Account Clerk   | 1.0         | -           | -           | -           | -           |
| Maintenance Worker I                                  | -           | 1.0         | 1.0         | 1.0         | 1.0         |
| <b>Total</b>  | <b>15.0</b> | <b>17.0</b> | <b>19.0</b> | <b>23.0</b> | <b>23.0</b> |

**Community Development**

|                                     |             |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Community Development Director      | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Chief Building Official             | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Planning Manager                    | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Senior Plan Check Engineer          | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Plan Check Engineer                 | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Senior Planner                      | 1.0         | 1.0         | 1.0         | 2.0         | 2.0         |
| Associate Planner                   | 1.0         | 1.0         | 1.0         | 2.0         | 2.0         |
| Assistant Planner                   | 1.0         | 1.0         | 1.0         | -           | -           |
| Plans Examiner                      | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Senior Building Inspector           | 3.0         | 3.0         | 3.0         | 3.0         | 3.0         |
| Senior Code Enforcement Officer     | 1.0         | -           | -           | -           | -           |
| Code Enforcement Officer            | 1.0         | -           | -           | -           | -           |
| Planning Analyst                    | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Planning Technician                 | -           | -           | 1.0         | 1.0         | 1.0         |
| Building and Engineering Technician | 1.0         | 1.0         | 2.0         | 2.0         | 2.0         |
| <b>Total</b>                        | <b>16.0</b> | <b>14.0</b> | <b>16.0</b> | <b>17.0</b> | <b>17.0</b> |

**Waterfront and Economic Development**

|  |     |     |     |     |     |
|--|-----|-----|-----|-----|-----|
| Waterfront and Economic Development Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
|--|-----|-----|-----|-----|-----|



|   |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|
| Waterfront and Economic Development Manager | 1.0        | 1.0        | 1.0        | 1.0        | 1.0        |
| Senior Management Analyst                   | 1.0        | 1.0        | 1.0        | 1.0        | 1.0        |
| Administrative Analyst                      | -          | -          | -          | 1.0        | 1.0        |
| <b>Total</b>                                | <b>3.0</b> | <b>3.0</b> | <b>3.0</b> | <b>4.0</b> | <b>4.0</b> |

***Public Works***

|                                       |              |              |              |              |              |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Public Works Director                 | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Deputy Public Works Director          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| City Engineer                         | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Principal Civil Engineer              | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Capital Projects Program Manager      | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Capital Projects Construction Manager | -            | -            | 1.0          | 1.0          | 1.0          |
| Civil Engineer                        | 2.0          | 2.0          | 4.0          | 4.0          | 4.0          |
| Transportation Engineer               | 1.0          | 1.0          | 1.0          | -            | -            |
| Principal Transportation Engineer     | -            | -            | -            | 1.0          | 1.0          |
| Associate Civil Engineer              | 4.0          | 4.0          | 3.0          | 3.0          | 3.0          |
| Public Works Manager-Streets/Sewer    | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Public Works Manager-Bldg Facilities  | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Public Works Manager-Pks/Urb Forest   | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Public Works Manager-Pier/Harbor      | -            | -            | 1.0          | 1.0          | 1.0          |
| Assistant Civil Engineer              | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| Senior Management Analyst             | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| Public Works Maintenance Supervisor   | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          |
| Public Works Streets Supervisor       | -            | -            | -            | 1.0          | 1.0          |
| Analyst                               | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Public Works Inspector                | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| GIS Analyst                           | -            | -            | 1.0          | 1.0          | 1.0          |
| GIS Technician                        | 1.0          | 1.0          | -            | -            | -            |
| Electrician Leadworker                | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Electrician                           | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Building and Engineering Technician   | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Building Maintenance Leadworker       | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Park Maintenance Leadworker           | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Pier Maintenance Leadworker           | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Public Services Leadworker            | 6.0          | 7.0          | 8.0          | 8.0          | 8.0          |
| Senior Mechanic                       | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| Irrigation Technician                 | 1.0          | -            | -            | -            | -            |
| Mechanic                              | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Pump Station Operator                 | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          |
| Recycling Specialist                  | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Traffic Painter                       | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Painter                               | 1.0          | 1.0          | 2.0          | 2.0          | 2.0          |
| Senior Administrative Specialist      | 2.0          | 2.0          | 2.0          | 3.0          | 3.0          |
| Administrative Specialist             | -            | -            | -            | -            | -            |
| Equipment Operator                    | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          |
| Senior Park Caretaker                 | 6.0          | 7.0          | 8.0          | 8.0          | 8.0          |
| Building Maintenance Worker           | 6.0          | 7.0          | 7.0          | 7.0          | 7.0          |
| Maintenance Worker II                 | 4.0          | 5.0          | 5.0          | 4.0          | 4.0          |
| Equipment Service Worker              | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Park Caretaker                        | 2.0          | 2.0          | 5.0          | 5.0          | 5.0          |
| Maintenance Worker I                  | 26.0         | 27.0         | 23.0         | 23.0         | 23.0         |
| Recycling Ranger                      | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| <b>Total</b>                          | <b>104.0</b> | <b>108.0</b> | <b>113.0</b> | <b>114.0</b> | <b>114.0</b> |

**TOTAL ADOPTED BUDGETED POSITIONS                    402.0                    425.0                    441.0                    455.0                    458.0**

*The Police Department has 3 overhire positions not included in the personnel count.*



# Personnel Changes

## RECAP OF POSITION CHANGES DURING FY 2023-24

**Add:**

|  |     |
|--|-----|
| Principal Transportation Engineer - PW           | 1.0 |
| Public Works Streets Supervisor - PW             | 1.0 |
| Administrative Specialist - PW                   | 1.0 |
| Administrative Analyst - WED                     | 1.0 |
| Senior Planner - CD                              | 1.0 |
| Associate Planner - CD                           | 1.0 |
| Fire Captain (Training/ER Prep) - FD             | 1.0 |
| Accounting Technician - FS                       | 2.0 |
| Mental Health Clinician - CA                     | 1.0 |
| Analyst - CC                                     | 1.0 |
| Office Coordinator - CS                          | 1.0 |
| Deputy Community Services Director - CS          | 1.0 |
| Housing Specialist - CS                          | 1.0 |
| Housing Manager - CS                             | 1.0 |
| Technical Theater Specialist - CS                | 1.0 |
| Recreation Coordinator                           | 3.0 |
| Recreation, Youth, Senior and Fam Svcs Mgr. - CS | 1.0 |

**Delete:**

|                                    |     |
|------------------------------------|-----|
| Transportation Engineer - PW       | 1.0 |
| Maintenance Worker II - PW         | 1.0 |
| Assistant Planner - CD             | 1.0 |
| License and Collections Clerk - FS | 1.0 |
| Office Specialist III - FS         | 1.0 |
| Sr. Mgmt. Analyst - CS             | 1.0 |
| Housing Supervisor - CS            | 1.0 |
| Office Specialist III - CS         | 2.0 |
| Recreation Supervisor - CS         | 1.0 |

|              |             |              |             |
|--------------|-------------|--------------|-------------|
| <b>Total</b> | <b>20.0</b> | <b>Total</b> | <b>10.0</b> |
|--------------|-------------|--------------|-------------|

## ADOPTED POSITION CHANGES FY 2024-25 (DECISION PACKAGES)

**Add:**

|                                  |     |
|----------------------------------|-----|
| Litigation Paralegal - CA        | 1.0 |
| Homeless Housing Supervisor - CA | 1.0 |
| Payroll Analyst - FS             | 1.0 |
| Accountant III - FS              | 1.0 |
| Accounting Clerk - FS            | 1.0 |
| Library Manager - PL             | 1.0 |

**Delete:**

|                         |     |
|-------------------------|-----|
| Payroll Technician - FS | 1.0 |
| Accountant - FS         | 1.0 |
| Senior Librarian - PL   | 1.0 |

|              |            |              |            |
|--------------|------------|--------------|------------|
| <b>Total</b> | <b>6.0</b> | <b>Total</b> | <b>3.0</b> |
|--------------|------------|--------------|------------|





*Page Intentionally Left Blank*

---

# **FUND SUMMARIES**

---





## **Financial Summaries**

This section provides high-level summaries of citywide fund balances, revenues, and appropriations, showing totals before and after the City Manager's funding recommendations.

# Summary of Estimated Revenues, Appropriations, and Fund Balance Changes

| Fund   | Estimated Fund      | Adopted            | Adopted              | Transfers In     | Transfers Out       | Estimated Fund      |
|--|---------------------|--------------------|----------------------|------------------|---------------------|---------------------|
|  | Balance             | Revenues           | Appropriations       |                  |                     | Balance             |
|  | July 1, 2024        | FY 2024-25         | FY 2024-25           |                  |                     | June 30, 2025       |
| <b>General Fund</b>                              | <b>4,264,254</b>    | <b>114,341,385</b> | <b>(103,227,419)</b> | <b>4,265,303</b> | <b>(15,880,783)</b> | <b>3,762,739</b>    |
| <b>Special Revenue Funds</b>                     |                     |                    |                      |                  |                     |                     |
| State Gas Tax                                    | 1,716,188           | 3,748,193          | (3,466,098)          | -                | (86,701)            | 1,911,582           |
| Storm Drain Improvement                          | 41,990              | 36,000             | -                    | -                | -                   | 77,990              |
| Street Landscaping and Lighting                  | -                   | 1,530,600          | (2,876,827)          | 1,125,701        | (109,483)           | (330,009)           |
| Local Transportation Article 3                   | (146,448)           | 70,249             | -                    | -                | -                   | (76,199)            |
| Measure M  | 183,742             | 1,386,563          | (1,500,000)          | -                | -                   | 70,305              |
| Proposition A                                    | 3,258,320           | 1,954,059          | -                    | -                | (3,293,124)         | 1,919,255           |
| Proposition C                                    | 276,919             | 1,715,956          | (1,800,000)          | -                | -                   | 192,875             |
| Measure R  | 211,568             | 1,251,781          | (1,385,000)          | -                | -                   | 78,349              |
| Measure W  | (609,467)           | 710,000            | (725,979)            | -                | (12,937)            | (638,383)           |
| Air Quality Improvement                          | 53,184              | 90,000             | (189,182)            | -                | (3,751)             | (49,749)            |
| Intergovernmental Grants                         | -                   | 3,028,500          | (8,564,230)          | -                | -                   | (5,535,730)         |
| Comm Develop Block Grant                         | (344,466)           | 140,071            | (254,415)            | -                | -                   | (458,810)           |
| Housing Authority                                | 1,500,156           | 8,633,644          | (8,490,587)          | -                | -                   | 1,643,213           |
| Parks and Recreation Facilities                  | 8,143               | 31,500             | -                    | -                | -                   | 39,643              |
| Narcotic Forfeiture and Seizure                  | (15,686)            | 30,000             | (178,699)            | -                | -                   | (164,385)           |
| Subdivision Park Trust                           | 1,224,220           | 750,000            | (1,941,875)          | -                | -                   | 32,345              |
| Disaster Recovery                                | 315,046             | 19,788             | (17,060)             | -                | -                   | 317,774             |
| CalPERS Reserve Fund                             | 7,975,721           | -                  | -                    | -                | -                   | 7,975,721           |
| <b>Total</b>                                     | <b>15,649,130</b>   | <b>25,126,904</b>  | <b>(31,389,951)</b>  | <b>1,125,701</b> | <b>(3,505,996)</b>  | <b>7,005,788</b>    |
| <b>Capital Projects Funds</b>                    |                     |                    |                      |                  |                     |                     |
| Capital Projects                                 | 1,076,158           | 349,341            | (4,221,393)          | 805,876          | (25,579)            | (2,015,597)         |
| Major Facilities Reconstruction                  | (479,286)           | -                  | -                    | -                | -                   | (479,286)           |
| Open Space Acquisition                           | 779,473             | -                  | -                    | -                | -                   | 779,473             |
| <b>Total</b>                                     | <b>1,376,345</b>    | <b>349,341</b>     | <b>(4,221,393)</b>   | <b>805,876</b>   | <b>(25,579)</b>     | <b>(1,715,410)</b>  |
| <b>Enterprise Funds</b>                          |                     |                    |                      |                  |                     |                     |
| Harbor Tidelands                                 | (7,904,157)         | 7,412,005          | (7,638,307)          | -                | (742,670)           | (8,873,130)         |
| Harbor Uplands                                   | (3,244,421)         | 7,235,350          | (5,352,297)          | -                | (1,866,889)         | (3,228,257)         |
| Solid Waste                                      | 1,023,750           | 7,107,667          | (7,043,196)          | -                | (82,333)            | 1,005,888           |
| Wastewater                                       | (1,501,281)         | 5,869,939          | (5,232,033)          | -                | (214,623)           | (1,077,997)         |
| Transit  | -                   | 3,045,183          | (6,235,111)          | 3,293,124        | (71,713)            | 31,483              |
| <b>Total</b>                                     | <b>(11,626,109)</b> | <b>30,670,143</b>  | <b>(31,500,944)</b>  | <b>3,293,124</b> | <b>(2,978,227)</b>  | <b>(12,142,013)</b> |
| <b>Internal Service Funds</b>                    |                     |                    |                      |                  |                     |                     |
| Self-Insurance Program                           | (10,997,274)        | 9,301,086          | (9,447,333)          | -                | (11,899)            | (11,155,420)        |
| Vehicle Replacement                              | 3,587,538           | 4,971,986          | (4,325,454)          | -                | (82,404)            | 4,151,666           |
| Building Occupancy                               | 531,422             | 3,316,655          | (3,882,549)          | -                | (170,577)           | (205,049)           |
| Information Technology                           | (440,421)           | 4,243,192          | (5,038,780)          | -                | (169,807)           | (1,405,816)         |
| Emergency Communications                         | (3,353,340)         | 2,554,415          | (8,492,151)          | -                | (234,711)           | (9,525,787)         |
| Major Facilities Repair                          | 50,490              | 110,546            | (255,000)            | -                | -                   | (93,964)            |
| <b>Total</b>                                     | <b>(10,621,585)</b> | <b>24,497,880</b>  | <b>(31,441,267)</b>  | <b>-</b>         | <b>(669,397)</b>    | <b>(18,234,369)</b> |
| <b>Total Before Adjustments</b>                  | <b>(957,965)</b>    | <b>194,985,653</b> | <b>(201,780,974)</b> | <b>9,490,004</b> | <b>(23,059,983)</b> | <b>(21,323,265)</b> |
| Less: Int Svc Fds/Overhead                       | -                   | (35,699,113)       | 35,699,113           | -                | -                   | -                   |
| <b>Total City-Adjusted for Internal Services</b> | <b>(957,965)</b>    | <b>159,286,539</b> | <b>(166,081,861)</b> | <b>9,490,004</b> | <b>(23,059,983)</b> | <b>(21,323,265)</b> |
| Deposit Fund                                     | -                   | 810,000            | -                    | -                | -                   | 810,000             |
| Successor Agency-City                            | -                   | 81,536             | (81,536)             | -                | -                   | -                   |
| Housing Successor-City                           | -                   | 33,666             | (1,253,424)          | -                | (34,920)            | (1,254,678)         |
| Successor Agency                                 | -                   | 1,150,183          | (217,891)            | -                | (1,150,183)         | (217,891)           |
| Housing Successor Agency                         | 3,497,714           | 271,891            | (400,000)            | -                | -                   | 3,369,605           |



|                                  |                  |                    |                      |                   |                     |                   |
|----------------------------------|------------------|--------------------|----------------------|-------------------|---------------------|-------------------|
| Community Financing Authority    | 5,369,200        | 13,376,289         | (15,029,057)         | 15,560,958        | (805,876)           | 18,471,514        |
| <b>Total non-City</b>            | <b>8,866,914</b> | <b>15,723,565</b>  | <b>(16,981,908)</b>  | <b>15,560,958</b> | <b>(1,990,979)</b>  | <b>21,178,550</b> |
| <b>Adopted Grand Total-Final</b> | <b>7,908,949</b> | <b>175,010,104</b> | <b>(183,063,769)</b> | <b>25,050,962</b> | <b>(25,050,962)</b> | <b>(144,716)</b>  |

- The General Fund beginning fund balance is net of the City Council-set 8.33% minimum contingency reserve
- Beginning fund balances of the Harbor Tidelands and Harbor Uplands Funds exclude capital assets such as the pier and the parking structures.
- Beginning Balance of Intergovernmental Grants is set at zero as it is negative due to grant revenue and expenditure timing; this negative balance does not indicate a lack of funds.
- The Street Landscaping & Lighting and Transit Fund balances are both shown at zero as they are subsidized by the General Fund and Proposition A funds, respectively.
- The Self-Insurance Program Fund beginning fund balance reflects a positive cash balance of \$9,175,548 reduced by liabilities for future workers' compensation and liability claims of \$20,172,822.
- The Harbor Tidelands and Harbor Uplands fund balances include a reduction per GASB for capital assets, depreciation, and future pension and OPEB liabilities which will not materialize in the budget timeframe. Adjusting for these factors results in fund balances of -\$5.7 million and -\$2.2 million, respectively.



# Summary of Estimated Revenues & Appropriations & Estimated Changes in Fund Balances

## Revenue Detail

| Fund                            | Estimated Fund Balance July 1, 2024 | Taxes             | License & Permits | Inter-governmental | Charges for Services | Use of Money & Property | Fines & Forfeitures | Other Revenues   | Adopted Revenues   | Transfers In     |
|---------------------------------|-------------------------------------|-------------------|-------------------|--------------------|----------------------|-------------------------|---------------------|------------------|--------------------|------------------|
| <b>General Fund</b>             | <b>4,264,254</b>                    | <b>79,697,278</b> | <b>2,571,453</b>  | <b>195,000</b>     | <b>24,418,069</b>    | <b>3,411,107</b>        | <b>1,520,814</b>    | <b>2,527,663</b> | <b>114,341,385</b> | <b>4,265,303</b> |
| <b>Special Revenue Funds</b>    |                                     |                   |                   |                    |                      |                         |                     |                  |                    |                  |
| State Gas Tax                   | 1,716,188                           | -                 | -                 | 3,711,193          | 12,000               | 25,000                  | -                   | -                | 3,748,193          | -                |
| Storm Drain Improvement         | 41,990                              | -                 | -                 | -                  | 36,000               | -                       | -                   | -                | 36,000             | -                |
| Street Landscaping and Lighting | -                                   | -                 | -                 | -                  | 1,530,600            | -                       | -                   | -                | 1,530,600          | 1,125,701        |
| Local Transportation Article 3  | (146,448)                           | -                 | -                 | 70,249             | -                    | -                       | -                   | -                | 70,249             | -                |
| Measure M                       | 183,742                             | -                 | -                 | 1,356,563          | -                    | 30,000                  | -                   | -                | 1,386,563          | -                |
| Proposition A                   | 3,258,320                           | -                 | -                 | 1,924,059          | -                    | 30,000                  | -                   | -                | 1,954,059          | -                |
| Proposition C                   | 276,919                             | -                 | -                 | 1,595,956          | -                    | 120,000                 | -                   | -                | 1,715,956          | -                |
| Measure R                       | 211,568                             | -                 | -                 | 1,196,967          | -                    | 54,814                  | -                   | -                | 1,251,781          | -                |
| Measure W                       | (609,467)                           | -                 | -                 | 710,000            | -                    | -                       | -                   | -                | 710,000            | -                |
| Air Quality Improvement         | 53,184                              | -                 | -                 | 88,000             | -                    | 2,000                   | -                   | -                | 90,000             | -                |
| Intergovernmental Grants        | -                                   | -                 | -                 | 3,028,500          | -                    | -                       | -                   | -                | 3,028,500          | -                |
| Comm Develop Block Grant        | (344,466)                           | -                 | -                 | 140,071            | -                    | -                       | -                   | -                | 140,071            | -                |
| Housing Authority               | 1,500,156                           | -                 | -                 | 8,633,644          | -                    | -                       | -                   | -                | 8,633,644          | -                |
| Parks and Recreation Facilities | 8,143                               | -                 | -                 | -                  | 31,500               | -                       | -                   | -                | 31,500             | -                |
| Narcotic Forfeiture and Seizure | (15,686)                            | -                 | -                 | -                  | -                    | 10,000                  | 20,000              | -                | 30,000             | -                |
| Subdivision Park Trust          | 1,224,220                           | -                 | -                 | -                  | -                    | -                       | -                   | 750,000          | 750,000            | -                |
| Disaster Recovery               | 315,046                             | -                 | -                 | -                  | -                    | -                       | -                   | 19,788           | 19,788             | -                |
| CalPERS Reserve Fund            | 7,975,721                           | -                 | -                 | -                  | -                    | -                       | -                   | -                | -                  | -                |
| <b>Total</b>                    | <b>15,649,130</b>                   | <b>-</b>          | <b>-</b>          | <b>22,455,202</b>  | <b>1,610,100</b>     | <b>271,814</b>          | <b>20,000</b>       | <b>769,788</b>   | <b>25,126,904</b>  | <b>1,125,701</b> |
| <b>Capital Projects Funds</b>   |                                     |                   |                   |                    |                      |                         |                     |                  |                    |                  |
| Capital Projects                | 1,076,158                           | -                 | -                 | -                  | 349,341              | -                       | -                   | -                | 349,341            | 805,876          |
| Major Facilities Reconstruction | (479,286)                           | -                 | -                 | -                  | -                    | -                       | -                   | -                | -                  | -                |
| Open Space Acquisition          | 779,473                             | -                 | -                 | -                  | -                    | -                       | -                   | -                | -                  | -                |
| <b>Total</b>                    | <b>1,376,345</b>                    | <b>-</b>          | <b>-</b>          | <b>-</b>           | <b>349,341</b>       | <b>-</b>                | <b>-</b>            | <b>-</b>         | <b>349,341</b>     | <b>805,876</b>   |
| <b>Enterprise Funds</b>         |                                     |                   |                   |                    |                      |                         |                     |                  |                    |                  |
| Harbor Tidelands                | (7,904,157)                         | -                 | -                 | -                  | 931,000              | 6,435,076               | 7,200               | 38,729           | 7,412,005          | -                |
| Harbor Uplands                  | (3,244,421)                         | -                 | -                 | -                  | 1,629,500            | 5,590,350               | 15,300              | 200              | 7,235,350          | -                |
| Solid Waste                     | 1,023,750                           | -                 | 30,000            | 26,803             | 6,841,259            | -                       | -                   | 209,604          | 7,107,667          | -                |
| Wastewater                      | (1,501,281)                         | -                 | -                 | -                  | 5,569,939            | 300,000                 | -                   | -                | 5,869,939          | -                |
| Transit                         | -                                   | -                 | -                 | 2,747,366          | 297,317              | -                       | -                   | 500              | 3,045,183          | 3,293,124        |
| <b>Total</b>                    | <b>(11,626,109)</b>                 | <b>-</b>          | <b>30,000</b>     | <b>2,774,169</b>   | <b>15,269,015</b>    | <b>12,325,426</b>       | <b>22,500</b>       | <b>249,033</b>   | <b>30,670,143</b>  | <b>3,293,124</b> |
| <b>Internal Service Funds</b>   |                                     |                   |                   |                    |                      |                         |                     |                  |                    |                  |
| Self-Insurance Program          | (10,997,274)                        | -                 | -                 | -                  | 9,301,086            | -                       | -                   | -                | 9,301,086          | -                |
| Vehicle Replacement             | 3,587,538                           | -                 | -                 | -                  | 4,893,316            | -                       | -                   | 78,670           | 4,971,986          | -                |
| Building Occupancy              | 531,422                             | -                 | -                 | -                  | 3,316,655            | -                       | -                   | -                | 3,316,655          | -                |
| Information Technology          | (440,421)                           | -                 | -                 | -                  | 4,243,192            | -                       | -                   | -                | 4,243,192          | -                |
| Emergency Communications        | (3,353,340)                         | -                 | -                 | -                  | 2,554,415            | -                       | -                   | -                | 2,554,415          | -                |
| Major Facilities Repair         | 50,490                              | -                 | -                 | -                  | 110,546              | -                       | -                   | -                | 110,546            | -                |
| <b>Total</b>                    | <b>(10,621,585)</b>                 | <b>-</b>          | <b>-</b>          | <b>-</b>           | <b>24,419,210</b>    | <b>-</b>                | <b>-</b>            | <b>78,670</b>    | <b>24,497,880</b>  | <b>-</b>         |
| <b>Total Before Adjustments</b> | <b>(957,965)</b>                    | <b>79,697,278</b> | <b>2,601,453</b>  | <b>25,424,371</b>  | <b>66,065,735</b>    | <b>16,008,347</b>       | <b>1,563,314</b>    | <b>3,625,154</b> | <b>194,985,653</b> | <b>9,490,004</b> |
| Less: Int Svc Fds/Overhead      |                                     |                   |                   |                    |                      |                         |                     |                  | (35,699,113)       |                  |
| <b>Total City</b>               | <b>(957,965)</b>                    | <b>79,697,278</b> | <b>2,601,453</b>  | <b>25,424,371</b>  | <b>66,065,735</b>    | <b>16,008,347</b>       | <b>1,563,314</b>    | <b>3,625,154</b> | <b>159,286,539</b> | <b>9,490,004</b> |
| Successor Agency-City           | -                                   | -                 | -                 | -                  | -                    | -                       | -                   | 81,536           | 81,536             | -                |
| Housing Successor-City          | -                                   | -                 | -                 | -                  | -                    | -                       | -                   | 33,666           | 33,666             | -                |
| Deposit Fund                    | -                                   | -                 | -                 | -                  | -                    | -                       | -                   | 810,000          | 810,000            | -                |
| Successor Agency                | -                                   | 415,655           | -                 | 344,307            | -                    | 390,221                 | -                   | -                | 1,150,183          | -                |
| Housing Successor Agency        | <b>3,497,714</b>                    | -                 | -                 | -                  | -                    | -                       | -                   | 271,891          | 271,891            | -                |



|                               |                  |                   |                  |                   |                   |                   |                  |                   |                    |                   |
|-------------------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|--------------------|-------------------|
| Community Financing Authority | 5,369,200        | -                 | -                | -                 | -                 | 273,975           | -                | 13,102,314        | 13,376,289         | 15,560,958        |
| <b>Total non-City</b>         | <b>8,866,914</b> | <b>415,655</b>    | <b>-</b>         | <b>344,307</b>    | <b>-</b>          | <b>664,196</b>    | <b>-</b>         | <b>14,299,407</b> | <b>15,723,565</b>  | <b>15,560,958</b> |
| <b>Grand Total</b>            | <b>7,908,949</b> | <b>80,112,933</b> | <b>2,601,453</b> | <b>25,768,678</b> | <b>66,065,735</b> | <b>16,672,544</b> | <b>1,563,314</b> | <b>17,924,561</b> | <b>175,010,104</b> | <b>25,050,962</b> |

- The General Fund beginning fund balance is net of the City Council-set 8.33% minimum contingency reserve
- Beginning fund balances of the Harbor Tidelands and Harbor Uplands Funds exclude capital assets such as the pier and the parking structures.
- Beginning Balance of Intergovernmental Grants is set at zero as is consistently negative due to grant revenue and expenditure timing; this negative balance does not indicate a lack of funds.
- The Street Landscaping & Lighting and Transit Fund balances are both shown at zero as they are subsidized by the General Fund and Proposition A funds, respectively.
- The Self-Insurance Program Fund beginning fund balance reflects a positive cash balance of \$9,175,548 reduced by liabilities for future workers' compensation and liability claims of \$20,172,822.
- The Harbor Tidelands and Harbor Uplands fund balances include a reduction per GASB for capital assets, depreciation, and future pension and OPEB liabilities which will not materialize in the budget timeframe. Adjusting for these factors results in fund balances of -\$5.7 million and -\$2.2 million, respectively.



# Summary of Estimated Revenues & Appropriations & Estimated Changes in Fund Balances

## Expenditure Detail

| Fund                            | Estimated Fund Balance July 1, 2024 | Personnel         | Maintenance & Operations | Internal Service  | Capital Outlay    | Debt Service     | Adopted Expenditures | Transfers Out     |
|---------------------------------|-------------------------------------|-------------------|--------------------------|-------------------|-------------------|------------------|----------------------|-------------------|
| <b>General Fund</b>             | <b>4,264,254</b>                    | <b>62,326,469</b> | <b>12,561,712</b>        | <b>28,314,128</b> | <b>25,110</b>     | <b>-</b>         | <b>103,227,419</b>   | <b>15,880,783</b> |
| <b>Special Revenue Funds</b>    |                                     |                   |                          |                   |                   |                  |                      |                   |
| State Gas Tax                   | 1,716,188                           | 874,491           | 328,980                  | 390,455           | 1,795,000         | 77,172           | 3,466,098            | 86,701            |
| Storm Drain Improvement         | 41,990                              | -                 | -                        | -                 | -                 | -                | -                    | -                 |
| Street Landscaping and Lighting | -                                   | 977,440           | 1,630,955                | 170,983           | -                 | 97,450           | 2,876,827            | 109,483           |
| Local Transportation Article 3  | (146,448)                           | -                 | -                        | -                 | -                 | -                | -                    | -                 |
| Measure M                       | 183,742                             | -                 | -                        | -                 | 1,500,000         | -                | 1,500,000            | -                 |
| Proposition A                   | 3,258,320                           | -                 | -                        | -                 | -                 | -                | -                    | 3,293,124         |
| Proposition C                   | 276,919                             | -                 | -                        | -                 | 1,800,000         | -                | 1,800,000            | -                 |
| Measure R                       | 211,568                             | -                 | -                        | -                 | 1,385,000         | -                | 1,385,000            | -                 |
| Measure W                       | (609,467)                           | 99,593            | 177,291                  | 40,580            | 397,000           | 11,515           | 725,979              | 12,937            |
| Air Quality Improvement         | 53,184                              | 23,786            | 73,600                   | 3,457             | 85,000            | 3,339            | 189,182              | 3,751             |
| Intergovernmental Grants        | -                                   | 101,399           | 134,732                  | -                 | 8,328,099         | -                | 8,564,230            | -                 |
| Comm Develop Block Grant        | (344,466)                           | -                 | 140,071                  | -                 | 114,344           | -                | 254,415              | -                 |
| Housing Authority               | 1,500,156                           | -                 | 8,490,587                | -                 | -                 | -                | 8,490,587            | -                 |
| Parks and Recreation Facilities | 8,143                               | -                 | -                        | -                 | -                 | -                | -                    | -                 |
| Narcotic Forfeiture and Seizure | (15,686)                            | -                 | 178,699                  | -                 | -                 | -                | 178,699              | -                 |
| Subdivision Park Trust          | 1,224,220                           | -                 | -                        | -                 | 1,941,875         | -                | 1,941,875            | -                 |
| Disaster Recovery               | 315,046                             | -                 | 17,060                   | -                 | -                 | -                | 17,060               | -                 |
| CalPERS Reserve Fund            | 7,975,721                           | -                 | -                        | -                 | -                 | -                | -                    | -                 |
| <b>Total</b>                    | <b>15,649,130</b>                   | <b>2,076,708</b>  | <b>11,171,975</b>        | <b>605,474</b>    | <b>17,346,318</b> | <b>189,476</b>   | <b>31,389,951</b>    | <b>3,505,996</b>  |
| <b>Capital Projects Funds</b>   |                                     |                   |                          |                   |                   |                  |                      |                   |
| Capital Projects                | 1,076,158                           | 171,282           | -                        | -                 | 4,027,343         | 22,768           | 4,221,393            | 25,579            |
| Major Facilities Reconstruction | (479,286)                           | -                 | -                        | -                 | -                 | -                | -                    | -                 |
| Open Space Acquisition          | 779,473                             | -                 | -                        | -                 | -                 | -                | -                    | -                 |
| <b>Total</b>                    | <b>1,376,345</b>                    | <b>171,282</b>    | <b>-</b>                 | <b>-</b>          | <b>4,027,343</b>  | <b>22,768</b>    | <b>4,221,393</b>     | <b>25,579</b>     |
| <b>Enterprise Funds</b>         |                                     |                   |                          |                   |                   |                  |                      |                   |
| Harbor Tidelands                | (7,904,157)                         | 4,801,647         | 1,598,788                | 1,228,017         | 9,855             | -                | 7,638,307            | 742,670           |
| Harbor Uplands                  | (3,244,421)                         | 2,286,936         | 1,342,877                | 1,722,484         | -                 | -                | 5,352,297            | 1,866,889         |
| Solid Waste                     | 1,023,750                           | 1,107,717         | 5,538,738                | 323,457           | -                 | 73,284           | 7,043,196            | 82,333            |
| Wastewater                      | (1,501,281)                         | 1,703,971         | 1,521,361                | 515,666           | 1,300,000         | 191,034          | 5,232,033            | 214,623           |
| Transit                         | -                                   | 521,859           | 5,044,371                | 415,050           | 190,000           | 63,831           | 6,235,111            | 71,713            |
| <b>Total</b>                    | <b>(11,626,109)</b>                 | <b>10,422,131</b> | <b>15,046,135</b>        | <b>4,204,674</b>  | <b>1,499,855</b>  | <b>328,149</b>   | <b>31,500,944</b>    | <b>2,978,227</b>  |
| <b>Internal Service Funds</b>   |                                     |                   |                          |                   |                   |                  |                      |                   |
| Self-Insurance Program          | (10,997,274)                        | 305,768           | 9,076,322                | 54,652            | -                 | 10,591           | 9,447,333            | 11,899            |
| Vehicle Replacement             | 3,587,538                           | 652,961           | 1,801,589                | 403,277           | 1,394,280         | 73,347           | 4,325,454            | 82,404            |
| Building Occupancy              | 531,422                             | 1,467,650         | 1,797,090                | 465,980           | -                 | 151,829          | 3,882,549            | 170,577           |
| Information Technology          | (440,421)                           | 1,283,654         | 2,378,238                | 557,675           | 668,070           | 151,144          | 5,038,780            | 169,807           |
| Emergency Communications        | (3,353,340)                         | 1,866,456         | 417,079                  | 720,466           | 5,279,235         | 208,915          | 8,492,151            | 234,711           |
| Major Facilities Repair         | 50,490                              | -                 | -                        | -                 | 255,000           | -                | 255,000              | -                 |
| <b>Total</b>                    | <b>(10,621,585)</b>                 | <b>5,576,489</b>  | <b>15,470,318</b>        | <b>2,202,049</b>  | <b>7,596,585</b>  | <b>595,826</b>   | <b>31,441,267</b>    | <b>669,397</b>    |
| <b>Total Before Adjustments</b> | <b>(957,965)</b>                    | <b>80,573,079</b> | <b>54,250,139</b>        | <b>35,326,325</b> | <b>30,495,211</b> | <b>1,136,219</b> | <b>201,780,974</b>   | <b>23,059,983</b> |
| Less: Int Svc Fds/Overhead      |                                     |                   |                          |                   |                   |                  | (35,699,113)         |                   |
| <b>Total City</b>               | <b>(957,965)</b>                    | <b>80,573,079</b> | <b>54,250,139</b>        | <b>35,326,325</b> | <b>30,495,211</b> | <b>1,136,219</b> | <b>166,081,861</b>   | <b>23,059,983</b> |
| Successor Agency-City           | -                                   | -                 | 15,000                   | 66,536            | -                 | -                | 81,536               | -                 |
| Housing Successor-City          | -                                   | 603,923           | 312,167                  | 306,252           | -                 | 31,082           | 1,253,424            | 34,920            |
| Deposit Fund                    | -                                   | -                 | -                        | -                 | -                 | -                | -                    | -                 |
| Successor Agency                | -                                   | -                 | 217,891                  | -                 | -                 | -                | 217,891              | 1,150,183         |
| Housing Successor Agency        | <b>3,497,714</b>                    | 250,000           | 150,000                  | -                 | -                 | -                | 400,000              | -                 |



|                               |                  |                   |                   |                   |                   |                  |                    |                   |
|-------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|-------------------|
| Community Financing Authority | 5,369,200        | -                 | 15,029,057        | -                 | -                 | -                | 15,029,057         | 805,876           |
| <b>Total non-City</b>         | <b>8,866,914</b> | <b>853,923</b>    | <b>15,724,115</b> | <b>372,788</b>    | <b>-</b>          | <b>31,082</b>    | <b>16,981,908</b>  | <b>1,990,979</b>  |
| <b>Grand Total</b>            | <b>7,908,949</b> | <b>81,427,002</b> | <b>69,974,254</b> | <b>35,699,113</b> | <b>30,495,211</b> | <b>1,167,301</b> | <b>183,063,769</b> | <b>25,050,962</b> |

- The 8.33% "minimum contingency reserve" set by the City Council has already been removed from the beginning fund balance of the General Fund.
- Beginning fund balances of the Harbor Tidelands and Harbor Uplands Funds exclude capital assets such as the pier and the parking structures.



## Financial Summaries Comprehensive Summary

| Name   | FY2021<br>ACTUALS    | FY2022<br>ACTUALS    | FY2023<br>ACTUALS    | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|----------------------|----------------------|----------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>               | N/A                  | \$22,947,298         | \$28,235,734         | -\$4,667,820             | \$6,843,961              |
| <b>Revenues</b>                              |                      |                      |                      |                          |                          |
| TAXES  | \$68,278,946         | \$74,430,694         | \$79,205,936         | \$77,907,080             | \$80,112,933             |
| INTERGOVERNMENTAL                            | \$21,078,095         | \$32,277,985         | \$28,616,868         | \$38,474,791             | \$25,768,678             |
| LICENSES AND PERMITS                         | \$1,661,113          | \$1,772,740          | \$2,654,860          | \$2,442,453              | \$2,598,953              |
| FINES AND FORFEITURE                         | \$1,349,241          | \$1,257,511          | \$1,348,940          | \$1,334,392              | \$1,563,314              |
| OTHER REVENUES                               | \$7,186,699          | \$4,919,908          | \$7,611,848          | \$18,205,877             | \$17,924,561             |
| USE OF MONEY/PROPERTY                        | \$8,554,211          | \$10,560,286         | \$15,491,018         | \$14,912,153             | \$16,672,544             |
| CHARGES FOR SERVICES                         | \$53,403,821         | \$56,078,954         | \$58,454,297         | \$61,602,447             | \$66,068,235             |
| OTHR FINANCING SOURCE                        | \$14,486,063         | \$215,742,022        | \$19,156,138         | \$9,148,622              | \$25,050,962             |
| OTHR FIN SRCES - LEASE<br>FINANC             |                      | \$2,245,558          |                      |                          |                          |
| <b>Total Revenues:</b>                       | <b>\$175,998,189</b> | <b>\$399,285,658</b> | <b>\$212,539,905</b> | <b>\$224,027,815</b>     | <b>\$235,760,180</b>     |
| <b>Expenditures</b>                          |                      |                      |                      |                          |                          |
| PERSONNEL                                    | \$45,570,012         | \$47,120,457         | \$51,236,186         | \$55,558,959             | \$59,570,103             |
| FRINGE BENEFITS                              | \$30,664,083         | \$210,926,107        | \$19,183,775         | \$21,238,983             | \$21,856,900             |
| MATERIALS AND SUPPLI                         | \$6,898,399          | \$8,494,322          | \$8,768,041          | \$10,286,617             | \$10,126,309             |
| EQUIPMENT M&O                                | \$6,218,149          | \$6,278,875          | \$7,619,441          | \$8,389,962              | \$8,176,641              |
| CONTRACT AND SERVICE                         | \$31,093,589         | \$41,025,101         | \$49,218,678         | \$51,207,079             | \$51,671,304             |
| POB DEBT                                     |                      |                      |                      | \$1,925,952              | \$1,167,301              |
| OTHER FINANCING USES                         | \$14,486,063         | \$18,603,534         | \$19,156,136         | \$19,375,152             | \$25,050,962             |
| INTERNAL SERVICE ALL                         | \$31,763,847         | \$31,248,292         | \$32,053,479         | \$35,681,520             | \$35,699,113             |
| CAPITAL OUTLAY                               | \$13,660,097         | \$14,444,651         | \$21,659,170         | \$120,361,331            | \$30,495,211             |
| <b>Total Expenditures:</b>                   | <b>\$180,354,238</b> | <b>\$378,141,338</b> | <b>\$208,894,905</b> | <b>\$324,025,556</b>     | <b>\$243,813,844</b>     |
| <b>Total Revenues Less<br/>Expenditures:</b> | <b>-\$4,356,048</b>  | <b>\$21,144,320</b>  | <b>\$3,644,999</b>   | <b>-\$99,997,741</b>     | <b>-\$8,053,664</b>      |
| <b>Ending Fund Balance:</b>                  | N/A                  | \$44,091,618         | \$31,880,733         | -\$104,665,561           | -\$1,209,703             |



## Schedule of Interfund Transfers

| Fund                            | Transfer In         | Transfer Out      |
|---------------------------------|---------------------|-------------------|
| General Fund                    | (4,265,303)         | 15,880,783        |
| State Gas Tax                   | -                   | 86,701            |
| Street Landscaping & Lighting   | (1,125,701)         | 109,483           |
| Proposition A                   | -                   | 3,293,124         |
| Transit                         | (3,293,124)         | 71,713            |
| Measure W                       | -                   | 12,937            |
| Air Quality Improvement         | -                   | 3,751             |
| Intergovernmental Grants        | -                   | -                 |
| Housing Authority               | -                   | -                 |
| Narcotic Forfeiture & Seizure   | -                   | -                 |
| Capital Projects                | (805,876)           | 25,579            |
| Major Facilities Reconstruction | -                   | -                 |
| Harbor Tidelands                | -                   | 742,670           |
| Harbor Uplands                  | -                   | 1,866,889         |
| Solid Waste                     | -                   | 82,333            |
| Wastewater                      | -                   | 214,623           |
| Self-Insurance Program          | -                   | 11,899            |
| Vehicle Replacement             | -                   | 82,404            |
| Building Occupancy              | -                   | 170,577           |
| Information Technology          | -                   | 169,807           |
| Emergency Communications        | -                   | 234,711           |
| Housing Authority Fund -City    | -                   | 34,920            |
| Housing Successor Agency        | -                   | 1,150,183         |
| Successor Agency                | -                   | -                 |
| Community Financing Authority   | (15,560,958)        | 805,876           |
| <b>TOTAL</b>                    | <b>(25,050,962)</b> | <b>25,050,962</b> |

- Transfer from the General Fund to the Street Landscaping & Lighting Fund will provide necessary support for its operations.
- Transfer from the General Fund to the Community Financing Authority reflects the rental payments in connection with the 2019 lease revenue bond issue and 2021A Bond Payment
- Transfer from the Proposition A Fund to the Transit Fund will provide necessary support for its FY 2024-25 operations.
- Transfer from the Harbor Tidelands Fund to the General Fund reflects the annual property tax in lieu of the publicly used portions of the Harbor Tidelands.
- Transfer from the Harbor Uplands Fund to the General Fund reflects the reimbursement of the General Fund rental payments in connection with the 2019 lease revenue bond issue.
- Transfer from the Housing Successor Agency to the Community Financing Authority reflects the 1996 tax allocation bond debt service payment.





# Citywide Revenues

## Summary

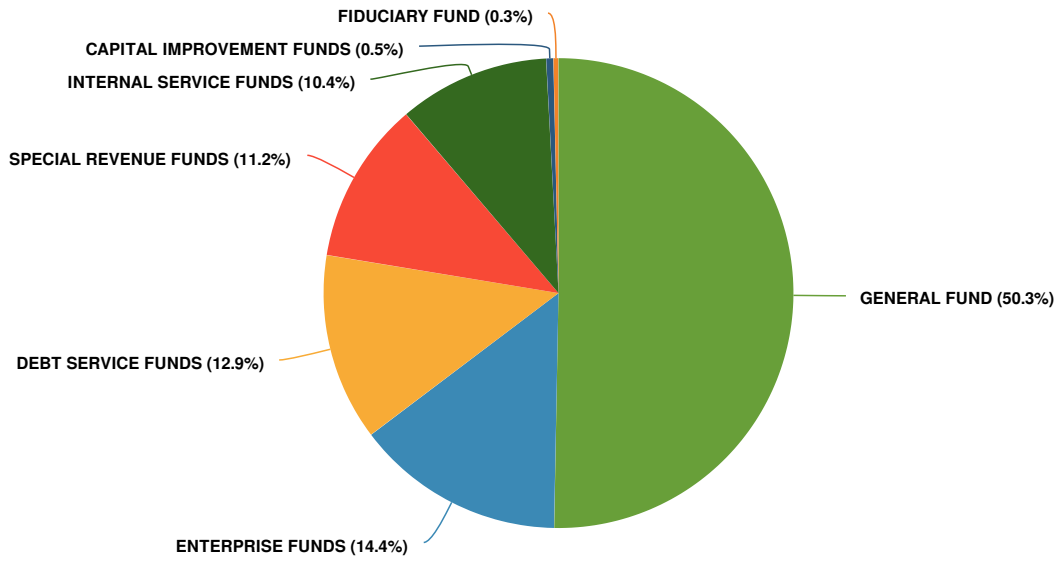
The Citywide Revenues for the City of Redondo Beach has seen significant changes over the past few years. In 2023, the budgeted revenues were \$217,485,707, showing a 4% increase from the previous year. However, the actual revenues for that year were \$212,539,905, resulting in a decrease of 47%.

Moving on to 2024, the budgeted revenues increased by 3% to \$224,027,815. Looking ahead to 2025, the budgeted revenues are expected to increase by 5% to \$235,760,180.

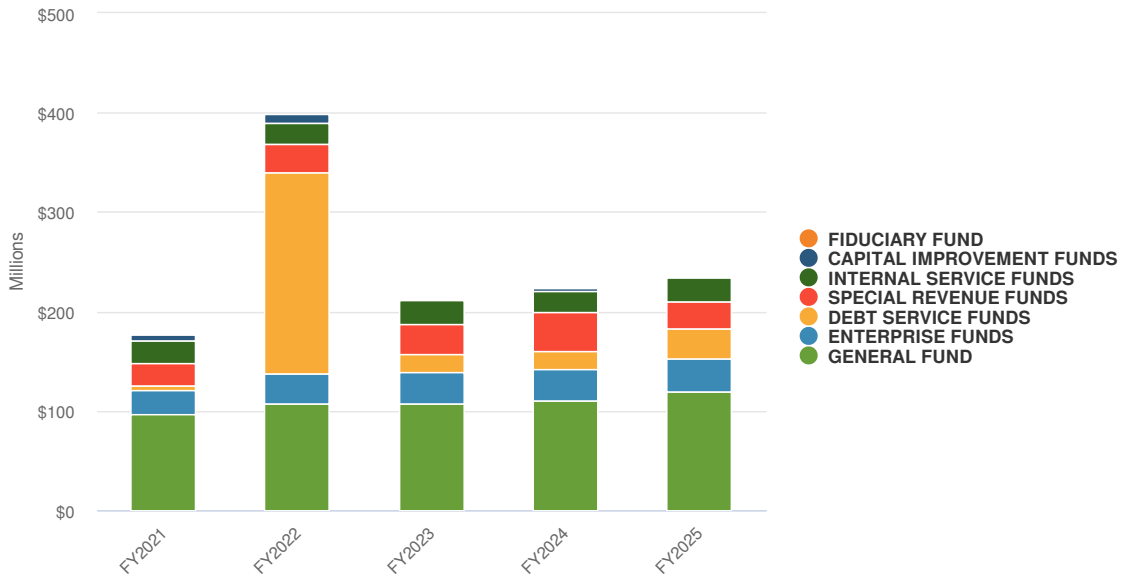
These changes in the Citywide Revenues for Redondo Beach reflect the City's efforts to manage its finances and allocate resources effectively. Despite the decrease in actual revenues and in 2023, the City has been able to maintain a steady increase in budgeted revenues and expenditures in the following years. This demonstrates the City's commitment to financial stability and responsible budgeting.

# Citywide Revenues by Fund

## FY 2024-25 Adopted Citywide Revenues by Fund

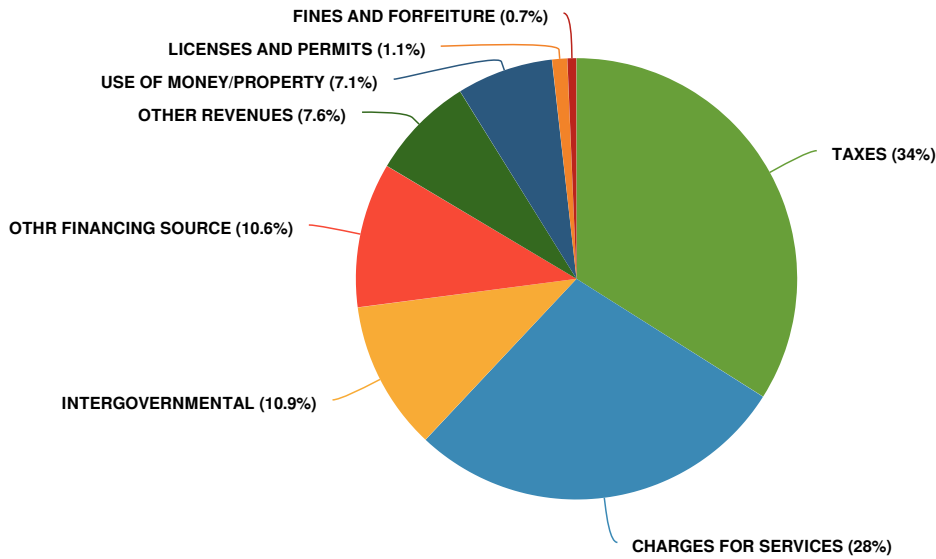


## FY 2024-25 Adopted and Historical Citywide Revenues by Fund

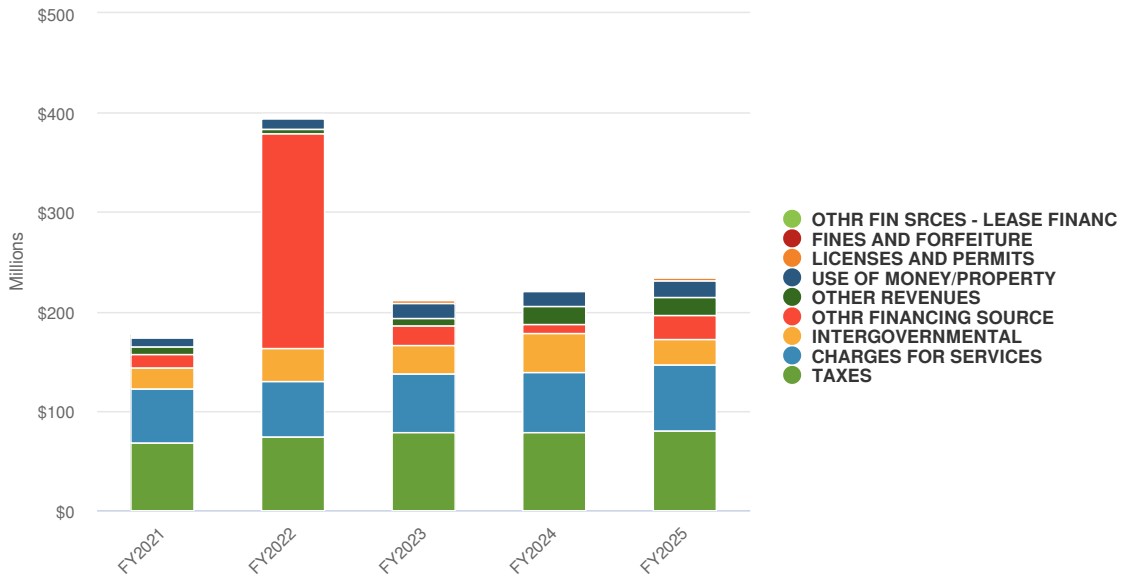


# Citywide Revenues by Source

## FY 2024-25 Adopted Citywide Revenues by Source



## FY 2024-25 Adopted and Historical Citywide Revenues by Source

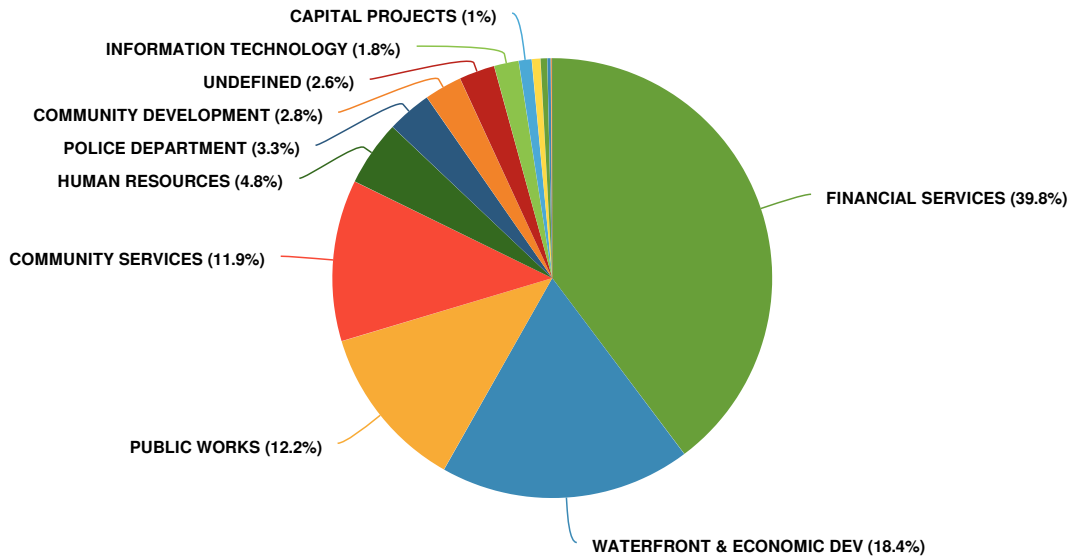


| Name                          | FY2021 ACTUALS       | FY2022 ACTUALS       | FY2023 ACTUALS       | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|--|
| Revenue Source                |                      |                      |                      |                       |                       |  |
| TAXES                         | \$68,278,946         | \$74,430,694         | \$79,205,936         | \$77,907,080          | \$80,112,933          | 2.8%   |
| INTERGOVERNMENTAL             | \$21,078,095         | \$32,277,985         | \$28,616,868         | \$38,474,791          | \$25,768,678          | -33%   |
| LICENSES AND PERMITS          | \$1,661,113          | \$1,772,740          | \$2,654,860          | \$2,442,453           | \$2,598,953           | 6.4%   |
| FINES AND FORFEITURE          | \$1,349,241          | \$1,257,511          | \$1,348,940          | \$1,334,392           | \$1,563,314           | 17.2%  |
| OTHER REVENUES                | \$7,186,699          | \$4,919,908          | \$7,611,848          | \$18,205,877          | \$17,924,561          | -1.5%  |
| USE OF MONEY/PROPERTY         | \$8,554,211          | \$10,560,286         | \$15,491,018         | \$14,912,153          | \$16,672,544          | 11.8%  |
| CHARGES FOR SERVICES          | \$53,403,821         | \$56,078,954         | \$58,454,297         | \$61,602,447          | \$66,068,235          | 7.2%   |
| OTHR FINANCING SOURCE         | \$14,486,063         | \$215,742,022        | \$19,156,138         | \$9,148,622           | \$25,050,962          | 173.8%   |
| OTHR FIN SRCES - LEASE FINANC |                      | \$2,245,558          |                      |                       |                       | N/A  |
| <b>Total Revenue Source:</b>  | <b>\$175,998,189</b> | <b>\$399,285,658</b> | <b>\$212,539,905</b> | <b>\$224,027,815</b>  | <b>\$235,760,180</b>  | <b>5.2%</b>  |

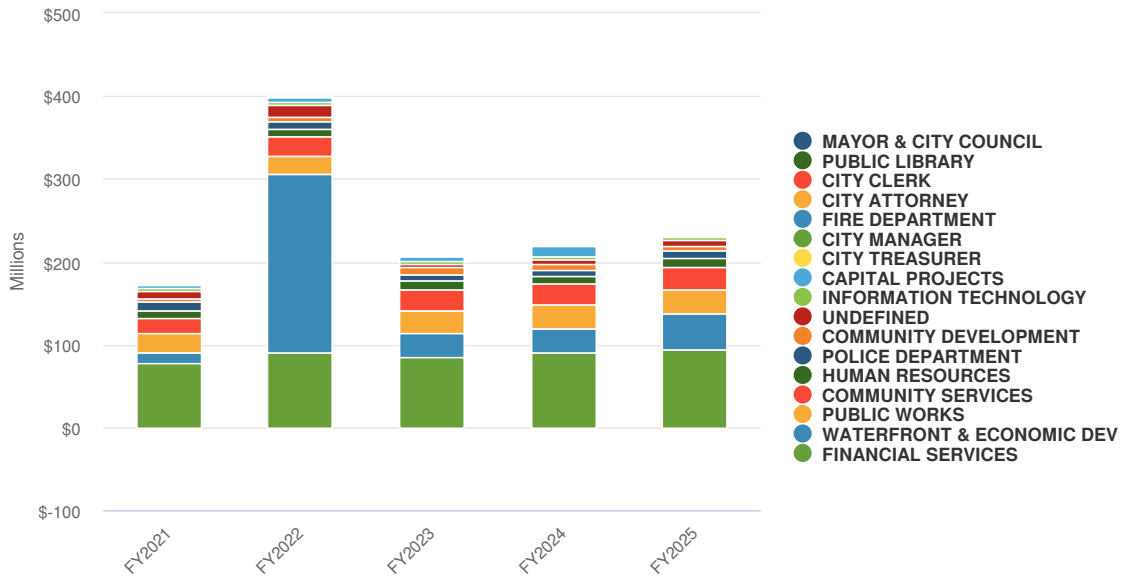


# Citywide Revenues by Department

## FY 2024-25 Adopted Citywide Revenues by Department



## FY 2024-25 Adopted and Historical Citywide Revenues by Department



| Name                      | FY2021 ACTUALS       | FY2022 ACTUALS       | FY2023 ACTUALS       | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|---------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|--|
| Revenue                   |                      |                      |                      |                       |                       |  |
| UNDEFINED                 | \$10,203,329         | \$14,605,156         | \$3,740,447          | \$5,036,084           | \$6,196,880           | 23%  |
| MAYOR & CITY COUNCIL      |                      |                      |                      |                       | \$4,240               | N/A  |
| CITY CLERK                | \$21,026             | \$8,258              | \$13,870             | \$1,100               | \$21,100              | 1,818.2%   |
| CITY TREASURER            | \$306,011            | -\$1,673,468         | \$753,253            | \$1,300,000           | \$1,500,000           | 15.4%  |
| CITY ATTORNEY             | \$256,551            | \$438,921            | \$1,464,830          | \$1,643,732           | \$200,981             | -87.8%   |
| CITY MANAGER              | \$986,892            | \$809,326            | \$3,003,295          | \$1,030,272           | \$1,150,183           | 11.6%  |
| INFORMATION TECHNOLOGY    | \$3,486,559          | \$4,254,088          | \$3,695,274          | \$4,244,700           | \$4,243,192           | 0%   |
| HUMAN RESOURCES           | \$9,977,368          | \$8,191,843          | \$10,161,541         | \$8,645,371           | \$11,344,997          | 31.2%  |
| FINANCIAL SERVICES        | \$77,193,460         | \$89,778,022         | \$85,451,186         | \$91,102,337          | \$93,720,186          | 2.9%   |
| POLICE DEPARTMENT         | \$9,501,796          | \$9,788,560          | \$8,360,156          | \$7,809,629           | \$7,735,759           | -0.9%  |
| FIRE DEPARTMENT           | \$1,951,764          | \$1,307,010          | \$493,047            | \$587,688             | \$607,139             | 3.3%   |
| PUBLIC LIBRARY            | \$5,166              | \$22,602             | \$27,458             | \$24,791              | \$20,500              | -17.3%   |
| COMMUNITY SERVICES        | \$17,691,388         | \$23,630,119         | \$25,297,340         | \$25,481,506          | \$28,006,117          | 9.9%   |
| COMMUNITY DEVELOPMENT     | \$3,973,799          | \$4,704,616          | \$8,265,161          | \$6,457,434           | \$6,542,434           | 1.3%   |
| WATERFRONT & ECONOMIC DEV | \$12,943,372         | \$215,397,248        | \$29,116,642         | \$28,984,947          | \$43,489,609          | 50%  |
| PUBLIC WORKS              | \$23,812,333         | \$23,066,162         | \$26,924,064         | \$28,718,116          | \$28,708,362          | 0%   |
| CAPITAL PROJECTS          | \$3,687,378          | \$4,957,195          | \$5,772,340          | \$12,960,108          | \$2,268,500           | -82.5%   |
| <b>Total Revenue:</b>     | <b>\$175,998,189</b> | <b>\$399,285,658</b> | <b>\$212,539,905</b> | <b>\$224,027,815</b>  | <b>\$235,760,180</b>  | <b>5.2%</b>  |





# Citywide Expenditures

## Summary

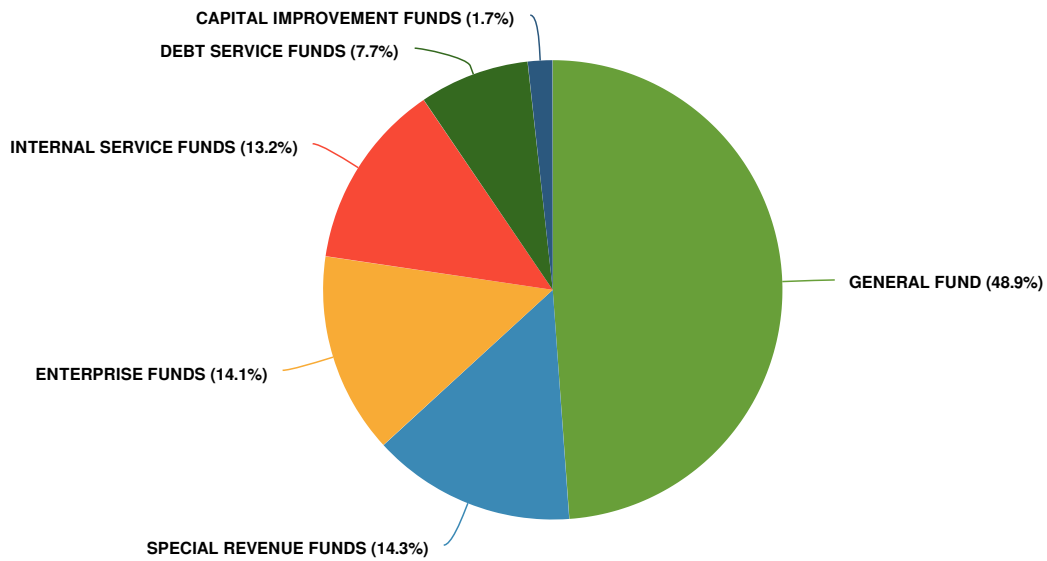
The Citywide Expenditures for Redondo Beach has undergone significant changes over the past few years. The budgeted expenditures for 2023 were \$314,401,583, reflecting an 18% increase, but the actual expenditures were \$208,894,905, indicating a decrease of 45%.

Moving on to 2024, the budgeted expenditures saw a 3% increase to \$323,235,556. Looking ahead to 2025, there is a significant decrease of 25% in the budgeted expenditures, which are estimated to be \$243,813,844.

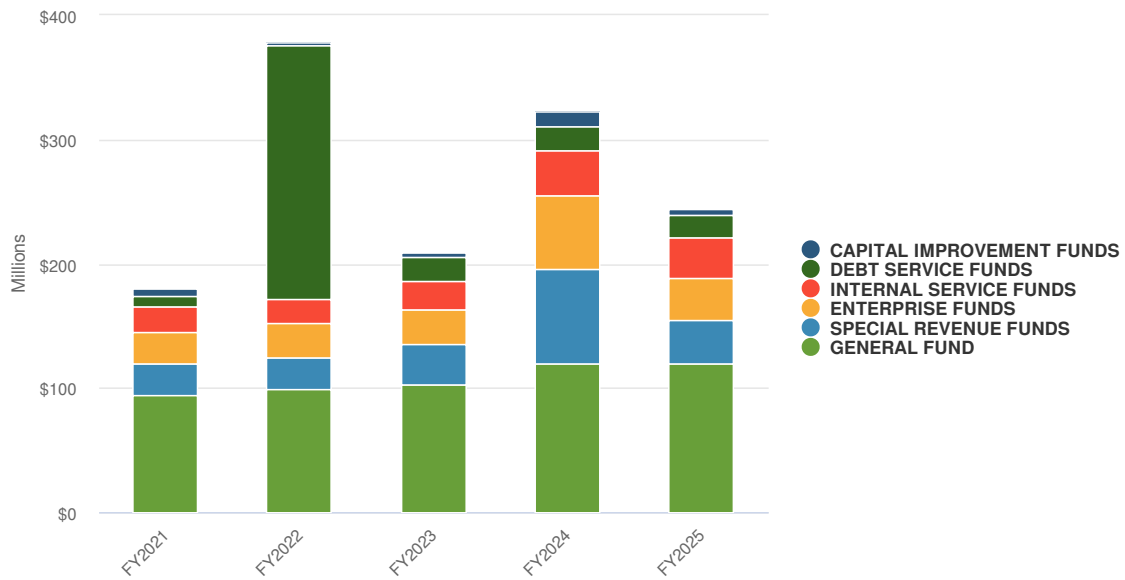
These changes in the Citywide Expenditures for Redondo Beach suggest a shift in the City's financial priorities. While there was a significant increase in budgeted expenditures in 2023, there has been a decrease in both actual and budgeted expenditures in the following years. This could indicate a more cautious approach towards spending and a focus on increasing revenues in the future. Overall, the City is projected to see a steady increase in revenues over the next few years, which could have a positive impact on its financial stability.

# Citywide Expenditures by Fund

## FY 2024-25 Adopted Citywide Expenditures by Fund

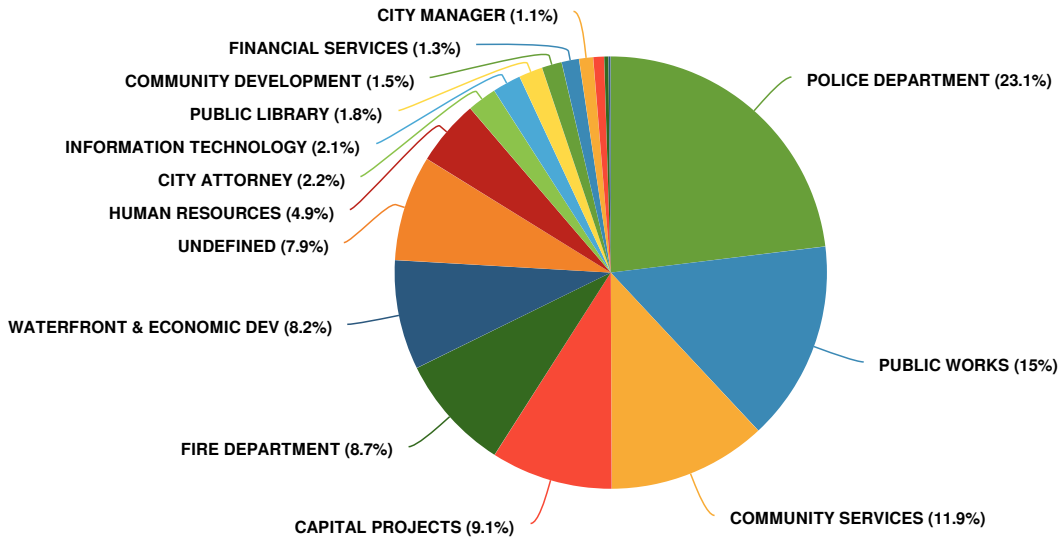


## FY 2024-25 Adopted and Historical Citywide Expenditures by Fund

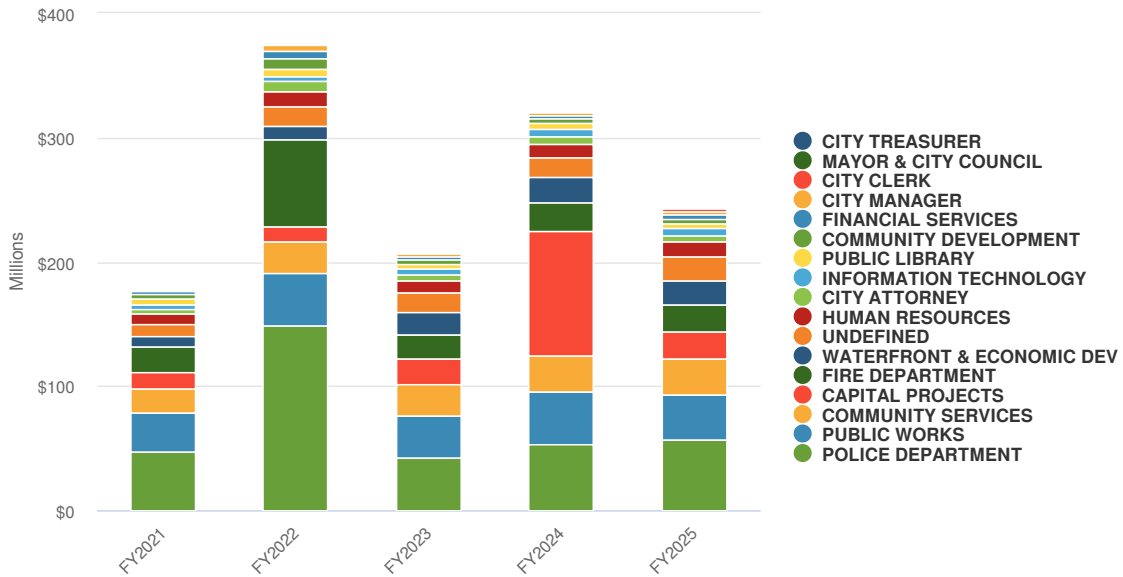


# Citywide Expenditures by Department

## FY 2024-25 Adopted Citywide Expenditures by Department



## FY 2024-25 Adopted and Historical Citywide Expenditures by Department

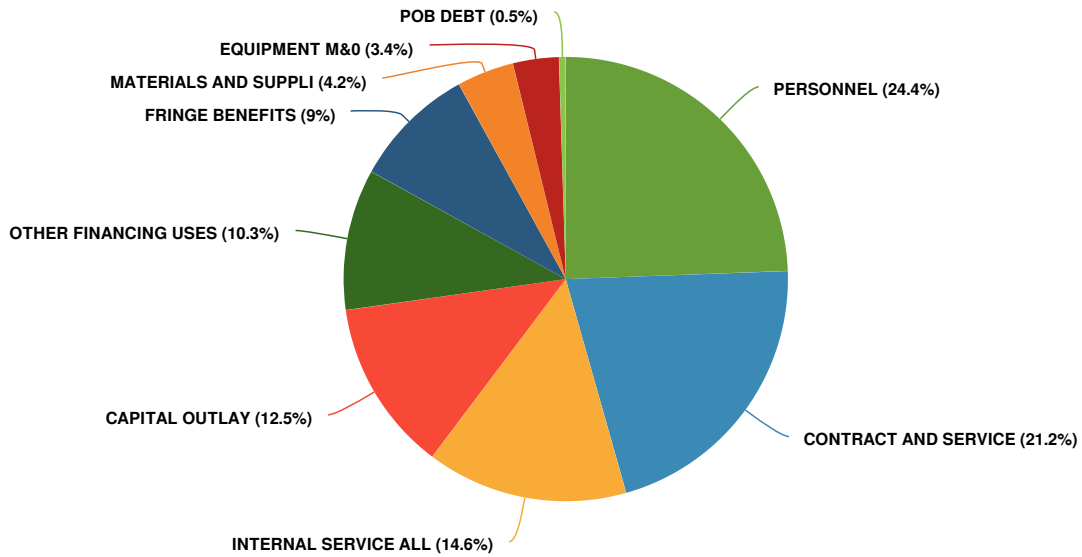


| Name                       | FY2021 ACTUALS       | FY2022 ACTUALS       | FY2023 ACTUALS       | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|----------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|--|
| Expenditures               |                      |                      |                      |                       |                       |  |
| UNDEFINED                  | \$9,814,736          | \$15,345,212         | \$15,752,582         | \$16,418,808          | \$19,268,608          | 17.4%  |
| MAYOR & CITY COUNCIL       | \$655,520            | \$1,169,760          | \$732,598            | \$863,391             | \$764,643             | -11.4%   |
| CITY CLERK                 | \$1,135,584          | \$2,133,079          | \$1,584,077          | \$1,507,463           | \$1,974,976           | 31%  |
| CITY TREASURER             | \$330,658            | \$751,557            | \$312,872            | \$413,783             | \$401,286             | -3%  |
| CITY ATTORNEY              | \$3,676,684          | \$9,084,657          | \$4,533,289          | \$6,166,912           | \$5,348,121           | -13.3%   |
| CITY MANAGER               | \$2,219,704          | \$3,827,926          | \$2,103,597          | \$2,276,680           | \$2,594,789           | 14%  |
| INFORMATION TECHNOLOGY     | \$3,996,614          | \$3,050,808          | \$4,249,354          | \$5,498,380           | \$5,208,587           | -5.3%  |
| HUMAN RESOURCES            | \$8,558,784          | \$11,961,850         | \$9,818,908          | \$10,960,777          | \$11,984,468          | 9.3%   |
| FINANCIAL SERVICES         | \$2,486,962          | \$6,204,289          | \$2,390,765          | \$3,143,312           | \$3,183,717           | 1.3%   |
| POLICE DEPARTMENT          | \$47,177,791         | \$148,122,622        | \$42,054,822         | \$53,626,632          | \$56,244,699          | 4.9%   |
| FIRE DEPARTMENT            | \$21,250,569         | \$69,933,437         | \$19,887,996         | \$22,268,466          | \$21,192,982          | -4.8%  |
| PUBLIC LIBRARY             | \$3,949,359          | \$6,446,910          | \$4,383,726          | \$4,493,997           | \$4,355,632           | -3.1%  |
| COMMUNITY SERVICES         | \$19,294,951         | \$25,759,407         | \$24,910,221         | \$28,484,273          | \$29,002,282          | 1.8%   |
| COMMUNITY DEVELOPMENT      | \$3,491,782          | \$8,504,406          | \$3,201,636          | \$3,713,845           | \$3,620,485           | -2.5%  |
| WATERFRONT & ECONOMIC DEV  | \$7,785,117          | \$10,760,266         | \$18,142,078         | \$20,565,097          | \$19,964,006          | -2.9%  |
| PUBLIC WORKS               | \$31,213,229         | \$42,678,981         | \$34,438,833         | \$41,954,092          | \$36,510,793          | -13%   |
| CAPITAL PROJECTS           | \$13,316,194         | \$12,406,172         | \$20,397,553         | \$100,879,650         | \$22,193,771          | -78%   |
| <b>Total Expenditures:</b> | <b>\$180,354,238</b> | <b>\$378,141,338</b> | <b>\$208,894,905</b> | <b>\$323,235,556</b>  | <b>\$243,813,844</b>  | <b>-24.6%</b>  |

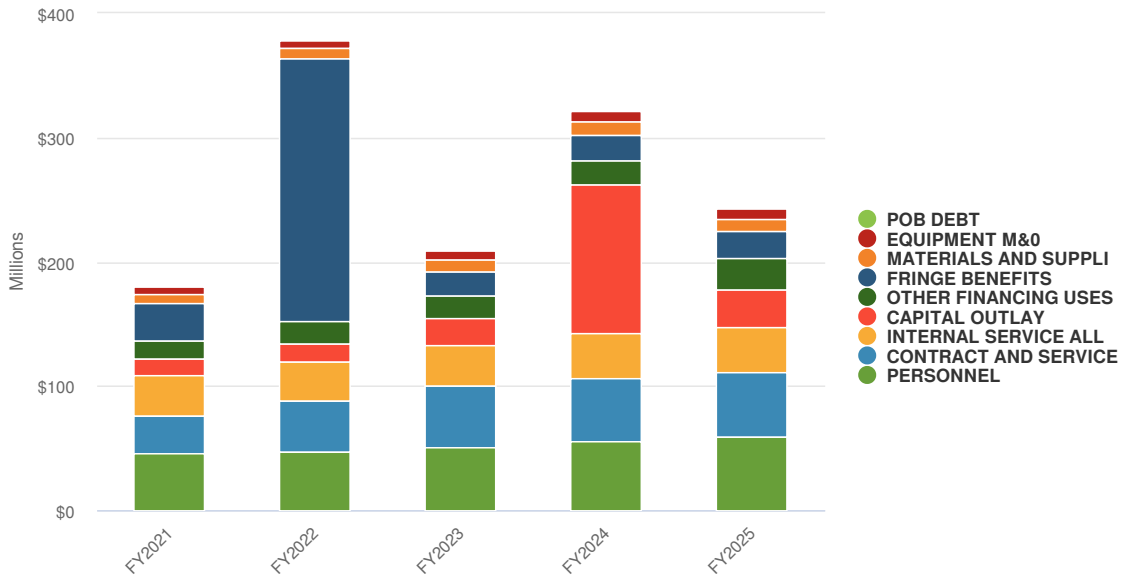


# Citywide Expenditures by Expense Type

## FY 2024-25 Adopted Citywide Expenditures by Expense Type



## FY 2024-25 Adopted and Historical Citywide Expenditures by Expense Type



| Name                          | FY2021 ACTUALS       | FY2022 ACTUALS       | FY2023 ACTUALS       | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|--|
| Expense Objects               |                      |                      |                      |                       |                       |  |
| PERSONNEL                     | \$45,570,012         | \$47,120,457         | \$51,236,186         | \$55,558,959          | \$59,570,103          | 7.2%   |
| FRINGE BENEFITS               | \$30,664,083         | \$210,926,107        | \$19,183,775         | \$21,238,983          | \$21,856,900          | 2.9%   |
| MATERIALS AND SUPPLI          | \$6,898,399          | \$8,494,322          | \$8,768,041          | \$10,286,617          | \$10,126,309          | -1.6%  |
| EQUIPMENT M&O                 | \$6,218,149          | \$6,278,875          | \$7,619,441          | \$8,389,962           | \$8,176,641           | -2.5%  |
| CONTRACT AND SERVICE          | \$31,093,589         | \$41,025,101         | \$49,218,678         | \$51,207,079          | \$51,671,304          | 0.9%   |
| POB DEBT                      |                      |                      |                      | \$1,925,952           | \$1,167,301           | -39.4%   |
| OTHER FINANCING USES          | \$14,486,063         | \$18,603,534         | \$19,156,136         | \$19,375,152          | \$25,050,962          | 29.3%  |
| INTERNAL SERVICE ALL          | \$31,763,847         | \$31,248,292         | \$32,053,479         | \$35,681,520          | \$35,699,113          | 0%   |
| CAPITAL OUTLAY                | \$13,660,097         | \$14,444,651         | \$21,659,170         | \$119,571,331         | \$30,495,211          | -74.5%   |
| <b>Total Expense Objects:</b> | <b>\$180,354,238</b> | <b>\$378,141,338</b> | <b>\$208,894,905</b> | <b>\$323,235,556</b>  | <b>\$243,813,844</b>  | <b>-24.6%</b>  |





## General Fund

The General Fund is used to account for the financial resources and expenditures associated with most City operations where revenue is not required to be recorded in a separate fund. Revenues collected in the General Fund are not restricted as to program or purpose they may be spent upon. They are derived primarily from taxes: in the City of Redondo Beach, the most important of these sources are property tax, sales and use tax, transient occupancy tax, utility users' tax, and, business license tax. Taxes account for approximately 68% of all General Fund revenues. Other General Fund revenue sources include licenses and permits; fines and forfeitures; use of money and property; intergovernmental revenues; charges for services; and other miscellaneous revenues.

### Summary

The City of Redondo Beach is projecting \$118.61M of revenue in FY2025, which represents a 7.1% increase over the prior year. Budgeted expenditures are projected to increase by 0.0% or \$25.83K to \$119.11M in FY2025.

The City's General Fund budgeted and actual revenue and expenditures over the past five years demonstrate slow growth in both areas over time, with revenue receipts generally passing budget, and expenditures below budgeted figures, apart from the a small overage in FY 2021-22. This trend demonstrates the City's conservative fiscal approach. The FY 2024-25 proposed budget, before recommended one-time and ongoing recommended budget changes presented to City Council through the budget process as Decision Packages, results in a positive approximately \$2.2 million balance. The budget is balance following recommended revenue and expenditure changes.

## General Fund Comprehensive Summary

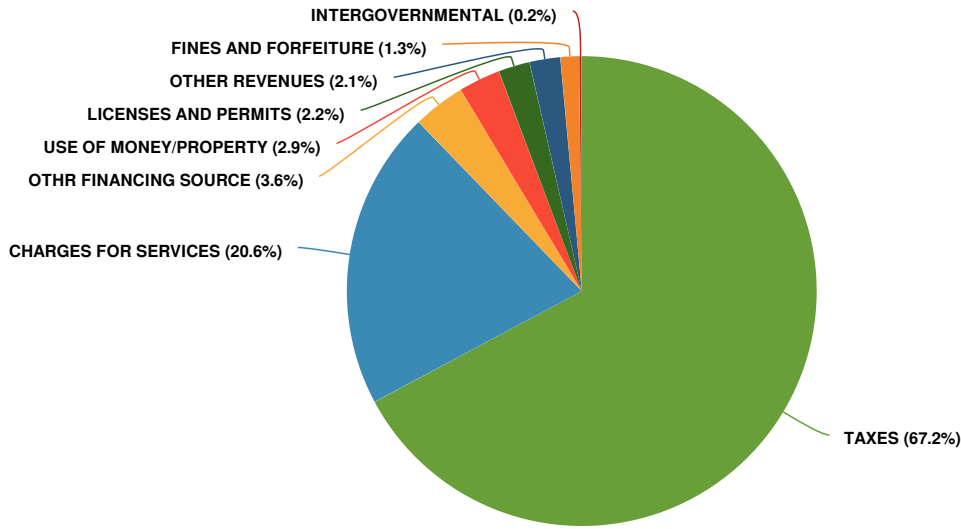
| Name   | FY2021<br>ACTUALS   | FY2022<br>ACTUALS    | FY2023<br>ACTUALS    | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|---------------------|----------------------|----------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>               | N/A                 | N/A                  | \$13,837,853         | \$1,928,008              | \$13,683,933             |
| <b>Revenues</b>                              |                     |                      |                      |                          |                          |
| TAXES  | \$67,619,668        | \$73,699,611         | \$76,446,607         | \$77,079,429             | \$79,697,278             |
| INTERGOVERNMENTAL                            | \$275,476           | \$6,136,834          | \$331,106            | \$195,000                | \$195,000                |
| LICENSES AND PERMITS                         | \$1,640,823         | \$1,731,398          | \$2,607,527          | \$2,412,453              | \$2,568,953              |
| FINES AND FORFEITURE                         | \$1,324,307         | \$1,180,975          | \$1,341,895          | \$1,312,392              | \$1,520,814              |
| OTHER REVENUES                               | \$2,285,730         | \$2,195,904          | \$3,010,559          | \$2,273,106              | \$2,527,663              |
| USE OF MONEY/PROPERTY                        | \$880,224           | -\$199,324           | \$2,535,424          | \$3,243,743              | \$3,411,107              |
| CHARGES FOR SERVICES                         | \$15,974,454        | \$19,043,389         | \$18,670,186         | \$22,519,324             | \$24,420,569             |
| OTHR FINANCING SOURCE                        | \$6,014,224         | \$1,870,082          | \$1,650,733          | \$1,750,927              | \$4,265,303              |
| OTHR FIN SRCES - LEASE<br>FINANC             |                     | \$2,245,558          |                      |                          |                          |
| <b>Total Revenues:</b>                       | <b>\$96,014,906</b> | <b>\$107,904,428</b> | <b>\$106,594,037</b> | <b>\$110,786,374</b>     | <b>\$118,606,687</b>     |
| <b>Expenditures</b>                          |                     |                      |                      |                          |                          |
| PERSONNEL                                    | \$34,760,227        | \$36,469,940         | \$39,555,373         | \$43,294,851             | \$45,669,362             |
| FRINGE BENEFITS                              | \$23,935,986        | \$14,284,925         | \$14,850,023         | \$16,284,289             | \$16,657,107             |
| MATERIALS AND SUPPLI                         | \$2,020,887         | \$2,430,625          | \$2,368,148          | \$2,952,176              | \$3,234,608              |
| EQUIPMENT M&O                                | \$547,081           | \$617,459            | \$825,883            | \$804,187                | \$900,257                |
| CONTRACT AND SERVICE                         | \$4,140,949         | \$4,577,365          | \$5,694,515          | \$9,066,387              | \$8,426,846              |
| OTHER FINANCING USES                         | \$3,570,028         | \$13,463,117         | \$14,343,216         | \$14,667,881             | \$15,880,783             |
| INTERNAL SERVICE ALL                         | \$24,641,407        | \$25,276,088         | \$24,696,556         | \$28,296,535             | \$28,314,128             |
| CAPITAL OUTLAY                               | \$198,287           | \$2,570,042          | \$469,494            | \$3,716,067              | \$25,110                 |
| <b>Total Expenditures:</b>                   | <b>\$93,814,852</b> | <b>\$99,689,561</b>  | <b>\$102,803,209</b> | <b>\$119,082,371</b>     | <b>\$119,108,202</b>     |
| <b>Total Revenues Less<br/>Expenditures:</b> | <b>\$2,200,054</b>  | <b>\$8,214,866</b>   | <b>\$3,790,829</b>   | <b>-\$8,295,997</b>      | <b>-\$501,515</b>        |
| <b>Ending Fund Balance:</b>                  | N/A                 | N/A                  | \$17,628,682         | -\$6,367,989             | \$13,182,418             |



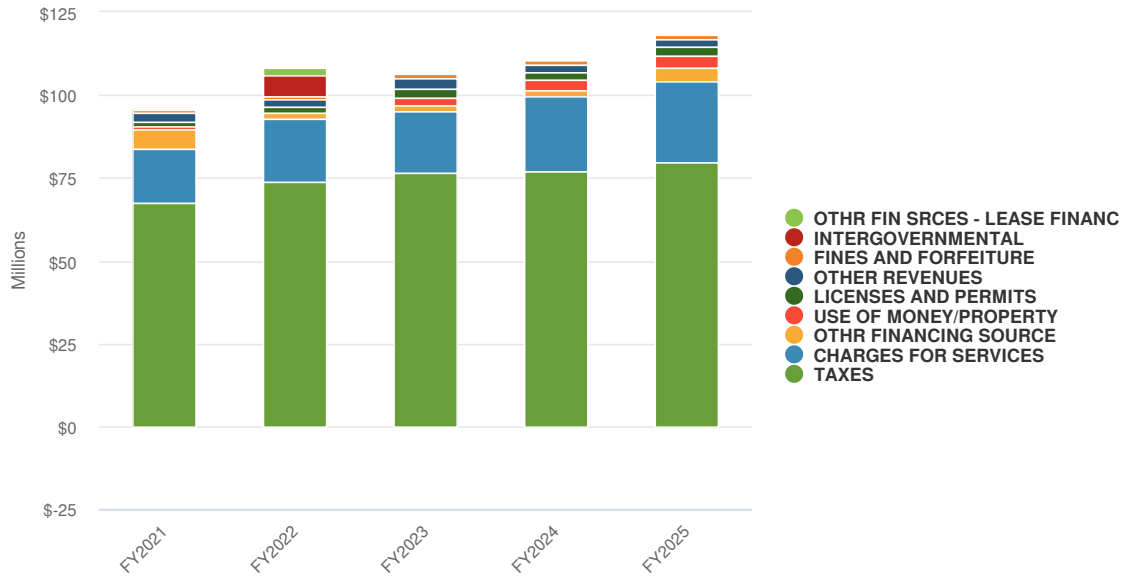
# Revenues by Source

The General Fund's revenues by source for the years 2023, 2024, and 2025 budget year in Redondo Beach have shown significant changes. In 2023, TAXES revenues increased by 4% to \$76,446,607, followed by a 1% increase in 2024 to \$77,079,429. The upcoming 2025 budget will see a 3% increase to \$79,697,278. CHARGES FOR SERVICES revenues decreased by 2% in 2023 to \$18,670,186, but saw a significant 21% increase in 2024 to \$22,519,324. The 2025 budget will see a 1% increase to \$22,768,054. OTHR FINANCING SOURCE revenues decreased by 12% in 2023 to \$1,650,733, but showed a 6% increase in 2024 to \$1,750,927. The 2025 budget will see a significant 144% increase to \$4,265,303. These changes reflect a positive trend in the General Fund's revenues by source, with increases in TAXES and CHARGES FOR SERVICES, and a significant increase in OTHR FINANCING SOURCE revenues for the upcoming 2025 budget year. This indicates a strong financial outlook for the City of Redondo Beach.

## FY 2024-25 Adopted General Fund Revenues by Source



### FY 2024-25 Adopted and Historical General Fund Revenues by Source

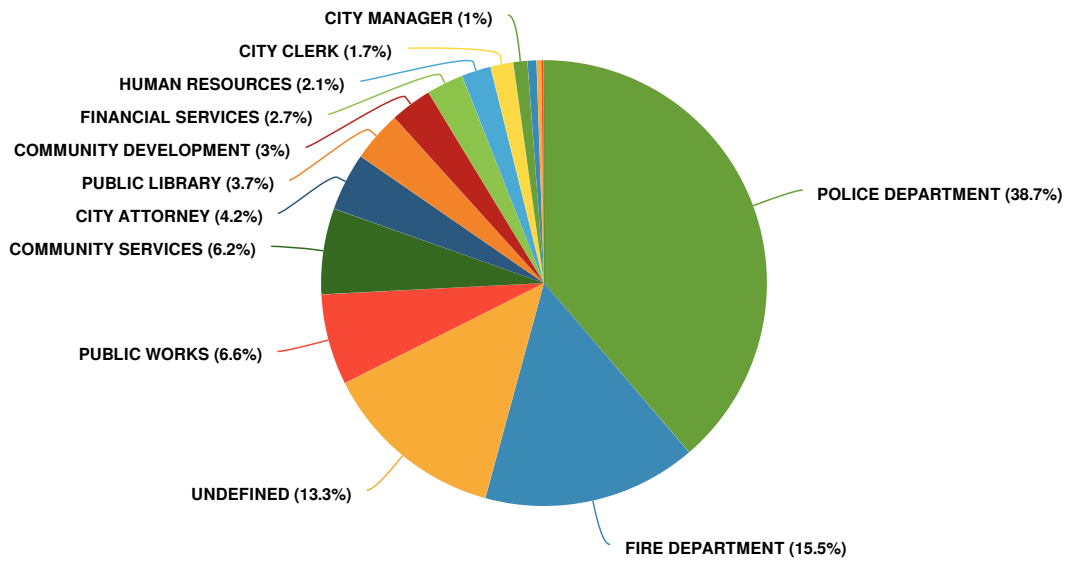


| <b>Name</b>                      | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> |
|----------------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|
| Revenue Source                   |                           |                           |                           |                                  |                                  |
| TAXES                            | \$67,619,668              | \$73,699,611              | \$76,446,607              | \$77,079,429                     | \$79,697,278                     |
| INTERGOVERNMENTAL                | \$275,476                 | \$6,136,834               | \$331,106                 | \$195,000                        | \$195,000                        |
| LICENSES AND PERMITS             | \$1,640,823               | \$1,731,398               | \$2,607,527               | \$2,412,453                      | \$2,568,953                      |
| FINES AND FORFEITURE             | \$1,324,307               | \$1,180,975               | \$1,341,895               | \$1,312,392                      | \$1,520,814                      |
| OTHER REVENUES                   | \$2,285,730               | \$2,195,904               | \$3,010,559               | \$2,273,106                      | \$2,527,663                      |
| USE OF MONEY/PROPERTY            | \$880,224                 | -\$199,324                | \$2,535,424               | \$3,243,743                      | \$3,411,107                      |
| CHARGES FOR SERVICES             | \$15,974,454              | \$19,043,389              | \$18,670,186              | \$22,519,324                     | \$24,420,569                     |
| OTHR FINANCING SOURCE            | \$6,014,224               | \$1,870,082               | \$1,650,733               | \$1,750,927                      | \$4,265,303                      |
| OTHR FIN SRCES - LEASE<br>FINANC |                           | \$2,245,558               |                           |                                  |                                  |
| <b>Total Revenue Source:</b>     | <b>\$96,014,906</b>       | <b>\$107,904,428</b>      | <b>\$106,594,037</b>      | <b>\$110,786,374</b>             | <b>\$118,606,687</b>             |

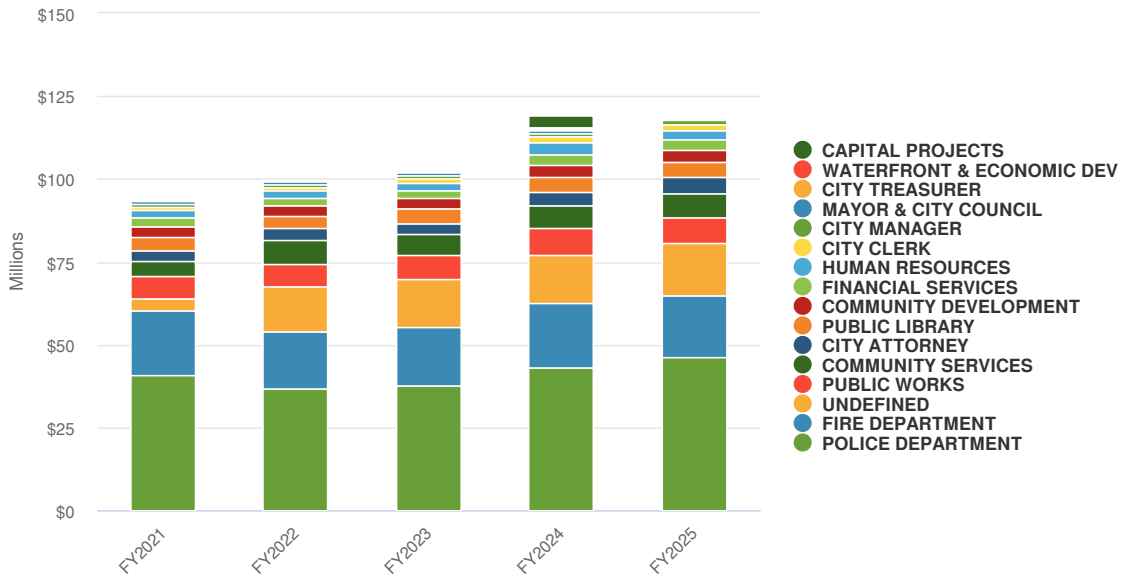


# Expenditures by Department

## FY 2024-25 Adopted General Fund Expenditures by Department



## FY 2024-25 Adopted and Historical General Fund Expenditures by Department



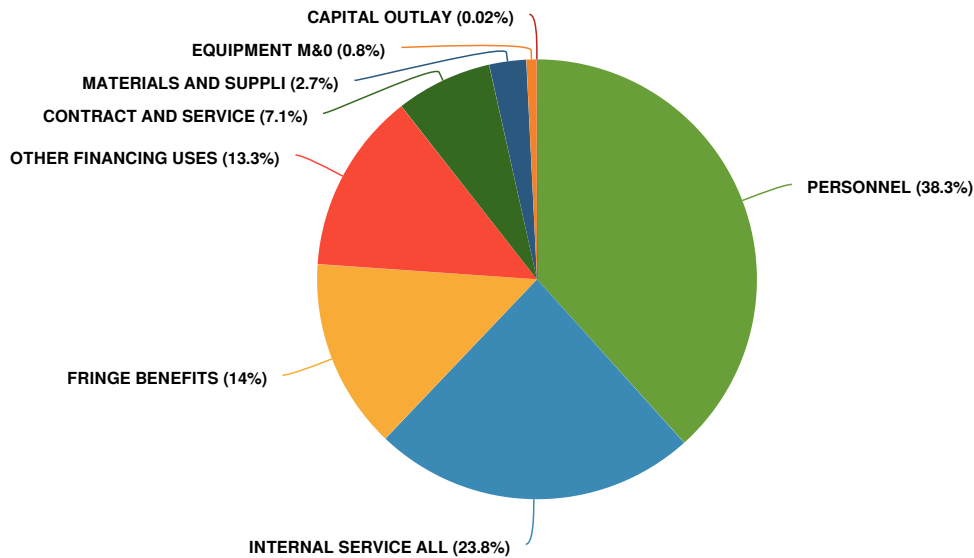
| <b>Name</b>                | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> |
|----------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|
| Expenditures               |                           |                           |                           |                                  |                                  |
| UNDEFINED                  | \$3,570,028               | \$13,463,117              | \$14,343,234              | \$14,667,881                     | \$15,880,783                     |
| MAYOR & CITY COUNCIL       | \$621,170                 | \$651,871                 | \$691,918                 | \$853,179                        | \$763,249                        |
| CITY CLERK                 | \$1,135,584               | \$1,008,618               | \$1,584,077               | \$1,507,463                      | \$1,974,976                      |
| CITY TREASURER             | \$330,658                 | \$310,592                 | \$312,872                 | \$413,783                        | \$401,286                        |
| CITY ATTORNEY              | \$3,347,356               | \$3,224,360               | \$3,324,583               | \$4,392,104                      | \$5,021,015                      |
| CITY MANAGER               | \$1,062,987               | \$955,049                 | \$1,045,121               | \$1,246,408                      | \$1,226,715                      |
| HUMAN RESOURCES            | \$2,180,237               | \$2,187,134               | \$2,129,596               | \$3,616,791                      | \$2,537,135                      |
| FINANCIAL SERVICES         | \$2,486,962               | \$2,434,039               | \$2,390,765               | \$3,143,312                      | \$3,183,717                      |
| POLICE DEPARTMENT          | \$40,731,734              | \$36,899,250              | \$37,648,095              | \$42,889,296                     | \$46,118,918                     |
| FIRE DEPARTMENT            | \$19,393,059              | \$17,236,357              | \$17,626,588              | \$19,452,271                     | \$18,509,232                     |
| PUBLIC LIBRARY             | \$3,932,456               | \$3,916,507               | \$4,366,823               | \$4,493,997                      | \$4,355,632                      |
| COMMUNITY SERVICES         | \$4,486,946               | \$7,267,603               | \$6,114,053               | \$6,708,191                      | \$7,417,704                      |
| COMMUNITY DEVELOPMENT      | \$3,429,698               | \$2,905,163               | \$3,123,266               | \$3,713,845                      | \$3,620,485                      |
| WATERFRONT & ECONOMIC DEV  | \$239,146                 | \$259,484                 | \$223,083                 | \$213,552                        | \$211,176                        |
| PUBLIC WORKS               | \$6,866,831               | \$6,914,994               | \$7,515,995               | \$8,114,730                      | \$7,861,071                      |
| CAPITAL PROJECTS           |                           | \$55,422                  | \$363,140                 | \$3,655,568                      | \$25,110                         |
| <b>Total Expenditures:</b> | <b>\$93,814,852</b>       | <b>\$99,689,561</b>       | <b>\$102,803,209</b>      | <b>\$119,082,371</b>             | <b>\$119,108,202</b>             |



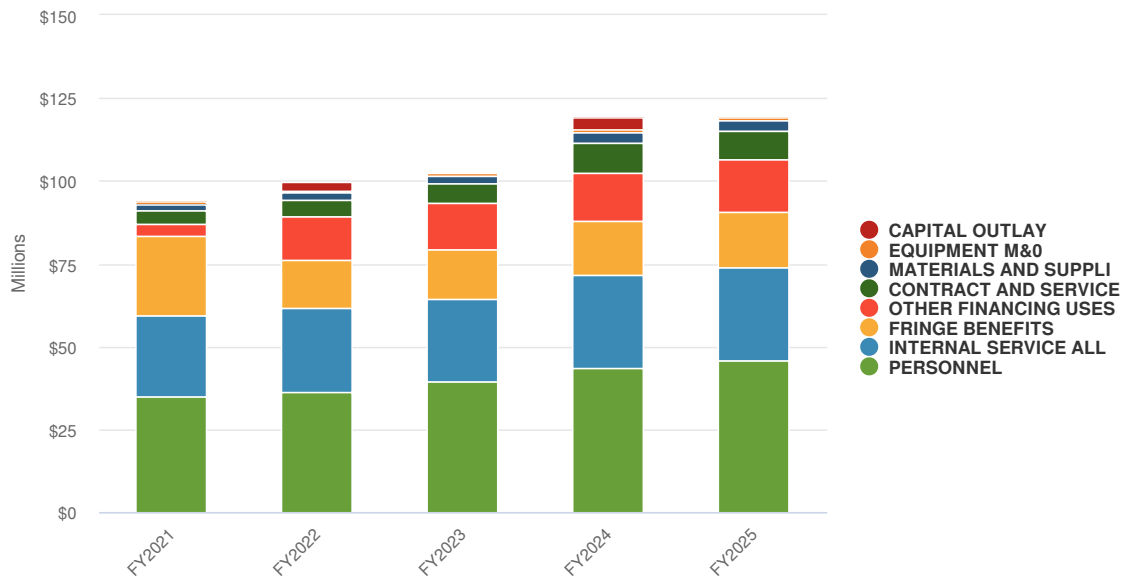
## Expenditures by Expense Type

The General Fund's expenditures by expense type for the years 2023, 2024, and 2025 show a consistent trend in personnel, internal service all, and fringe benefits categories. In 2023, personnel expenditures increased by 8% to \$39,555,373, followed by a 9% increase in 2024 to \$43,294,851. The upcoming 2025 budget will see a 5% increase to \$45,669,362. Similarly, internal service all expenditures decreased by 2% in 2023 to \$24,696,556, followed by a 15% increase in 2024 to \$28,296,535. The 2025 budget will maintain the same level of \$28,314,128. Fringe benefits expenditures also saw a steady increase, with a 4% increase in 2023 to \$14,850,023, followed by a 10% increase in 2024 to \$16,284,289. The 2025 budget will see a 2% increase to \$16,657,107. These changes reflect a positive outlook for the City of Redondo Beach, with a focus on investing in personnel and maintaining consistent levels of internal services and fringe benefits.

### FY 2024-25 Adopted General Fund Expenditures by Expense Type



## FY 2024-25 Adopted and Historical General Fund Expenditures by Expense Type

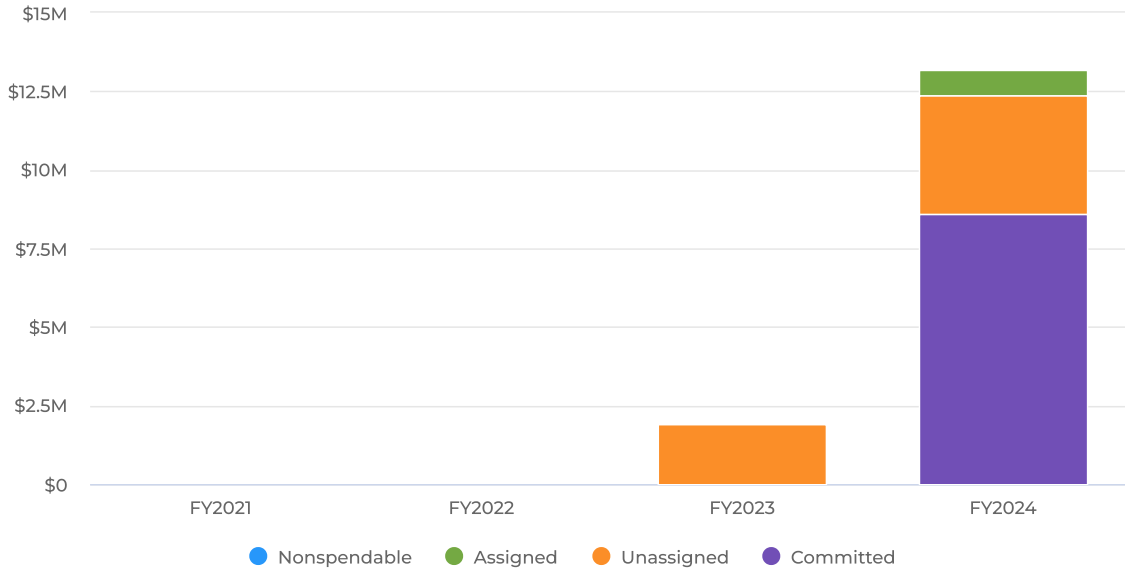


| Name                          | FY2021 ACTUALS      | FY2022 ACTUALS      | FY2023 ACTUALS       | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|--|
| Expense Objects               |                     |                     |                      |                       |                       |  |
| PERSONNEL                     | \$34,760,227        | \$36,469,940        | \$39,555,373         | \$43,294,851          | \$45,669,362          | 5.5%   |
| FRINGE BENEFITS               | \$23,935,986        | \$14,284,925        | \$14,850,023         | \$16,284,289          | \$16,657,107          | 2.3%   |
| MATERIALS AND SUPPLI          | \$2,020,887         | \$2,430,625         | \$2,368,148          | \$2,952,176           | \$3,234,608           | 9.6%   |
| EQUIPMENT M&O                 | \$547,081           | \$617,459           | \$825,883            | \$804,187             | \$900,257             | 11.9%  |
| CONTRACT AND SERVICE          | \$4,140,949         | \$4,577,365         | \$5,694,515          | \$9,066,387           | \$8,426,846           | -7.1%  |
| OTHER FINANCING USES          | \$3,570,028         | \$13,463,117        | \$14,343,216         | \$14,667,881          | \$15,880,783          | 8.3%   |
| INTERNAL SERVICE ALL          | \$24,641,407        | \$25,276,088        | \$24,696,556         | \$28,296,535          | \$28,314,128          | 0.1%   |
| CAPITAL OUTLAY                | \$198,287           | \$2,570,042         | \$469,494            | \$3,716,067           | \$25,110              | -99.3%   |
| <b>Total Expense Objects:</b> | <b>\$93,814,852</b> | <b>\$99,689,561</b> | <b>\$102,803,209</b> | <b>\$119,082,371</b>  | <b>\$119,108,202</b>  | <b>0%</b>  |



# Fund Balance

## Projections



| Financial Summary          | FY2024              |
|----------------------------|---------------------|
| <b>Fund Balance</b>        | —                   |
| Unassigned                 | \$4,264,254         |
| Assigned                   | \$798,632           |
| Committed                  | \$8,599,208         |
| Nonspendable               | \$21,839            |
| <b>Total Fund Balance:</b> | <b>\$13,683,933</b> |





# Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to private business where the costs of providing goods or services to the general public are financed or recovered primarily through user charges. It should be noted that FY 2024-25 revenues are compared to FY 2023-24 midyear amounts unless otherwise indicated.

## Summary

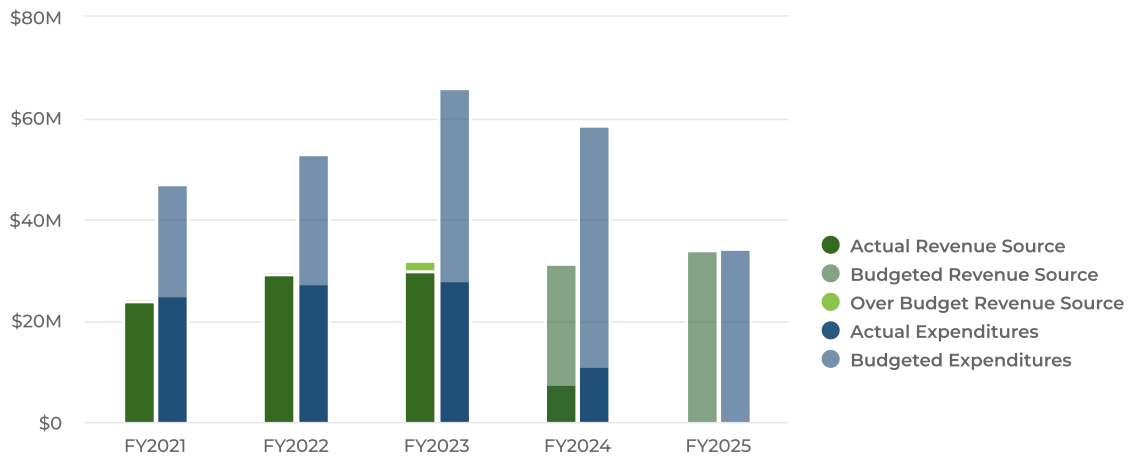
The City of Redondo Beach is projecting \$33.96M of revenue in FY2025, which represents a 7.9% increase over the prior year. Budgeted expenditures are projected to decrease by 41.2% or \$24.18M to \$34.48M in FY2025.

The City of Redondo Beach has seen significant changes in its Enterprise Funds budget over the years 2023, 2024, and looking ahead to 2025. In 2023, budgeted revenues were \$29,820,455, showing a 2% increase from the previous year. Actual revenues exceeded expectations at \$31,881,773, representing a 6% increase. On the other hand, budgeted expenditures were \$65,927,358, indicating a 25% increase, while actual expenditures were \$28,237,561, showing a 3% increase.

Moving on to 2024, budgeted revenues were \$31,485,690, reflecting a 6% increase from the previous year. However, budgeted expenditures decreased significantly by 11%, reaching \$58,660,222.

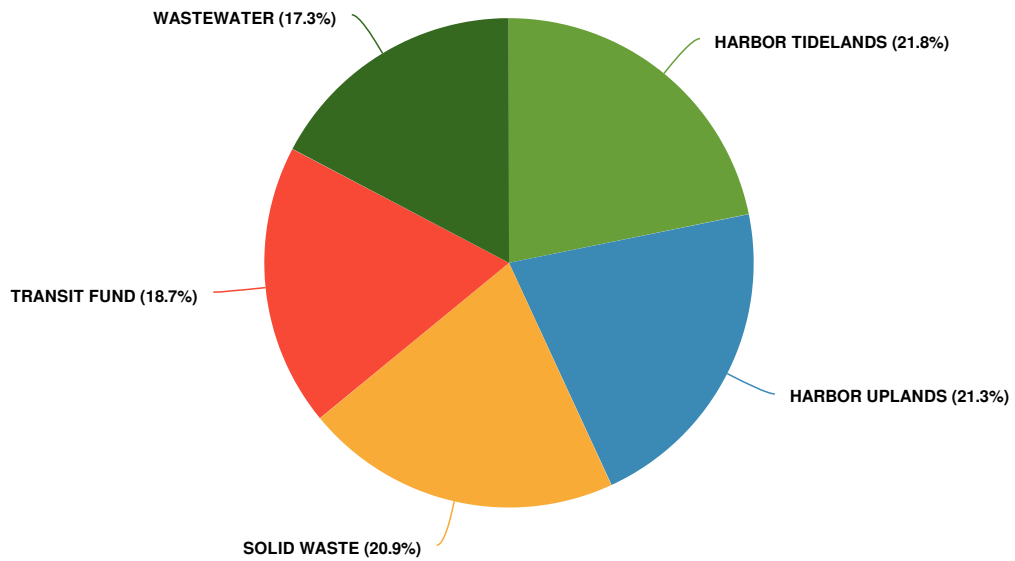
Looking ahead to 2025, budgeted revenues are expected to see a significant increase of 156%, reaching \$80,663,257. This is a substantial jump from the previous year's budgeted revenues. Similarly, budgeted expenditures are also expected to increase by 21%, reaching \$71,088,726.

Overall, the City of Redondo Beach has seen a mix of increases and decreases in its Enterprise Funds budget over the years 2023 and 2024. However, looking ahead to 2025, there is a significant increase in both budgeted revenues and expenditures. These changes reflect the City's efforts to improve its financial standing and provide better services to its residents.

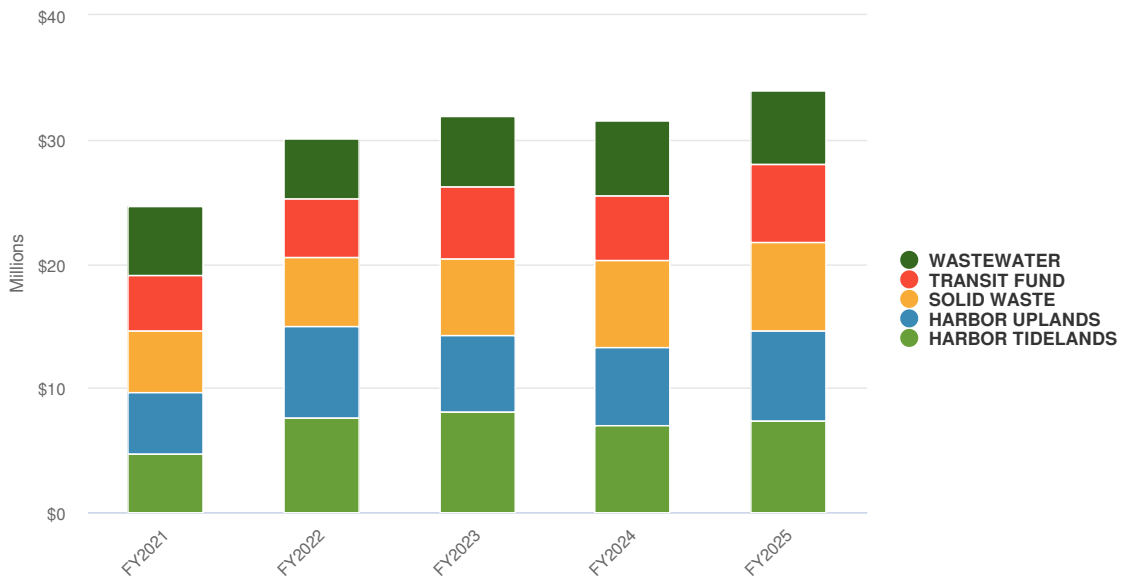


# Revenues by Fund

## FY 2024-25 Adopted Revenues by Fund - Enterprise Funds



## FY 2024-25 Adopted and Historical Revenue by Fund - Enterprise Funds

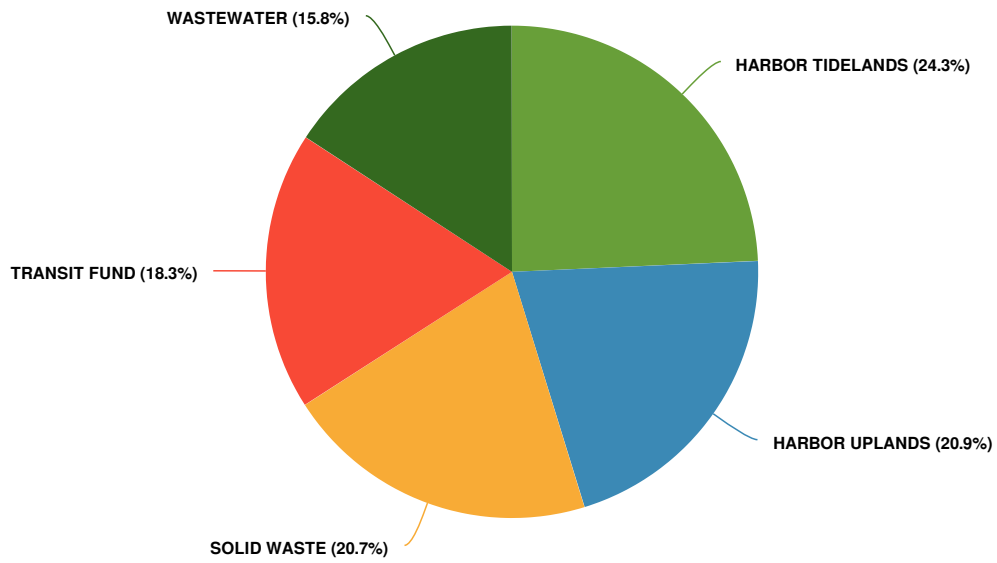


| <b>Name</b>         | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> | <b>FY2024 REVISED<br/>BUDGET vs. FY2025<br/>Budgeted (%<br/>Change)</b> |
|---------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|---|
| TRANSIT FUND        | \$4,437,970               | \$4,777,991               | \$5,820,256               | \$5,268,842                      | \$6,338,307                      | 20.3%   |
| HARBOR<br>TIDELANDS | \$4,742,274               | \$7,569,511               | \$8,140,322               | \$7,033,850                      | \$7,412,005                      | 5.4%  |
| HARBOR<br>UPLANDS   | \$4,907,725               | \$7,372,939               | \$6,105,997               | \$6,217,746                      | \$7,235,350                      | 16.4%   |
| SOLID WASTE         | \$4,990,704               | \$5,579,619               | \$6,169,988               | \$7,036,112                      | \$7,107,667                      | 1%  |
| WASTEWATER          | \$5,563,969               | \$4,751,676               | \$5,645,210               | \$5,929,139                      | \$5,869,939                      | -1%   |
| <b>Total:</b>       | <b>\$24,642,641</b>       | <b>\$30,051,735</b>       | <b>\$31,881,773</b>       | <b>\$31,485,690</b>              | <b>\$33,963,267</b>              | <b>7.9%</b>   |

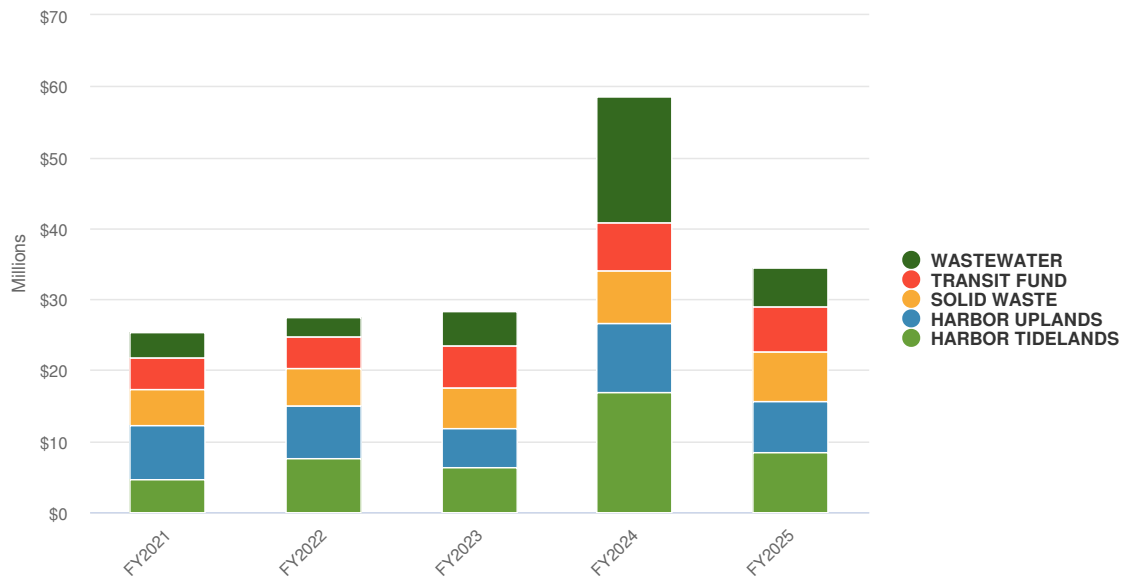


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund - Enterprise Funds



## FY 2024-25 Adopted and Historical Expenditures by Fund - Enterprise Funds

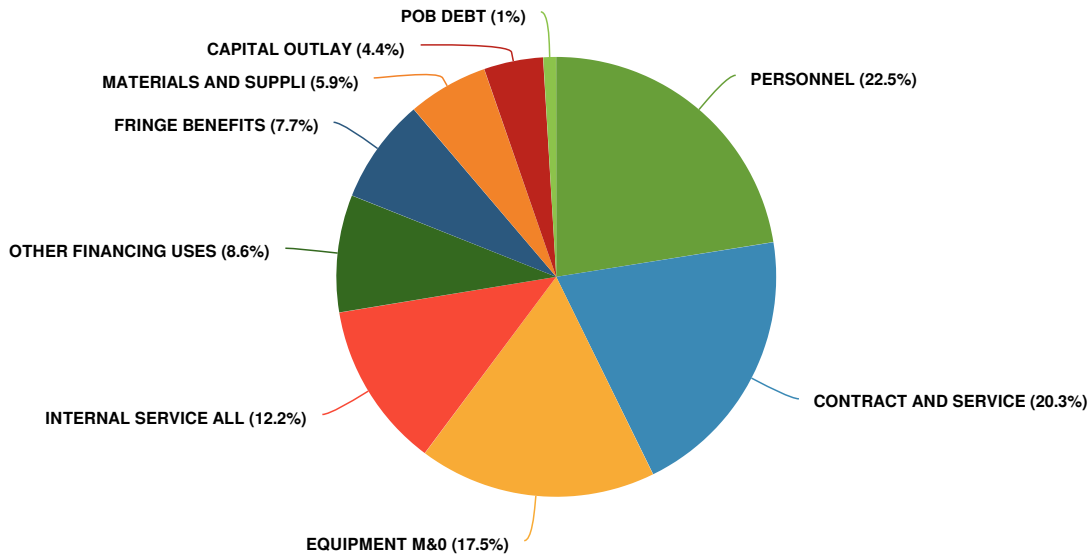


| <b>Name</b>         | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> | <b>FY2024 REVISED<br/>BUDGET vs. FY2025<br/>Budgeted (%<br/>Change)</b> |
|---------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|---|
| TRANSIT FUND        | \$4,437,970               | \$4,437,353               | \$5,820,345               | \$6,886,529                      | \$6,306,824                      | -8.4%   |
| HARBOR<br>TIDELANDS | \$4,733,196               | \$7,692,755               | \$6,412,481               | \$16,870,155                     | \$8,380,977                      | -50.3%  |
| HARBOR<br>UPLANDS   | \$7,549,442               | \$7,322,918               | \$5,524,972               | \$9,878,178                      | \$7,219,186                      | -26.9%  |
| SOLID WASTE         | \$5,115,304               | \$5,270,709               | \$5,627,350               | \$7,246,377                      | \$7,125,529                      | -1.7%   |
| WASTEWATER          | \$3,493,240               | \$2,766,621               | \$4,852,413               | \$17,778,983                     | \$5,446,655                      | -69.4%  |
| <b>Total:</b>       | <b>\$25,329,152</b>       | <b>\$27,490,357</b>       | <b>\$28,237,561</b>       | <b>\$58,660,222</b>              | <b>\$34,479,171</b>              | <b>-41.2%</b>   |

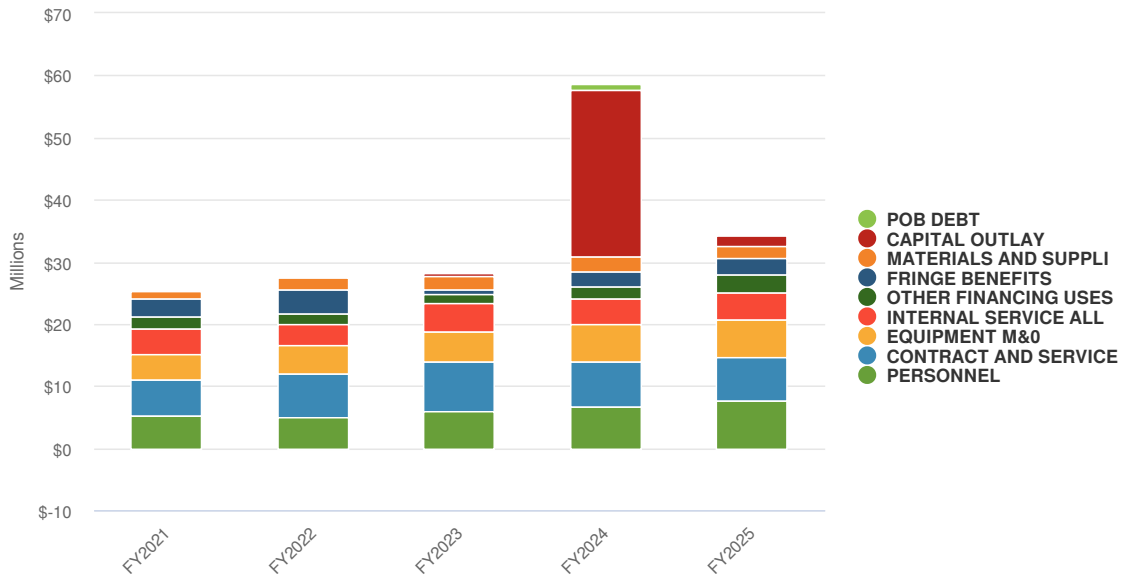


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Enterprise Funds



## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Enterprise Funds



| Name                          | FY2021 ACTUALS      | FY2022 ACTUALS      | FY2023 ACTUALS      | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Expense Objects               |                     |                     |                     |                       |                       |  |
| PERSONNEL                     | \$5,336,612         | \$5,019,677         | \$5,966,928         | \$6,789,810           | \$7,752,458           | 14.2%  |
| FRINGE BENEFITS               | \$2,781,833         | \$3,890,805         | \$669,508           | \$2,562,121           | \$2,669,673           | 4.2%   |
| MATERIALS AND SUPPLI          | \$1,312,189         | \$1,828,710         | \$2,076,487         | \$2,447,527           | \$2,038,858           | -16.7%   |
| EQUIPMENT M&O                 | \$3,935,815         | \$4,508,130         | \$5,014,715         | \$6,122,645           | \$6,021,633           | -1.6%  |
| CONTRACT AND SERVICE          | \$5,789,360         | \$6,995,562         | \$7,882,375         | \$7,053,888           | \$6,985,644           | -1%  |
| POB DEBT                      |                     |                     |                     | \$1,086,800           | \$328,149             | -69.8%   |
| OTHER FINANCING USES          | \$1,921,273         | \$1,751,487         | \$1,651,539         | \$1,750,927           | \$2,978,227           | 70.1%  |
| INTERNAL SERVICE ALL          | \$4,257,110         | \$3,400,806         | \$4,377,701         | \$4,204,674           | \$4,204,674           | 0%   |
| CAPITAL OUTLAY                | -\$5,040            | \$95,180            | \$598,307           | \$26,641,829          | \$1,499,855           | -94.4%   |
| <b>Total Expense Objects:</b> | <b>\$25,329,152</b> | <b>\$27,490,357</b> | <b>\$28,237,561</b> | <b>\$58,660,222</b>   | <b>\$34,479,171</b>   | <b>-41.2%</b>  |





# Special Revenue Funds

All Special Revenue Funds are for a specific purpose and are not available for other programs. The Intergovernmental Grants Fund, where monies received from Federal, State and other governmental agencies are used primarily for capital improvement projects. Revenue in this fund tends to fluctuate from year to year, depending on resources received from other governmental agencies.

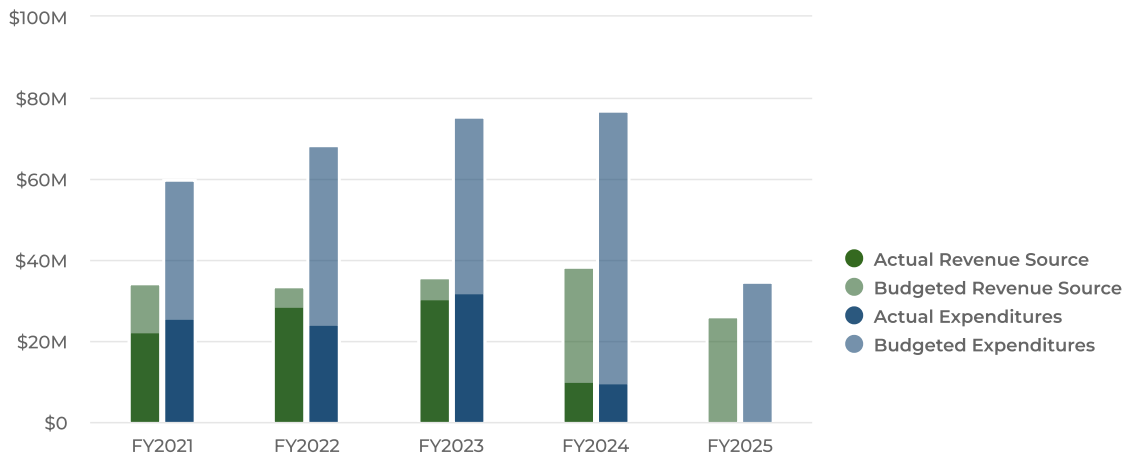
## Summary

The City of Redondo Beach is projecting \$26.33M of revenue in FY2025, which represents a 31.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 54.6% or \$42.11M to \$34.98M in FY2025.

The Special Revenue Funds for the City of Redondo Beach has seen significant changes over the years 2023, 2024, and looking ahead to 2025. In 2023, the budgeted revenues showed a 7% increase from the previous year, reaching \$35,935,844. However, actual revenues only increased by 6%, totaling \$30,611,402. On the other hand, budgeted expenditures saw a 10% increase, reaching \$75,480,551, while actual expenditures increased by 31%, totaling \$32,093,960.

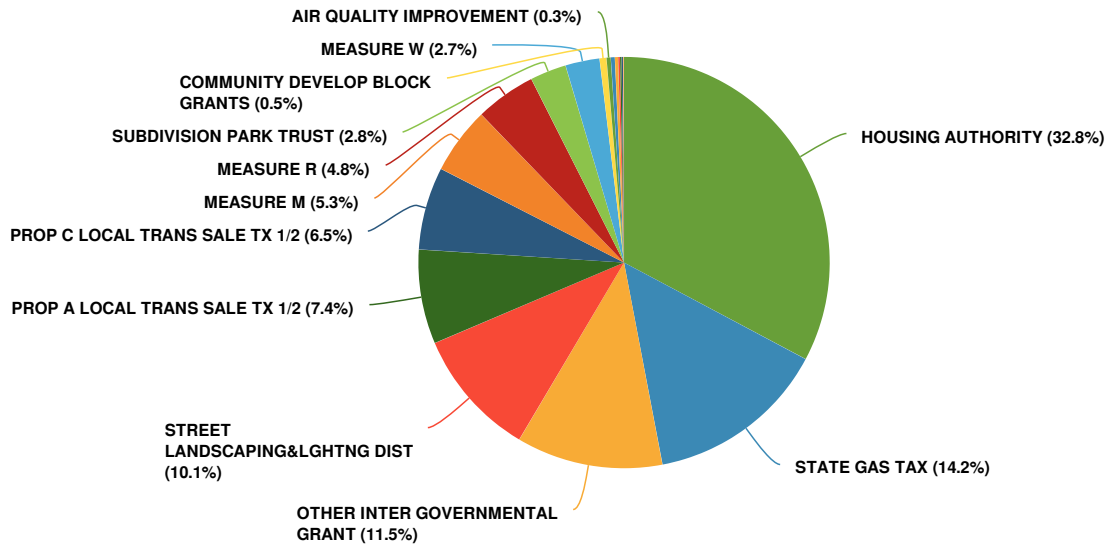
Moving on to 2024, the budgeted revenues showed a further 8% increase, reaching \$38,636,949. This was accompanied by a 2% increase in budgeted expenditures, totaling \$77,091,871. Looking ahead to 2025, the budgeted revenues are expected to decrease significantly by 32%, reaching \$26,334,141. Similarly, budgeted expenditures are also expected to decrease by 55%, totaling \$34,977,483.

These changes in the Special Revenue Funds for the City of Redondo Beach reflect the City's efforts to manage its finances effectively. While there was a slight discrepancy between budgeted and actual revenues in 2023, the City has managed to keep its expenditures in check. However, the significant decrease in budgeted revenues and expenditures in 2025 may indicate a shift in the City's priorities. Overall, the City of Redondo Beach has shown a responsible approach to managing its Special Revenue Funds budget, ensuring the City's financial stability and growth.

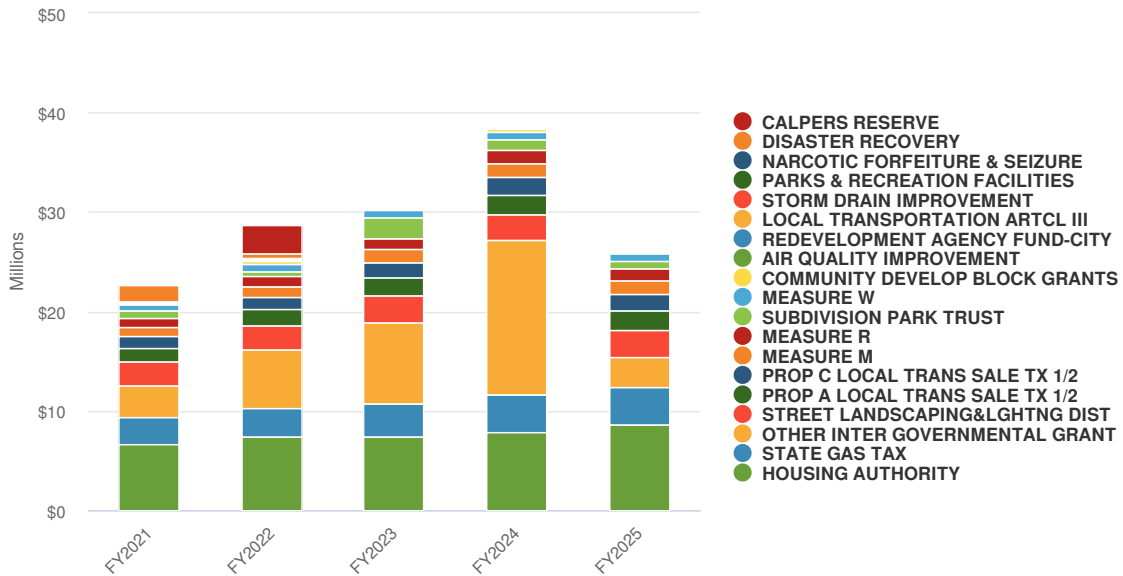


# Revenues by Fund

## FY 2024-25 Adopted Revenue by Fund - Special Revenue Funds



## FY 2024-25 Adopted and Historical Revenue by Fund - Special Revenue Funds

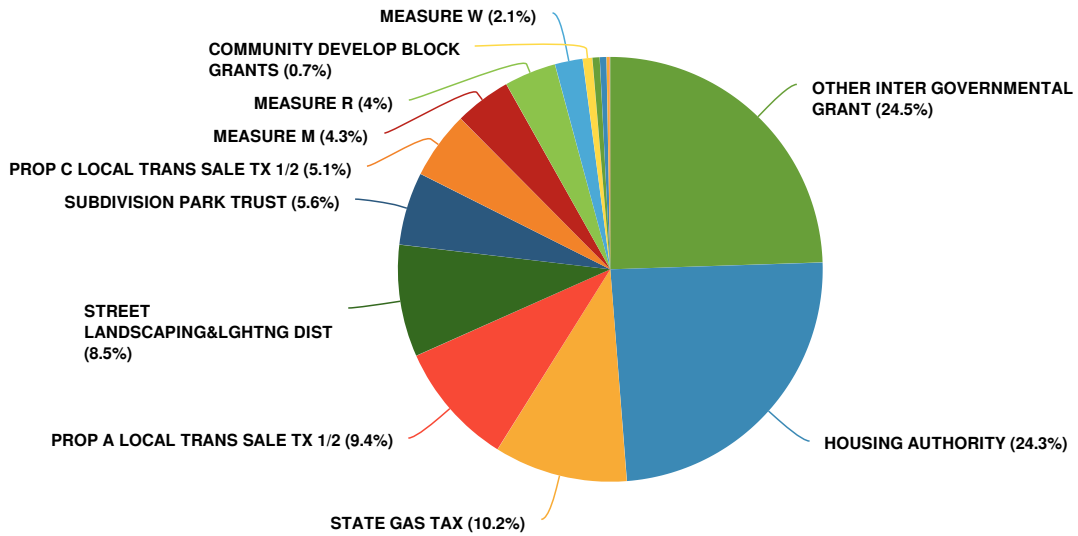


| Name                           | FY2021 ACTUALS      | FY2022 ACTUALS      | FY2023 ACTUALS      | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| STATE GAS TAX                  | \$2,694,498         | \$2,880,990         | \$3,376,993         | \$3,785,853           | \$3,748,193           | -1%  |
| STORM DRAIN IMPROVEMENT        | \$33,318            | \$54,222            | \$33,660            | \$36,000              | \$36,000              | 0%   |
| STREET LANDSCAPING&LGHTNG DIST | \$2,410,095         | \$2,503,055         | \$2,790,010         | \$2,481,359           | \$2,656,301           | 7.1%   |
| LOCAL TRANSPORTATION ARTCL III | \$38,168            | \$54,693            |                     |                       | \$70,249              | N/A  |
| MEASURE M                      | \$975,529           | \$1,095,942         | \$1,284,123         | \$1,435,427           | \$1,386,563           | -3.4%  |
| PROP A LOCAL TRANS SALE TX 1/2 | \$1,383,044         | \$1,620,890         | \$1,775,789         | \$2,023,365           | \$1,954,059           | -3.4%  |
| PROP C LOCAL TRANS SALE TX 1/2 | \$1,134,481         | \$1,192,786         | \$1,547,729         | \$1,773,444           | \$1,715,956           | -3.2%  |
| MEASURE R                      | \$865,150           | \$1,050,436         | \$1,132,986         | \$1,294,897           | \$1,251,781           | -3.3%  |
| MEASURE W                      | \$707,186           | \$715,700           | \$718,133           | \$725,284             | \$710,000             | -2.1%  |
| AIR QUALITY IMPROVEMENT        | \$108,283           | \$78,122            | \$91,777            | \$90,045              | \$90,000              | 0%   |
| OTHER INTER GOVERNMENTAL GRANT | \$3,243,779         | \$5,799,533         | \$8,149,120         | \$15,620,724          | \$3,028,500           | -80.6%   |
| COMMUNITY DEVELOP BLOCK GRANTS |                     | \$301,787           | \$163,842           | \$338,096             | \$140,071             | -58.6%   |
| HOUSING AUTHORITY              | \$6,597,754         | \$7,464,259         | \$7,340,201         | \$7,846,099           | \$8,633,644           | 10%  |
| PARKS & RECREATION FACILITIES  | \$19,600            | \$22,800            | \$20,000            | \$31,500              | \$31,500              | 0%   |
| NARCOTIC FORFEITURE & SEIZURE  | \$7,897             | \$58,354            | \$6,163             | \$35,742              | \$30,000              | -16.1%   |
| SUBDIVISION PARK TRUST         | \$750,000           | \$400,000           | \$2,087,500         | \$1,034,000           | \$750,000             | -27.5%   |
| DISASTER RECOVERY              | \$1,630,535         | \$406,192           | \$17,970            | \$19,788              | \$19,788              | 0%   |
| CALPERS RESERVE                |                     | \$3,000,000         |                     |                       |                       | N/A  |
| REDEVELOPMENT AGENCY FUND-CITY | \$38,170            | \$67,829            | \$75,406            | \$65,326              | \$81,536              | 24.8%  |
| <b>Total:</b>                  | <b>\$22,637,488</b> | <b>\$28,767,589</b> | <b>\$30,611,402</b> | <b>\$38,636,949</b>   | <b>\$26,334,141</b>   | <b>-31.8%</b>  |

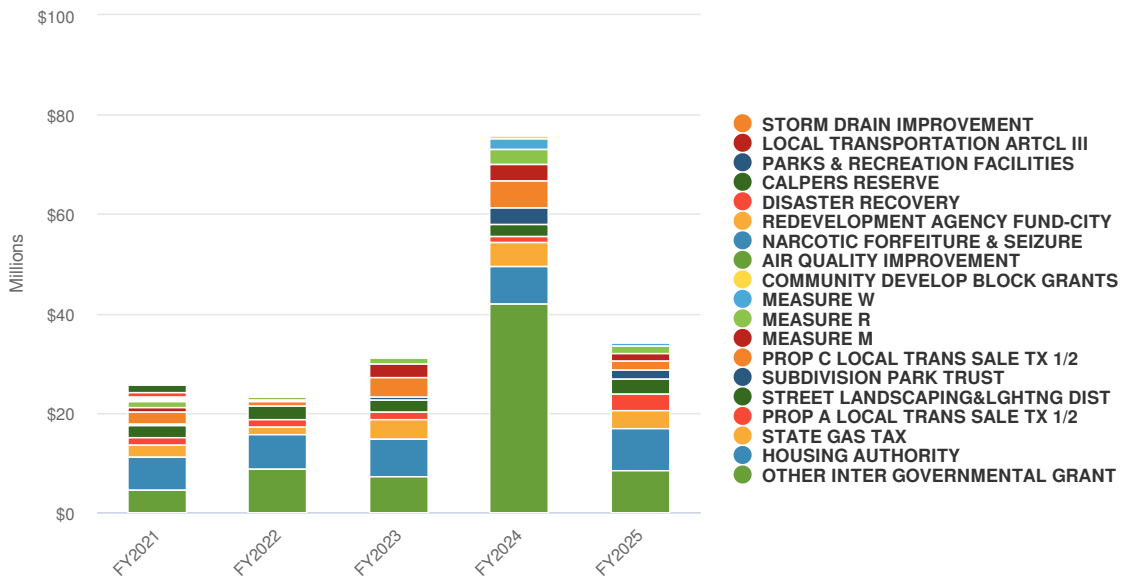


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund - Special Revenue Funds



## FY 2024-25 Adopted and Historical Expenditures by Fund - Special Revenue Funds



| Name                           | FY2021 ACTUALS      | FY2022 ACTUALS      | FY2023 ACTUALS      | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| STATE GAS TAX                  | \$2,417,344         | \$1,540,673         | \$3,685,061         | \$4,705,084           | \$3,552,799           | -24.5%   |
| STORM DRAIN IMPROVEMENT        |                     | \$975               | \$258,592           | \$228,425             |                       | N/A  |
| STREET LANDSCAPING&LGHTNG DIST | \$2,410,095         | \$2,503,055         | \$2,676,691         | \$2,435,269           | \$2,986,310           | 22.6%  |
| LOCAL TRANSPORTATION ARTCL III | \$1,050             | \$92,751            |                     | \$145,541             |                       | N/A  |
| MEASURE M                      | \$1,001,503         | \$246,654           | \$2,569,079         | \$3,361,336           | \$1,500,000           | -55.4%   |
| PROP A LOCAL TRANS SALE TX 1/2 | \$1,607,736         | \$1,512,045         | \$1,510,726         | \$1,406,582           | \$3,293,124           | 134.1%   |
| PROP C LOCAL TRANS SALE TX 1/2 | \$2,457,926         | \$820,733           | \$4,108,443         | \$5,404,996           | \$1,800,000           | -66.7%   |
| MEASURE R                      | \$1,149,351         | \$618,629           | \$1,390,660         | \$2,877,848           | \$1,385,000           | -51.9%   |
| MEASURE W                      | \$296,312           | \$227,286           | \$228,243           | \$2,170,354           | \$738,916             | -66%   |
| AIR QUALITY IMPROVEMENT        | \$132,667           | \$128,988           | \$32,964            | \$318,386             | \$192,933             | -39.4%   |
| OTHER INTER GOVERNMENTAL GRANT | \$4,572,496         | \$8,650,141         | \$7,343,717         | \$41,899,089          | \$8,564,230           | -79.6%   |
| COMMUNITY DEVELOP BLOCK GRANTS | \$205,639           | \$203,066           | \$122,039           | \$655,509             | \$254,415             | -61.2%   |
| HOUSING AUTHORITY              | \$6,619,466         | \$7,124,926         | \$7,564,464         | \$7,702,744           | \$8,490,587           | 10.2%  |
| PARKS & RECREATION FACILITIES  |                     |                     |                     | \$123,000             |                       | N/A  |
| NARCOTIC FORFEITURE & SEIZURE  | \$146,171           | \$168,429           | \$91,856            | \$234,745             | \$178,699             | -23.9%   |
| SUBDIVISION PARK TRUST         | \$72,466            | \$267,806           | \$415,373           | \$3,324,367           | \$1,941,875           | -41.6%   |
| DISASTER RECOVERY              | \$1,132,679         | \$267,335           | \$17,355            | \$17,060              | \$17,060              | 0%   |
| CALPERS RESERVE                | \$1,466,586         | \$130,000           |                     |                       |                       | N/A  |
| REDEVELOPMENT AGENCY FUND-CITY | \$53,670            | \$67,829            | \$78,697            | \$81,536              | \$81,536              | 0%   |
| <b>Total:</b>                  | <b>\$25,743,157</b> | <b>\$24,571,322</b> | <b>\$32,093,960</b> | <b>\$77,091,871</b>   | <b>\$34,977,483</b>   | <b>-54.6%</b>  |





# Capital Projects Funds

Capital Projects Funds account for capital improvements such as the construction, repair, and upgrade of City facilities; streets; storm drains; sewers; and park facilities.

## Summary

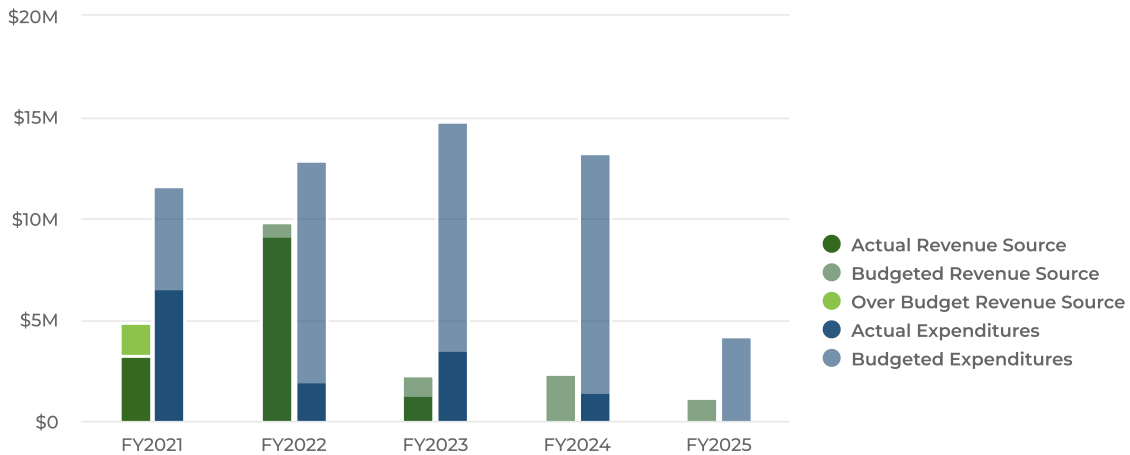
The City of Redondo Beach is projecting \$1.16M of revenue in FY2025, which represents a 51.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 68.0% or \$9.01M to \$4.25M in FY2025.

The City of Redondo Beach has seen significant changes in its Capital Projects Funds budget over the years 2023, 2024, and looking ahead to 2025. In 2023, the budgeted revenues decreased by 77% to \$2,303,751, while expenditures increased by 15% to \$14,846,037. However, the actual revenues were even lower at \$1,319,881 (a decrease of 86%), and actual expenditures were \$3,568,092 (an increase of 77%). This indicates that the City faced unexpected challenges in meeting its budgeted goals.

Moving on to 2024, the budgeted revenues increased by 3% to \$2,366,682, while expenditures decreased by 11% to \$13,255,667. This shows that the City has taken steps to address the previous year's budget discrepancies and is aiming for a more balanced budget.

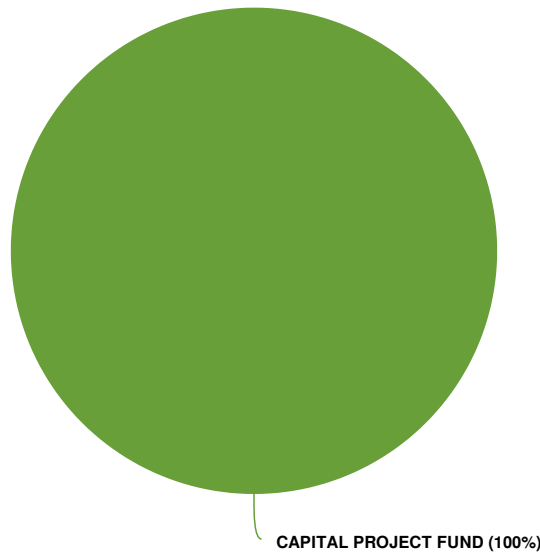
Looking ahead to 2025, the City has budgeted a significant decrease in both revenues and expenditures. Revenues are expected to decrease by 51% to \$1,155,217, while expenditures are budgeted to decrease by 88% to \$1,555,072. This indicates that the City is taking a more conservative approach to its budgeting, possibly due to the challenges faced in previous years.

Overall, it is clear that the City of Redondo Beach is actively managing its Capital Projects Funds budget and making adjustments to ensure financial stability. With a more cautious budget for 2025, the City is taking steps to mitigate any potential challenges and maintain a balanced budget.

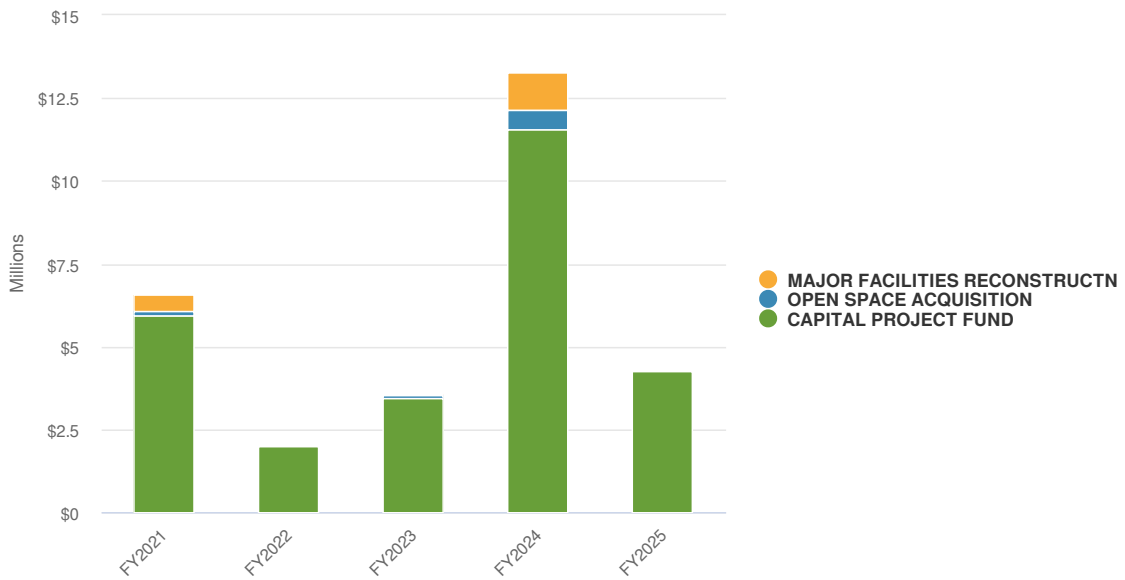


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund - Capital Projects Funds



## FY 2024-25 Adopted and Historical Expenditures by Fund - Capital Projects Funds

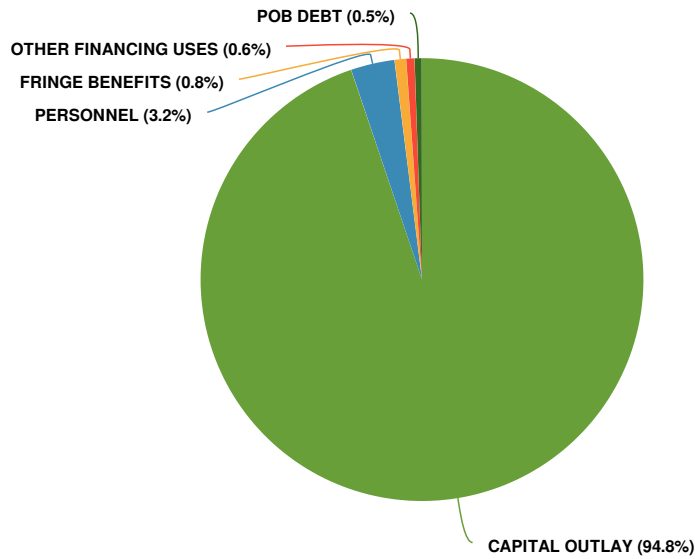


| <b>Name</b>                      | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> | <b>FY2024 REVISED<br/>BUDGET vs.<br/>FY2025 Budgeted<br/>(% Change)</b> |
|----------------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|---|
| CAPITAL PROJECT FUND             | \$5,925,129               | \$2,007,224               | \$3,463,417               | \$11,548,415                     | \$4,246,972                      | -63.2%  |
| MAJOR FACILITIES<br>RECONSTRUCTN | \$489,286                 | \$7,500                   | \$19,220                  | \$1,113,280                      |                                  | N/A   |
| OPEN SPACE<br>ACQUISITION        | \$156,953                 | \$1,120                   | \$85,455                  | \$593,972                        |                                  | N/A   |
| <b>Total:</b>                    | <b>\$6,571,367</b>        | <b>\$2,015,844</b>        | <b>\$3,568,092</b>        | <b>\$13,255,667</b>              | <b>\$4,246,972</b>               | <b>-68%</b>   |

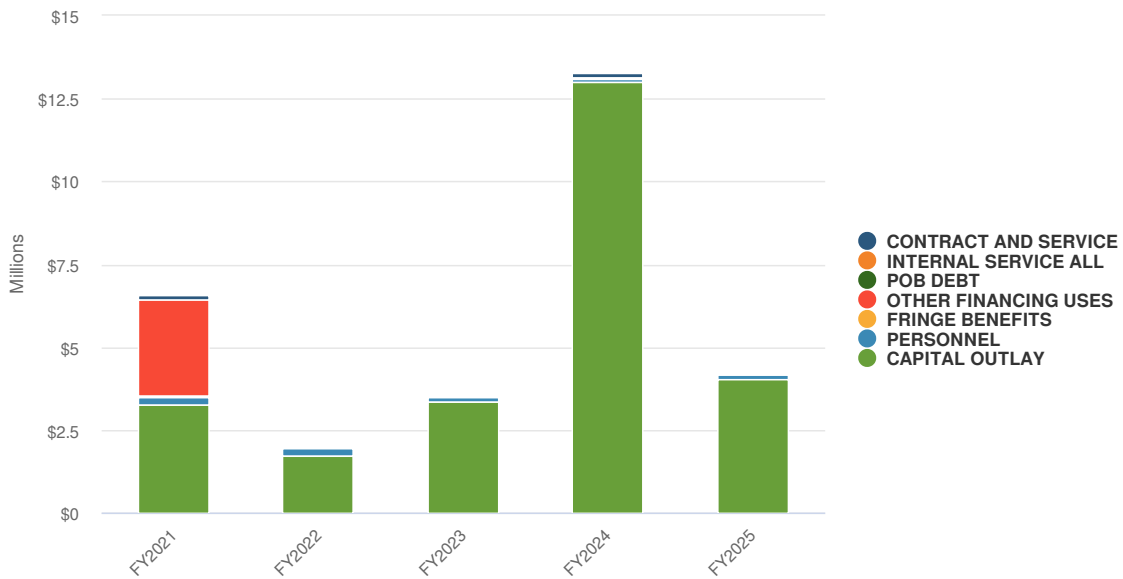


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Capital Projects Funds



## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Capital Projects Funds



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                    |                    |                       |                       |  |
| PERSONNEL                     | \$216,800          | \$213,093          | \$104,800          | \$110,752             | \$135,347             | 22.2%  |
| FRINGE BENEFITS               | \$80,766           | \$53,786           | \$34,989           | \$34,804              | \$35,935              | 3.2%   |
| CONTRACT AND SERVICE          | \$156,953          | \$21,211           | \$23,921           | \$103,521             |                       | N/A  |
| POB DEBT                      |                    |                    |                    | \$22,768              | \$22,768              | 0%   |
| OTHER FINANCING USES          | \$2,857,286        | \$38               | \$1                |                       | \$25,579              | N/A  |
| INTERNAL SERVICE ALL          |                    |                    | \$28,258           |                       |                       | N/A  |
| CAPITAL OUTLAY                | \$3,259,562        | \$1,727,715        | \$3,376,123        | \$12,983,821          | \$4,027,343           | -69%   |
| <b>Total Expense Objects:</b> | <b>\$6,571,367</b> | <b>\$2,015,844</b> | <b>\$3,568,092</b> | <b>\$13,255,667</b>   | <b>\$4,246,972</b>    | <b>-68%</b>  |





# Internal Service Funds

In order to determine the true cost of each operating department, internal service fund charges are allocated to each user department. These charges, in turn, represent revenue to each Internal Service Fund. Generally, revenue in the internal service funds will change little from midyear as charges to the operating departments are updated with each year's midyear budget review.

## Summary

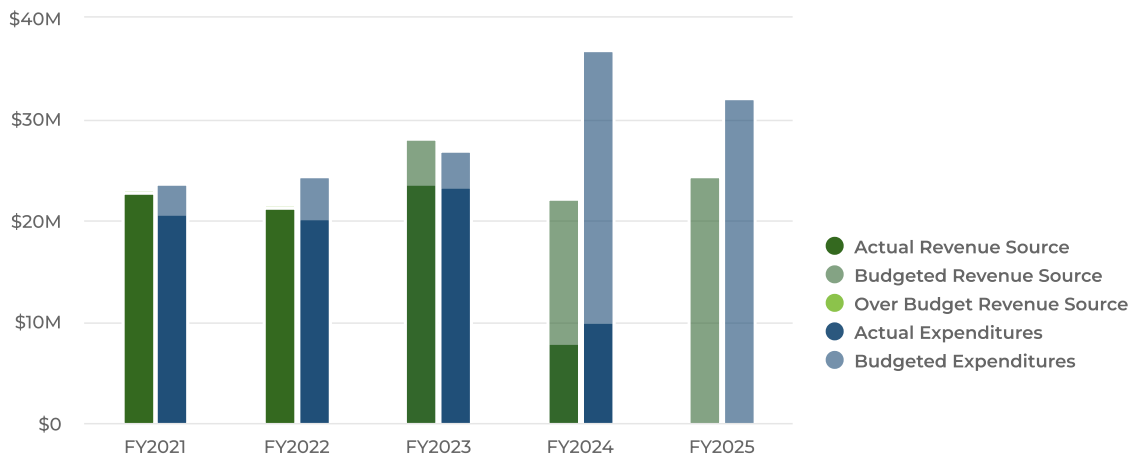
The City of Redondo Beach is projecting \$24.5M of revenue in FY2025, which represents a 10.6% increase over the prior year. Budgeted expenditures are projected to decrease by 12.8% or \$4.72M to \$32.11M in FY2025.

The City of Redondo Beach has seen significant changes in their Internal Service Funds budget over the past few years. In 2023, the budgeted revenues increased by 32%, reaching \$28,093,566. However, the actual revenues only saw a 10% increase, reaching \$23,636,807. On the other hand, the budgeted expenditures saw a 10% increase, reaching \$26,937,966, while the actual expenditures increased by 16%, reaching \$23,440,444.

Moving on to 2024, the budgeted revenues decreased by 21%, reaching \$22,159,201. This is a significant decrease from the previous year's budget. However, the budgeted expenditures saw a significant increase of 37%, reaching \$36,829,188. This is a substantial increase from the previous year's budget.

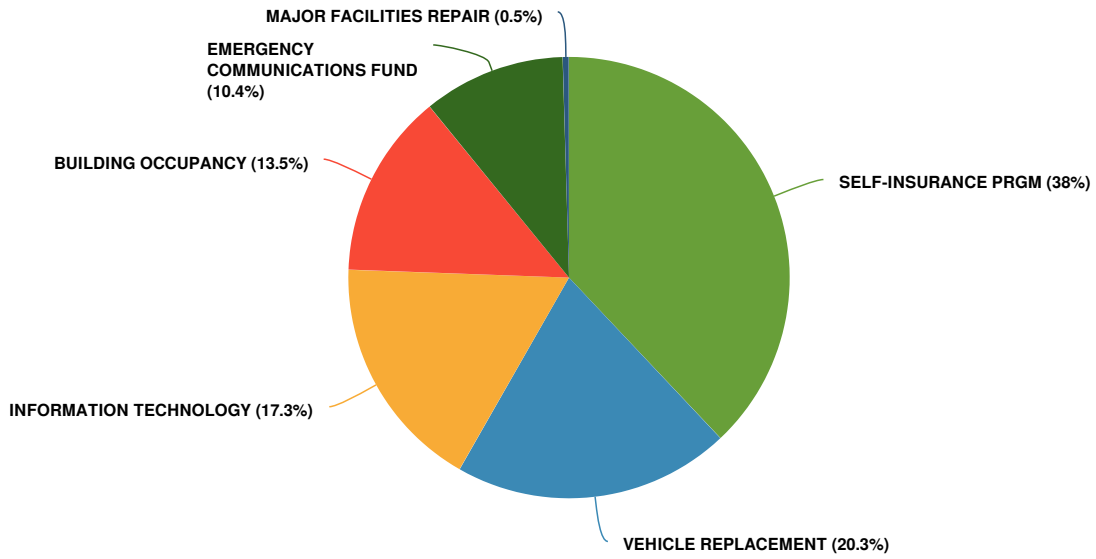
Looking ahead to 2025, the budgeted revenues are expected to increase by 11%, reaching \$24,497,880. This is a positive trend compared to the previous year's budget. On the other hand, the budgeted expenditures are expected to decrease by 13%, reaching \$32,110,665. This is a significant decrease from the previous year's budget.

Overall, the City of Redondo Beach has seen fluctuations in their Internal Service Funds budget over the past few years. While there have been some increases and decreases in both revenues and expenditures, the City is expected to see a positive trend in 2025 with an increase in revenues and a decrease in expenditures.

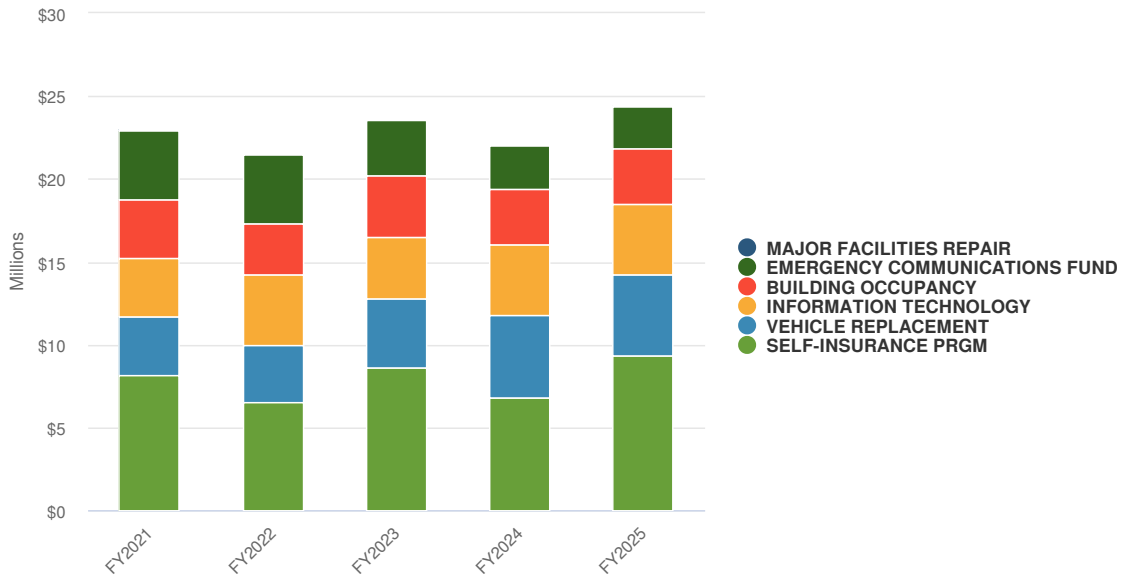


# Revenue by Fund

## FY 2024-25 Revenue by Fund - Internal Service Funds



## FY 2024-25 Adopted and Historical Revenue by Fund - Internal Service Funds

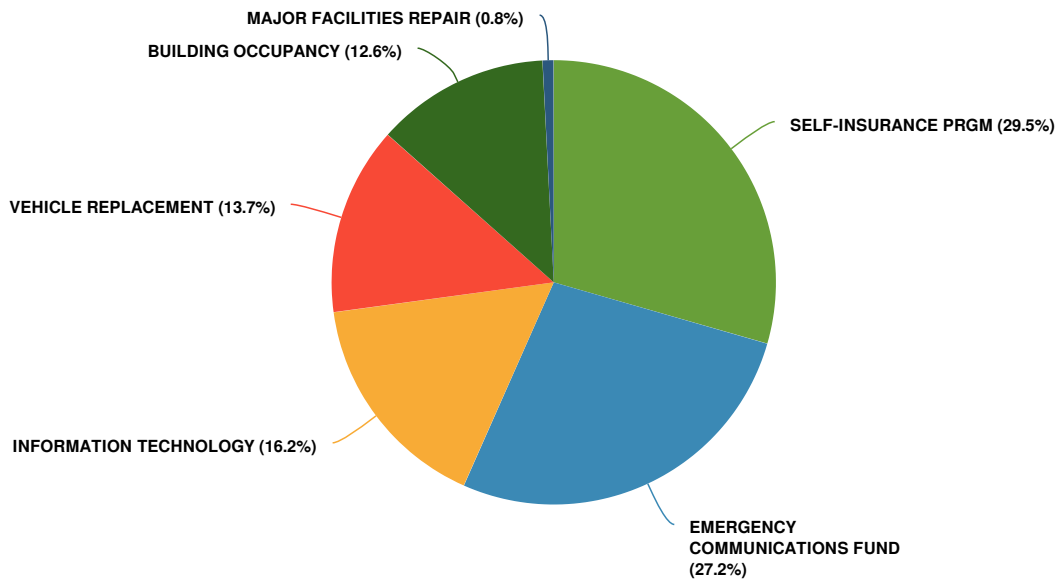


| <b>Name</b>                      | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> | <b>FY2024 REVISED<br/>BUDGET vs.<br/>FY2025 Budgeted<br/>(% Change)</b> |
|----------------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|---|
| SELF-INSURANCE PRGM              | \$8,186,522               | \$6,497,012               | \$8,602,877               | \$6,766,197                      | \$9,301,086                      | 37.5%   |
| VEHICLE REPLACEMENT              | \$3,538,489               | \$3,444,234               | \$4,220,205               | \$4,999,489                      | \$4,971,986                      | -0.6%   |
| BUILDING OCCUPANCY               | \$3,520,746               | \$3,111,063               | \$3,684,249               | \$3,377,689                      | \$3,316,655                      | -1.8%   |
| INFORMATION<br>TECHNOLOGY        | \$3,486,559               | \$4,254,088               | \$3,696,176               | \$4,267,313                      | \$4,243,192                      | -0.6%   |
| EMERGENCY<br>COMMUNICATIONS FUND | \$4,218,507               | \$4,148,988               | \$3,322,756               | \$2,637,966                      | \$2,554,415                      | -3.2%   |
| MAJOR FACILITIES REPAIR          | \$107,076                 | \$107,073                 | \$110,545                 | \$110,546                        | \$110,546                        | 0%  |
| <b>Total:</b>                    | <b>\$23,057,898</b>       | <b>\$21,562,457</b>       | <b>\$23,636,807</b>       | <b>\$22,159,201</b>              | <b>\$24,497,880</b>              | <b>10.6%</b>  |

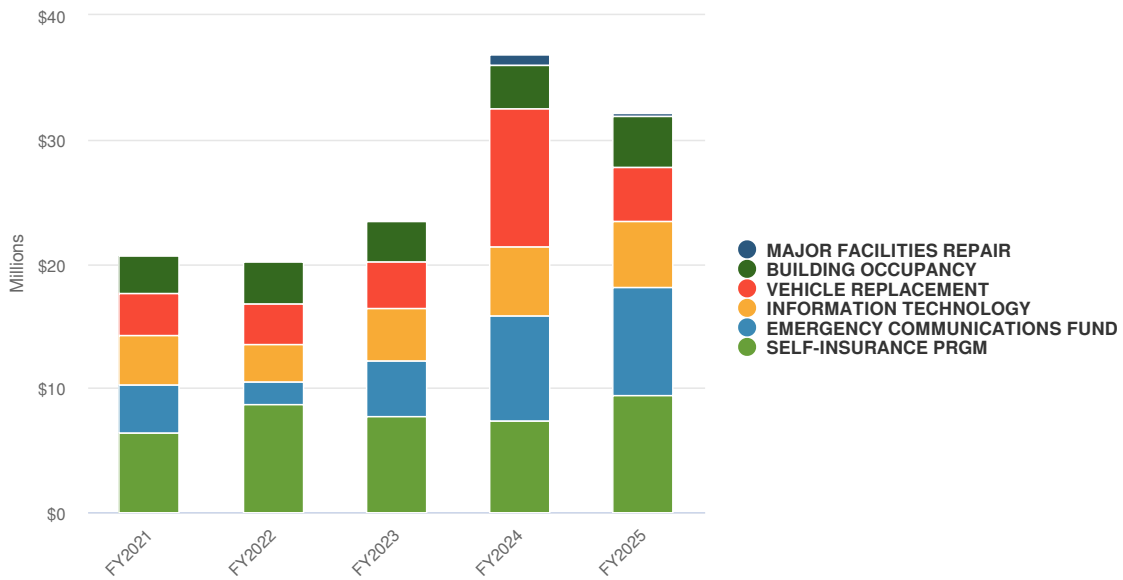


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund - Internal Service Funds



## FY 2024-25 Adopted and Historical Expenditures by Fund - Internal Service Funds

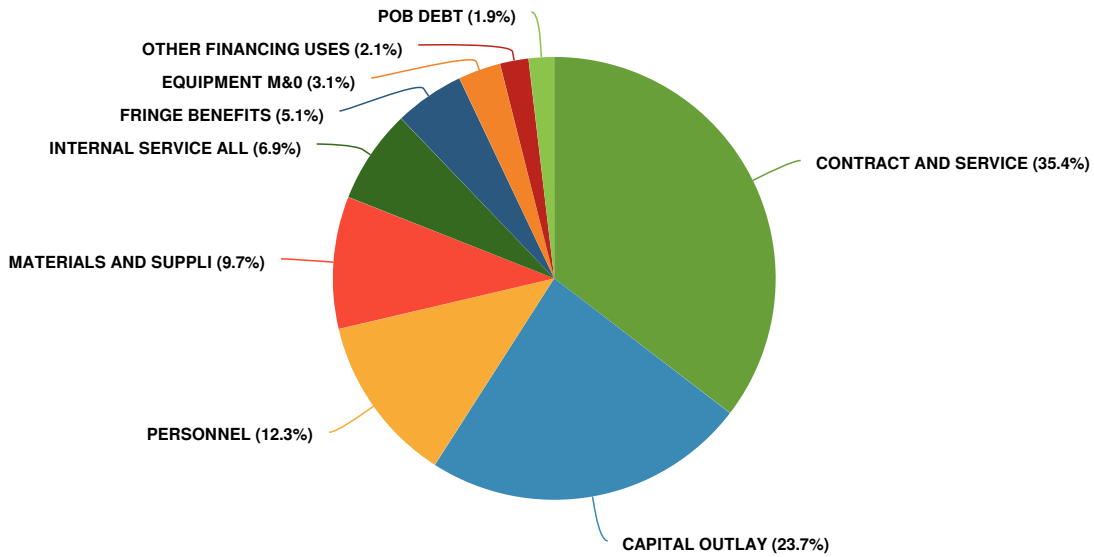


| <b>Name</b>                      | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> | <b>FY2024 REVISED<br/>BUDGET vs.<br/>FY2025 Budgeted<br/>(% Change)</b> |
|----------------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|---|
| SELF-INSURANCE PRGM              | \$6,378,547               | \$8,760,497               | \$7,689,312               | \$7,343,985                      | \$9,459,232                      | 28.8%   |
| VEHICLE REPLACEMENT              | \$3,320,922               | \$3,226,442               | \$3,636,765               | \$11,122,651                     | \$4,407,858                      | -60.4%  |
| BUILDING OCCUPANCY               | \$3,110,804               | \$3,415,258               | \$3,289,779               | \$3,515,065                      | \$4,053,126                      | 15.3%   |
| INFORMATION<br>TECHNOLOGY        | \$3,996,614               | \$3,050,808               | \$4,249,354               | \$5,498,380                      | \$5,208,587                      | -5.3%   |
| EMERGENCY<br>COMMUNICATIONS FUND | \$3,901,498               | \$1,766,888               | \$4,552,544               | \$8,523,221                      | \$8,726,862                      | 2.4%  |
| MAJOR FACILITIES REPAIR          | \$1,170                   | \$22,691                  | \$22,691                  | \$825,886                        | \$255,000                        | -69.1%  |
| <b>Total:</b>                    | <b>\$20,709,555</b>       | <b>\$20,242,583</b>       | <b>\$23,440,444</b>       | <b>\$36,829,188</b>              | <b>\$32,110,665</b>              | <b>-12.8%</b>   |

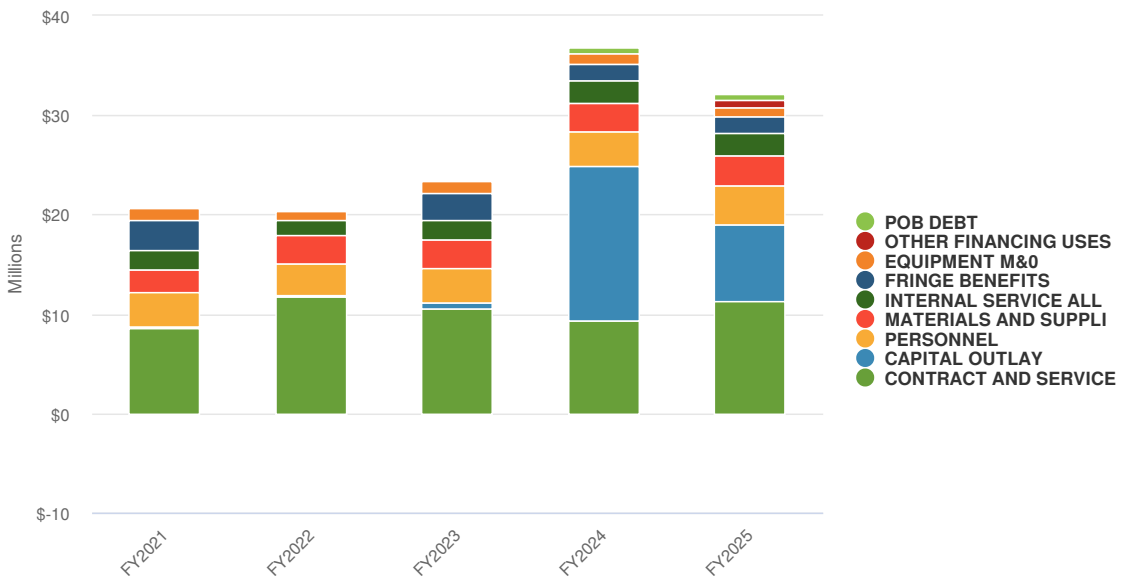


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Internal Service Funds



## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Internal Service Funds



| Name                          | FY2021 ACTUALS      | FY2022 ACTUALS      | FY2023 ACTUALS      | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Expense Objects               |                     |                     |                     |                       |                       |  |
| PERSONNEL                     | \$3,479,627         | \$3,243,759         | \$3,448,439         | \$3,473,825           | \$3,939,094           | 13.4%  |
| FRINGE BENEFITS               | \$2,966,585         | -\$157,865          | \$2,828,917         | \$1,635,296           | \$1,637,395           | 0.1%   |
| MATERIALS AND SUPPLI          | \$2,268,153         | \$2,789,576         | \$2,900,170         | \$2,916,757           | \$3,101,259           | 6.3%   |
| EQUIPMENT M&O                 | \$1,324,163         | \$934,581           | \$1,193,617         | \$1,098,296           | \$998,039             | -9.1%  |
| CONTRACT AND SERVICE          | \$8,528,749         | \$11,713,773        | \$10,563,297        | \$9,339,258           | \$11,371,020          | 21.8%  |
| POB DEBT                      |                     |                     |                     | \$595,826             | \$595,826             | 0%   |
| OTHER FINANCING USES          | \$304               | \$1,022             | \$22,486            |                       | \$669,397             | N/A  |
| INTERNAL SERVICE ALL          | \$1,943,331         | \$1,564,528         | \$1,908,181         | \$2,202,049           | \$2,202,049           | 0%   |
| CAPITAL OUTLAY                | \$198,643           | \$153,209           | \$575,338           | \$15,567,882          | \$7,596,585           | -51.2%   |
| <b>Total Expense Objects:</b> | <b>\$20,709,555</b> | <b>\$20,242,583</b> | <b>\$23,440,444</b> | <b>\$36,829,188</b>   | <b>\$32,110,665</b>   | <b>-12.8%</b>  |





# Debt Service Funds

Debt service funds are used to account for the accumulation of resources for payment of interest and principal on bonds issued by the City.

## Summary

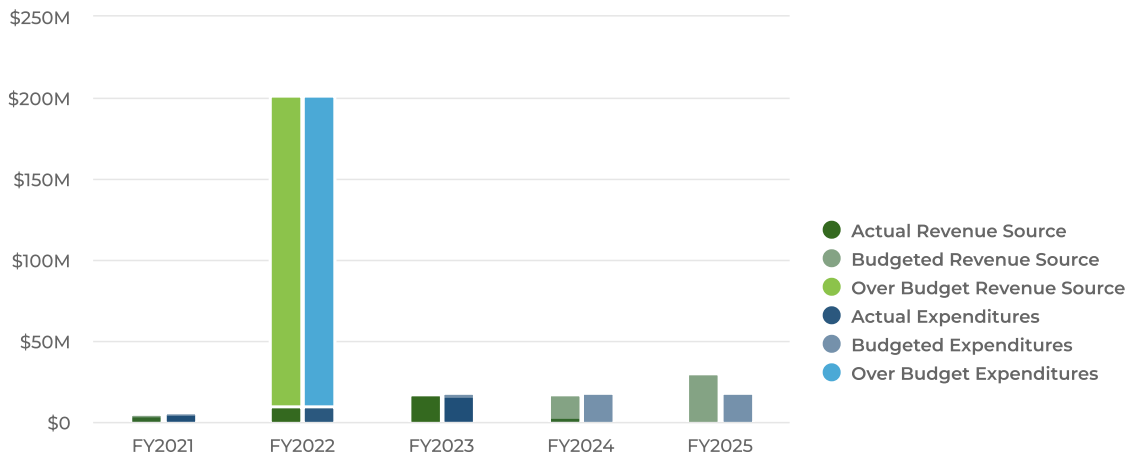
The City of Redondo Beach is projecting \$30.39M of revenue in FY2025, which represents a 70.7% increase over the prior year. Budgeted expenditures are projected to increase by 3.1% or \$575.11K to \$18.89M in FY2025.

The City of Redondo Beach has seen significant changes in its Debt Service Funds budget over the years 2023, 2024, and looking ahead to 2025's budget. In 2023, the budgeted revenues showed a 77% increase from the previous year, reaching \$17,792,997. Similarly, budgeted expenditures increased by 75% to \$18,127,394. However, actual revenues for 2023 decreased by 91% to \$18,495,878, and actual expenditures decreased by 92% to \$16,526,574.

Moving on to 2024, budgeted revenues decreased to \$17,802,919, while budgeted expenditures increased slightly to \$18,316,236.

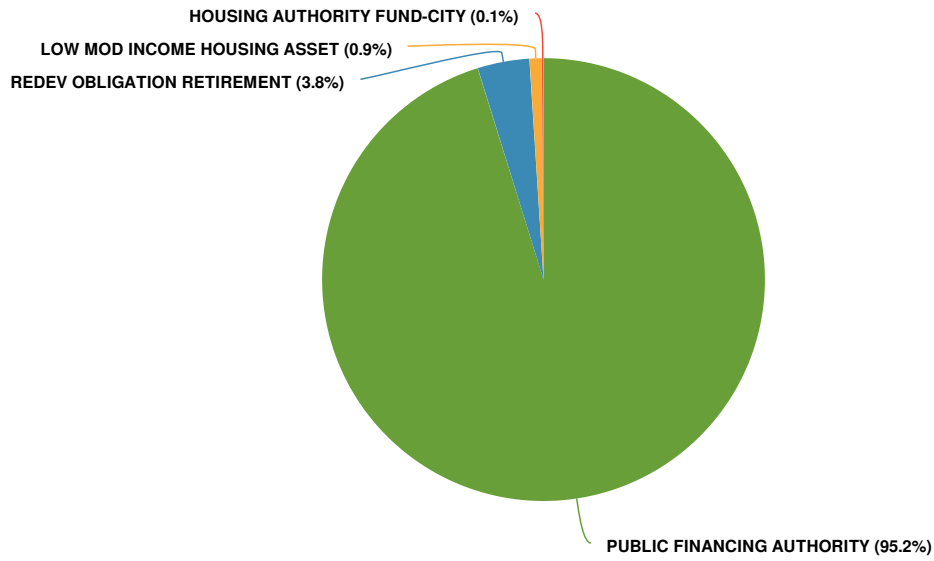
Looking ahead to 2025, the City's budget is forecasting a significant increase in revenues, reaching \$30,392,987, which is a 71% increase from the previous year. Budgeted expenditures are also expected to increase, but only by 3%, reaching \$18,891,351.

Overall, the City of Redondo Beach has seen fluctuations in its Debt Service Funds budget over the years, with significant increases in revenues and expenditures in 2023, followed by a decrease in 2024, and a forecasted increase in 2025. These changes may have been influenced by various factors, but the City's budget remains stable and well-managed.

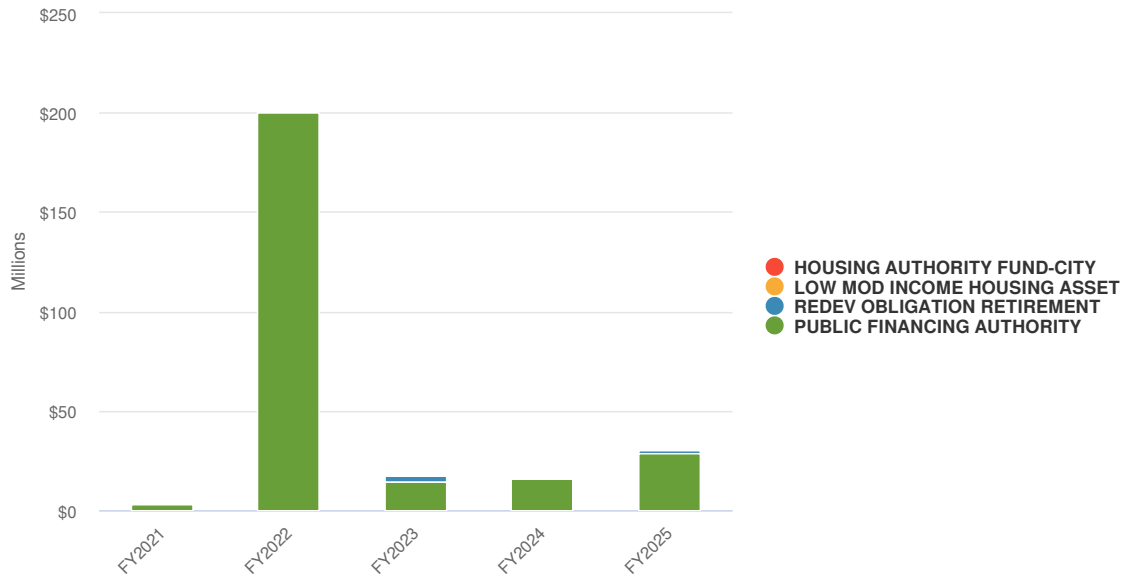


# Revenue by Fund

## FY 2024-25 Adopted Revenue by Fund - Debt Service Funds



## FY 2024-25 Adopted and Historical Revenue by Fund - Debt Service Funds

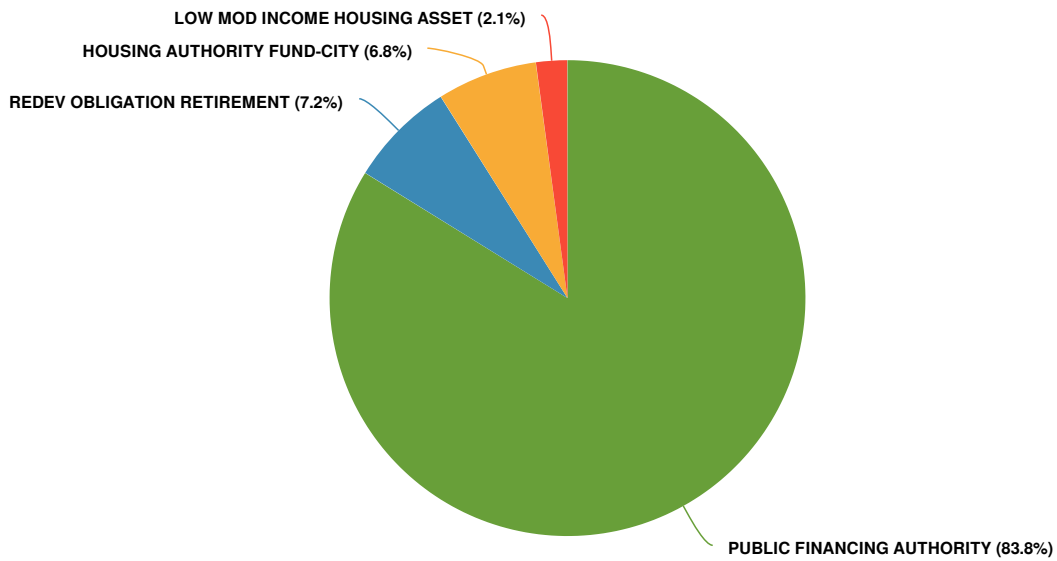


| <b>Name</b>                     | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> | <b>FY2024 REVISED<br/>BUDGET vs.<br/>FY2025 Budgeted<br/>(% Change)</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|---|
| HOUSING AUTHORITY<br>FUND-CITY  | \$641,907                 | \$607,420                 | \$831,789                 | \$715,348                        | \$33,666                         | -95.3%  |
| PUBLIC FINANCING<br>AUTHORITY   | \$3,031,690               | \$200,274,961             | \$14,619,015              | \$15,839,408                     | \$28,937,247                     | 82.7%   |
| REDEV OBLIGATION<br>RETIREMENT  | \$986,892                 | \$809,326                 | \$3,003,295               | \$1,030,272                      | \$1,150,183                      | 11.6%   |
| LOW MOD INCOME<br>HOUSING ASSET | \$108,195                 | \$96,465                  | \$41,780                  | \$217,891                        | \$271,891                        | 24.8%   |
| <b>Total:</b>                   | <b>\$4,768,685</b>        | <b>\$201,788,172</b>      | <b>\$18,495,878</b>       | <b>\$17,802,919</b>              | <b>\$30,392,987</b>              | <b>70.7%</b>  |

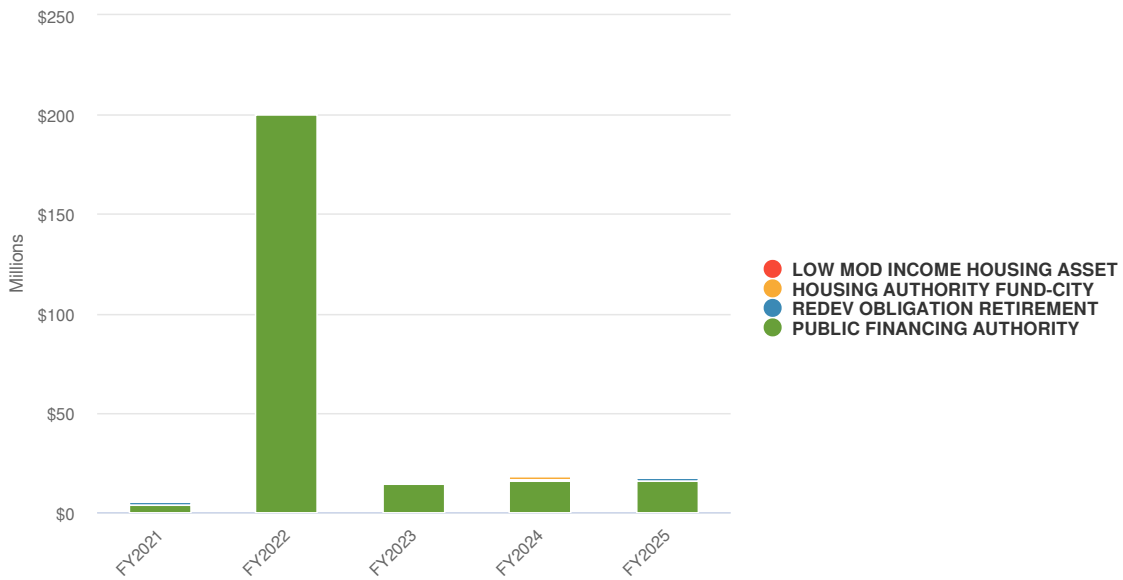


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund - Debt Service Funds



## FY 2024-25 Adopted and Historical Expenditures by Fund - Debt Service Funds

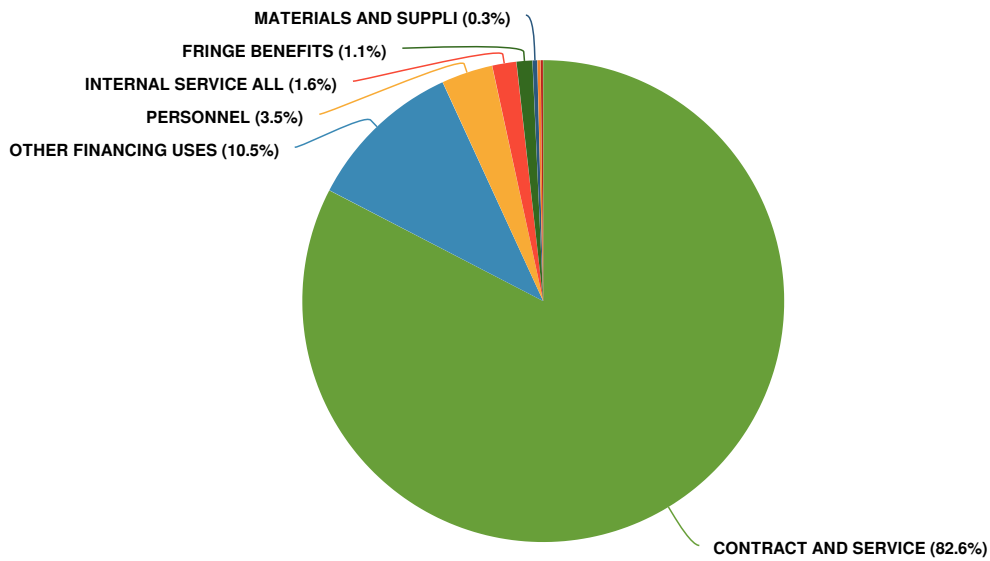


| <b>Name</b>                     | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> | <b>FY2024 REVISED<br/>BUDGET vs.<br/>FY2025 Budgeted<br/>(% Change)</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|---|
| HOUSING AUTHORITY<br>FUND-CITY  | \$626,855                 | \$607,420                 | \$800,712                 | \$1,184,731                      | \$1,288,344                      | 8.7%  |
| PUBLIC FINANCING<br>AUTHORITY   | \$4,092,994               | \$199,943,359             | \$14,284,767              | \$15,839,408                     | \$15,834,933                     | 0%  |
| REDEV OBLIGATION<br>RETIREMENT  | \$1,153,615               | \$1,105,915               | \$1,055,374               | \$1,030,272                      | \$1,368,074                      | 32.8%   |
| LOW MOD INCOME<br>HOUSING ASSET | \$114,254                 | \$391,961                 | \$385,722                 | \$261,826                        | \$400,000                        | 52.8%   |
| <b>Total:</b>                   | <b>\$5,987,717</b>        | <b>\$202,048,655</b>      | <b>\$16,526,574</b>       | <b>\$18,316,236</b>              | <b>\$18,891,351</b>              | <b>3.1%</b>   |

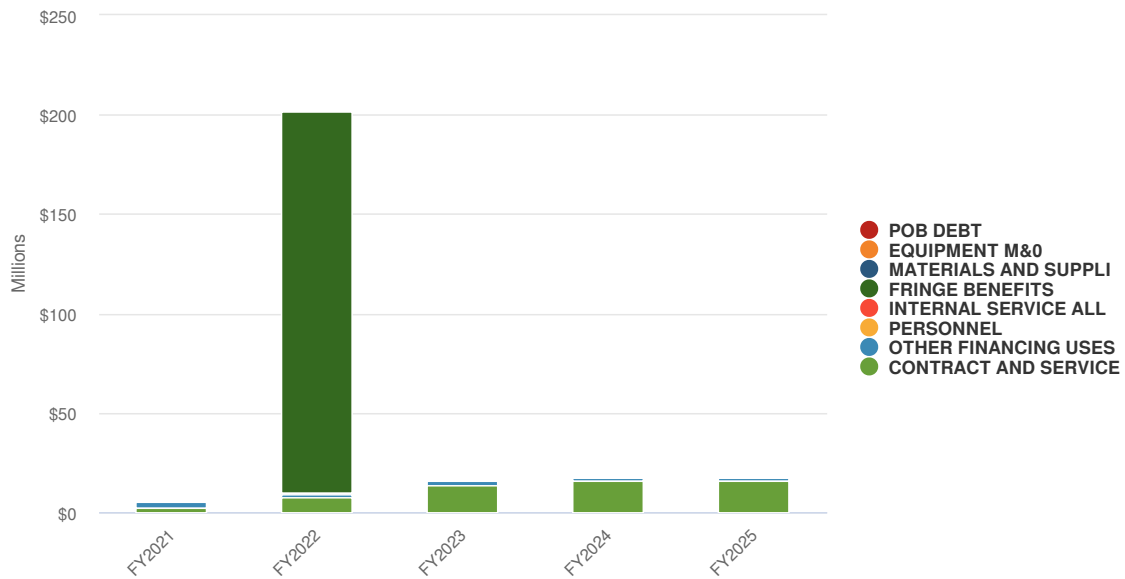


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Debt Service Funds



## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Debt Service Funds



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS       | FY2023 ACTUALS      | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|----------------------|---------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                      |                     |                       |                       |  |
| PERSONNEL                     | \$207,806          | \$527,956            | \$548,329           | \$416,220             | \$652,326             | 56.7%  |
| FRINGE BENEFITS               | \$121,807          | \$192,300,376        | \$134,618           | \$136,993             | \$201,597             | 47.2%  |
| MATERIALS AND SUPPLI          | \$64,811           | \$14,906             | \$27,223            | \$39,365              | \$60,295              | 53.2%  |
| EQUIPMENT M&O                 | \$43,008           | \$32,565             | \$27,041            | \$42,712              | \$42,712              | 0%   |
| CONTRACT AND SERVICE          | \$2,340,969        | \$7,383,974          | \$13,925,065        | \$15,718,851          | \$15,606,108          | -0.7%  |
| POB DEBT                      |                    |                      |                     | \$31,082              | \$31,082              | 0%   |
| OTHER FINANCING USES          | \$3,057,095        | \$1,628,344          | \$1,628,169         | \$1,624,762           | \$1,990,979           | 22.5%  |
| INTERNAL SERVICE ALL          | \$152,222          | \$160,534            | \$236,129           | \$306,252             | \$306,252             | 0%   |
| <b>Total Expense Objects:</b> | <b>\$5,987,717</b> | <b>\$202,048,655</b> | <b>\$16,526,574</b> | <b>\$18,316,236</b>   | <b>\$18,891,351</b>   | <b>3.1%</b>  |





## Mini-Financials

Mini- Financials provide an un-audited record of the City's financial activity and current financial status for special business units. The purpose is to provide an idea of how well it may (or, may not) perform in the future.

### Mini-Financials Overview

As has been the case for a number of years, we openly communicate the fiscal condition of our various municipal “business units” within the budget by using mini-financial statements. In this way, the Mayor and City Council can make informed policy choices, staff can make informed management decisions, and the public can have an informed understanding of City activities for the following activities: This section includes fund or activity-level detail on the following:

- o Harbor Tidelands
- o Harbor Uplands
- o Solid Waste
- o Wastewater
- o Transit
- o Vehicle Replacement
- o Street Landscaping and Lighting
- o Community Development Block Grant
- o Housing Authority
- o Seaside Lagoon
- o Redondo Beach Performing Arts Center
- o Successor Agency
- o Housing Successor Agency
- o Community Financing Authority



The use of this fund is restricted under the City's Tideland Trust Agreement with the State of California. Revenue deposited in this fund is derived from business operations run by lessees, and from parking receipts.

## Summary

The City of Redondo Beach is projecting \$7.41M of revenue in FY2025, which represents a 5.4% increase over the prior year. Budgeted expenditures are projected to decrease by 50.3% or \$8.49M to \$8.38M in FY2025.

The Harbor Tidelands Fund budget for the City of Redondo Beach has undergone significant changes over the years 2023, 2024, and 2025. In 2023, the budget projected a 9% increase in revenues, totaling \$6,549,504, and a 22% increase in expenditures, totaling \$21,243,944. However, the actual revenues saw an 8% increase, reaching \$8,140,322, while the actual expenditures decreased by 17%, totaling \$6,412,481.

Moving on to 2024, the budget projected a 7% increase in revenues, totaling \$7,033,850, and a significant decrease of 21% in expenditures, totaling \$16,870,155. Looking ahead to 2025, the budget predicts a 5% increase in revenues, reaching \$7,412,005, and a significant decrease of 50% in expenditures, totaling \$8,380,977.

These changes in the Harbor Tidelands Fund budget for Redondo Beach indicates a positive trend in revenue growth and a decrease in expenditures. This could potentially lead to a more stable financial situation for the City in the coming years. It is important to note that the actual revenues in 2023 exceeded the projected revenues, which could be a promising sign for the future. Overall, the City's Harbor Tidelands Fund budget is showing positive changes, which could have a beneficial impact on the City's financial stability.

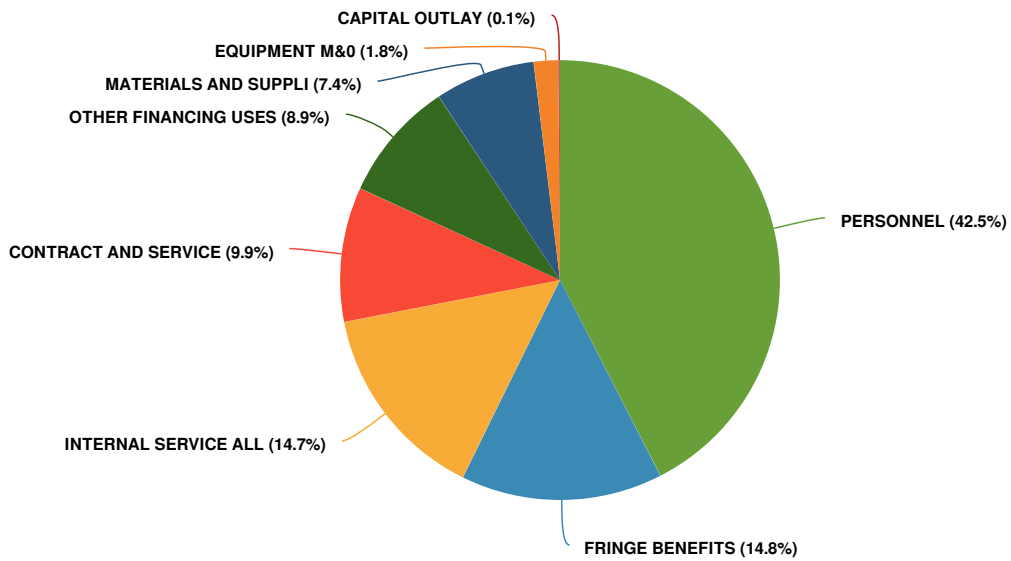
## Harbor Tidelands Comprehensive Summary

| Name                                     | FY2021<br>ACTUALS  | FY2022<br>ACTUALS  | FY2023<br>ACTUALS  | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|--------------------|--------------------|--------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>           | N/A                | \$4,885,261        | \$1,454,463        | -\$5,384,730             | -\$7,904,157             |
| <b>Revenues</b>                          |                    |                    |                    |                          |                          |
| INTERGOVERNMENTAL                        |                    |                    | \$20,000           |                          |                          |
| FINES AND FORFEITURE                     | \$2,080            | \$3,570            | \$560              | \$2,000                  | \$7,200                  |
| OTHER REVENUES                           | \$3,670            | \$11,599           | \$10,500           | \$12,700                 | \$38,729                 |
| USE OF MONEY/PROPERTY                    | \$4,099,152        | \$6,734,931        | \$7,219,394        | \$6,011,000              | \$6,435,076              |
| CHARGES FOR SERVICES                     | \$626,262          | \$818,432          | \$888,081          | \$929,992                | \$931,000                |
| OTHR FINANCING SOURCE                    | \$11,110           | \$979              | \$1,787            | \$78,158                 |                          |
| <b>Total Revenues:</b>                   | <b>\$4,742,274</b> | <b>\$7,569,511</b> | <b>\$8,140,322</b> | <b>\$7,033,850</b>       | <b>\$7,412,005</b>       |
| <b>Expenditures</b>                      |                    |                    |                    |                          |                          |
| PERSONNEL                                | \$2,374,164        | \$2,467,585        | \$2,603,121        | \$3,037,054              | \$3,558,031              |
| FRINGE BENEFITS                          | -\$505,886         | \$2,120,867        | \$176,275          | \$1,052,499              | \$1,243,616              |
| MATERIALS AND SUPPLI                     | \$473,008          | \$541,295          | \$606,548          | \$906,283                | \$617,714                |
| EQUIPMENT M&O                            | \$130,113          | \$181,614          | \$119,061          | \$203,712                | \$151,210                |
| CONTRACT AND SERVICE                     | \$735,963          | \$1,259,651        | \$1,642,960        | \$1,024,817              | \$829,864                |
| POB DEBT                                 |                    |                    |                    | \$570,084                |                          |
| OTHER FINANCING USES                     | \$96,299           | \$99,202           | \$0                | \$100,189                | \$742,670                |
| INTERNAL SERVICE ALL                     | \$1,432,042        | \$1,022,542        | \$1,222,887        | \$1,228,017              | \$1,228,017              |
| CAPITAL OUTLAY                           | -\$2,507           |                    | \$41,629           | \$8,747,500              | \$9,855                  |
| <b>Total Expenditures:</b>               | <b>\$4,733,196</b> | <b>\$7,692,755</b> | <b>\$6,412,481</b> | <b>\$16,870,155</b>      | <b>\$8,380,977</b>       |
| <b>Total Revenues Less Expenditures:</b> | <b>\$9,078</b>     | <b>-\$123,244</b>  | <b>\$1,727,841</b> | <b>-\$9,836,305</b>      | <b>-\$968,973</b>        |
| <b>Ending Fund Balance:</b>              | N/A                | <b>\$4,762,017</b> | <b>\$3,182,304</b> | <b>-\$15,221,035</b>     | <b>-\$8,873,130</b>      |

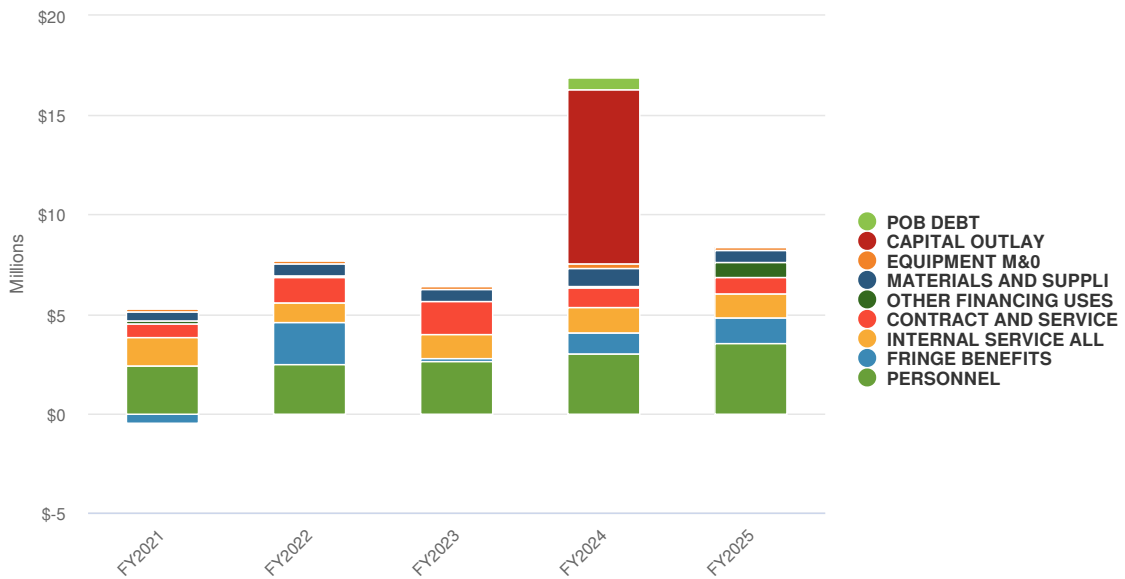


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Harbor Tidelands Fund



## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Harbor Tidelands Fund

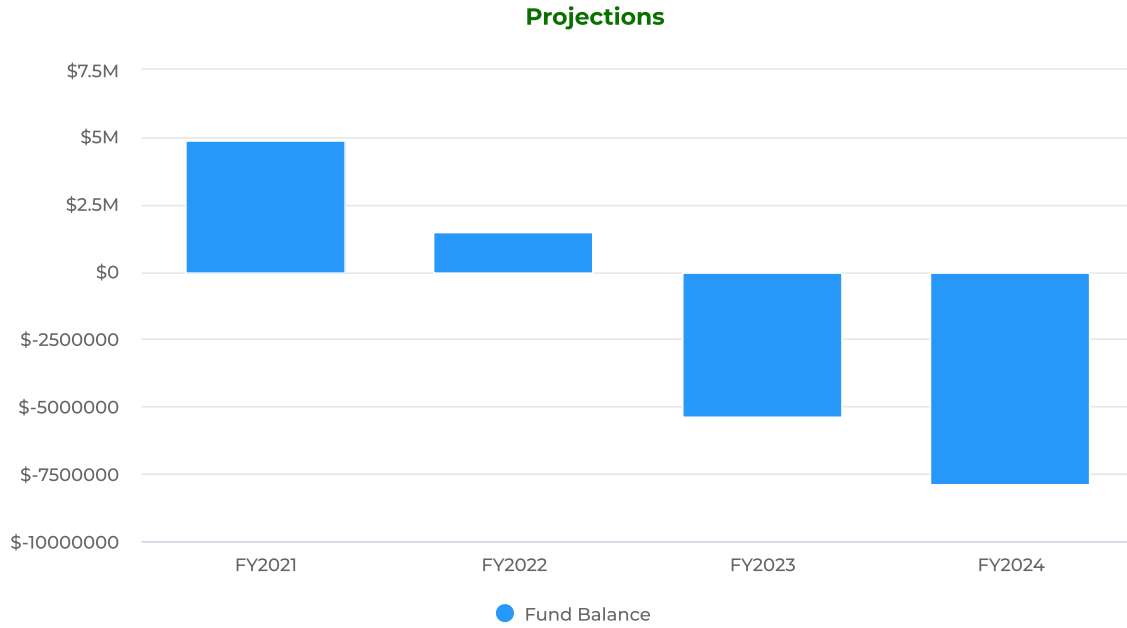


| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                    |                    |                       |                       |  |
| PERSONNEL                     | \$2,374,164        | \$2,467,585        | \$2,603,121        | \$3,037,054           | \$3,558,031           | 17.2%  |
| FRINGE BENEFITS               | -\$505,886         | \$2,120,867        | \$176,275          | \$1,052,499           | \$1,243,616           | 18.2%  |
| MATERIALS AND SUPPLI          | \$473,008          | \$541,295          | \$606,548          | \$906,283             | \$617,714             | -31.8%   |
| EQUIPMENT M&O                 | \$130,113          | \$181,614          | \$119,061          | \$203,712             | \$151,210             | -25.8%   |
| CONTRACT AND SERVICE          | \$735,963          | \$1,259,651        | \$1,642,960        | \$1,024,817           | \$829,864             | -19%   |
| POB DEBT                      |                    |                    |                    | \$570,084             |                       | N/A  |
| OTHER FINANCING USES          | \$96,299           | \$99,202           | \$0                | \$100,189             | \$742,670             | 641.3%   |
| INTERNAL SERVICE ALL          | \$1,432,042        | \$1,022,542        | \$1,222,887        | \$1,228,017           | \$1,228,017           | 0%   |
| CAPITAL OUTLAY                | -\$2,507           |                    | \$41,629           | \$8,747,500           | \$9,855               | -99.9%   |
| <b>Total Expense Objects:</b> | <b>\$4,733,196</b> | <b>\$7,692,755</b> | <b>\$6,412,481</b> | <b>\$16,870,155</b>   | <b>\$8,380,977</b>    | <b>-50.3%</b>  |



# Fund Balance

The Harbor Tidelands fund balance has deteriorated steeply over the past two years. The shift in fund balance is mainly due to increased capital spending, which accounted for 75% of the total spending increase between FY 2021-22 and FY 2022-23, and the introduction of an annual payment for the 2021A lease revenue bonds for the portion of the City's pension liability associated with the Harbor Tidelands personnel.





## Harbor Uplands

Harbor Uplands revenue comes from similar sources as the Tidelands Fund- trade leases and parking receipts. However, its use is less restrictive and is subject to only decisions of the City Council.

### Summary

The City of Redondo Beach is projecting \$7.24M of revenue in FY2025, which represents a 16.4% increase over the prior year. Budgeted expenditures are projected to decrease by 26.9% or \$2.66M to \$7.22M in FY2025.

The Harbor Uplands Fund budget for the City of Redondo Beach has seen significant changes over the past few years. In 2023, the budgeted revenues decreased by 3% to \$5,841,135 while expenditures increased by 48% to \$10,131,654. However, the actual revenues decreased even further by 17% to \$6,105,997 and actual expenditures decreased by 25% to \$5,524,972.

Moving forward to 2024, the budgeted revenues are expected to increase by 6% to \$6,217,746 while expenditures are projected to decrease by 3% to \$9,878,178. Looking ahead to 2025, there is a significant increase in budgeted revenues by 16% to \$7,235,350. On the other hand, budgeted expenditures are expected to decrease by 27% to \$7,219,186.

These changes in the Harbor Uplands Fund budget demonstrate a shift in the City's financial priorities. While there was a decrease in revenues and an increase in expenditures in 2023, the City has managed to decrease both in the following years. This shows a more efficient use of funds and a positive outlook for the future budget.

Overall, the City of Redondo Beach has made strategic changes to their Harbor Uplands Fund budget, with a focus on increasing revenues and decreasing expenditures. This will ultimately benefit the City and its residents in the long run.

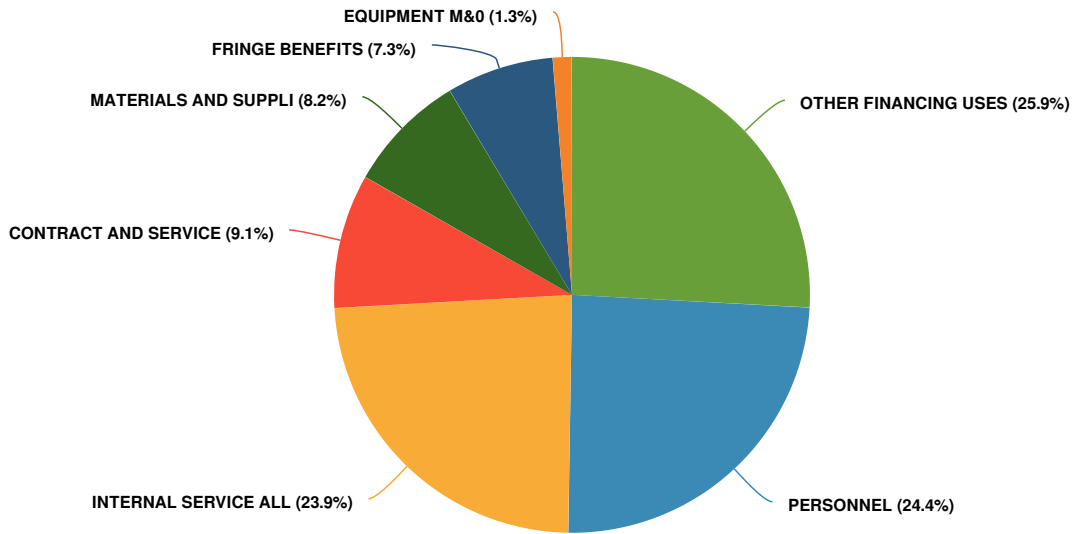
## Harbor Uplands Comprehensive Summary

| Name                                     | FY2021<br>ACTUALS   | FY2022<br>ACTUALS  | FY2023<br>ACTUALS  | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|---------------------|--------------------|--------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>           | N/A                 | -\$3,717           | \$737,633          | -\$1,755,784             | -\$3,244,421             |
| <b>Revenues</b>                          |                     |                    |                    |                          |                          |
| INTERGOVERNMENTAL                        |                     | \$1,000,000        |                    |                          |                          |
| FINES AND FORFEITURE                     | \$8,390             | \$6,370            | \$485              |                          | \$15,300                 |
| OTHER REVENUES                           | \$450               | \$75               | \$150              | \$200                    | \$200                    |
| USE OF MONEY/PROPERTY                    | \$2,723,461         | \$4,169,892        | \$4,197,169        | \$4,429,000              | \$5,590,350              |
| CHARGES FOR SERVICES                     | \$2,165,887         | \$2,196,278        | \$1,907,776        | \$1,704,500              | \$1,629,500              |
| OTHR FINANCING SOURCE                    | \$9,537             | \$324              | \$417              | \$84,046                 |                          |
| <b>Total Revenues:</b>                   | <b>\$4,907,725</b>  | <b>\$7,372,939</b> | <b>\$6,105,997</b> | <b>\$6,217,746</b>       | <b>\$7,235,350</b>       |
| <b>Expenditures</b>                      |                     |                    |                    |                          |                          |
| PERSONNEL                                | \$1,097,616         | \$948,547          | \$1,241,279        | \$1,439,736              | \$1,761,315              |
| FRINGE BENEFITS                          | \$1,864,570         | \$1,820,272        | -\$1,027,290       | \$512,016                | \$525,621                |
| MATERIALS AND SUPPLI                     | \$446,070           | \$552,346          | \$520,883          | \$739,218                | \$589,862                |
| EQUIPMENT M&O                            | \$92,966            | \$101,941          | \$100,453          | \$137,348                | \$93,740                 |
| CONTRACT AND SERVICE                     | \$827,678           | \$964,165          | \$1,078,166        | \$590,439                | \$659,275                |
| POB DEBT                                 |                     |                    |                    | \$188,567                |                          |
| OTHER FINANCING USES                     | \$1,650,837         | \$1,651,721        | \$1,650,733        | \$1,650,738              | \$1,866,889              |
| INTERNAL SERVICE ALL                     | \$1,572,211         | \$1,272,295        | \$1,960,748        | \$1,722,484              | \$1,722,484              |
| CAPITAL OUTLAY                           | -\$2,505            | \$11,632           | \$0                | \$2,897,632              |                          |
| <b>Total Expenditures:</b>               | <b>\$7,549,442</b>  | <b>\$7,322,918</b> | <b>\$5,524,972</b> | <b>\$9,878,178</b>       | <b>\$7,219,186</b>       |
| <b>Total Revenues Less Expenditures:</b> | <b>-\$2,641,717</b> | <b>\$50,021</b>    | <b>\$581,025</b>   | <b>-\$3,660,432</b>      | <b>\$16,164</b>          |
| <b>Ending Fund Balance:</b>              | N/A                 | \$46,304           | \$1,318,658        | -\$5,416,216             | -\$3,228,257             |

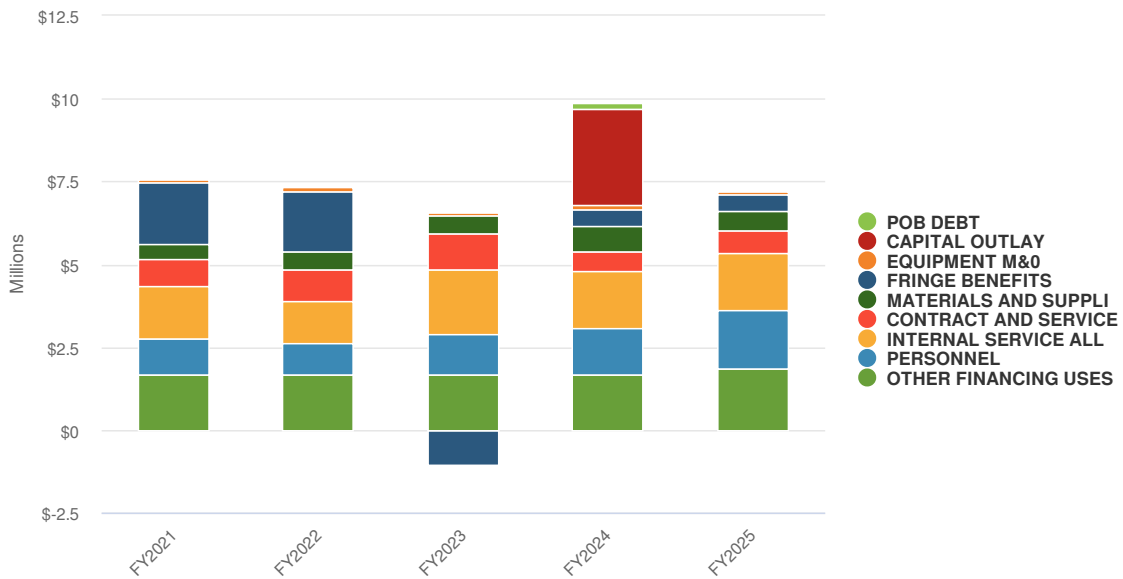


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Harbor Uplands Fund

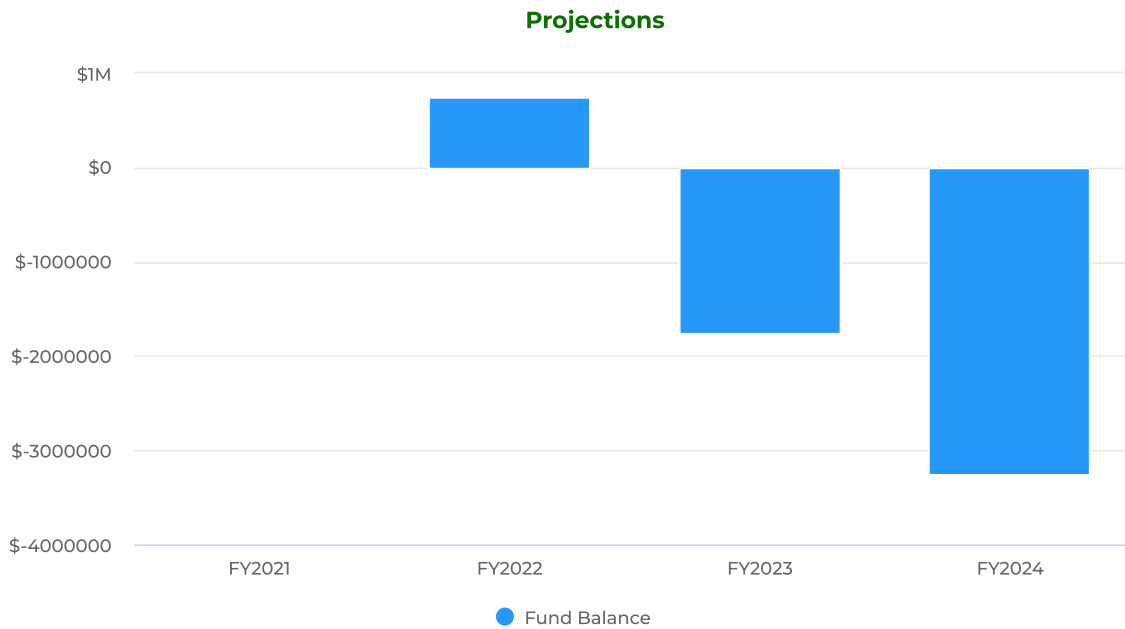


## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Harbor Uplands Fund



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                    |                    |                       |                       |  |
| PERSONNEL                     | \$1,097,616        | \$948,547          | \$1,241,279        | \$1,439,736           | \$1,761,315           | 22.3%  |
| FRINGE BENEFITS               | \$1,864,570        | \$1,820,272        | -\$1,027,290       | \$512,016             | \$525,621             | 2.7%   |
| MATERIALS AND SUPPLI          | \$446,070          | \$552,346          | \$520,883          | \$739,218             | \$589,862             | -20.2%   |
| EQUIPMENT M&O                 | \$92,966           | \$101,941          | \$100,453          | \$137,348             | \$93,740              | -31.8%   |
| CONTRACT AND SERVICE          | \$827,678          | \$964,165          | \$1,078,166        | \$590,439             | \$659,275             | 11.7%  |
| POB DEBT                      |                    |                    |                    | \$188,567             |                       | N/A  |
| OTHER FINANCING USES          | \$1,650,837        | \$1,651,721        | \$1,650,733        | \$1,650,738           | \$1,866,889           | 13.1%  |
| INTERNAL SERVICE ALL          | \$1,572,211        | \$1,272,295        | \$1,960,748        | \$1,722,484           | \$1,722,484           | 0%   |
| CAPITAL OUTLAY                | -\$2,505           | \$11,632           | \$0                | \$2,897,632           |                       | N/A  |
| <b>Total Expense Objects:</b> | <b>\$7,549,442</b> | <b>\$7,322,918</b> | <b>\$5,524,972</b> | <b>\$9,878,178</b>    | <b>\$7,219,186</b>    | <b>-26.9%</b>  |

## Fund Balance





## Solid Waste

Established in 1990-91 the Mayor and City Council established the Solid Waste Fund. The fund is used to account for expenditures and revenues related to the City's comprehensive solid waste program which includes refuse collection, recycling, and hazardous waste disposal. The solid waste program is wholly supported through user service fees.

### Summary

The City of Redondo Beach is projecting \$7.11M of revenue in FY2025, which represents a 1.0% increase over the prior year.

Budgeted expenditures are projected to decrease by 1.7% or \$120.85K to \$7.13M in FY2025.

The City of Redondo Beach has seen significant changes in their Solid Waste Fund budget over the years 2023, 2024, and looking ahead to 2025. In 2023, the budgeted revenues were \$6,096,071, showing an increase of 13% from the previous year. Similarly, budgeted expenditures were \$6,278,849, reflecting an 11% increase. However, the actual revenues for 2023 were \$6,169,988, only an 11% increase, and actual expenditures were \$5,627,350, a 7% increase.

Moving on to 2024, the budgeted revenues increased by 15% to \$7,036,112, while budgeted expenditures also increased by 15% to \$7,246,377. Looking ahead to 2025, the budgeted revenues are expected to increase by 1% to \$7,107,667, while budgeted expenditures are projected to decrease by 2% to \$7,125,529.

These changes in the Solid Waste Fund budget demonstrate the City's efforts to increase revenue and manage expenditures effectively. With an increase in budgeted revenues and a decrease in budgeted expenditures for 2025, the City is taking steps towards a more sustainable financial future. It is worth noting that the City's actual revenues have consistently been higher than budgeted, indicating a positive trend in managing the Solid Waste Fund budget.

In summary, the City of Redondo Beach has seen a steady increase in both budgeted and actual revenues for the Solid Waste Fund over the years 2023 and 2024. Looking ahead to 2025, the City is making efforts to maintain a balanced budget with a slight increase in revenues and a decrease in expenditures. These changes reflect the City's commitment to responsible financial management.

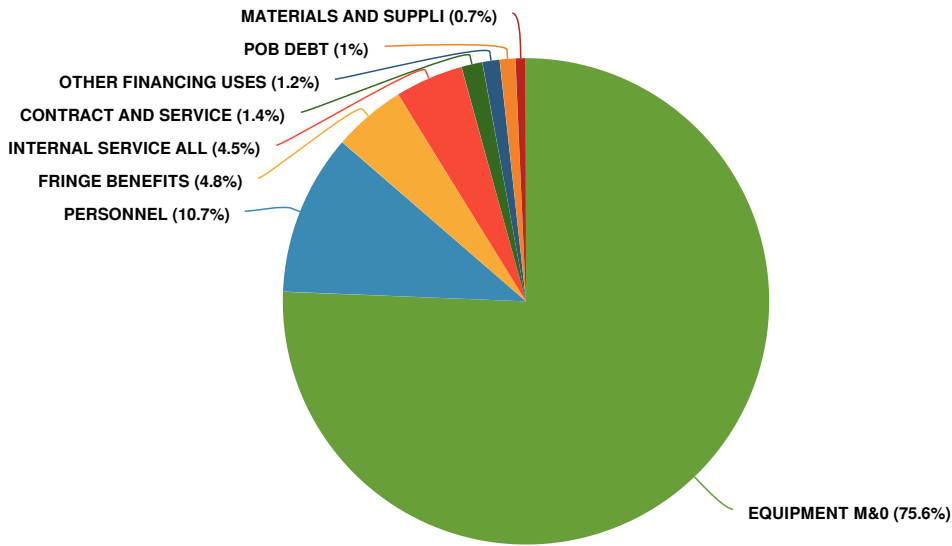
## Solid Waste Comprehensive Summary

| Name                                     | FY2021<br>ACTUALS  | FY2022<br>ACTUALS  | FY2023<br>ACTUALS  | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|--------------------|--------------------|--------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>           | N/A                | \$1,076,576        | \$1,169,871        | \$1,025,137              | \$1,023,750              |
| <b>Revenues</b>                          |                    |                    |                    |                          |                          |
| INTERGOVERNMENTAL                        | \$24,717           | \$26,067           | \$28,234           | \$26,808                 | \$26,803                 |
| LICENSES AND PERMITS                     | \$20,290           | \$41,342           | \$47,333           | \$30,000                 | \$30,000                 |
| OTHER REVENUES                           | \$178,144          | \$276,141          | \$190,785          | \$199,452                | \$209,604                |
| CHARGES FOR SERVICES                     | \$4,760,396        | \$5,231,944        | \$5,903,538        | \$6,759,644              | \$6,841,259              |
| OTHR FINANCING SOURCE                    | \$7,157            | \$4,126            | \$98               | \$20,208                 |                          |
| <b>Total Revenues:</b>                   | <b>\$4,990,704</b> | <b>\$5,579,619</b> | <b>\$6,169,988</b> | <b>\$7,036,112</b>       | <b>\$7,107,667</b>       |
| <b>Expenditures</b>                      |                    |                    |                    |                          |                          |
| PERSONNEL                                | \$445,947          | \$416,922          | \$456,860          | \$677,982                | \$764,213                |
| FRINGE BENEFITS                          | \$336,243          | \$273,577          | \$109,179          | \$374,570                | \$343,504                |
| MATERIALS AND SUPPLI                     | \$28,247           | \$29,103           | \$21,117           | \$90,458                 | \$49,133                 |
| EQUIPMENT M&O                            | \$3,647,122        | \$4,088,552        | \$4,567,470        | \$5,338,088              | \$5,390,444              |
| CONTRACT AND SERVICE                     | \$87,865           | \$111,183          | \$141,240          | \$118,539                | \$99,161                 |
| POB DEBT                                 |                    |                    |                    | \$73,284                 | \$73,284                 |
| OTHER FINANCING USES                     |                    | \$126              | \$6                |                          | \$82,333                 |
| INTERNAL SERVICE ALL                     | \$569,880          | \$351,246          | \$331,478          | \$323,457                | \$323,457                |
| CAPITAL OUTLAY                           |                    |                    |                    | \$250,000                |                          |
| <b>Total Expenditures:</b>               | <b>\$5,115,304</b> | <b>\$5,270,709</b> | <b>\$5,627,350</b> | <b>\$7,246,377</b>       | <b>\$7,125,529</b>       |
| <b>Total Revenues Less Expenditures:</b> | <b>-\$124,600</b>  | <b>\$308,910</b>   | <b>\$542,638</b>   | <b>-\$210,265</b>        | <b>-\$17,862</b>         |
| <b>Ending Fund Balance:</b>              | N/A                | \$1,385,486        | \$1,712,509        | \$814,872                | \$1,005,888              |

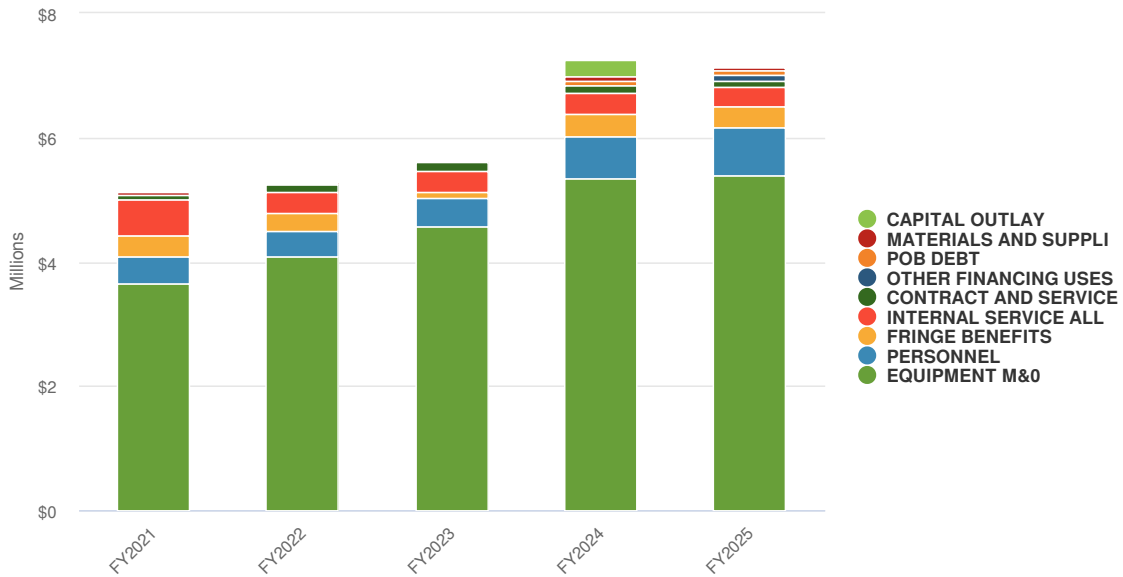


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Solid Waste Fund



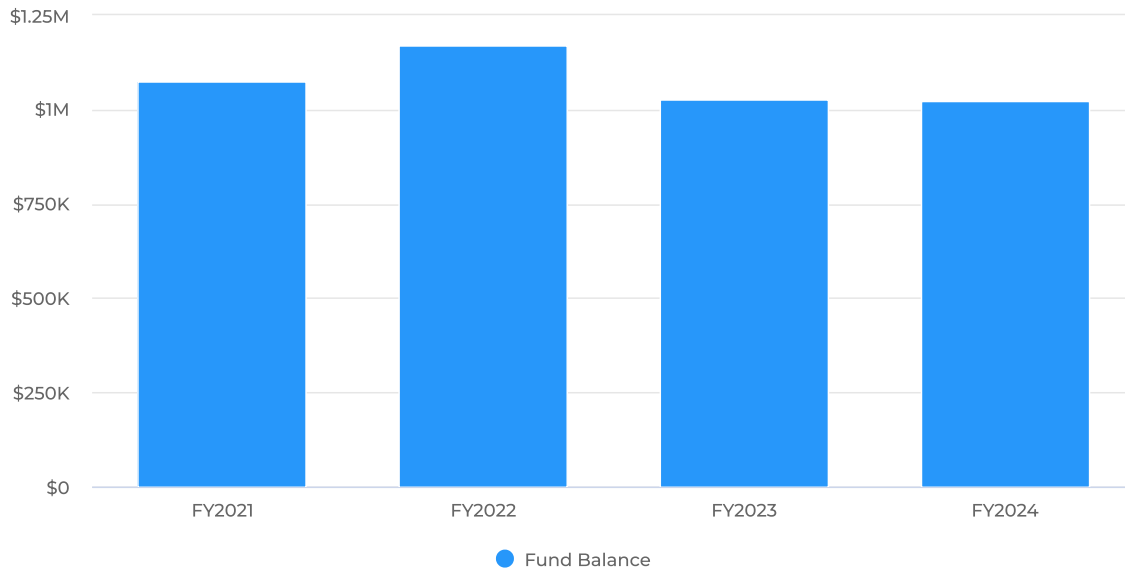
## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Solid Waste Fund



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                    |                    |                       |                       |  |
| PERSONNEL                     | \$445,947          | \$416,922          | \$456,860          | \$677,982             | \$764,213             | 12.7%  |
| FRINGE BENEFITS               | \$336,243          | \$273,577          | \$109,179          | \$374,570             | \$343,504             | -8.3%  |
| MATERIALS AND SUPPLI          | \$28,247           | \$29,103           | \$21,117           | \$90,458              | \$49,133              | -45.7%   |
| EQUIPMENT M&O                 | \$3,647,122        | \$4,088,552        | \$4,567,470        | \$5,338,088           | \$5,390,444           | 1%   |
| CONTRACT AND SERVICE          | \$87,865           | \$111,183          | \$141,240          | \$118,539             | \$99,161              | -16.3%   |
| POB DEBT                      |                    |                    |                    | \$73,284              | \$73,284              | 0%   |
| OTHER FINANCING USES          |                    | \$126              | \$6                |                       | \$82,333              | N/A  |
| INTERNAL SERVICE ALL          | \$569,880          | \$351,246          | \$331,478          | \$323,457             | \$323,457             | 0%   |
| CAPITAL OUTLAY                |                    |                    |                    | \$250,000             |                       | N/A  |
| <b>Total Expense Objects:</b> | <b>\$5,115,304</b> | <b>\$5,270,709</b> | <b>\$5,627,350</b> | <b>\$7,246,377</b>    | <b>\$7,125,529</b>    | <b>-1.7%</b>   |

## Fund Balance

### Projections





## Wastewater

In FY 1995-96 the Mayor and City Council approved the establishment of the Wastewater Fund, and at the time, was funded solely by a capital facility charge, more commonly referred to as a sewer connection fee. In FY 2003-04, in anticipation of the rehabilitation needs of the sewer system and additional requirements for operations and maintenance, the Mayor and City Council assessed an annual sewer user fee to be charged to users of the City's system.

### Summary

The City of Redondo Beach is projecting \$5.87M of revenue in FY2025, which represents a 1.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 69.4% or \$12.33M to \$5.45M in FY2025.

The Wastewater Fund budget for the City of Redondo Beach has undergone significant changes over the years 2023, 2024, and 2025. In 2023, the budgeted revenues decreased to \$5,870,376, while expenditures increased by 34% to \$21,579,862. However, the actual revenues saw an increase of 19% to \$5,645,210, and actual expenditures increased by 75% to \$4,852,413.

Moving on to 2024, there was a slight increase of 1% in budgeted revenues to \$5,929,139, while expenditures decreased by 18% to \$17,778,983. Looking ahead to 2025, the budgeted revenues are expected to decrease by 1% to \$5,869,939, and expenditures are budgeted to decrease by a significant 69% to \$5,446,655.

These changes in the Wastewater Fund budget reflect the City's efforts to manage its finances efficiently and effectively. Despite the decrease in budgeted revenues, the City has been able to increase its actual revenues, indicating a strong financial performance. The decrease in budgeted expenditures for 2025 also shows the City's commitment to controlling costs and ensuring a balanced budget.

In summary, the Wastewater Fund budget for the City of Redondo Beach has seen fluctuations over the years, but the City has been able to maintain a stable financial position. With careful budgeting and cost management, the City is on track to achieve its financial goals in the upcoming years.

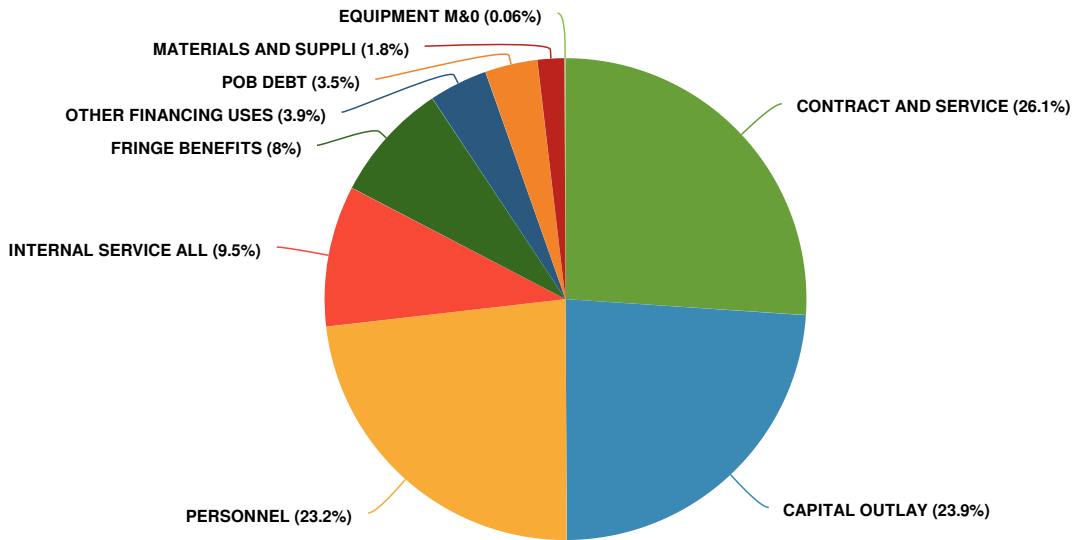
## Wastewater Comprehensive Summary

| Name                                     | FY2021<br>ACTUALS  | FY2022<br>ACTUALS  | FY2023<br>ACTUALS  | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|--------------------|--------------------|--------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>           | N/A                | \$5,267,733        | \$5,236,397        | \$673,773                | -\$1,501,281             |
| <b>Revenues</b>                          |                    |                    |                    |                          |                          |
| OTHER REVENUES                           | \$3,803            |                    |                    |                          |                          |
| USE OF MONEY/PROPERTY                    | \$65,109           | -\$666,568         | \$211,728          | \$300,000                | \$300,000                |
| CHARGES FOR SERVICES                     | \$5,487,873        | \$5,417,916        | \$5,433,482        | \$5,569,939              | \$5,569,939              |
| OTHR FINANCING SOURCE                    | \$7,184            | \$329              | \$0                | \$59,200                 |                          |
| <b>Total Revenues:</b>                   | <b>\$5,563,969</b> | <b>\$4,751,676</b> | <b>\$5,645,210</b> | <b>\$5,929,139</b>       | <b>\$5,869,939</b>       |
| <b>Expenditures</b>                      |                    |                    |                    |                          |                          |
| PERSONNEL                                | \$976,759          | \$801,681          | \$1,151,970        | \$1,080,854              | \$1,266,183              |
| FRINGE BENEFITS                          | \$767,435          | -\$93,259          | \$905,395          | \$450,863                | \$437,788                |
| MATERIALS AND SUPPLI                     | \$95,567           | \$310,859          | \$333,834          | \$72,623                 | \$98,923                 |
| EQUIPMENT M&O                            |                    | \$1,165            | \$6,865            | \$3,000                  | \$3,000                  |
| CONTRACT AND SERVICE                     | \$1,027,033        | \$1,207,496        | \$1,346,741        | \$1,493,855              | \$1,419,438              |
| POB DEBT                                 |                    |                    |                    | \$191,034                | \$191,034                |
| OTHER FINANCING USES                     | \$173,701          | \$329              | \$389              |                          | \$214,623                |
| INTERNAL SERVICE ALL                     | \$452,772          | \$538,351          | \$550,540          | \$515,666                | \$515,666                |
| CAPITAL OUTLAY                           | -\$27              |                    | \$556,679          | \$13,971,087             | \$1,300,000              |
| <b>Total Expenditures:</b>               | <b>\$3,493,240</b> | <b>\$2,766,621</b> | <b>\$4,852,413</b> | <b>\$17,778,983</b>      | <b>\$5,446,655</b>       |
| <b>Total Revenues Less Expenditures:</b> | <b>\$2,070,729</b> | <b>\$1,985,054</b> | <b>\$792,797</b>   | <b>-\$11,849,844</b>     | <b>\$423,284</b>         |
| <b>Ending Fund Balance:</b>              | N/A                | <b>\$7,252,787</b> | <b>\$6,029,194</b> | <b>-\$11,176,071</b>     | <b>-\$1,077,997</b>      |

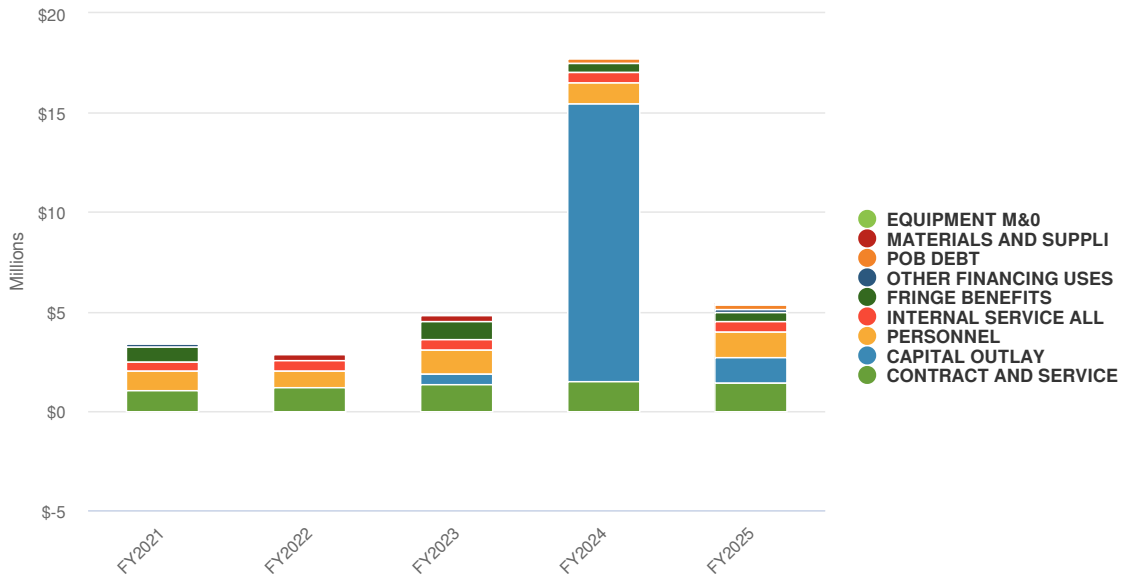


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Wastewater Fund

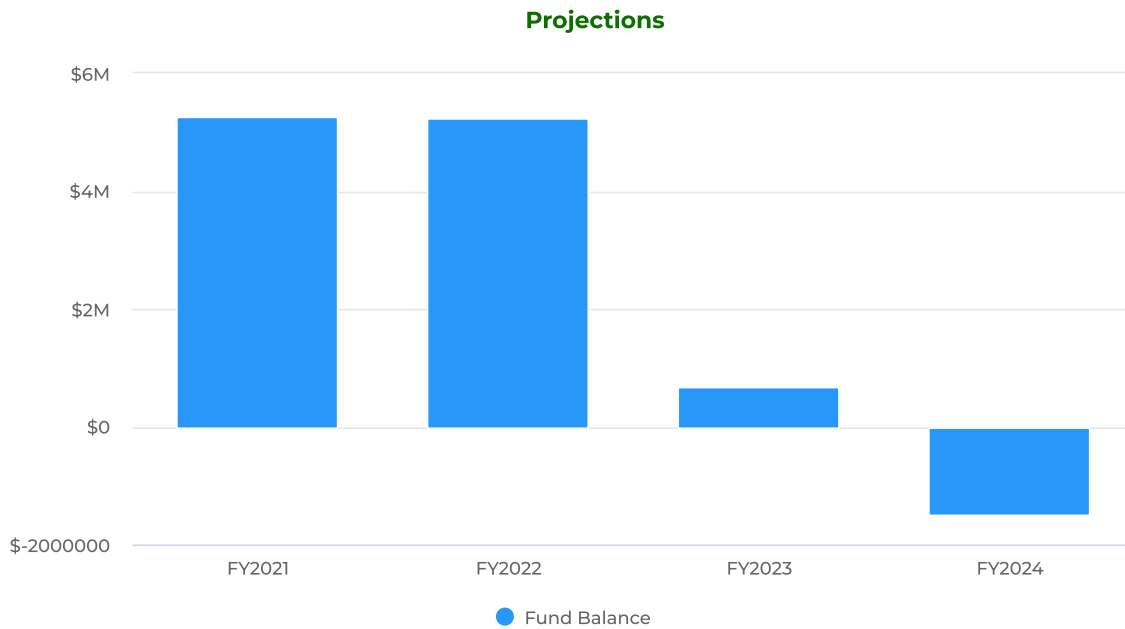


## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Wastewater Fund



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                    |                    |                       |                       |  |
| PERSONNEL                     | \$976,759          | \$801,681          | \$1,151,970        | \$1,080,854           | \$1,266,183           | 17.1%  |
| FRINGE BENEFITS               | \$767,435          | -\$93,259          | \$905,395          | \$450,863             | \$437,788             | -2.9%  |
| MATERIALS AND SUPPLI          | \$95,567           | \$310,859          | \$333,834          | \$72,623              | \$98,923              | 36.2%  |
| EQUIPMENT M&O                 |                    | \$1,165            | \$6,865            | \$3,000               | \$3,000               | 0%   |
| CONTRACT AND SERVICE          | \$1,027,033        | \$1,207,496        | \$1,346,741        | \$1,493,855           | \$1,419,438           | -5%  |
| POB DEBT                      |                    |                    |                    | \$191,034             | \$191,034             | 0%   |
| OTHER FINANCING USES          | \$173,701          | \$329              | \$389              |                       | \$214,623             | N/A  |
| INTERNAL SERVICE ALL          | \$452,772          | \$538,351          | \$550,540          | \$515,666             | \$515,666             | 0%   |
| CAPITAL OUTLAY                | -\$27              |                    | \$556,679          | \$13,971,087          | \$1,300,000           | -90.7%   |
| <b>Total Expense Objects:</b> | <b>\$3,493,240</b> | <b>\$2,766,621</b> | <b>\$4,852,413</b> | <b>\$17,778,983</b>   | <b>\$5,446,655</b>    | <b>-69.4%</b>  |

## Fund Balance





## Transit

The Transit fund was changed from a Special Fund to an Enterprise Fund in FY 2010-11 to more accurately classify its prime activity. Transit funding sources include the following: the 1980 voter approved Proposition A 1/2 cent sales tax; the 1990 voter approved Proposition C 1/2 cent sales tax; Federal and State transportation funds, and Beach Cities Transit fares. Transit fund monies are used to support public transportation projects.

### Summary

The City of Redondo Beach is projecting \$6.34M of revenue in FY2025, which represents a 20.3% increase over the prior year. Budgeted expenditures are projected to decrease by 8.4% or \$579.7K to \$6.31M in FY2025.

The City of Redondo Beach has seen significant changes in its Transit Fund budget over the past few years. Looking back at 2023, the budgeted revenues were \$5,463,369, which was a decrease of 10% from the previous year. However, the actual revenues for that year were \$5,820,256, showing an increase of 22%. On the other hand, budgeted expenditures for 2023 were \$6,693,049, a decrease of 3%, while actual expenditures were \$5,820,345, an increase of 31%.

Moving on to 2024, the budgeted revenues were \$5,268,842, a decrease of 4% from the previous year. However, budgeted expenditures for 2024 were \$6,886,529, an increase of 3%. Looking ahead to 2025, the budgeted revenues are expected to increase by 20% to \$6,338,307, while budgeted expenditures are anticipated to decrease by 8% to \$6,306,824.

These changes in the Transit Fund budget for Redondo Beach demonstrate a fluctuation in both revenues and expenditures over the years. While there was a decrease in budgeted revenues and expenditures in 2023 and 2024, there is a projected increase in revenues and a decrease in expenditures for the upcoming 2025 budget. These changes may have been influenced by various factors, such as economic conditions and changes in demand for transit services. Overall, the City is taking steps to manage its Transit Fund budget effectively and ensure the best use of its resources.

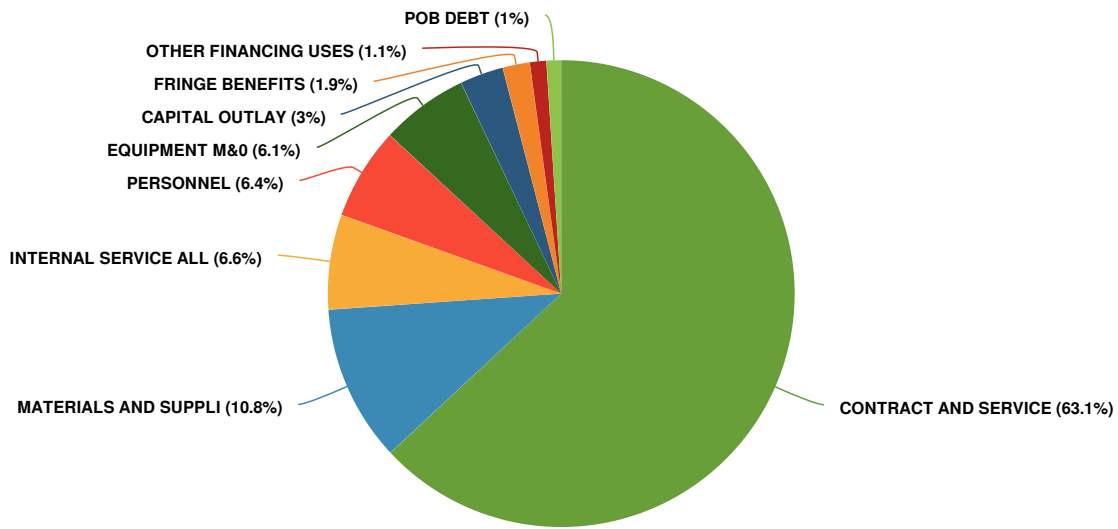
## Transit Comprehensive Summary

| Name                                     | FY2021<br>ACTUALS  | FY2022<br>ACTUALS  | FY2023<br>ACTUALS   | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|--------------------|--------------------|---------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>           | N/A                | -\$281,052         | -\$1,254,447        | -\$693,603               | -\$1,617,753             |
| <b>Revenues</b>                          |                    |                    |                     |                          |                          |
| INTERGOVERNMENTAL                        | \$2,092,886        | \$2,437,510        | \$2,812,300         | \$3,627,372              | \$2,747,366              |
| OTHER REVENUES                           | \$734,921          | \$828,071          | \$1,332,079         | \$500                    | \$500                    |
| CHARGES FOR SERVICES                     | -\$2,133           | \$255              | \$165,151           | \$297,317                | \$297,317                |
| OTHR FINANCING SOURCE                    | \$1,612,296        | \$1,512,155        | \$1,510,726         | \$1,343,653              | \$3,293,124              |
| <b>Total Revenues:</b>                   | <b>\$4,437,970</b> | <b>\$4,777,991</b> | <b>\$5,820,256</b>  | <b>\$5,268,842</b>       | <b>\$6,338,307</b>       |
| <b>Expenditures</b>                      |                    |                    |                     |                          |                          |
| PERSONNEL                                | \$442,126          | \$384,943          | \$513,698           | \$554,183                | \$402,715                |
| FRINGE BENEFITS                          | \$319,471          | -\$230,651         | \$505,950           | \$172,173                | \$119,144                |
| MATERIALS AND SUPPLI                     | \$269,297          | \$395,108          | \$594,105           | \$638,946                | \$683,226                |
| EQUIPMENT M&O                            | \$65,614           | \$134,858          | \$220,864           | \$440,497                | \$383,239                |
| CONTRACT AND SERVICE                     | \$3,110,820        | \$3,453,067        | \$3,673,268         | \$3,826,238              | \$3,977,906              |
| POB DEBT                                 |                    |                    |                     | \$63,831                 | \$63,831                 |
| OTHER FINANCING USES                     | \$436              | \$110              | \$411               |                          | \$71,713                 |
| INTERNAL SERVICE ALL                     | \$230,205          | \$216,371          | \$312,048           | \$415,050                | \$415,050                |
| CAPITAL OUTLAY                           |                    | \$83,548           | \$0                 | \$775,610                | \$190,000                |
| <b>Total Expenditures:</b>               | <b>\$4,437,970</b> | <b>\$4,437,353</b> | <b>\$5,820,345</b>  | <b>\$6,886,529</b>       | <b>\$6,306,824</b>       |
| <b>Total Revenues Less Expenditures:</b> |                    | <b>\$340,638</b>   | <b>-\$89</b>        | <b>-\$1,617,686</b>      | <b>\$31,483</b>          |
| <b>Ending Fund Balance:</b>              | N/A                | <b>\$59,586</b>    | <b>-\$1,254,536</b> | <b>-\$2,311,289</b>      | <b>-\$1,586,270</b>      |

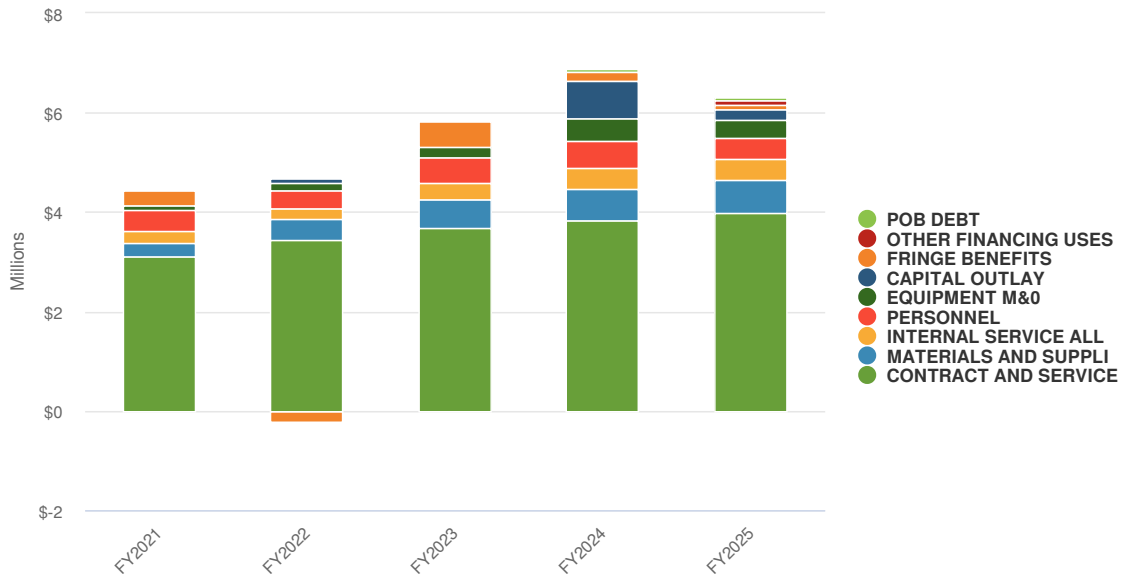


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Transit Fund

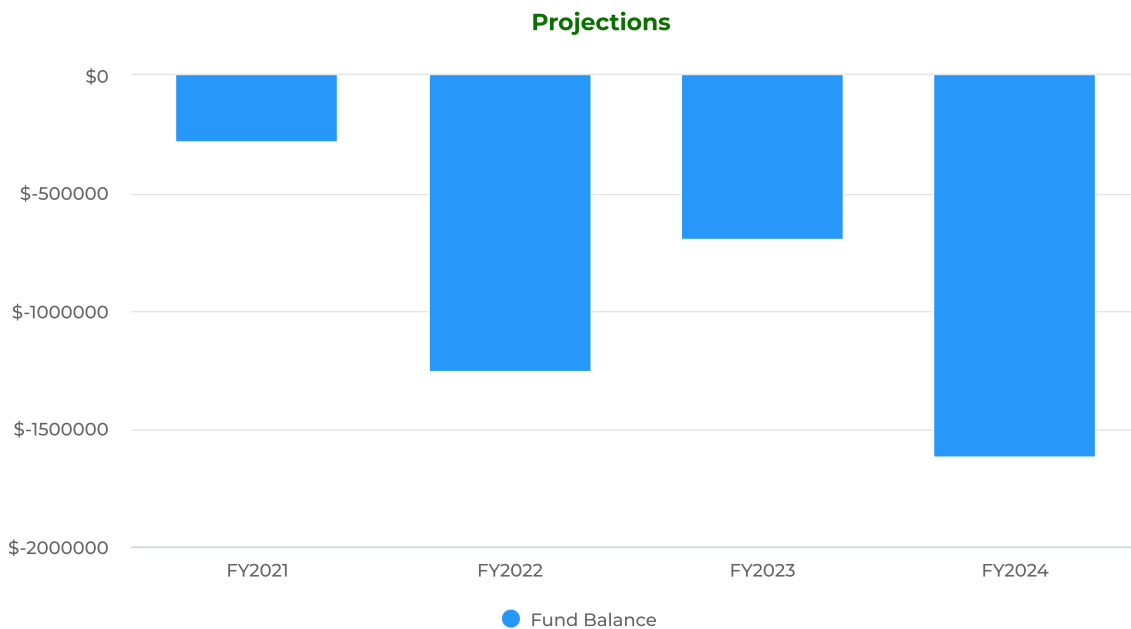


## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Transit Fund



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                    |                    |                       |                       |  |
| PERSONNEL                     | \$442,126          | \$384,943          | \$513,698          | \$554,183             | \$402,715             | -27.3%   |
| FRINGE BENEFITS               | \$319,471          | -\$230,651         | \$505,950          | \$172,173             | \$119,144             | -30.8%   |
| MATERIALS AND SUPPLI          | \$269,297          | \$395,108          | \$594,105          | \$638,946             | \$683,226             | 6.9%   |
| EQUIPMENT M&O                 | \$65,614           | \$134,858          | \$220,864          | \$440,497             | \$383,239             | -13%   |
| CONTRACT AND SERVICE          | \$3,110,820        | \$3,453,067        | \$3,673,268        | \$3,826,238           | \$3,977,906           | 4%   |
| POB DEBT                      |                    |                    |                    | \$63,831              | \$63,831              | 0%   |
| OTHER FINANCING USES          | \$436              | \$110              | \$411              |                       | \$71,713              | N/A  |
| INTERNAL SERVICE ALL          | \$230,205          | \$216,371          | \$312,048          | \$415,050             | \$415,050             | 0%   |
| CAPITAL OUTLAY                |                    | \$83,548           | \$0                | \$775,610             | \$190,000             | -75.5%   |
| <b>Total Expense Objects:</b> | <b>\$4,437,970</b> | <b>\$4,437,353</b> | <b>\$5,820,345</b> | <b>\$6,886,529</b>    | <b>\$6,306,824</b>    | <b>-8.4%</b>   |

## Fund Balance





## Vehicle Replacement

Established in FY 1983-84, the Vehicle Replacement Fund contains cost reimbursements from departments that utilize the City's Fleet Services Division for maintenance of vehicles and equipment. Also included in this fund are reimbursed rental charges for vehicles assigned to particular departments. Maintenance charges are based on historical records of the particular vehicle, and rental charges are based on the estimated future replacement value of the vehicle.

### Summary

The City of Redondo Beach is projecting \$4.97M of revenue in FY2025, which represents a 0.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 60.4% or \$6.71M to \$4.41M in FY2025.

The City of Redondo Beach has seen significant changes in its Vehicle Replacement Fund budget over the past few years. In 2023, the budget projected a 25% increase in revenues, reaching \$4,155,666, and a 42% increase in expenditures, totaling \$6,957,503. However, the actual revenues for that year were slightly higher at \$4,220,205, showing a 23% increase, while actual expenditures were lower at \$3,636,765, representing a 13% increase.

Moving on to 2024, the budget projected a 20% increase in revenues, reaching \$4,999,489, and a staggering 60% increase in expenditures, totaling \$11,122,651. Looking ahead to 2025, the budget shows a slight decrease in revenues, down to \$4,971,986, and a significant decrease of 60% in expenditures, totaling \$4,407,858.

These changes in the Vehicle Replacement Fund budget reflect the City's efforts to manage its finances effectively and allocate resources where they are most needed. Despite the decrease in revenues and expenditures in 2025, the City is still projected to have a balanced budget, ensuring the continued maintenance and replacement of its vehicles. These changes demonstrate the City's commitment to responsible financial management and its dedication to providing quality services to its residents.

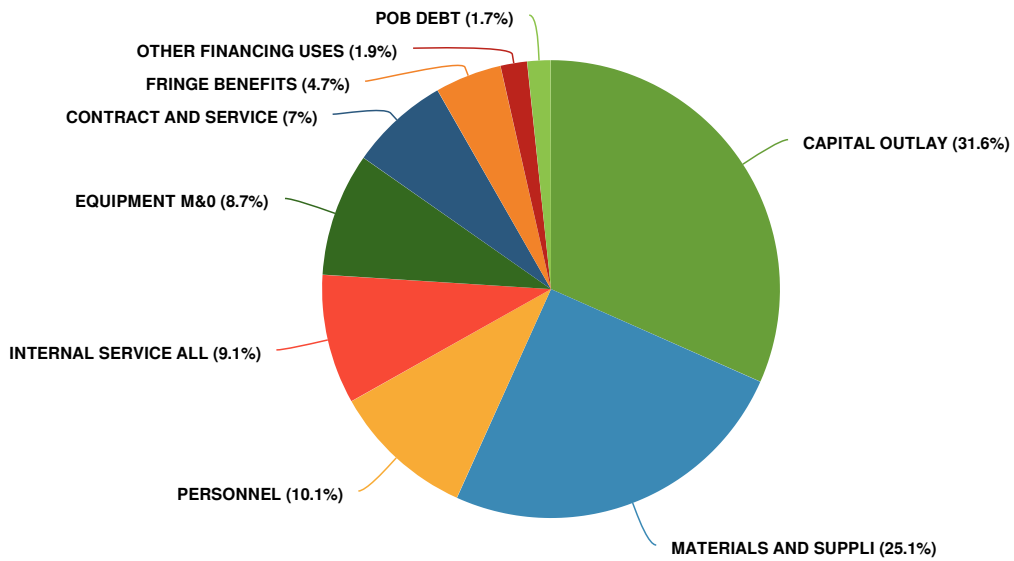
## Vehicle Replacement Comprehensive Summary

| Name   | FY2021<br>ACTUALS  | FY2022<br>ACTUALS  | FY2023<br>ACTUALS  | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|--------------------|--------------------|--------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>               | N/A                | \$7,258,990        | \$5,874,919        | \$6,258,697              | \$3,587,538              |
| <b>Revenues</b>                              |                    |                    |                    |                          |                          |
| INTERGOVERNMENTAL                            | \$275,000          |                    |                    |                          |                          |
| OTHER REVENUES                               | \$67,898           | \$87,291           | \$47,440           | \$78,670                 | \$78,670                 |
| CHARGES FOR SERVICES                         | \$3,015,650        | \$3,356,817        | \$4,172,631        | \$4,893,316              | \$4,893,316              |
| OTHR FINANCING SOURCE                        | \$179,941          | \$126              | \$134              | \$27,503                 |                          |
| <b>Total Revenues:</b>                       | <b>\$3,538,489</b> | <b>\$3,444,234</b> | <b>\$4,220,205</b> | <b>\$4,999,489</b>       | <b>\$4,971,986</b>       |
| <b>Expenditures</b>                          |                    |                    |                    |                          |                          |
| PERSONNEL                                    | \$377,874          | \$359,017          | \$371,839          | \$401,666                | \$445,352                |
| FRINGE BENEFITS                              | \$394,825          | \$19,682           | \$290,102          | \$196,829                | \$207,609                |
| MATERIALS AND SUPPLI                         | \$770,796          | \$957,335          | \$1,042,800        | \$1,055,164              | \$1,107,541              |
| EQUIPMENT M&O                                | \$228,860          | \$261,946          | \$388,451          | \$351,556                | \$384,048                |
| CONTRACT AND SERVICE                         | \$1,253,964        | \$1,366,404        | \$1,196,169        | \$511,974                | \$310,000                |
| POB DEBT                                     |                    |                    |                    | \$73,347                 | \$73,347                 |
| OTHER FINANCING USES                         |                    | \$126              | \$6                |                          | \$82,404                 |
| INTERNAL SERVICE ALL                         | \$289,904          | \$260,932          | \$347,398          | \$403,277                | \$403,277                |
| CAPITAL OUTLAY                               | \$4,700            | \$1,000            |                    | \$8,128,838              | \$1,394,280              |
| <b>Total Expenditures:</b>                   | <b>\$3,320,922</b> | <b>\$3,226,442</b> | <b>\$3,636,765</b> | <b>\$11,122,651</b>      | <b>\$4,407,858</b>       |
| <b>Total Revenues Less<br/>Expenditures:</b> | <b>\$217,567</b>   | <b>\$217,792</b>   | <b>\$583,439</b>   | <b>-\$6,123,162</b>      | <b>\$564,128</b>         |
| <b>Ending Fund Balance:</b>                  | N/A                | <b>\$7,476,782</b> | <b>\$6,458,358</b> | <b>\$135,535</b>         | <b>\$4,151,666</b>       |

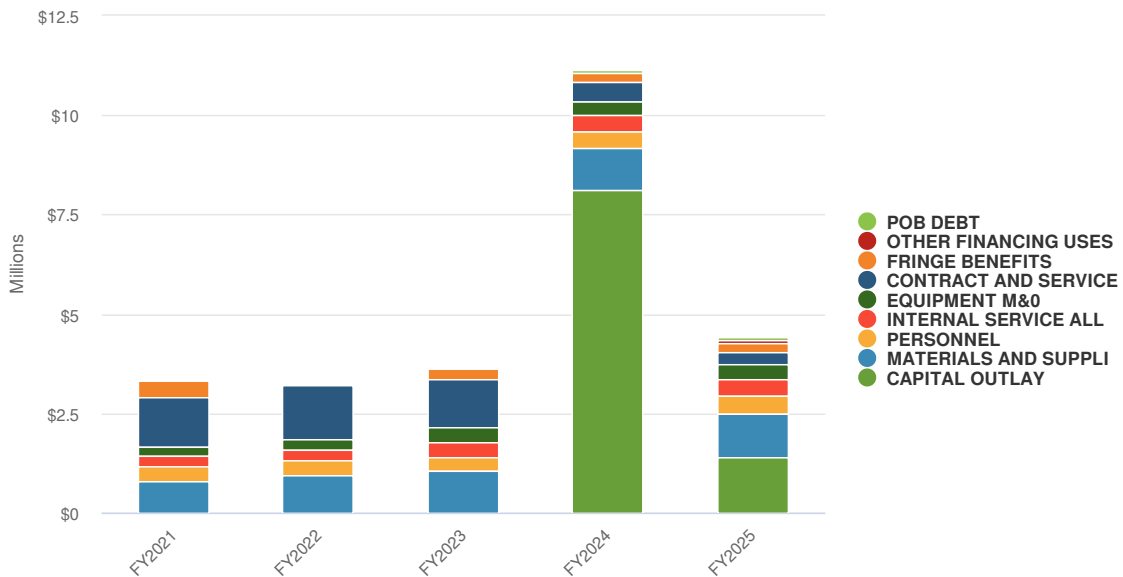


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Vehicle Replacement Fund



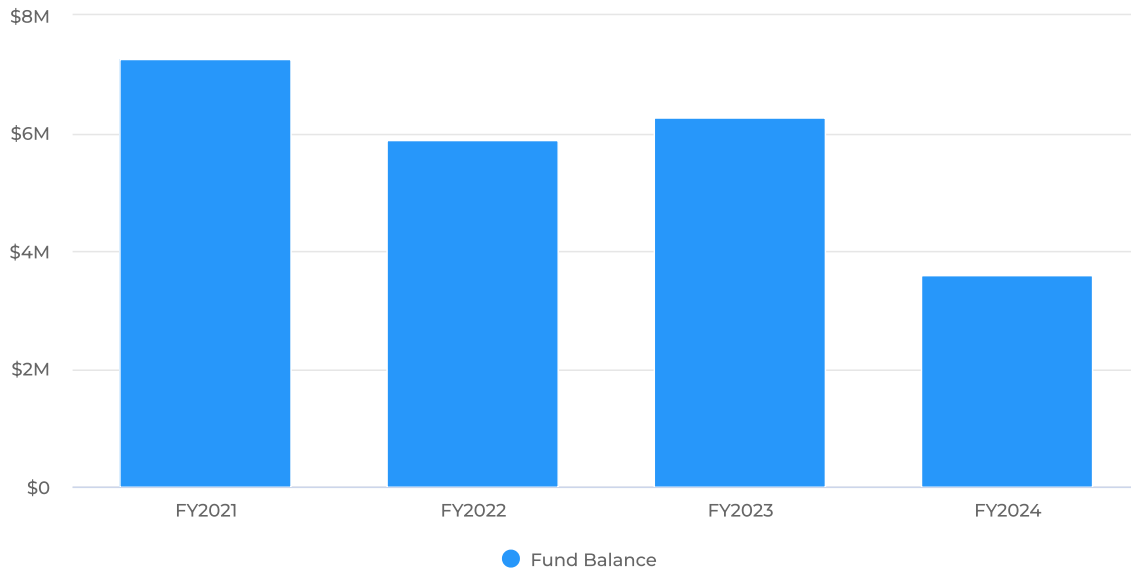
## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Vehicle Replacement Fund



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                    |                    |                       |                       |  |
| PERSONNEL                     | \$377,874          | \$359,017          | \$371,839          | \$401,666             | \$445,352             | 10.9%  |
| FRINGE BENEFITS               | \$394,825          | \$19,682           | \$290,102          | \$196,829             | \$207,609             | 5.5%   |
| MATERIALS AND SUPPLI          | \$770,796          | \$957,335          | \$1,042,800        | \$1,055,164           | \$1,107,541           | 5%   |
| EQUIPMENT M&O                 | \$228,860          | \$261,946          | \$388,451          | \$351,556             | \$384,048             | 9.2%   |
| CONTRACT AND SERVICE          | \$1,253,964        | \$1,366,404        | \$1,196,169        | \$511,974             | \$310,000             | -39.5%   |
| POB DEBT                      |                    |                    |                    | \$73,347              | \$73,347              | 0%   |
| OTHER FINANCING USES          |                    | \$126              | \$6                |                       | \$82,404              | N/A  |
| INTERNAL SERVICE ALL          | \$289,904          | \$260,932          | \$347,398          | \$403,277             | \$403,277             | 0%   |
| CAPITAL OUTLAY                | \$4,700            | \$1,000            |                    | \$8,128,838           | \$1,394,280           | -82.8%   |
| <b>Total Expense Objects:</b> | <b>\$3,320,922</b> | <b>\$3,226,442</b> | <b>\$3,636,765</b> | <b>\$11,122,651</b>   | <b>\$4,407,858</b>    | <b>-60.4%</b>  |

## Fund Balance

### Projections





## Street Landscaping and Lighting

This is a special assessment fund which is used to account for revenue and expenditures associated with the Street Landscaping and Lighting District. Revenue comes into the fund through assessments levied against residential and business property. Expenditures charged to this fund are restricted to establishing, improving, operating and maintaining street lighting, street trees, traffic signals and median landscaping.

### Summary

The City of Redondo Beach is projecting \$2.66M of revenue in FY2025, which represents a 7.1% increase over the prior year. Budgeted expenditures are projected to increase by 22.6% or \$551.04K to \$2.99M in FY2025.

The Street Landscaping and Lighting Fund budget for the City of Redondo Beach has undergone significant changes over the past few years. In 2023, the budget saw an increase of 13% in revenues, with a budgeted amount of \$2,912,794. This was accompanied by a 6% increase in expenditures, with a budgeted amount of \$2,937,443. However, the actual revenues for that year were \$2,790,010, which was an 11% increase from the previous year. Actual expenditures also saw an increase of 7%, with a total of \$2,676,691.

Moving on to 2024, the budget saw a decrease in both revenues and expenditures. Revenues were budgeted to be \$2,481,359, which was a 15% decrease from the previous year. Expenditures were also budgeted to be \$2,435,269, which was a 17% decrease. This decrease in budgeted amounts could be attributed to the previous year's actual figures being lower than the budgeted amounts.

Looking ahead to 2025, the budget shows a projected increase in both revenues and expenditures. Revenues are budgeted to be \$2,656,301, which is a 7% increase from the previous year. Expenditures are also budgeted to be \$2,986,310, which is a significant increase of 23%. This increase in expenditures could be due to planned projects and improvements in the City's street landscaping and lighting.

Overall, the Street Landscaping and Lighting Fund budget for the City of Redondo Beach has seen fluctuations in revenues and expenditures over the past few years. However, the City is projected to see an increase in both categories in the upcoming budget year of 2025.

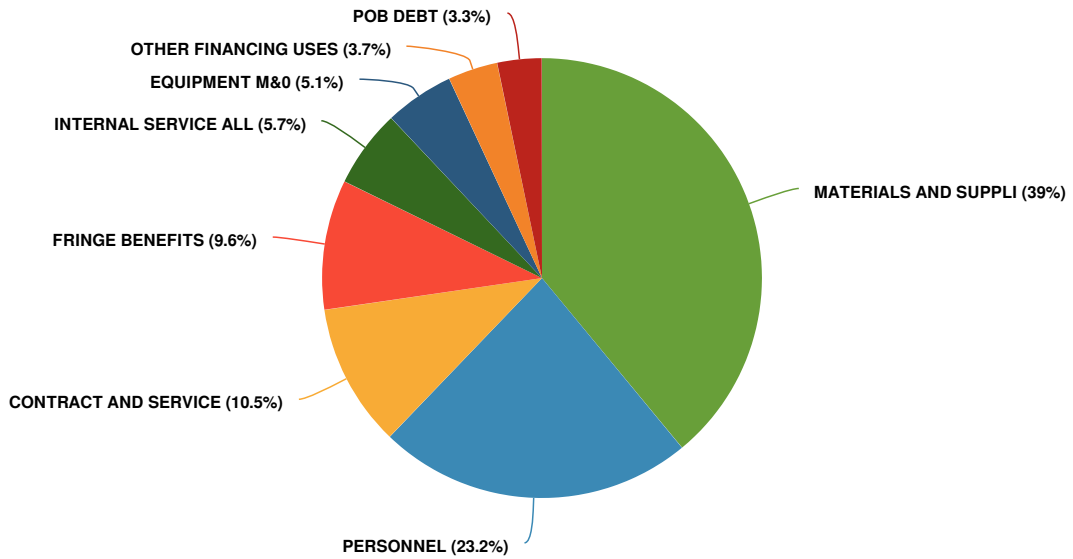
## Street Landscaping and Lighting Comprehensive Summary

| Name                                     | FY2021<br>ACTUALS  | FY2022<br>ACTUALS  | FY2023<br>ACTUALS  | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|--------------------|--------------------|--------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>           | N/A                | -\$99,638          | -\$211,793         | -\$45,687                | N/A                      |
| <b>Revenues</b>                          |                    |                    |                    |                          |                          |
| CHARGES FOR SERVICES                     | \$1,515,796        | \$1,506,001        | \$1,517,502        | \$1,530,600              | \$1,530,600              |
| OTHR FINANCING SOURCE                    | \$894,299          | \$997,054          | \$1,272,508        | \$950,759                | \$1,125,701              |
| <b>Total Revenues:</b>                   | <b>\$2,410,095</b> | <b>\$2,503,055</b> | <b>\$2,790,010</b> | <b>\$2,481,359</b>       | <b>\$2,656,301</b>       |
| <b>Expenditures</b>                      |                    |                    |                    |                          |                          |
| PERSONNEL                                | \$500,595          | \$511,718          | \$661,692          | \$574,289                | \$691,828                |
| FRINGE BENEFITS                          | \$329,668          | \$229,143          | \$275,539          | \$266,031                | \$285,611                |
| MATERIALS AND SUPPLI                     | \$922,834          | \$988,537          | \$994,736          | \$1,000,326              | \$1,165,199              |
| EQUIPMENT M&O                            | \$67,922           | \$154,685          | \$182,290          | \$152,000                | \$152,000                |
| CONTRACT AND SERVICE                     | \$318,632          | \$340,462          | \$312,405          | \$174,190                | \$313,756                |
| POB DEBT                                 |                    |                    |                    | \$97,450                 | \$97,450                 |
| OTHER FINANCING USES                     |                    | \$169              | \$0                |                          | \$109,483                |
| INTERNAL SERVICE ALL                     | \$267,243          | \$278,342          | \$250,029          | \$170,983                | \$170,983                |
| CAPITAL OUTLAY                           | \$3,201            |                    |                    |                          |                          |
| <b>Total Expenditures:</b>               | <b>\$2,410,095</b> | <b>\$2,503,055</b> | <b>\$2,676,691</b> | <b>\$2,435,269</b>       | <b>\$2,986,310</b>       |
| <b>Total Revenues Less Expenditures:</b> |                    |                    | <b>\$113,320</b>   | <b>\$46,090</b>          | <b>-\$330,009</b>        |
| <b>Ending Fund Balance:</b>              | N/A                | -\$99,638          | -\$98,473          | \$403                    | N/A                      |

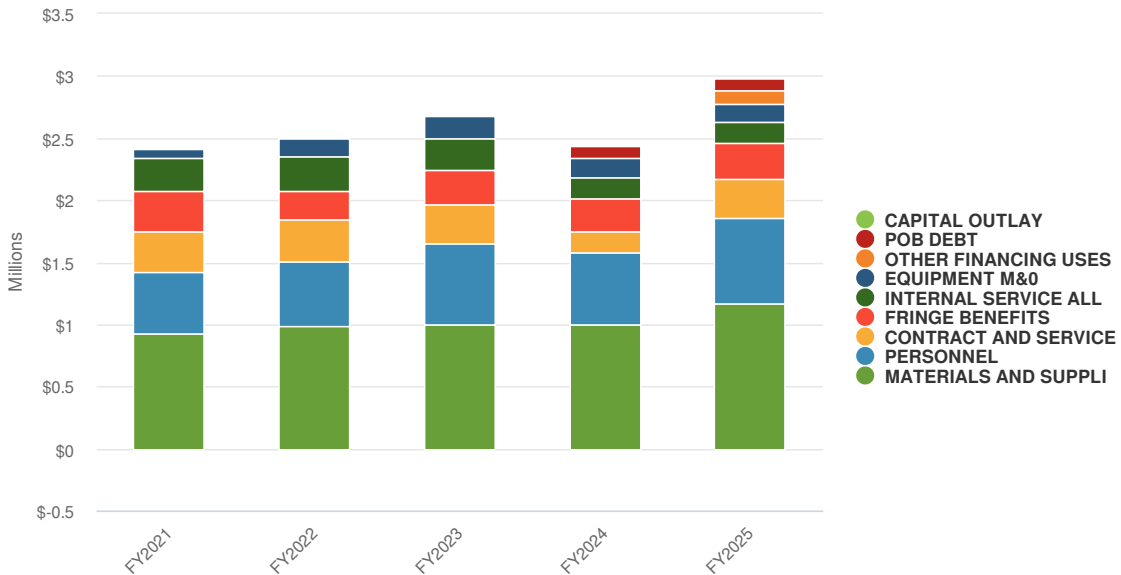


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Street Landscaping and Lighting

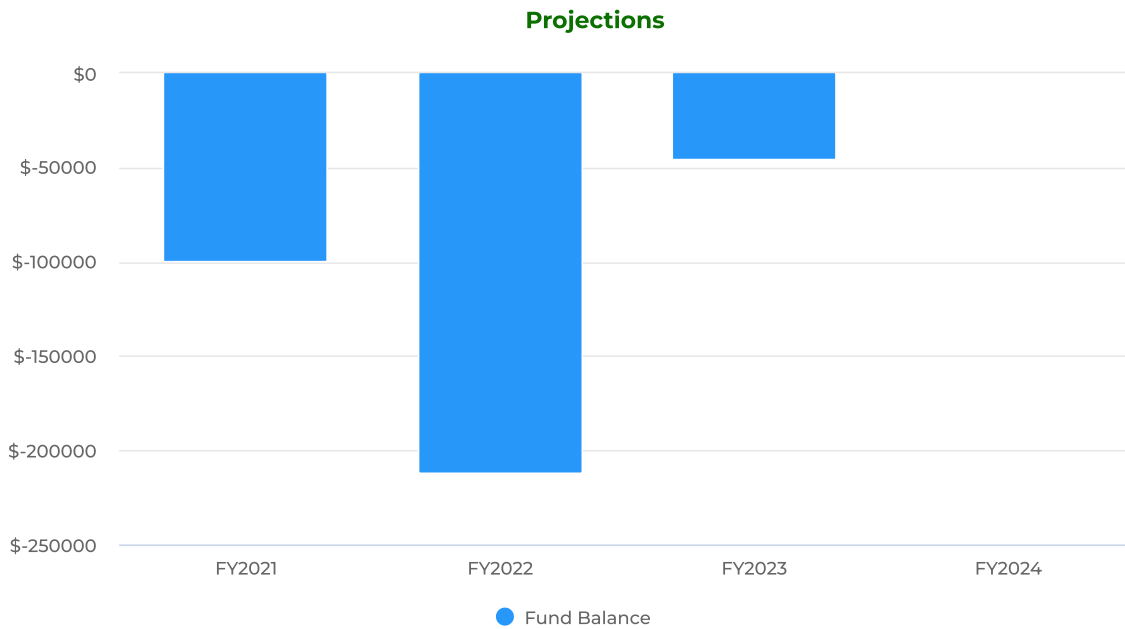


## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Street Landscaping and Lighting



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                    |                    |                       |                       |  |
| PERSONNEL                     | \$500,595          | \$511,718          | \$661,692          | \$574,289             | \$691,828             | 20.5%  |
| FRINGE BENEFITS               | \$329,668          | \$229,143          | \$275,539          | \$266,031             | \$285,611             | 7.4%   |
| MATERIALS AND SUPPLI          | \$922,834          | \$988,537          | \$994,736          | \$1,000,326           | \$1,165,199           | 16.5%  |
| EQUIPMENT M&O                 | \$67,922           | \$154,685          | \$182,290          | \$152,000             | \$152,000             | 0%   |
| CONTRACT AND SERVICE          | \$318,632          | \$340,462          | \$312,405          | \$174,190             | \$313,756             | 80.1%  |
| POB DEBT                      |                    |                    |                    | \$97,450              | \$97,450              | 0%   |
| OTHER FINANCING USES          |                    | \$169              | \$0                |                       | \$109,483             | N/A  |
| INTERNAL SERVICE ALL          | \$267,243          | \$278,342          | \$250,029          | \$170,983             | \$170,983             | 0%   |
| CAPITAL OUTLAY                | \$3,201            |                    |                    |                       |                       | N/A  |
| <b>Total Expense Objects:</b> | <b>\$2,410,095</b> | <b>\$2,503,055</b> | <b>\$2,676,691</b> | <b>\$2,435,269</b>    | <b>\$2,986,310</b>    | <b>22.6%</b>   |

## Fund Balance





# Community Development Block Grant

Revenues derived through the Federal Community Development Act are recorded in this fund. Community Development Block Grant (CDBG) receipts are restricted to the revitalization of low and moderate income areas within the City. As required by the U.S. Department of Housing and Urban Development (HUD), the City annually solicits public input regarding the expenditure of these funds.

## Summary

The City of Redondo Beach is projecting \$140.07K of revenue in FY2025, which represents a 58.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 61.2% or \$401.09K to \$254.41K in FY2025.

The City of Redondo Beach has seen significant changes in its Community Development Block Grant fund budget over the years 2023, 2024, and looking ahead to 2025. In 2023, revenues were budgeted to decrease by 2% to \$285,916, while expenditures were expected to increase by 11% to \$502,573. However, the actual revenues for that year were only \$163,842, a decrease of 46%, and actual expenditures were \$122,039, a decrease of 40%. Moving on to 2024, there was a significant increase in both revenues and expenditures. Revenues were budgeted to increase by 18% to \$338,096, while expenditures were expected to rise by 30% to \$655,509. This shows a clear investment in the community's development and growth. Looking ahead to 2025, there is a significant decrease in both revenues and expenditures. Revenues are budgeted to decrease by 43% to \$192,251, while expenditures are expected to decrease by 61% to \$254,415. This may indicate a shift in priorities for the City or a decrease in funding for community development projects. Overall, the changes in the Community Development Block Grant fund budget for Redondo Beach reflect a fluctuation in revenue and expenditure, with a significant increase in 2024 and a decrease in 2025. It will be interesting to see how these changes will impact the City's development and growth in the coming years.

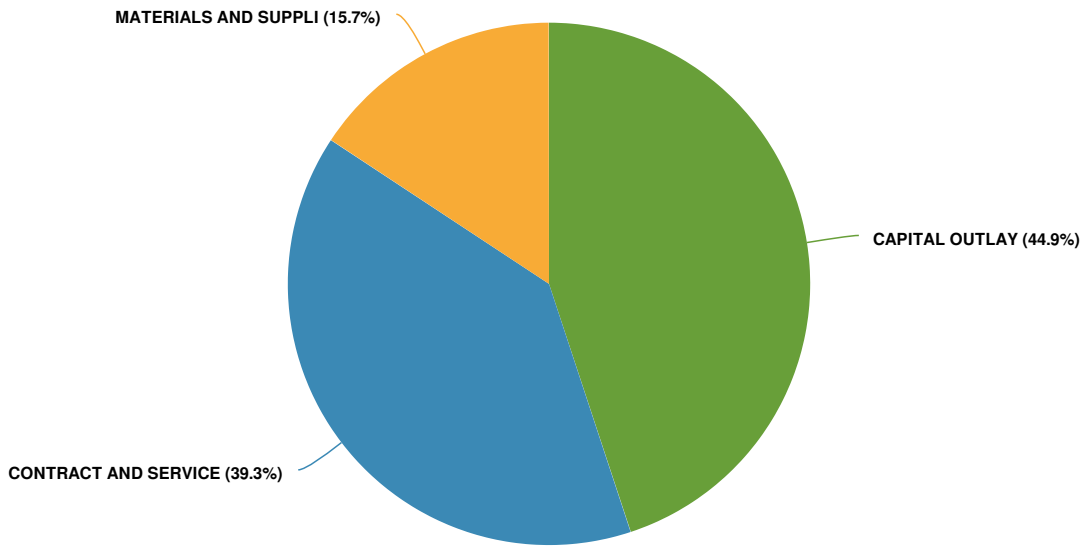
## Community Development Block Grant Comprehensive Summary

| Name                                     | FY2021 ACTUALS    | FY2022 ACTUALS   | FY2023 ACTUALS    | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET |
|--|-------------------|------------------|-------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance:</b>           | N/A               | \$139,148        | -\$369,577        | -\$216,657            | -\$344,466            |
| <b>Revenues</b>                          |                   |                  |                   |                       |                       |
| INTERGOVERNMENTAL                        |                   | \$286,186        | \$163,842         | \$338,096             | \$140,071             |
| OTHER REVENUES                           |                   | \$15,601         |                   |                       |                       |
| <b>Total Revenues:</b>                   |                   | <b>\$301,787</b> | <b>\$163,842</b>  | <b>\$338,096</b>      | <b>\$140,071</b>      |
| <b>Expenditures</b>                      |                   |                  |                   |                       |                       |
| MATERIALS AND SUPPLI                     | \$14,998          | \$5,725          | \$3,030           | \$48,025              | \$40,000              |
| CONTRACT AND SERVICE                     | \$160,194         | \$85,520         | \$81,205          | \$135,257             | \$100,071             |
| CAPITAL OUTLAY                           | \$30,448          | \$111,821        | \$37,804          | \$472,227             | \$114,344             |
| <b>Total Expenditures:</b>               | <b>\$205,639</b>  | <b>\$203,066</b> | <b>\$122,039</b>  | <b>\$655,509</b>      | <b>\$254,415</b>      |
| <b>Total Revenues Less Expenditures:</b> | <b>-\$205,639</b> | <b>\$98,721</b>  | <b>\$41,803</b>   | <b>-\$317,413</b>     | <b>-\$114,344</b>     |
| <b>Ending Fund Balance:</b>              | N/A               | <b>\$237,869</b> | <b>-\$327,774</b> | <b>-\$534,070</b>     | <b>-\$458,810</b>     |

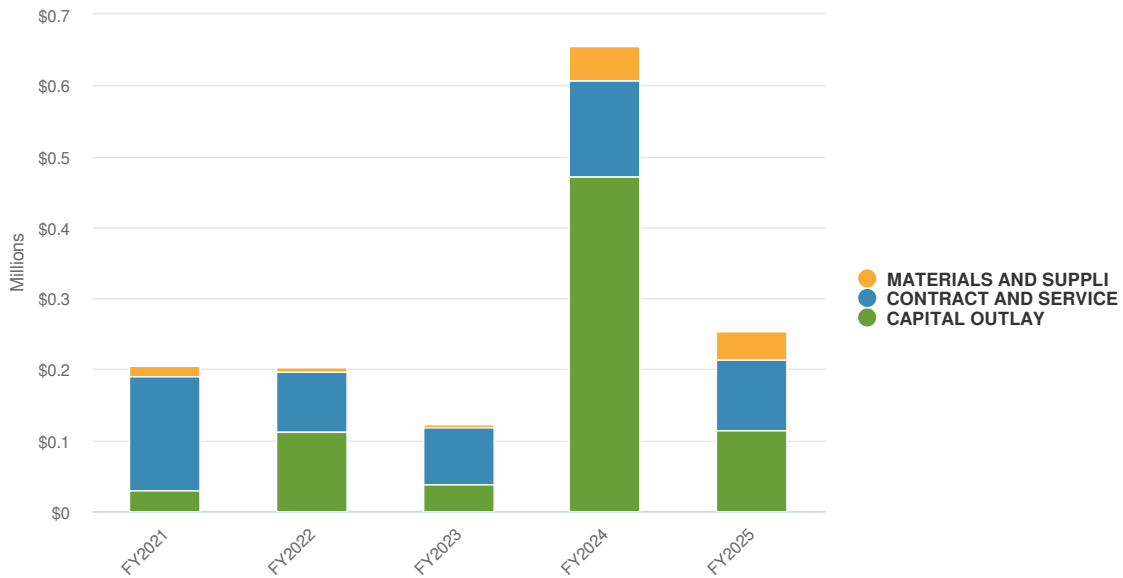


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Community Development Block Grant Fund

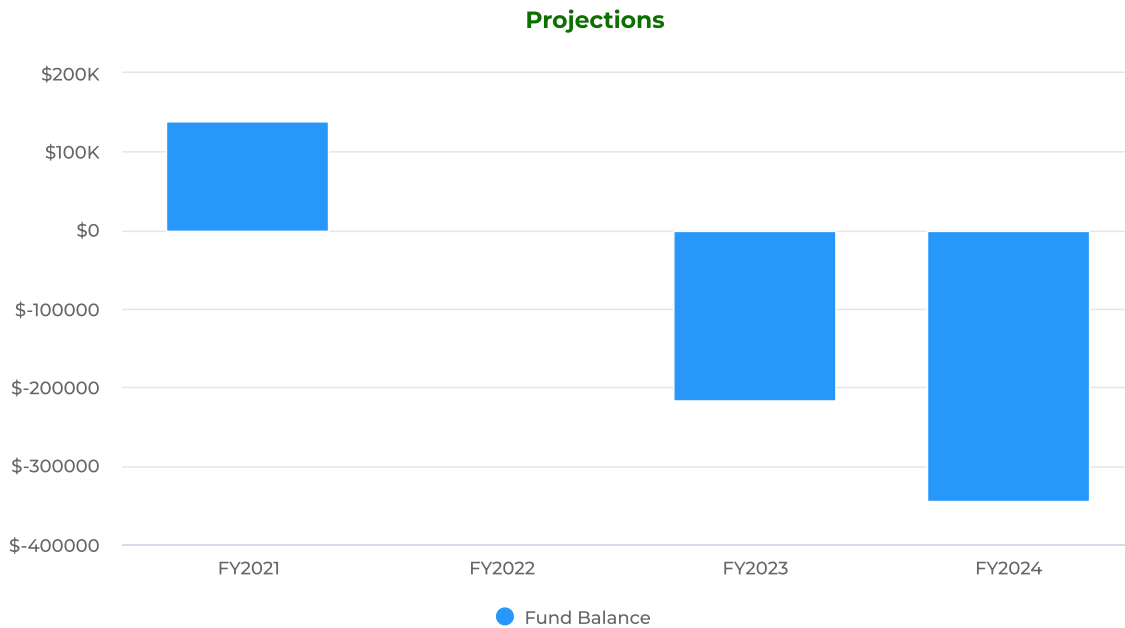


## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Community Development Block Grant Fund



| Name                          | FY2021 ACTUALS   | FY2022 ACTUALS   | FY2023 ACTUALS   | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|------------------|------------------|------------------|-----------------------|-----------------------|--|
| Expense Objects               |                  |                  |                  |                       |                       |  |
| MATERIALS AND SUPPLI          | \$14,998         | \$5,725          | \$3,030          | \$48,025              | \$40,000              | -16.7%   |
| CONTRACT AND SERVICE          | \$160,194        | \$85,520         | \$81,205         | \$135,257             | \$100,071             | -26%   |
| CAPITAL OUTLAY                | \$30,448         | \$111,821        | \$37,804         | \$472,227             | \$114,344             | -75.8%   |
| <b>Total Expense Objects:</b> | <b>\$205,639</b> | <b>\$203,066</b> | <b>\$122,039</b> | <b>\$655,509</b>      | <b>\$254,415</b>      | <b>-61.2%</b>  |

## Fund Balance





## Summary

The City of Redondo Beach is projecting \$8.63M of revenue in FY2025, which represents a 10.0% increase over the prior year. Budgeted expenditures are projected to increase by 10.2% or \$787.84K to \$8.49M in FY2025.

The Housing Authority Fund budget for the City of Redondo Beach has seen significant changes over the years 2023, 2024, and looking ahead to 2025. In 2023, the budgeted revenues were \$6,627,466 and expenditures were \$6,737,666, with an increase of 1%. However, the actual revenues for that year were \$7,340,201, showing a decrease of 2%, while actual expenditures were \$7,564,464, with an increase of 6%.

Moving on to 2024, the budgeted revenues increased by 18% to \$7,846,099, and expenditures also saw a significant increase of 14% to \$7,702,744. Looking ahead to 2025, the budgeted revenues are expected to continue to rise by 10% to \$8,633,644, while expenditures are also budgeted to increase by 10% to \$8,490,587.

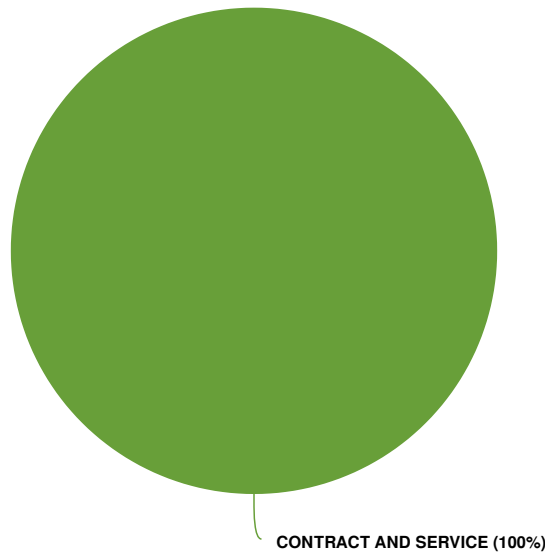
These changes in the Housing Authority Fund budget for Redondo Beach reflect the City's efforts to improve and invest in its housing infrastructure. Despite the decrease in actual revenues in 2023, the City has been able to increase its budgeted revenues for the following years, indicating a positive outlook for the future. These changes also highlight the City's commitment to providing quality housing for its residents.

## Housing Authority Comprehensive Summary

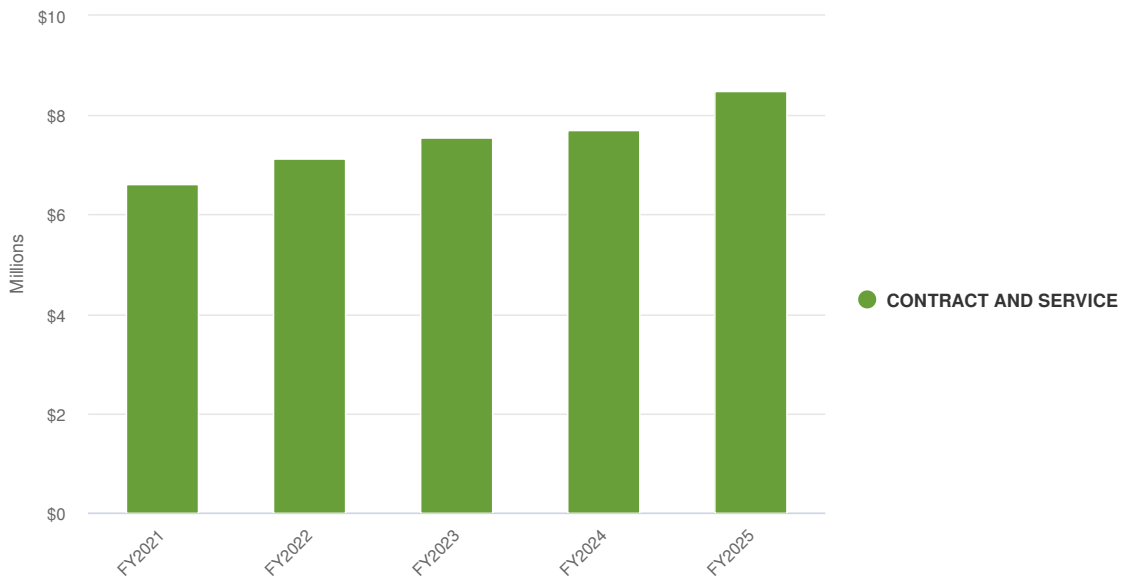
| Name                                     | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET |
|--|--------------------|--------------------|--------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance:</b>           | N/A                | \$1,345,186        | \$1,528,137        | \$1,448,186           | \$1,500,156           |
| <b>Revenues</b>                          |                    |                    |                    |                       |                       |
| INTERGOVERNMENTAL                        | \$6,597,384        | \$7,464,042        | \$7,338,128        | \$7,845,801           | \$8,633,644           |
| USE OF MONEY/PROPERTY                    | \$370              | \$217              | \$2,073            |                       |                       |
| OTHR FINANCING SOURCE                    |                    |                    |                    | \$298                 |                       |
| <b>Total Revenues:</b>                   | <b>\$6,597,754</b> | <b>\$7,464,259</b> | <b>\$7,340,201</b> | <b>\$7,846,099</b>    | <b>\$8,633,644</b>    |
| <b>Expenditures</b>                      |                    |                    |                    |                       |                       |
| CONTRACT AND SERVICE                     | \$6,619,466        | \$7,124,926        | \$7,564,464        | \$7,702,744           | \$8,490,587           |
| <b>Total Expenditures:</b>               | <b>\$6,619,466</b> | <b>\$7,124,926</b> | <b>\$7,564,464</b> | <b>\$7,702,744</b>    | <b>\$8,490,587</b>    |
| <b>Total Revenues Less Expenditures:</b> | <b>-\$21,712</b>   | <b>\$339,333</b>   | <b>-\$224,263</b>  | <b>\$143,355</b>      | <b>\$143,057</b>      |
| <b>Ending Fund Balance:</b>              | N/A                | \$1,684,519        | \$1,303,874        | \$1,591,541           | \$1,643,213           |

# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Housing Authority Fund

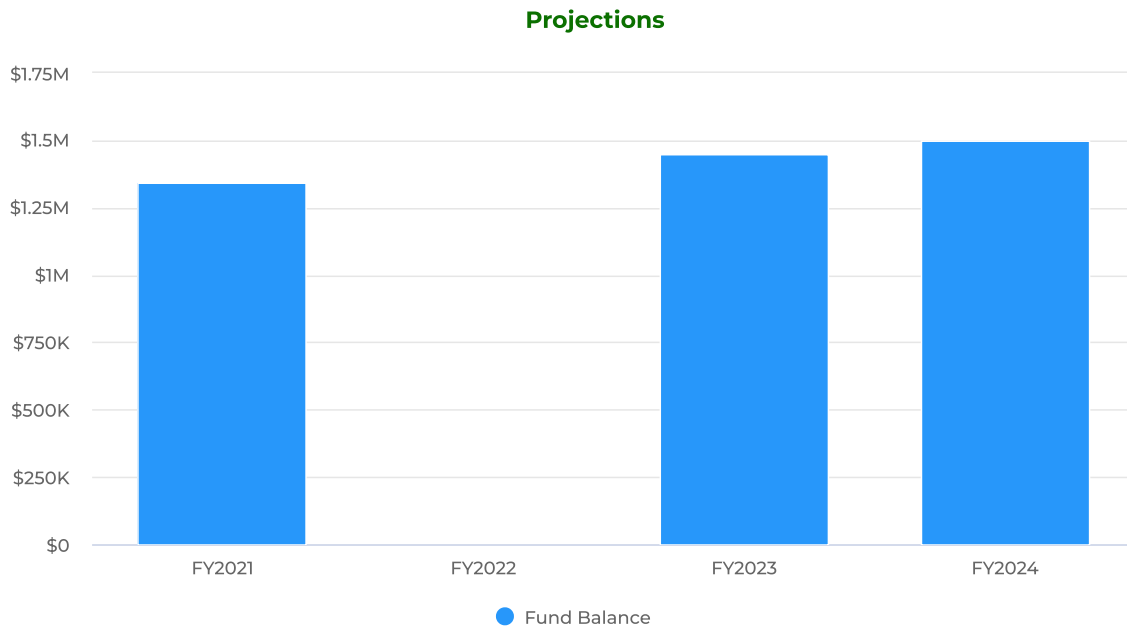


## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Housing Authority Fund



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                    |                    |                       |                       |  |
| CONTRACT AND SERVICE          | \$6,619,466        | \$7,124,926        | \$7,564,464        | \$7,702,744           | \$8,490,587           | 10.2%  |
| <b>Total Expense Objects:</b> | <b>\$6,619,466</b> | <b>\$7,124,926</b> | <b>\$7,564,464</b> | <b>\$7,702,744</b>    | <b>\$8,490,587</b>    | <b>10.2%</b>   |

## Fund Balance





# Successor Agency

Per Redondo Beach City Council Resolution No. CC-1201-561, the Redondo Beach City Council became the Successor Agency to the Redevelopment Agency of the City of Redondo Beach Pursuant To Part 1.85 of Division 24 of the California Health and Safety Code Acting as the Successor Agency to the Redevelopment Agency.

## Summary

The City of Redondo Beach is projecting \$1.15M of revenue in FY2025, which represents a 11.6% increase over the prior year. Budgeted expenditures are projected to increase by 32.8% or \$337.8K to \$1.37M in FY2025.

The City of Redondo Beach's Successor Agency Fund budget has undergone significant changes over the years 2023, 2024, and looking ahead to 2025. In 2023, budgeted revenues and expenditures both saw a decrease of 22%, with budgeted revenues at \$1,030,272 and budgeted expenditures at \$1,030,272. However, actual revenues saw a significant increase of 271%, reaching \$3,003,295, while actual expenditures decreased by 5% to \$1,055,374. Moving on to 2024, budgeted revenues and expenditures remained the same at \$1,030,272, with no change in percentage. Looking ahead to 2025, there is an expected increase in both revenues and expenditures. Budgeted revenues are set to increase by 12% to \$1,150,183, while budgeted expenditures are expected to see a larger increase of 33% to \$1,368,074. These changes in the Successor Agency Fund budget for Redondo Beach reflect the City's efforts to manage and allocate resources effectively. Despite the decrease in budgeted revenues and expenditures in 2023, the actual figures show a significant increase in revenues and a decrease in expenditures. This trend is expected to continue in 2025, with an increase in both revenues and expenditures. These changes demonstrate the City's commitment to responsible financial management and ensuring the success of the Successor Agency fund.

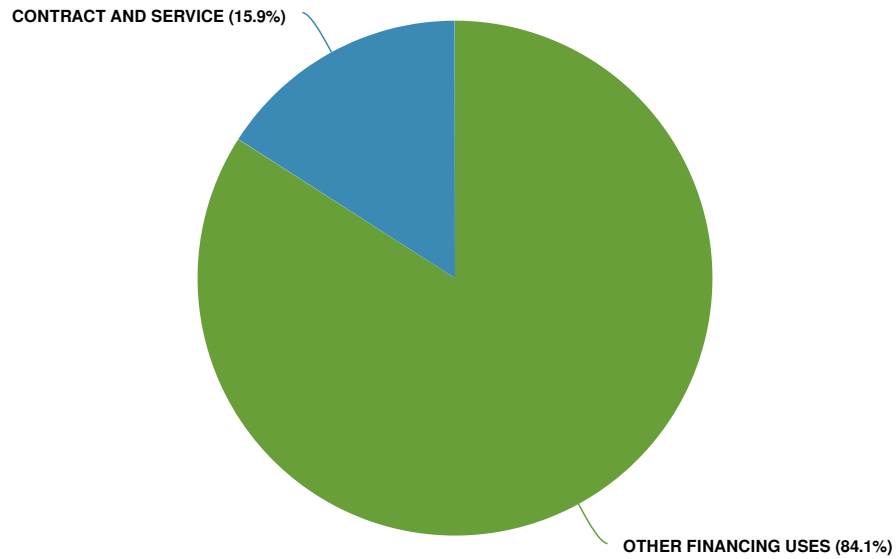
## Successor Agency Comprehensive Summary

| Name                                     | FY2021 ACTUALS     | FY2022 ACTUALS     | FY2023 ACTUALS     | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET |
|--|--------------------|--------------------|--------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance:</b>           | N/A                | N/A                | N/A                | N/A                   | N/A                   |
| <b>Revenues</b>                          |                    |                    |                    |                       |                       |
| TAXES                                    | \$479,308          | \$556,428          | \$2,573,872        | \$647,651             | \$415,655             |
| INTERGOVERNMENTAL                        | \$249,984          |                    | \$125,000          |                       | \$344,307             |
| USE OF MONEY/PROPERTY                    | \$257,600          | \$252,898          | \$304,423          | \$382,621             | \$390,221             |
| <b>Total Revenues:</b>                   | <b>\$986,892</b>   | <b>\$809,326</b>   | <b>\$3,003,295</b> | <b>\$1,030,272</b>    | <b>\$1,150,183</b>    |
| <b>Expenditures</b>                      |                    |                    |                    |                       |                       |
| CONTRACT AND SERVICE                     | \$336,520          | \$291,770          | \$242,993          | \$217,891             | \$217,891             |
| OTHER FINANCING USES                     | \$817,095          | \$814,145          | \$812,381          | \$812,381             | \$1,150,183           |
| <b>Total Expenditures:</b>               | <b>\$1,153,615</b> | <b>\$1,105,915</b> | <b>\$1,055,374</b> | <b>\$1,030,272</b>    | <b>\$1,368,074</b>    |
| <b>Total Revenues Less Expenditures:</b> | <b>-\$166,723</b>  | <b>-\$296,589</b>  | <b>\$1,947,921</b> |                       | <b>-\$217,891</b>     |
| <b>Ending Fund Balance:</b>              | N/A                | N/A                | N/A                | N/A                   | N/A                   |

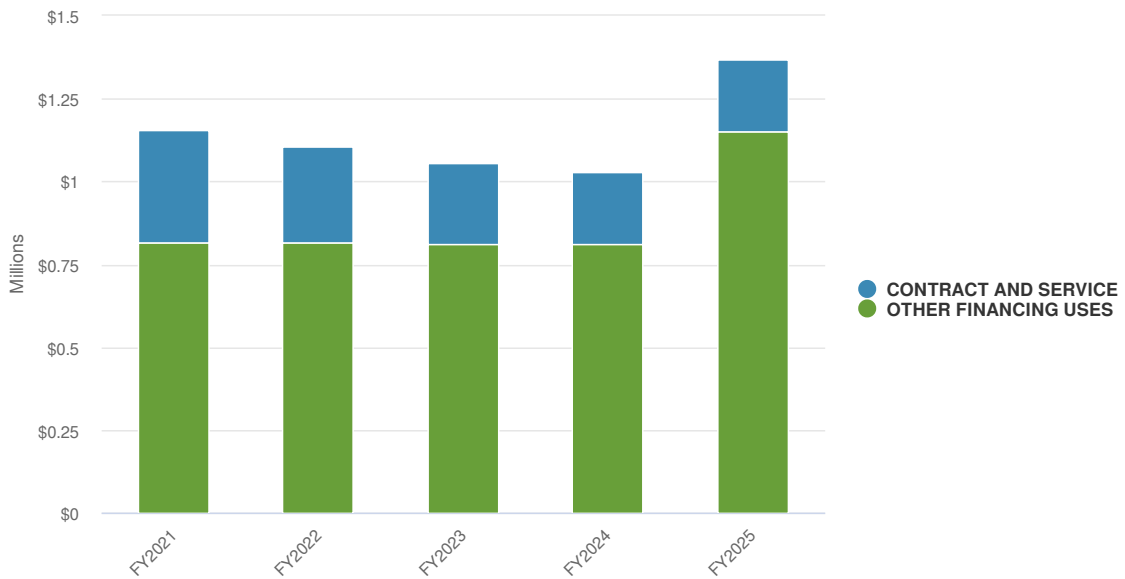


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Successor Agency Fund



## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Successor Agency Fund



| <b>Name</b>                       | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> | <b>FY2024 REVISED<br/>BUDGET vs.<br/>FY2025 Budgeted<br/>(% Change)</b> |
|-----------------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|---|
| Expense Objects                   |                           |                           |                           |                                  |                                  |   |
| CONTRACT AND SERVICE              | \$336,520                 | \$291,770                 | \$242,993                 | \$217,891                        | \$217,891                        | 0%  |
| OTHER FINANCING USES              | \$817,095                 | \$814,145                 | \$812,381                 | \$812,381                        | \$1,150,183                      | 41.6%   |
| <b>Total Expense<br/>Objects:</b> | <b>\$1,153,615</b>        | <b>\$1,105,915</b>        | <b>\$1,055,374</b>        | <b>\$1,030,272</b>               | <b>\$1,368,074</b>               | <b>32.8%</b>  |





# Housing Successor Agency

The Housing Successor Agency, identified in the Annual Comprehensive Financial Report as the Low-Mod Income Housing Fund, is composed of housing assets transferred from the dissolved Redevelopment Agency and funds generated from those assets are used to assist with housing needs for low- and moderate- income individuals.

## Summary

The City of Redondo Beach is projecting \$271.89K of revenue in FY2025, which represents a 24.8% increase over the prior year. Budgeted expenditures are projected to increase by 52.8% or \$138.17K to \$400K in FY2025.

The Housing Successor Agency Fund budget for the City of Redondo Beach has seen significant changes over the past few years. In 2023, the budgeted revenues decreased by 19% to \$217,891, while expenditures decreased by 17% to \$472,845. However, the actual revenues were only \$41,780, a decrease of 57%, and actual expenditures were \$385,722, a decrease of 2%.

Moving on to 2024, the budgeted revenues remained the same at \$217,891. In 2025, the budgeted revenues are expected to increase by 25% to \$271,891, and expenditures are budgeted to increase by 53% to \$400,000.

These changes in the budget reflect the City's efforts to manage its finances and allocate resources effectively. Despite the decrease in actual revenues in 2023, the City has been able to maintain a stable budget and even increase revenues in the future. This shows a strong financial management strategy by the City's Housing Successor Agency.

In conclusion, the City of Redondo Beach has made significant changes to its Housing Successor Agency Fund budget, with a focus on maintaining stability and planning for future growth. These changes demonstrate the City's commitment to responsible financial management and ensuring the well-being of its residents.

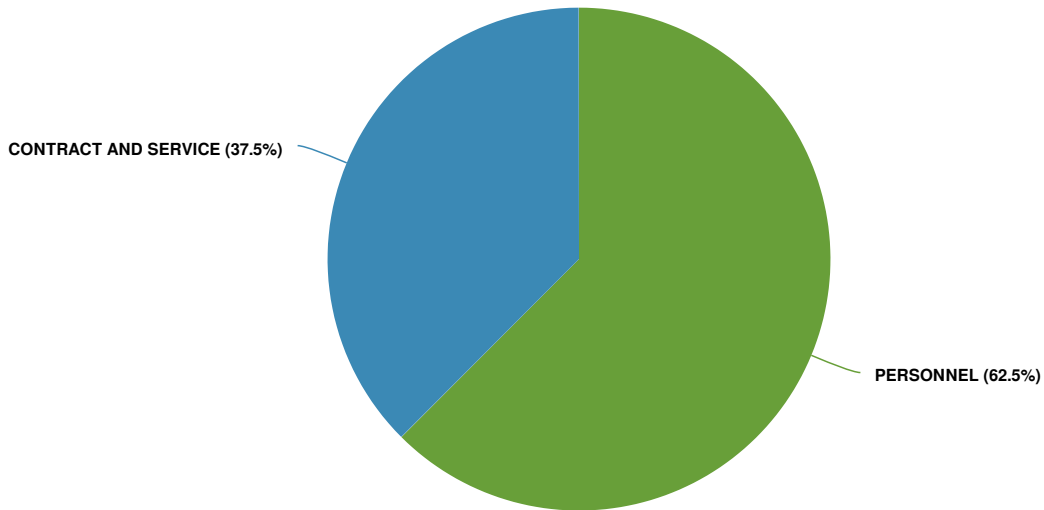
## Housing Successor Agency Comprehensive Summary

| Name                                     | FY2021<br>ACTUALS | FY2022<br>ACTUALS | FY2023<br>ACTUALS | FY2024 REVISED<br>BUDGET | FY2025 ADOPTED<br>BUDGET |
|--|-------------------|-------------------|-------------------|--------------------------|--------------------------|
| <b>Beginning Fund Balance:</b>           | N/A               | N/A               | N/A               | N/A                      | N/A                      |
| <b>Revenues</b>                          |                   |                   |                   |                          |                          |
| OTHER REVENUES                           | \$112,000         | \$21,000          |                   | \$217,891                | \$271,891                |
| USE OF MONEY/PROPERTY                    | -\$3,805          | \$75,465          | \$41,780          |                          |                          |
| <b>Total Revenues:</b>                   | <b>\$108,195</b>  | <b>\$96,465</b>   | <b>\$41,780</b>   | <b>\$217,891</b>         | <b>\$271,891</b>         |
| <b>Expenditures</b>                      |                   |                   |                   |                          |                          |
| PERSONNEL                                |                   | \$286,377         | \$279,000         |                          | \$250,000                |
| FRINGE BENEFITS                          |                   | \$1,322           |                   |                          |                          |
| CONTRACT AND SERVICE                     | \$114,254         | \$104,262         | \$106,722         | \$261,826                | \$150,000                |
| <b>Total Expenditures:</b>               | <b>\$114,254</b>  | <b>\$391,961</b>  | <b>\$385,722</b>  | <b>\$261,826</b>         | <b>\$400,000</b>         |
| <b>Total Revenues Less Expenditures:</b> | <b>-\$6,058</b>   | <b>-\$295,495</b> | <b>-\$343,942</b> | <b>-\$43,935</b>         | <b>-\$128,109</b>        |
| <b>Ending Fund Balance:</b>              | N/A               | N/A               | N/A               | N/A                      | N/A                      |

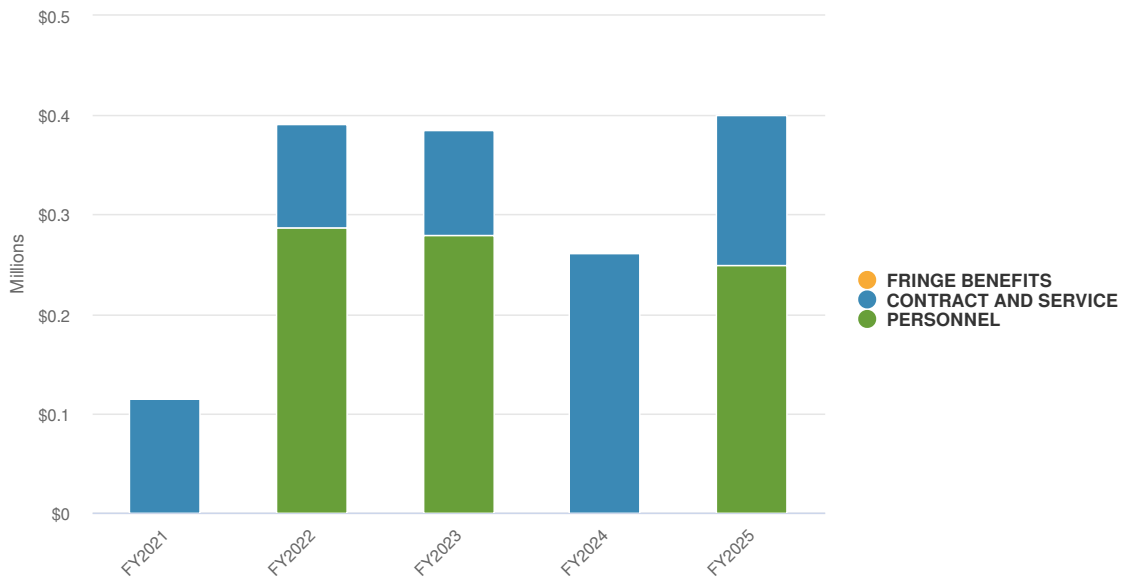


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Housing Successor Agency Fund



## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Housing Successor Agency Fund



| <b>Name</b>                       | <b>FY2021<br/>ACTUALS</b> | <b>FY2022<br/>ACTUALS</b> | <b>FY2023<br/>ACTUALS</b> | <b>FY2024 REVISED<br/>BUDGET</b> | <b>FY2025 ADOPTED<br/>BUDGET</b> | <b>FY2024 REVISED<br/>BUDGET vs.<br/>FY2025 Budgeted<br/>(% Change)</b> |
|-----------------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|---|
| Expense Objects                   |                           |                           |                           |                                  |                                  |   |
| PERSONNEL                         |                           | \$286,377                 | \$279,000                 |                                  | \$250,000                        | N/A   |
| FRINGE BENEFITS                   |                           | \$1,322                   |                           |                                  |                                  | N/A   |
| CONTRACT AND<br>SERVICE           | \$114,254                 | \$104,262                 | \$106,722                 | \$261,826                        | \$150,000                        | -42.7%  |
| <b>Total Expense<br/>Objects:</b> | <b>\$114,254</b>          | <b>\$391,961</b>          | <b>\$385,722</b>          | <b>\$261,826</b>                 | <b>\$400,000</b>                 | <b>52.8%</b>  |





# Community Financing Authority

The Community Financing Authority, a joint powers authority was formed on January 31, 2012, for the purpose of assisting in providing financing, for purposes which are authorized by law and which could finance, lease, own, operate and maintain public capital improvements for any of its members, or to be owned by any of its members.

## Summary

The City of Redondo Beach is projecting \$28.94M of revenue in FY2025, which represents a 82.7% increase over the prior year. Budgeted expenditures are projected to decrease by 0.0% or \$4.47K to \$15.83M in FY2025.

The Community Financing Authority Fund budget for the City of Redondo Beach has seen significant changes over the years 2023, 2024, and looking ahead to 2025. In 2023, the budgeted revenues and expenditures both saw a substantial increase of 103%, reaching \$15,839,408. However, the actual revenues and expenditures for that year were lower than expected, with a decrease of 93% to \$14,619,015 and \$14,284,767 respectively.

Moving on to 2024, the budgeted revenues and expenditures remained the same at \$15,839,408. Looking ahead to 2025, there is a projected increase of 83% in revenues, reaching \$28,937,247. On the other hand, the budgeted expenditures are expected to decrease to \$15,834,933.

These changes in the Community Financing Authority Fund budget for Redondo Beach reflect the City's efforts to manage its finances and allocate resources effectively. While there was a decrease in actual revenues and expenditures in 2023, the City is anticipating a significant increase in revenues for 2025. This shows a positive outlook for the City's financial future and its commitment to responsible budgeting.

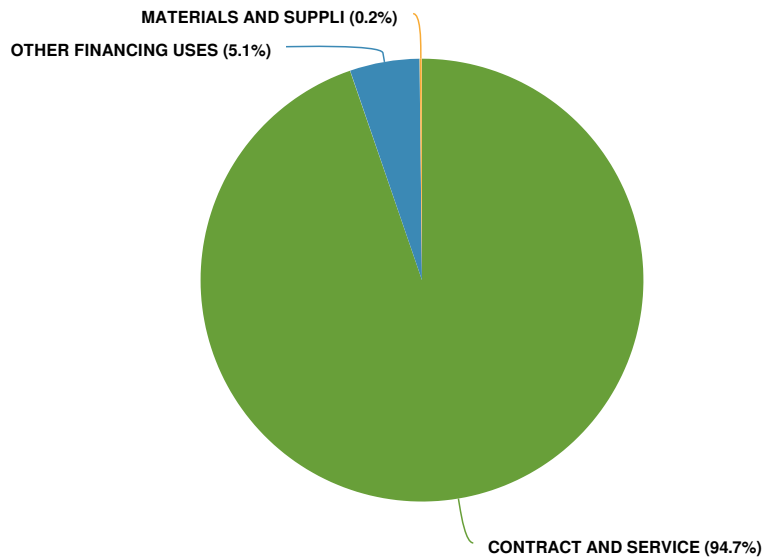
## Community Financing Authority Comprehensive Summary

| Name                                     | FY2021 ACTUALS      | FY2022 ACTUALS       | FY2023 ACTUALS      | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET |
|--|---------------------|----------------------|---------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance:</b>           | N/A                 | \$4,321,799          | \$4,686,658         | N/A                   | N/A                   |
| <b>Revenues</b>                          |                     |                      |                     |                       |                       |
| OTHER REVENUES                           |                     |                      |                     | \$13,102,314          | \$13,102,314          |
| USE OF MONEY/PROPERTY                    | \$563,759           | \$651,317            | \$713,925           | \$273,975             | \$273,975             |
| OTHR FINANCING SOURCE                    | \$2,467,932         | \$199,623,644        | \$13,905,090        | \$2,463,119           | \$15,560,958          |
| <b>Total Revenues:</b>                   | <b>\$3,031,690</b>  | <b>\$200,274,961</b> | <b>\$14,619,015</b> | <b>\$15,839,408</b>   | <b>\$28,937,247</b>   |
| <b>Expenditures</b>                      |                     |                      |                     |                       |                       |
| FRINGE BENEFITS                          |                     | \$192,194,439        |                     |                       |                       |
| MATERIALS AND SUPPLI                     | \$8,338             | \$3,245              | \$8,236             | \$23,350              | \$26,297              |
| CONTRACT AND SERVICE                     | \$1,844,656         | \$6,931,529          | \$13,460,743        | \$15,003,677          | \$15,002,760          |
| OTHER FINANCING USES                     | \$2,240,000         | \$814,145            | \$815,788           | \$812,381             | \$805,876             |
| <b>Total Expenditures:</b>               | <b>\$4,092,994</b>  | <b>\$199,943,359</b> | <b>\$14,284,767</b> | <b>\$15,839,408</b>   | <b>\$15,834,933</b>   |
| <b>Total Revenues Less Expenditures:</b> | <b>-\$1,061,303</b> | <b>\$331,602</b>     | <b>\$334,248</b>    |                       | <b>\$13,102,314</b>   |
| <b>Ending Fund Balance:</b>              | N/A                 | \$4,653,401          | \$5,020,906         | N/A                   | N/A                   |

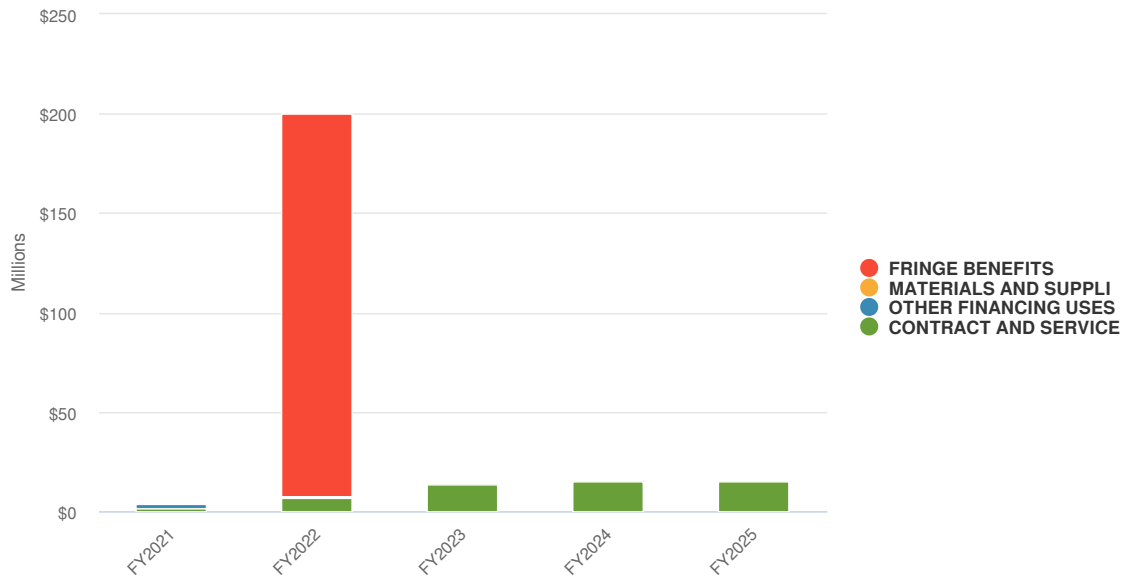


# Expenditures by Expense Type

## FY 2024-25 Adopted Expenditures by Expense Type - Community Financing Authority Fund

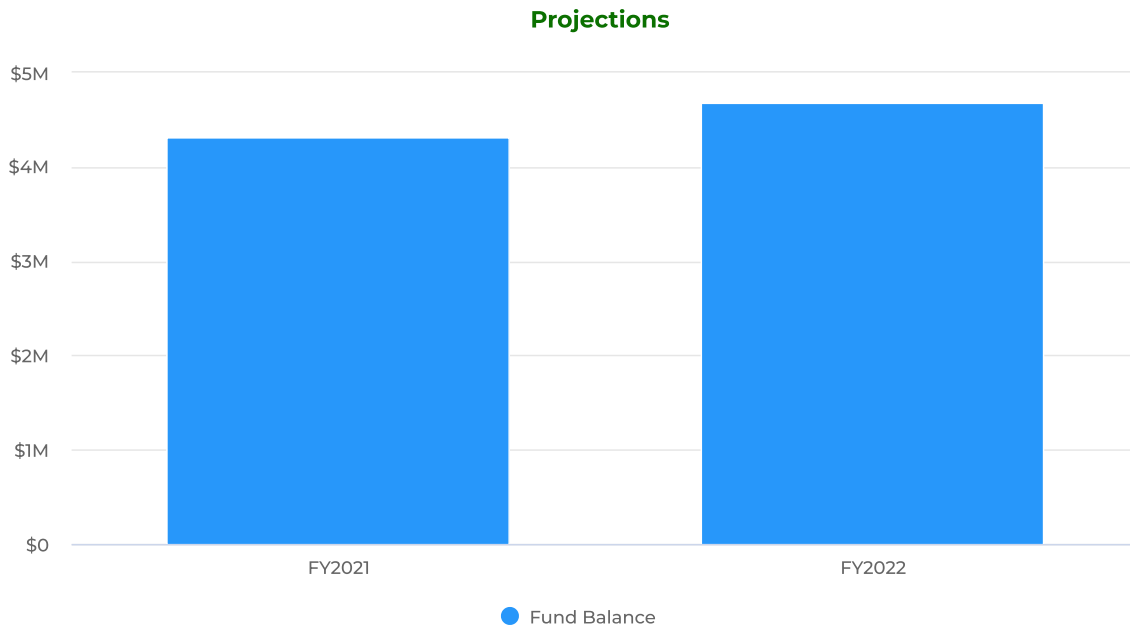


## FY 2024-25 Adopted and Historical Expenditures by Expense Type - Community Financing Authority Fund



| Name                          | FY2021 ACTUALS     | FY2022 ACTUALS       | FY2023 ACTUALS      | FY2024 REVISED BUDGET | FY2025 ADOPTED BUDGET | FY2024 REVISED BUDGET vs. FY2025 Budgeted (% Change) |
|-------------------------------|--------------------|----------------------|---------------------|-----------------------|-----------------------|--|
| Expense Objects               |                    |                      |                     |                       |                       |  |
| FRINGE BENEFITS               |                    | \$192,194,439        |                     |                       |                       | N/A  |
| MATERIALS AND SUPPLI          | \$8,338            | \$3,245              | \$8,236             | \$23,350              | \$26,297              | 12.6%  |
| CONTRACT AND SERVICE          | \$1,844,656        | \$6,931,529          | \$13,460,743        | \$15,003,677          | \$15,002,760          | 0%   |
| OTHER FINANCING USES          | \$2,240,000        | \$814,145            | \$815,788           | \$812,381             | \$805,876             | -0.8%  |
| <b>Total Expense Objects:</b> | <b>\$4,092,994</b> | <b>\$199,943,359</b> | <b>\$14,284,767</b> | <b>\$15,839,408</b>   | <b>\$15,834,933</b>   | <b>0%</b>  |

## Fund Balance





# Mini-Financials: Business Units

The City presents the following as individual units to show cost versus revenue received for the specific services provided.

## Seaside Lagoon

| Funding              |                | Expenditures             |                | Excess/<br>(Deficit) |
|----------------------|----------------|--------------------------|----------------|----------------------|
| Charges for Service  | 490,000        | Personnel                | 523,047        |                      |
| Other Revenues       | 35,760         | Maintenance & Operations | 162,089        |                      |
|                      |                | Internal Service         | 56,908         |                      |
| <b>Total Revenue</b> | <b>525,760</b> | <b>Total Expenditure</b> | <b>742,044</b> | <b>(216,284)</b>     |

The Seaside Lagoon is funded through the Harbor Tidelands Fund.

The Seaside Lagoon offers a fully enclosed saltwater lagoon with small water slides, 10 Picnic Areas with BBQs (reservations needed), and a Private Luau Shelter (reservations needed).

## Redondo Beach Performing Arts Center

| Funding                |                | Expenditures             |                  | Excess/<br>(Deficit) |
|------------------------|----------------|--------------------------|------------------|----------------------|
| Use of Money/ Property | 841,500        | Personnel                | 741,144          |                      |
|                        |                | Maintenance & Operations | 153,260          |                      |
|                        |                | Internal Service         | 785,851          |                      |
| <b>Total Revenue</b>   | <b>841,500</b> | <b>Total Expenditure</b> | <b>1,680,255</b> | <b>(838,755)</b>     |

With its 1453-seat theater, grand lobby, more than 40,000 square feet of special event programming areas, wonderful patron amenities, friendly, onsite staff and plenty of free parking, Redondo Beach Performing Arts Center (RBPAC) is the jewel of the South Bay arts scene.





*Page Intentionally Left Blank*

---

# **FUNDING SOURCES**

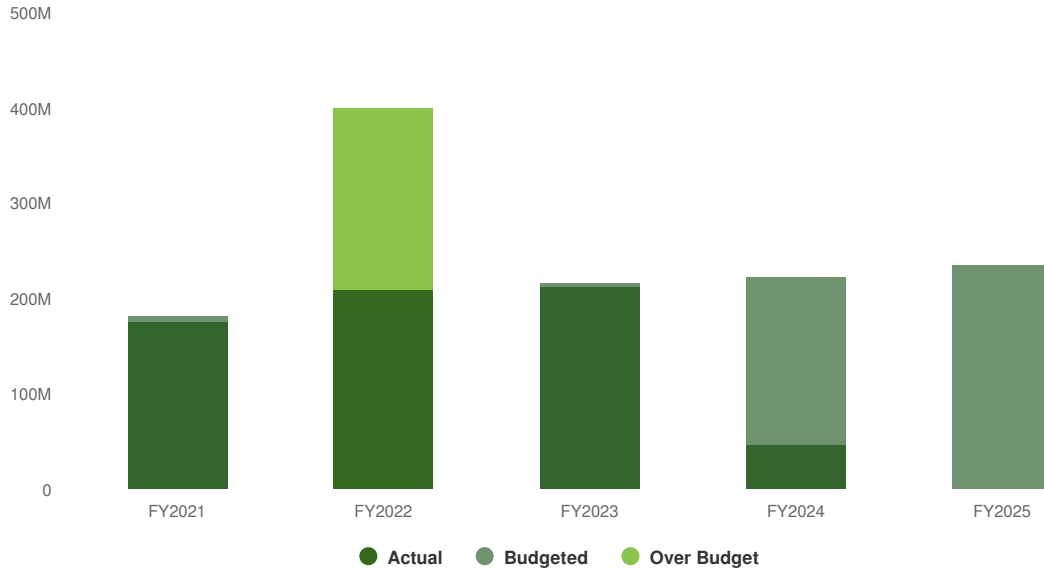
---



# Revenue Estimate Overview

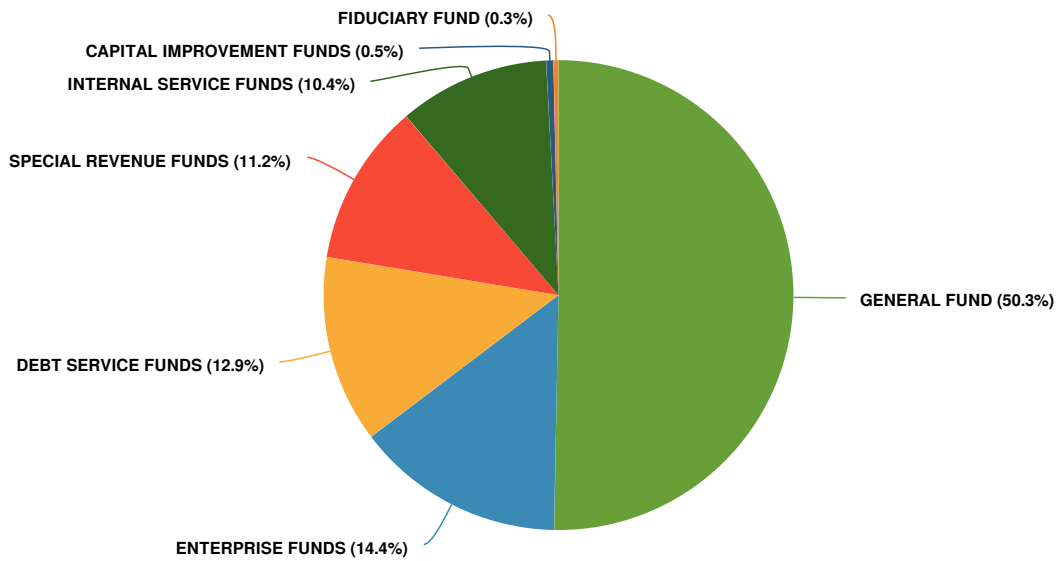
**\$235,760,180** **\$11,732,365**  
(5.24% vs. prior year)

Revenue Overview FY 2024-25 Adopted and Historical Budget vs. Actual

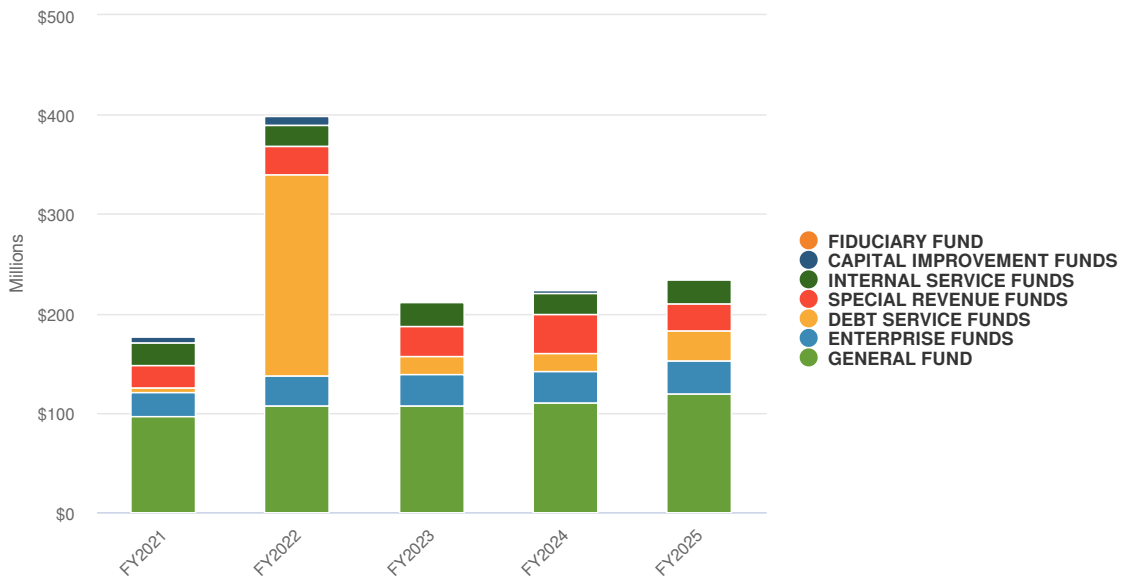


# Revenue by Fund

## FY 2024-25 Adopted Revenue Overview by Fund

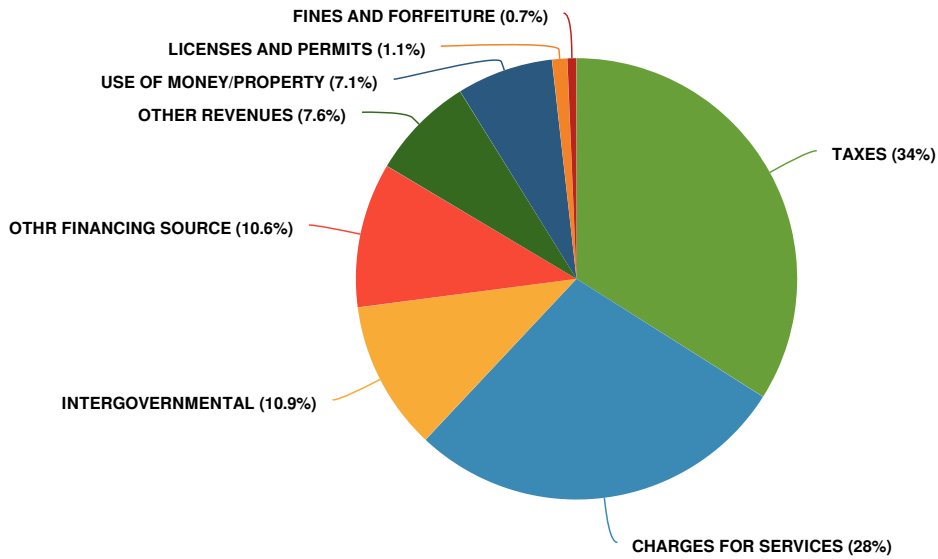


## FY 2024-25 Adopted and Historical Revenue Overview by Fund

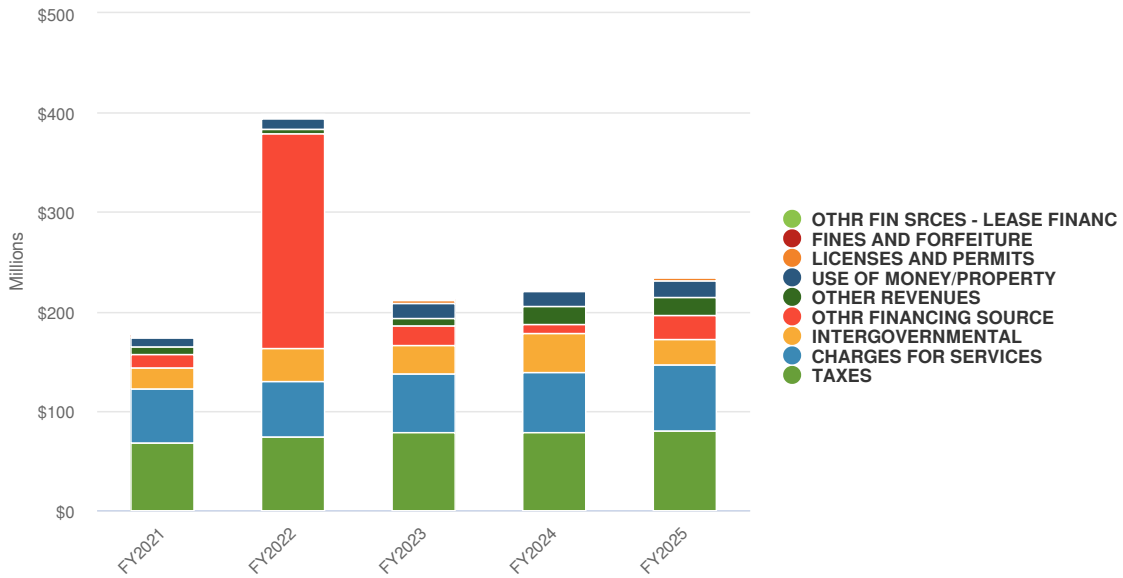


# Revenues by Source

## FY 2024-25 Adopted Revenue Overview by Source



## FY 2024-25 Adopted and Historical Revenue Overview by Source



# Revenue Estimate Overview

**Background:** Staff members from all departments worked in concert with Financial Services staff to develop revenue projections for the coming fiscal year. The projections reflect a somewhat conservative yet consistent approach with both established budget practices and financial principles. Staff considered the qualitative and quantitative methods of forecasting and used techniques such as trend analysis, economic indicators, consultant advice, and professional judgment to arrive at a consensus as to forecasted operating revenue. Revenue forecasting is one of the most challenging aspects in the budget process, as many unknown variables, including changes over which the City has no control, affect the ultimate amount of monies going into the City's coffers. These variables include the impact of fluctuations in the local, regional, statewide, and national economies; consumer habits and demands; and the fiscal impacts of legislative changes.

General Fund revenue from outside sources (revenue excluding overhead and transfers) for FY 2024-25 is estimated at \$98.4 million, representing an increase of \$3.2 million from the FY 2023-24 midyear amount due to modest projected increases in core Property Tax revenue; expected Transient Occupancy Tax (TOT) revenue expected from Marine Avenue hotel properties, and proposed fee increases.

Significant operating revenue sources include: taxes are projected to increase \$2.6 million 3.4%; charges for service by \$0.2 million or 2.8%; use of money and property revenue, reflecting rents and percentages, increased by \$0.1 million or 3.1%, and other revenues at \$0.2 million or 10.3%.

Revenue from overhead is derived from sources internal to the City. The FY 2024-25 amount of \$13.8 million reflects overhead charged to departmental budgets (to best reflect each department's true operating costs), with the corresponding revenue included in the General Fund.

Below are highlights of significant FY 2024-25 General Fund operating revenues compared to FY 2024-25 midyear amounts.

Property Tax revenue for FY 2024-25 is projected to increase by \$1.0 million, or 3.0%, reflecting an incremental improvement in property values as assessed in calendar year 2023. Property tax revenue is the City's number one source of operating revenue.

Property Tax in Lieu of VLF revenue is projected to remain even with the prior year. Property tax in lieu of VLF is vehicle license fee revenue classified as property tax, and the shift in this revenue source parallels growth in base City property values. In FY 2004-05, cities and counties began receiving the additional property tax to replace vehicle license fee (VLF) revenue that the State did not allocate due to budget concerns.

Sales and Use Tax revenue is projected to increase by \$83,000, or 0.8%, reflecting a slow recovery from decreases to projections made at midyear. The City's sales tax consultant, HdL, projects minor improvement from the prior year, consistent with regional and state-wide trends.

Utility Users' Tax (UUT), projections are flat from midyear and from the prior year budget, based on returns flattening in FY 2023-24 compared to high receipts in prior years due to energy price spikes which have since flattened. This estimate is based on analysis of the projected performance from each of the categorical components of the City's UUT tax base, including electricity, natural gas, telecommunications, water, and cable television.

Transient Occupancy Tax (TOT) revenue is projected to increase year over year, (from \$5.8 million in the Adopted FY 2023-24 Budget to \$6.8 million at Mid-Year, and \$8.3 million in FY 2024-25). The proposed increase is due to \$1.5 million in anticipated revenue from the three Marine Avenue hotels, which have not contributed to TOT since the pandemic. Staff anticipates receiving TOT from these properties beginning in December 2024.

Franchise Fees are expected to stay flat for the next fiscal year. Components of franchise fee revenue include Spectrum cable television operations, Southern California Edison electricity franchise, Southern California Gas operations, and Frontier Communications operations.

Business License Tax revenue is expected to remain steady, as receipts in FY 2023-24 show no significant upward trend.

Property Transfer Tax revenue for FY 2024-25 is flat from the midyear reduction of \$0.6 million, reflecting the continuing impact of interest rates on home sales.



Investment Earnings for the General Fund for FY 2024-25 are projected to increase to \$1.5 million from the previous year adopted \$1.3 million, reflecting the year's experience of positive investment returns.

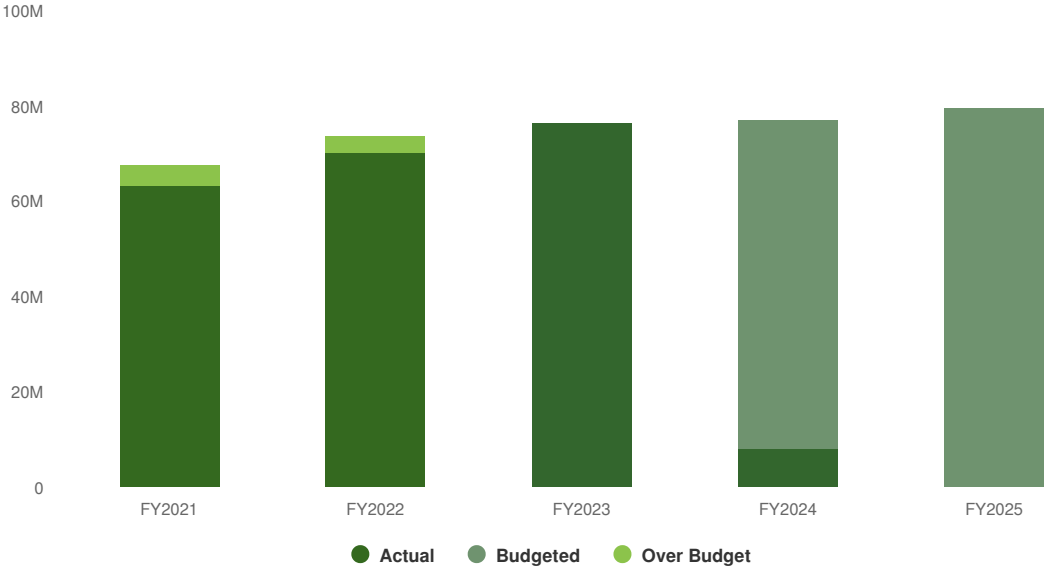
| General Fund                        | FY 2023-24 Midyear/<br>Revised Budget | FY 2024-25 Adopted<br>Budget | Increase/ Decrease |       |
|-------------------------------------|---------------------------------------|------------------------------|--------------------|-------|
|                                     |                                       |                              | \$                 | %     |
| Taxes                               | 77,079,429                            | 79,697,278                   | 2,617,849          | 3.4%  |
| License & Permits                   | 2,412,453                             | 2,571,453                    | 159,000            | 6.6%  |
| Intergovernmental                   | 195,000                               | 195,000                      | -                  | 0.0%  |
| Charges for Services                | 8,709,682                             | 10,608,427                   | 1,898,745          | 21.8% |
| Use of Money & Property             | 3,243,743                             | 3,411,107                    | 167,364            | 5.2%  |
| Fines & Forfeitures                 | 1,312,392                             | 1,520,814                    | 208,422            | 15.9% |
| Other Revenues                      | 2,273,106                             | 2,527,663                    | 254,557            | 11.2% |
| <b>Revenue from Outside Sources</b> | <b>95,225,805</b>                     | <b>100,531,742</b>           | <b>5,305,937</b>   | 5.6%  |
| Overhead                            | 13,809,642                            | 13,809,642                   | -                  | 0.0%  |
| <b>Total General Fund</b>           | <b>109,035,447</b>                    | <b>114,341,385</b>           | <b>5,305,937</b>   | 4.9%  |



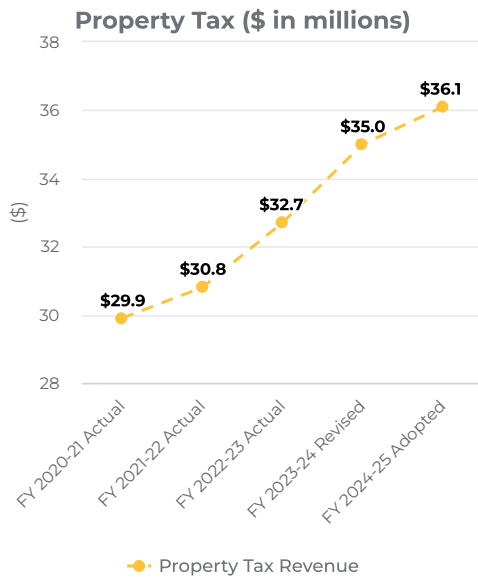
# General Fund - Taxes Summary

**\$79,697,278** **\$2,617,849**  
 (3.40% vs. prior year)

General Fund - Taxes FY 2024-25 Adopted and Historical Budget vs. Actual



## Property Tax

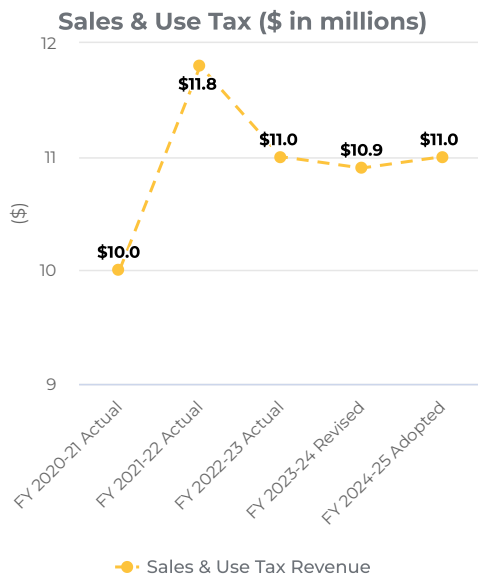


Property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (move-able property) located within the City. Property is assessed by the County Assessor except for certain public utility properties which are assessed by the State Board of Equalization. The property tax rate is based on 1.0% of the assessed value. For every \$1 of property tax collected, \$0.166 goes to the City.

Growth in property tax is realized from the 2.0% annual increase allowed by Proposition 13, increased valuation occurring due to any new construction activity, and the reassessment of property due to resale.

Property tax revenue is projected to increase by \$1.1 million or 3%, reflecting a projected improvement in assessed property values. Property tax revenue is the City's primary source of operating revenue.

## Sales & Use Tax



Sales and use tax are imposed on most retail transactions. The Los Angeles County rate is currently 9.5% of the sale price of taxable goods and services sold at retail in Redondo Beach.

The City receives 1.0% of the taxable sales while the remainder is allocated to the State, County and various transit authorities. Additionally, use tax and sales tax that cannot be easily tied to a permanent place of sale are deposited into a countywide pool that is distributed to jurisdictions based on their pro rata shares of taxable sales.

Sales and use tax revenue is projected to increase slightly by \$83,000 or 0.8% based on the City's tax consultant recommendations, which indicate a slight improvement in performance following a decrease made at FY 2023-24 midyear.

## Utility Users' Tax

The utility users' tax (UUT) is imposed on consumers of electric, gas, cable television, water and telephone services.

UUT revenue has increased sharply in the past five years, driven by energy price increases. This trend has flattened in FY 2023-24, and the FY 2024-25 projection is set at the same level.

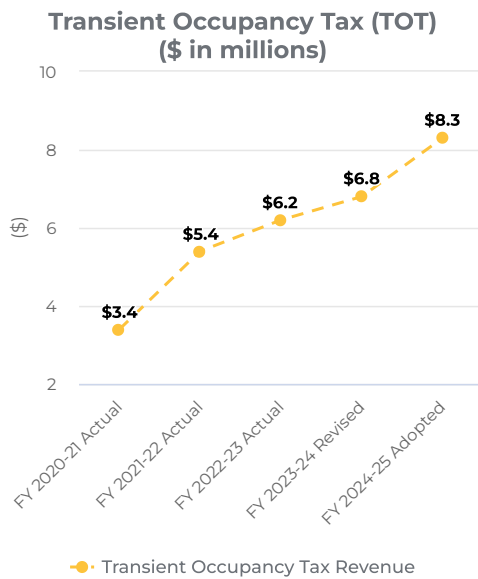


## Transient Occupancy Tax (TOT)

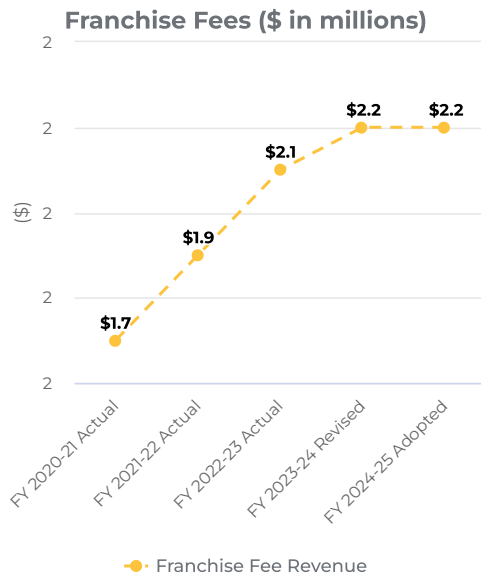
Transient occupancy tax (TOT) is imposed on occupants of hotel, motel, inn, tourist home or other lodging facilities unless such occupancy is for 30 days or longer. The tax is applied to the customer's lodging bill.

The current voter-approved TOT rate of 12% has been in place since July 2005, increasing from the prior 10% rate. The City's TOT continues its recovery post-pandemic.

The projected \$1.5 million or 22% increase is based on expected TOT revenue from the City's three Marine Avenue Hotel properties, which have not contributed to the City's TOT since mid-2020.



## Franchise Fees

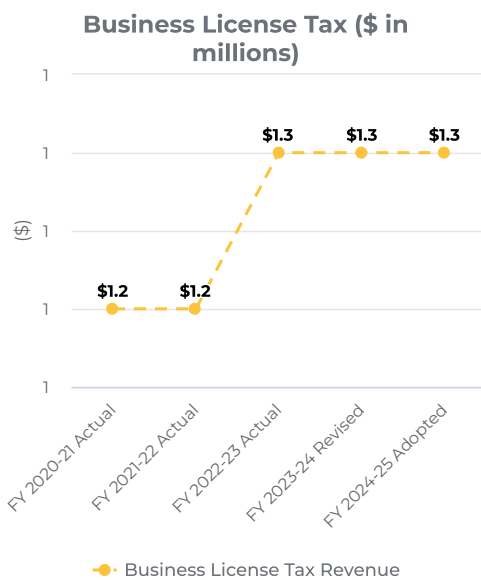


Franchise fees are imposed on privately-owned utility companies for the privilege of using City streets or rights-of-way. The fees are based on a percentage of each utility company's gross receipts.

The City collects franchise fees from Spectrum Cable, Southern California Edison, Southern California Gas Company, and Frontier.

The FY 2024-25 flat revenue projection reflects historical trends and FY 2023-24 receipts to date.

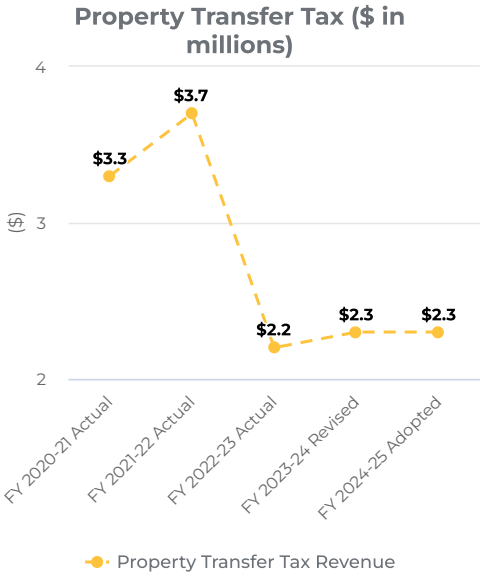
## Business License Tax



Business license tax is imposed on commercial establishments for the privilege of conducting business within the City. The majority of the tax is levied using two factors – a flat rate system and a per-employee charge.

Projected FY 2024-25 business license tax revenue is expected to remain flat consistent with recent trends and current year receipts.

# Property Transfer Tax



Property transfer tax is imposed on any conveyance of real property when a deed change is filed with the County Registrar-Recorder.

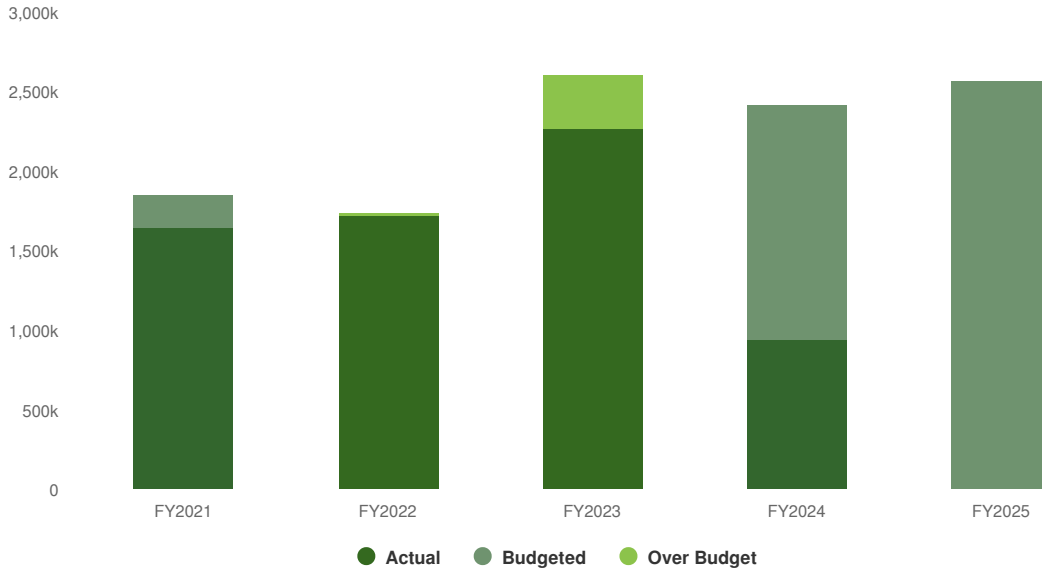
The City's tax rate is \$1.10 per \$500 in sale value, and revenue fluctuates with the sale of property in Redondo Beach.

The FY 2024-25 projection continues the midyear budget decrease, reflecting the ongoing negative impact of interest rates on home sales.

# Licenses and Permits Summary

**\$2,568,953** **\$156,500**  
(6.49% vs. prior year)

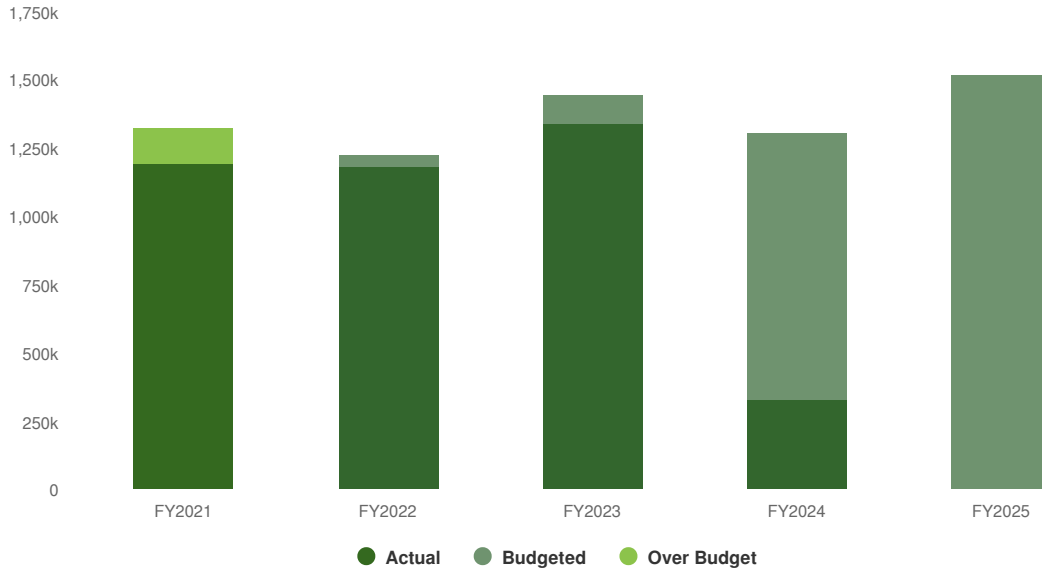
Licenses and Permits FY 2024-25 Adopted and Historical Budget vs. Actual



# Fines and Forfeitures Summary

**\$1,520,814**    **\$208,422**  
(15.88% vs. prior year)

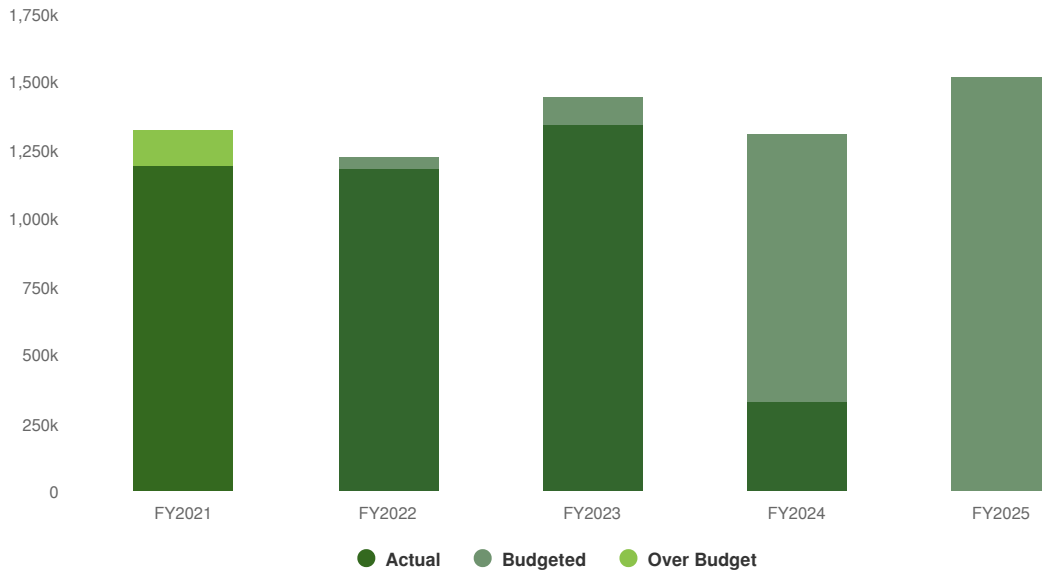
Fines and Forfeitures FY 2024-25 Adopted and Historical Budget vs. Actual



# Use of Money and Property Summary

**\$1,520,814**    **\$208,422**  
(15.88% vs. prior year)

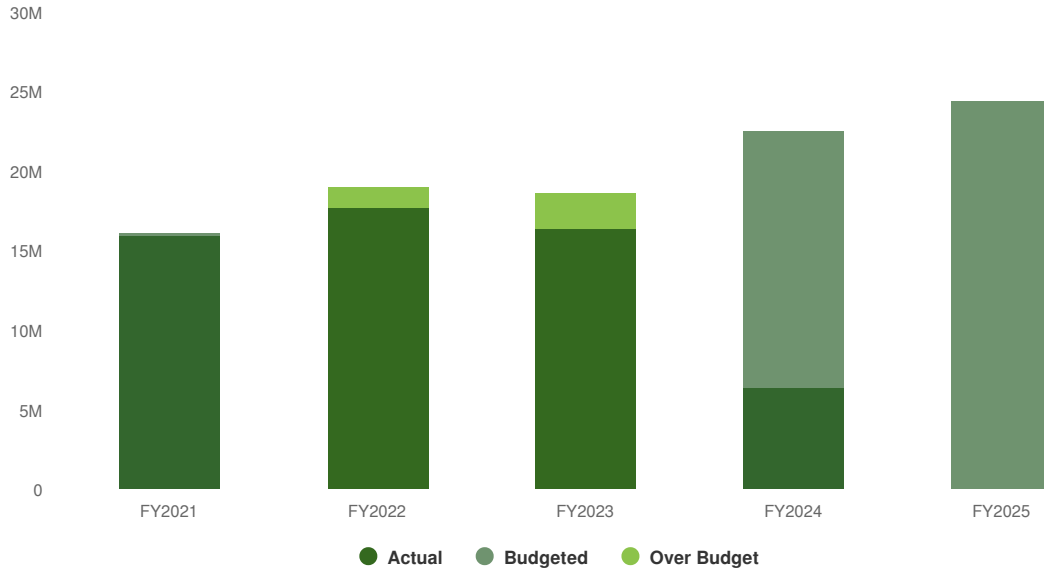
Use of Money and Property FY 2024-25 Adopted and Historical Budget vs. Actual



# Charges for Service Summary

**\$24,420,569** **\$1,901,245**  
(8.44% vs. prior year)

Charges for Service FY 2024-25 Adopted and Historical Budget vs. Actual





*Page Intentionally Left Blank*

---

# DEPARTMENTS

---



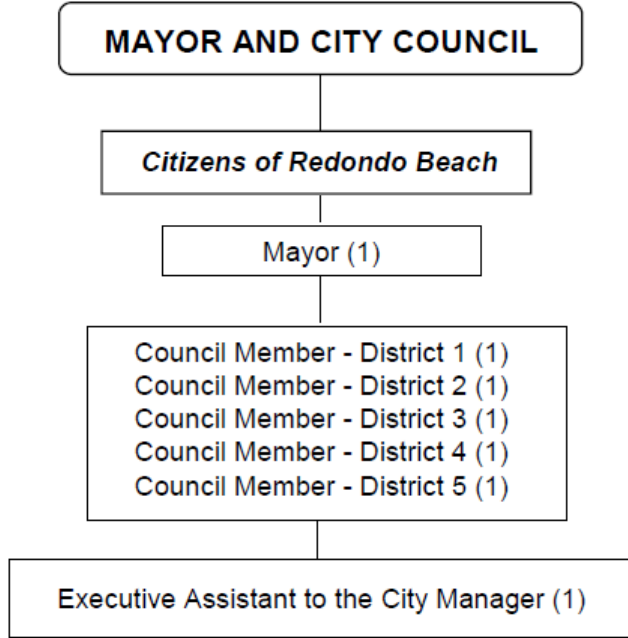
# Mayor & City Council



**Jim Light**  
Mayor

**Mission Statement:** *The City of Redondo Beach is committed to providing the finest services to enhance the quality of life for those who live, work, visit and play in our community.*

# Organizational Chart



# Summary of Personnel

## MAYOR AND CITY COUNCIL

|             |   |
|-------------|---|
| 1.00        | Mayor                                   |
| 5.00        | Council Member                          |
| 1.00        | Executive Assistant to the City Manager |
| <u>7.00</u> |   |

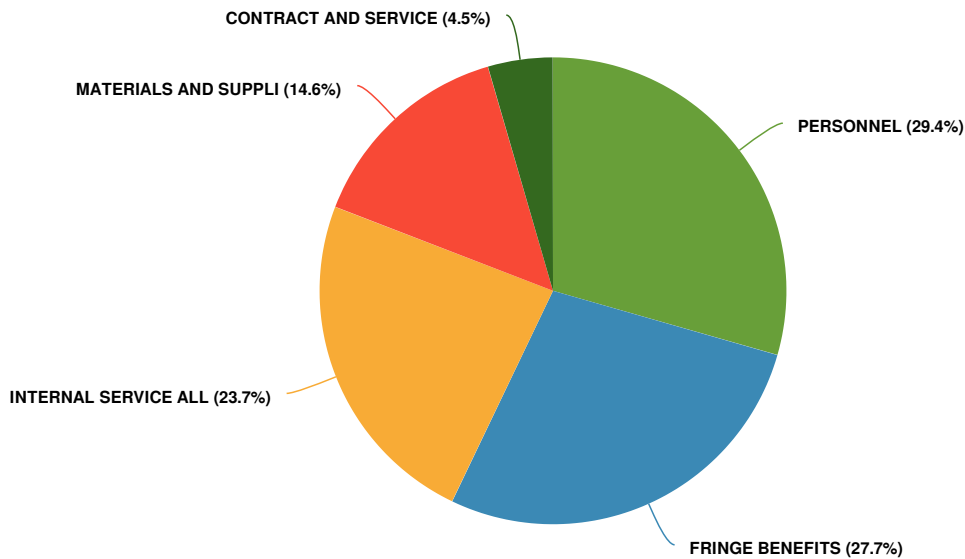
**TOTAL PERSONNEL: 7.00**



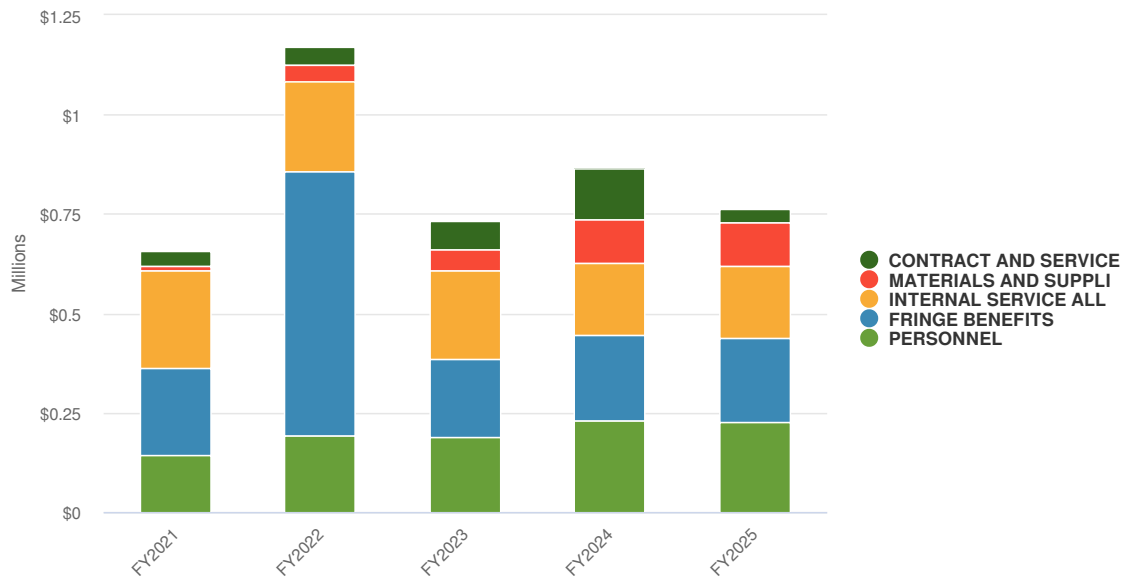
## Expenditures by Expense Type

The Mayor & City Council department's expenditures by expense type for the years 2023, 2024, and 2025 show a mix of increases and decreases in the top three categories. In terms of PERSONNEL expenditures, there was a 3% decrease in 2023 to \$187,317, followed by a 24% increase in 2024 to \$231,463. However, in the upcoming 2025 budget, there will be a 3% decrease to \$225,101. FRINGE BENEFITS expenditures saw a significant 70% decrease in 2023 to \$199,616, followed by a 7% increase in 2024 to \$212,900. The trend continues with a 1% decrease to \$211,682 in the 2025 budget. INTERNAL SERVICE ALL expenditures decreased by 2% in 2023 to \$221,932, followed by a larger 18% decrease in 2024 to \$181,574. There will be no change in this category for the upcoming 2025 budget, remaining at \$181,574. Overall, these changes show a careful balance of budget adjustments in the Mayor & City Council department's expenditures by expense type for the City of Redondo Beach.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## MAYOR AND CITY COUNCIL

| Object Description                      | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |            |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------|------------|
|   | Actual         | Actual         | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 140,159        | 140,794        | 147,088        | 160,068        | 160,068        | 190,057        | 29,989                        | 19%        |
| 500010 - PART-TIME SALARIES             | -              | -              | 386            | 12,663         | 12,663         | 12,663         | -                             | 0%         |
| 500020 - OVERTIME                       | -              | 156            | -              | -              | -              | -              | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | 255            | 48,716         | 35,812         | 52,700         | 52,700         | 17,144         | (35,556)                      | -67%       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 3,577          | 3,961          | 4,030          | 4,045          | 4,045          | 5,236          | 1,191                         | 29%        |
| 500090 - OTHER COMPENSATION             | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -              | -              | -              | 1,987          | -              | (1,987)                       | -100%      |
| 500110 - CAR ALLOWANCE                  | 27,248         | 27,075         | 27,421         | 27,000         | 27,000         | 27,000         | -                             | 0%         |
| 500120 - OTHER PAY                      | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500130 - SICK LEAVE BONUS               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 662            | 5,840          | 6,146          | 6,060          | 6,060          | 6,060          | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | 8,034          | 8,034          | 7,523          | 8,010          | 8,010          | 10,149         | 2,139                         | 27%        |
| 501010 - DENTAL INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501020 - FICA                           | 13,855         | 16,156         | 16,562         | 17,481         | 17,481         | 11,761         | (5,720)                       | -33%       |
| 501030 - LIFE INSURANCE                 | 1,775          | 1,809          | 1,760          | 1,775          | 1,775          | 1,797          | 22                            | 1%         |
| 501040 - VISION INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 110,372        | 114,816        | 113,187        | 120,000        | 120,000        | 124,200        | 4,200                         | 4%         |
| 501060 - MEDICARE                       | 3,240          | 4,297          | 3,975          | 4,088          | 4,088          | 2,751          | (1,337)                       | -33%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 30             | 33             | 32             | 35             | 35             | 35             | -                             | 0%         |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 12,810         | 12,018         | 12,046         | 15,363         | 15,363         | 15,427         | 64                            | 0%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 29,524         | -              | -              | -              | -              | -              | -                             | n/a        |
| 501086 - PENSION (POB)                  | -              | 463,013        | -              | -              | -              | -              | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 5,652          | 5,700          | 5,773          | 6,038          | 6,038          | 6,112          | 74                            | 1%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 5,634          | 5,015          | 4,500          | 5,050          | 5,050          | 5,390          | 340                           | 7%         |
| 501110 - UNEMPLOYMENT                   | 393            | 708            | 690            | 2,000          | 2,000          | 1,000          | (1,000)                       | -50%       |
| <b>TOTAL PERSONNEL</b>                  | <b>363,219</b> | <b>858,142</b> | <b>386,932</b> | <b>442,376</b> | <b>444,363</b> | <b>436,783</b> | <b>(7,580)</b>                | <b>-2%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 2,100          | 370            | 162            | 2,500          | 2,500          | 2,500          | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 5,108          | 16,926         | 21,804         | 36,010         | 36,010         | 36,010         | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 1,860          | 19,627         | 25,989         | 66,064         | 66,064         | 66,064         | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -              | 29             | 83             | 300            | 300            | 300            | -                             | 0%         |
| 510200 - POSTAGE                        | 22             | 6              | 29             | 1,500          | 1,500          | 1,500          | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510220 - MEMBERSHIPS/DUES               | -              | 5,269          | 5,269          | 5,500          | 5,500          | 5,500          | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510240 - MODEMS                         | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510310 - CELL PHONES                    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510620 - UTILITIES - GAS                | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510640 - UTILITIES - WATER              | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | -              | -              | -              | -              | -              | -              | -                             | n/a        |



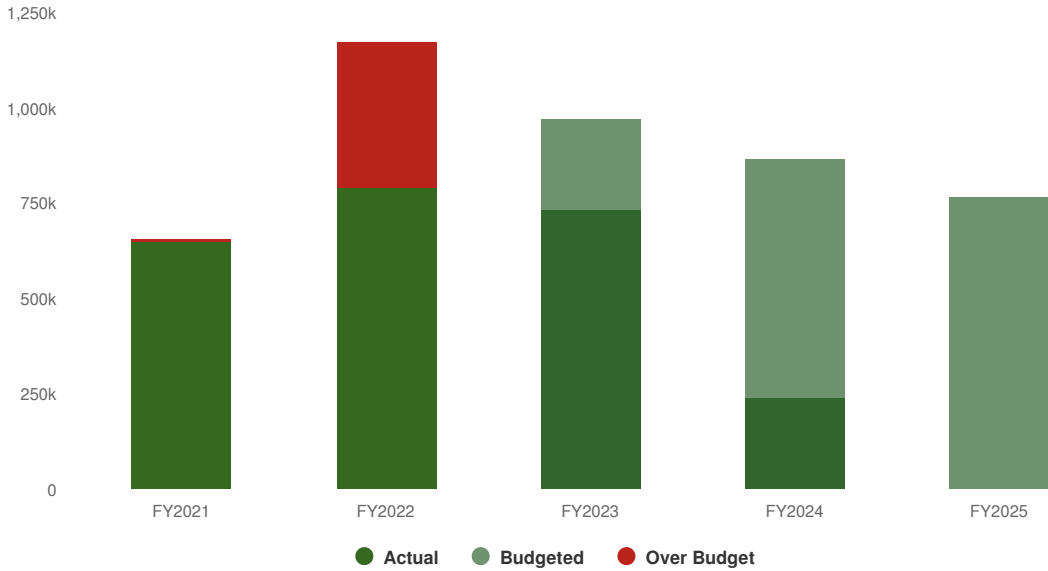
|  |                |                  |                |                |                |                |                 |             |
|--|----------------|------------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 5,000          | 11,171           | 38,833         | 30,173         | 121,340        | 30,173         | (91,167)        | -75%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530080 - DONATION EXPENDITURES                 | -              | -                | -              | -              | 4,240          | 4,240          | -               | 0%          |
| 530090 - HOUSING VOUCHERS                      | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 540000 - DEPRECIATION                          | 31,565         | 31,565           | 31,565         | -              | -              | -              | -               | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -                | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>45,654</b>  | <b>84,963</b>    | <b>123,733</b> | <b>142,047</b> | <b>237,454</b> | <b>146,287</b> | <b>(91,167)</b> | <b>-38%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -                | -              | 16,142         | -              | -              | -               | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -                | -              | 11,945         | -              | -              | -               | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -                | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>28,087</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 43,516         | 49,085           | 41,546         | 41,546         | 43,519         | 43,519         | -               | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 4,687            | -              | -              | -              | -              | -               | n/a         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 1,780          | 1,096            | 1,542          | 1,542          | 1,328          | 1,328          | -               | 0%          |
| 550060 - LIABILITY INSURANCE                   | 63,566         | 57,423           | 63,076         | 63,076         | 23,371         | 23,371         | -               | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 42,041         | 37,224           | 39,549         | 39,549         | 37,844         | 37,844         | -               | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 742            | 742              | 646            | 646            | 646            | 646            | -               | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 392            | 350              | 393            | 393            | 338            | 338            | -               | 0%          |
| 550120 - OVERHEAD                              | 94,610         | 76,048           | 75,180         | 75,180         | 74,528         | 74,528         | -               | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -                | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>246,647</b> | <b>226,655</b>   | <b>221,932</b> | <b>221,932</b> | <b>181,574</b> | <b>181,574</b> | <b>-</b>        | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 560040 - LAND                                  | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES               | -              | -                | -              | -              | -              | -              | -               | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -              | -                | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>n/a</b>  |
| <b>TOTAL</b>                                   | <b>655,520</b> | <b>1,169,760</b> | <b>732,598</b> | <b>834,442</b> | <b>863,391</b> | <b>764,643</b> | <b>(98,748)</b> | <b>-11%</b> |



# Expenditures Summary

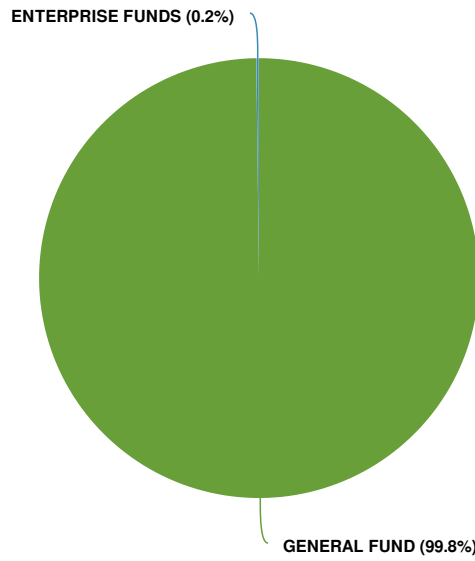
**\$764,643** **-\$98,748**  
(-11.44% vs. prior year)

Mayor & City Council FY 2024-25 Adopted and Historical Budget vs. Actual

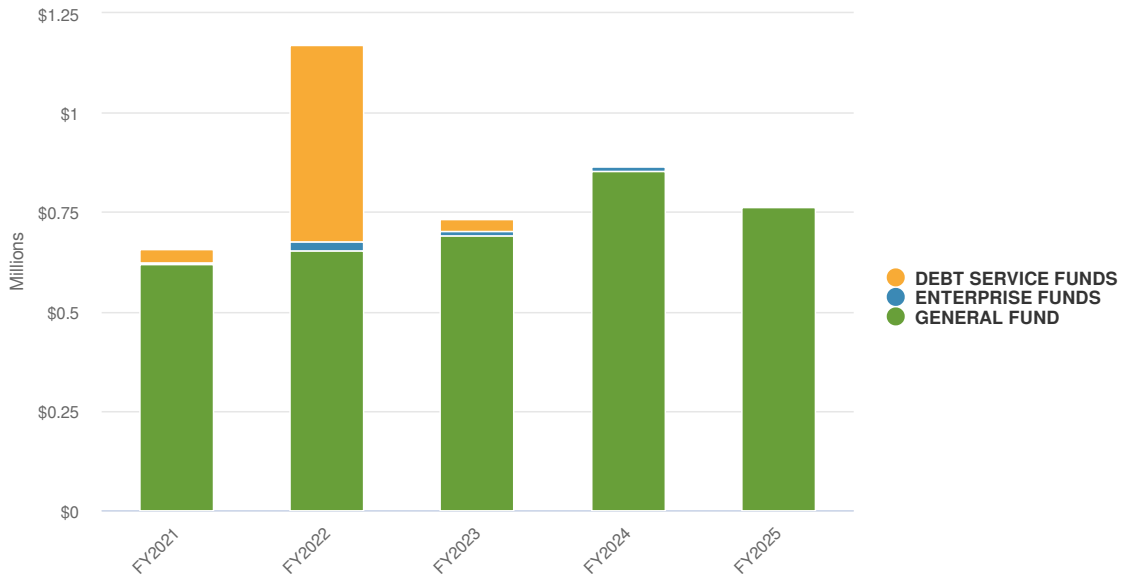


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund



## FY 2024-25 Adopted and Historical Expenditures by Fund



## Core Service Activities

- Set City policy, strategic plan goals and objectives, and provide leadership and accountability to ensure City-approved initiatives are implemented.
- Represent the public and communicate with constituents via telephone, email, letters and regular district meetings on a variety of issues throughout the year, including after hours, weekends, and holidays.
- Hold approximately 38 regular and special public meetings over the course of the year to conduct public business.
- Hold approximately 12 meetings of the Housing Authority, Parking Authority, Public Financing Authority, Community Financing Authority, and the Successor Agency to the Redevelopment Agency.
- Conduct an annual workshop, and periodically review and approve the City's Strategic Plan.
- Review and adopt the annual City budget.
- Review and adopt the Five-Year Capital Improvement Plan.
- Participate in committee meetings of certain regional, State, and national organizations in which the City holds membership in order to stay current on issues and trends affecting local government.
- Work with elected State and Federal legislators to advocate for local funding and governmental policy decisions that are consistent with the City's legislative platform.
- Present approximately 150 public proclamations and commendations to community members and organizations.
- Review and enact nearly 100 resolutions and ordinances annually.
- Conduct public hearings as needed in a quasi-judicial role.
- Provide leadership and direction to the City Manager and oversee the execution of City Council directives.
- Attend community events to strengthen ties with stakeholders throughout the community.
- Communicate with members of the press on issues of concern to Redondo Beach when appropriate.
- Cultivate productive intergovernmental relationships based on issues of common interest between cities and other governmental entities.
- Conduct the Mayor's State of the City address.

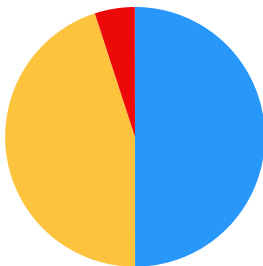
## Key Projects and Assignments

- Consider recommendations from the General Plan Advisory Committee and the Planning Commission on updates to the City's General Plan by October 2024.
- Consider recommendations from the City Charter Review Committee on possible updates to the City Charter by November 2024.
- Lead the City's participation on issues related to the future of the AES site by June 2025.
- Support advocacy efforts at various State and Federal Government agencies to pursue funding for City projects by June 2025.
- Support advocacy efforts on the Metro Green Line extension by June 2025.
- Consider recommendations on potential capital resources or financing opportunities to replace or renovate civic facilities by November 2024.

## Customer Service and Referrals

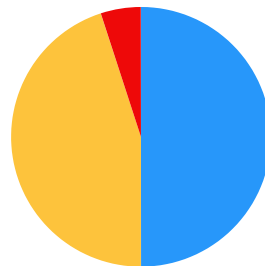
Respond to more than 500 constituent requests annually.

Adopted FY 2023-24



- Core Service Activities **1,040 Staff Hours** (50.00%)
- Key Projects and Assignments **936 Staff Hours** (45.00%)
- Customer Service and Referrals **104 Staff Hours** (5.00%)

Adopted FY 2024-25



- Core Service Activities **1,040 Staff Hours** (50.00%)
- Key Projects and Assignments **936 Staff Hours** (45.00%)
- Customer Service and Referrals **104 Staff Hours** (5.00%)



*Page Intentionally Left Blank*

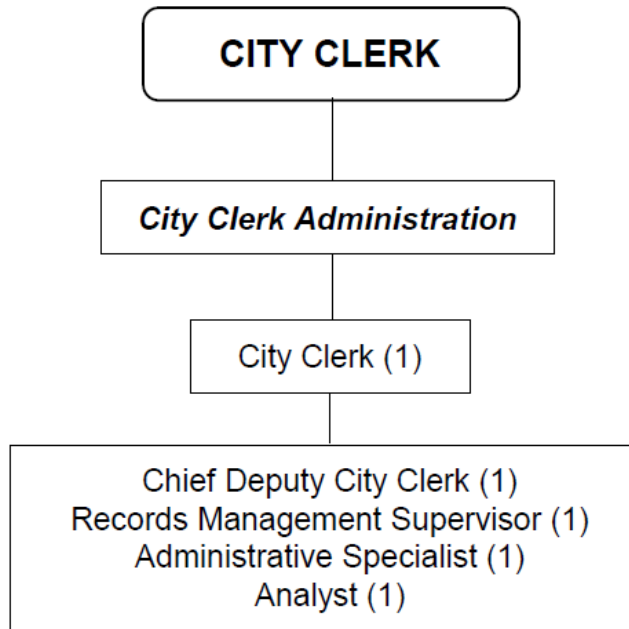
## City Clerk



**Eleanor Manzano**  
City Clerk

**Mission Statement:** *The City Clerk's department, in partnership with the community, City Council, and City departments, is expanding the democratic process to increase accessibility to public records, and strengthen the community's faith in local government by preserving history while preparing for the future. Our vision is to create an environment that enables and inspires others to exceed their own expectations and to act with integrity, fairness and courage.*

# Organizational Chart



# Summary of Personnel

## CITY CLERK

|             |                               |
|-------------|-------------------------------|
| 1.00        | City Clerk                    |
| 1.00        | Chief Deputy City Clerk       |
| 1.00        | Records Management Supervisor |
| 1.00        | Administrative Specialist     |
| <u>1.00</u> | Analyst                       |
| 5.00        |                               |

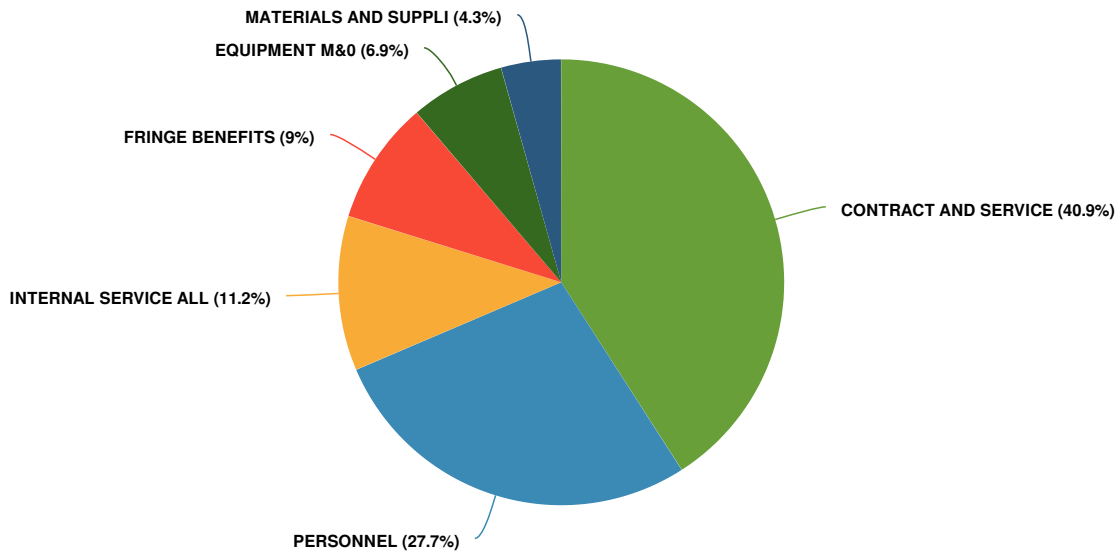
**TOTAL PERSONNEL: 5.00**



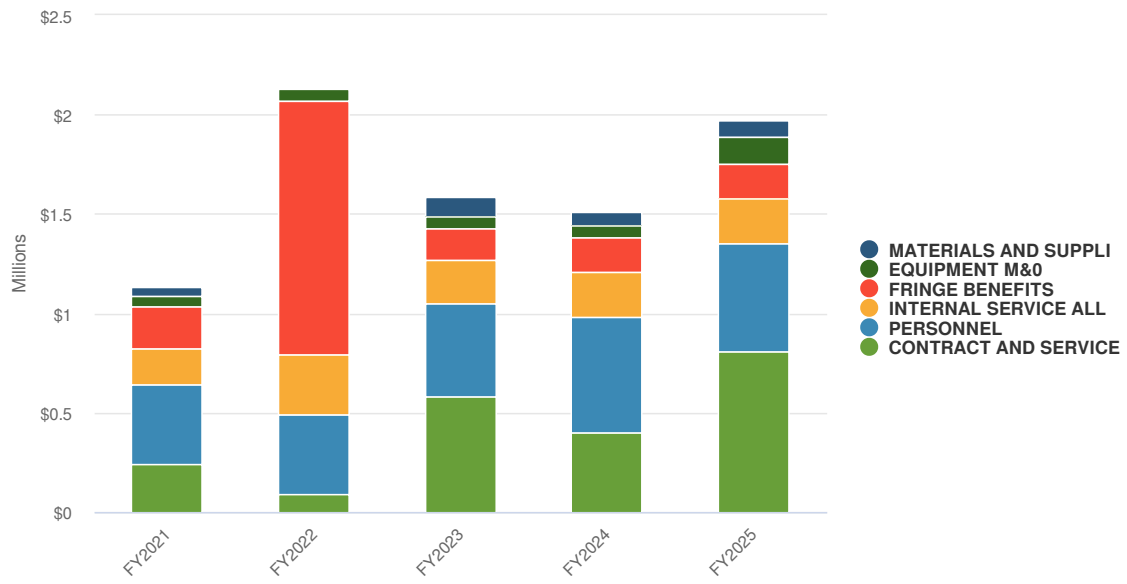
## Expenditures by Expense Type

The City Clerk's expenditures by expense type for the years 2023, 2024, and 2025 have seen significant changes. In 2023, CONTRACT AND SERVICE expenditures increased by 523% to \$580,481, but then decreased by 31% to \$400,811 in 2024. However, in the upcoming 2025 budget, it is expected to increase by 102% to \$808,047. PERSONNEL expenditures also saw an increase in 2023, rising by 16% to \$466,806, and then by 25% to \$584,298 in 2024. However, in the 2025 budget, it is projected to decrease by 6% to \$546,713. INTERNAL SERVICE ALL expenditures, on the other hand, decreased by 26% to \$218,810 in 2023, but then saw a slight increase of 1% to \$221,491 in 2024. The 2025 budget does not show any change, with the expenditures remaining at \$221,491. These changes reflect the City of Redondo Beach's efforts to allocate funds efficiently and effectively for the benefit of its citizens.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## CITY CLERK

| Object Description                      | FY 20-21       | FY 21-22         | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |            |
|---|----------------|------------------|----------------|----------------|----------------|----------------|-------------------------------|------------|
|   | Actual         | Actual           | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 301,924        | 349,180          | 347,930        | 375,342        | 375,342        | 477,314        | 101,972                       | 27%        |
| 500010 - PART-TIME SALARIES             | 61,773         | 19,785           | 39,408         | 38,567         | 38,567         | 46,713         | 8,146                         | 21%        |
| 500020 - OVERTIME                       | 16,871         | 16,053           | 25,346         | 9,500          | 9,500          | 7,000          | (2,500)                       | -26%       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 25,914         | 16,254           | 54,122         | 14,454         | 14,454         | 15,687         | 1,233                         | 9%         |
| 500090 - OTHER COMPENSATION             | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -                | -              | 136,650        | 146,435        | -              | (146,435)                     | -100%      |
| 500110 - CAR ALLOWANCE                  | 4,512          | 4,512            | 4,512          | 4,500          | 4,500          | 4,500          | -                             | 0%         |
| 500120 - OTHER PAY                      | 111            | -                | -              | -              | -              | -              | -                             | n/a        |
| 500130 - SICK LEAVE BONUS               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 662            | 662              | 662            | 660            | 660            | 1,320          | 660                           | 100%       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501020 - FICA                           | 25,509         | 24,702           | 28,965         | 24,510         | 24,510         | 26,387         | 1,877                         | 8%         |
| 501030 - LIFE INSURANCE                 | 601            | 671              | 661            | 672            | 672            | 912            | 240                           | 36%        |
| 501040 - VISION INSURANCE               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 36,291         | 58,568           | 67,295         | 73,200         | 73,200         | 67,800         | (5,400)                       | -7%        |
| 501060 - MEDICARE                       | 6,165          | 5,929            | 6,846          | 5,732          | 5,732          | 6,171          | 439                           | 8%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 14             | 18               | 18             | 20             | 20             | 25             | 5                             | 25%        |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 30,466         | 34,422           | 32,720         | 38,677         | 38,677         | 43,879         | 5,202                         | 13%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 81,410         | -                | -              | -              | -              | -              | -                             | n/a        |
| 501086 - PENSION (POB)                  | -              | 1,124,460        | -              | -              | -              | -              | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 9,853          | 9,848            | 9,922          | 10,231         | 10,231         | 9,180          | (1,051)                       | -10%       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 12,112         | 13,766           | 11,787         | 12,717         | 12,717         | 14,470         | 1,753                         | 14%        |
| 501110 - UNEMPLOYMENT                   | 1,012          | 1,249            | 1,261          | 2,000          | 2,000          | 2,500          | 500                           | 25%        |
| <b>TOTAL PERSONNEL</b>                  | <b>615,200</b> | <b>1,680,078</b> | <b>631,455</b> | <b>747,432</b> | <b>757,217</b> | <b>723,857</b> | <b>(33,360)</b>               | <b>-4%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 4,060          | 952              | 4,926          | 1,430          | 1,430          | 2,580          | 1,150                         | 80%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 3,506          | 48               | 7,251          | 2,600          | 2,600          | 3,850          | 1,250                         | 48%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 630            | 1,914            | 1,693          | 2,732          | 2,732          | 15,232         | 12,500                        | 458%       |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -                | -              | 200            | 200            | 200            | -                             | 0%         |
| 510200 - POSTAGE                        | 35,645         | 599              | 73,935         | 58,960         | 58,960         | 59,860         | 900                           | 2%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 64             | (26)             | 212            | 940            | 940            | 1,440          | 500                           | 53%        |
| 510220 - MEMBERSHIPS/DUES               | 1,637          | 820              | 2,002          | 1,605          | 1,605          | 2,643          | 1,038                         | 65%        |
| 510230 - LIBRARY MATERIALS              | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510240 - MODEMS                         | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510310 - CELL PHONES                    | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -              | -                | 2,450          | -              | -              | -              | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510620 - UTILITIES - GAS                | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510640 - UTILITIES - WATER              | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | 56,169         | 58,213           | 60,331         | 58,976         | 58,976         | 135,276        | 76,300                        | 129%       |



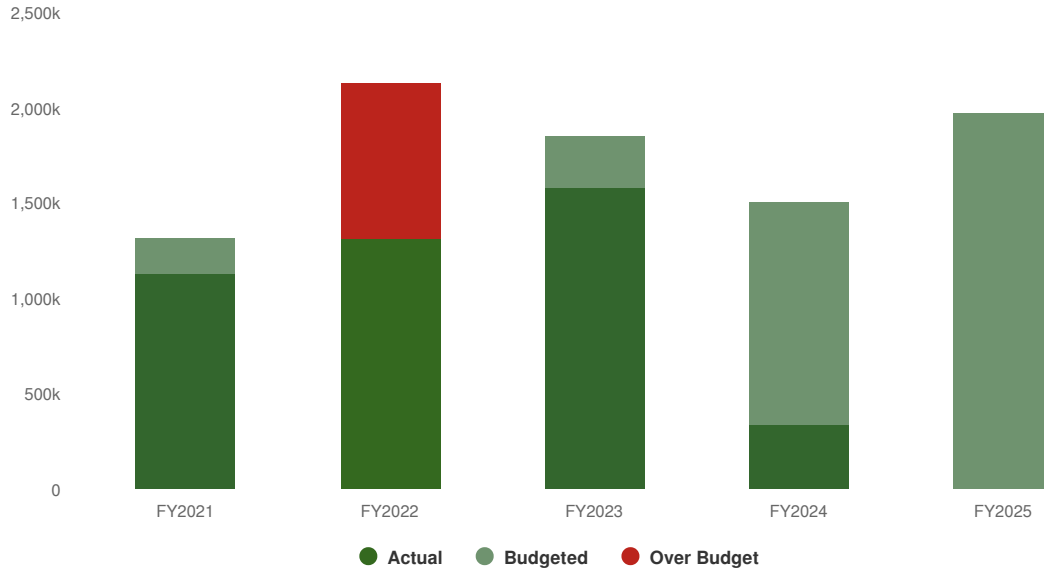
|  |                  |                  |                  |                  |                  |                  |                |            |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------|
| 520010 - MAINTENANCE/REPAIR                    | 307              | 1,410            | 530              | 500              | 500              | 500              | -              | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | 500              | 500              | 150              | (350)          | -70%       |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 238,199          | 93,176           | 580,481          | 306,968          | 400,311          | 807,897          | 407,586        | 102%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 540000 - DEPRECIATION                          | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -              | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>340,217</b>   | <b>157,106</b>   | <b>733,812</b>   | <b>435,411</b>   | <b>528,754</b>   | <b>1,029,628</b> | <b>500,874</b> | <b>95%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 38,519           | -                | -                | -              | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 540020 - INTEREST EXPENSE                      | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 28,505           | -                | -                | -              | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -              | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>67,024</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 141,717          | 176,814          | 144,008          | 144,008          | 151,103          | 151,103          | -              | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 27,316           | 8,588            | 8,588            | 10,534           | 10,534           | -              | 0%         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 8,896            | 8,297            | 4,040            | 4,040            | 3,416            | 3,416            | -              | 0%         |
| 550060 - LIABILITY INSURANCE                   | 15,896           | 45,482           | 27,025           | 27,025           | 16,800           | 16,800           | -              | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 10,698           | 29,484           | 31,326           | 31,326           | 29,975           | 29,975           | -              | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 188              | 188              | 512              | 512              | 512              | 512              | -              | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 199              | 177              | 199              | 199              | 199              | 199              | -              | 0%         |
| 550120 - OVERHEAD                              | 2,573            | 8,135            | 3,112            | 3,112            | 8,952            | 8,952            | -              | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -              | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>180,167</b>   | <b>295,894</b>   | <b>218,810</b>   | <b>218,810</b>   | <b>221,491</b>   | <b>221,491</b>   | <b>-</b>       | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES               | -                | -                | -                | -                | -                | -                | -              | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | -                | -                | -                | -                | -              | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>n/a</b> |
| <b>TOTAL</b>                                   | <b>1,135,584</b> | <b>2,133,079</b> | <b>1,584,077</b> | <b>1,468,677</b> | <b>1,507,463</b> | <b>1,974,976</b> | <b>467,513</b> | <b>31%</b> |



# Expenditures Summary

**\$1,974,976** **\$467,513**  
(31.01% vs. prior year)

City Clerk FY 2024-25 Adopted and Historical Budget vs. Actual



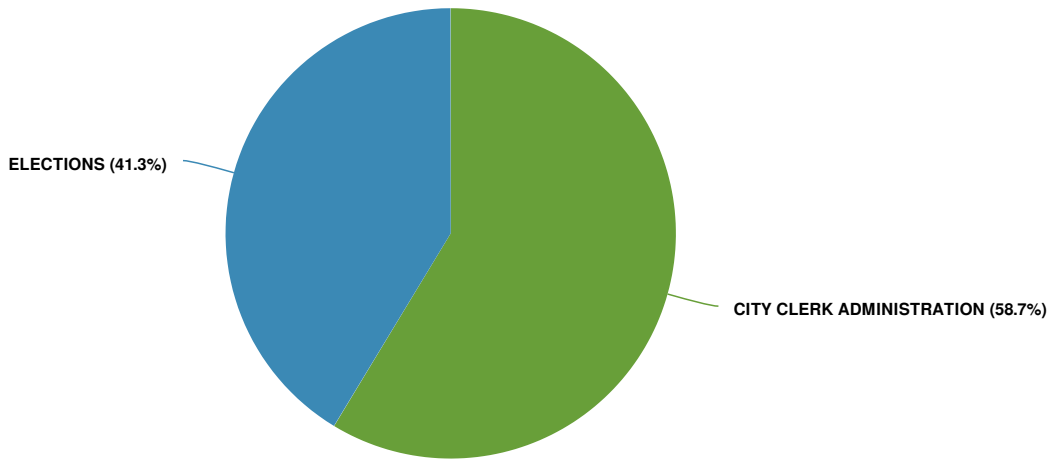
# Expenditures by Division

The City Clerk's expenditures by division for 2023, 2024, and the upcoming budget year 2025 have seen significant changes. CITY CLERK ADMINISTRATION expenditures decreased by 51% in 2023 to \$1,031,556, followed by a 5% increase in 2024 to \$1,085,958. The trend continues with a 7% increase to \$1,158,942 in the 2025 budget. This shows a steady growth in expenditures for this division.

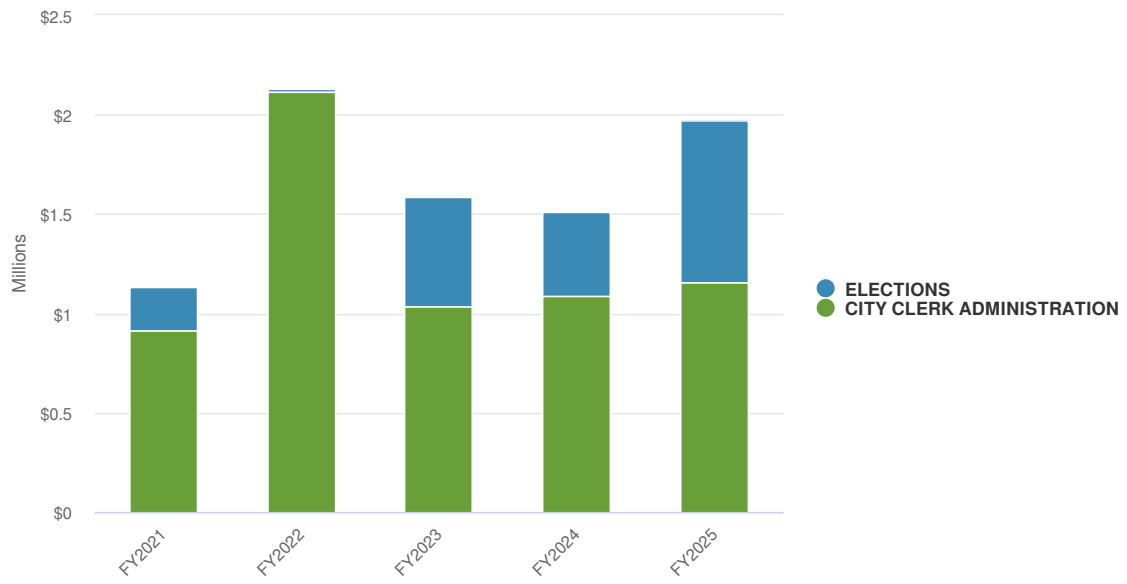
On the other hand, ELECTIONS expenditures have seen a drastic increase of 2883% in 2023 to \$552,521, followed by a 24% decrease in 2024 to \$421,505. However, the trend is expected to reverse with a 94% increase to \$816,034 in the 2025 budget. This highlights the fluctuating nature of expenditures for this division.

Overall, these changes reflect a careful consideration of budget allocation for the City Clerk department. With a decrease in CITY CLERK ADMINISTRATION expenditures and an increase in ELECTIONS expenditures, the City of Redondo Beach is making strategic decisions to effectively manage its departments. These changes demonstrate a responsible and forward-thinking approach towards budget planning.

## FY 2024-25 Adopted Expenditures by Division



### FY 2024-25 Adopted and Historical Expenditures by Division



# Operating Expenses

## CITY CLERK ADMINISTRATION

Purpose: To administer Council, City's Agencies and Commissions agendas and minutes. Attend City Council, Commission and Task Force meetings. Administer the commission appointment process. Maintain the legislative history of the City, including the Charter and Municipal Code. Administer City staff's conflict of interest filings and oaths, and provide support to departments. Provide general information and services to the public, assist citizens in reviewing public records, and assist with vendor bids. Maintain the City's Records Retention Schedule and manage and operate an off-site records center where inactive City records are stored. Oversee and arrange for the destruction of confidential records.

| Object Description                      | FY 20-21       | FY 21-22         | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |            |
|---|----------------|------------------|----------------|----------------|----------------|----------------|-------------------------------|------------|
|   | Actual         | Actual           | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 301,924        | 349,180          | 349,326        | 375,342        | 375,342        | 433,432        | 58,090                        | 15%        |
| 500010 - PART-TIME SALARIES             | 49,618         | 19,785           | 30,147         | 34,517         | 34,517         | 39,713         | 5,196                         | 15%        |
| 500020 - OVERTIME                       | 17,229         | 14,471           | 9,281          | -              | -              | -              | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 25,914         | 16,254           | 54,122         | 14,454         | 14,454         | 15,687         | 1,233                         | 9%         |
| 500090 - OTHER COMPENSATION             | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -                | -              | 68,325         | 77,007         | -              | (77,007)                      | -100%      |
| 500110 - CAR ALLOWANCE                  | 4,512          | 4,512            | 4,512          | 4,500          | 4,500          | 4,500          | -                             | 0%         |
| 500120 - OTHER PAY                      | 111            | -                | -              | -              | -              | -              | -                             | n/a        |
| 500130 - SICK LEAVE BONUS               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 662            | 662              | 662            | 660            | 660            | 1,320          | 660                           | 100%       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501020 - FICA                           | 24,140         | 24,623           | 27,596         | 24,510         | 24,510         | 24,309         | (201)                         | -1%        |
| 501030 - LIFE INSURANCE                 | 588            | 669              | 645            | 672            | 672            | 807            | 135                           | 20%        |
| 501040 - VISION INSURANCE               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 36,291         | 58,568           | 67,295         | 73,200         | 73,200         | 67,800         | (5,400)                       | -7%        |
| 501060 - MEDICARE                       | 5,845          | 5,911            | 6,526          | 5,732          | 5,732          | 5,685          | (47)                          | -1%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 13             | 18               | 18             | 20             | 20             | 23             | 3                             | 13%        |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 29,899         | 34,422           | 32,706         | 38,677         | 38,677         | 40,423         | 1,746                         | 5%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 81,410         | -                | -              | -              | -              | -              | -                             | n/a        |
| 501086 - PENSION (POB)                  | -              | 1,124,460        | -              | -              | -              | -              | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 9,853          | 9,848            | 9,922          | 10,231         | 10,231         | 9,180          | (1,051)                       | -10%       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 12,112         | 13,766           | 11,787         | 12,717         | 12,717         | 13,331         | 614                           | 5%         |
| 501110 - UNEMPLOYMENT                   | 974            | 1,244            | 1,206          | 2,000          | 2,000          | 2,250          | 250                           | 13%        |
| <b>TOTAL PERSONNEL</b>                  | <b>601,096</b> | <b>1,678,393</b> | <b>605,749</b> | <b>665,557</b> | <b>674,239</b> | <b>658,458</b> | <b>(15,781)</b>               | <b>-2%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 3,854          | 873              | 3,056          | 1,130          | 1,130          | 1,130          | -                             | 0%         |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 515            | 799              | 1,578          | 502            | 502            | 7,502          | 7,000                         | 1394%      |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -                | -              | 200            | 200            | 200            | -                             | 0%         |
| 510200 - POSTAGE                        | 451            | 358              | -              | 360            | 360            | 360            | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | (219)            | -              | 490            | 490            | 490            | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 590            | 820              | 1,852          | 1,480          | 1,480          | 2,518          | 1,038                         | 70%        |
| 510230 - LIBRARY MATERIALS              | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510240 - MODEMS                         | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510310 - CELL PHONES                    | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -              | -                | -              | -              | -              | -              | -                             | n/a        |



|  |                |                |                |                |                |                |               |            |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------|------------|
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | 56,169         | 58,213         | 60,331         | 58,976         | 58,976         | 135,276        | 76,300        | 129%       |
| 520010 - MAINTENANCE/REPAIR                    | 307            | 1,410          | 530            | 500            | 500            | 500            | -             | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 76,247         | 86,149         | 142,761        | 110,968        | 135,541        | 139,968        | 4,427         | 3%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 540000 - DEPRECIATION                          | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -             | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>138,133</b> | <b>148,403</b> | <b>210,108</b> | <b>174,606</b> | <b>199,179</b> | <b>287,944</b> | <b>88,765</b> | <b>45%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 38,519         | -              | -              | -             | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 28,505         | -              | -              | -             | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -             | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>67,024</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 141,717        | 176,814        | 144,008        | 144,008        | 151,103        | 151,103        | -             | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 27,316         | 8,588          | 8,588          | 10,534         | 10,534         | -             | 0%         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 8,896          | 8,297          | 4,040          | 4,040          | 3,416          | 3,416          | -             | 0%         |
| 550060 - LIABILITY INSURANCE                   | 15,896         | 45,482         | 27,025         | 27,025         | 16,800         | 16,800         | -             | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 10,698         | 29,484         | 31,326         | 31,326         | 29,975         | 29,975         | -             | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 188            | 188            | 512            | 512            | 512            | 512            | -             | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 199            | 177            | 199            | 199            | 199            | 199            | -             | 0%         |
| 550120 - OVERHEAD                              | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -             | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>177,594</b> | <b>287,759</b> | <b>215,698</b> | <b>215,698</b> | <b>212,540</b> | <b>212,540</b> | <b>-</b>      | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -              | -              | -              | -              | -              | -             | n/a        |



|                                       |   |   |   |   |   |   |   |   |            |
|---------------------------------------|---|---|---|---|---|---|---|---|------------|
| 560040 - LAND                         | - | - | - | - | - | - | - | - | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES      | - | - | - | - | - | - | - | - | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | - | - | - | - | - | - | - | - | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | - | - | - | - | - | - | - | - | <b>n/a</b> |

|              |                |                  |                  |                  |                  |                  |               |           |
|--------------|----------------|------------------|------------------|------------------|------------------|------------------|---------------|-----------|
| <b>TOTAL</b> | <b>916,823</b> | <b>2,114,555</b> | <b>1,031,556</b> | <b>1,122,885</b> | <b>1,085,958</b> | <b>1,158,942</b> | <b>72,984</b> | <b>7%</b> |
|--------------|----------------|------------------|------------------|------------------|------------------|------------------|---------------|-----------|



# Operating Expenses

## CITY CLERK ELECTIONS

Purpose: To administer the City's elections including: the nomination process for candidates; processing of initiative/referendum petitions; Council-sponsored ballot measures; election day voting; special and run off elections; maintain regulations and forms under the State's Political Reform Act; campaign statement filings, and elected official and appointed commissioner conflict of interest statement filings.

| Object Description                      | FY 20-21      | FY 21-22     | FY 22-23      | FY 23-24      | FY 23-24      | FY 24-25      | Change<br>(Increase/Decrease) |             |
|---|---------------|--------------|---------------|---------------|---------------|---------------|-------------------------------|-------------|
|   | Actual        | Actual       | Actual        | Original      | Revised       | Adopted       | (\$)                          | (%)         |
| 500000 - FULL-TIME SALARIES             | -             | -            | (1,395)       | -             | -             | 43,882        | 43,882                        | n/a         |
| 500010 - PART-TIME SALARIES             | 12,155        | -            | 9,261         | 4,050         | 4,050         | 7,000         | 2,950                         | 73%         |
| 500020 - OVERTIME                       | (359)         | 1,582        | 16,065        | 9,500         | 9,500         | 7,000         | (2,500)                       | -26%        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 500090 - OTHER COMPENSATION             | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 500100 - PERSONNEL ADJUSTMENTS          | -             | -            | -             | 68,325        | 69,428        | -             | (69,428)                      | -100%       |
| 500110 - CAR ALLOWANCE                  | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 500120 - OTHER PAY                      | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 500130 - SICK LEAVE BONUS               | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 500140 - STANDBY BONUS                  | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 500150 - CELL PHONE ALLOWANCE           | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 501000 - EXECUTIVE DEFERRED COMP        | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 501010 - DENTAL INSURANCE               | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 501020 - FICA                           | 1,369         | 79           | 1,369         | -             | -             | 2,078         | 2,078                         | n/a         |
| 501030 - LIFE INSURANCE                 | 14            | 2            | 16            | -             | -             | 105           | 105                           | n/a         |
| 501040 - VISION INSURANCE               | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 501050 - MEDICAL INSURANCE              | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 501060 - MEDICARE                       | 320           | 18           | 320           | -             | -             | 486           | 486                           | n/a         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 1             | 0            | 1             | -             | -             | 3             | 3                             | n/a         |
| 501075 - GASB 68 PENSION EXPENSE        | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 501076 - GASB 75 OPEB EXPENSE           | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 501080 - PENSION (EMPLOYER SHARE)       | 567           | -            | 14            | -             | -             | 3,456         | 3,456                         | n/a         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 501086 - PENSION (POB)                  | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 501090 - PENSION (EMPLOYEE SHARE)       | -             | -            | 0             | -             | -             | -             | -                             | n/a         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | -             | -            | 0             | -             | -             | 1,140         | 1,140                         | n/a         |
| 501110 - UNEMPLOYMENT                   | 38            | 5            | 55            | -             | -             | 250           | 250                           | n/a         |
| <b>TOTAL PERSONNEL</b>                  | <b>14,104</b> | <b>1,686</b> | <b>25,706</b> | <b>81,875</b> | <b>82,978</b> | <b>65,398</b> | <b>(17,580)</b>               | <b>-21%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 510010 - OFFICE SUPPLIES                | 206           | 79           | 1,870         | 300           | 300           | 1,450         | 1,150                         | 383%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 3,506         | 48           | 7,251         | 2,600         | 2,600         | 3,850         | 1,250                         | 48%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 115           | 1,115        | 115           | 2,230         | 2,230         | 7,730         | 5,500                         | 247%        |
| 510050 - MILEAGE REIMBURSEMENT          | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 510200 - POSTAGE                        | 35,194        | 240          | 73,935        | 58,600        | 58,600        | 59,500        | 900                           | 2%          |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 64            | 193          | 212           | 450           | 450           | 950           | 500                           | 111%        |
| 510220 - MEMBERSHIPS/DUES               | 1,047         | -            | 150           | 125           | 125           | 125           | -                             | 0%          |
| 510230 - LIBRARY MATERIALS              | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 510240 - MODEMS                         | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 510300 - UTILITIES - TELEPHONE          | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 510310 - CELL PHONES                    | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 510400 - MOBILITY ACCESS                | -             | -            | -             | -             | -             | -             | -                             | n/a         |
| 510500 - VOTE CENTERS                   | -             | -            | 2,450         | -             | -             | -             | -                             | n/a         |



|  |                |              |                |                |                |                |                |             |
|--|----------------|--------------|----------------|----------------|----------------|----------------|----------------|-------------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 510610 - UTILITIES - ELECTRIC                  | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -            | -              | 500            | 500            | 150            | (350)          | -70%        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 161,952        | 7,027        | 437,720        | 196,000        | 264,770        | 667,929        | 403,159        | 152%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530080 - DONATION EXPENDITURES                 | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530090 - HOUSING VOUCHERS                      | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540000 - DEPRECIATION                          | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -            | -              | -              | -              | -              | -              | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>202,083</b> | <b>8,703</b> | <b>523,704</b> | <b>260,805</b> | <b>329,575</b> | <b>741,684</b> | <b>412,109</b> | <b>125%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -            | -              | -              | -              | -              | -              | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550060 - LIABILITY INSURANCE                   | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550080 - BUILDING OCCUPANCY                    | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550090 - MAJOR FACILITIES REPAIR               | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550110 - CITY FACILITY SEWER FEE               | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 550120 - OVERHEAD                              | 2,573          | 8,135        | 3,112          | 3,112          | 8,952          | 8,952          | -              | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -            | -              | -              | -              | -              | -              | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>2,573</b>   | <b>8,135</b> | <b>3,112</b>   | <b>3,112</b>   | <b>8,952</b>   | <b>8,952</b>   | <b>-</b>       | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -            | -              | -              | -              | -              | -              | n/a         |
| 560040 - LAND                                  | -              | -            | -              | -              | -              | -              | -              | n/a         |



|                                       |                |               |                |                |                |                |                |            |            |
|---------------------------------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|------------|------------|
| 560050 - CAPITAL OUTLAY - LEASES      | -              | -             | -              | -              | -              | -              | -              | -          | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -              | -             | -              | -              | -              | -              | -              | -          | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -              | -             | -              | -              | -              | -              | -              | -          | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>218,760</b> | <b>18,523</b> | <b>552,521</b> | <b>345,792</b> | <b>421,505</b> | <b>816,034</b> | <b>394,529</b> | <b>94%</b> |            |



## Core Service Activities

- Compile, prepare, and post over 38 City Council and 26 agency agendas and schedule ZOOM webinars for each meeting.
- Process over 1108 City Council agenda items and post City Council meetings.
- Monitor the postings of over 100 commission agendas and schedule ZOOM webinars for each meeting.
- Oversight of over 146 City Council and commission minutes for inclusion in their respective agendas by the subsequent meeting date.
- Track and report over 109 Annual Conflict of Interest Form 700 and 36 Campaign Statements Form 460 in compliance with the Fair Political Practices Commission deadlines.
- Prepare and administer oaths to 34 full time employees.
- Maintain legislative history of over 2,936,791 documents through document imaging.
- Prepare and process approximately 130 resolutions and 20 ordinances.
- Provide contract management for over 1,850 contracts and 45 of E-recordation.
- Respond to over 1,150 public records requests.
- Received 30 commission/board applications and processed over 14 appointees on the City commissions and boards including oaths, orientation materials, set up and tracking of biennial ethics certification and annual Conflict of Interest economic statement filings, where applicable.
- Publish 98 legal ads/public notices and review proofs from publisher.
- Review over 11,734 invoices before payment, per Charter requirement.
- Require one full time staff to attend professional association seminars and conferences for continuing education to maintain and/or attain certification/re-certification of Certified Municipal Clerk designation.
- Continue to assist the County in updating their current voter registration records for the City of Redondo Beach (total of 47,885 registered voters as of March 2024).
- Assist the County in obtaining vote center locations, voter registration (public assistance/guidance) and election information for Federal, State and County elections.

## Key Projects and Assignments

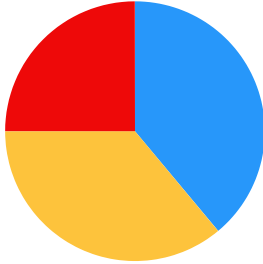
- Agenda Management System - Implement Agenda Management System, Boards & Commissions, and Video streaming portals for City meetings, beginning July 1, 2024. This will include staff training and launching in September 2024. (1100 hours)
- Records Management – Update department’s retention schedules and work with departments regarding destruction procedures. Work with departments on electronic records for retention and destruction. Update the City Clerk’s website for easy search and retrieval of City records. (750 hours)
- Ranked Choice Voting – Implement Voter Outreach Plan (VOP) beginning September 1, 2024 thru March 2025 to include staff training, attendance at events, specified venues, and programs. (1790 hours)



## Customer Service and Referrals

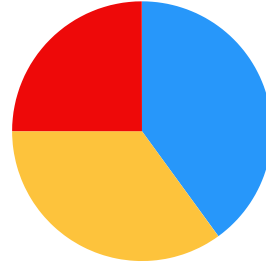
- Provide assistant and guidance to departments on the preparation of agendas and administrative reports, resolutions, ordinances, contract procedures, public hearing requirements, cancellations and other noticing requirements for public meetings, Granicus applications (Legistar/LiveManager-streaming/eComments) and ZOOM digital meeting platform.
- Provide guidance for records retention and destruction.
- 54 notarizations of official City business documents assisting other departments.
- Review, accept and process 83 claims, 53 subpoenas, and 31 summons.
- Respond to over 19,002 calls, providing direction and assistance to the general public and staff. Additionally, provide assistance regarding County and Statewide election

Adopted FY 2023-24



- ▮ Core Service Activities **3,240 Staff Hours** (38.94%)
- ▮ Key Projects and Assignments **3,000 Staff Hours** (36.06%)
- ▮ Customer Service and Referrals **2,080 Staff Hours** (25.00%)

Adopted FY 2024-25



- ▮ Core Service Activities **4,160 Staff Hours** (40.00%)
- ▮ Key Projects and Assignments **3,640 Staff Hours** (35.00%)
- ▮ Customer Service and Referrals **2,600 Staff Hours** (25.00%)



*Page Intentionally Left Blank*

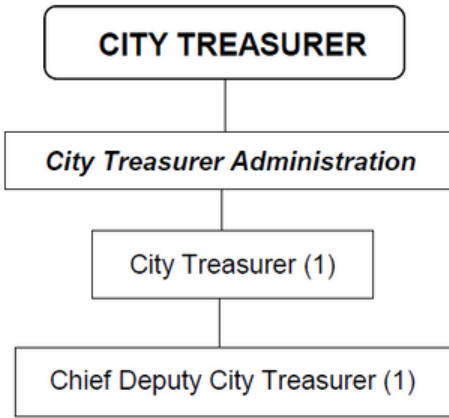
# City Treasurer



**Eugene Solomon**  
City Treasurer

**Mission Statement:** *The City Treasurer's department is dedicated to providing the highest quality municipal treasury services at the lowest cost, delivered in a professional, responsive, and friendly manner, promoting citizen trust by increasing organizational effectiveness, efficiency, and fiscal responsibility, while improving the City's financial viability and expanding economic opportunities.*

# Organizational Chart



# Summary of Personnel

## CITY TREASURER

|             |                             |
|-------------|-----------------------------|
| 1.00        | City Treasurer              |
| <u>1.00</u> | Chief Deputy City Treasurer |
| 2.00        |                             |

**TOTAL PERSONNEL: 2.00**



## Expenditures by Expense Type

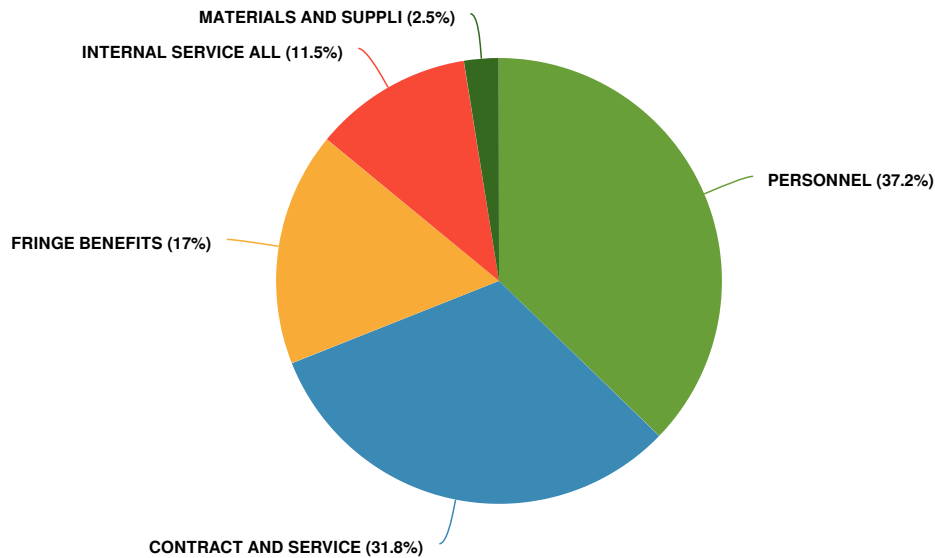
The City Treasurer's expenditures by expense type for the years 2023, 2024, and 2025 have seen some significant changes. In terms of PERSONNEL expenditures, there was a 6% increase in 2023 to \$144,039, followed by a 2% decrease in 2024 to \$141,679. However, the upcoming 2025 budget will see a 5% increase to \$149,424.

CONTRACT AND SERVICE expenditures have fluctuated greatly, with a 14% decrease in 2023 to \$60,904, followed by a significant 170% increase in 2024 to \$164,331. However, in the upcoming 2025 budget, there will be a 22% decrease to \$127,451.

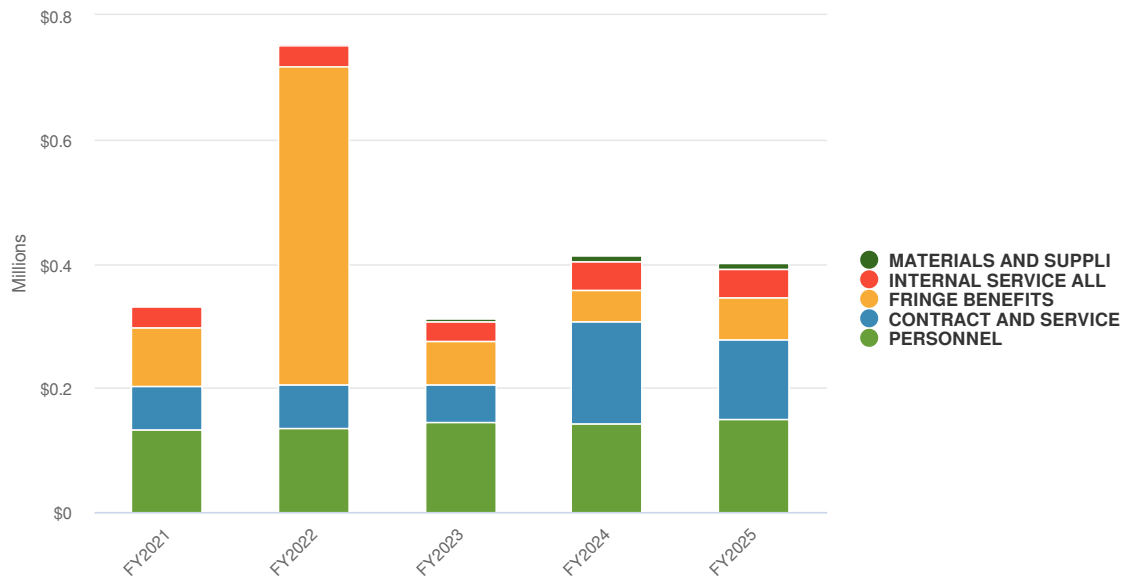
Finally, FRINGE BENEFITS expenditures have also seen changes, with an 86% decrease in 2023 to \$69,531, followed by a 26% decrease in 2024 to \$51,414. However, the 2025 budget will see a 32% increase to \$68,053.

Overall, these changes reflect the dynamic nature of the City Treasurer's expenditures by expense type, with some categories seeing increases and others experiencing decreases.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operational Expenses

## CITY TREASURER

| Object Description                      | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |            |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------|------------|
|   | Actual         | Actual         | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 130,750        | 131,273        | 134,376        | 133,695        | 133,695        | 141,964        | 8,269                         | 6%         |
| 500010 - PART-TIME SALARIES             | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500020 - OVERTIME                       | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 3,025          | 4,188          | 9,663          | 5,142          | 5,142          | 7,460          | 2,318                         | 45%        |
| 500090 - OTHER COMPENSATION             | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -              | -              | -              | 2,842          | -              | (2,842)                       | -100%      |
| 500110 - CAR ALLOWANCE                  | 4,512          | 4,512          | 4,686          | 4,500          | 4,500          | 4,500          | -                             | 0%         |
| 500120 - OTHER PAY                      | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500130 - SICK LEAVE BONUS               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 662            | 662            | 687            | 660            | 660            | 660            | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501020 - FICA                           | 8,132          | 8,520          | 9,401          | 9,301          | 9,301          | 8,759          | (542)                         | -6%        |
| 501030 - LIFE INSURANCE                 | 500            | 500            | 487            | 490            | 490            | 507            | 17                            | 4%         |
| 501040 - VISION INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 29,652         | 34,480         | 34,934         | 15,000         | 15,000         | 31,200         | 16,200                        | 108%       |
| 501060 - MEDICARE                       | 1,902          | 1,992          | 2,199          | 2,175          | 2,175          | 2,048          | (127)                         | -6%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 9              | 9              | 9              | 10             | 10             | 10             | -                             | 0%         |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 12,164         | 12,156         | 12,356         | 13,755         | 13,755         | 14,565         | 810                           | 6%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 31,251         | -              | -              | -              | -              | -              | -                             | n/a        |
| 501086 - PENSION (POB)                  | -              | 440,965        | -              | -              | -              | -              | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 1,643          | 1,643          | (374)          | -              | -              | -              | -                             | n/a        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 5,313          | 5,138          | 4,509          | 4,523          | 4,523          | 4,803          | 280                           | 6%         |
| 501110 - UNEMPLOYMENT                   | 625            | 625            | 637            | 1,000          | 1,000          | 1,000          | -                             | 0%         |
| <b>TOTAL PERSONNEL</b>                  | <b>230,139</b> | <b>646,662</b> | <b>213,570</b> | <b>190,251</b> | <b>193,093</b> | <b>217,477</b> | <b>24,384</b>                 | <b>13%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | -              | -              | 3,365          | -              | -              | -              | -                             | n/a        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -              | 472            | 3,592          | 9,350          | 9,350          | 9,350          | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -              | -              | 250            | 250            | 250            | -                             | 0%         |
| 510200 - POSTAGE                        | -              | -              | 12             | -              | -              | -              | -                             | n/a        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | -              | -              | 500            | 500            | 500            | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | -              | -              | 95             | -              | -              | -              | -                             | n/a        |
| 510230 - LIBRARY MATERIALS              | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510240 - MODEMS                         | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510310 - CELL PHONES                    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510620 - UTILITIES - GAS                | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510640 - UTILITIES - WATER              | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | -              | -              | -              | -              | -              | -              | -                             | n/a        |



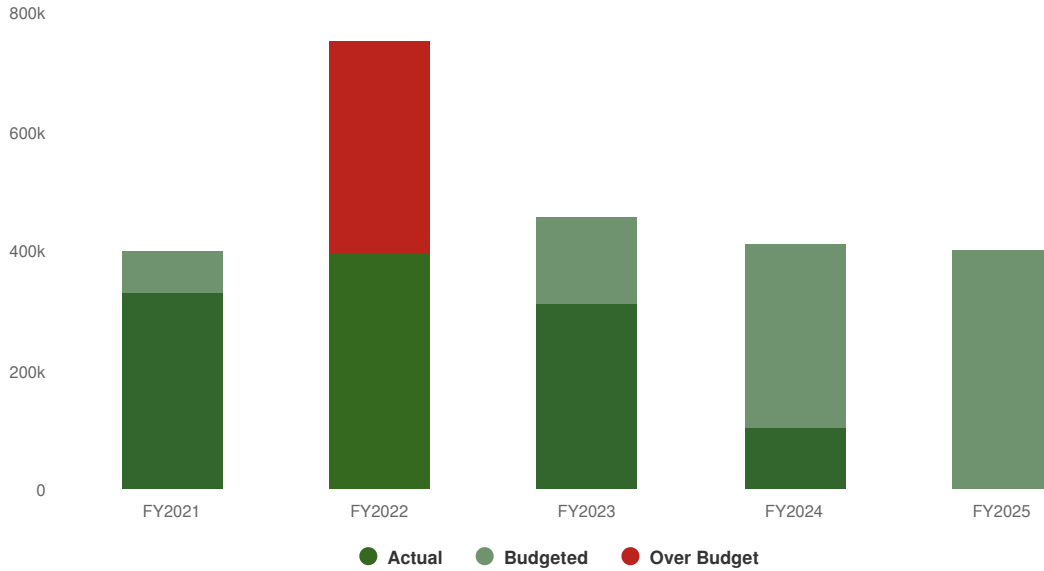
|  |                |                |                |                |                |                |                 |             |
|--|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 68,262         | 70,748         | 60,904         | 127,451        | 164,331        | 127,451        | (36,880)        | -22%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540000 - DEPRECIATION                          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>68,262</b>  | <b>71,220</b>  | <b>67,968</b>  | <b>137,551</b> | <b>174,431</b> | <b>137,551</b> | <b>(36,880)</b> | <b>-21%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 15,253         | -              | -              | -               | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 11,288         | -              | -              | -               | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>26,541</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 13,563         | 15,274         | 12,788         | 12,788         | 33,282         | 33,282         | -               | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 1,504          | -              | -              | 1,552          | 1,552          | -               | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 1,188          | 1,223          | 1,437          | 1,437          | 1,210          | 1,210          | -               | 0%          |
| 550060 - LIABILITY INSURANCE                   | 10,499         | 9,388          | 10,447         | 10,447         | 3,831          | 3,831          | -               | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 6,797          | 6,086          | 6,466          | 6,466          | 6,187          | 6,187          | -               | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 120            | 120            | 106            | 106            | 106            | 106            | -               | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 90             | 81             | 90             | 90             | 90             | 90             | -               | 0%          |
| 550120 - OVERHEAD                              | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>32,257</b>  | <b>33,675</b>  | <b>31,334</b>  | <b>31,334</b>  | <b>46,258</b>  | <b>46,258</b>  | <b>-</b>        | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560040 - LAND                                  | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES               | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>n/a</b>  |
| <b>TOTAL</b>                                   | <b>330,658</b> | <b>751,557</b> | <b>312,872</b> | <b>385,677</b> | <b>413,783</b> | <b>401,286</b> | <b>(12,497)</b> | <b>-3%</b>  |



# Expenditures Summary

**\$401,286** **-\$12,497**  
(-3.02% vs. prior year)

City Treasurer FY 2024-25 Adopted and Historical Budget vs. Actual



## Core Service Activities

- Review Policy on Short Term Rentals and identify opportunities for TOT revenue.
- Maintain responsibility for the custody and investment management of all City funds in accordance with State law, City Charter, and the City Investment Policy.
- Provide administrative support and internal review services for major tax based operating revenue sources, including property tax, utility users tax, sales and use tax, transient occupancy tax, franchise fees, investment income, and various State subventions.
- Review potential revenue impacts from other sources such as cannabis and short-term rental ordinances.
- Provide operating budget and capital improvement program cash flow management forecasting and advisory support services.
- Prepare reports detailing cash and investment positions within all City funds, including operating funds of the General Investment portfolio, as well as the Housing Authority, Parking Authority, Public Financing Authority, Community Financing Authority and Successor Agency.
- In coordination with Financial Services, provide operational and strategic forecasts of key tax based and other major General Fund revenue sources.
- Conduct annual review of Statement of Investment Policy and maintain policies' professional certification.
- Provide managerial oversight and investment management of all City entities bond proceeds.
- Continue implementation and review of numerous departmental best management practices enhancing both departmental productivity and the City's operating revenue base.
- Provide internal support services to Financial Services and other key operating departments in response to internal support service requests.
- Participate in continuing education and represent Redondo Beach fiduciary concerns through related regional and national policy and professional associations to keep abreast of legislative, regulatory and economic opportunities and threats.
- Provide quarterly reports on investment portfolio compliance with the City's Investment Policy.

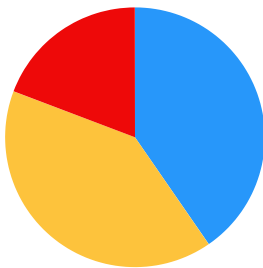
## Key Projects and Assignments

- Enhance TOT Revenues by reviewing the Policy on Short Term Rentals (80 hours)
- Coordinate with credit card providers to compare credit card fees – Work with existing vendors on cost cutting measures to save on fees (160 hours)
- Recordkeeping of transient occupancy tax revenues from short-term rentals/hotel sites (65 hours)
- Continue contractual professional services serving as revenue recovery agents for the City in auditing the City's tax-based revenue resources, producing additional revenue in support of City operations – Identify potential sources for new revenues (90 hours)
- Continue implementation and utilization of services of registered investment advisor providing the City Treasurer with additional professional investment advice, greater managerial flexibility, and increased cost effectiveness, in fulfilling the fiduciary responsibilities of the City Treasurer's elected position. (100 hours)
- Review and implement changes recommended for the City Treasurer charter responsibility performance audit. (50)
- Continue to implement additional cost-effective operational improvements emphasizing City Treasurer oversight responsibilities. (60 hours)
- Continue implementation of enhanced investment reporting format including cash and investments within all City funds and investment funds. Provide detailed reporting on quarterly reports presented to Budget and Finance Commission as well as Mayor and City Council. (70 hours)
- Working in cooperation with the Financial Services department, conduct ongoing reviews of City-wide cash handling procedures ensuring adherence to internal control compliance standards. (120 hours)
- Continue implementation of banking services technology enhancements designed to streamline disbursement processes; automate current cash management processes; improve upon fraud prevention measures; and expedite collection recovery efforts. (60)
- Complete staff work to assist with the update of the City's webpage. (60 hours)
- Improve transparency with Open Gov online financial reporting. (40 hours)
- Improve quarterly reports with the addition to cash flow analysis. (85 hours)

## Customer Service and Referrals

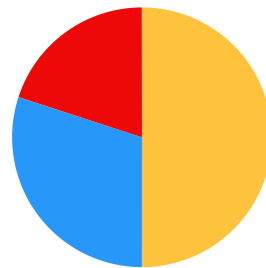
- Strive to make every transaction with both our internal City Hall and external citizen customer service base a positive "solutions oriented" customer service experience.
- Continue implementation of customer service information enhancements and improvements to the departmental web site, promoting ease, accuracy, timeliness, and usefulness of accessible public information.
- Continue development and implementation of local outreach program providing useful, educational information regarding municipal treasury operational services.
- Provide ongoing department-wide customer service training of at least 2 hours per employee on a quarterly basis.
- Respond to approximately 300 customer service requests and 8 City Council and Budget and Finance Commission referrals on an annual basis.
- Research and implement new and continuing best management practice departmental procedural improvements that promote operational efficiency, enhance customer service skills, and augment operating revenues.
- Work with businesses to streamline monthly tax payments.
- Improve the payment capabilities of outside vendors

Adopted FY 2023-24



- Core Service Activities **840 Staff Hours** (40.38%)
- Key Projects and Assignments **840 Staff Hours** (40.38%)
- Customer Service and Referrals **400 Staff Hours** (19.23%)

Adopted FY 2024-25



- Key Projects and Assignments **1,040 Staff Hours** (50.00%)
- Core Service Activities **624 Staff Hours** (30.00%)
- Customer Service and Referrals **416 Staff Hours** (20.00%)



*Page Intentionally Left Blank*

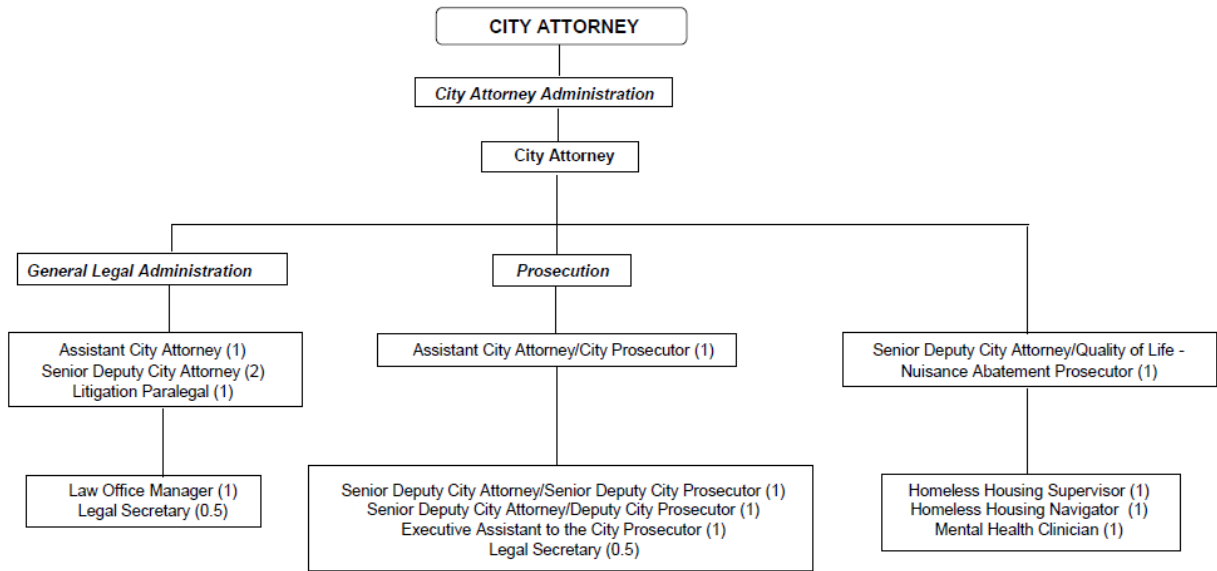
## City Attorney



**Michael W. Webb**  
City Attorney

**Mission Statement:** *To protect the public's interest and uphold the law. To promote the public's safety by working diligently with law enforcement to aggressively prosecute all criminal activity within the City's jurisdiction. Further, to provide comprehensive professional cost-efficient legal advice and representation for the City with the objective of avoiding civil litigation whenever possible.*

# Organizational Chart



# Summary of Personnel

## CITY ATTORNEY

### General Legal Administration

|             |   |
|-------------|---|
| 1.00        | City Attorney   |
| 1.00        | Assistant City Attorney   |
| 2.00        | Senior Deputy City Attorney   |
| 0.50        | Senior Deputy City Attorney/Quality of Life-Nuisance Abatement Prosecutor |
| 1.00        | Litigation Paralegal  |
| 1.00        | Law Office Manager  |
| 1.00        | Homeless Housing Supervisor   |
| 1.00        | Homeless Housing Navigator  |
| 0.50        | Legal Secretary   |
| <u>1.00</u> | Mental Health Clinician   |
| 10.00       |   |

### Prosecution

|             |   |
|-------------|---|
| 1.00        | Assistant City Attorney/City Prosecutor                                   |
| 1.00        | Senior Deputy City Attorney/Senior Deputy City Prosecutor                 |
| 1.00        | Senior Deputy City Attorney/Deputy City Prosecutor                        |
| 0.50        | Senior Deputy City Attorney/Quality of Life-Nuisance Abatement Prosecutor |
| 1.00        | Executive Assistant to the City Prosecutor                                |
| <u>0.50</u> | Legal Secretary   |
| 5.00        |   |

**TOTAL PERSONNEL: 15.00**



## Expenditures by Expense Type

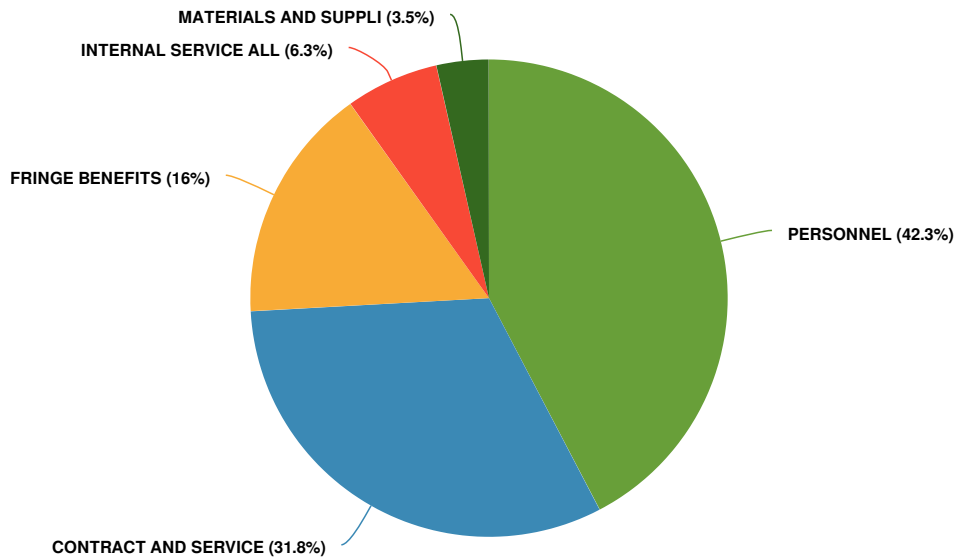
The City Attorney's expenditures by expense type for 2023, 2024, and the upcoming 2025 budget year show changes in the top three categories. In terms of PERSONNEL expenditures, there was a 1% decrease in 2023 to \$1,816,930, followed by a 7% increase in 2024 to \$1,947,934. The upcoming 2025 budget will see a 16% increase to \$2,263,645.

CONTRACT AND SERVICE expenditures saw a significant increase of 142% in 2023 to \$1,537,325, followed by a 94% increase in 2024 to \$2,989,153. However, there will be a decrease of 43% in the upcoming 2025 budget to \$1,700,556.

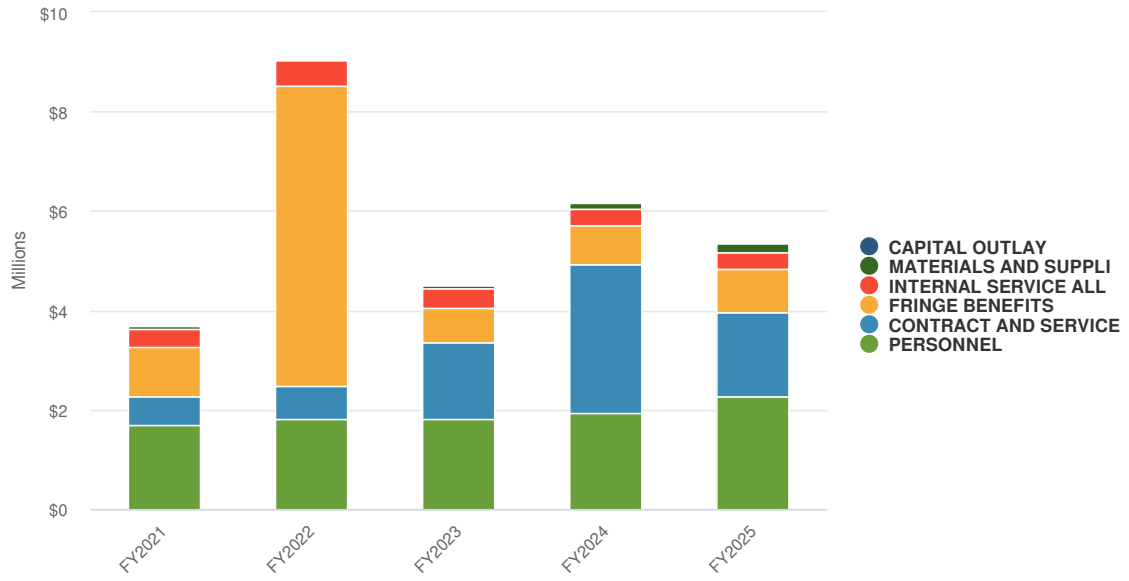
Finally, FRINGE BENEFITS expenditures decreased by 88% in 2023 to \$708,412, but then saw a 9% increase in 2024 to \$771,387. The 2025 budget will see a further 11% increase to \$856,545.

Overall, the City Attorney's expenditures by expense type have shown fluctuations over the years, with a mix of increases and decreases. However, the upcoming 2025 budget will see an overall increase in expenditures in all three categories. These changes reflect the City of Redondo Beach's efforts to effectively manage and allocate funds for the City Attorney's office.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operational Expenses

## CITY ATTORNEY

| Object Description                      | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |            |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|------------|
|   | Actual           | Actual           | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 1,588,827        | 1,651,535        | 1,685,604        | 1,793,782        | 1,793,782        | 1,996,111        | 202,329                       | 11%        |
| 500010 - PART-TIME SALARIES             | 65,294           | 29,711           | 30,407           | 33,586           | 33,586           | 34,865           | 1,279                         | 4%         |
| 500020 - OVERTIME                       | -                | 80,343           | 15,554           | -                | -                | -                | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 45,035           | 65,452           | 85,365           | 78,544           | 78,544           | 94,329           | 15,785                        | 20%        |
| 500090 - OTHER COMPENSATION             | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | -                | -                | -                | 42,022           | 138,340          | 96,318                        | 229%       |
| 500110 - CAR ALLOWANCE                  | 25,569           | 24,531           | 23,954           | 25,500           | 25,500           | 22,615           | (2,885)                       | -11%       |
| 500120 - OTHER PAY                      | 62,303           | 60,678           | 66,406           | 66,437           | 66,437           | 112,795          | 46,358                        | 70%        |
| 500130 - SICK LEAVE BONUS               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 4,812            | 4,584            | 4,457            | 4,800            | 4,800            | 5,460            | 660                           | 14%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501020 - FICA                           | 88,791           | 91,017           | 97,775           | 103,766          | 103,766          | 110,994          | 7,228                         | 7%         |
| 501030 - LIFE INSURANCE                 | 2,453            | 2,546            | 2,640            | 2,791            | 2,791            | 3,013            | 222                           | 8%         |
| 501040 - VISION INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 151,011          | 176,084          | 198,764          | 221,640          | 221,640          | 228,978          | 7,338                         | 3%         |
| 501060 - MEDICARE                       | 26,002           | 27,920           | 27,983           | 28,798           | 28,798           | 28,657           | (141)                         | 0%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 43               | 48               | 52               | 60               | 60               | 60               | -                             | 0%         |
| 501075 - GASB 68 PENSION EXPENSE        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 141,247          | 142,115          | 145,174          | 173,207          | 173,207          | 189,383          | 16,176                        | 9%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 345,367          | -                | -                | -                | -                | -                | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                | 5,379,771        | -                | -                | -                | -                | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 83,944           | 85,315           | 80,934           | 77,662           | 77,662           | 83,386           | 5,724                         | 7%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 63,544           | 64,772           | 56,702           | 60,726           | 60,726           | 65,020           | 4,294                         | 7%         |
| 501110 - UNEMPLOYMENT                   | 3,117            | 3,491            | 3,570            | 6,000            | 6,000            | 6,182            | 182                           | 3%         |
| <b>TOTAL PERSONNEL</b>                  | <b>2,697,360</b> | <b>7,889,913</b> | <b>2,525,342</b> | <b>2,677,299</b> | <b>2,719,321</b> | <b>3,120,190</b> | <b>400,868</b>                | <b>15%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 1,688            | 1,991            | 2,892            | 4,450            | 4,450            | 4,450            | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 25               | 264              | 415              | 48,370           | 48,370           | 48,370           | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 4,406            | 3,564            | 8,896            | 16,097           | 16,097           | 16,097           | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                | -                | 200              | 200              | 200              | -                             | 0%         |
| 510200 - POSTAGE                        | 128              | 171              | 268              | 1,340            | 1,340            | 1,340            | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 34,168           | 34,644           | 36,083           | 40,000           | 40,000           | 108,938          | 68,938                        | 172%       |
| 510220 - MEMBERSHIPS/DUES               | 9,553            | 7,979            | 9,474            | 9,480            | 9,480            | 9,480            | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510240 - MODEMS                         | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510310 - CELL PHONES                    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510620 - UTILITIES - GAS                | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510640 - UTILITIES - WATER              | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | -                | -                | -                | -                | -                | -                | -                             | n/a        |



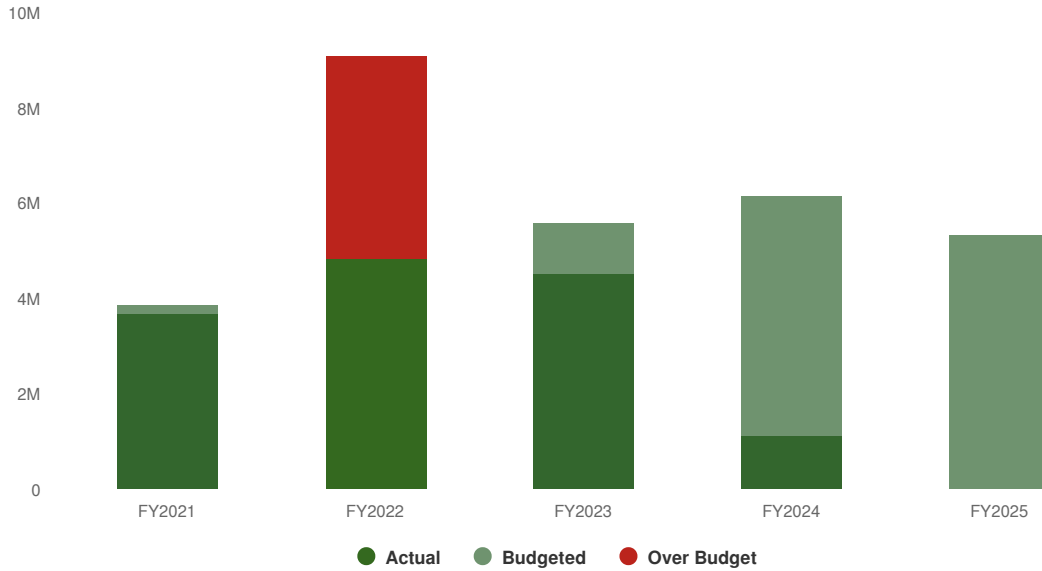
|  |                  |                  |                  |                  |                  |                  |                    |             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 41,124           | 217,151          | 602,692          | 518,318          | 1,975,431        | 9,300            | (1,966,131)        | -100%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530070 - ATTORNEY FEES                         | 504,319          | 405,364          | 921,314          | 835,326          | 1,010,326        | 1,691,256        | 680,930            | 67%         |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | 1,000            | 3,396            | -                | (3,396)            | -100%       |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 540000 - DEPRECIATION                          | 7,770            | 13,319           | 13,319           | -                | -                | -                | -                  | n/a         |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>603,181</b>   | <b>684,447</b>   | <b>1,595,354</b> | <b>1,474,581</b> | <b>3,109,090</b> | <b>1,889,431</b> | <b>(1,219,659)</b> | <b>-39%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 183,759          | -                | -                | -                  | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 540020 - INTEREST EXPENSE                      | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 135,985          | -                | -                | -                  | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>319,744</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 109,694          | 123,296          | 102,337          | 102,337          | 112,258          | 112,258          | -                  | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 14,079           | 1,646            | 1,646            | 1,646            | 1,646            | -                  | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 14,637           | 15,461           | 18,409           | 18,409           | 16,113           | 16,113           | -                  | 0%          |
| 550060 - LIABILITY INSURANCE                   | 41,460           | 180,153          | 40,898           | 40,898           | 14,457           | 14,457           | -                  | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 25,430           | 22,748           | 24,169           | 24,169           | 23,127           | 23,127           | -                  | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 449              | 449              | 395              | 395              | 395              | 395              | -                  | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 415              | 371              | 415              | 415              | 358              | 358              | -                  | 0%          |
| 550120 - OVERHEAD                              | 184,058          | 140,732          | 179,915          | 179,915          | 170,147          | 170,147          | -                  | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>376,143</b>   | <b>497,289</b>   | <b>368,184</b>   | <b>368,184</b>   | <b>338,501</b>   | <b>338,501</b>   | <b>-</b>           | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | 13,007           | 44,410           | -                | -                | -                | -                  | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES               | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | -                | -                | -                | -                | -                  | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>         | <b>13,007</b>    | <b>44,410</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>n/a</b>  |
| <b>TOTAL</b>                                   | <b>3,676,684</b> | <b>9,084,657</b> | <b>4,533,289</b> | <b>4,839,808</b> | <b>6,166,912</b> | <b>5,348,121</b> | <b>(818,791)</b>   | <b>-13%</b> |



# Expenditures Summary

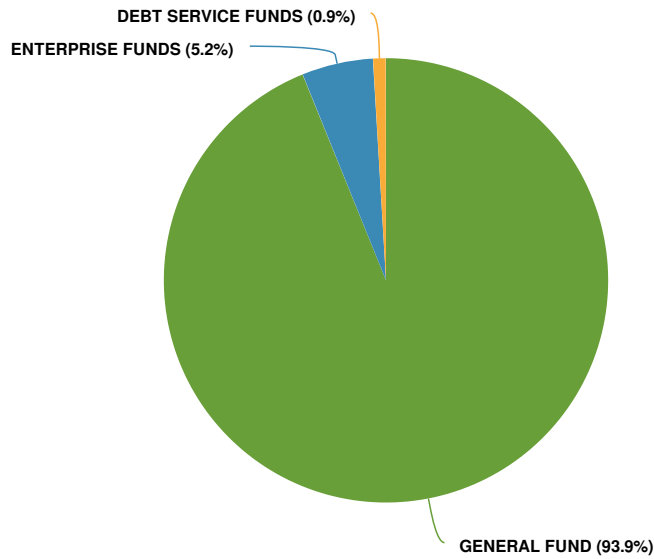
**\$5,348,121** **-\$818,791**  
(-13.28% vs. prior year)

City Attorney FY 2024-25 Adopted and Historical Budget vs. Actual

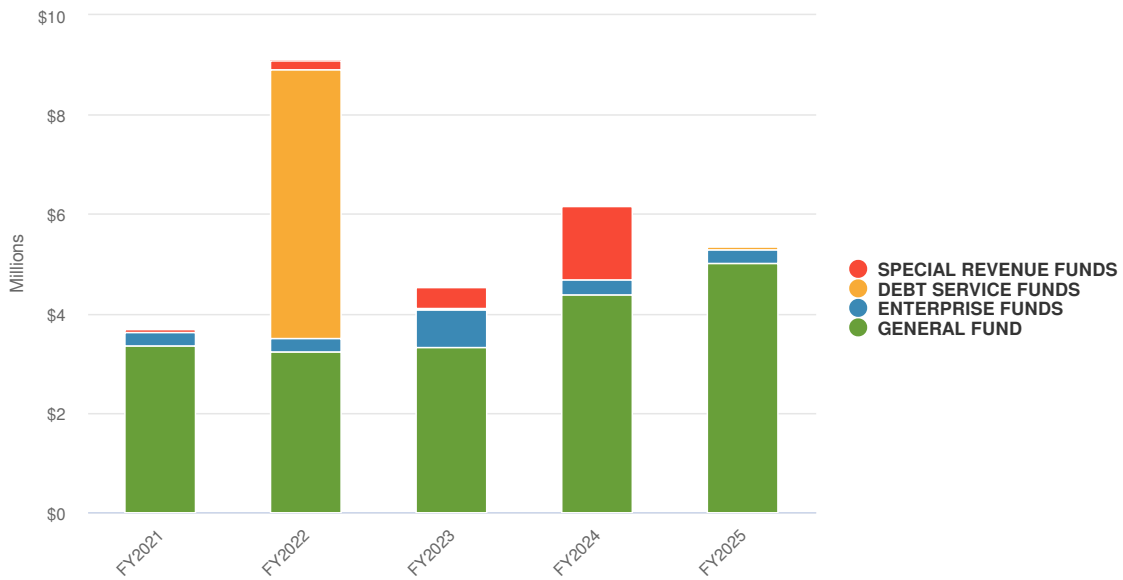


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund



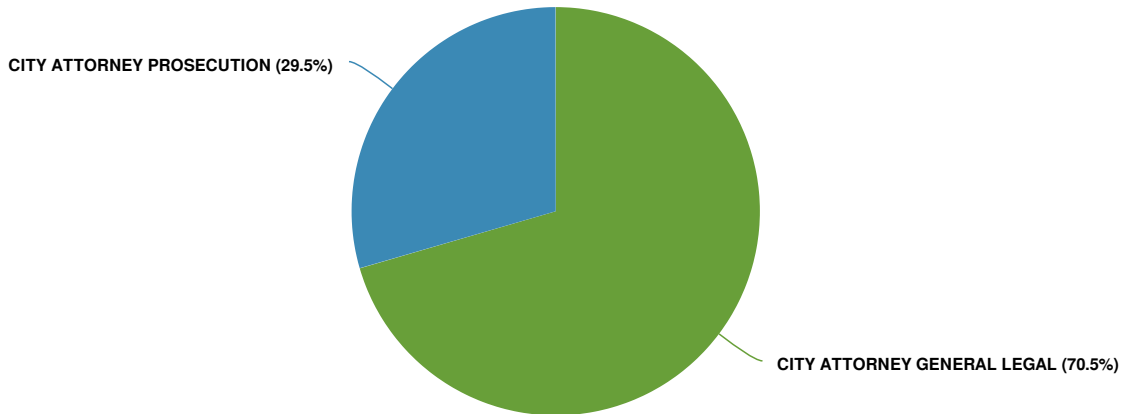
## FY 2024-25 Adopted Expenditures by Fund



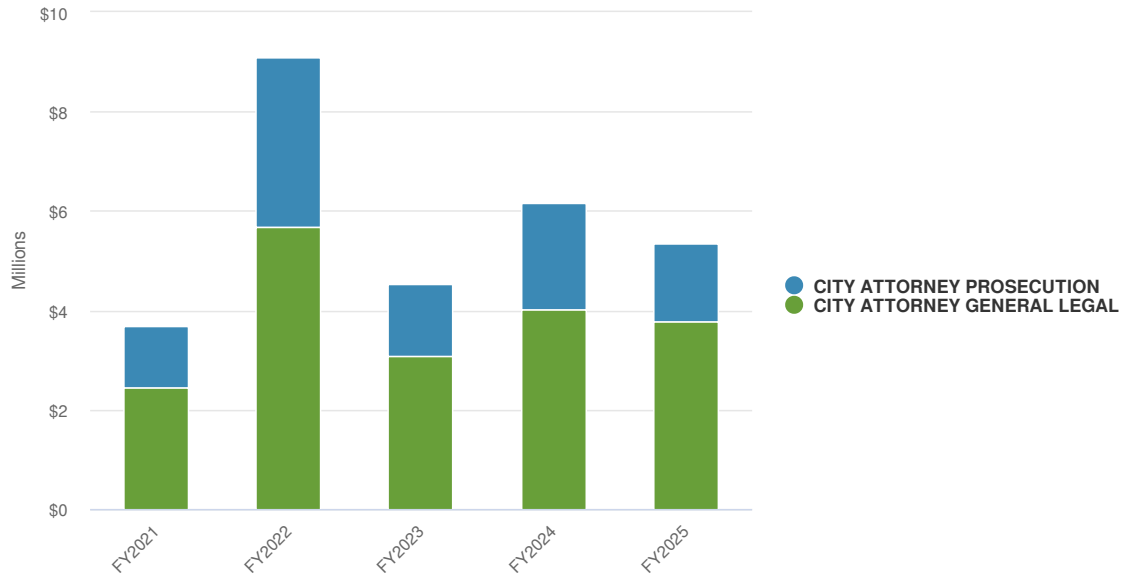
## Expenditures by Division

The City Attorney's expenditures by division for the years 2023, 2024, and 2025 show significant changes in spending. In 2023, CITY ATTORNEY GENERAL LEGAL expenditures decreased by 46% to \$3,068,216. However, in 2024, there was a 31% increase to \$4,030,417. The upcoming 2025 budget will see a decrease of 6% to \$3,770,571. Similarly, CITY ATTORNEY PROSECUTION expenditures decreased by 57% to \$1,465,073 in 2023, but then increased by 46% to \$2,136,495 in 2024. The 2025 budget will see a decrease of 26% to \$1,577,550. These changes reflect a shift in priorities and budget allocations for the City Attorney's office. Overall, the City Attorney's expenditures by division for the upcoming budget year show a decrease in spending for both CITY ATTORNEY GENERAL LEGAL and CITY ATTORNEY PROSECUTION.

### FY 2024-25 Adopted Expenditures by Division



### FY 2024-25 Adopted and Historical Expenditures by Division



# Operating Expenses

## CITY ATTORNEY GENERAL LEGAL

Purpose: The City Attorney's Office is available to keep the City Council and City Manager fully informed as to the legal options available to them in their decision making process, as well as to assist departments with legal document review and advice. The City Attorney's Office continues to focus on identifying and reducing liability risk through a cooperative effort of City Attorney staff and Risk Management staff, as well as to represent the City with most qualified and cost efficient legal counsel, both in and out of court settings.

| Object Description                      | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |            |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|------------|
|   | Actual           | Actual           | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 1,021,203        | 1,023,201        | 953,077          | 1,048,760        | 1,048,760        | 1,231,384        | 182,624                       | 17%        |
| 500010 - PART-TIME SALARIES             | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500020 - OVERTIME                       | -                | 76,929           | -                | -                | -                | -                | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 39,599           | 34,620           | 69,263           | 51,508           | 51,508           | 63,977           | 12,469                        | 24%        |
| 500090 - OTHER COMPENSATION             | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | -                | -                | -                | 19,698           | 54,144           | 34,446                        | 175%       |
| 500110 - CAR ALLOWANCE                  | 15,041           | 14,868           | 13,426           | 15,000           | 15,000           | 13,558           | (1,442)                       | -10%       |
| 500120 - OTHER PAY                      | -                | 422              | 4,108            | 3,820            | 3,820            | 8,021            | 4,201                         | 110%       |
| 500130 - SICK LEAVE BONUS               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 2,496            | 2,458            | 2,141            | 2,490            | 2,490            | 3,150            | 660                           | 27%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501020 - FICA                           | 49,048           | 50,925           | 48,112           | 55,127           | 55,127           | 60,800           | 5,673                         | 10%        |
| 501030 - LIFE INSURANCE                 | 1,432            | 1,465            | 1,298            | 1,447            | 1,447            | 1,675            | 228                           | 16%        |
| 501040 - VISION INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 82,529           | 92,360           | 89,904           | 109,380          | 109,380          | 117,678          | 8,298                         | 8%         |
| 501060 - MEDICARE                       | 15,643           | 16,806           | 15,331           | 16,474           | 16,474           | 16,822           | 348                           | 2%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 25               | 27               | 24               | 31               | 31               | 33               | 2                             | 5%         |
| 501075 - GASB 68 PENSION EXPENSE        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 86,011           | 85,286           | 78,543           | 96,430           | 96,430           | 110,912          | 14,482                        | 15%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 210,490          | -                | -                | -                | -                | -                | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                | 3,219,044        | -                | -                | -                | -                | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 62,589           | 62,632           | 58,054           | 54,375           | 54,375           | 58,323           | 3,948                         | 7%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 40,866           | 40,114           | 32,009           | 35,481           | 35,481           | 39,143           | 3,662                         | 10%        |
| 501110 - UNEMPLOYMENT                   | 1,842            | 1,943            | 1,672            | 2,953            | 2,953            | 3,270            | 317                           | 11%        |
| <b>TOTAL PERSONNEL</b>                  | <b>1,628,813</b> | <b>4,723,101</b> | <b>1,366,962</b> | <b>1,493,276</b> | <b>1,512,974</b> | <b>1,782,889</b> | <b>269,915</b>                | <b>18%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 1,023            | 779              | 2,090            | 3,000            | 3,000            | 3,000            | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 25               | -                | -                | 44,170           | 44,170           | 44,170           | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 3,860            | 943              | 4,283            | 10,745           | 10,745           | 10,745           | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                | -                | 50               | 50               | 50               | -                             | 0%         |
| 510200 - POSTAGE                        | 41               | 43               | 111              | 840              | 840              | 840              | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 17,438           | 16,024           | 20,352           | 12,910           | 12,910           | 40,388           | 27,478                        | 213%       |
| 510220 - MEMBERSHIPS/DUES               | 4,283            | 5,284            | 6,072            | 5,200            | 5,200            | 5,200            | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510240 - MODEMS                         | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510310 - CELL PHONES                    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                | -                | -                | -                | -                | -                | -                             | n/a        |



|  |                |                |                  |                  |                  |                  |                  |             |
|--|----------------|----------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 36,512         | 109,656        | 440,433          | 343,218          | 1,242,369        | 4,200            | (1,238,169)      | -100%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530070 - ATTORNEY FEES                         | 501,779        | 404,337        | 916,950          | 796,084          | 971,084          | 1,652,014        | 680,930          | 70%         |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540000 - DEPRECIATION                          | 7,770          | 13,319         | 13,319           | -                | -                | -                | -                | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>572,732</b> | <b>550,385</b> | <b>1,403,610</b> | <b>1,216,217</b> | <b>2,290,368</b> | <b>1,760,607</b> | <b>(529,761)</b> | <b>-23%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -                | 109,926          | -                | -                | -                | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -                | 81,347           | -                | -                | -                | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>191,273</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 66,434         | 74,736         | 62,350           | 62,350           | 65,352           | 65,352           | -                | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 9,078          | 1,646            | 1,646            | 1,646            | 1,646            | -                | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 8,995          | 10,609         | 11,204           | 11,204           | 10,930           | 10,930           | -                | 0%          |
| 550060 - LIABILITY INSURANCE                   | 41,460         | 180,153        | 40,898           | 40,898           | 14,457           | 14,457           | -                | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 25,430         | 22,748         | 24,169           | 24,169           | 23,127           | 23,127           | -                | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 449            | 449            | 395              | 395              | 395              | 395              | -                | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 415            | 371            | 415              | 415              | 358              | 358              | -                | 0%          |
| 550120 - OVERHEAD                              | 116,165        | 81,309         | 112,158          | 112,158          | 110,811          | 110,811          | -                | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>259,348</b> | <b>379,451</b> | <b>253,235</b>   | <b>253,235</b>   | <b>227,076</b>   | <b>227,076</b>   | <b>-</b>         | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | 13,007         | 44,410           | -                | -                | -                | -                | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 560040 - LAND                                  | -              | -              | -                | -                | -                | -                | -                | n/a         |



|                                       |                  |                  |                  |                  |                  |                  |                  |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -                | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | <b>13,007</b>    | <b>44,410</b>    | -                | -                | -                | -                | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>2,460,893</b> | <b>5,665,944</b> | <b>3,068,216</b> | <b>3,154,001</b> | <b>4,030,417</b> | <b>3,770,571</b> | <b>(259,846)</b> | <b>-6%</b> |



# Operating Expenses

## CITY ATTORNEY PROSECUTION

Purpose: The Prosecution Division of the City Attorney's Office prosecutes all legal actions filed as misdemeanor violations of State and local law; consults with City Officials and department heads on matters having legal implications in criminal prosecution; serves as a legal resource for a variety of Boards and Commissions; and participates in a variety of City committees, study groups and, task forces. The Prosecution Division advocates aggressively on behalf of the people of the State of California while recognizing a prosecutor's special professional responsibilities and acting with integrity, with ethics, and within the applicable professional rules of conduct. The Prosecution Division also works diligently with other law enforcement agencies to design and implement new programs that actively and creatively suppress both criminal conduct and the causative factors of crime. Major program efforts include the Identity Theft Investigation/Prosecution Team, enhanced monitoring of and collection of required DNA samples from registered sex offenders and improving Hometown Security.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |            |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 567,624            | 628,334            | 732,527            | 745,022              | 745,022             | 764,727             | 19,705                        | 3%         |
| 500010 - PART-TIME SALARIES             | 65,294             | 29,711             | 30,407             | 33,586               | 33,586              | 34,865              | 1,279                         | 4%         |
| 500020 - OVERTIME                       | -                  | 3,414              | 15,554             | -                    | -                   | -                   | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 5,436              | 30,833             | 16,101             | 27,036               | 27,036              | 30,352              | 3,316                         | 12%        |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | -                    | 22,325              | 84,196              | 61,871                        | 277%       |
| 500110 - CAR ALLOWANCE                  | 10,528             | 9,663              | 10,528             | 10,500               | 10,500              | 9,058               | (1,442)                       | -14%       |
| 500120 - OTHER PAY                      | 62,303             | 60,256             | 62,298             | 62,617               | 62,617              | 104,774             | 42,157                        | 67%        |
| 500130 - SICK LEAVE BONUS               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 2,316              | 2,126              | 2,316              | 2,310                | 2,310               | 2,310               | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501020 - FICA                           | 39,743             | 40,092             | 49,663             | 48,639               | 48,639              | 50,194              | 1,555                         | 3%         |
| 501030 - LIFE INSURANCE                 | 1,021              | 1,081              | 1,342              | 1,344                | 1,344               | 1,339               | (5)                           | 0%         |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 68,483             | 83,724             | 108,860            | 112,260              | 112,260             | 111,300             | (960)                         | -1%        |
| 501060 - MEDICARE                       | 10,359             | 11,114             | 12,653             | 12,324               | 12,324              | 11,835              | (489)                         | -4%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 18                 | 21                 | 28                 | 29                   | 29                  | 28                  | (2)                           | -5%        |
| 501075 - GASB 68 PENSION EXPENSE        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 55,236             | 56,829             | 66,631             | 76,777               | 76,777              | 78,471              | 1,694                         | 2%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 134,877            | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                  | 2,160,728          | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 21,355             | 22,683             | 22,879             | 23,287               | 23,287              | 25,064              | 1,777                         | 8%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 22,678             | 24,658             | 24,693             | 25,245               | 25,245              | 25,878              | 633                           | 3%         |
| 501110 - UNEMPLOYMENT                   | 1,276              | 1,548              | 1,898              | 3,047                | 3,047               | 2,912               | (135)                         | -4%        |
| <b>TOTAL PERSONNEL</b>                  | <b>1,068,547</b>   | <b>3,166,813</b>   | <b>1,158,380</b>   | <b>1,184,023</b>     | <b>1,206,348</b>    | <b>1,337,301</b>    | <b>130,953</b>                | <b>11%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 665                | 1,212              | 802                | 1,450                | 1,450               | 1,450               | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | -                  | 264                | 415                | 4,200                | 4,200               | 4,200               | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 546                | 2,621              | 4,613              | 5,352                | 5,352               | 5,352               | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | 150                  | 150                 | 150                 | -                             | 0%         |
| 510200 - POSTAGE                        | 86                 | 128                | 157                | 500                  | 500                 | 500                 | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 16,730             | 18,621             | 15,731             | 27,090               | 27,090              | 68,550              | 41,460                        | 153%       |
| 510220 - MEMBERSHIPS/DUES               | 5,270              | 2,695              | 3,403              | 4,280                | 4,280               | 4,280               | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |



|  |                |                |                |                |                |                |                  |             |
|--|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------|
| 510300 - UTILITIES - TELEPHONE                 | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510310 - CELL PHONES                           | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510400 - MOBILITY ACCESS                       | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 4,612          | 107,495        | 162,259        | 175,100        | 733,062        | 5,100          | (727,962)        | -99%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530070 - ATTORNEY FEES                         | 2,540          | 1,027          | 4,364          | 39,242         | 39,242         | 39,242         | -                | 0%          |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | 1,000          | 3,396          | -              | (3,396)          | -100%       |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540000 - DEPRECIATION                          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -                | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>30,449</b>  | <b>134,063</b> | <b>191,744</b> | <b>258,364</b> | <b>818,722</b> | <b>128,824</b> | <b>(689,898)</b> | <b>-84%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 73,833         | -              | -              | -                | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 54,638         | -              | -              | -                | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -                | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>128,471</b> | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 43,260         | 48,561         | 39,987         | 39,987         | 46,906         | 46,906         | -                | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 5,001          | -              | -              | -              | -              | -                | n/a         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 5,642          | 4,852          | 7,205          | 7,205          | 5,183          | 5,183          | -                | 0%          |
| 550060 - LIABILITY INSURANCE                   | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 550080 - BUILDING OCCUPANCY                    | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 550090 - MAJOR FACILITIES REPAIR               | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 550110 - CITY FACILITY SEWER FEE               | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 550120 - OVERHEAD                              | 67,893         | 59,424         | 67,757         | 67,757         | 59,336         | 59,336         | -                | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -                | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>116,795</b> | <b>117,838</b> | <b>114,949</b> | <b>114,949</b> | <b>111,425</b> | <b>111,425</b> | <b>-</b>         | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -                | n/a         |



|                                       |                  |                  |                  |                  |                  |                  |                  |             |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|------------|
| 560010 - BUILDING/IMPROVEMENTS        | -                | -                | -                | -                | -                | -                | -                | -           | n/a        |
| 560020 - FURNITURE/EQUIPMENT          | -                | -                | -                | -                | -                | -                | -                | -           | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT      | -                | -                | -                | -                | -                | -                | -                | -           | n/a        |
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -                | -           | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -                | -                | -                | -                | -                | -                | -           | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -                | -           | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -                | -           | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>1,215,791</b> | <b>3,418,713</b> | <b>1,465,073</b> | <b>1,685,807</b> | <b>2,136,495</b> | <b>1,577,550</b> | <b>(558,945)</b> | <b>-26%</b> |            |



## **Core Service Activities**

### *General Legal Administration*

- Represent and advise the City Council and all City officers in all matters of law pertaining to the respective offices/duties.
- Represent and appear for the City and any City officer, employee or former City officer or employee, in any and all actions or proceedings in which the City or such officer or employee, in or by reason of his official capacity is concerned or is a party.
- Attend all meetings of the City Council unless excused and give advice orally or in writing whenever requested to do so by the City Council.
- Approve the form of all bonds given to, and all contracts made by, the City.
- Prepare any and all proposed ordinances or resolutions for the City and amendments thereto.

### *Prosecution*

- Review complaints arising from incidents that occur in Redondo Beach and Hermosa Beach from any agency, (i.e., City, County, State, or Federal), seeking misdemeanor filings to determine if a criminal complaint is justified. This includes those felony arrests referred back to the City Prosecutor's office from the District Attorney.
- Prosecute all criminal cases arising from misdemeanor violations of State law, the City Charter and City ordinances.
- Provide training regarding prosecution issues that arise from Police department activities.

### *Enhanced Response to Homelessness*

- Review complaints arising from incidents that occur in Redondo Beach that involve suspects that identify as homeless or unhoused seeking misdemeanor filings to determine if a criminal complaint is justified.
- Prosecute all criminal cases arising from misdemeanor violations of State law, the City Charter and City ordinances that involve suspects that identify as homeless or unhoused.
- Attend meetings with homeless service providers, faith-based organizations, police department and residents to discuss impacts of homelessness on the community.
- Execute necessary responses to impacts of homelessness on the community such as to prepare any and all proposed ordinances, seek substance abuse and mental health services, seek interim housing within Service Planning Area 8, or obtain other necessary services to assist people experiencing homelessness to become permanently housed.

## Key Projects and Assignments

### *General Legal Administration*

- Provide training to City staff regarding contract review process, including length of agreements, payment terms, avoiding expiration of terms, and prevailing wages by June 2025.
- Provide training to City staff regarding Public Records Act process by June 2025.
- Complete approximately 500 staff requests for legal review, including but not limited to the following matters: contracts, memoranda of understanding, deeds, easements, settlement agreements, non-disclosure agreements, consents to assignments, estoppel certificates, licenses, leases, legal research, legal opinions, legislation review, financial models regarding liability cases, public works construction bidding, user fee schedules, budget modifications, contract awards, grants, ordinances, resolutions, investment policies, APP, and Public Record Act requests by June 2025.
- Provide training on how to submit legal service requests by June 2025.
- Participate in City Council meetings and provide advice as necessary regarding items that have been reviewed by City Attorney's office.
- Continue to update the information on the City Attorney's webpage by June 2025.

### *Prosecution*

- Handle prosecution of all misdemeanor crimes that occur within the City of Redondo Beach and Hermosa Beach including review complaints and prepare filings through June 2025.
- Provide training to the Hermosa Beach police department personnel regarding report writing and evidence gathering through June 2025.
- Identify and retain Pro Bono legal resources with the equivalent value of \$500,000, or greater, to support prosecution cases by June 2025.
- Complete 1 community based special law enforcement project to target special threats to public safety by June 2025.
- Each prosecutor is to participate in at least 1 community meeting in conjunction with the Community Services Unit of the Police department (Community Based Officers) or 1 community meeting held by any member of City Council by June 2025.
- Teach a segment on the role of the prosecutor in the criminal justice system at each Citizen's Academy conducted up to June 2025 for Redondo Beach and Hermosa Beach.

### *Enhanced Response to Homelessness*

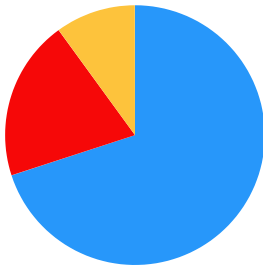
- Work with other agencies to continue Homeless Court in an outdoor setting.
- Prepare criminal cases for and operate Homeless Court on a monthly basis through June 2025.
- Attend Mental Health Court for all criminal cases where a doubt is declared on the defendant's mental competency through June 2025.



## Customer Service and Referrals

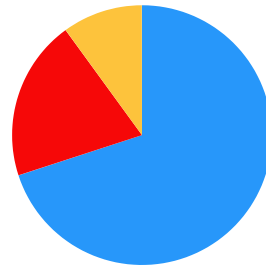
- Be available for personal consultation within 24 hours and carry a cell phone 24/7 for situations requiring immediate attention.
- Respond to 270 defense discovery requests without requiring a formal contested discovery hearing.
- Prepare 100 cases for jury trial to "ready" status within the statutory trial period assigned by the court.
- Assist City staff and department heads with urgent items that require legal review on an expedited time frame.

Adopted FY 2023-24



- ▶ Core Service Activities **16,016 Staff Hours** (70.00%)
- ▶ Key Projects and Assignments **4,576 Staff Hours** (20.00%)
- ▶ Customer Service and Referrals **2,288 Staff Hours** (10.00%)

Adopted FY 2024-25



- ▶ Core Service Activities **17,472 Staff Hours** (70.00%)
- ▶ Key Projects and Assignments **4,992 Staff Hours** (20.00%)
- ▶ Customer Service and Referrals **2,496 Staff Hours** (10.00%)



*Page Intentionally Left Blank*

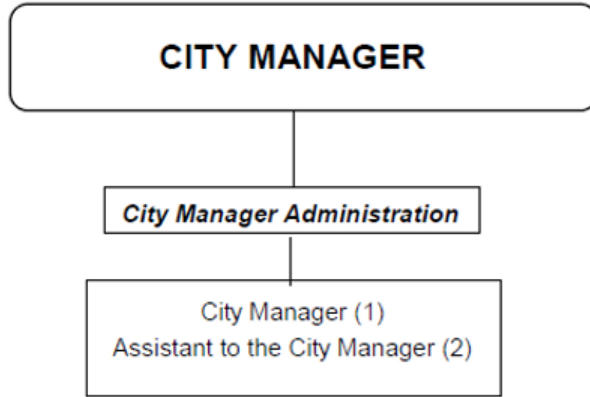
## City Manager



**Mike Witzansky**  
City Manager

**Mission Statement:** *The mission of the City Manager's Office is to ensure implementation and administration of policies and programs adopted by the City Council and oversee the management of City services and operations.*

# Organizational Chart



# Summary of Personnel

## CITY MANAGER

|             |                               |
|-------------|-------------------------------|
| 1.00        | City Manager                  |
| <u>2.00</u> | Assistant to the City Manager |
| 3.00        |                               |

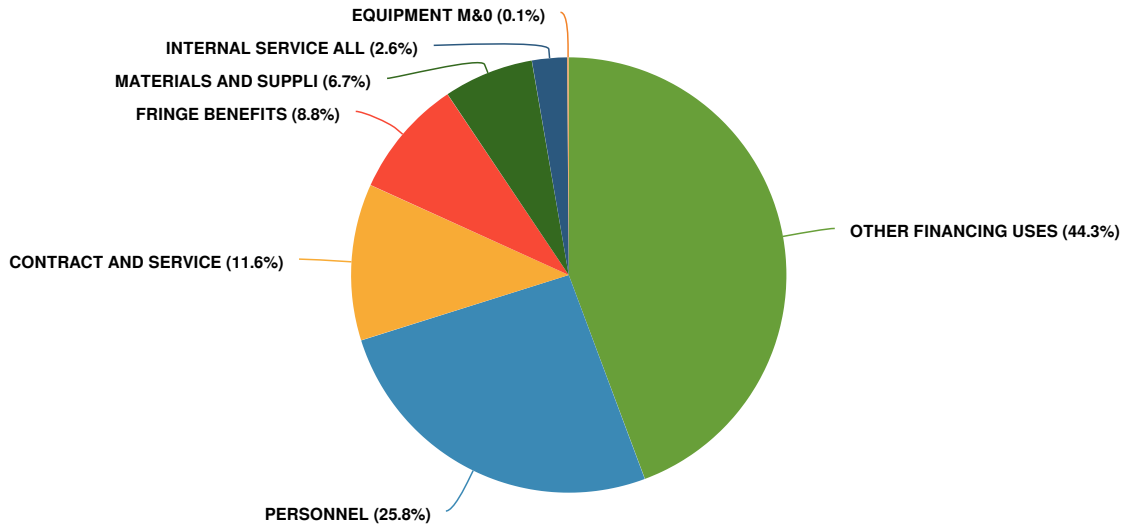
**TOTAL PERSONNEL: 3.00**



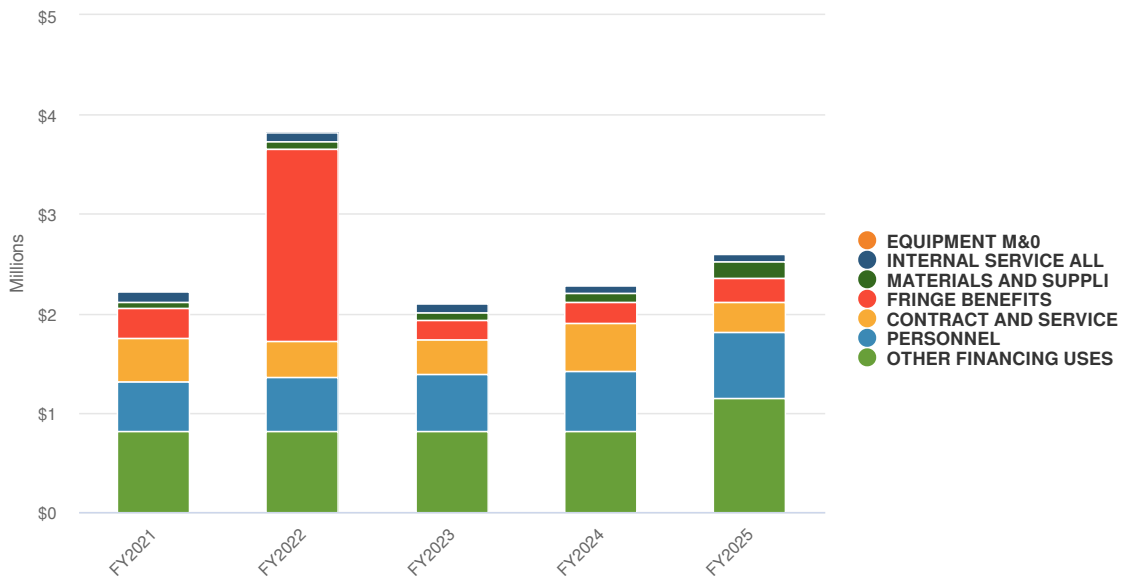
## Expenditures by Expense Type

The City Manager's expenditures by expense type for the years 2023, 2024, and 2025 show a mix of changes. In terms of OTHER FINANCING USES, there was no change in 2023 and 2024 at \$812,381, but there will be a significant increase of 42% to \$1,150,183 in the upcoming 2025 budget. PERSONNEL expenditures saw an 8% increase in 2023 to \$583,661, followed by a 3% increase in 2024 to \$601,466. The 2025 budget will see an 11% increase to \$669,921. In contrast, CONTRACT AND SERVICE expenditures decreased by 10% in 2023 to \$334,554, followed by a 45% increase in 2024 to \$484,597. However, the upcoming 2025 budget will see a decrease of 38% to \$302,040. These changes reflect a mix of stability and growth in the City Manager's expenditures, with a focus on personnel and other financing uses.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## CITY MANAGER

| Object Description                      | FY 20-21       | FY 21-22         | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |            |
|---|----------------|------------------|----------------|----------------|----------------|----------------|-------------------------------|------------|
|   | Actual         | Actual           | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 495,899        | 472,835          | 567,023        | 581,208        | 581,208        | 646,399        | 65,191                        | 11%        |
| 500010 - PART-TIME SALARIES             | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500020 - OVERTIME                       | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 8,109          | 66,975           | 16,638         | 12,621         | 12,621         | 23,521         | 10,900                        | 86%        |
| 500090 - OTHER COMPENSATION             | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -                | -              | -              | 7,637          | -              | (7,637)                       | -100%      |
| 500110 - CAR ALLOWANCE                  | 9,025          | 8,444            | 10,529         | 10,500         | 10,500         | 10,500         | -                             | 0%         |
| 500120 - OTHER PAY                      | 20,478         | 7,702            | -              | -              | -              | -              | -                             | n/a        |
| 500130 - SICK LEAVE BONUS               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 1,323          | 985              | 1,323          | 1,320          | 1,320          | 1,320          | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501020 - FICA                           | 17,523         | 15,819           | 28,266         | 29,123         | 29,123         | 37,916         | 8,793                         | 30%        |
| 501030 - LIFE INSURANCE                 | 511            | 548              | 765            | 765            | 765            | 773            | 8                             | 1%         |
| 501040 - VISION INSURANCE               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 33,864         | 39,012           | 60,023         | 61,800         | 61,800         | 65,400         | 3,600                         | 6%         |
| 501060 - MEDICARE                       | 7,723          | 7,635            | 8,862          | 9,014          | 9,014          | 8,867          | (147)                         | -2%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 9              | 9                | 14             | 15             | 15             | 15             | -                             | 0%         |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 47,993         | 44,454           | 52,076         | 59,799         | 59,799         | 63,051         | 3,252                         | 5%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 108,244        | -                | -              | -              | -              | -              | -                             | n/a        |
| 501086 - PENSION (POB)                  | -              | 1,763,859        | -              | -              | -              | -              | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 35,742         | 19,531           | 20,265         | 20,776         | 20,776         | 18,550         | (2,226)                       | -11%       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 20,712         | 18,922           | 19,128         | 19,663         | 19,663         | 20,793         | 1,130                         | 6%         |
| 501110 - UNEMPLOYMENT                   | 626            | 660              | 938            | 1,500          | 1,500          | 1,500          | -                             | 0%         |
| <b>TOTAL PERSONNEL</b>                  | <b>807,781</b> | <b>2,467,391</b> | <b>785,850</b> | <b>808,104</b> | <b>815,741</b> | <b>898,605</b> | <b>82,864</b>                 | <b>10%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 906            | 1,019            | 592            | 2,300          | 2,300          | 2,300          | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 460            | 2,064            | 2,595          | 2,000          | 2,000          | 2,000          | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 375            | 3,311            | 5,037          | 18,221         | 18,221         | 98,221         | 80,000                        | 439%       |
| 510050 - MILEAGE REIMBURSEMENT          | -              | 36               | -              | 250            | 250            | 250            | -                             | 0%         |
| 510200 - POSTAGE                        | 1              | (30)             | -              | 1,000          | 1,000          | 1,000          | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | -                | -              | 2,050          | 2,050          | 2,050          | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 62,766         | 71,615           | 68,036         | 67,891         | 67,891         | 67,891         | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510240 - MODEMS                         | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510310 - CELL PHONES                    | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510620 - UTILITIES - GAS                | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510640 - UTILITIES - WATER              | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | -              | -                | -              | -              | -              | -              | -                             | n/a        |



|  |                  |                  |                  |                  |                  |                  |                  |             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | -                | -                | -                | 2,500            | 2,500            | 2,500            | -                | 0%          |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | 345              | -                | -                | 2,000            | 2,000            | 2,000            | -                | 0%          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 91,758           | 78,153           | 88,460           | 82,219           | 257,142          | 82,149           | (174,993)        | -68%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | 7,564            | -                | (7,564)          | -100%       |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540000 - DEPRECIATION                          | 3,102            | 3,102            | 3,102            | -                | -                | -                | -                | n/a         |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>159,714</b>   | <b>159,271</b>   | <b>167,822</b>   | <b>180,431</b>   | <b>362,918</b>   | <b>260,361</b>   | <b>(102,557)</b> | <b>-28%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | 217,891          | 217,891          | 217,891          | -                | 0%          |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 60,144           | -                | -                | -                | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540020 - INTEREST EXPENSE                      | 336,520          | 291,770          | 242,993          | -                | -                | -                | -                | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 44,508           | -                | -                | -                | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>336,520</b>   | <b>291,770</b>   | <b>242,993</b>   | <b>322,543</b>   | <b>217,891</b>   | <b>217,891</b>   | <b>-</b>         | <b>0%</b>   |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 20,347           | 22,910           | 19,182           | 19,182           | 20,103           | 20,103           | -                | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 2,256            | -                | -                | -                | -                | -                | n/a         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 4,357            | 4,584            | 5,177            | 5,177            | 5,105            | 5,105            | -                | 0%          |
| 550060 - LIABILITY INSURANCE                   | 44,084           | 39,376           | 42,447           | 42,447           | 15,965           | 15,965           | -                | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 29,088           | 25,525           | 27,120           | 27,120           | 25,951           | 25,951           | -                | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 535              | 535              | 443              | 443              | 443              | 443              | -                | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 183              | 164              | 183              | 183              | 183              | 183              | -                | 0%          |
| 550120 - OVERHEAD                              | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>98,594</b>    | <b>95,349</b>    | <b>94,552</b>    | <b>94,552</b>    | <b>67,749</b>    | <b>67,749</b>    | <b>-</b>         | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES               | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>n/a</b>  |
| <b>TOTAL</b>                                   | <b>1,402,609</b> | <b>3,013,781</b> | <b>1,291,216</b> | <b>1,405,630</b> | <b>1,464,299</b> | <b>1,444,606</b> | <b>(19,693)</b>  | <b>-1%</b>  |

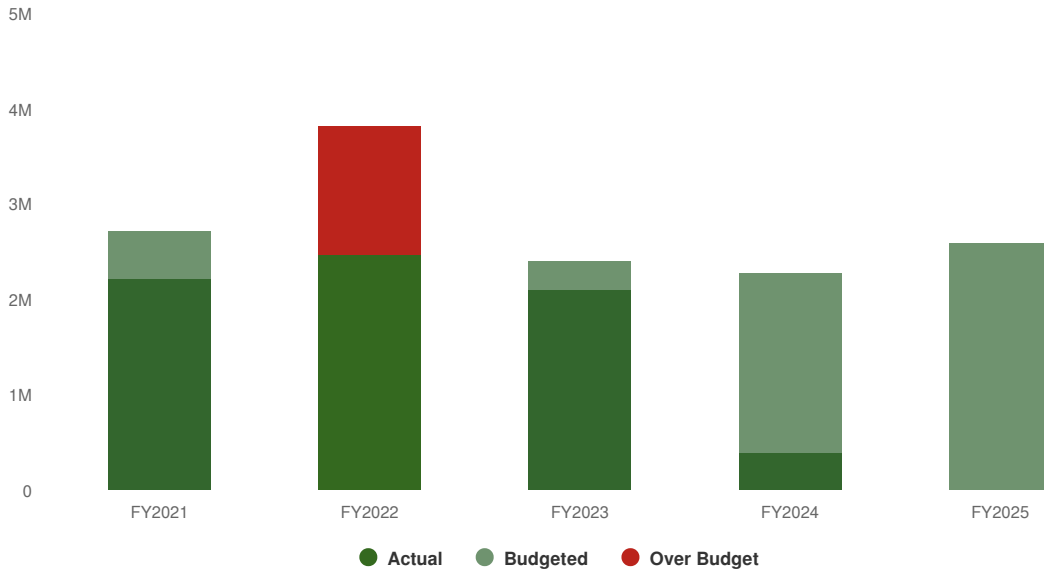


# Expenditures Summary

**Please Note:** Any discrepancies between the Operating Expenses table above and the Expenditure Summary below are due to Transfers Out not being included in the Operating Expenses table.

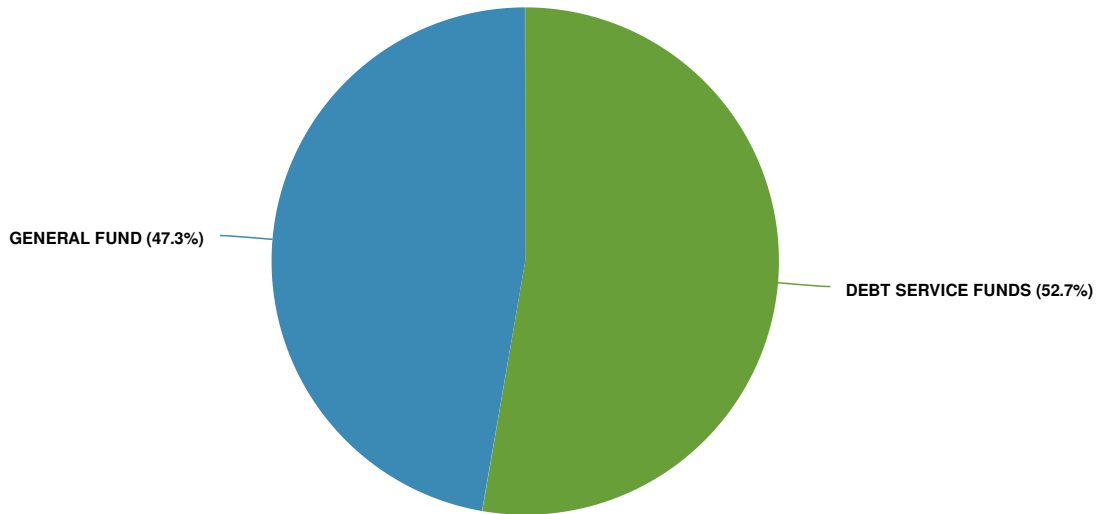
**\$2,594,789**      **\$318,109**  
(13.97% vs. prior year)

City Manager FY 2024-25 Adopted and Historical Budget vs. Actual

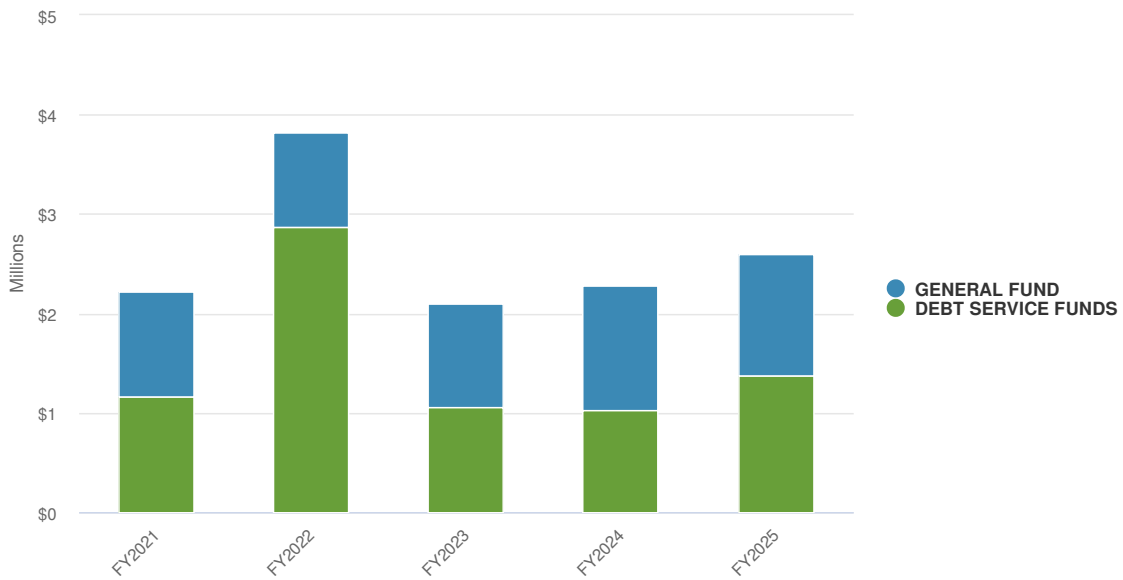


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund



## FY 2024-25 Adopted and Historical Expenditures by Fund



## Core Services Activities

- Manage the City's day-to-day operations at the direction of the Mayor and City Council.
- Provide leadership and oversee the hiring and evaluation of all full-time and part-time City employees.
- Manage the City's finances and the implementation of approved Capital projects and various budget initiatives.
- Prepare and submit the annual City Operating Budget and Five-Year Capital Improvement Plan to the City Council.
- Facilitate the City's strategic planning process, ensure goals and objectives contained in the Strategic Plan are met and completed.
- Evaluate and attract appropriate economic development opportunities and help protect existing businesses where possible.
- Effectively communicate with employees and regularly share the City Council's policy concerns, current events, the City's Mission, Vision, Core Values, Three Year Goals and Strategic Plan Objectives.
- Oversee and improve the City's external communication platforms and overall community messaging.

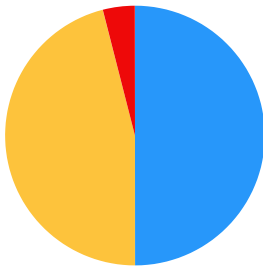
## Key Projects and Assignments

- Provide staff support for City Council directed legislative and grant funding advocacy efforts through June 2025.
- Continue implementation of the City's Communication's Plan by July 2025.
- Complete implementation of the new online Building Permit application by August 2024.
- Work with the Community Services Department to implement a cannabis permitting process by September 2024.
- Identify the cost to renovate or reconstruct critical public safety, public works, and civic center facilities and options to raise capital funding for the cost by November 2024.
- Assist the Community Services Department with the execution of key recreation and public art projects by June 2025.
- Work with the Waterfront & Economic Development Department to evaluate service options for the City's Harbor Patrol function by November 2025.

## Customer Service and Referrals

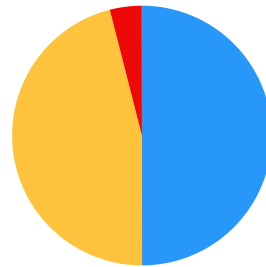
- Respond to approximately 400 service requests and referrals.

Adopted FY 2023-24



- Core Service Activities **3,120 Staff Hours** (50.00%)
- Key Projects and Assignments **2,871 Staff Hours** (46.01%)
- Customer Service and Referrals **249 Staff Hours** (3.99%)

Adopted FY 2024-25



- Core Service Activities **3,120 Staff Hours** (50.00%)
- Key Projects and Assignments **2,871 Staff Hours** (46.01%)
- Customer Service and Referrals **249 Staff Hours** (3.99%)



*Page Intentionally Left Blank*

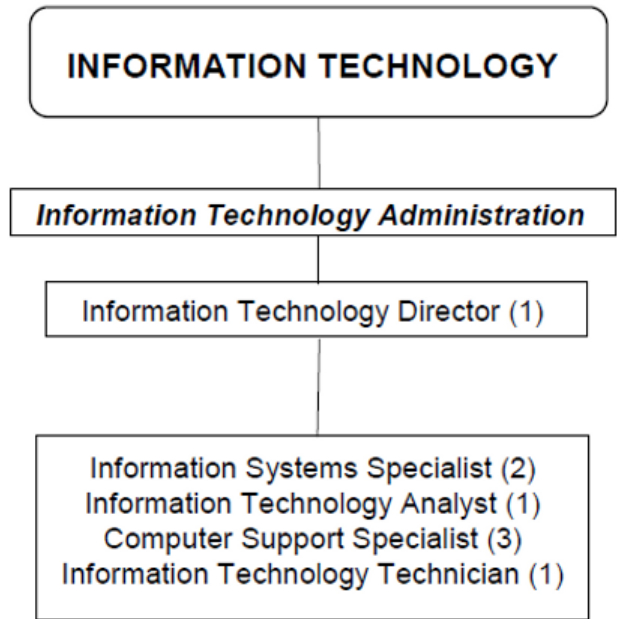
# Information Technology



**Mike Cook**  
Information Technology Director

**Mission Statement:** *Through partnership, innovation, and operational excellence, the Information Technology Department delivers effective technology solutions to support City-Wide operations. We enable people, processes, and technology to work seamlessly together to serve our community.*

# Organizational Chart



# Summary of Personnel

## INFORMATION TECHNOLOGY

|             |                                   |
|-------------|-----------------------------------|
| 1.00        | Information Technology Director   |
| 2.00        | Information Systems Specialist    |
| 1.00        | Information Technology Analyst    |
| 3.00        | Computer Support Specialist       |
| <u>1.00</u> | Information Technology Technician |
| 8.00        |                                   |

**TOTAL PERSONNEL: 8.00**



## Expenditures by Expense Type

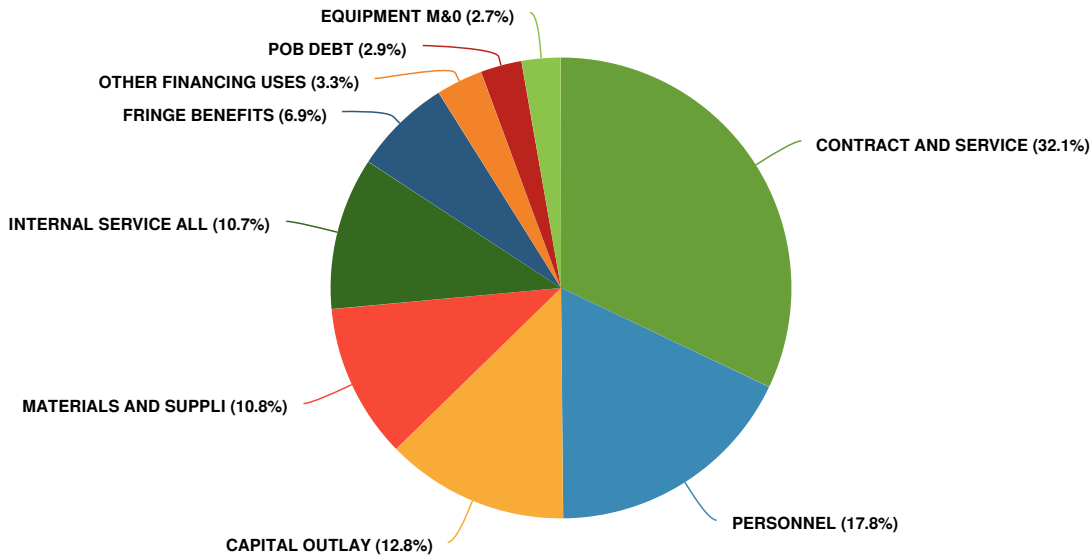
The Information Technology department in Redondo Beach has seen significant changes in its expenditures by expense type over the past few years. In 2023, CONTRACT AND SERVICE expenditures increased by 4% to \$1,073,812. This trend continued in 2024 with a 34% increase to \$1,440,018. Looking ahead to the 2025 budget, there will be a 16% increase to \$1,670,492 in this category.

Similarly, PERSONNEL expenditures also saw an increase in 2023, rising by 1% to \$720,896. This trend continued in 2024 with a 14% increase to \$820,486. For the upcoming 2025 budget, there will be a 13% increase to \$926,461 in this category.

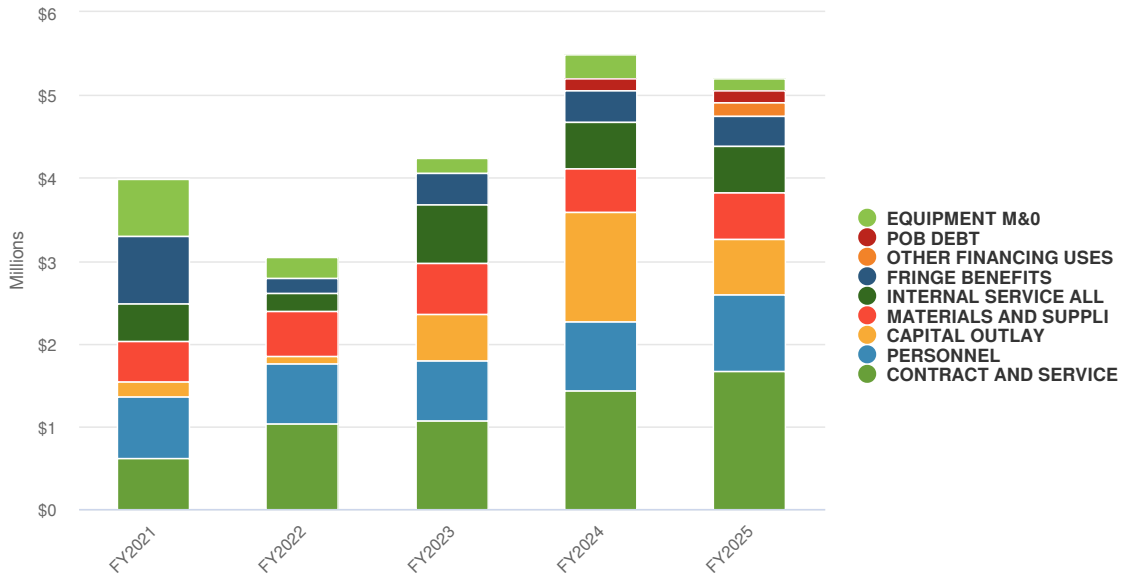
The most significant change in expenditures can be seen in the CAPITAL OUTLAY category. In 2023, there was a 509% increase to \$561,811. This trend continued in 2024 with a 137% increase to \$1,333,922. However, there will be a decrease of 50% to \$668,070 in the 2025 budget.

These changes reflect the City's focus on investing in technology and improving its services. With the upcoming budget, there will be a continued emphasis on improving CONTRACT AND SERVICE and PERSONNEL expenditures, while also making strategic adjustments to the CAPITAL OUTLAY category. These changes will help Redondo Beach stay up-to-date with the latest technological advancements and provide better services to its residents.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## INFORMATION TECHNOLOGY

| Object Description                      | FY 20-21         | FY 21-22       | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |           |
|---|------------------|----------------|------------------|------------------|------------------|------------------|-------------------------------|-----------|
|   | Actual           | Actual         | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 727,582          | 698,934        | 615,368          | 734,704          | 803,932          | 901,500          | 97,568                        | 12%       |
| 500010 - PART-TIME SALARIES             | 12,595           | 2,254          | 10,493           | 50,806           | 251              | -                | (251)                         | -100%     |
| 500020 - OVERTIME                       | -                | -              | 2,211            | -                | 2,240            | 3,000            | 760                           | 34%       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 14,454           | 15,528         | 91,321           | 12,363           | 12,363           | 21,961           | 9,598                         | 78%       |
| 500090 - OTHER COMPENSATION             | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | -              | 1,502            | -                | 22,613           | -                | (22,613)                      | -100%     |
| 500110 - CAR ALLOWANCE                  | 4,512            | 4,512          | 3,993            | 4,500            | 4,500            | 4,500            | -                             | 0%        |
| 500120 - OTHER PAY                      | 73,561           | 77,991         | 72,611           | 43,476           | 43,476           | 10,676           | (32,800)                      | -75%      |
| 500130 - SICK LEAVE BONUS               | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 500140 - STANDBY BONUS                  | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 500150 - CELL PHONE ALLOWANCE           | 2,827            | 2,827          | 2,610            | 2,400            | 2,400            | 2,400            | -                             | 0%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 501020 - FICA                           | 44,600           | 44,708         | 46,674           | 45,148           | 45,148           | 53,755           | 8,607                         | 19%       |
| 501030 - LIFE INSURANCE                 | 1,242            | 1,246          | 1,139            | 1,234            | 1,234            | 1,293            | 59                            | 5%        |
| 501040 - VISION INSURANCE               | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 106,828          | 112,405        | 111,258          | 135,240          | 135,240          | 143,880          | 8,640                         | 6%        |
| 501060 - MEDICARE                       | 12,230           | 12,253         | 12,964           | 11,776           | 11,776           | 12,572           | 796                           | 7%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 30               | 31             | 30               | 35               | 35               | 40               | 5                             | 14%       |
| 501075 - GASB 68 PENSION EXPENSE        | 285,651          | (252,692)      | 156,851          | -                | -                | -                | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | 6,974            | (28,587)       | (31,988)         | -                | -                | -                | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 50,147           | 50,307         | 49,118           | 90,038           | 90,038           | 75,611           | (14,427)                      | -16%      |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 156,924          | -              | -                | -                | -                | -                | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                | 93,793         | -                | -                | -                | -                | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 36,498           | 36,681         | 5,502            | 12,651           | 12,651           | 18,986           | 6,335                         | 50%       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 30,013           | 29,435         | 24,381           | 26,385           | 26,385           | 29,479           | 3,094                         | 12%       |
| 501110 - UNEMPLOYMENT                   | 2,180            | 2,187          | 2,066            | 3,500            | 3,500            | 4,000            | 500                           | 14%       |
| <b>TOTAL PERSONNEL</b>                  | <b>1,568,847</b> | <b>903,813</b> | <b>1,178,106</b> | <b>1,174,256</b> | <b>1,217,782</b> | <b>1,283,654</b> | <b>65,872</b>                 | <b>5%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510010 - OFFICE SUPPLIES                | 10,015           | 5,930          | 13,453           | 21,000           | 21,000           | 21,000           | -                             | 0%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 51,886           | 123,609        | 119,734          | 85,600           | 85,600           | 186,000          | 100,400                       | 117%      |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -                | 2,497          | 4,593            | 9,259            | 9,259            | 9,259            | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -              | -                | 150              | 150              | 150              | -                             | 0%        |
| 510200 - POSTAGE                        | -                | 46             | 298              | 500              | 500              | 500              | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510220 - MEMBERSHIPS/DUES               | 390              | 390            | 1,065            | 600              | 600              | 600              | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510240 - MODEMS                         | 36,731           | 11,117         | 24,510           | 45,000           | 45,000           | 45,000           | -                             | 0%        |
| 510300 - UTILITIES - TELEPHONE          | 377,268          | 391,951        | 441,859          | 353,400          | 353,400          | 289,600          | (63,800)                      | -18%      |
| 510310 - CELL PHONES                    | 1,851            | 14,378         | 16,061           | 12,200           | 12,200           | 13,000           | 800                           | 7%        |
| 510400 - MOBILITY ACCESS                | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510500 - VOTE CENTERS                   | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510610 - UTILITIES - ELECTRIC           | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510620 - UTILITIES - GAS                | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 510640 - UTILITIES - WATER              | -                | -              | -                | -                | -                | -                | -                             | n/a       |
| 520000 - MAINTENANCE AGREEMENTS         | 660,334          | 217,213        | 188,167          | 223,750          | 494,313          | 142,637          | (351,677)                     | -71%      |



|  |                  |                  |                  |                  |                  |                  |                  |             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | -                | 1,706            | 106              | 2,800            | 2,800            | -                | (2,800)          | -100%       |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | 42,594           | 31,945           | 3,781            | 13,930           | 13,930           | -                | (13,930)         | -100%       |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 352,117          | 733,235          | 920,348          | 1,055,590        | 1,626,618        | 1,333,955        | (292,663)        | -18%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | 193,944          | 168,121          | 2,469            | 292,400          | 355,400          | 336,537          | (18,863)         | -5%         |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -                | 14,489           | 1,150            | -                | -                | -                | -                | n/a         |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540000 - DEPRECIATION                          | 62,906           | 58,016           | 84,063           | -                | -                | -                | -                | n/a         |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>1,790,034</b> | <b>1,774,644</b> | <b>1,821,657</b> | <b>2,116,179</b> | <b>3,020,770</b> | <b>2,378,238</b> | <b>(642,533)</b> | <b>-21%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | 57,413           | -                | -                | -                | -                | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 86,864           | 86,864           | 86,864           | -                | 0%          |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540020 - INTEREST EXPENSE                      | -                | 61,491           | 64,083           | -                | 32,000           | -                | (32,000)         | -100%       |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 64,280           | 64,280           | 64,280           | -                | 0%          |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | 1,700            | -                | -                | -                | -                | n/a         |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>61,491</b>    | <b>123,196</b>   | <b>151,144</b>   | <b>183,144</b>   | <b>151,144</b>   | <b>(32,000)</b>  | <b>-17%</b> |
| 550000 - VEHICLE MAINTENANCE                   | 1,484            | 1,013            | 3,124            | 3,124            | 1,771            | 1,771            | -                | 0%          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 1,575            | 1,851            | 2,820            | 2,820            | 2,820            | 2,820            | -                | 0%          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 170,507          | -                | 158,324          | 158,324          | 73,684           | 73,684           | -                | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | -                | 300,955          | 300,955          | 285,213          | 285,213          | -                | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 6,774            | 7,222            | 7,678            | 7,678            | 6,296            | 6,296            | -                | 0%          |
| 550060 - LIABILITY INSURANCE                   | 94,202           | 52,318           | 82,386           | 82,386           | 23,152           | 23,152           | -                | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 76,255           | 53,384           | 54,917           | 54,917           | 51,587           | 51,587           | -                | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 1,063            | 1,063            | 589              | 589              | 589              | 589              | -                | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 472              | 421              | 472              | 472              | 407              | 407              | -                | 0%          |
| 550120 - OVERHEAD                              | 105,645          | 101,076          | 85,701           | 85,701           | 112,157          | 112,157          | -                | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>457,977</b>   | <b>218,348</b>   | <b>696,966</b>   | <b>696,966</b>   | <b>557,675</b>   | <b>557,675</b>   | <b>-</b>         | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | 179,453          | 92,254           | 561,811          | 247,359          | 519,009          | 668,070          | 149,061          | 29%         |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES               | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | (132,382)        | -                | -                | -                | -                | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>179,453</b>   | <b>92,254</b>    | <b>429,429</b>   | <b>247,359</b>   | <b>519,009</b>   | <b>668,070</b>   | <b>149,061</b>   | <b>29%</b>  |
| <b>TOTAL</b>                                   | <b>3,996,310</b> | <b>3,050,550</b> | <b>4,249,353</b> | <b>4,385,904</b> | <b>5,498,380</b> | <b>5,038,780</b> | <b>(459,600)</b> | <b>-8%</b>  |

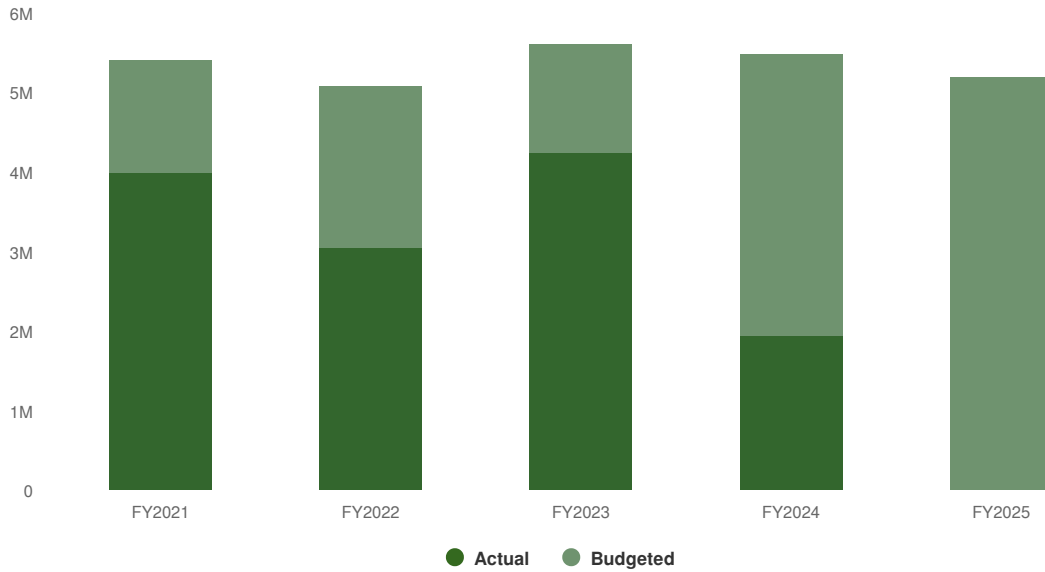


# Expenditures Summary

**Please Note:** Any discrepancies between the Operating Expenses table above and the Expenditure Summary below are due to Transfers Out not being included in the Operating Expenses table.

**\$5,208,587**    **-\$289,793**  
(-5.27% vs. prior year)

## Information Technology FY 2024-25 Adopted and Historical Budget vs. Actual



# Core Service Activities

## Network/Servers/Workstations

- Maintain the computer and voice network infrastructure consisting of 4 core routers, 45 edge-switches, 50+ virtual LANs, category 6/5 and fiber optic cable, outdoor networks at Seaside Lagoon and the Waterfront, and 120+ wireless access points, at 15 locations.
- Coordinate and assist with various consultants/vendors to perform required department specific application implementations, maintenance, upgrades, and fixes including integrations for Computer Aided Dispatch, Department of Justice and other highly complex and sensitive public safety systems.
- Prepare, test, and distribute application and OS updates to approximately 450 desktops and laptops, 650 monitors, 70 printers and copiers, and 75 servers.
- Maintain public access network including 27 public access PC's, 17 catalog PC's, 2 database PC's, fiber optic transport, 2 document scanning stations, 2 coin machines, 2 virtual servers and a public access self-service management system.
- Install, test, patch, upgrade, maintain, and distribute 150+ departmental applications.
- Maintain 60+ public safety in-vehicle mobile data computers, and a wireless private network.
- Manage outsourced printing, copying and binding services.
- Manage Comcate citizen engagement software system.
- Manage city web sites.
- Manage Microsoft M365 infrastructure (Collaboration, Email, File Sharing).
- Manage council chambers and main library audio visual systems.
- Manage internal digital signage system.
- Manage Tyler Enterprise Resource Planning system.
- Manage Laserfiche Enterprise Content Management system.

## Security

- Manage KnowBe4 cyber security training system.
- Manage firewall security .
- Manage web content filtering and anti-virus systems.
- Manage desktop anti-virus system for City desktop computers, servers and laptops.
- Install security patches and perform upgrades to 7 physical network servers, 65 virtualized servers, 8 cloud servers, 450 workstations and 3 storage arrays.
- Manage email security and retention.
- Manage security ID card and facility access system.
- Manage cybersecurity incident response and policies.

## Data Backups

- Prepare and manage local and cloud backups including financial management and enterprise content management systems

## Administrative

- Process and submit for payment approximately 100 monthly invoices.
- Prepare and submit the proposed information technology budget.
- Maintain and account for approximately 1,350 active city-wide information technology assets including cost and lifespan for replacement funding.
- Calculate and distribute the IT internal service fund allocation amounts annually for 20 departmental cost centers.
- Manage multiple hardware/software maintenance agreements.

## Telecommunications

- Maintain 500+ phones, 500+ voice mailboxes, 35 special circuits and 238 miscellaneous 10-digit lines.
- Maintain city's 150+ smartphones and tablets including Mobile Device Management and management of service providers.
- Maintain approximately 50 voice mail auto-attendants.
- Perform approximately 30 add/move/change requests and repairs per month on the city's VoIP phone system.



## Key Projects and Assignments

- Complete equipment technology refresh as called out in the IT Replacement Program by June, 2025.
- Complete implementation of mobile device management software and complete mobile device refresh by September, 2024.
- Implement Wi-Fi and internet connectivity for Historic Museum and Wilderness Park by Summer, 2024.
- Complete implementation of network firewall replacement by September, 2024.
- Complete implementation of network encryption for 3 remote sites by September, 2024.
- Complete modernization of conference room and meeting spaces by January, 2025.
- Complete replacement of agenda and council video management platforms by January, 2025.
- Complete Munis migration to cloud by June 2025.
- Complete Waterfront digital signage project by June 2025.

## Customer Service and Referrals

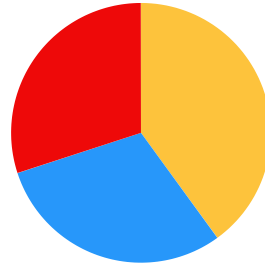
- Provide tier 1/2/3 Information Technology customer support services.
- Complete approximately 200 electronic Service Desk work orders for hardware, software and phone support per month.
- Support 775+ departmental users.
- Manage approximately 40-50 ongoing City-wide departmental technology projects.
- Manage approximately 40 copy center requests for printing and duplication services per month.

Adopted FY 2023-24



- Key Projects and Assignments **6,656 Staff Hours** (40.00%)
- Core Service Activities **4,992 Staff Hours** (30.00%)
- Customer Service and Referrals **4,992 Staff Hours** (30.00%)

Adopted FY 2024-25



- Key Projects and Assignments **6,656 Staff Hours** (40.00%)
- Core Service Activities **4,992 Staff Hours** (30.00%)
- Customer Service and Referrals **4,992 Staff Hours** (30.00%)



*Page Intentionally Left Blank*

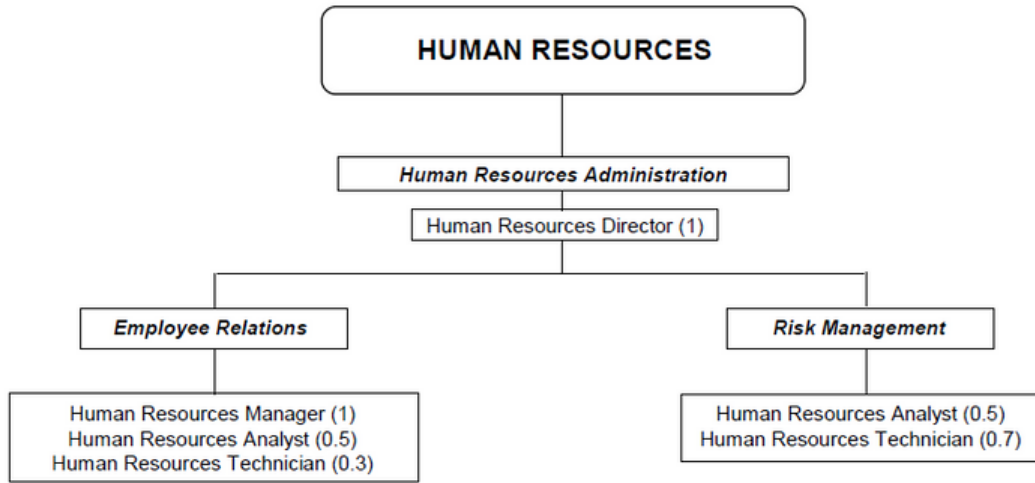
# Human Resources



**Diane Strickfaden**  
Human Resources Director

**Mission Statement:** *To provide the City of Redondo Beach with a full range of hire through retire services, by providing a dedicated focus of recruitment, training, talent retention and employee engagement. Our purpose is to help City departments meet their strategic, operational and administrative goals via effective recruitments, minimization of risk, compliance with Federal, State and local laws, and maintenance of positive labor relations.*

# Organizational Chart



# Summary of Personnel

## HUMAN RESOURCES

### Employee Relations

|             |                            |
|-------------|----------------------------|
| 1.00        | Human Resources Director   |
| 1.00        | Human Resources Manager    |
| 0.50        | Human Resources Analyst    |
| <u>0.30</u> | Human Resources Technician |
| 2.80        |                            |

### Risk Management

|             |                            |
|-------------|----------------------------|
| 0.50        | Human Resources Analyst    |
| <u>0.70</u> | Human Resources Technician |
| 1.20        |                            |

**TOTAL PERSONNEL: 4.00**



## Expenditures by Expense Type

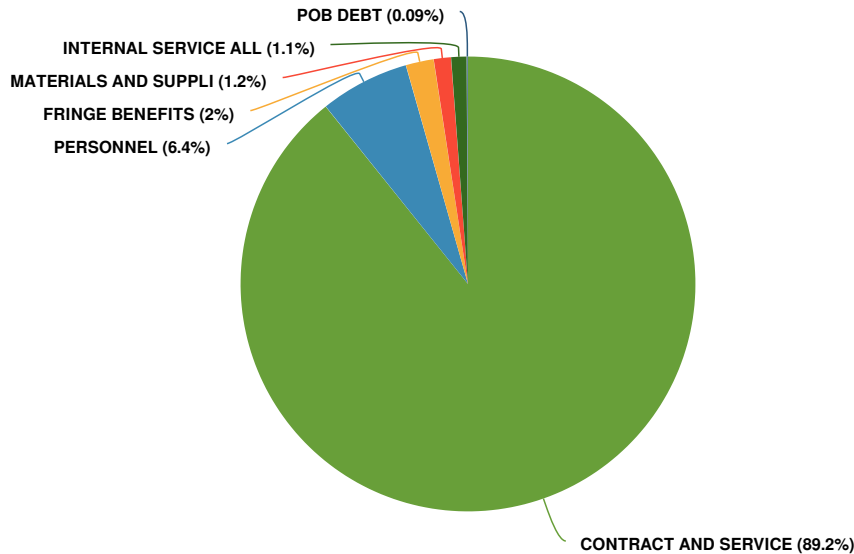
The Human Resources expenditures by expense type for the years 2023, 2024, and 2025 show a mix of decreases and increases across the top 3 categories. In 2023, CONTRACT AND SERVICE expenditures decreased by 8% to \$8,992,732. This trend continued in 2024 with a 2% decrease to \$8,782,264. However, in the upcoming 2025 budget, there will be a significant increase of 22% to \$10,695,427.

PERSONNEL expenditures saw a slight increase of 1% in 2023 to \$441,362. This was followed by a significant increase of 271% in 2024 to \$1,638,948. However, in the 2025 budget, there will be a decrease of 53% to \$762,751.

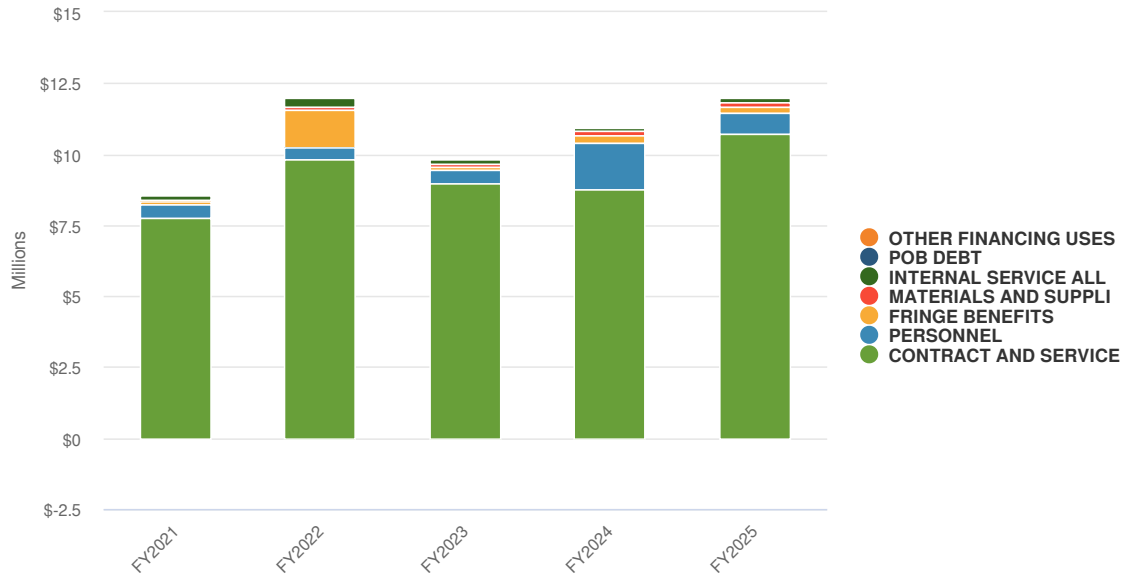
Finally, FRINGE BENEFITS expenditures saw a significant decrease of 91% in 2023 to \$120,433. This was followed by a substantial increase of 108% in 2024 to \$250,201. However, in the 2025 budget, there will be a slight decrease of 5% to \$236,927.

Overall, the changes in the Human Resources expenditures by expense type show a mix of decreases and increases, with the most significant changes occurring in the PERSONNEL and CONTRACT AND SERVICE categories. These changes may reflect shifts in priorities and budget allocations for the City of Redondo Beach.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## HUMAN RESOURCES

| Object Description                      | FY 20-21       | FY 21-22         | FY 22-23       | FY 23-24         | FY 23-24         | FY 24-25       | Change<br>(Increase/Decrease) |             |
|---|----------------|------------------|----------------|------------------|------------------|----------------|-------------------------------|-------------|
|   | Actual         | Actual           | Actual         | Original         | Revised          | Adopted        | (\$)                          | (%)         |
| 500000 - FULL-TIME SALARIES             | 306,229        | 370,723          | 405,882        | 421,523          | 421,523          | 556,598        | 135,075                       | 32%         |
| 500010 - PART-TIME SALARIES             | 32,451         | 41,108           | 16,790         | 45,000           | 45,000           | 23,474         | (21,526)                      | -48%        |
| 500020 - OVERTIME                       | 2,263          | 1,230            | 1,450          | -                | -                | -              | -                             | n/a         |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 21,449         | 25,274           | 11,242         | 17,398           | 17,398           | 24,533         | 7,135                         | 41%         |
| 500090 - OTHER COMPENSATION             | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500100 - PERSONNEL ADJUSTMENTS          | 115,753        | -                | 5,998          | 1,800,000        | 1,155,027        | 158,146        | (996,881)                     | -86%        |
| 500110 - CAR ALLOWANCE                  | 4,512          | 4,512            | 4,512          | 4,500            | 4,500            | 4,500          | -                             | 0%          |
| 500120 - OTHER PAY                      | 29,932         | 37,804           | 62,352         | 63,894           | 63,894           | 63,894         | -                             | 0%          |
| 500130 - SICK LEAVE BONUS               | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500140 - STANDBY BONUS                  | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500150 - CELL PHONE ALLOWANCE           | 665            | 662              | 662            | 660              | 660              | 660            | -                             | 0%          |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 501000 - EXECUTIVE DEFERRED COMP        | 1              | -                | -              | -                | -                | -              | -                             | n/a         |
| 501010 - DENTAL INSURANCE               | -              | 2,412            | -              | -                | -                | -              | -                             | n/a         |
| 501020 - FICA                           | 27,815         | 27,934           | 29,460         | 28,095           | 28,095           | 30,818         | 2,723                         | 10%         |
| 501030 - LIFE INSURANCE                 | 773            | 1,127            | 916            | 869              | 869              | 881            | 12                            | 1%          |
| 501040 - VISION INSURANCE               | -              | 784              | -              | -                | -                | -              | -                             | n/a         |
| 501050 - MEDICAL INSURANCE              | 34,255         | 105,065          | 71,843         | 80,400           | 80,400           | 58,800         | (21,600)                      | -27%        |
| 501060 - MEDICARE                       | 7,474          | 7,639            | 9,448          | 7,550            | 7,550            | 7,207          | (343)                         | -5%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 18             | 18               | 20             | 20               | 20               | 20             | -                             | 0%          |
| 501075 - GASB 68 PENSION EXPENSE        | (121,985)      | 86,680           | (121,127)      | -                | -                | -              | -                             | n/a         |
| 501076 - GASB 75 OPEB EXPENSE           | (26,746)       | (1,857)          | 4,391          | -                | -                | -              | -                             | n/a         |
| 501080 - PENSION (EMPLOYER SHARE)       | 32,068         | 41,230           | 41,692         | 46,818           | 46,818           | 51,247         | 4,429                         | 9%          |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 94,683         | -                | -              | -                | -                | -              | -                             | n/a         |
| 501086 - PENSION (POB)                  | -              | 1,020,744        | -              | -                | -                | -              | -                             | n/a         |
| 501090 - PENSION (EMPLOYEE SHARE)       | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 13,569         | 15,153           | 14,920         | 15,395           | 15,395           | 16,900         | 1,505                         | 10%         |
| 501110 - UNEMPLOYMENT                   | 1,267          | 1,243            | 1,344          | 2,000            | 2,000            | 2,000          | -                             | 0%          |
| <b>TOTAL PERSONNEL</b>                  | <b>576,447</b> | <b>1,789,486</b> | <b>561,795</b> | <b>2,534,122</b> | <b>1,889,149</b> | <b>999,678</b> | <b>(889,472)</b>              | <b>-47%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510010 - OFFICE SUPPLIES                | 1,527          | 2,751            | 3,041          | 6,500            | 6,500            | 6,500          | -                             | 0%          |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 10,722         | 7,985            | 5,387          | 20,895           | 20,895           | 20,895         | -                             | 0%          |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | 52,244         | 71,436           | 83,382         | 100,000          | 100,000          | 100,000        | -                             | 0%          |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 2,065          | 4,346            | 8,569          | 10,484           | 10,484           | 10,484         | -                             | 0%          |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -                | 1,664          | 600              | 600              | 600            | -                             | 0%          |
| 510200 - POSTAGE                        | 912            | 828              | 864            | 3,200            | 3,200            | 3,200          | -                             | 0%          |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | -                | 575            | -                | -                | -              | -                             | n/a         |
| 510220 - MEMBERSHIPS/DUES               | 3,600          | 540              | 1,250          | 5,450            | 5,450            | 5,450          | -                             | 0%          |
| 510230 - LIBRARY MATERIALS              | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510240 - MODEMS                         | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510300 - UTILITIES - TELEPHONE          | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510310 - CELL PHONES                    | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510400 - MOBILITY ACCESS                | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510500 - VOTE CENTERS                   | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510610 - UTILITIES - ELECTRIC           | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510620 - UTILITIES - GAS                | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL     | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510640 - UTILITIES - WATER              | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 520000 - MAINTENANCE AGREEMENTS         | -              | -                | -              | -                | -                | -              | -                             | n/a         |



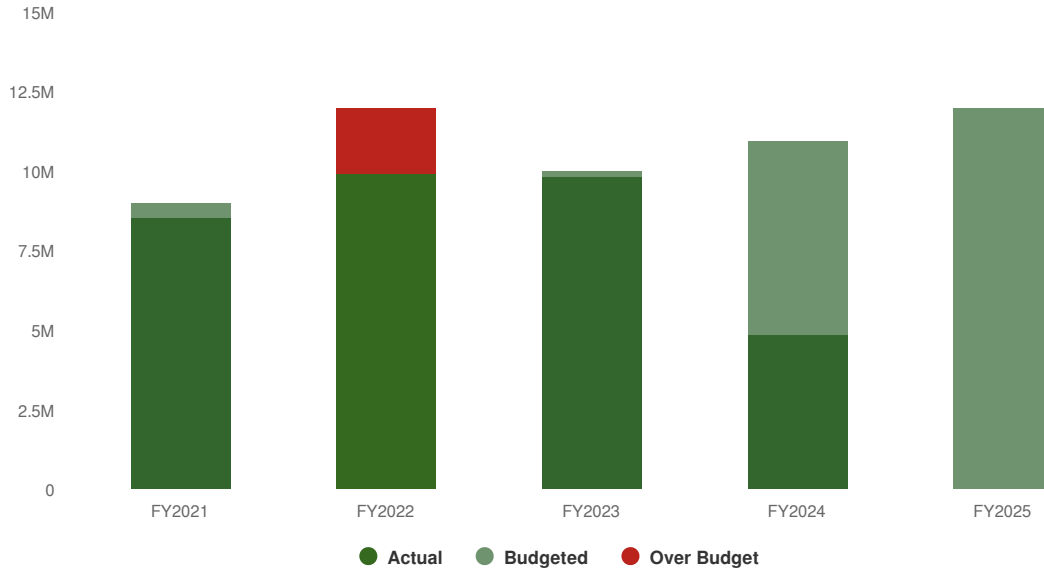
|  |                  |                   |                  |                   |                   |                   |                  |            |
|--|------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|------------|
| 520010 - MAINTENANCE/REPAIR                    | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | 4,694            | 1,769             | 3,301            | 3,000             | 3,000             | 3,000             | -                | 0%         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 326,617          | 406,014           | 445,103          | 374,105           | 394,085           | 374,105           | (19,980)         | -5%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | 1,227,685        | 1,140,619         | 1,113,984        | 1,400,000         | 1,400,000         | 1,400,000         | -                | 0%         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | 215,747          | 255,733           | 273,261          | 216,000           | 216,000           | 346,000           | 130,000          | 60%        |
| 530030 - WORKERS COMPENSATION CLAIMS           | 1,881,954        | 1,651,748         | (933,623)        | 2,071,160         | 2,071,160         | 2,071,160         | -                | 0%         |
| 530040 - UNEMPLOYMENT CLAIMS                   | 187,592          | 47,078            | 16,118           | 123,800           | 123,800           | 123,800           | -                | 0%         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | 1,626,890        | 2,611,125         | 2,681,450        | 2,474,219         | 2,474,219         | 3,974,219         | 1,500,000        | 61%        |
| 530060 - LIABILITY CLAIMS                      | 2,192,525        | 3,271,961         | 4,798,756        | 2,100,000         | 2,100,000         | 2,403,143         | 303,143          | 14%        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | 87,973           | 405,687           | 589,759          | -                 | -                 | -                 | -                | n/a        |
| 530070 - ATTORNEY FEES                         | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 530080 - DONATION EXPENDITURES                 | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 530090 - HOUSING VOUCHERS                      | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -                | 1,008             | 164              | -                 | -                 | -                 | -                | n/a        |
| 530180 - COVID-19 RESPONSE                     | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 540000 - DEPRECIATION                          | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 540030 - ADMIN EXPENSE                         | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>7,822,748</b> | <b>9,880,628</b>  | <b>9,093,005</b> | <b>8,909,413</b>  | <b>8,929,393</b>  | <b>10,842,556</b> | <b>1,913,163</b> | <b>21%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                 | -                | 40,836            | 6,087             | 6,087             | -                | 0%         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 540020 - INTEREST EXPENSE                      | -                | 4,308             | 4,458            | -                 | -                 | -                 | -                | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                 | -                | 30,219            | 4,504             | 4,504             | -                | 0%         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 540050 - PASS THRU PAYMENT                     | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>4,308</b>      | <b>4,458</b>     | <b>71,055</b>     | <b>10,591</b>     | <b>10,591</b>     | <b>-</b>         | <b>0%</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 40,702           | 45,821            | 38,365           | 38,365            | 40,205            | 40,205            | -                | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 4,512             | -                | -                 | -                 | -                 | -                | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 4,104            | 3,760             | 4,509            | 4,509             | 3,776             | 3,776             | -                | 0%         |
| 550060 - LIABILITY INSURANCE                   | 36,345           | 168,330           | 35,863           | 35,863            | 12,726            | 12,726            | -                | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 22,510           | 20,045            | 21,297           | 21,297            | 20,379            | 20,379            | -                | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 396              | 396               | 348              | 348               | 348               | 348               | -                | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 249              | 222               | 249              | 249               | 249               | 249               | -                | 0%         |
| 550120 - OVERHEAD                              | 55,283           | 44,324            | 59,020           | 59,020            | 53,960            | 53,960            | -                | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>159,589</b>   | <b>287,410</b>    | <b>159,651</b>   | <b>159,651</b>    | <b>131,643</b>    | <b>131,643</b>    | <b>-</b>         | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 560040 - LAND                                  | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES               | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>         | <b>-</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>n/a</b> |
| <b>TOTAL</b>                                   | <b>8,558,784</b> | <b>11,961,832</b> | <b>9,818,908</b> | <b>11,674,241</b> | <b>10,960,777</b> | <b>11,984,468</b> | <b>1,023,692</b> | <b>9%</b>  |



# Expenditures Summary

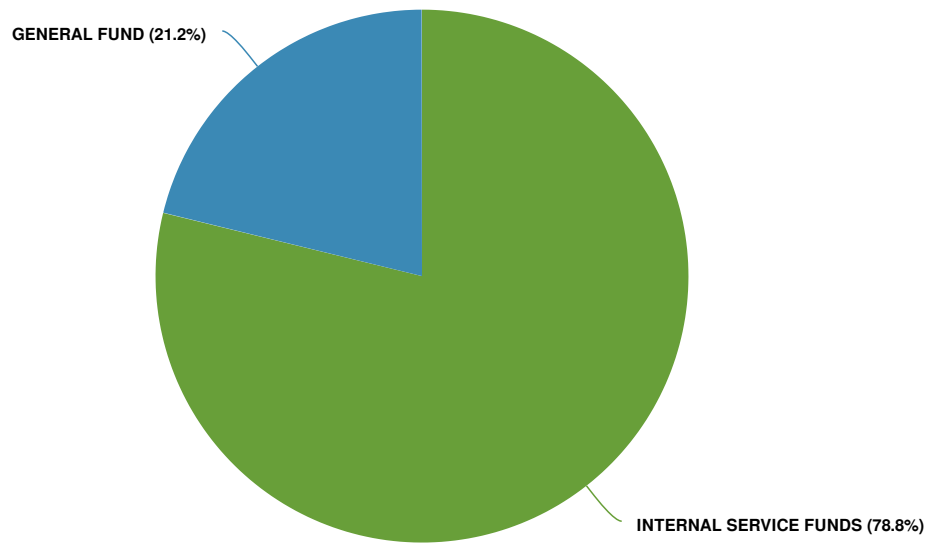
**\$11,984,468** **\$1,023,692**  
(9.34% vs. prior year)

## Human Resources FY 2024-25 Adopted and Historical Budget vs. Actual

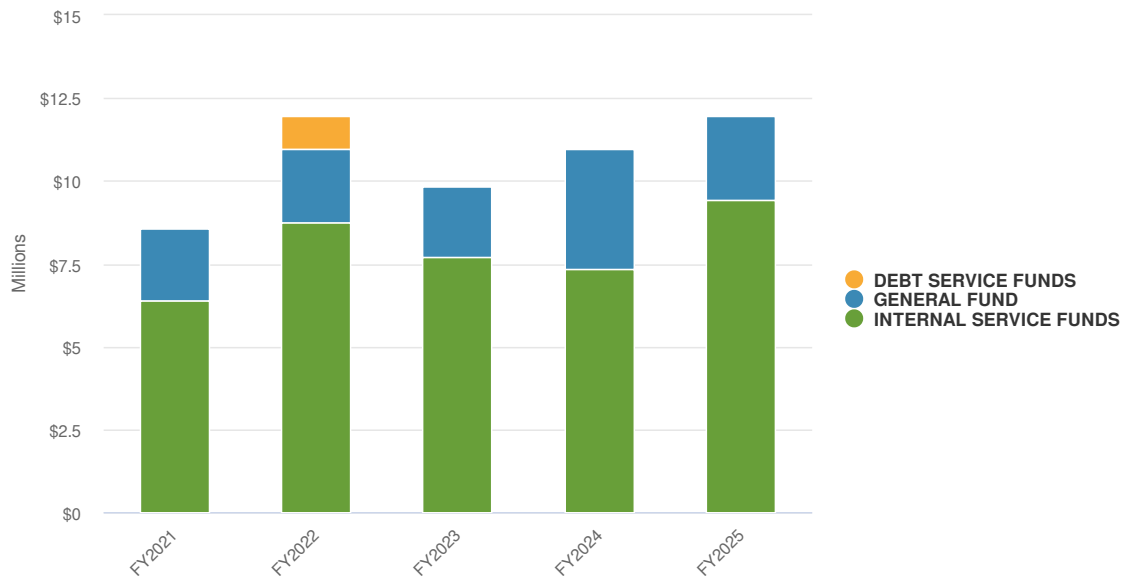


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund



## FY 2024-25 Adopted and Historical Expenditures by Fund



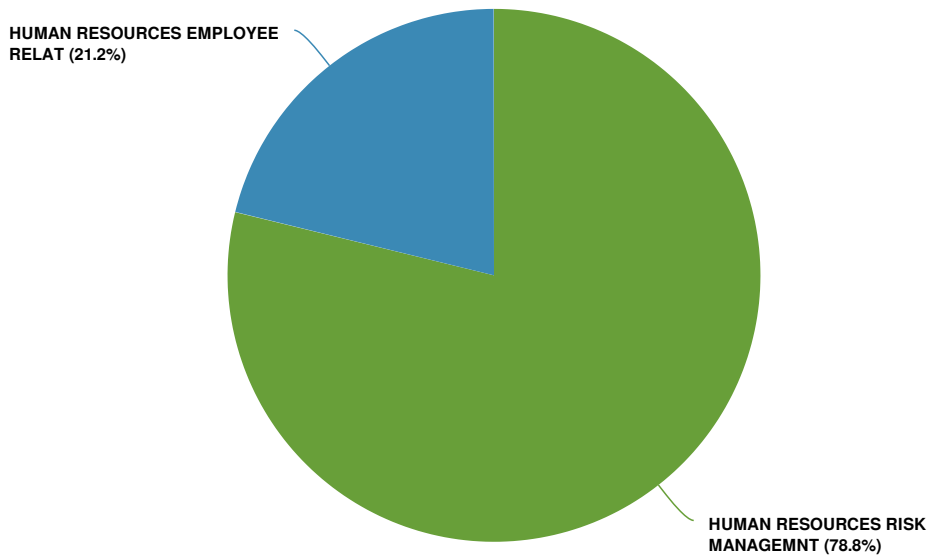
## Expenditures by Division

The Human Resources department expenditures by division in Redondo Beach have undergone some changes in the past and upcoming years. In 2023, the expenditures for Human Resources Risk Management decreased by 12% to \$7,689,312. This trend continued in 2024 with a 4% decrease to \$7,343,985. However, in the upcoming 2025 budget, there will be a significant increase of 29% to \$9,447,333.

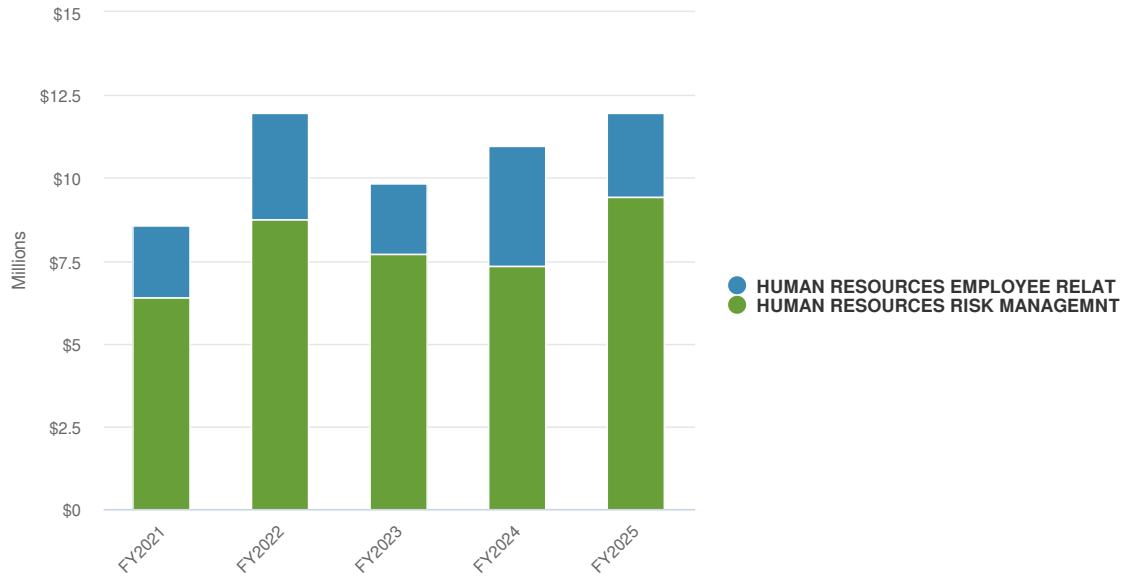
On the other hand, the expenditures for Human Resources Employee Relations saw a larger fluctuation. In 2023, there was a significant decrease of 33% to \$2,129,596. This was followed by a sharp increase of 70% in 2024 to \$3,616,791. However, in the 2025 budget, there will be a decrease of 30% to \$2,537,135.

These changes in expenditures by division for the Human Resources department show a mix of decreases and increases, indicating a shift in priorities and budget allocation. It is important for the City of Redondo Beach to carefully consider these changes and ensure that the budget is being utilized effectively and efficiently.

### FY 2024-25 Adopted Expenditures by Division



### FY 2024-25 Adopted and Historical Expenditures by Division



# Operating Expenses

## HUMAN RESOURCES EMPLOYEE RELATIONS

Purpose: To provide centralized support to the City's management staff, employees, and City Council in areas of labor and employee relations, employee training and development, health and safety, recruitment and selection, and employee benefits administration, to enhance employee engagement through creation of a collaborative working environment and provision of excellent internal customer service.

| Object Description                      | FY 20-21       | FY 21-22         | FY 22-23       | FY 23-24         | FY 23-24         | FY 24-25       | Change<br>(Increase/Decrease) |             |
|---|----------------|------------------|----------------|------------------|------------------|----------------|-------------------------------|-------------|
|   | Actual         | Actual           | Actual         | Original         | Revised          | Adopted        | (\$)                          | (%)         |
| 500000 - FULL-TIME SALARIES             | 266,702        | 307,508          | 325,754        | 335,287          | 335,287          | 440,947        | 105,660                       | 32%         |
| 500010 - PART-TIME SALARIES             | 32,451         | 41,108           | 16,790         | 45,000           | 45,000           | 23,474         | (21,526)                      | -48%        |
| 500020 - OVERTIME                       | 679            | 418              | 435            | -                | -                | -              | -                             | n/a         |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 20,056         | 19,925           | 9,612          | 16,288           | 16,288           | 20,968         | 4,680                         | 29%         |
| 500090 - OTHER COMPENSATION             | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500100 - PERSONNEL ADJUSTMENTS          | 115,753        | -                | 5,998          | 1,800,000        | 1,149,916        | -              | (1,149,916)                   | -100%       |
| 500110 - CAR ALLOWANCE                  | 4,512          | 4,512            | 4,512          | 4,500            | 4,500            | 4,500          | -                             | 0%          |
| 500120 - OTHER PAY                      | 29,932         | 37,804           | 62,352         | 63,894           | 63,894           | 63,894         | -                             | 0%          |
| 500130 - SICK LEAVE BONUS               | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500140 - STANDBY BONUS                  | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 500150 - CELL PHONE ALLOWANCE           | 662            | 662              | 662            | 660              | 660              | 660            | -                             | 0%          |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 501000 - EXECUTIVE DEFERRED COMP        | 1              | -                | -              | -                | -                | -              | -                             | n/a         |
| 501010 - DENTAL INSURANCE               | -              | 2,412            | -              | -                | -                | -              | -                             | n/a         |
| 501020 - FICA                           | 24,922         | 23,227           | 24,125         | 22,609           | 22,609           | 25,071         | 2,462                         | 11%         |
| 501030 - LIFE INSURANCE                 | 694            | 945              | 714            | 666              | 666              | 679            | 13                            | 2%          |
| 501040 - VISION INSURANCE               | -              | 784              | -              | -                | -                | -              | -                             | n/a         |
| 501050 - MEDICAL INSURANCE              | 25,007         | 85,380           | 48,320         | 56,100           | 56,100           | 51,000         | (5,100)                       | -9%         |
| 501060 - MEDICARE                       | 6,797          | 6,538            | 6,823          | 6,266            | 6,266            | 5,863          | (403)                         | -6%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 15             | 13               | 14             | 15               | 15               | 14             | (1)                           | -7%         |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 501080 - PENSION (EMPLOYER SHARE)       | 28,044         | 34,995           | 34,465         | 38,369           | 38,369           | 41,691         | 3,322                         | 9%          |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 66,176         | -                | -              | -                | -                | -              | -                             | n/a         |
| 501086 - PENSION (POB)                  | -              | 1,014,219        | -              | -                | -                | -              | -                             | n/a         |
| 501090 - PENSION (EMPLOYEE SHARE)       | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 11,739         | 13,010           | 12,258         | 12,616           | 12,616           | 13,749         | 1,133                         | 9%          |
| 501110 - UNEMPLOYMENT                   | 1,055          | 902              | 958            | 1,400            | 1,400            | 1,400          | -                             | 0%          |
| <b>TOTAL PERSONNEL</b>                  | <b>635,196</b> | <b>1,594,363</b> | <b>553,792</b> | <b>2,403,670</b> | <b>1,753,586</b> | <b>693,910</b> | <b>(1,059,676)</b>            | <b>-60%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510010 - OFFICE SUPPLIES                | 1,527          | 2,751            | 3,041          | 6,500            | 6,500            | 6,500          | -                             | 0%          |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 10,722         | 7,985            | 5,387          | 20,895           | 20,895           | 20,895         | -                             | 0%          |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | 52,244         | 71,436           | 83,382         | 100,000          | 100,000          | 100,000        | -                             | 0%          |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 2,065          | 4,346            | 8,569          | 10,484           | 10,484           | 10,484         | -                             | 0%          |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -                | 1,664          | 600              | 600              | 600            | -                             | 0%          |
| 510200 - POSTAGE                        | 912            | 828              | 864            | 3,200            | 3,200            | 3,200          | -                             | 0%          |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | -                | 575            | -                | -                | -              | -                             | n/a         |
| 510220 - MEMBERSHIPS/DUES               | 3,600          | 540              | 1,250          | 5,450            | 5,450            | 5,450          | -                             | 0%          |
| 510230 - LIBRARY MATERIALS              | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510240 - MODEMS                         | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510300 - UTILITIES - TELEPHONE          | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510310 - CELL PHONES                    | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510400 - MOBILITY ACCESS                | -              | -                | -              | -                | -                | -              | -                             | n/a         |
| 510500 - VOTE CENTERS                   | -              | -                | -              | -                | -                | -              | -                             | n/a         |



|  |                  |                  |                  |                  |                  |                  |                 |          |            |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|----------|------------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 510640 - UTILITIES - WATER                     | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 520010 - MAINTENANCE/REPAIR                    | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | 4,694            | 1,769            | 3,301            | 3,000            | 3,000            | 3,000            | -               | -        | 0%         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 161,900          | 133,933          | 253,849          | 216,105          | 236,085          | 216,105          | (19,980)        | -        | -8%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | 1,227,685        | 1,140,619        | 1,113,984        | 1,400,000        | 1,400,000        | 1,400,000        | -               | -        | 0%         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 540000 - DEPRECIATION                          | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>1,465,348</b> | <b>1,364,207</b> | <b>1,475,864</b> | <b>1,766,234</b> | <b>1,786,214</b> | <b>1,766,234</b> | <b>(19,980)</b> | <b>-</b> | <b>-1%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 34,749           | -                | -                | -               | -        | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 540020 - INTEREST EXPENSE                      | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 25,715           | -                | -                | -               | -        | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>60,464</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b> | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 40,702           | 45,821           | 38,365           | 38,365           | 40,205           | 40,205           | -               | -        | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 4,512            | -                | -                | -                | -                | -               | -        | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 3,132            | 3,616            | 3,817            | 3,817            | 3,084            | 3,084            | -               | -        | 0%         |
| 550060 - LIABILITY INSURANCE                   | 21,818           | 168,330          | 35,863           | 35,863           | 12,726           | 12,726           | -               | -        | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 13,553           | 20,045           | 21,297           | 21,297           | 20,379           | 20,379           | -               | -        | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 238              | 238              | 348              | 348              | 348              | 348              | -               | -        | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 249              | 222              | 249              | 249              | 249              | 249              | -               | -        | 0%         |
| 550120 - OVERHEAD                              | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>79,692</b>    | <b>242,784</b>   | <b>99,939</b>    | <b>99,939</b>    | <b>76,991</b>    | <b>76,991</b>    | <b>-</b>        | <b>-</b> | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -               | -        | n/a        |



|                                       |                  |                  |                  |                  |                  |                  |                    |             |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------|------------|
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -                | -                | -                | -                | -                | -                  | -           | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -                  | -           | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -                  | -           | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>2,180,237</b> | <b>3,201,353</b> | <b>2,129,596</b> | <b>4,330,307</b> | <b>3,616,791</b> | <b>2,537,135</b> | <b>(1,079,656)</b> | <b>-30%</b> |            |



# Operating Expenses

## HUMAN RESOURCES RISK MANAGEMENT

Purpose: To minimize liability and provide risk mitigation through administration of the City's workers' compensation program, general liability programs, and health and safety programs; to serve as a liaison to the City Attorney's Office.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |             |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|-------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)         |
| 500000 - FULL-TIME SALARIES             | 39,527             | 63,215             | 80,129             | 86,236               | 86,236              | 115,651             | 29,415                        | 34%         |
| 500010 - PART-TIME SALARIES             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500020 - OVERTIME                       | 1,584              | 811                | 1,015              | -                    | -                   | -                   | -                             | n/a         |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 1,393              | 5,349              | 1,629              | 1,110                | 1,110               | 3,565               | 2,455                         | 221%        |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | -                    | 5,111               | 158,146             | 153,035                       | 2994%       |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500120 - OTHER PAY                      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500130 - SICK LEAVE BONUS               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500150 - CELL PHONE ALLOWANCE           | 3                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501020 - FICA                           | 2,894              | 4,708              | 5,335              | 5,486                | 5,486               | 5,747               | 261                           | 5%          |
| 501030 - LIFE INSURANCE                 | 79                 | 181                | 202                | 203                  | 203                 | 202                 | (1)                           | 0%          |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501050 - MEDICAL INSURANCE              | 9,248              | 19,685             | 23,523             | 24,300               | 24,300              | 7,800               | (16,500)                      | -68%        |
| 501060 - MEDICARE                       | 677                | 1,101              | 2,625              | 1,284                | 1,284               | 1,344               | 60                            | 5%          |
| 501070 - PSYCHOLOGICAL INSURANCE        | 3                  | 5                  | 6                  | 5                    | 5                   | 6                   | 1                             | 20%         |
| 501075 - GASB 68 PENSION EXPENSE        | (121,985)          | 86,680             | (121,127)          | -                    | -                   | -                   | -                             | n/a         |
| 501076 - GASB 75 OPEB EXPENSE           | (26,746)           | (1,857)            | 4,391              | -                    | -                   | -                   | -                             | n/a         |
| 501080 - PENSION (EMPLOYER SHARE)       | 4,025              | 6,235              | 7,227              | 8,449                | 8,449               | 9,556               | 1,107                         | 13%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 28,507             | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501086 - PENSION (POB)                  | -                  | 6,525              | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501090 - PENSION (EMPLOYEE SHARE)       | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 1,831              | 2,143              | 2,662              | 2,779                | 2,779               | 3,151               | 372                           | 13%         |
| 501110 - UNEMPLOYMENT                   | 212                | 342                | 386                | 600                  | 600                 | 600                 | -                             | 0%          |
| <b>TOTAL PERSONNEL</b>                  | <b>(58,750)</b>    | <b>195,124</b>     | <b>8,002</b>       | <b>130,452</b>       | <b>135,563</b>      | <b>305,768</b>      | <b>170,205</b>                | <b>126%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510010 - OFFICE SUPPLIES                | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510200 - POSTAGE                        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510220 - MEMBERSHIPS/DUES               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510310 - CELL PHONES                    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510400 - MOBILITY ACCESS                | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510500 - VOTE CENTERS                   | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |



|   |                  |                  |                  |                  |                  |                  |                  |            |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|
| 510610 - UTILITIES - ELECTRIC           | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 510620 - UTILITIES - GAS                | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 510640 - UTILITIES - WATER              | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 520010 - MAINTENANCE/REPAIR             | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR   | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 520030 - ADVERTISING/PROMOTIONS         | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE | 164,718          | 272,082          | 191,255          | 158,000          | 158,000          | 158,000          | -                | 0%         |
| 520050 - RENT/LEASE-EQUIPMENT           | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 520060 - RENT/LEASE-BUILDING            | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT    | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS   | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS  | 215,747          | 255,733          | 273,261          | 216,000          | 216,000          | 346,000          | 130,000          | 60%        |
| 530030 - WORKERS COMPENSATION CLAIMS    | 1,881,954        | 1,651,748        | (933,623)        | 2,071,160        | 2,071,160        | 2,071,160        | -                | 0%         |
| 530040 - UNEMPLOYMENT CLAIMS            | 187,592          | 47,078           | 16,118           | 123,800          | 123,800          | 123,800          | -                | 0%         |
| 530050 - LIABILITY INSURANCE PREMIUMS   | 1,626,890        | 2,611,125        | 2,681,450        | 2,474,219        | 2,474,219        | 3,974,219        | 1,500,000        | 61%        |
| 530060 - LIABILITY CLAIMS               | 2,192,525        | 3,271,961        | 4,798,756        | 2,100,000        | 2,100,000        | 2,403,143        | 303,143          | 14%        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)     | 87,973           | 405,687          | 589,759          | -                | -                | -                | -                | n/a        |
| 530070 - ATTORNEY FEES                  | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530080 - DONATION EXPENDITURES          | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530090 - HOUSING VOUCHERS               | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530120 - CONTINGENCY RESERVE            | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530130 - DEBT ISSUANCE COST             | -                | 1,008            | 164              | -                | -                | -                | -                | n/a        |
| 530180 - COVID-19 RESPONSE              | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540000 - DEPRECIATION                   | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540030 - ADMIN EXPENSE                  | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE          | -                | -                | -                | -                | -                | -                | -                | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b> | <b>6,357,399</b> | <b>8,516,421</b> | <b>7,617,140</b> | <b>7,143,179</b> | <b>7,143,179</b> | <b>9,076,322</b> | <b>1,933,143</b> | <b>27%</b> |

|                                       |          |              |              |               |               |               |          |           |
|---------------------------------------|----------|--------------|--------------|---------------|---------------|---------------|----------|-----------|
| 540005 - GASB 96 AMORTIZATION EXPENSE | -        | -            | -            | -             | -             | -             | -        | n/a       |
| 540010 - PRINCIPAL PAYMENTS           | -        | -            | -            | -             | -             | -             | -        | n/a       |
| 540011 - PRINCIPAL PAYMENT POB MISC   | -        | -            | -            | 6,087         | 6,087         | 6,087         | -        | 0%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY | -        | -            | -            | -             | -             | -             | -        | n/a       |
| 540020 - INTEREST EXPENSE             | -        | 4,308        | 4,458        | -             | -             | -             | -        | n/a       |
| 540021 - INTEREST EXPENSE POB MISC    | -        | -            | -            | 4,504         | 4,504         | 4,504         | -        | 0%        |
| 540022 - INTEREST EXPENSE POB SAFETY  | -        | -            | -            | -             | -             | -             | -        | n/a       |
| 540023 - GASB 96 INTEREST EXPENSE     | -        | -            | -            | -             | -             | -             | -        | n/a       |
| 540050 - PASS THRU PAYMENT            | -        | -            | -            | -             | -             | -             | -        | n/a       |
| <b>TOTAL POB DEBT</b>                 | <b>-</b> | <b>4,308</b> | <b>4,458</b> | <b>10,591</b> | <b>10,591</b> | <b>10,591</b> | <b>-</b> | <b>0%</b> |

|  |               |               |               |               |               |               |          |           |
|--|---------------|---------------|---------------|---------------|---------------|---------------|----------|-----------|
| 550000 - VEHICLE MAINTENANCE                   | -             | -             | -             | -             | -             | -             | -        | n/a       |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -             | -             | -             | -             | -             | -             | -        | n/a       |
| 550020 - INFORMATION TECH EQUIP MAINT          | -             | -             | -             | -             | -             | -             | -        | n/a       |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -             | -             | -             | -             | -             | -             | -        | n/a       |
| 550040 - COMMUNICATION EQUIP REPLACE           | -             | -             | -             | -             | -             | -             | -        | n/a       |
| 550050 - WORKERS COMPENSATION INSURANCE        | 972           | 144           | 692           | 692           | 692           | 692           | -        | 0%        |
| 550060 - LIABILITY INSURANCE                   | 14,527        | -             | -             | -             | -             | -             | -        | n/a       |
| 550080 - BUILDING OCCUPANCY                    | 8,957         | -             | -             | -             | -             | -             | -        | n/a       |
| 550090 - MAJOR FACILITIES REPAIR               | 158           | 158           | -             | -             | -             | -             | -        | n/a       |
| 550110 - CITY FACILITY SEWER FEE               | -             | -             | -             | -             | -             | -             | -        | n/a       |
| 550120 - OVERHEAD                              | 55,283        | 44,324        | 59,020        | 59,020        | 53,960        | 53,960        | -        | 0%        |
| 550130 - EMERGENCY COMM OPERATIONS             | -             | -             | -             | -             | -             | -             | -        | n/a       |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>79,897</b> | <b>44,626</b> | <b>59,712</b> | <b>59,712</b> | <b>54,652</b> | <b>54,652</b> | <b>-</b> | <b>0%</b> |

|                                  |   |   |   |   |   |   |   |     |
|----------------------------------|---|---|---|---|---|---|---|-----|
| 560000 - VEHICLE EQUIPMENT       | - | - | - | - | - | - | - | n/a |
| 560010 - BUILDING/IMPROVEMENTS   | - | - | - | - | - | - | - | n/a |
| 560020 - FURNITURE/EQUIPMENT     | - | - | - | - | - | - | - | n/a |
| 560030 - TECHNOLOGICAL EQUIPMENT | - | - | - | - | - | - | - | n/a |
| 560040 - LAND                    | - | - | - | - | - | - | - | n/a |
| 560050 - CAPITAL OUTLAY - LEASES | - | - | - | - | - | - | - | n/a |



|                                       |                  |                  |                  |                  |                  |                  |                  |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -                | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -                | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>6,378,547</b> | <b>8,760,479</b> | <b>7,689,313</b> | <b>7,343,934</b> | <b>7,343,985</b> | <b>9,447,333</b> | <b>2,103,348</b> | <b>29%</b> |



## Core Service Activities

- Perform City-wide labor relations services through negotiation, meet and confer, maintenance, and interpretation of 6 Memoranda of Understanding (MOU) and 2 pay and benefits plans.
- Manage the City's PERS Health, Delta Dental, VSP Vision and other insurance benefits programs in coordination with employee bargaining groups.
- Coordinate recruitment, selection and pre-employment testing and activities for all full-time and part-time vacancies.
- Coordinate updates to and creation of City job class specifications.
- Develop, administer and modify City Administrative Policies and Procedures.
- Process monthly insurance payments to PERS and other coverage providers.
- Manage cafeteria plan for 450 employees.
- Process mandated monthly reimbursements for 150 retirees participating in PERS Health plan, Delta Dental plans, and VSP Vision plans.
- Administer employee personnel transactions and input all HR-related payroll changes into financial system (MUNIS), including new hires, MOU changes, employee performance evaluations, benefit modifications, or other changes.
- Provide HR procedural consultation and policy advice to 13 line departments.
- Coordinate and provide periodic training and professional development opportunities for best employment practices, employee well-being, workplace safety, customer service and other workplace relevant programs, to employees and managers through various forums.
- Coordinate City-wide harassment prevention training for approximately 600 employees every other year.
- Coordinate annual City-wide Employee Service Awards Program and Luncheon.
- Serve as primary liaison and coordinator to employee events committee, safety committee, and health insurance committee.
- Maintain employee personnel files for approximately 800 active employees.
- Manage safety and miscellaneous CalPERS contracts for approximately 450 active employees.
- Process CalPERS retirement and continued benefit applications for approximately 25 employees annually.
- Administer 457, 401, and RHS deferred compensation programs for approximately 450 employees.
- Coordinate 2 ICMA financial planning seminars and 6 days of ICMA site/online visits per year.
- Maintain Human Resources Department SharePoint page with up-to-date information, forms, and policies for all employees.
- Maintain Human Resources department website online to ensure all required public-facing information, documents, and agreements are available online.
- Manage City participation in PRISM risk pool committees and programs.
- Oversee and manage self-insurance fund budget in conjunction with City Attorney's Office.
- Process and coordinate administration of all general liability claims against the City.
- Administer 10 annual property, liability, and workers compensation insurance policy renewals.
- Process and monitor compliance with approximately 500 insurance certificates for City-wide contracts and general operations.
- Administer approximately 100 insurance documents for film permits.
- Provide insurance quotes and policies for approximately 60 special events annually.
- Administer 100 ongoing workers' compensation claims.
- Process annual Cal/OSHA log and BLS information.
- Oversee third party administrators for Flexible Spending Accounts and unemployment insurance benefits.
- Provide overall coordination of the City's Confidentiality of Medical Information Act policies and procedures.
- Monitor and maintain compliance with the Affordable Care Act and its impact on the City.
- Coordinate job-related medical services and analyze associated medical clinics to ensure quality of care.
- Provide verbal and written employment verification for outside entities.
- Maintain an Occupational Health and Safety Exposure Reduction Program for approximately 800 employees.
- Administer Department of Transportation drug testing for eligible safety-sensitive employees.

## Key Projects and Assignments

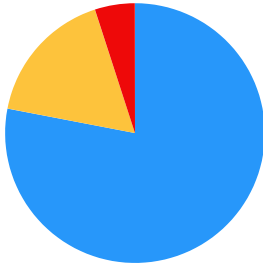
- Develop and/or modify critical administrative policies and procedures, including creation of and/or updates to Anti-Harassment Policy, Substance Abuse Policy, Use of Personal Vehicles, City Video Security, and Workplace Violence Prevention Plan. (500 Hours)
- Develop policy and procedures for implementation of constructive receipt of leave cash out program for each bargaining unit. (120 Hours)
- Design and conduct training sessions for staff covering anti harassment and other mandated trainings, along with process for reports of employee injury/illness. (180 Hours)
- Provide ongoing assistance to the City Manager's Office as primary personnel liaison on the City's Communications Team. (150 Hours)



## Customer Service and Referrals

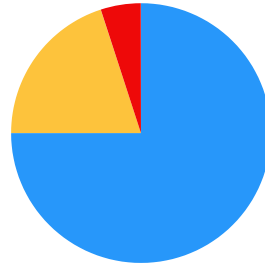
- Respond to pay and benefit inquiries from City employees and retirees within 2 business days.
- Respond to application or employment opportunity inquiries from City employees within 2 business days.
- Respond to application or employment opportunity inquiries from the public within 3 business days.
- Contact job candidates to begin pre-employment process within 2 business days from receipt of signed personnel (hiring) transaction form.

Adopted FY 2023-24



- Core Service Activities **6,505 Staff Hours** (78.03%)
- Key Projects and Assignments **1,416 Staff Hours** (16.98%)
- Customer Service and Referrals **416 Staff Hours** (4.99%)

Adopted FY 2024-25



- Core Service Activities **6,240 Staff Hours** (75.00%)
- Key Projects and Assignments **1,664 Staff Hours** (20.00%)
- Customer Service and Referrals **416 Staff Hours** (5.00%)



*Page Intentionally Left Blank*

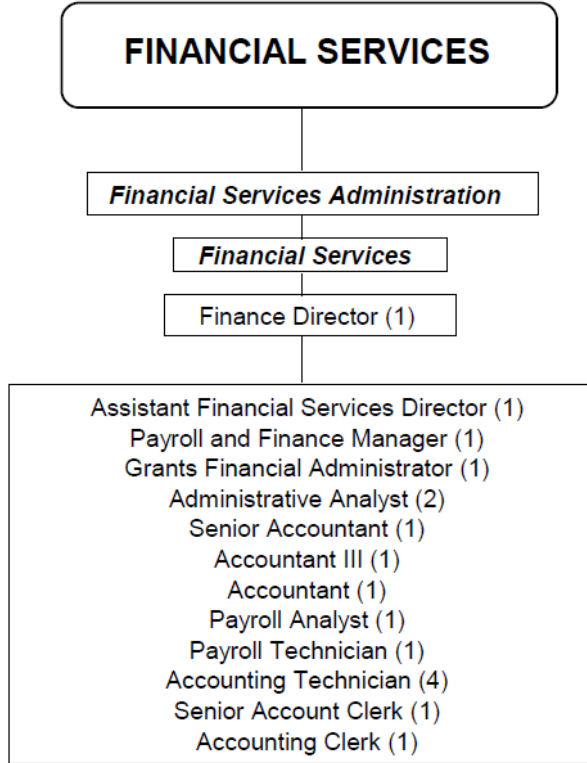
# Financial Services



**Wendy Collazo**  
Financial Services Director

**Mission Statement:** *To provide fiduciary control of the City's assets, perform fiscally related services, and provide accurate, timely and transparent financial information to support the delivery of municipal services to the City organization and the public.*

# Organizational Chart



# Summary of Personnel

## FINANCIAL SERVICES

|             |                                       |
|-------------|---------------------------------------|
| 1.00        | Finance Director                      |
| 1.00        | Assistant Financial Services Director |
| 1.00        | Payroll and Finance Manager           |
| 1.00        | Grants Financial Administrator        |
| 2.00        | Administrative Analyst                |
| 1.00        | Senior Accountant                     |
| 1.00        | Accountant III                        |
| 1.00        | Accountant                            |
| 1.00        | Payroll Analyst                       |
| 1.00        | Payroll Technician                    |
| 4.00        | Accounting Technician                 |
| 1.00        | Senior Account Clerk                  |
| <u>1.00</u> | Accounting Clerk                      |
| 17.00       |                                       |

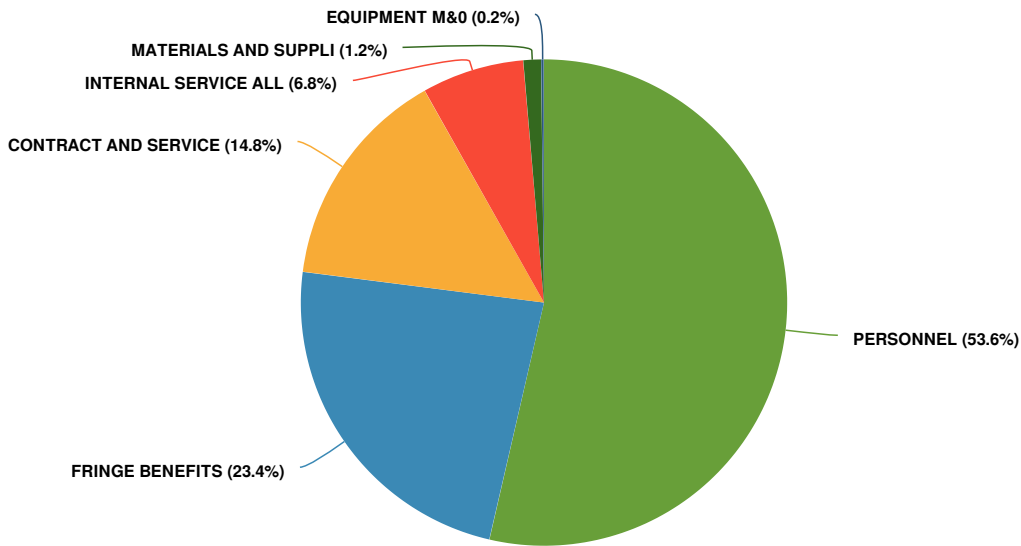
**TOTAL PERSONNEL: 17.00**



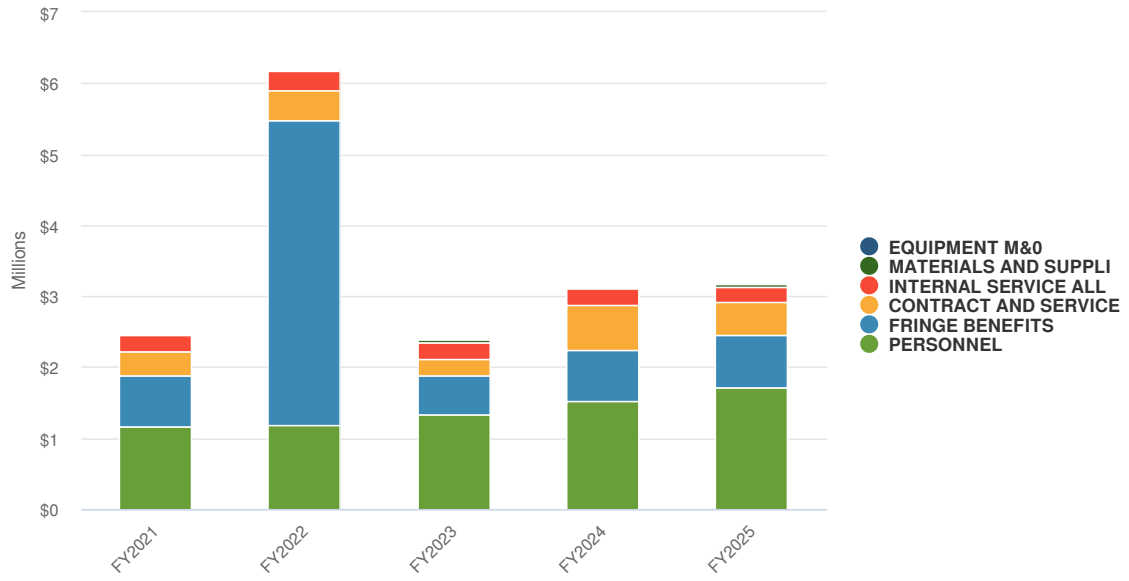
## Expenditures by Expense Type

The Financial Services Department's expenditures by expense type for 2023, 2024, and the upcoming budget year 2025 have shown significant changes. In terms of PERSONNEL expenditures, there was a 12% increase in 2023 to \$1,325,007, followed by a 15% increase in 2024 to \$1,519,049. The upcoming 2025 budget will see a 12% increase to \$1,707,171. FRINGE BENEFITS expenditures, on the other hand, decreased by 87% in 2023 to \$562,188, but then saw a 29% increase in 2024 to \$723,967. The 2025 budget will see a slight 3% increase to \$745,026. Lastly, CONTRACT AND SERVICE expenditures decreased by 47% in 2023 to \$223,800, but then saw a significant 186% increase in 2024 to \$640,806. However, the 2025 budget will see a 26% decrease to \$472,130. These changes reflect the department's efforts to manage and allocate funds effectively, while also adapting to changing needs and priorities.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## FINANCIAL SERVICES

| Object Description                      |                  |                  |                  |                  |                  |                  | Change<br>(Increase/Decrease) |           |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|-----------|
|   | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         |                               |           |
|   | Actual           | Actual           | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 1,054,280        | 1,082,930        | 1,183,697        | 1,396,602        | 1,396,602        | 1,553,006        | 156,404                       | 11%       |
| 500010 - PART-TIME SALARIES             | 35,232           | 68,515           | 64,842           | 14,760           | 14,760           | 40,527           | 25,767                        | 175%      |
| 500020 - OVERTIME                       | 4,674            | 4,781            | 3,760            | -                | -                | -                | -                             | n/a       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 67,335           | 30,467           | 72,708           | 22,530           | 22,530           | 35,569           | 13,039                        | 58%       |
| 500090 - OTHER COMPENSATION             | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | 39               | -                | -                | 37,000           | 85,157           | 78,069           | (7,088)                       | -8%       |
| 500110 - CAR ALLOWANCE                  | 4,512            | 4,512            | 1,916            | 4,500            | 4,500            | 7,500            | 3,000                         | 67%       |
| 500120 - OTHER PAY                      | 47,956           | 62,470           | 70,071           | 86,492           | 86,492           | 82,118           | (4,374)                       | -5%       |
| 500130 - SICK LEAVE BONUS               | -                | -                | -                | -                | -                | 225              | 225                           | n/a       |
| 500140 - STANDBY BONUS                  | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 500150 - CELL PHONE ALLOWANCE           | 1,083            | 1,083            | 670              | 1,077            | 1,077            | 1,320            | 243                           | 23%       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 501020 - FICA                           | 71,639           | 78,701           | 84,980           | 92,665           | 92,665           | 92,423           | (242)                         | 0%        |
| 501030 - LIFE INSURANCE                 | 2,043            | 2,188            | 1,958            | 2,352            | 2,352            | 2,381            | 29                            | 1%        |
| 501040 - VISION INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 172,687          | 202,425          | 219,532          | 297,031          | 297,031          | 313,098          | 16,067                        | 5%        |
| 501060 - MEDICARE                       | 18,157           | 19,049           | 21,027           | 22,537           | 22,537           | 21,615           | (922)                         | -4%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 56               | 60               | 62               | 75               | 75               | 80               | 5                             | 7%        |
| 501075 - GASB 68 PENSION EXPENSE        | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 73,880           | 76,297           | 80,206           | 120,149          | 120,149          | 129,465          | 9,316                         | 8%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 246,602          | -                | -                | -                | -                | -                | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                | 3,770,250        | -                | -                | -                | -                | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 40,693           | 32,312           | 38,984           | 40,617           | 40,617           | 36,117           | (4,500)                       | -11%      |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 43,741           | 43,283           | 38,465           | 48,472           | 48,472           | 50,684           | 2,212                         | 5%        |
| 501110 - UNEMPLOYMENT                   | 4,017            | 4,275            | 4,317            | 8,000            | 8,000            | 8,000            | -                             | 0%        |
| <b>TOTAL PERSONNEL</b>                  | <b>1,888,626</b> | <b>5,483,598</b> | <b>1,887,195</b> | <b>2,194,859</b> | <b>2,243,016</b> | <b>2,452,197</b> | <b>209,181</b>                | <b>9%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510010 - OFFICE SUPPLIES                | 2,687            | 5,958            | 4,116            | 5,000            | 10,700           | 5,700            | (5,000)                       | -47%      |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 4,524            | 3,002            | 15,054           | 55,000           | 7,600            | 12,500           | 4,900                         | 64%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 530              | 2,047            | 4,389            | 6,289            | 6,289            | 6,289            | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                | 150              | 148              | 148              | 148              | -                             | 0%        |
| 510200 - POSTAGE                        | 13,561           | 13,206           | 15,114           | 11,900           | 11,900           | 11,900           | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510220 - MEMBERSHIPS/DUES               | 890              | 2,022            | 1,045            | 1,245            | 1,245            | 1,245            | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510240 - MODEMS                         | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510310 - CELL PHONES                    | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510400 - MOBILITY ACCESS                | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510500 - VOTE CENTERS                   | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510610 - UTILITIES - ELECTRIC           | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510620 - UTILITIES - GAS                | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 510640 - UTILITIES - WATER              | -                | -                | -                | -                | -                | -                | -                             | n/a       |
| 520000 - MAINTENANCE AGREEMENTS         | 5,600            | 5,600            | -                | 5,600            | 5,600            | 5,600            | -                             | 0%        |



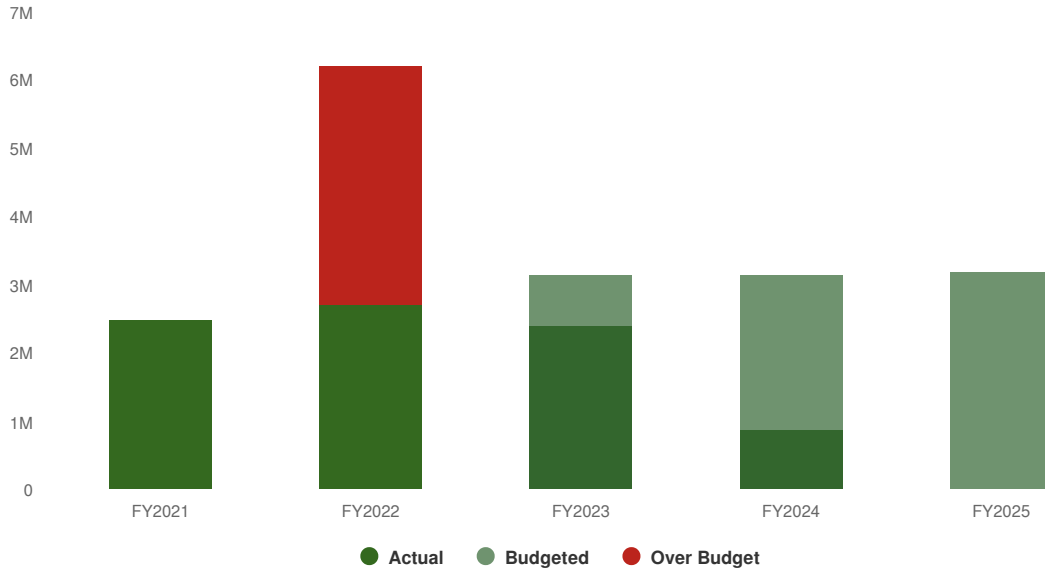
|  |                  |                  |                  |                  |                  |                  |                  |             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 324,996          | 423,655          | 223,834          | 472,130          | 640,806          | 472,130          | (168,676)        | -26%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540000 - DEPRECIATION                          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | (1)              | -                | (34)             | -                | -                | -                | -                | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>352,788</b>   | <b>455,490</b>   | <b>263,667</b>   | <b>557,312</b>   | <b>684,288</b>   | <b>515,512</b>   | <b>(168,776)</b> | <b>-25%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 128,606          | -                | -                | -                | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540020 - INTEREST EXPENSE                      | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 95,170           | -                | -                | -                | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>223,776</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 119,288          | 134,197          | 111,913          | 111,913          | 134,017          | 134,017          | -                | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 15,994           | 2,634            | 2,634            | 2,963            | 2,963            | -                | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 11,057           | 10,757           | 12,608           | 12,608           | 11,241           | 11,241           | -                | 0%          |
| 550060 - LIABILITY INSURANCE                   | 68,556           | 62,413           | 68,406           | 68,406           | 25,390           | 25,390           | -                | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 45,195           | 40,459           | 42,986           | 42,986           | 41,133           | 41,133           | -                | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 798              | 798              | 702              | 702              | 702              | 702              | -                | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 653              | 583              | 653              | 653              | 563              | 563              | -                | 0%          |
| 550120 - OVERHEAD                              | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>245,547</b>   | <b>265,201</b>   | <b>239,902</b>   | <b>239,902</b>   | <b>216,009</b>   | <b>216,009</b>   | <b>-</b>         | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES               | -                | -                | -                | -                | -                | -                | -                | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>n/a</b>  |
| <b>TOTAL</b>                                   | <b>2,486,962</b> | <b>6,204,289</b> | <b>2,390,765</b> | <b>3,215,849</b> | <b>3,143,312</b> | <b>3,183,717</b> | <b>40,405</b>    | <b>1%</b>   |



# Expenditures Summary

**\$3,183,717** **\$40,405**  
(1.29% vs. prior year)

Financial Services FY 2024-25 Adopted and Historical Budget vs. Actual



## Core Service Activities

- Direct preparation of all financial reporting including the annual operating budget and Annual Comprehensive Financial Report.
- Prepare approximately 725 internal service fund/overhead allocations by February each year for inclusion in the midyear and following year's budget.
- Prepare the Adopted Budget document by September each year for submission to the GFOA and CSMFO awards programs.
- Submit 4 State mandated reimbursement claims annually for costs incurred during most recently completed fiscal year totaling \$30,000.
- Prepare the Annual Comprehensive Financial Report by December each year for submission to the GFOA Award program.
- Coordinate annual audit of the City and special audits of Federal, State, and transportation funds.
- Account for 40 Federal, State, and local grants annually.
- Issue an average of 543 paychecks bi-weekly.
- Reconcile 671 W-2 forms to annual payroll reports.
- Prepare and process Federal and State payroll tax withholding reports quarterly.
- Process and record 2,700 accounts receivable invoices annually.
- Produce and distribute 500 accounts payable checks semi-monthly.
- Produce and distribute 140 1099 forms annually.
- Review and process 290 purchase orders and 12,000 invoices annually for compliance with the City's municipal code and purchasing policies.
- Prepare and process 48,000 central cashiering transactions annually.
- Provide business licensing and database management for 10,800 business licenses annually.
- Coordinate with all City departments for City Council approval of 95 contracts under \$35,000.
- Prepare and submit Recognized Obligation Payment Schedule (ROPS) and Administrative Budget to Successor Agency and Los Angeles County Oversight Board annually.
- Evaluate current inventory of over 900 non-infrastructure capital assets and ensure inclusion/tagging of additions and retirement of deletions annually.
- Provide support and administrative assistance in the operation of the Budget and Finance Commission, Community Financing Authority, and Successor Agency.
- Submit to FCN 100 delinquent accounts for collections.
- Prepare and submit annually to the State Controller the Financial Transactions Report, the Streets and Roads Report, and the Government Compensation Report.

## Key Projects and Assignments

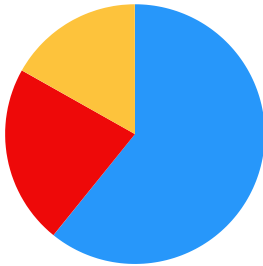
- Select firm for annual financial audits through request for proposal (RFP) process by December 2022. (300 Hours)
- Make available online business applications by June 2023. (1,500 Hours)
- Continue working with the Human Resources and Information Technology Departments to implement features of Munis Employee Self Service module for streamlined payroll processing through Aug 2022. (1,500 Hours)
- Work with MUNIS and outside vendors to charge consumers the credit card processing fee. (1,000 hours)
- Operationalize efficiencies by performing a shared drive cleanup and digitizing processes. (150 hours)
- Document policies, processes, and procedures. (200 hours)
- Conduct LEAN process improvement sessions and implement strategic initiatives proposed a result of the sessions. (300 hours)
- Prepare for and engage in various Commission and City Council meetings. (540 hours)
- Conduct community Budget Workshops to enhance fiscal visibility and to solicit resident input. (100 hours)



## Customer Service and Referrals

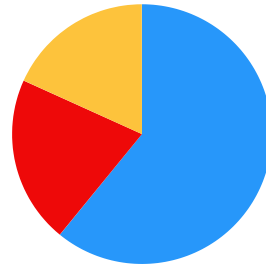
- Respond to approximately 6,500 internal customer service requests annually.
- Respond to approximately 9,500 external customer service requests annually.
- Respond to 125 public record requests annually.
- Assist in the development of 5 administrative reports/resolutions annually related to agenda items presented by departments other than Financial Services.
- Respond to 70 informational email requests from other government agencies annually.
- Respond to licensing inquiries within 48 hours.

Adopted FY 2023-24



- Core Service Activities **17,710 Staff Hours** (60.82%)
- Customer Service and Referrals **6,510 Staff Hours** (22.36%)
- Key Projects and Assignments **4,900 Staff Hours** (16.83%)

Adopted FY 2024-25



- Core Service Activities **19,000 Staff Hours** (60.90%)
- Customer Service and Referrals **6,510 Staff Hours** (20.87%)
- Key Projects and Assignments **5,690 Staff Hours** (18.24%)



*Page Intentionally Left Blank*

## Police

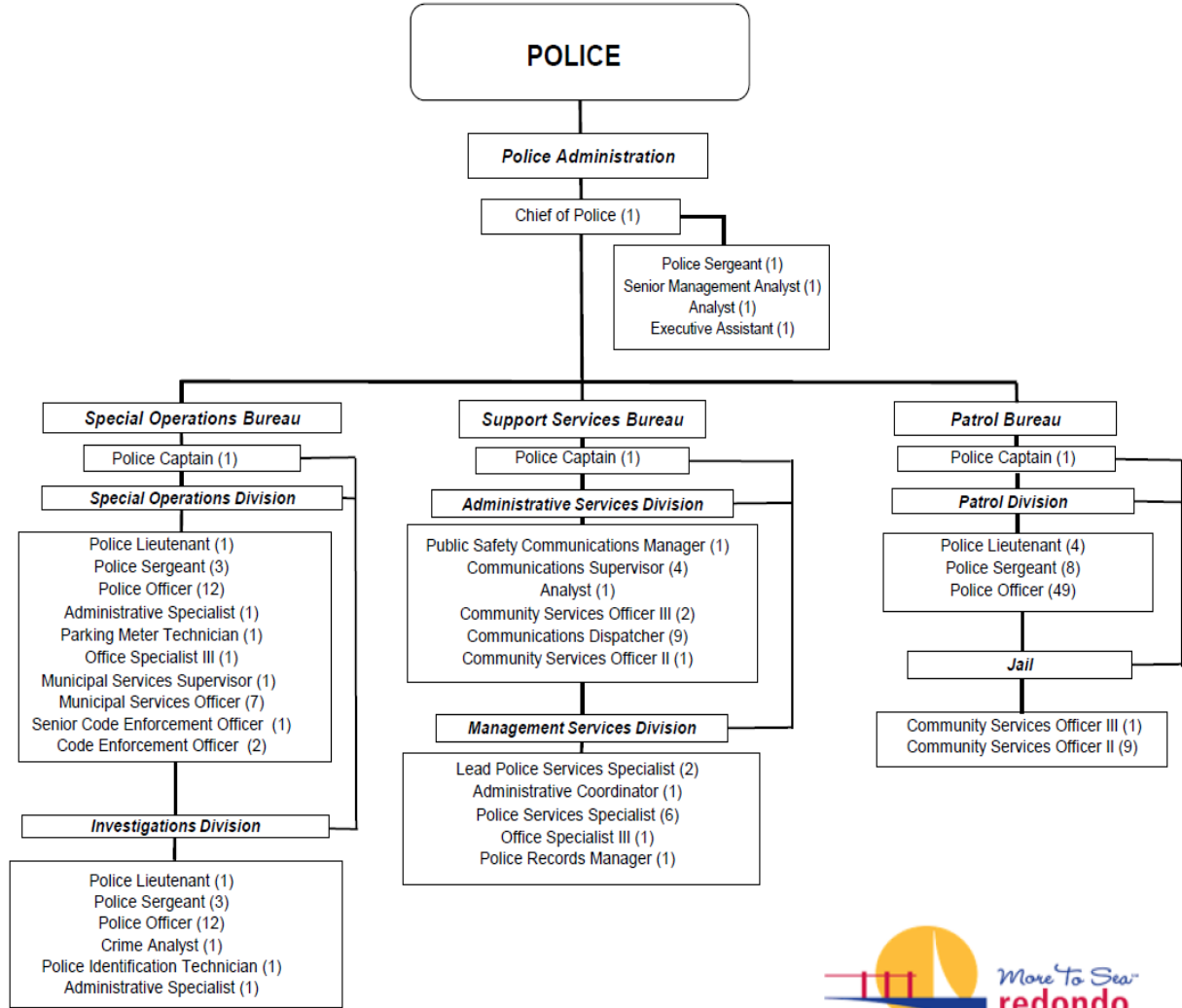


**Joe Hoffman**  
Chief of Police

**Mission Statement:** *The mission of the Redondo Beach Police department is to forge a partnership with the community to control and prevent crime, to improve the quality of life in our neighborhoods, and to provide outstanding service in accordance with the values of our agency. We value openness and honesty, integrity and ethics, accountability, outstanding customer service, teamwork, excellence, dignity, equality and respect for all people, innovation with creatice and proactive provlem solving and fiscal responsibility.*

***We are the community - Leading the way in law enforcement***

# Organizational Chart



# Summary of Personnel

## POLICE

### Administration

|             |                           |
|-------------|---------------------------|
| 1.00        | Chief of Police           |
| 3.00        | Police Captain            |
| 1.00        | Police Sergeant           |
| 1.00        | Senior Management Analyst |
| 1.00        | Analyst                   |
| 1.00        | Executive Assistant       |
| <u>8.00</u> |                           |

### Patrol Bureau

#### Patrol Division

|              |                   |
|--------------|-------------------|
| 4.00         | Police Lieutenant |
| 7.00         | Police Sergeant   |
| 41.00        | Police Officer    |
| <u>52.00</u> |                   |

#### K-9 Team

|      |                |
|------|----------------|
| 5.00 | Police Officer |
|------|----------------|

#### Pier

|             |                 |
|-------------|-----------------|
| 1.00        | Police Sergeant |
| 3.00        | Police Officer  |
| <u>4.00</u> |                 |

#### Redondo Beach Jail

|              |                                |
|--------------|--------------------------------|
| 1.00         | Community Services Officer III |
| 9.00         | Community Services Officer II  |
| <u>10.00</u> |                                |

### Special Operations Bureau

|      |                   |
|------|-------------------|
| 1.00 | Police Lieutenant |
| 1.00 |                   |

#### Community Based Policing

|             |                 |
|-------------|-----------------|
| 2.00        | Police Sergeant |
| 5.00        | Police Officer  |
| <u>7.00</u> |                 |

#### Traffic

|             |                       |
|-------------|-----------------------|
| 1.00        | Police Sergeant       |
| 7.00        | Police Officer        |
| 1.00        | Office Specialist III |
| <u>9.00</u> |                       |

### Special Operations Bureau (cont.)

#### Parking Enforcement & Animal Control

|              |                               |
|--------------|-------------------------------|
| 1.00         | Municipal Services Supervisor |
| 1.00         | Administrative Specialist     |
| 1.00         | Parking Meter Technician      |
| 7.00         | Municipal Services Officer    |
| <u>10.00</u> |                               |

#### Code Enforcement

|             |                                 |
|-------------|---------------------------------|
| 1.00        | Senior Code Enforcement Officer |
| 2.00        | Code Enforcement Officer        |
| <u>3.00</u> |                                 |

#### Investigations Division

|              |                                  |
|--------------|----------------------------------|
| 1.00         | Police Lieutenant                |
| 3.00         | Police Sergeant                  |
| 12.00        | Police Officer                   |
| 1.00         | Crime Analyst                    |
| 1.00         | Police Identification Technician |
| 1.00         | Administrative Specialist        |
| <u>19.00</u> |                                  |

### Support Services Bureau

#### Administrative Services Division

|             |                                |
|-------------|--------------------------------|
| 1.00        | Analyst                        |
| 1.00        | Community Services Officer III |
| <u>2.00</u> |                                |

#### Technical Services

|             |                                |
|-------------|--------------------------------|
| 1.00        | Community Services Officer III |
| 1.00        | Community Services Officer II  |
| <u>2.00</u> |                                |

#### Communications

|              |                                      |
|--------------|--------------------------------------|
| 1.00         | Public Safety Communications Manager |
| 4.00         | Communications Supervisor            |
| 9.00         | Communications Dispatcher            |
| <u>14.00</u> |                                      |

### Management Services Division

#### Records

|              |                                 |
|--------------|---------------------------------|
| 1.00         | Police Records Manager          |
| 2.00         | Lead Police Services Specialist |
| 1.00         | Administrative Coordinator      |
| 6.00         | Police Services Specialist      |
| 1.00         | Office Specialist III           |
| <u>11.00</u> |                                 |

98.00 Total Sworn

59.00 Total Non-Sworn

**TOTAL PERSONNEL: 157.00**



## Expenditures by Expense Type

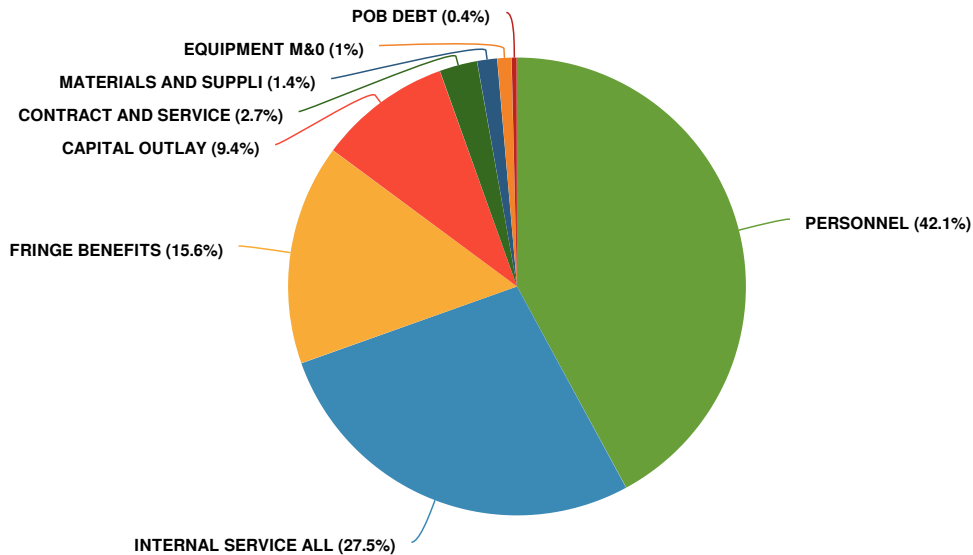
The Redondo Beach Police Department's expenditures by expense type for the years 2023, 2024, and the upcoming 2025 budget year have shown significant changes. In terms of PERSONNEL expenditures, there was a 6% increase in 2023 to \$19,434,008, followed by an 8% increase in 2024 to \$20,894,375. The upcoming 2025 budget will see a 13% increase to \$23,672,947. This shows a steady increase in personnel expenses over the years.

INTERNAL SERVICE ALL expenditures, on the other hand, had a 6% decrease in 2023 to \$12,230,594, followed by a significant 26% increase in 2024 to \$15,436,262. However, there will be no change in this category for the upcoming 2025 budget, remaining at \$15,453,856.

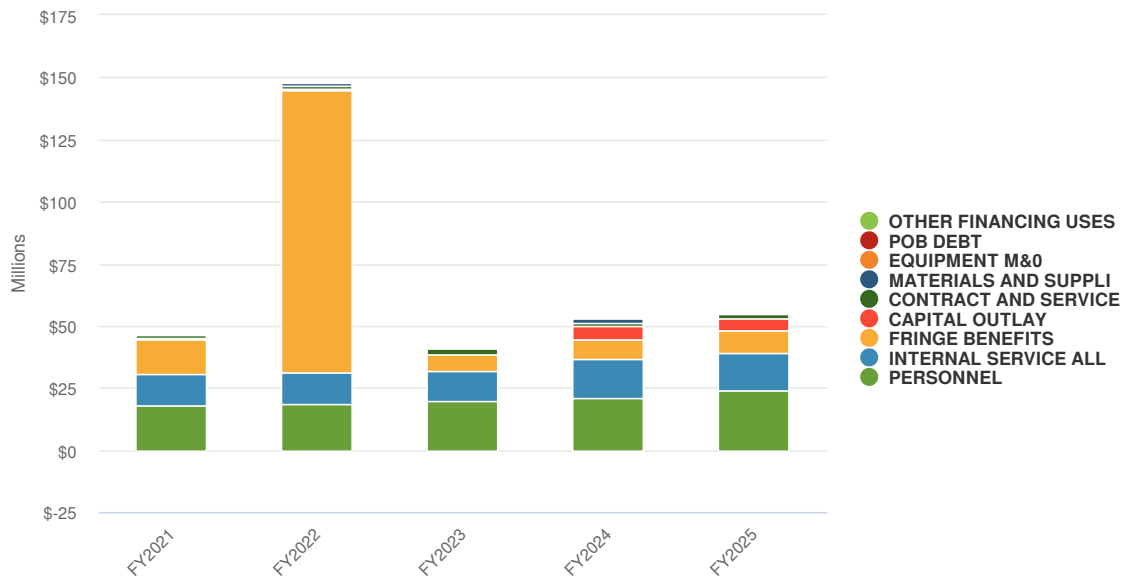
Lastly, FRINGE BENEFITS expenditures had a drastic 94% decrease in 2023 to \$6,512,317, but then saw a 28% increase in 2024 to \$8,304,900. The 2025 budget will see a 6% increase to \$8,766,721. This category has shown the most fluctuation over the years.

Overall, the Police Department's expenditures by expense type have seen a mix of increases and decreases, with personnel expenses steadily increasing and fringe benefits expenses fluctuating. These changes reflect the department's efforts to allocate funds effectively and efficiently to meet the needs of the community.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## POLICE

| Object Description                      |                   |                    |                   |                   |                   |                   | Change<br>(Increase/Decrease) |            |
|---|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------|
|   | FY 20-21          | FY 21-22           | FY 22-23          | FY 23-24          | FY 23-24          | FY 24-25          |                               |            |
|   | Actual            | Actual             | Actual            | Original          | Revised           | Adopted           | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 14,167,514        | 14,271,773         | 15,182,561        | 17,642,875        | 17,642,875        | 19,284,835        | 1,641,960                     | 9%         |
| 500010 - PART-TIME SALARIES             | 357,707           | 477,978            | 503,965           | 726,444           | 726,444           | 1,031,699         | 305,255                       | 42%        |
| 500020 - OVERTIME                       | 2,384,790         | 2,860,789          | 2,908,997         | 299,764           | 602,247           | 1,276,757         | 674,511                       | 112%       |
| 500030 - OVERTIME - SPECIAL EVENTS      | 1,297             | 111,482            | 126,958           | 165,000           | 165,000           | 84,020            | (80,980)                      | -49%       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | 444,223           | 466,684            | 529,297           | 460,684           | 460,684           | 966,666           | 505,982                       | 110%       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 294,695           | 316,618            | 382,231           | 355,870           | 355,870           | 624,583           | 268,713                       | 76%        |
| 500090 - OTHER COMPENSATION             | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | 227               | (191,088)          | (200,000)         | 602,726           | 941,256           | 404,386           | (536,870)                     | -57%       |
| 500110 - CAR ALLOWANCE                  | 13,516            | 15,618             | 14,002            | -                 | -                 | 12,000            | 12,000                        | n/a        |
| 500120 - OTHER PAY                      | 362,147           | 433,341            | 452,112           | 446,936           | 446,936           | 396,410           | (50,526)                      | -11%       |
| 500130 - SICK LEAVE BONUS               | 38,863            | 43,350             | 24,863            | 19,538            | 19,538            | 12,738            | (6,800)                       | -35%       |
| 500140 - STANDBY BONUS                  | 37,907            | 37,907             | 36,107            | 31,200            | 31,200            | 31,200            | -                             | 0%         |
| 500150 - CELL PHONE ALLOWANCE           | -                 | 419                | 1,695             | 1,080             | 1,080             | 2,400             | 1,320                         | 122%       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 23,602            | 16,902             | 18,402            | 8,600             | 8,600             | 7,831             | (769)                         | -9%        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501020 - FICA                           | 280,694           | 287,716            | 324,603           | 270,137           | 270,137           | 318,152           | 48,015                        | 18%        |
| 501030 - LIFE INSURANCE                 | 16,109            | 15,920             | 16,148            | 18,212            | 18,212            | 18,753            | 541                           | 3%         |
| 501040 - VISION INSURANCE               | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 2,001,849         | 2,179,538          | 2,211,298         | 2,596,590         | 2,596,590         | 2,882,298         | 285,708                       | 11%        |
| 501060 - MEDICARE                       | 260,735           | 277,244            | 291,108           | 269,217           | 269,418           | 250,581           | (18,837)                      | -7%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 591               | 607                | 619               | 744               | 744               | 795               | 51                            | 7%         |
| 501075 - GASB 68 PENSION EXPENSE        | 482,173           | 985,475            | (807,636)         | -                 | -                 | -                 | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | 14,356            | (288,197)          | (71,897)          | -                 | -                 | -                 | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 2,767,329         | 2,832,061          | 2,811,227         | 3,321,733         | 3,321,733         | 3,565,249         | 243,516                       | 7%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 6,324,081         | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                 | 105,409,019        | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 324,824           | 302,941            | 316,427           | 334,145           | 334,145           | 320,944           | (13,201)                      | -4%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 914,163           | 933,874            | 829,530           | 909,622           | 909,622           | 867,370           | (42,252)                      | -5%        |
| 501110 - UNEMPLOYMENT                   | 42,760            | 42,624             | 43,711            | 76,945            | 76,945            | 80,000            | 3,055                         | 4%         |
| <b>TOTAL PERSONNEL</b>                  | <b>31,556,151</b> | <b>131,840,595</b> | <b>25,946,325</b> | <b>28,558,062</b> | <b>29,199,275</b> | <b>32,439,668</b> | <b>3,240,393</b>              | <b>11%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 58,784            | 89,162             | 91,292            | 97,040            | 97,040            | 97,040            | -                             | 0%         |
| 510010 - OFFICE SUPPLIES                | 36,183            | 42,914             | 48,774            | 51,560            | 51,580            | 51,560            | (20)                          | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 388,294           | 435,179            | 326,497           | 569,254           | 894,359           | 396,509           | (497,850)                     | -56%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 44,107            | 62,995             | 99,923            | 134,626           | 154,845           | 134,626           | (20,219)                      | -13%       |
| 510050 - MILEAGE REIMBURSEMENT          | -                 | -                  | 564               | 1,450             | 3,645             | 1,450             | (2,195)                       | -60%       |
| 510200 - POSTAGE                        | 11,421            | 11,510             | 11,563            | 13,240            | 13,240            | 13,240            | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 2,490             | 4,997              | 8,622             | 33,221            | 33,221            | 33,221            | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 36,498            | 42,625             | 58,558            | 62,311            | 62,311            | 62,311            | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510240 - MODEMS                         | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510310 - CELL PHONES                    | 41,028            | 41,097             | 32,682            | 35,390            | 35,390            | 35,390            | -                             | 0%         |
| 510400 - MOBILITY ACCESS                | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510620 - UTILITIES - GAS                | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510640 - UTILITIES - WATER              | -                 | -                  | -                 | -                 | -                 | -                 | -                             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | 378,443           | 365,745            | 710,792           | 548,451           | 572,520           | 515,451           | (57,069)                      | -10%       |



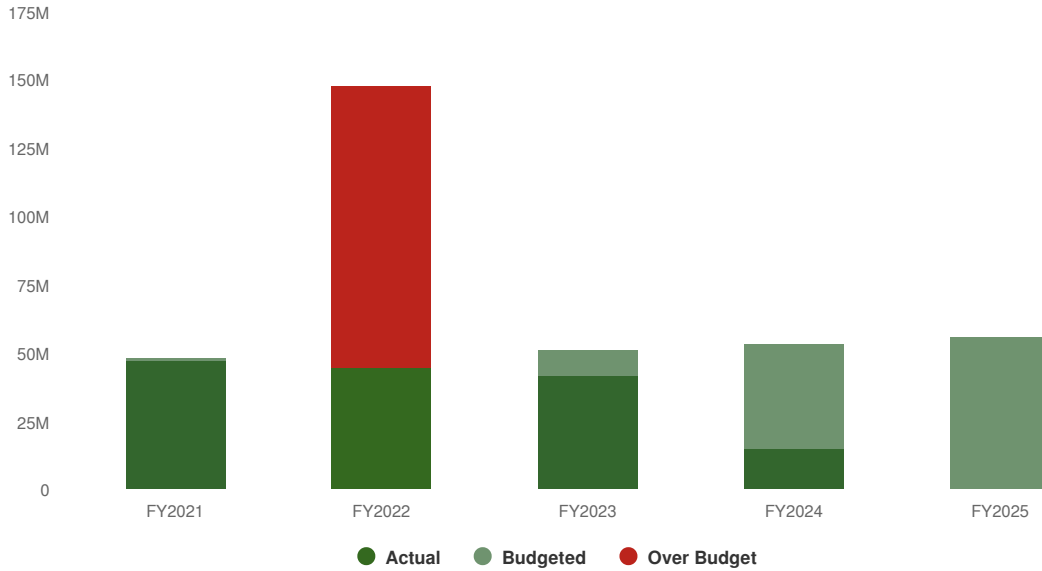
|  |                   |                    |                   |                   |                   |                   |                  |             |
|--|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | 35,810            | 36,162             | 41,758            | 18,380            | 18,380            | 48,490            | 30,110           | 164%        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -                 | 74                 | 90                | 400               | 400               | 400               | -                | 0%          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 641,264           | 1,040,173          | 1,230,570         | 1,010,592         | 1,086,357         | 1,281,592         | 195,235          | 18%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                 | -                  | 3,825             | 4,360             | 4,360             | 4,360             | -                | 0%          |
| 520060 - RENT/LEASE-BUILDING                   | 9,895             | 10,167             | 11,712            | 10,575            | 10,575            | 10,575            | -                | 0%          |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | (1,519)           | -                  | -                 | 900               | 1,800             | 92,810            | 91,010           | 5056%       |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530060 - LIABILITY CLAIMS                      | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530070 - ATTORNEY FEES                         | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530080 - DONATION EXPENDITURES                 | 95,250            | 85,573             | 48,278            | 83,200            | 178,710           | 84,000            | (94,710)         | -53%        |
| 530090 - HOUSING VOUCHERS                      | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -                 | 33,513             | 1,584             | -                 | -                 | -                 | -                | n/a         |
| 530180 - COVID-19 RESPONSE                     | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 540000 - DEPRECIATION                          | 376,831           | 375,438            | 564,183           | -                 | -                 | -                 | -                | n/a         |
| 540030 - ADMIN EXPENSE                         | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>2,154,780</b>  | <b>2,677,325</b>   | <b>3,291,269</b>  | <b>2,674,950</b>  | <b>3,218,733</b>  | <b>2,863,025</b>  | <b>(355,708)</b> | <b>-11%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                 | -                  | -                 | 406,025           | 104,204           | 103,465           | (739)            | -1%         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                 | -                  | -                 | 3,389,179         | 96,941            | 16,600            | (80,341)         | -83%        |
| 540020 - INTEREST EXPENSE                      | -                 | 132,822            | 89,156            | -                 | -                 | -                 | -                | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -                 | -                  | -                 | 300,465           | 77,113            | 76,566            | (547)            | -1%         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                 | -                  | -                 | 2,508,042         | 71,737            | 12,284            | (59,453)         | -83%        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 540050 - PASS THRU PAYMENT                     | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>          | <b>132,822</b>     | <b>89,156</b>     | <b>6,603,711</b>  | <b>349,995</b>    | <b>208,915</b>    | <b>(141,080)</b> | <b>-40%</b> |
| 550000 - VEHICLE MAINTENANCE                   | 971,194           | 1,029,991          | 1,074,052         | 1,074,052         | 1,118,257         | 1,118,257         | -                | 0%          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 343,438           | 479,186            | 634,140           | 634,140           | 821,526           | 821,526           | -                | 0%          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 975,089           | 1,105,103          | 921,030           | 921,030           | 1,195,255         | 1,195,255         | -                | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                 | 192,399            | 64,337            | 64,337            | 135,775           | 135,775           | -                | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | 305,048           | 289,992            | 296,138           | 296,138           | 293,692           | 293,692           | -                | 0%          |
| 550050 - WORKERS COMPENSATION INSURANCE        | 1,957,059         | 1,375,780          | 1,540,629         | 1,540,629         | 998,548           | 998,548           | -                | 0%          |
| 550060 - LIABILITY INSURANCE                   | 503,612           | 690,553            | 542,163           | 542,163           | 1,088,801         | 1,088,801         | -                | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 536,015           | 463,205            | 669,199           | 669,199           | 540,445           | 540,445           | -                | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 3,178             | 3,175              | 3,283             | 3,283             | 3,283             | 3,283             | -                | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 5,365             | 4,788              | 5,368             | 5,327             | 4,802             | 4,802             | -                | 0%          |
| 550120 - OVERHEAD                              | 3,906,428         | 4,179,348          | 4,044,693         | 4,044,693         | 7,364,378         | 7,364,378         | -                | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | 3,373,601         | 3,157,433          | 2,435,562         | 2,435,562         | 1,889,095         | 1,889,095         | -                | 0%          |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>12,880,027</b> | <b>12,970,952</b>  | <b>12,230,594</b> | <b>12,230,553</b> | <b>15,453,856</b> | <b>15,453,856</b> | <b>-</b>         | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -                 | -                  | -                 | -                 | 26,779            | -                 | (26,779)         | -100%       |
| 560010 - BUILDING/IMPROVEMENTS                 | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | 375,154           | 242,799            | 409,030           | -                 | 96,353            | -                 | (96,353)         | -100%       |
| 560030 - TECHNOLOGICAL EQUIPMENT               | 211,680           | 140,994            | 91,513            | 5,279,235         | 5,299,235         | 5,279,235         | (20,000)         | 0%          |
| 560040 - LAND                                  | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                 | -                  | -                 | -                 | -                 | -                 | -                | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>586,834</b>    | <b>383,794</b>     | <b>500,543</b>    | <b>5,279,235</b>  | <b>5,422,367</b>  | <b>5,279,235</b>  | <b>(143,132)</b> | <b>-3%</b>  |
| <b>TOTAL</b>                                   | <b>47,177,791</b> | <b>148,005,488</b> | <b>42,057,888</b> | <b>55,346,511</b> | <b>53,644,225</b> | <b>56,244,699</b> | <b>2,600,473</b> | <b>5%</b>   |



# Expenditures Summary

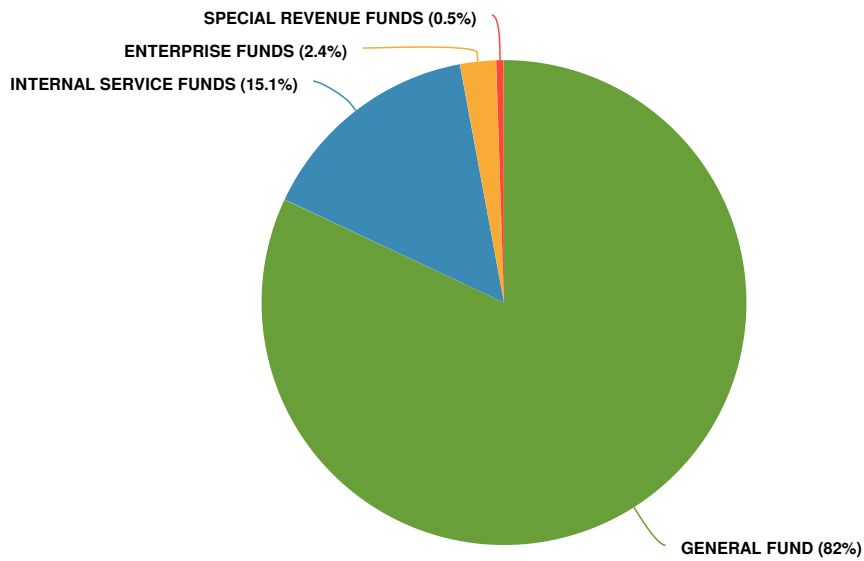
**\$56,244,699**    **\$2,618,067**  
(4.88% vs. prior year)

## Police FY 2024-25 Adopted and Historical Budget vs. Actual

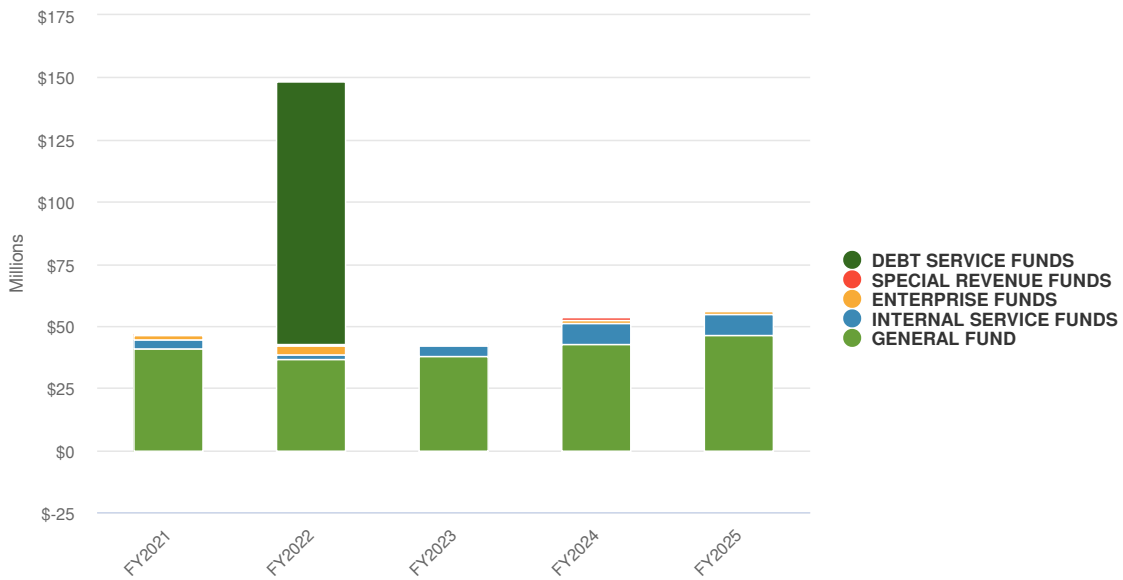


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund



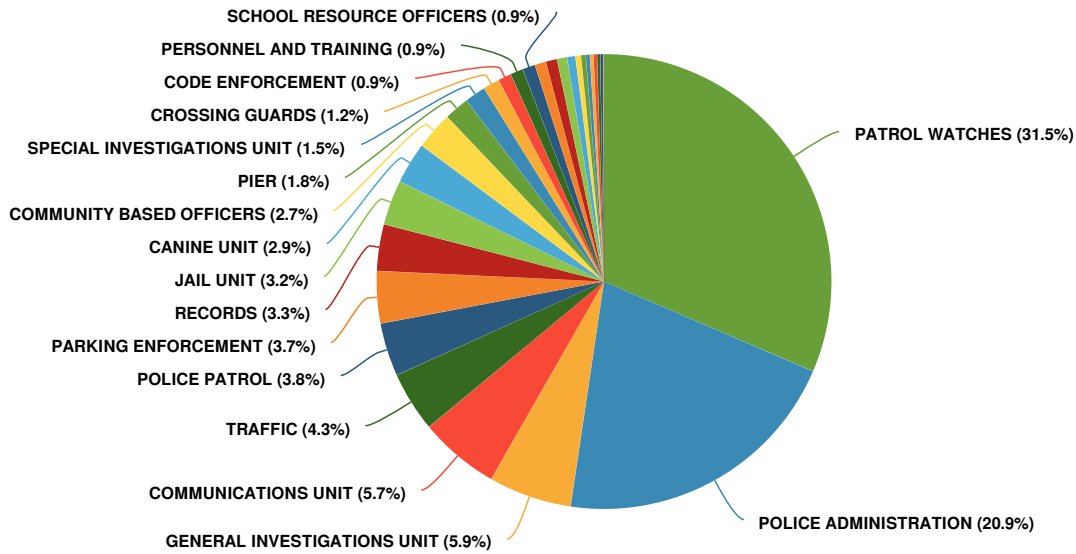
## FY 2024-25 Adopted and Historical Expenditures by Fund



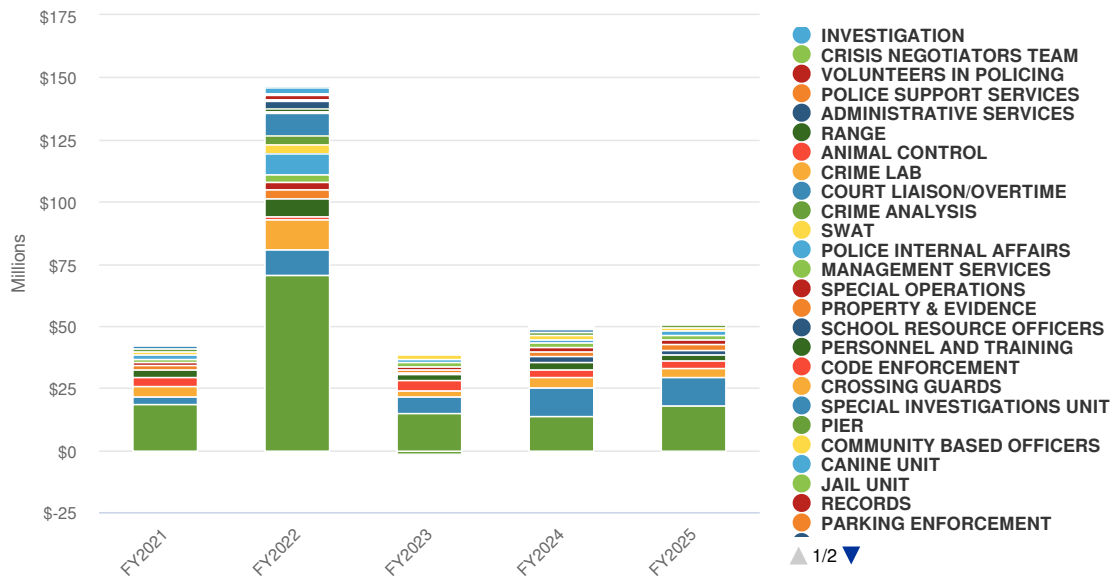
# Expenditures by Division

The Police Department's expenditures by division for the years 2023, 2024, and 2025 show significant changes in the top three categories. In 2023, PATROL WATCHES expenditures decreased by 79% to \$15,006,198. This trend continued in 2024 with a 10% decrease to \$13,468,261. However, in the upcoming 2025 budget, there will be a 31% increase to \$17,694,286. POLICE ADMINISTRATION expenditures also saw fluctuations, with a 38% decrease in 2023 to \$6,356,779, followed by an 84% increase in 2024 to \$11,687,741. The 2025 budget shows a slight 1% increase to \$11,758,567. Finally, the GENERAL INVESTIGATIONS UNIT saw a 77% decrease in 2023 to \$2,733,962, followed by a 46% increase in 2024 to \$3,997,676. However, in the 2025 budget, there will be a 17% decrease to \$3,321,251. These changes reflect a shift in priorities and resource allocation within the Police Department.

## FY 2024-25 Adopted Expenditures by Division



## FY 2024-25 Adopted and Historical Expenditures by Division



# Operating Expenses

## POLICE ADMINISTRATION

Purpose: Police Administration provides leadership, vision, management and strategic planning to the department's divisions to facilitate the delivery of law enforcement and community relations services to the City. Police Administration manages the department's budget and resources and empowers personnel to accomplish the values, vision, mission, goals and objectives of the City and the department.

| Object Description                      | FY 20-21         | FY 21-22          | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |            |
|---|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------------------|------------|
|   | Actual           | Actual            | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 1,112,738        | 1,191,351         | 1,415,989        | 1,444,786        | 1,444,786        | 1,773,100        | 328,314                       | 23%        |
| 500010 - PART-TIME SALARIES             | 34,858           | 35,801            | 36,296           | 36,354           | 36,354           | 36,354           | -                             | 0%         |
| 500020 - OVERTIME                       | 190,118          | 24,219            | 19,200           | 62,767           | 75,774           | 76,417           | 643                           | 1%         |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | 38,282           | 50,125            | 60,523           | 55,703           | 55,703           | 100,421          | 44,718                        | 80%        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 39,290           | 45,279            | 74,973           | 53,417           | 53,417           | 71,770           | 18,353                        | 34%        |
| 500090 - OTHER COMPENSATION             | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | -                 | -                | 86,181           | 142,104          | -                | (142,104)                     | -100%      |
| 500110 - CAR ALLOWANCE                  | 1,483            | 1,055             | -                | -                | -                | -                | -                             | n/a        |
| 500120 - OTHER PAY                      | 20,802           | 57,072            | 55,652           | 60,695           | 60,695           | 16,925           | (43,770)                      | -72%       |
| 500130 - SICK LEAVE BONUS               | 1,200            | 3,250             | 1,100            | 1,100            | 1,100            | 1,100            | -                             | 0%         |
| 500140 - STANDBY BONUS                  | -                | 879               | 1,521            | -                | -                | -                | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | -                | -                 | 305              | 660              | 660              | 1,188            | 528                           | 80%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 5,290            | 3,352             | 4,002            | 1,450            | 1,450            | 681              | (769)                         | -53%       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 501020 - FICA                           | 8,833            | 12,424            | 17,557           | 17,285           | 17,285           | 15,667           | (1,618)                       | -9%        |
| 501030 - LIFE INSURANCE                 | 1,267            | 1,079             | 1,246            | 1,320            | 1,320            | 1,429            | 109                           | 8%         |
| 501040 - VISION INSURANCE               | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 104,860          | 124,185           | 151,481          | 136,989          | 136,989          | 171,247          | 34,258                        | 25%        |
| 501060 - MEDICARE                       | 20,147           | 20,587            | 23,966           | 22,590           | 22,791           | 24,364           | 1,573                         | 7%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 35               | 29                | 35               | 39               | 39               | 44               | 5                             | 13%        |
| 501075 - GASB 68 PENSION EXPENSE        | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 196,645          | 211,717           | 232,544          | 237,167          | 237,167          | 271,875          | 34,708                        | 15%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 369,604          | -                 | -                | -                | -                | -                | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                | 9,679,179         | -                | -                | -                | -                | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 80,599           | 91,656            | 85,687           | 79,111           | 79,111           | 124,132          | 45,021                        | 57%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 73,865           | 81,269            | 80,164           | 77,688           | 77,688           | 88,536           | 10,848                        | 14%        |
| 501110 - UNEMPLOYMENT                   | 2,526            | 2,075             | 2,378            | 3,928            | 3,928            | 4,400            | 472                           | 12%        |
| <b>TOTAL PERSONNEL</b>                  | <b>2,302,442</b> | <b>11,636,582</b> | <b>2,264,621</b> | <b>2,379,230</b> | <b>2,448,361</b> | <b>2,779,651</b> | <b>331,290</b>                | <b>14%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | -                 | 1,546            | -                | -                | -                | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 1,550            | 492               | 3,477            | 3,000            | 3,000            | 3,000            | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 137,083          | 183,448           | 56,034           | 238,450          | 410,047          | 115,450          | (294,597)                     | -72%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -                | -                 | 1,223            | -                | -                | -                | -                             | n/a        |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                 | 476              | 750              | 750              | 750              | -                             | 0%         |
| 510200 - POSTAGE                        | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 157              | 600               | 740              | 740              | 740              | 740              | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 3,739            | 3,909             | 3,269            | 4,050            | 4,050            | 4,050            | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 510240 - MODEMS                         | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 510310 - CELL PHONES                    | 41,028           | 41,097            | 32,682           | 32,700           | 32,700           | 32,700           | -                             | 0%         |
| 510400 - MOBILITY ACCESS                | -                | -                 | -                | -                | -                | -                | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                | -                 | -                | -                | -                | -                | -                             | n/a        |



|  |                |                |                  |                  |                  |                  |                  |             |
|--|----------------|----------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | 151,899        | 145,671        | 205,565          | 158,813          | 166,283          | 148,813          | (17,470)         | -11%        |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | 61               | 860              | 860              | 860              | -                | 0%          |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 183,637        | 165,374        | 101,699          | 116,100          | 149,738          | 151,100          | 1,362            | 1%          |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | (1,519)        | -              | -                | -                | -                | -                | -                | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530080 - DONATION EXPENDITURES                 | 91,581         | 81,966         | 40,370           | 80,100           | 167,275          | 81,000           | (86,275)         | -52%        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540000 - DEPRECIATION                          | 342,681        | 340,375        | 521,240          | -                | -                | -                | -                | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>951,836</b> | <b>962,932</b> | <b>968,381</b>   | <b>635,563</b>   | <b>935,442</b>   | <b>538,463</b>   | <b>(396,979)</b> | <b>-42%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -                | 23,149           | -                | -                | -                | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -                | 307,271          | -                | -                | -                | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -                | 17,130           | -                | -                | -                | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -                | 227,385          | -                | -                | -                | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -                | -                | -                | -                | -                | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>574,935</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | 20,555         | 2,639          | 20,867           | 20,867           | 14,367           | 14,367           | -                | 0%          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 6,615          | 142            | 12,698           | 12,698           | 6,705            | 6,705            | -                | 0%          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 81,403         | 1,638          | 76,729           | 76,729           | 87,037           | 87,037           | -                | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 1,684          | 64,337           | 64,337           | 135,775          | 135,775          | -                | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | 11,464         | 19,304         | 296,138          | 296,138          | 293,692          | 293,692          | -                | 0%          |
| 550050 - WORKERS COMPENSATION INSURANCE        | 7,650          | 1,658          | 13,437           | 13,437           | 13,075           | 13,075           | -                | 0%          |
| 550060 - LIABILITY INSURANCE                   | 1,629          | 691            | 54,764           | 54,764           | 1,006,291        | 1,006,291        | -                | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 17,798         | 7,144          | 407,742          | 407,742          | 389,485          | 389,485          | -                | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 92             | 1              | 1,618            | 1,618            | 1,618            | 1,618            | -                | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 239            | -              | 310              | 310              | 310              | 310              | -                | 0%          |
| 550120 - OVERHEAD                              | -              | 8,098          | 50,530           | 50,530           | 62,626           | 62,626           | -                | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | 144,532        | 40,071         | 2,435,562        | 2,435,562        | 1,889,095        | 1,889,095        | -                | 0%          |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>291,977</b> | <b>83,070</b>  | <b>3,434,732</b> | <b>3,434,732</b> | <b>3,900,075</b> | <b>3,900,075</b> | <b>-</b>         | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -                | -                | -                | -                | -                | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | 197,948        | 111,959        | 358,099          | -                | 72,000           | -                | (72,000)         | -100%       |
| 560030 - TECHNOLOGICAL EQUIPMENT               | 15,835         | 59,954         | 13,527           | 5,279,235        | 5,299,235        | 5,279,235        | (20,000)         | 0%          |
| 560040 - LAND                                  | -              | -              | -                | -                | -                | -                | -                | n/a         |



|                                       |                  |                   |                  |                   |                   |                   |                  |            |
|---------------------------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|------------|
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                 | -                | -                 | -                 | -                 | -                | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>213,783</b>   | <b>171,914</b>    | <b>371,626</b>   | <b>5,279,235</b>  | <b>5,371,235</b>  | <b>5,279,235</b>  | <b>(92,000)</b>  | <b>-2%</b> |
| <b>TOTAL</b>                          | <b>3,760,038</b> | <b>12,854,497</b> | <b>7,039,360</b> | <b>12,303,695</b> | <b>12,655,113</b> | <b>12,497,423</b> | <b>(157,689)</b> | <b>-1%</b> |



# Operating Expenses

## POLICE PATROL

Purpose: The Patrol Division responds to calls for service, enforces laws, deters crime, makes arrests, conducts preliminary investigations of crimes and collisions, prepares associated reports and oversees operations of the Pier Unit and the custodial operations in the City jail. Patrol works with the community to prevent and solve crime and to enhance the quality of life for those who live, work, visit and play in Redondo Beach.

| Object Description                      | FY 20-21          | FY 21-22          | FY 22-23          | FY 23-24          | FY 23-24          | FY 24-25          | Change<br>(Increase/Decrease) |            |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------|
|   | Actual            | Actual            | Actual            | Original          | Revised           | Adopted           | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 7,300,751         | 7,411,672         | 7,844,111         | 8,165,101         | 8,165,101         | 10,696,028        | 2,530,927                     | 31%        |
| 500010 - PART-TIME SALARIES             | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 500020 - OVERTIME                       | 1,193,991         | 1,579,337         | 1,587,469         | 168,967           | 168,967           | 744,380           | 575,413                       | 341%       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                 | 68,951            | 119,728           | -                 | -                 | -                 | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | 234,550           | 243,293           | 313,192           | 269,031           | 269,031           | 663,858           | 394,827                       | 147%       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 82,284            | 108,573           | 92,832            | 141,952           | 141,952           | 348,026           | 206,074                       | 145%       |
| 500090 - OTHER COMPENSATION             | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                 | -                 | -                 | 430,000           | 484,088           | 204,386           | (279,702)                     | -58%       |
| 500110 - CAR ALLOWANCE                  | 12,123            | 14,563            | 14,002            | -                 | -                 | 9,000             | 9,000                         | n/a        |
| 500120 - OTHER PAY                      | 145,594           | 152,524           | 173,821           | 166,436           | 166,436           | 191,903           | 25,467                        | 15%        |
| 500130 - SICK LEAVE BONUS               | 21,438            | 25,325            | 13,200            | 9,100             | 9,100             | 2,300             | (6,800)                       | -75%       |
| 500140 - STANDBY BONUS                  | -                 | 900               | -                 | 23,400            | 23,400            | 23,400            | -                             | 0%         |
| 500150 - CELL PHONE ALLOWANCE           | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 4,900             | 6,200             | 5,950             | -                 | -                 | -                 | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501020 - FICA                           | 63,107            | 45,905            | 67,259            | 50,469            | 50,469            | 101,841           | 51,372                        | 102%       |
| 501030 - LIFE INSURANCE                 | 7,505             | 7,357             | 7,366             | 7,147             | 7,147             | 8,976             | 1,829                         | 26%        |
| 501040 - VISION INSURANCE               | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 1,015,529         | 1,045,499         | 1,032,308         | 1,041,321         | 1,041,321         | 1,516,854         | 475,533                       | 46%        |
| 501060 - MEDICARE                       | 128,861           | 137,901           | 145,005           | 122,188           | 122,188           | 137,304           | 15,116                        | 12%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 294               | 299               | 304               | 321               | 321               | 415               | 94                            | 29%        |
| 501075 - GASB 68 PENSION EXPENSE        | (145,108)         | 2,321,667         | (2,313,670)       | -                 | -                 | -                 | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | 28,149            | (201,266)         | (43,101)          | -                 | -                 | -                 | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 1,590,490         | 1,623,719         | 1,594,498         | 1,712,783         | 1,712,783         | 2,222,612         | 509,829                       | 30%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 3,537,786         | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                 | 62,351,409        | -                 | -                 | -                 | -                 | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 113,809           | 108,974           | 138,364           | 118,123           | 118,123           | 70,549            | (47,574)                      | -40%       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 495,848           | 509,168           | 452,081           | 445,503           | 445,503           | 506,640           | 61,137                        | 14%        |
| 501110 - UNEMPLOYMENT                   | 21,342            | 21,005            | 21,308            | 32,534            | 32,534            | 42,000            | 9,466                         | 29%        |
| <b>TOTAL PERSONNEL</b>                  | <b>15,853,244</b> | <b>77,582,973</b> | <b>11,266,026</b> | <b>12,904,376</b> | <b>12,958,464</b> | <b>17,490,472</b> | <b>4,532,008</b>              | <b>35%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                 | -                 | -                 | 2,500             | 2,500             | 2,500             | -                             | 0%         |
| 510010 - OFFICE SUPPLIES                | 2,796             | 7,702             | 9,054             | 8,750             | 8,770             | 8,750             | (20)                          | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 114,352           | 110,241           | 118,519           | 127,099           | 127,099           | 127,099           | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 1,002             | -                 | 25                | -                 | -                 | -                 | -                             | n/a        |
| 510050 - MILEAGE REIMBURSEMENT          | -                 | -                 | 88                | 600               | 600               | 600               | -                             | 0%         |
| 510200 - POSTAGE                        | 188               | -                 | 17                | 140               | 140               | 140               | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 2,300             | 2,687             | 4,363             | 4,470             | 4,470             | 4,470             | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | -                 | 190               | 238               | 1,410             | 1,410             | 1,410             | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510240 - MODEMS                         | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510310 - CELL PHONES                    | -                 | -                 | -                 | 920               | 920               | 920               | -                             | 0%         |
| 510400 - MOBILITY ACCESS                | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a        |



|   |                |                |                |                |                |                |                |            |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510620 - UTILITIES - GAS                | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510640 - UTILITIES - WATER              | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | 22,616         | 15,125         | 94,581         | 24,557         | 24,557         | 24,557         | -              | 0%         |
| 520010 - MAINTENANCE/REPAIR             | 900            | 1,203          | 5,602          | 7,960          | 7,960          | 7,960          | -              | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520030 - ADVERTISING/PROMOTIONS         | -              | 74             | -              | 200            | 200            | 200            | -              | 0%         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE | 168,484        | 220,004        | 331,939        | 321,960        | 344,710        | 454,960        | 110,250        | 32%        |
| 520050 - RENT/LEASE-EQUIPMENT           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520060 - RENT/LEASE-BUILDING            | 9,895          | 10,167         | 11,712         | 10,575         | 10,575         | 10,575         | -              | 0%         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT    | -              | -              | -              | 900            | 1,800          | 900            | (900)          | -50%       |
| 530010 - CITYWIDE RETIREE MEDICAL INS   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS  | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS    | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS            | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530060 - LIABILITY CLAIMS               | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530070 - ATTORNEY FEES                  | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530080 - DONATION EXPENDITURES          | 2,010          | (1,556)        | -              | -              | -              | -              | -              | n/a        |
| 530090 - HOUSING VOUCHERS               | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530120 - CONTINGENCY RESERVE            | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530130 - DEBT ISSUANCE COST             | -              | 13,481         | -              | -              | -              | -              | -              | n/a        |
| 530180 - COVID-19 RESPONSE              | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540000 - DEPRECIATION                   | 33,350         | 32,712         | 34,504         | -              | -              | -              | -              | n/a        |
| 540030 - ADMIN EXPENSE                  | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b> | <b>357,893</b> | <b>412,029</b> | <b>610,642</b> | <b>512,041</b> | <b>535,711</b> | <b>645,041</b> | <b>109,330</b> | <b>20%</b> |

|                                       |          |               |            |                  |                |          |                  |              |
|---------------------------------------|----------|---------------|------------|------------------|----------------|----------|------------------|--------------|
| 540005 - GASB 96 AMORTIZATION EXPENSE | -        | -             | -          | -                | -              | -        | -                | n/a          |
| 540010 - PRINCIPAL PAYMENTS           | -        | -             | -          | -                | -              | -        | -                | n/a          |
| 540011 - PRINCIPAL PAYMENT POB MISC   | -        | -             | -          | 104,659          | 739            | -        | (739)            | -100%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY | -        | -             | -          | 2,102,862        | 80,341         | -        | (80,341)         | -100%        |
| 540020 - INTEREST EXPENSE             | -        | 47,690        | (1)        | -                | -              | -        | -                | n/a          |
| 540021 - INTEREST EXPENSE POB MISC    | -        | -             | -          | 77,449           | 547            | -        | (547)            | -100%        |
| 540022 - INTEREST EXPENSE POB SAFETY  | -        | -             | -          | 1,556,148        | 59,453         | -        | (59,453)         | -100%        |
| 540023 - GASB 96 INTEREST EXPENSE     | -        | -             | -          | -                | -              | -        | -                | n/a          |
| 540050 - PASS THRU PAYMENT            | -        | -             | -          | -                | -              | -        | -                | n/a          |
| <b>TOTAL POB DEBT</b>                 | <b>-</b> | <b>47,690</b> | <b>(1)</b> | <b>3,841,118</b> | <b>141,080</b> | <b>-</b> | <b>(141,080)</b> | <b>-100%</b> |

|  |                  |                  |                  |                  |                  |                  |          |           |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------|-----------|
| 550000 - VEHICLE MAINTENANCE                   | 642,767          | 755,214          | 795,771          | 795,771          | 825,933          | 825,933          | -        | 0%        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 252,917          | 367,226          | 393,493          | 393,493          | 627,046          | 627,046          | -        | 0%        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 313,115          | 401,814          | 291,197          | 291,197          | 480,510          | 480,510          | -        | 0%        |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 83,815           | -                | -                | -                | -                | -        | n/a       |
| 550040 - COMMUNICATION EQUIP REPLACE           | 143,552          | 165,595          | -                | -                | -                | -                | -        | n/a       |
| 550050 - WORKERS COMPENSATION INSURANCE        | 1,487,258        | 1,146,012        | 1,267,016        | 1,267,016        | 808,130          | 808,130          | -        | 0%        |
| 550060 - LIABILITY INSURANCE                   | 409,666          | 637,717          | 373,317          | 373,317          | 28,605           | 28,605           | -        | 0%        |
| 550080 - BUILDING OCCUPANCY                    | 235,968          | 195,055          | -                | -                | -                | -                | -        | n/a       |
| 550090 - MAJOR FACILITIES REPAIR               | 1,263            | 1,310            | 98               | 98               | 98               | 98               | -        | 0%        |
| 550110 - CITY FACILITY SEWER FEE               | 2,787            | 2,536            | 2,683            | 2,683            | 2,379            | 2,379            | -        | 0%        |
| 550120 - OVERHEAD                              | 1,953,814        | 2,098,944        | 2,045,947        | 2,045,947        | 3,703,322        | 3,703,322        | -        | 0%        |
| 550130 - EMERGENCY COMM OPERATIONS             | 1,662,815        | 1,788,487        | -                | -                | -                | -                | -        | n/a       |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>7,105,922</b> | <b>7,643,723</b> | <b>5,169,522</b> | <b>5,169,522</b> | <b>6,476,023</b> | <b>6,476,023</b> | <b>-</b> | <b>0%</b> |

|                                  |         |        |        |   |   |   |   |     |
|----------------------------------|---------|--------|--------|---|---|---|---|-----|
| 560000 - VEHICLE EQUIPMENT       | -       | -      | -      | - | - | - | - | n/a |
| 560010 - BUILDING/IMPROVEMENTS   | -       | -      | -      | - | - | - | - | n/a |
| 560020 - FURNITURE/EQUIPMENT     | -       | -      | -      | - | - | - | - | n/a |
| 560030 - TECHNOLOGICAL EQUIPMENT | 195,845 | 81,040 | 77,986 | - | - | - | - | n/a |
| 560040 - LAND                    | -       | -      | -      | - | - | - | - | n/a |



|                                       |                   |                   |                   |                   |                   |                   |                  |            |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------|
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                 | -                 | -                 | -                 | -                 | -                 | -                | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>195,845</b>    | <b>81,040</b>     | <b>77,986</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>23,512,904</b> | <b>85,767,456</b> | <b>17,124,175</b> | <b>22,427,057</b> | <b>20,111,278</b> | <b>24,611,537</b> | <b>4,500,258</b> | <b>22%</b> |



# Operating Expenses

## POLICE INVESTIGATIONS

Purpose: The Investigations Division proactively detects, investigates and deters crime and acts of terrorism. It prepares cases for prosecution to maintain and improve public safety and to enhance the quality of life for those who live, work, visit and play in Redondo Beach.

| Object Description                      | FY 20-21         | FY 21-22          | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |             |
|---|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------------------|-------------|
|   | Actual           | Actual            | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)         |
| 500000 - FULL-TIME SALARIES             | 1,949,391        | 1,673,897         | 1,660,021        | 2,488,647        | 2,488,647        | 1,762,341        | (726,306)                     | -29%        |
| 500010 - PART-TIME SALARIES             | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 500020 - OVERTIME                       | 220,848          | 245,901           | 229,751          | 27,221           | 27,221           | 251,550          | 224,329                       | 824%        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | 68,265           | 82,494            | 43,439           | 66,870           | 66,870           | 71,170           | 4,300                         | 6%          |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 31,277           | 53,463            | 21,701           | 50,590           | 50,590           | 55,723           | 5,133                         | 10%         |
| 500090 - OTHER COMPENSATION             | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | -                 | (200,000)        | -                | 11,934           | -                | (11,934)                      | -100%       |
| 500110 - CAR ALLOWANCE                  | (91)             | -                 | -                | -                | -                | -                | -                             | n/a         |
| 500120 - OTHER PAY                      | 57,422           | 54,975            | 54,537           | 59,360           | 59,360           | 46,066           | (13,294)                      | -22%        |
| 500130 - SICK LEAVE BONUS               | 8,050            | 9,225             | 5,113            | 4,113            | 4,113            | 4,113            | -                             | 0%          |
| 500140 - STANDBY BONUS                  | 27,386           | 27,407            | 26,464           | 7,800            | 7,800            | 7,800            | -                             | 0%          |
| 500150 - CELL PHONE ALLOWANCE           | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 8,450            | 5,200             | 8,450            | 5,200            | 5,200            | 5,200            | -                             | 0%          |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501010 - DENTAL INSURANCE               | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501020 - FICA                           | 14,995           | 16,187            | 16,098           | 15,377           | 15,377           | 15,074           | (303)                         | -2%         |
| 501030 - LIFE INSURANCE                 | 1,847            | 1,676             | 1,569            | 2,469            | 2,469            | 1,559            | (910)                         | -37%        |
| 501040 - VISION INSURANCE               | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501050 - MEDICAL INSURANCE              | 243,509          | 247,402           | 225,077          | 402,111          | 402,111          | 211,200          | (190,911)                     | -47%        |
| 501060 - MEDICARE                       | 34,838           | 32,245            | 30,211           | 38,443           | 38,443           | 21,450           | (16,993)                      | -44%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 67               | 62                | 60               | 105              | 105              | 65               | (40)                          | -38%        |
| 501075 - GASB 68 PENSION EXPENSE        | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501076 - GASB 75 OPEB EXPENSE           | 7,513            | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501080 - PENSION (EMPLOYER SHARE)       | 435,802          | 378,341           | 341,249          | 534,549          | 534,549          | 358,497          | (176,052)                     | -33%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 1,033,431        | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501086 - PENSION (POB)                  | -                | 17,418,112        | -                | -                | -                | -                | -                             | n/a         |
| 501090 - PENSION (EMPLOYEE SHARE)       | 22,390           | 14,229            | 15,065           | 19,835           | 19,835           | 12,477           | (7,358)                       | -37%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 133,111          | 115,232           | 93,406           | 134,916          | 134,916          | 77,493           | (57,423)                      | -43%        |
| 501110 - UNEMPLOYMENT                   | 4,844            | 4,385             | 4,058            | 10,500           | 10,500           | 6,500            | (4,000)                       | -38%        |
| <b>TOTAL PERSONNEL</b>                  | <b>4,303,345</b> | <b>20,380,433</b> | <b>2,576,269</b> | <b>3,868,106</b> | <b>3,880,040</b> | <b>2,908,277</b> | <b>(971,763)</b>              | <b>-25%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510010 - OFFICE SUPPLIES                | 9,341            | 7,965             | 9,670            | 9,970            | 9,970            | 9,970            | -                             | 0%          |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 10,345           | 8,686             | 15,038           | 15,180           | 15,180           | 15,180           | -                             | 0%          |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510200 - POSTAGE                        | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                | 100               | 150              | 160              | 160              | 160              | -                             | 0%          |
| 510220 - MEMBERSHIPS/DUES               | -                | 80                | 270              | 360              | 360              | 360              | -                             | 0%          |
| 510230 - LIBRARY MATERIALS              | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510240 - MODEMS                         | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510300 - UTILITIES - TELEPHONE          | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510310 - CELL PHONES                    | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510400 - MOBILITY ACCESS                | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510500 - VOTE CENTERS                   | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                | -                 | -                | -                | -                | -                | -                             | n/a         |



|  |                  |                  |                  |                  |                  |                  |          |            |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------|------------|
| 510610 - UTILITIES - ELECTRIC                  | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 510640 - UTILITIES - WATER                     | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | 6,910            | 14,347           | 29,424           | 27,450           | 27,450           | 27,450           | -        | 0%         |
| 520010 - MAINTENANCE/REPAIR                    | -                | 180              | 2,120            | 2,170            | 2,170            | 2,170            | -        | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 13,095           | 18,614           | 21,118           | 21,130           | 21,130           | 21,130           | -        | 0%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | 159              | 300              | 300              | 300              | -        | 0%         |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 540000 - DEPRECIATION                          | 351              | 351              | 351              | -                | -                | -                | -        | n/a        |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -        | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>40,042</b>    | <b>50,324</b>    | <b>78,299</b>    | <b>76,720</b>    | <b>76,720</b>    | <b>76,720</b>    | <b>-</b> | <b>0%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 25,511           | -                | -                | -        | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | 569,157          | -                | -                | -        | n/a        |
| 540020 - INTEREST EXPENSE                      | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 18,879           | -                | -                | -        | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | 421,184          | -                | -                | -        | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -        | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>1,034,731</b> | <b>-</b>         | <b>-</b>         | <b>-</b> | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | 136,735          | 152,126          | 132,274          | 132,274          | 128,232          | 128,232          | -        | 0%         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 44,515           | 57,324           | 98,212           | 98,212           | 99,828           | 99,828           | -        | 0%         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 185,727          | 220,925          | 174,263          | 174,263          | 182,654          | 182,654          | -        | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 33,121           | -                | -                | -                | -                | -        | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | 37,882           | 41,309           | -                | -                | -                | -                | -        | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 25,171           | 21,906           | 18,330           | 18,330           | 14,945           | 14,945           | -        | 0%         |
| 550060 - LIABILITY INSURANCE                   | 14,572           | 22,177           | 40,739           | 40,739           | 39,660           | 39,660           | -        | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 74,592           | 111,631          | 229,495          | 229,495          | 123,170          | 123,170          | -        | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 906              | 919              | 1,285            | 1,285            | 1,285            | 1,285            | -        | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | -                | 24               | -                | -                | -                | -                | -        | n/a        |
| 550120 - OVERHEAD                              | 517,418          | 537,846          | 461,202          | 461,202          | 922,331          | 922,331          | -        | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | 602,459          | 486,337          | -                | -                | -                | -                | -        | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>1,639,977</b> | <b>1,685,643</b> | <b>1,155,800</b> | <b>1,155,800</b> | <b>1,512,105</b> | <b>1,512,105</b> | <b>-</b> | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -        | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | -                | -                | -                | -                | -        | n/a        |



|                      |           |            |           |           |           |           |           |      |
|----------------------|-----------|------------|-----------|-----------|-----------|-----------|-----------|------|
| TOTAL CAPITAL OUTLAY | -         | -          | -         | -         | -         | -         | -         | n/a  |
| TOTAL                | 5,983,365 | 22,116,400 | 3,810,368 | 6,135,357 | 5,468,865 | 4,497,102 | (971,763) | -18% |



# Operating Expenses

## POLICE SPECIAL OPERATIONS

Purpose: The Special Operations Division oversees the operations of the Traffic Unit, Community Services, Parking Enforcement and Animal Control. The Special Operations Division proactively performs operations that enhance the safety of the community.

| Object Description                      | FY 20-21         | FY 21-22          | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |             |
|---|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------------------|-------------|
|   | Actual           | Actual            | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)         |
| 500000 - FULL-TIME SALARIES             | 2,074,171        | 2,480,901         | 2,699,394        | 3,595,985        | 3,595,985        | 2,898,378        | (697,607)                     | -19%        |
| 500010 - PART-TIME SALARIES             | 204,806          | 266,795           | 344,400          | 456,444          | 456,444          | 761,699          | 305,255                       | 67%         |
| 500020 - OVERTIME                       | 185,004          | 309,105           | 349,247          | 38,394           | 327,870          | 86,930           | (240,940)                     | -73%        |
| 500030 - OVERTIME - SPECIAL EVENTS      | 1,297            | 42,531            | 7,230            | 165,000          | 165,000          | 84,020           | (80,980)                      | -49%        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | 103,126          | 87,430            | 112,142          | 69,080           | 69,080           | 131,217          | 62,137                        | 90%         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 47,767           | 29,697            | 81,617           | 84,594           | 84,594           | 92,963           | 8,369                         | 10%         |
| 500090 - OTHER COMPENSATION             | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | (200,000)         | -                | -                | 89,973           | 200,000          | 110,027                       | 122%        |
| 500110 - CAR ALLOWANCE                  | -                | -                 | -                | -                | -                | 3,000            | 3,000                         | n/a         |
| 500120 - OTHER PAY                      | 89,996           | 123,118           | 111,540          | 107,492          | 107,492          | 92,924           | (14,568)                      | -14%        |
| 500130 - SICK LEAVE BONUS               | 7,950            | 4,950             | 5,450            | 5,225            | 5,225            | 5,225            | -                             | 0%          |
| 500140 - STANDBY BONUS                  | 3,000            | 900               | 300              | -                | -                | -                | -                             | n/a         |
| 500150 - CELL PHONE ALLOWANCE           | -                | 419               | 421              | 420              | 420              | 420              | -                             | 0%          |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 4,750            | 2,150             | -                | 1,950            | 1,950            | 1,950            | -                             | 0%          |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501010 - DENTAL INSURANCE               | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501020 - FICA                           | 44,427           | 59,674            | 68,648           | 52,911           | 52,911           | 55,029           | 2,118                         | 4%          |
| 501030 - LIFE INSURANCE                 | 2,309            | 2,726             | 2,986            | 3,688            | 3,688            | 3,098            | (590)                         | -16%        |
| 501040 - VISION INSURANCE               | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501050 - MEDICAL INSURANCE              | 329,546          | 427,268           | 443,711          | 531,351          | 531,351          | 494,699          | (36,652)                      | -7%         |
| 501060 - MEDICARE                       | 38,659           | 47,510            | 53,004           | 54,637           | 54,637           | 36,934           | (17,703)                      | -32%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 89               | 109               | 118              | 154              | 154              | 135              | (19)                          | -12%        |
| 501075 - GASB 68 PENSION EXPENSE        | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501076 - GASB 75 OPEB EXPENSE           | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501080 - PENSION (EMPLOYER SHARE)       | 422,437          | 491,037           | 507,409          | 659,378          | 659,378          | 524,573          | (134,805)                     | -20%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 895,119          | -                 | -                | -                | -                | -                | -                             | n/a         |
| 501086 - PENSION (POB)                  | -                | 13,074,608        | -                | -                | -                | -                | -                             | n/a         |
| 501090 - PENSION (EMPLOYEE SHARE)       | 49,807           | 47,436            | 52,534           | 85,762           | 85,762           | 80,323           | (5,439)                       | -6%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 138,235          | 162,849           | 149,246          | 184,435          | 184,435          | 123,114          | (61,321)                      | -33%        |
| 501110 - UNEMPLOYMENT                   | 6,419            | 7,599             | 8,191            | 15,983           | 15,983           | 13,500           | (2,483)                       | -16%        |
| <b>TOTAL PERSONNEL</b>                  | <b>4,648,914</b> | <b>17,468,813</b> | <b>4,997,588</b> | <b>6,112,883</b> | <b>6,492,331</b> | <b>5,690,131</b> | <b>(802,200)</b>              | <b>-12%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | 1,760             | 2,276            | 4,650            | 4,650            | 4,650            | -                             | 0%          |
| 510010 - OFFICE SUPPLIES                | 4,647            | 3,877             | 3,102            | 5,000            | 5,000            | 5,000            | -                             | 0%          |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 57,567           | 62,978            | 71,975           | 118,075          | 127,931          | 68,330           | (59,601)                      | -47%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 1,100            | 190               | -                | 600              | 9,531            | 600              | (8,931)                       | -94%        |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                 | -                | 100              | 2,295            | 100              | (2,195)                       | -96%        |
| 510200 - POSTAGE                        | 3,501            | 2,826             | 3,953            | 2,500            | 2,500            | 2,500            | -                             | 0%          |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 33               | -                 | 893              | 1,591            | 1,591            | 1,591            | -                             | 0%          |
| 510220 - MEMBERSHIPS/DUES               | 400              | 33                | 70               | 1,136            | 1,136            | 1,136            | -                             | 0%          |
| 510230 - LIBRARY MATERIALS              | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510240 - MODEMS                         | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510300 - UTILITIES - TELEPHONE          | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510310 - CELL PHONES                    | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510400 - MOBILITY ACCESS                | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510500 - VOTE CENTERS                   | -                | -                 | -                | -                | -                | -                | -                             | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                | -                 | -                | -                | -                | -                | -                             | n/a         |



|  |                  |                  |                  |                  |                  |                  |               |            |
|--|------------------|------------------|------------------|------------------|------------------|------------------|---------------|------------|
| 510610 - UTILITIES - ELECTRIC                  | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 510640 - UTILITIES - WATER                     | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | 27,002           | 34,065           | 3,251            | 3,340            | 18,145           | 3,340            | (14,805)      | -82%       |
| 520010 - MAINTENANCE/REPAIR                    | 20,233           | 30,110           | 28,274           | 740              | 740              | 30,850           | 30,110        | 4069%      |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | 90               | 200              | 200              | 200              | -             | 0%         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 226,040          | 445,388          | 671,181          | 490,012          | 505,740          | 540,012          | 34,272        | 7%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | 1,136            | 1,450            | 1,450            | 1,450            | -             | 0%         |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | 91,910           | 91,910        | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530080 - DONATION EXPENDITURES                 | 1,660            | 5,163            | 7,908            | 3,100            | 11,435           | 3,000            | (8,435)       | -74%       |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 540000 - DEPRECIATION                          | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -             | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>342,185</b>   | <b>586,390</b>   | <b>794,110</b>   | <b>632,494</b>   | <b>692,344</b>   | <b>754,669</b>   | <b>62,325</b> | <b>9%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 55,127           | -                | -                | -             | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | 393,289          | -                | -                | -             | n/a        |
| 540020 - INTEREST EXPENSE                      | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 40,795           | -                | -                | -             | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | 291,041          | -                | -                | -             | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -             | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>780,252</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>      | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | 131,401          | 94,544           | 97,561           | 97,561           | 122,053          | 122,053          | -             | 0%         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 32,034           | 45,708           | 112,255          | 112,255          | 66,796           | 66,796           | -             | 0%         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 183,144          | 227,039          | 179,034          | 179,034          | 192,595          | 192,595          | -             | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 34,636           | -                | -                | -                | -                | -             | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | 47,850           | 50,728           | -                | -                | -                | -                | -             | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 140,384          | 49,697           | 54,592           | 54,592           | 105,868          | 105,868          | -             | 0%         |
| 550060 - LIABILITY INSURANCE                   | 61,171           | 18,839           | 57,402           | 57,402           | 12               | 12               | 0             | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 48,358           | 55,254           | -                | -                | -                | -                | -             | n/a        |
| 550090 - MAJOR FACILITIES REPAIR               | 245              | 258              | -                | -                | -                | -                | -             | n/a        |
| 550110 - CITY FACILITY SEWER FEE               | 999              | 891              | 950              | 909              | 857              | 857              | -             | 0%         |
| 550120 - OVERHEAD                              | 676,753          | 693,285          | 775,004          | 775,004          | 1,364,695        | 1,364,695        | -             | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | 746,992          | 545,870          | -                | -                | -                | -                | -             | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>2,069,331</b> | <b>1,816,751</b> | <b>1,276,798</b> | <b>1,276,757</b> | <b>1,852,876</b> | <b>1,852,876</b> | <b>-</b>      | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | 26,779           | -                | (26,779)      | -100%      |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | 177,206          | 130,840          | 47,870           | -                | 24,353           | -                | (24,353)      | -100%      |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -             | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | -                | -                | -                | -                | -             | n/a        |



|                      |           |            |           |           |           |           |           |       |
|----------------------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-------|
| TOTAL CAPITAL OUTLAY | 177,206   | 130,840    | 47,870    | -         | 51,132    | -         | (51,132)  | -100% |
| TOTAL                | 7,237,636 | 20,002,794 | 7,116,366 | 8,802,386 | 9,088,683 | 8,297,676 | (791,007) | -9%   |



# Operating Expenses

## POLICE MANAGEMENT SERVICES

Purpose: The Management Services Division provides support for the Records Unit and Information Services. The Management Services Division collects, processes, and disseminates law enforcement information to assist in the apprehension and prosecution of criminal offenders and to improve public safety, communication and productivity.

| Object Description                      | FY 20-21       | FY 21-22         | FY 22-23       | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |           |
|---|----------------|------------------|----------------|------------------|------------------|------------------|-------------------------------|-----------|
|   | Actual         | Actual           | Actual         | Original         | Revised          | Adopted          | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 450,055        | 442,312          | 426,473        | 638,799          | 638,799          | 684,322          | 45,523                        | 7%        |
| 500010 - PART-TIME SALARIES             | 91,443         | 120,419          | 90,874         | 183,499          | 183,499          | 183,499          | -                             | 0%        |
| 500020 - OVERTIME                       | 35,247         | 80,121           | 98,381         | 1,934            | 1,934            | 14,000           | 12,066                        | 624%      |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 11,004         | 11,775           | 16,505         | 5,414            | 5,414            | 20,247           | 14,833                        | 274%      |
| 500090 - OTHER COMPENSATION             | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | 70             | -                | -              | -                | 24,230           | -                | (24,230)                      | -100%     |
| 500110 - CAR ALLOWANCE                  | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 500120 - OTHER PAY                      | 21,108         | 20,705           | 22,133         | 21,837           | 21,837           | 17,852           | (3,985)                       | -18%      |
| 500130 - SICK LEAVE BONUS               | -              | 225              | -              | -                | -                | -                | -                             | n/a       |
| 500140 - STANDBY BONUS                  | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 500150 - CELL PHONE ALLOWANCE           | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 501020 - FICA                           | 39,640         | 44,123           | 43,066         | 44,021           | 44,021           | 42,404           | (1,617)                       | -4%       |
| 501030 - LIFE INSURANCE                 | 875            | 950              | 800            | 1,081            | 1,081            | 1,073            | (8)                           | -1%       |
| 501040 - VISION INSURANCE               | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 96,112         | 114,738          | 120,099        | 182,520          | 182,520          | 185,520          | 3,000                         | 2%        |
| 501060 - MEDICARE                       | 9,271          | 10,338           | 10,073         | 10,293           | 10,293           | 9,917            | (376)                         | -4%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 36             | 40               | 27             | 35               | 35               | 50               | 15                            | 43%       |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 41,023         | 38,813           | 47,067         | 60,267           | 60,267           | 63,888           | 3,621                         | 6%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 148,997        | -                | -              | -                | -                | -                | -                             | n/a       |
| 501086 - PENSION (POB)                  | -              | 1,521,329        | -              | -                | -                | -                | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 9,617          | 8,300            | 8,456          | 8,655            | 8,655            | 9,130            | 475                           | 5%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 19,806         | 18,751           | 15,805         | 21,882           | 21,882           | 23,254           | 1,372                         | 6%        |
| 501110 - UNEMPLOYMENT                   | 2,572          | 2,783            | 2,639          | 5,000            | 5,000            | 5,000            | -                             | 0%        |
| <b>TOTAL PERSONNEL</b>                  | <b>976,876</b> | <b>2,435,722</b> | <b>902,398</b> | <b>1,185,237</b> | <b>1,209,467</b> | <b>1,260,156</b> | <b>50,689</b>                 | <b>4%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510010 - OFFICE SUPPLIES                | 12,755         | 14,800           | 15,223         | 14,800           | 14,800           | 14,800           | -                             | 0%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 60             | 2,230            | 2,230          | 2,230            | 2,230            | 2,230            | -                             | 0%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510200 - POSTAGE                        | 7,621          | 8,660            | 7,506          | 10,500           | 10,500           | 10,500           | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | 1,610            | 2,476          | 3,000            | 3,000            | 3,000            | -                             | 0%        |
| 510220 - MEMBERSHIPS/DUES               | -              | -                | 96             | 355              | 355              | 355              | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510240 - MODEMS                         | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510310 - CELL PHONES                    | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510400 - MOBILITY ACCESS                | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510500 - VOTE CENTERS                   | -              | -                | -              | -                | -                | -                | -                             | n/a       |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -              | -                | -              | -                | -                | -                | -                             | n/a       |



|  |                |                |                |                |                |                |          |            |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------|------------|
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | 21,406         | 29,113         | 37,714         | 30,387         | 30,387         | 30,387         | -        | 0%         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | 140            | 710            | 710            | 710            | -        | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 2,441          | 4,832          | 5,021          | 5,030          | 5,030          | 5,030          | -        | 0%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | 2,530          | 2,610          | 2,610          | 2,610          | -        | 0%         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 540000 - DEPRECIATION                          | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -        | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>44,283</b>  | <b>61,244</b>  | <b>72,937</b>  | <b>69,622</b>  | <b>69,622</b>  | <b>69,622</b>  | <b>-</b> | <b>0%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 52,099         | -              | -              | -        | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 38,554         | -              | -              | -        | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -        | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>90,653</b>  | <b>-</b>       | <b>-</b>       | <b>-</b> | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | 9,968          | 10,960         | 11,765         | 11,765         | 9,025          | 9,025          | -        | 0%         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 3,663          | 441            | -              | -              | -              | -              | -        | n/a        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 86,784         | 102,029        | 81,532         | 81,532         | 92,082         | 92,082         | -        | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 14,194         | -              | -              | -              | -              | -        | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | 23,925         | 2,137          | -              | -              | -              | -              | -        | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 43,975         | 35,060         | 45,610         | 45,610         | 4,658          | 4,658          | -        | 0%         |
| 550060 - LIABILITY INSURANCE                   | 3,941          | 1,261          | -              | -              | -              | -              | -        | n/a        |
| 550080 - BUILDING OCCUPANCY                    | 44,249         | 19,122         | -              | -              | -              | -              | -        | n/a        |
| 550090 - MAJOR FACILITIES REPAIR               | 224            | 229            | -              | -              | -              | -              | -        | n/a        |
| 550110 - CITY FACILITY SEWER FEE               | 499            | 493            | 537            | 537            | 462            | 462            | -        | 0%         |
| 550120 - OVERHEAD                              | 263,747        | 221,032        | 241,781        | 241,781        | 431,324        | 431,324        | -        | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | 120,563        | 176,022        | -              | -              | -              | -              | -        | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>601,538</b> | <b>582,980</b> | <b>381,225</b> | <b>381,225</b> | <b>537,551</b> | <b>537,551</b> | <b>-</b> | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 560040 - LAND                                  | -              | -              | -              | -              | -              | -              | -        | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -              | -              | -              | -              | -              | -              | -        | n/a        |



|                      |           |           |           |           |           |           |        |   |     |
|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|--------|---|-----|
| TOTAL CAPITAL OUTLAY | -         | -         | -         | -         | -         | -         | -      | - | n/a |
| TOTAL                | 1,622,697 | 3,079,946 | 1,356,559 | 1,726,737 | 1,816,640 | 1,867,329 | 50,689 |   | 3%  |



# Operating Expenses

## POLICE ADMINISTRATIVE SERVICES

Purpose: The Administrative Services Division strategically plans, organizes, manages and supervises unit activities in Payroll, Personnel and Training, Jail, Technical Services, Property and Evidence, Emergency Communications and supports the field services divisions that maintain and improve public safety. The Administrative Services Division also works with the Public Works Department to maintain and improve the Police Department public facility.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |           |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|-----------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 1,280,408          | 1,071,641          | 1,136,572          | 1,309,557            | 1,309,557           | 1,470,666           | 161,109                       | 12%       |
| 500010 - PART-TIME SALARIES             | 26,600             | 54,963             | 32,396             | 50,147               | 50,147              | 50,147              | -                             | 0%        |
| 500020 - OVERTIME                       | 559,581            | 622,106            | 624,949            | 481                  | 481                 | 103,480             | 102,999                       | 21414%    |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | 3,342              | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 83,074             | 67,832             | 94,605             | 19,903               | 19,903              | 35,856              | 15,953                        | 80%       |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | 156                | 8,912              | -                  | 86,545               | 188,927             | -                   | (188,927)                     | -100%     |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500120 - OTHER PAY                      | 27,225             | 24,947             | 34,427             | 31,116               | 31,116              | 30,741              | (375)                         | -1%       |
| 500130 - SICK LEAVE BONUS               | 225                | 375                | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500140 - STANDBY BONUS                  | 7,521              | 7,821              | 7,821              | -                    | -                   | -                   | -                             | n/a       |
| 500150 - CELL PHONE ALLOWANCE           | -                  | -                  | 969                | -                    | -                   | 792                 | 792                           | n/a       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 213                | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501020 - FICA                           | 109,692            | 109,403            | 111,975            | 90,074               | 90,074              | 88,137              | (1,937)                       | -2%       |
| 501030 - LIFE INSURANCE                 | 2,305              | 2,131              | 2,182              | 2,507                | 2,507               | 2,617               | 110                           | 4%        |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 212,293            | 220,446            | 238,623            | 302,298              | 302,298             | 302,778             | 480                           | 0%        |
| 501060 - MEDICARE                       | 28,959             | 28,663             | 28,848             | 21,066               | 21,066              | 20,613              | (453)                         | -2%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 70                 | 68                 | 75                 | 90                   | 90                  | 86                  | (4)                           | -4%       |
| 501075 - GASB 68 PENSION EXPENSE        | 627,281            | (1,336,192)        | 1,506,034          | -                    | -                   | -                   | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | (21,306)           | (86,931)           | (28,796)           | -                    | -                   | -                   | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 80,932             | 88,435             | 88,459             | 117,589              | 117,589             | 123,803             | 6,214                         | 5%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 339,144            | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                  | 1,364,381          | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 48,601             | 32,345             | 16,320             | 22,659               | 22,659              | 24,333              | 1,674                         | 7%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 53,297             | 46,606             | 38,828             | 45,198               | 45,198              | 48,333              | 3,135                         | 7%        |
| 501110 - UNEMPLOYMENT                   | 5,056              | 4,778              | 5,137              | 9,000                | 9,000               | 8,600               | (400)                         | -4%       |
| <b>TOTAL PERSONNEL</b>                  | <b>3,471,329</b>   | <b>2,336,071</b>   | <b>3,939,424</b>   | <b>2,108,230</b>     | <b>2,210,612</b>    | <b>2,310,981</b>    | <b>100,369</b>                | <b>5%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 58,784             | 87,402             | 87,470             | 89,890               | 89,890              | 89,890              | -                             | 0%        |
| 510010 - OFFICE SUPPLIES                | 5,093              | 8,079              | 8,247              | 10,040               | 10,040              | 10,040              | -                             | 0%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 68,887             | 67,596             | 62,701             | 68,220               | 211,872             | 68,220              | (143,652)                     | -68%      |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 42,005             | 62,805             | 98,675             | 134,026              | 145,314             | 134,026             | (11,288)                      | -8%       |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510200 - POSTAGE                        | 110                | 24                 | 87                 | 100                  | 100                 | 100                 | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | -                  | 23,260               | 23,260              | 23,260              | -                             | 0%        |
| 510220 - MEMBERSHIPS/DUES               | 32,359             | 38,414             | 54,614             | 55,000               | 55,000              | 55,000              | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510310 - CELL PHONES                    | -                  | -                  | -                  | 1,770                | 1,770               | 1,770               | -                             | 0%        |
| 510400 - MOBILITY ACCESS                | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510500 - VOTE CENTERS                   | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |



|  |                  |                  |                |                |                  |                  |                  |             |     |
|--|------------------|------------------|----------------|----------------|------------------|------------------|------------------|-------------|-----|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 510610 - UTILITIES - ELECTRIC                  | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 510620 - UTILITIES - GAS                       | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 510640 - UTILITIES - WATER                     | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 520000 - MAINTENANCE AGREEMENTS                | 148,610          | 127,424          | 340,258        | 303,904        | 305,697          | 280,904          | (24,793)         | -8%         |     |
| 520010 - MAINTENANCE/REPAIR                    | 14,677           | 4,669            | 5,561          | 5,940          | 5,940            | 5,940            | -                | 0%          |     |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 47,568           | 185,961          | 99,613         | 56,360         | 60,010           | 109,360          | 49,350           | 82%         |     |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530070 - ATTORNEY FEES                         | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 530130 - DEBT ISSUANCE COST                    | -                | 20,032           | 1,584          | -              | -                | -                | -                | -           | n/a |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 540000 - DEPRECIATION                          | 449              | 575              | 2,106          | -              | -                | -                | -                | -           | n/a |
| 540030 - ADMIN EXPENSE                         | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>418,541</b>   | <b>602,982</b>   | <b>760,918</b> | <b>748,510</b> | <b>908,893</b>   | <b>778,510</b>   | <b>(130,383)</b> | <b>-14%</b> |     |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -              | 145,480        | 103,465          | 103,465          | -                | 0%          |     |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -              | 16,600         | 16,600           | 16,600           | -                | 0%          |     |
| 540020 - INTEREST EXPENSE                      | -                | 85,132           | 89,157         | -              | -                | -                | -                | -           | n/a |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -              | 107,658        | 76,566           | 76,566           | -                | 0%          |     |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -              | 12,284         | 12,284           | 12,284           | -                | 0%          |     |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>85,132</b>    | <b>89,157</b>  | <b>282,022</b> | <b>208,915</b>   | <b>208,915</b>   | <b>-</b>         | <b>0%</b>   |     |
| 550000 - VEHICLE MAINTENANCE                   | 29,768           | 14,508           | 15,814         | 15,814         | 18,646           | 18,646           | -                | 0%          |     |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 3,694            | 8,344            | 17,482         | 17,482         | 21,151           | 21,151           | -                | 0%          |     |
| 550020 - INFORMATION TECH EQUIP MAINT          | 124,916          | 151,659          | 118,275        | 118,275        | 160,377          | 160,377          | -                | 0%          |     |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 24,950           | -              | -              | -                | -                | -                | -           | n/a |
| 550040 - COMMUNICATION EQUIP REPLACE           | 40,375           | 10,918           | -              | -              | -                | -                | -                | -           | n/a |
| 550050 - WORKERS COMPENSATION INSURANCE        | 252,621          | 121,448          | 141,644        | 141,644        | 51,872           | 51,872           | -                | 0%          |     |
| 550060 - LIABILITY INSURANCE                   | 12,633           | 9,867            | 15,941         | 15,941         | 14,233           | 14,233           | -                | 0%          |     |
| 550080 - BUILDING OCCUPANCY                    | 115,050          | 74,999           | 31,962         | 31,962         | 27,790           | 27,790           | -                | 0%          |     |
| 550090 - MAJOR FACILITIES REPAIR               | 448              | 458              | 282            | 282            | 282              | 282              | -                | 0%          |     |
| 550110 - CITY FACILITY SEWER FEE               | 841              | 844              | 888            | 888            | 794              | 794              | -                | 0%          |     |
| 550120 - OVERHEAD                              | 494,696          | 620,144          | 470,229        | 470,229        | 880,079          | 880,079          | -                | 0%          |     |
| 550130 - EMERGENCY COMM OPERATIONS             | 96,240           | 120,646          | -              | -              | -                | -                | -                | -           | n/a |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>1,171,282</b> | <b>1,158,785</b> | <b>812,517</b> | <b>812,517</b> | <b>1,175,225</b> | <b>1,175,225</b> | <b>-</b>         | <b>0%</b>   |     |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | 3,062          | -              | -                | -                | -                | -           | n/a |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -              | -              | -                | -                | -                | -           | n/a |
| 560040 - LAND                                  | -                | -                | -              | -              | -                | -                | -                | -           | n/a |



|                                       |                  |                  |                  |                  |                  |                  |                 |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------|
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -               | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | <b>3,062</b>     | -                | -                | -                | -               | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>5,061,152</b> | <b>4,182,970</b> | <b>5,605,078</b> | <b>3,951,279</b> | <b>4,503,646</b> | <b>4,473,631</b> | <b>(30,015)</b> | <b>-1%</b> |



# Core Service Activities

## Patrol

- Provide approximately 120,000 hours of Police patrol to the community.
- Arrest approximately 3,000 criminal offenders.
- Conduct approximately 35,000 parking violation investigations.
- Perform approximately 40 high-risk operations coordinated and operated by SWAT personnel.
- Conduct quarterly Lieutenants' and Sergeants' patrol performance meetings.
- Investigate approximately 1,500 traffic collisions.
- Initiate approximately 6,000 traffic violation contacts.
- Conduct 2 DUI checkpoints.
- Conduct approximately 20 dog bite investigations.
- Review 70 film permits/noise variance requests and coordinate their security.
- Respond to approximately 3,400 animal complaint calls for service.
- Service 1000 parking meters.
- Process, collect and verify approximately 2,000 parking meter permits.
- Investigate 250 graffiti cases and file 5 graffiti cases for prosecution.
- Provide security and support at City Council meetings, City Council neighborhood meetings and special meetings.
- Complete 25 dog licensing investigation and citation details.
- Conduct approximately 500 vehicle impounds and storages.
- Conduct Drone Operations for Drone First Responder Program by June 2023.

## Investigations

- Provide approximately 23,500 hours of Police investigations to the community.
- Investigate approximately 110 cases of aggravated assault and obtain 25 felony filings.
- Investigate and obtain the appropriate disposition of 180 juvenile cases.
- Conduct surveillance of 125 known or suspected career criminals that are believed to be operating in Redondo Beach and/or adjacent cities.
- Investigate approximately 200 narcotics cases.
- Investigate approximately 1,300 property crime cases and serve 18 search warrants to recover evidence and victim property.

## Management Services

- Process 8,500 police reports.
- Compile, review, duplicate, distribute, file and electronically archive police reports.

## Administration

- Work with the Police Foundation by reviewing grants, assisting in fundraising, attending meetings, and giving presentations regarding Police activities to the board of directors.
- Investigate 14 complaints/internal affairs issues and provide training on issues derived from sustained complaints.
- Conduct quarterly reviews of the Lexipol policy manual and implement updates as necessary.

## Administrative Services

- Arrange approximately 275 training classes for sworn and non-sworn personnel.
- Conduct background checks on approximately 60 applicants.
- Manage and maintain a 95% compliance score of current personnel training records to ensure State mandated requirements.
- Book approximately 5,000 pieces of evidence into Police custody.
- Process approximately 2,000 subpoenas, including data base entry, tracking, reports and calls.
- Process approximately 1,600 court cases for review, filing, and tracking.
- Answer approximately 20,000 9-1-1 calls within 10 seconds 96% of the time.
- Coordinate and prepare billings for approximately 1,000 false alarm incidents that qualify for billings of approximately \$45,000.



# Key Projects and Assignments

## Special Operations

- Continue working with key stakeholders along with the contracted non-profit organizations Harbor Interfaith and City Net, in order to mitigate the homelessness issues within the City by June 2024. (1,000 Hours)
- Develop and implement 2 new community outreach programs which will allow for improved information exchange between law enforcement and citizenry by June 2025. (1,200 Hours)
- Provide security and traffic control for up to two Beach Life Concerts by June 2025. (1,500 Hours)
- Provide security and traffic control for 5K/10K races/events through June 2025. (1,500 Hours)
- Provide personnel resources necessary to staff the annual public safety fair event by October 2025. (200 Hours)
- Conduct 20 parolee and probationer compliance checks to insure acceptable community behavior and to ensure recidivism is not an issue, by June 2025. (500 Hours)
- Provide citizen academy instruction to at least 22 citizens on Police operations and activities by June 2025. (1,000 Hours)
- Conduct 6 Coffee with a Cop events by June 2025. (150 Hours)
- Conduct 4 Community events in various locations of the City by June 2025 (100 Hours)
- Participate in Distracted Driver Awareness Month in April 2025. (100 Hours)
- Conduct 2 "Know Your Limit" campaigns by June 2025. (16 Hours)
- Conduct 4 "Click or Ticket" seatbelt campaign in May 2025 (16 Hours)
- Conduct 6 Pedestrian / Bicycle traffic details by June 2025 (80 Hours)
- Conduct 36 Primary Collision Factor Details by June 2025 (150 Hours)
- Conduct 20 Driving Under the Influence Details by June 2025 (300 Hours)
- Conduct 6 Bicycle / Pedestrian Presentations in the schools by June 2025 (130 Hours)
- Deploy the Community Sub-Station trailer in each district of the City by June 2025. (100 hours)
- Conduct 6 ICAC / child porn investigations / search warrants on suspected offenders by June 2025 (1500 hours).
- Conduct a Child Car Seat Instillation Event by June 2025 (200 Hours).
- Conduct Security Patrol Detail at Galleria Mall by June 2025 (500 Hours).
- Conduct Security Detail of Various Synagogues Throughout the City by June 2025 (100 Hours).

## Management Services

- Continue to trouble shoot Mark43 Records Management System (RMS/CAD) through June 2025. (150 Hours)
- Complete quality control and destroy 50% of 2011 crime reports by June 2025. (300 Hours)

## Administrative Services

- Initiate 1 drug destruction and 1 firearm destruction by January 2025. (200 Hours)
- Begin implementation of recommendations from Property and Evidence audit (270 Hours)
- Send a Police Sergeant to the Supervisory Leadership Institute for professional development by June 2025. (1600 Hours)
- Increase number of Everbridge group by June 2025. (50 Hours)
- Provide employee training in software to review, approve and track departmental routing guides and personnel evaluations December 2025. (150 Hours)



# Customer Service and Referrals

## Administration

- Respond to Comcate requests within 3 business days 90% of the time.

## Patrol

- Traffic hotline citizen complaints.
- Conduct 2 animal awareness safety Complete 80 community Police service questionnaires.
- Respond to 75 classes for elementary school students.
- Conduct 6 Neighborhood Watch block meetings.

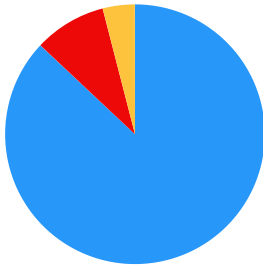
## Investigations

- Conduct 4 community awareness presentations on investigation related programs.

## Management Services

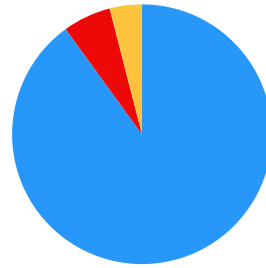
- Receive and dispose of 145,000 telephone calls to Communications for assistance.
- Provide 24-hour citizen access to City services via the Records Unit.

Adopted FY 2023-24



- ▶ Core Service Activities **276,868 Staff Hours** (87.00%)
- ▶ Customer Service and Referrals **28,641 Staff Hours** (9.00%)
- ▶ Key Projects and Assignments **12,730 Staff Hours** (4.00%)

Adopted FY 2024-25



- ▶ Core Service Activities **293,904 Staff Hours** (90.00%)
- ▶ Customer Service and Referrals **19,593 Staff Hours** (6.00%)
- ▶ Key Projects and Assignments **13,062 Staff Hours** (4.00%)



*Page Intentionally Left Blank*

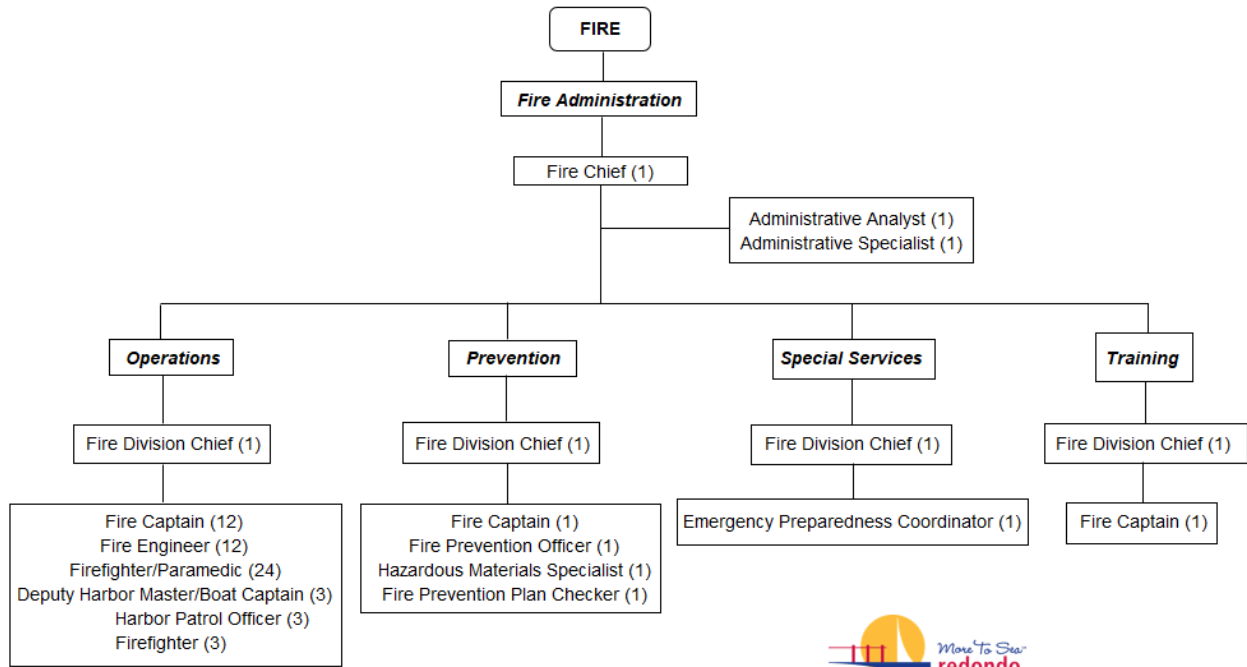
# Fire



**Patrick Butler**  
Interim Fire Chief

**Mission Statement:** *Serving the community by protecting life, property, and the environment through prevention, education, and emergency services.*

# Organizational Chart



# Summary of Personnel

## FIRE

### Administration

|             |                           |
|-------------|---------------------------|
| 1.00        | Fire Chief                |
| 1.00        | Administrative Analyst    |
| 1.00        | Administrative Specialist |
| <u>3.00</u> |                           |

### Special Services

|             |                                    |
|-------------|------------------------------------|
| 1.00        | Fire Division Chief                |
| 1.00        | Emergency Preparedness Coordinator |
| <u>2.00</u> |                                    |

### Operations

|              |                                   |
|--------------|-----------------------------------|
| 1.00         | Fire Division Chief               |
| 12.00        | Fire Captain                      |
| 12.00        | Fire Engineer                     |
| 24.00        | Firefighter/Paramedic             |
| 3.00         | Deputy Harbor Master/Boat Captain |
| 3.00         | Harbor Patrol Officer             |
| 3.00         | Firefighter                       |
| <u>58.00</u> |                                   |

### Training

|             |                     |
|-------------|---------------------|
| 1.00        | Fire Division Chief |
| 1.00        | Fire Captain        |
| <u>2.00</u> |                     |

### Prevention

|             |                                |
|-------------|--------------------------------|
| 1.00        | Fire Division Chief            |
| 1.00        | Fire Captain                   |
| 1.00        | Fire Prevention Officer        |
| 1.00        | Hazardous Materials Specialist |
| 1.00        | Fire Prevention Plan Checker   |
| <u>5.00</u> |                                |

**64.00**    *Total Sworn*

**6.00**    *Total Non-Sworn*

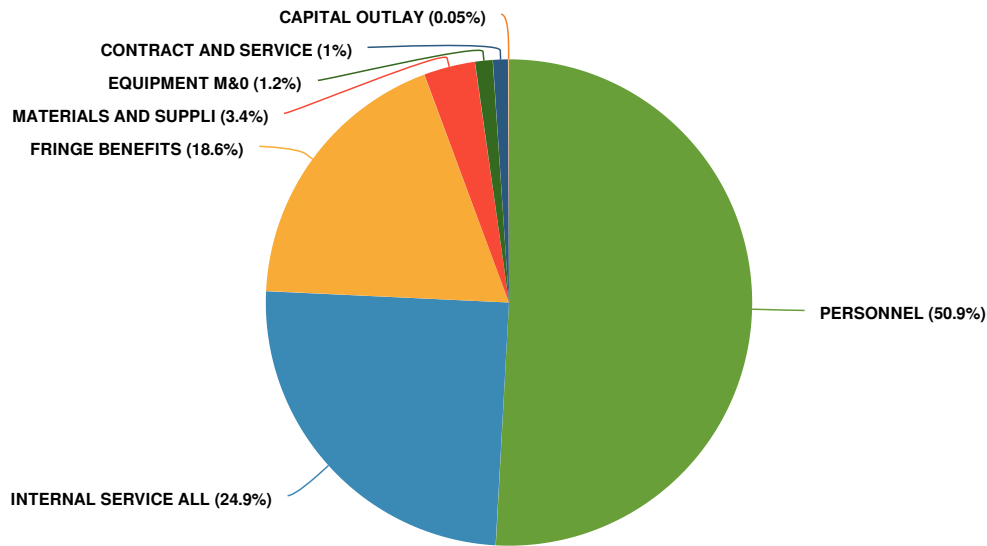
**TOTAL PERSONNEL: 70.00**



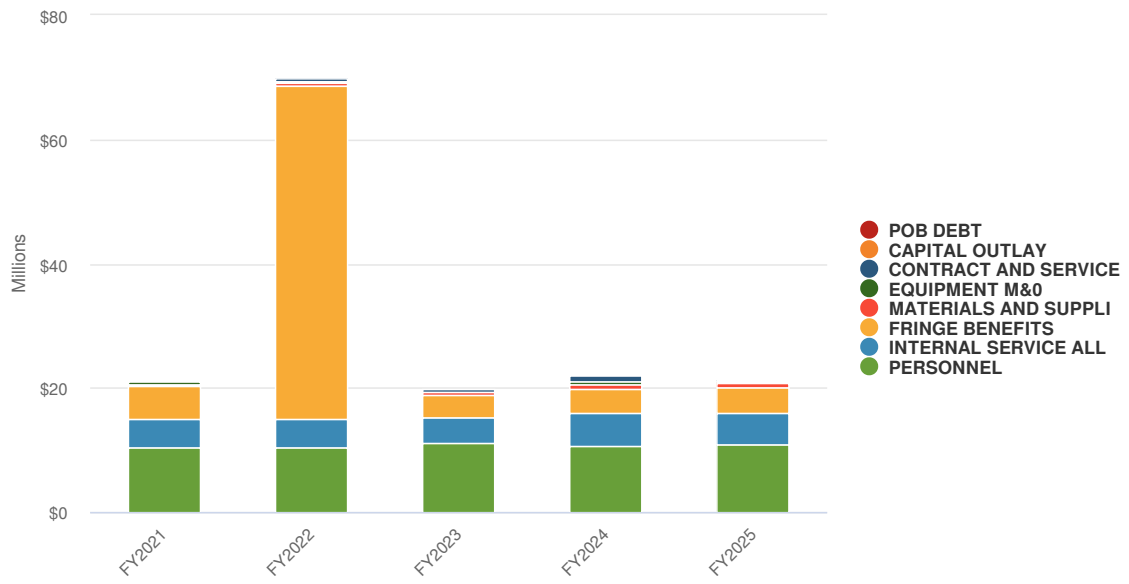
## Expenditures by Expense Type

The Fire Department's expenditures by expense type in Redondo Beach have seen some changes in the past few years. In 2023, PERSONNEL expenditures increased by 6% to \$11,058,742, but then decreased by 4% to \$10,634,986 in 2024. However, they are expected to increase by 1% to \$10,781,594 in the upcoming 2025 budget. INTERNAL SERVICE ALL expenditures decreased by 10% to \$4,143,233 in 2023, then saw a significant increase of 27% to \$5,271,990 in 2024. There will be no change in this category for the 2025 budget. FRINGE BENEFITS expenditures also saw a decrease of 93% to \$3,580,277 in 2023, followed by a 12% increase to \$3,993,954 in 2024. However, they are expected to decrease by 1% to \$3,939,487 in the 2025 budget. These changes show a fluctuation in expenditures, but overall, the Fire Department is managing its budget effectively.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## FIRE

| Object Description                      |                   |                   |                   |                   |                   |                   | Change<br>(Increase/Decrease) |           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|-----------|
|   | FY 20-21          | FY 21-22          | FY 22-23          | FY 23-24          | FY 23-24          | FY 24-25          |                               |           |
|   | Actual            | Actual            | Actual            | Original          | Revised           | Adopted           | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 6,349,743         | 7,169,450         | 7,488,259         | 8,483,410         | 8,483,410         | 8,888,809         | 405,399                       | 5%        |
| 500010 - PART-TIME SALARIES             | 71,940            | 33,693            | 56,210            | 25,735            | 25,735            | 25,735            | -                             | 0%        |
| 500020 - OVERTIME                       | 3,740,934         | 3,012,888         | 3,313,403         | 884,333           | 884,333           | 1,247,782         | 363,449                       | 41%       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                 | 9,366             | 22,311            | 151,121           | 151,121           | 171,121           | 20,000                        | 13%       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | 137,342           | 96,822            | 78,853            | 235,000           | 235,000           | 202,699           | (32,301)                      | -14%      |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 188,867           | 126,212           | 99,705            | 216,820           | 216,820           | 245,448           | 28,628                        | 13%       |
| 500090 - OTHER COMPENSATION             | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | -                 | -                 | -                 | 604,496           | 638,567           | -                 | (638,567)                     | -100%     |
| 500110 - CAR ALLOWANCE                  | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 500120 - OTHER PAY                      | 39,717            | 78,282            | 85,288            | 56,426            | 56,426            | 10,500            | (45,926)                      | -81%      |
| 500130 - SICK LEAVE BONUS               | 16,512            | 63,500            | 73,500            | 46,000            | 46,000            | 23,500            | (22,500)                      | -49%      |
| 500140 - STANDBY BONUS                  | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 500150 - CELL PHONE ALLOWANCE           | 2,498             | 1,985             | 2,010             | 1,980             | 1,980             | 4,620             | 2,640                         | 133%      |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 5,958             | 6,097             | 6,149             | 5,700             | 5,700             | 5,642             | (58)                          | -1%       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501020 - FICA                           | 17,239            | 18,816            | 14,640            | 28,261            | 28,261            | 27,951            | (310)                         | -1%       |
| 501030 - LIFE INSURANCE                 | 6,881             | 7,589             | 7,937             | 8,578             | 8,578             | 8,770             | 192                           | 2%        |
| 501040 - VISION INSURANCE               | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 840,680           | 1,021,528         | 1,043,093         | 1,172,037         | 1,172,037         | 1,242,927         | 70,890                        | 6%        |
| 501060 - MEDICARE                       | 151,145           | 154,573           | 162,113           | 134,100           | 134,100           | 108,880           | (25,220)                      | -19%      |
| 501070 - PSYCHOLOGICAL INSURANCE        | 235               | 272               | 278               | 325               | 325               | 357               | 32                            | 10%       |
| 501075 - GASB 68 PENSION EXPENSE        | (1,153,037)       | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | 2,425             | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 1,473,032         | 1,644,426         | 1,636,928         | 1,941,215         | 1,941,215         | 1,982,562         | 41,347                        | 2%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 3,306,580         | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                 | 50,063,948        | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 104,512           | 101,720           | 98,106            | 97,449            | 97,449            | 85,392            | (12,057)                      | -12%      |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 439,935           | 489,081           | 431,232           | 468,383           | 468,383           | 403,886           | (64,497)                      | -14%      |
| 501110 - UNEMPLOYMENT                   | 16,943            | 18,994            | 19,003            | 33,500            | 33,500            | 34,500            | 1,000                         | 3%        |
| <b>TOTAL PERSONNEL</b>                  | <b>15,760,082</b> | <b>64,119,242</b> | <b>14,639,019</b> | <b>14,594,869</b> | <b>14,628,940</b> | <b>14,721,081</b> | <b>92,141</b>                 | <b>1%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 51,653            | 118,297           | 155,895           | 239,600           | 287,855           | 176,950           | (110,905)                     | -39%      |
| 510010 - OFFICE SUPPLIES                | 7,709             | 18,239            | 14,179            | 14,640            | 14,640            | 14,040            | (600)                         | -4%       |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 141,924           | 256,132           | 215,288           | 237,850           | 274,350           | 353,850           | 79,500                        | 29%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 24,456            | 73,184            | 89,913            | 137,617           | 149,567           | 137,716           | (11,850)                      | -8%       |
| 510050 - MILEAGE REIMBURSEMENT          | -                 | -                 | -                 | 240               | 240               | 240               | -                             | 0%        |
| 510200 - POSTAGE                        | 1,323             | 591               | -                 | 4,640             | 4,640             | 4,640             | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 3,675             | 1,184             | 1,390             | 5,171             | 5,171             | 5,171             | -                             | 0%        |
| 510220 - MEMBERSHIPS/DUES               | 1,800             | 1,505             | 1,650             | 1,450             | 1,450             | 1,450             | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510240 - MODEMS                         | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510310 - CELL PHONES                    | 9,225             | 9,479             | 6,606             | 20,550            | 10,550            | 20,550            | 10,000                        | 95%       |
| 510400 - MOBILITY ACCESS                | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510500 - VOTE CENTERS                   | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | 8,391             | 10,039            | 16,544            | 11,500            | 11,500            | 11,500            | -                             | 0%        |
| 510610 - UTILITIES - ELECTRIC           | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510620 - UTILITIES - GAS                | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510640 - UTILITIES - WATER              | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 520000 - MAINTENANCE AGREEMENTS         | 66,343            | 151,493           | 111,615           | 161,946           | 234,714           | 229,446           | (5,268)                       | -2%       |



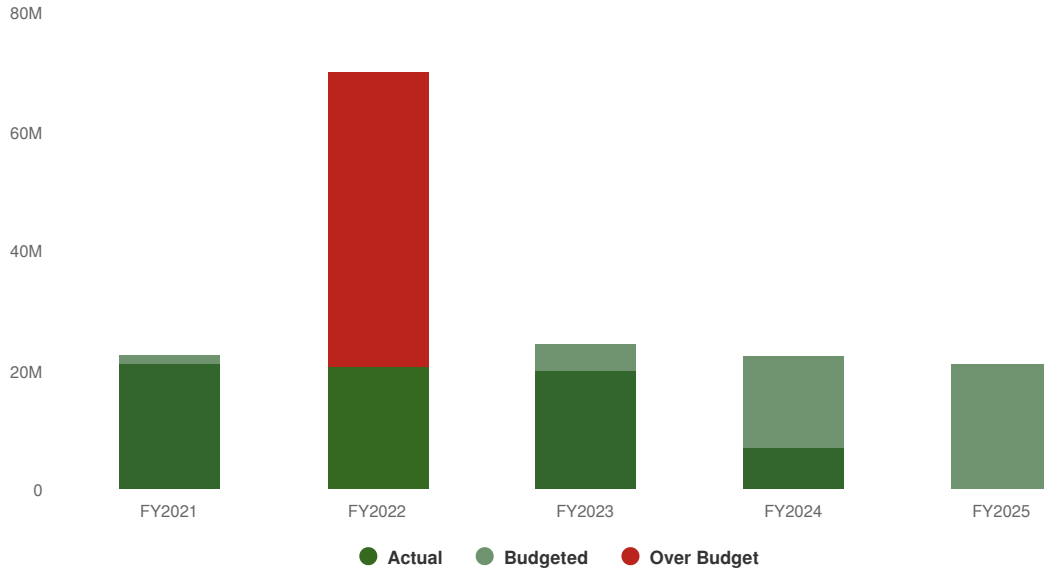
|  |                   |                   |                   |                   |                   |                   |                    |              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| 520010 - MAINTENANCE/REPAIR                    | 19,775            | 31,169            | 14,124            | 21,000            | 21,000            | 21,000            | -                  | 0%           |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 520030 - ADVERTISING/PROMOTIONS                | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 177,026           | 142,418           | 140,563           | 173,510           | 311,627           | 143,510           | (168,117)          | -54%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 520060 - RENT/LEASE-BUILDING                   | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | 15,443            | 20,417            | 6,381             | 308,065           | 649,549           | 41,300            | (608,249)          | -94%         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530060 - LIABILITY CLAIMS                      | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530070 - ATTORNEY FEES                         | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530080 - DONATION EXPENDITURES                 | -                 | -                 | -                 | 9,241             | 28,692            | 28,692            | -                  | 0%           |
| 530090 - HOUSING VOUCHERS                      | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530120 - CONTINGENCY RESERVE                   | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 530130 - DEBT ISSUANCE COST                    | -                 | 33,009            | 2,712             | -                 | -                 | -                 | -                  | n/a          |
| 530180 - COVID-19 RESPONSE                     | 300,159           | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 540000 - DEPRECIATION                          | 78,632            | 74,757            | 76,033            | -                 | -                 | -                 | -                  | n/a          |
| 540030 - ADMIN EXPENSE                         | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>907,534</b>    | <b>941,914</b>    | <b>852,892</b>    | <b>1,347,020</b>  | <b>2,005,545</b>  | <b>1,190,055</b>  | <b>(815,490)</b>   | <b>-41%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 540010 - PRINCIPAL PAYMENTS                    | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                 | -                 | -                 | 25,195            | -                 | -                 | -                  | n/a          |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                 | -                 | -                 | 1,872,144         | 196,992           | -                 | (196,992)          | -100%        |
| 540020 - INTEREST EXPENSE                      | -                 | 155,213           | 241,838           | -                 | -                 | -                 | -                  | n/a          |
| 540021 - INTEREST EXPENSE POB MISC             | -                 | -                 | -                 | 18,645            | -                 | -                 | -                  | n/a          |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                 | -                 | -                 | 1,385,415         | 145,777           | -                 | (145,777)          | -100%        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 540050 - PASS THRU PAYMENT                     | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>          | <b>155,213</b>    | <b>241,838</b>    | <b>3,301,399</b>  | <b>342,769</b>    | <b>-</b>          | <b>(342,769)</b>   | <b>-100%</b> |
| 550000 - VEHICLE MAINTENANCE                   | 249,042           | 258,931           | 299,823           | 299,823           | 499,243           | 499,243           | -                  | 0%           |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 228,840           | 251,459           | 424,880           | 424,880           | 761,768           | 761,768           | -                  | 0%           |
| 550020 - INFORMATION TECH EQUIP MAINT          | 475,259           | 532,544           | 442,942           | 442,942           | 489,238           | 489,238           | -                  | 0%           |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                 | 60,795            | 9,907             | 9,907             | 23,193            | 23,193            | -                  | 0%           |
| 550040 - COMMUNICATION EQUIP REPLACE           | 152,958           | 172,758           | 166,612           | 166,612           | 166,061           | 166,061           | -                  | 0%           |
| 550050 - WORKERS COMPENSATION INSURANCE        | 1,358,304         | 652,619           | 659,052           | 659,052           | 420,247           | 420,247           | -                  | 0%           |
| 550060 - LIABILITY INSURANCE                   | 71,096            | 51,880            | 133,923           | 133,923           | 109,322           | 109,322           | -                  | 0%           |
| 550080 - BUILDING OCCUPANCY                    | 281,740           | 235,473           | 254,710           | 254,710           | 250,457           | 250,457           | -                  | 0%           |
| 550090 - MAJOR FACILITIES REPAIR               | 3,536             | 3,536             | 3,602             | 3,602             | 3,602             | 3,602             | -                  | 0%           |
| 550110 - CITY FACILITY SEWER FEE               | 1,184             | 1,230             | 1,257             | 1,257             | 1,118             | 1,118             | -                  | 0%           |
| 550120 - OVERHEAD                              | 1,398,961         | 1,871,858         | 1,352,807         | 1,352,807         | 2,371,852         | 2,371,852         | -                  | 0%           |
| 550130 - EMERGENCY COMM OPERATIONS             | 346,462           | 498,770           | 393,718           | 393,718           | 175,890           | 175,890           | -                  | 0%           |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>4,567,382</b>  | <b>4,591,854</b>  | <b>4,143,233</b>  | <b>4,143,233</b>  | <b>5,271,990</b>  | <b>5,271,990</b>  | <b>-</b>           | <b>0%</b>    |
| 560000 - VEHICLE EQUIPMENT                     | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 560010 - BUILDING/IMPROVEMENTS                 | -                 | -                 | 11,013            | -                 | 9,367             | -                 | (9,367)            | -100%        |
| 560020 - FURNITURE/EQUIPMENT                   | 15,571            | 125,215           | -                 | -                 | 9,855             | 9,855             | -                  | 0%           |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 560040 - LAND                                  | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 560050 - CAPITAL OUTLAY - LEASES               | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a          |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>15,571</b>     | <b>125,215</b>    | <b>11,013</b>     | <b>-</b>          | <b>19,222</b>     | <b>9,855</b>      | <b>(9,367)</b>     | <b>-49%</b>  |
| <b>TOTAL</b>                                   | <b>21,250,569</b> | <b>69,933,437</b> | <b>19,887,996</b> | <b>23,386,521</b> | <b>22,268,466</b> | <b>21,192,982</b> | <b>(1,075,485)</b> | <b>-5%</b>   |



# Expenditures Summary

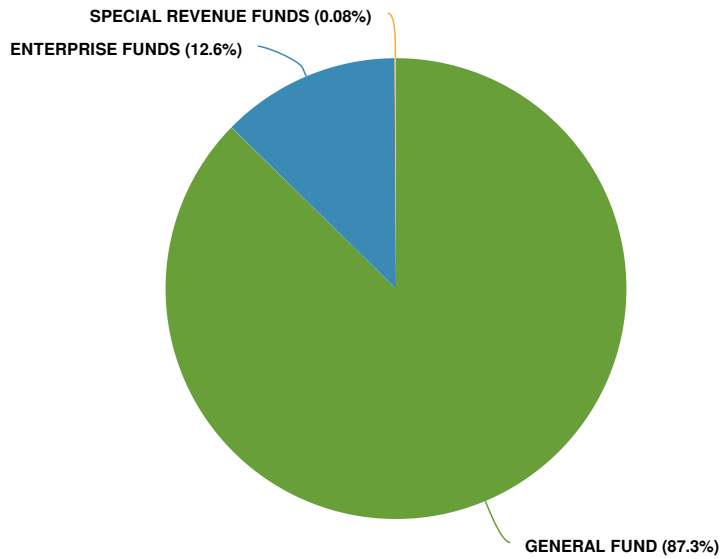
**\$21,192,982** **-\$1,075,485**  
(-4.83% vs. prior year)

## Fire FY 2024-25 Adopted and Historical Budget vs. Actual

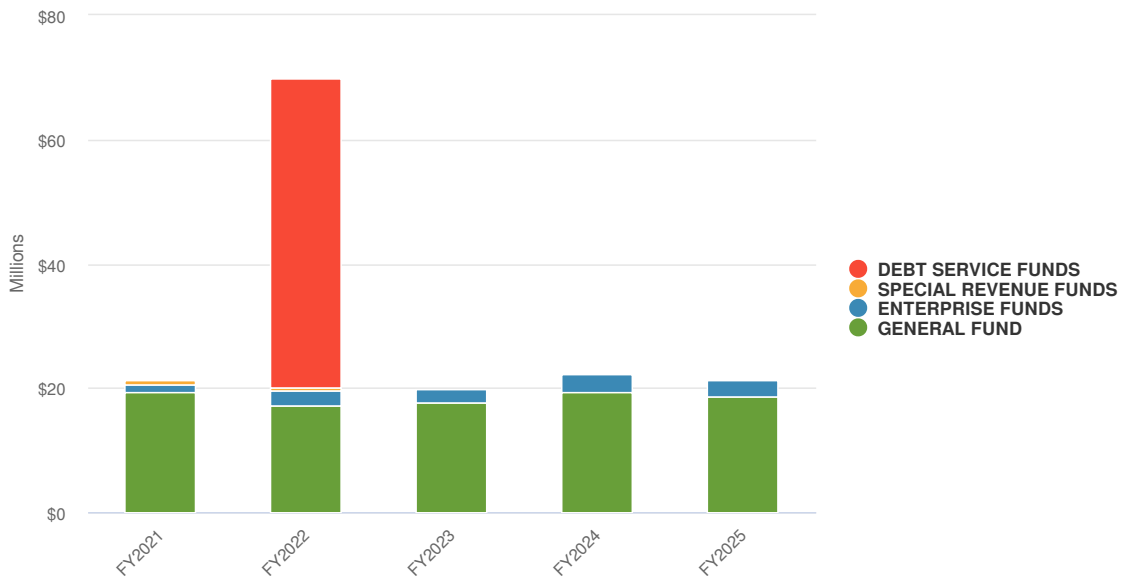


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund



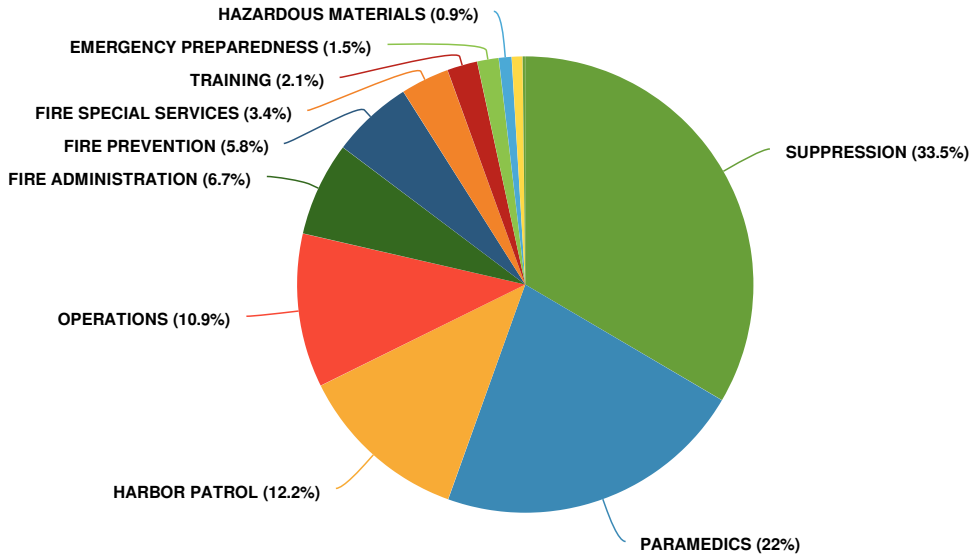
## FY 2024-25 Adopted and Historical Expenditures by Fund



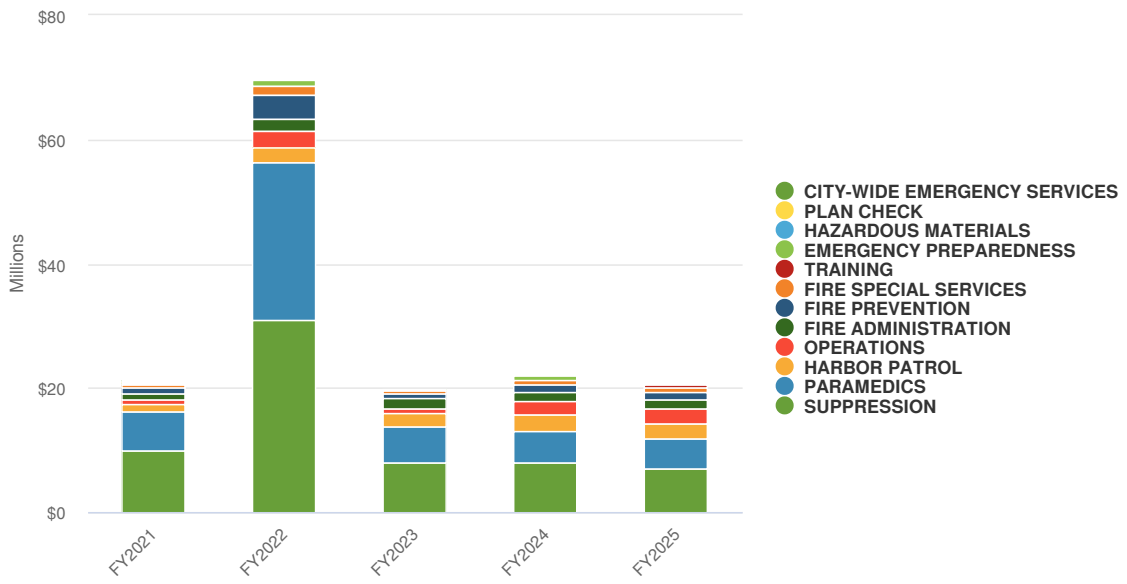
# Expenditures by Division

The Fire Department's expenditures by division for 2023, 2024, and the upcoming budget year 2025 have seen significant changes. In 2023, SUPPRESSION expenditures decreased by 74% to \$8,064,764, followed by a 2% decrease in 2024 to \$7,867,051. The trend is expected to continue with a 10% decrease to \$7,092,908 in the 2025 budget. Similarly, PARAMEDICS expenditures decreased by 77% to \$5,754,127 in 2023, followed by an 11% decrease in 2024 to \$5,117,579. The upcoming budget year will see a further 9% decrease to \$4,667,479. HARBOR PATROL expenditures also saw changes, with a 14% decrease to \$2,106,460 in 2023, followed by a 26% increase in 2024 to \$2,664,002. However, in the 2025 budget, there will be a 3% decrease to \$2,585,883. These changes reflect a focused effort to manage expenditures and allocate resources effectively.

## FY 2024-25 Adopted Expenditures by Division



### FY 2024-25 Adopted and Historical Expenditures by Division



# Operating Expenses

## FIRE ADMINISTRATION

Purpose: The purpose of Fire Administration is to provide overall planning, control, and management of all Fire Department activities and staff support for all divisions and to direct the day-to-day administration of the Fire Department within the policies set forth by the City Council and City Manager. Fire Administration also establishes and modifies as needed all department strategies, tactics and policies in addition to administering joint training and automatic/mutual aide responses with neighboring fire jurisdictions. Fire Administration also oversees its participation in the City's combined Police/Fire communications services and serves as liaison to other fire suppression and medical emergency organizations. Specific administrative activities include general administration, establishment of annual goals and objectives, staff report development, fiscal management, records management, purchasing, clerical support, program coordination and community services.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |            |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 266,506            | 216,491            | 358,117            | 353,908              | 353,908             | 414,277             | 60,369                        | 17%        |
| 500010 - PART-TIME SALARIES             | 7,457              | 4,279              | 42,548             | -                    | -                   | -                   | -                             | n/a        |
| 500020 - OVERTIME                       | 465                | 927                | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 21,382             | 4,623              | 2,214              | 7,520                | 7,520               | 11,323              | 3,803                         | 51%        |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | -                    | 13,101              | -                   | (13,101)                      | -100%      |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500120 - OTHER PAY                      | 8,366              | 40,924             | 62,044             | 51,926               | 51,926              | 1,005               | (50,921)                      | -98%       |
| 500130 - SICK LEAVE BONUS               | -                  | -                  | 5,000              | -                    | -                   | -                   | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 513                | -                  | 558                | 660                  | 660                 | 660                 | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 622                | 460                | 970                | 800                  | 800                 | 31                  | (769)                         | -96%       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501020 - FICA                           | 6,653              | 6,567              | 5,676              | 8,331                | 8,331               | 7,858               | (473)                         | -6%        |
| 501030 - LIFE INSURANCE                 | 427                | 345                | 711                | 875                  | 875                 | 552                 | (323)                         | -37%       |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 30,586             | 33,664             | 37,159             | 48,636               | 48,636              | 40,236              | (8,400)                       | -17%       |
| 501060 - MEDICARE                       | 4,246              | 3,864              | 7,171              | 6,333                | 6,333               | 5,548               | (785)                         | -12%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 8                  | 8                  | 10                 | 10                   | 10                  | 13                  | 3                             | 30%        |
| 501075 - GASB 68 PENSION EXPENSE        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 28,556             | 35,142             | 78,866             | 69,296               | 69,296              | 72,641              | 3,345                         | 5%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 112,484            | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                  | 1,256,750          | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 7,313              | 17,006             | 10,271             | 1,424                | 1,424               | 1,424               | -                             | 0%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 15,744             | 13,915             | 20,848             | 17,799               | 17,799              | 18,639              | 840                           | 5%         |
| 501110 - UNEMPLOYMENT                   | 566                | 543                | 723                | 1,363                | 1,363               | 1,335               | (28)                          | -2%        |
| <b>TOTAL PERSONNEL</b>                  | <b>511,892</b>     | <b>1,635,508</b>   | <b>632,887</b>     | <b>568,881</b>       | <b>581,982</b>      | <b>575,542</b>      | <b>(6,440)</b>                | <b>-1%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                  | 165                | 1,774              | 800                  | 800                 | 800                 | -                             | 0%         |
| 510010 - OFFICE SUPPLIES                | 1,438              | 12,023             | 6,681              | 5,000                | 5,500               | 5,000               | (500)                         | -9%        |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 1,484              | 1,748              | 2,537              | 27,411               | 27,411              | 27,411              | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510200 - POSTAGE                        | 29                 | -                  | -                  | 1,430                | 1,430               | 1,430               | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 294                | -                  | -                  | 30                   | 30                  | 30                  | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 1,450              | 1,060              | 1,650              | 660                  | 660                 | 660                 | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |



|  |                |                |                  |                  |                |                |                 |             |
|--|----------------|----------------|------------------|------------------|----------------|----------------|-----------------|-------------|
| 510310 - CELL PHONES                           | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 510400 - MOBILITY ACCESS                       | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 510500 - VOTE CENTERS                          | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | -              | 1,971          | -                | 30,000           | 32,341         | -              | (32,341)        | -100%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -                | 9,241            | 28,692         | 28,692         | -               | 0%          |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 540000 - DEPRECIATION                          | 13,775         | 10,855         | 10,855           | -                | -              | -              | -               | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -                | -                | -              | -              | -               | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>18,469</b>  | <b>27,823</b>  | <b>23,497</b>    | <b>74,572</b>    | <b>96,864</b>  | <b>64,023</b>  | <b>(32,841)</b> | <b>-34%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -                | 11,763           | -              | -              | -               | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -                | 30,832           | -              | -              | -               | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -                | 8,705            | -              | -              | -               | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -                | 22,816           | -              | -              | -               | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -                | -                | -              | -              | -               | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>74,116</b>    | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | 6,991          | -              | 3,676            | 3,676            | 14,187         | 14,187         | -               | 0%          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 1,474          | -              | 3,145            | 3,145            | 3,079          | 3,079          | -               | 0%          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 28,537         | -              | 27,167           | 27,167           | 33,430         | 33,430         | -               | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | -              | 9,907            | 9,907            | 23,193         | 23,193         | -               | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | 4,566          | 498            | 166,612          | 166,612          | 166,061        | 166,061        | -               | 0%          |
| 550050 - WORKERS COMPENSATION INSURANCE        | 252,759        | 274            | 46,035           | 46,035           | 22,029         | 22,029         | -               | 0%          |
| 550060 - LIABILITY INSURANCE                   | 48,257         | 22,285         | 101,392          | 101,392          | 80,252         | 80,252         | -               | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 277,024        | 231,759        | 254,710          | 254,710          | 250,457        | 250,457        | -               | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 2,608          | 2,356          | 2,694            | 2,694            | 2,694          | 2,694          | -               | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 1,184          | 1,230          | 1,257            | 1,257            | 1,118          | 1,118          | -               | 0%          |
| 550120 - OVERHEAD                              | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | 393,718          | 393,718          | 175,890        | 175,890        | -               | 0%          |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>623,400</b> | <b>258,402</b> | <b>1,010,313</b> | <b>1,010,313</b> | <b>772,389</b> | <b>772,389</b> | <b>-</b>        | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -                | -                | -              | -              | -               | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -                | -                | -              | -              | -               | n/a         |



|                                       |                  |                  |                  |                  |                  |                  |                 |            |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------|------------|
| 560020 - FURNITURE/EQUIPMENT          | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT      | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -               | -          | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>1,153,761</b> | <b>1,921,733</b> | <b>1,666,697</b> | <b>1,727,882</b> | <b>1,451,235</b> | <b>1,411,954</b> | <b>(39,281)</b> | <b>-3%</b> |            |



# Operating Expenses

## FIRE OPERATIONS

Purpose: The purpose of the Operations Division is as follows: To provide directive in the deployment of all fire/medical/hazardous material resources to ensure public safety; to provide management directive and oversight to all Fire Department programs; to develop and implement public safety programs, services and life safety innovations; to establish and modify, as needed, department strategies, tactics and policies as they relate to land-based fire suppression activities and Harbor Patrol operations; to plan and coordinate automatic and mutual aid deployment of emergency response units during large-scale incidents and wildland conflagrations; to oversee the EMS/paramedic component of the Fire Department and manage a continuing quality assurance/improvement (QA/QI) program to ensure that proper medical personnel are allocated and implementing field protocols in accordance with prescribed regulations as adopted by the Los Angeles Health Care Agency.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |            |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 5,510,978          | 6,274,793          | 6,502,596          | 7,284,351            | 7,284,351           | 7,120,628           | (163,723)                     | -2%        |
| 500010 - PART-TIME SALARIES             | -                  | -                  | -                  | 25,735               | 25,735              | 25,735              | -                             | 0%         |
| 500020 - OVERTIME                       | 3,701,333          | 2,902,381          | 3,227,853          | 835,914              | 835,914             | 919,333             | 83,419                        | 10%        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | 9,366              | 22,311             | 151,121              | 151,121             | 171,121             | 20,000                        | 13%        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | 112,208            | 69,758             | 59,579             | 181,157              | 181,157             | 181,157             | -                             | 0%         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 148,731            | 102,480            | 72,339             | 192,304              | 192,304             | 192,051             | (253)                         | 0%         |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | -                    | 7,499               | -                   | (7,499)                       | -100%      |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500120 - OTHER PAY                      | 31,351             | 37,358             | 23,243             | 4,500                | 4,500               | 9,495               | 4,995                         | 111%       |
| 500130 - SICK LEAVE BONUS               | 15,480             | 61,000             | 66,000             | 43,500               | 43,500              | 21,000              | (22,500)                      | -52%       |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 662                | 662                | 662                | 660                  | 660                 | 660                 | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 5,143              | 5,422              | 4,964              | 4,800                | 4,800               | 5,411               | 611                           | 13%        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501020 - FICA                           | 51                 | -                  | 1,196              | 1,300                | 1,300               | 1,176               | (124)                         | -10%       |
| 501030 - LIFE INSURANCE                 | 5,630              | 6,240              | 6,421              | 6,656                | 6,656               | 6,605               | (51)                          | -1%        |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 746,521            | 905,330            | 938,983            | 997,151              | 997,151             | 1,059,771           | 62,620                        | 6%         |
| 501060 - MEDICARE                       | 136,177            | 137,836            | 143,534            | 114,494              | 114,494             | 87,596              | (26,898)                      | -23%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 210                | 242                | 250                | 292                  | 292                 | 302                 | 10                            | 3%         |
| 501075 - GASB 68 PENSION EXPENSE        | (1,153,037)        | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | 2,425              | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 1,322,128          | 1,468,460          | 1,435,850          | 1,723,199            | 1,723,199           | 1,665,733           | (57,466)                      | -3%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 2,927,282          | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                  | 44,066,826         | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 59,698             | 57,149             | 51,309             | 52,714               | 52,714              | 40,284              | (12,430)                      | -24%       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 387,318            | 431,942            | 376,614            | 408,236              | 408,236             | 331,191             | (77,045)                      | -19%       |
| 501110 - UNEMPLOYMENT                   | 15,161             | 16,932             | 17,098             | 29,165               | 29,165              | 29,165              | -                             | 0%         |
| <b>TOTAL PERSONNEL</b>                  | <b>13,975,451</b>  | <b>56,554,177</b>  | <b>12,950,803</b>  | <b>12,057,249</b>    | <b>12,064,748</b>   | <b>11,868,414</b>   | <b>(196,335)</b>              | <b>-2%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 49,344             | 116,519            | 152,712            | 236,180              | 284,435             | 173,180             | (111,255)                     | -39%       |
| 510010 - OFFICE SUPPLIES                | 1,512              | 3,674              | 3,294              | 3,830                | 3,830               | 3,830               | -                             | 0%         |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 125,012            | 230,752            | 208,731            | 225,700              | 262,200             | 341,700             | 79,500                        | 30%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 9,490              | 58,784             | 26,349             | 20,159               | 20,159              | 20,159              | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | 240                  | 240                 | 240                 | -                             | 0%         |
| 510200 - POSTAGE                        | -                  | -                  | -                  | 1,880                | 1,880               | 1,880               | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | 63                 | -                  | 1,400                | 1,400               | 1,400               | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 350                | -                  | -                  | 290                  | 290                 | 290                 | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |



|  |                  |                  |                  |                  |                  |                  |                  |              |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| 510310 - CELL PHONES                           | 9,225            | 9,479            | 6,606            | 20,550           | 10,550           | 20,550           | 10,000           | 95%          |
| 510400 - MOBILITY ACCESS                       | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 510500 - VOTE CENTERS                          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | 8,391            | 10,039           | 16,544           | 11,500           | 11,500           | 11,500           | -                | 0%           |
| 510610 - UTILITIES - ELECTRIC                  | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 510640 - UTILITIES - WATER                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 520000 - MAINTENANCE AGREEMENTS                | 66,343           | 151,493          | 111,615          | 156,954          | 229,722          | 224,454          | (5,268)          | -2%          |
| 520010 - MAINTENANCE/REPAIR                    | 15,304           | 16,562           | 9,528            | 13,000           | 13,000           | 13,000           | -                | 0%           |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 173,175          | 131,045          | 113,996          | 125,050          | 252,426          | 125,050          | (127,376)        | -50%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | 15,443           | 20,417           | 6,381            | 308,065          | 649,549          | 41,300           | (608,249)        | -94%         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530130 - DEBT ISSUANCE COST                    | -                | 33,009           | 2,712            | -                | -                | -                | -                | n/a          |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540000 - DEPRECIATION                          | 63,936           | 62,982           | 64,258           | -                | -                | -                | -                | n/a          |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>537,524</b>   | <b>844,815</b>   | <b>722,727</b>   | <b>1,124,798</b> | <b>1,741,182</b> | <b>978,533</b>   | <b>(762,649)</b> | <b>-44%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | 1,693,995        | 196,992          | -                | (196,992)        | -100%        |
| 540020 - INTEREST EXPENSE                      | -                | 155,213          | 241,838          | -                | -                | -                | -                | n/a          |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | 1,253,583        | 145,777          | -                | (145,777)        | -100%        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>155,213</b>   | <b>241,838</b>   | <b>2,947,578</b> | <b>342,769</b>   | <b>-</b>         | <b>(342,769)</b> | <b>-100%</b> |
| 550000 - VEHICLE MAINTENANCE                   | 220,266          | 244,647          | 273,185          | 273,185          | 457,074          | 457,074          | -                | 0%           |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 219,346          | 212,518          | 407,047          | 407,047          | 602,838          | 602,838          | -                | 0%           |
| 550020 - INFORMATION TECH EQUIP MAINT          | 194,817          | 246,229          | 180,720          | 180,720          | 196,130          | 196,130          | -                | 0%           |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 31,230           | -                | -                | -                | -                | -                | n/a          |
| 550040 - COMMUNICATION EQUIP REPLACE           | 134,694          | 154,867          | -                | -                | -                | -                | -                | n/a          |
| 550050 - WORKERS COMPENSATION INSURANCE        | 1,101,403        | 641,468          | 605,269          | 605,269          | 392,442          | 392,442          | -                | 0%           |
| 550060 - LIABILITY INSURANCE                   | 21,783           | 29,008           | 32,531           | 32,531           | 29,071           | 29,071           | -                | 0%           |
| 550080 - BUILDING OCCUPANCY                    | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 550090 - MAJOR FACILITIES REPAIR               | 878              | 1,089            | 908              | 908              | 908              | 908              | -                | 0%           |
| 550110 - CITY FACILITY SEWER FEE               | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 550120 - OVERHEAD                              | 1,245,007        | 1,638,709        | 1,180,671        | 1,180,671        | 2,123,648        | 2,123,648        | -                | 0%           |
| 550130 - EMERGENCY COMM OPERATIONS             | 346,462          | 498,770          | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>3,484,656</b> | <b>3,698,536</b> | <b>2,680,331</b> | <b>2,680,331</b> | <b>3,802,111</b> | <b>3,802,111</b> | <b>-</b>         | <b>0%</b>    |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | 11,013           | -                | 9,367            | -                | (9,367)          | -100%        |



|                                       |                   |                   |                   |                   |                   |                   |                    |             |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------|
| 560020 - FURNITURE/EQUIPMENT          | 15,571            | 125,215           | -                 | -                 | 9,855             | 9,855             | -                  | 0%          |
| 560030 - TECHNOLOGICAL EQUIPMENT      | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560040 - LAND                         | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES      | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>15,571</b>     | <b>125,215</b>    | <b>11,013</b>     | <b>-</b>          | <b>19,222</b>     | <b>9,855</b>      | <b>(9,367)</b>     | <b>-49%</b> |
| <b>TOTAL</b>                          | <b>18,013,202</b> | <b>61,377,956</b> | <b>16,606,713</b> | <b>18,809,956</b> | <b>17,970,031</b> | <b>16,658,912</b> | <b>(1,311,119)</b> | <b>-7%</b>  |



# Operating Expenses

## FIRE SPECIAL SERVICES

Purpose: The purpose of the Special Services Division is to ensure the training of all City employees in managing disaster responses and to enable the City to respond quickly and effectively to major emergencies. To establish and maintain an Emergency Management System that coordinates mitigation, preparedness, response, and recovery phases for 1) natural disasters, 2) technological disasters, and 3) national security emergencies. To manage the City's Emergency Preparedness Committee. To meet State/Federal laws/mandates including the National Emergency Management System (NEMS). To promote and train the City's Community Emergency Response Teams (CERT) to respond to disasters until public safety personnel are available. Additionally, under the direction of the Special Services/Division Chief, the departments Training Captain assists with the implementation of comprehensive training and education programs related to fire suppression, disaster and earthquake preparedness.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |            |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 181,063            | 202,168            | 168,145            | 178,478              | 178,478             | 526,599             | 348,121                       | 195%       |
| 500010 - PART-TIME SALARIES             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500020 - OVERTIME                       | 26,582             | 83,793             | 57,341             | 3,375                | 3,375               | 299,293             | 295,918                       | 8768%      |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | 8,737              | 18,192             | -                  | 6,198                | 6,198               | 6,198               | -                             | 0%         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 1,248              | 9,959              | 12,273             | -                    | -                   | 23,969              | 23,969                        | n/a        |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | 494,496              | 505,235             | -                   | (505,235)                     | -100%      |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500120 - OTHER PAY                      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500130 - SICK LEAVE BONUS               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 662                | 662                | 129                | -                    | -                   | 330                 | 330                           | n/a        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | 100                 | 100                           | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501020 - FICA                           | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501030 - LIFE INSURANCE                 | 248                | 276                | 237                | 255                  | 255                 | 422                 | 167                           | 65%        |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 13,687             | 21,152             | 11,691             | 24,000               | 24,000              | 22,800              | (1,200)                       | -5%        |
| 501060 - MEDICARE                       | 2,881              | 4,347              | 3,289              | 2,599                | 2,599               | 5,656               | 3,057                         | 118%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 4                  | 6                  | 5                  | 5                    | 5                   | 14                  | 9                             | 180%       |
| 501075 - GASB 68 PENSION EXPENSE        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 42,769             | 51,759             | 34,595             | 40,529               | 40,529              | 106,483             | 65,954                        | 163%       |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 75,128             | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                  | 1,587,474          | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 16,492             | 3,948              | 10,327             | 15,628               | 15,628              | 21,842              | 6,214                         | 40%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 12,139             | 14,825             | 8,830              | 9,724                | 9,724               | 21,841              | 12,117                        | 125%       |
| 501110 - UNEMPLOYMENT                   | 320                | 396                | 325                | 500                  | 500                 | 1,250               | 750                           | 150%       |
| <b>TOTAL PERSONNEL</b>                  | <b>381,961</b>     | <b>1,998,956</b>   | <b>307,187</b>     | <b>775,787</b>       | <b>786,526</b>      | <b>1,036,797</b>    | <b>250,271</b>                | <b>32%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 345                | 1,499              | 2,618              | 1,500                | 1,500               | 1,500               | -                             | 0%         |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 4,622              | 20,326             | 3,820              | 9,970                | 9,970               | 9,970               | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 8,552              | 6,596              | 57,728             | 75,789               | 75,739              | 75,888              | 150                           | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510200 - POSTAGE                        | 590                | -                  | -                  | 220                  | 220                 | 220                 | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | 175                | 2,100                | 2,100               | 2,100               | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |



|  |                |                |                |                |                |                |            |            |
|--|----------------|----------------|----------------|----------------|----------------|----------------|------------|------------|
| 510310 - CELL PHONES                           | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 510400 - MOBILITY ACCESS                       | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -              | 4,992          | 4,992          | 4,992          | -          | 0%         |
| 520010 - MAINTENANCE/REPAIR                    | 2,689          | 2,453          | 2,305          | 2,000          | 2,000          | 2,000          | -          | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 500            | 9,234          | 9,418          | 13,760         | 13,760         | 13,760         | -          | 0%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 530180 - COVID-19 RESPONSE                     | 300,159        | -              | -              | -              | -              | -              | -          | n/a        |
| 540000 - DEPRECIATION                          | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -          | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>317,456</b> | <b>40,109</b>  | <b>76,063</b>  | <b>110,331</b> | <b>110,281</b> | <b>110,430</b> | <b>150</b> | <b>0%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | 53,470         | -              | -              | -          | n/a        |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | 39,568         | -              | -              | -          | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -          | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>93,038</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>   | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | -              | 775            | 4,313          | 4,313          | 3,460          | 3,460          | -          | 0%         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | 28,369         | -              | -              | 111,583        | 111,583        | -          | 0%         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 224,774        | 253,375        | 209,478        | 209,478        | 226,247        | 226,247        | -          | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 25,783         | -              | -              | -              | -              | -          | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | 2,283          | 2,712          | -              | -              | -              | -              | -          | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 2,001          | 2,668          | 2,214          | 2,214          | 1,514          | 1,514          | -          | 0%         |
| 550060 - LIABILITY INSURANCE                   | 1,056          | 586            | -              | -              | -              | -              | -          | n/a        |
| 550080 - BUILDING OCCUPANCY                    | 4,716          | 3,714          | -              | -              | -              | -              | -          | n/a        |
| 550090 - MAJOR FACILITIES REPAIR               | 50             | 92             | -              | -              | -              | -              | -          | n/a        |
| 550110 - CITY FACILITY SEWER FEE               | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 550120 - OVERHEAD                              | 43,042         | 58,830         | 42,540         | 42,540         | 57,602         | 57,602         | -          | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -          | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>277,922</b> | <b>376,904</b> | <b>258,545</b> | <b>258,545</b> | <b>400,405</b> | <b>400,405</b> | <b>-</b>   | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -          | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -          | n/a        |



|                                       |                |                  |                |                  |                  |                  |                |            |
|---------------------------------------|----------------|------------------|----------------|------------------|------------------|------------------|----------------|------------|
| 560020 - FURNITURE/EQUIPMENT          | -              | -                | -              | -                | -                | -                | -              | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT      | -              | -                | -              | -                | -                | -                | -              | n/a        |
| 560040 - LAND                         | -              | -                | -              | -                | -                | -                | -              | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES      | -              | -                | -              | -                | -                | -                | -              | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -              | -                | -              | -                | -                | -                | -              | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -              | -                | -              | -                | -                | -                | -              | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>977,340</b> | <b>2,415,968</b> | <b>641,795</b> | <b>1,237,701</b> | <b>1,297,212</b> | <b>1,547,633</b> | <b>250,420</b> | <b>19%</b> |



# Operating Expenses

## FIRE PREVENTION

Purpose: The purpose of Fire Prevention is to reduce the threat of life and property loss to a level equal to or less than the 10 year average by actively enforcing local, State and Federal codes to mitigate fire and life safety hazards. The Fire Prevention Division also maintains a plan review section and hazardous materials disclosure program. The reduction of fire loss is accomplished by examining and conditioning development plans, inspecting buildings and facilities, conducting public education programs, and thoroughly investigating all fires and product hazard incidents. This program also provides arson/investigation responses to all fires, non-fire and hazardous materials incidents as well as providing as backfill personnel during wildland strike-team deployments.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |           |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|-----------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 391,196            | 475,997            | 459,401            | 666,673              | 666,673             | 827,305             | 160,632                       | 24%       |
| 500010 - PART-TIME SALARIES             | 64,483             | 29,414             | 13,662             | -                    | -                   | -                   | -                             | n/a       |
| 500020 - OVERTIME                       | 12,553             | 25,787             | 28,209             | 45,044               | 45,044              | 29,157              | (15,887)                      | -35%      |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | 16,396             | 8,872              | 19,274             | 47,645               | 47,645              | 15,344              | (32,301)                      | -68%      |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 17,506             | 9,149              | 12,879             | 16,996               | 16,996              | 18,105              | 1,109                         | 7%        |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | 110,000              | 112,731             | -                   | (112,731)                     | -100%     |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500120 - OTHER PAY                      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500130 - SICK LEAVE BONUS               | 1,032              | 2,500              | 2,500              | 2,500                | 2,500               | 2,500               | -                             | 0%        |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500150 - CELL PHONE ALLOWANCE           | 662                | 662                | 662                | 660                  | 660                 | 2,970               | 2,310                         | 350%      |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | 193                | 214                | 214                | 100                  | 100                 | 100                 | -                             | 0%        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501020 - FICA                           | 10,536             | 12,249             | 7,768              | 18,630               | 18,630              | 18,917              | 287                           | 2%        |
| 501030 - LIFE INSURANCE                 | 576                | 729                | 568                | 792                  | 792                 | 1,191               | 399                           | 50%       |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 49,886             | 61,382             | 55,260             | 102,250              | 102,250             | 120,120             | 17,870                        | 17%       |
| 501060 - MEDICARE                       | 7,840              | 8,527              | 8,119              | 10,674               | 10,674              | 10,080              | (594)                         | -6%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 12                 | 16                 | 13                 | 18                   | 18                  | 28                  | 10                            | 56%       |
| 501075 - GASB 68 PENSION EXPENSE        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 79,579             | 89,065             | 87,617             | 108,191              | 108,191             | 137,705             | 29,514                        | 27%       |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 191,686            | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                  | 3,152,899          | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 21,010             | 23,617             | 26,199             | 27,683               | 27,683              | 21,842              | (5,841)                       | -21%      |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 24,734             | 28,399             | 24,940             | 32,624               | 32,624              | 32,215              | (409)                         | -1%       |
| 501110 - UNEMPLOYMENT                   | 897                | 1,122              | 858                | 2,472                | 2,472               | 2,750               | 278                           | 11%       |
| <b>TOTAL PERSONNEL</b>                  | <b>890,778</b>     | <b>3,930,601</b>   | <b>748,142</b>     | <b>1,192,952</b>     | <b>1,195,683</b>    | <b>1,240,329</b>    | <b>44,645</b>                 | <b>4%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 2,309              | 1,613              | 1,408              | 2,620                | 2,620               | 2,970               | 350                           | 13%       |
| 510010 - OFFICE SUPPLIES                | 4,415              | 1,043              | 1,586              | 4,310                | 3,810               | 3,710               | (100)                         | -3%       |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 12,289             | 5,054              | 2,737              | 2,180                | 2,180               | 2,180               | -                             | 0%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 4,930              | 6,056              | 3,299              | 14,258               | 26,258              | 14,258              | (12,000)                      | -46%      |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510200 - POSTAGE                        | 704                | 591                | -                  | 1,110                | 1,110               | 1,110               | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 3,381              | 1,122              | 1,215              | 1,641                | 1,641               | 1,641               | -                             | 0%        |
| 510220 - MEMBERSHIPS/DUES               | -                  | 445                | -                  | 500                  | 500                 | 500                 | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510310 - CELL PHONES                    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |



|  |                |                |                |                |                |                |                 |             |
|--|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| 510400 - MOBILITY ACCESS                       | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520010 - MAINTENANCE/REPAIR                    | 1,783          | 12,154         | 2,291          | 6,000          | 6,000          | 6,000          | -               | 0%          |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 3,351          | 169            | 17,148         | 4,700          | 13,100         | 4,700          | (8,400)         | -64%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540000 - DEPRECIATION                          | 921            | 921            | 921            | -              | -              | -              | -               | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>34,084</b>  | <b>29,167</b>  | <b>30,605</b>  | <b>37,319</b>  | <b>57,219</b>  | <b>37,069</b>  | <b>(20,150)</b> | <b>-35%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 13,432         | -              | -              | -               | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | 93,847         | -              | -              | -               | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 9,940          | -              | -              | -               | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | 69,448         | -              | -              | -               | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>186,667</b> | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | 21,785         | 13,509         | 18,649         | 18,649         | 24,522         | 24,522         | -               | 0%          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 8,020          | 10,572         | 14,688         | 14,688         | 44,268         | 44,268         | -               | 0%          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 27,131         | 32,940         | 25,577         | 25,577         | 33,430         | 33,430         | -               | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 3,782          | -              | -              | -              | -              | -               | n/a         |
| 550040 - COMMUNICATION EQUIP REPLACE           | 11,415         | 14,682         | -              | -              | -              | -              | -               | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 2,141          | 8,209          | 5,534          | 5,534          | 4,263          | 4,263          | -               | 0%          |
| 550060 - LIABILITY INSURANCE                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550080 - BUILDING OCCUPANCY                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550090 - MAJOR FACILITIES REPAIR               | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550110 - CITY FACILITY SEWER FEE               | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550120 - OVERHEAD                              | 110,912        | 174,319        | 129,596        | 129,596        | 190,602        | 190,602        | -               | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>181,404</b> | <b>258,012</b> | <b>194,044</b> | <b>194,044</b> | <b>297,085</b> | <b>297,085</b> | <b>-</b>        | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -              | -              | -              | -               | n/a         |



|                                       |   |   |   |   |   |   |   |   |            |
|---------------------------------------|---|---|---|---|---|---|---|---|------------|
| 560030 - TECHNOLOGICAL EQUIPMENT      | - | - | - | - | - | - | - | - | n/a        |
| 560040 - LAND                         | - | - | - | - | - | - | - | - | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES      | - | - | - | - | - | - | - | - | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | - | - | - | - | - | - | - | - | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | - | - | - | - | - | - | - | - | <b>n/a</b> |

|              |                  |                  |                |                  |                  |                  |               |           |
|--------------|------------------|------------------|----------------|------------------|------------------|------------------|---------------|-----------|
| <b>TOTAL</b> | <b>1,106,265</b> | <b>4,217,780</b> | <b>972,791</b> | <b>1,610,982</b> | <b>1,549,987</b> | <b>1,574,483</b> | <b>24,495</b> | <b>2%</b> |
|--------------|------------------|------------------|----------------|------------------|------------------|------------------|---------------|-----------|



# Core Service Activities

## **Administration**

- Direct the day-to-day administration of the Fire Department.
- Provide leadership and direction to 69 full-time employees.
- Prepare, submit and manage the annual Fire Department budget.
- Develop an emergency response policy that continually improves public safety and is consistent with Federal, State and County mandates.
- Administer 4 automatic aide agreements for the sharing of fire units with neighboring agencies.
- Apply and administer Federal, State and local grant funding opportunities.
- Prepare approximately 10 administrative staff reports to City Council.
- Complete the Fire Department objectives contained in the City's Strategic Plan.
- Facilitate and provide direction to the City Council-endorsed Citizen Corp's Council and Community Emergency Response Team (CERT).
- Collaborate with Human Resources and the City Manager's office regarding employee relations.
- Coordinates with local service partners to meet city and area-wide community needs.
- Investigates new services that address evolving community needs.
- City representative at the South Bay's Area G Partners Group (regional disaster preparation)

## **Training**

- Manages the RBFDF training division and apparatus fleet and supervises the Training Captain.
- Researches new vehicles, technologies, and tools for utilization in continually evolving service profiles.
- Coordinates with Public Works - Fleet to maintain all Fire Department vehicles and vessels.
- Oversees internal maintenance of all Fire Department suppression response apparatus, tools, and equipment.
- Coordinates entry level operational training during on-boarding process of new hire employees.
- Directs and implements department specialized training.
- Provides department-wide operational training through coordination with Los Angeles Area Regional Training Group and other contracted subject matter expert training entities.
- Document and record all training hours for California JAC employees.
- Conduct manipulative performance exams for probationary firefighters
- Maintain training records management system
- Identify and develop individual and company performance standards
- Conduct new hire orientation training

## **Operations**

- Implements emergent operational protocol changes across the organization to meet the dynamic response mitigation needs of the community.
- Ensures the timely response and effective mitigation of approximately 8,000 calls for emergency service. The nature of these service calls includes, but is not limited to, structure fires, traffic collisions, marine-related incidents, and medical aids.
- Directs, commands, and coordinates RBFDF and assisting agency resources during emergency incidents and large-scale disasters.
- Serves as the Operations Chief during EOC activation.
- Coordinates department staffing and recruitment.
- Maintains and updates area mutual/automatic aid shared resource agreements.
- Coordinates mandated regional interoperability training.
- Serves as City representative at Los Angeles Area Operations Chiefs Workgroup.
- Serves as City representative at Area G Operations Workgroup.
- Leads the internal Operations Committee to develop common practices and
- Manages department policy and procedures in collaboration with the Fire Association.
- Ensures compliance with State mandates for Wildland Mutual Aid responses.
- Coordinates the RBFDF participation in master mutual aid agreement with the Office of Emergency Services and resource qualification.
- Responds to and supervises RBFDF and South Bay resources at wildland disaster fires in the State of California when requested through a master mutual aid agreement.
- Provides a structural framework for day-to-day operational workflows through policy development, best practice identification, and resource coordination.
- Performs internal audits to ensure premium, relevant response services.
- Research new technologies and tools for utilization in continually evolving service profiles.
- Functions as Fire Department liaison with RBPD Dispatch Center.
- Evaluate and modify deployment models to provide the best service for the community.
- Introduces and implements run order modifications to reflect the most effective resource deployments.
- Oversees personal protective equipment purchasing.
- Coordinates OSHA-mandated respiratory training for all RBFDF members.
- Manages electronic platforms and programs.
- Serve as the Fire Department representative to the Harbor Commission.
- Coordinates promotional training for members seeking greater organizational responsibilities.
- Maintains an active awareness of contemporary response and mitigation best practices.



# Key Projects and Assignments

## Operations:

- Development and administration of promotional exam: Engineers Exam by November 2024. (250 Hours)
- Development and administration of promotional exam: Division Chief Exam by May 2025. (250 Hours)
- Continued development of both primary EOC by April 2025. (350 Hours)
- Establish a plan to meet National Weather Service guidelines for a tsunami-ready community by March 2025. (1,000 Hours)
- Develop and implement a Tsunami Evacuation Plan for King Harbor by April 2025. (1,300 Hours)
- Operations manual review and update by August 2024. (1,300 Hours)
- Maintain, verify, and update Lexipol Policy and Procedures by June 2025. (500 Hours)
- Identify improved data collection processes and interfaces for public display by June 2025. (2,000 Hours)
- Replace the existing SCBA equipment inventory and coordinate training by August 2024. (1,000 hours)
- Implement EMD and initiate tiered dispatch with the Police Communication unit by July 2025. (2,500 Hours)
- Implement a Fire Hydrant testing program by September 2024 (500 Hours)
- Conduct Harbor Patrol Officer Academy by April 2025. (1,000 Hours)
- Develop and implement a dock inspection program with vessel registration verification by February 2025. (1,500 Hours)
- Implement elements of a regional resource management system in preparation for the 2028 Olympics through RTG by December 2024. (1,000 Hours)
- Coordinate a replacement of legacy radio infrastructure with the Police Department by April 2025. (1,000 Hours)

## Training:

- Completion of probationary training of (5) Firefighter/Paramedics by June 2025. (14,000 Hours)
- Completion of probationary training of (3) FF's by June 2025 (8,400 Hours)
- Construct fixed structures for the purpose of providing shelter for reserve fire apparatus by December 2024. (500 Hours)
- Develop and implement department two-year training matrix (500 Hours)
- Detail, fabricate and outfit multiple fire department vehicles (3,000 Hours).
- Develop an Instructional Service Agreement with El Camino College for training reimbursement funds (250 Hours).

## Fire Prevention:

- Coordinate 2024 Fall Beach Life Festival multi-day music event by September 2024. (500 Hours)
- Coordinate 2025 Fourth of July fireworks event by July 2025. (500 Hours)
- Implement Risk Based Fire Inspection program and confirm a minimum 95% inspection completion percentage by December 2024. (1,000 Hours)
- Complete a minimum of 95% of annual Fire Inspections required by SB1205 and CA Health and Safety code sections 13146.2 and 13146.3 by December 2024. (2,000 Hours)
- Complete SB1205 annual reporting and present to City Council by June 2025. (250 Hours)
- Assign 3 Arson Shift Investigator positions and train and educate three additional Arson Investigator trainees by August 2024. (1000 Hours)
- Provide Motion Picture Television Safety Officers training by September 2024. (50 Hours)
- Develop added value training offerings that will be made available to business and residential communities by September 2024. (200 Hours)
- Initiate development smoke/carbon monoxide detector check program by October 2024. (450 Hours)
- Organize pre-plan walk-through meetings for Firefighters at new construction developments by November 2024. (500 Hours)
- Prepare and deliver Fire Service Day community event by May 2025. (500 Hours)
- Coordinate Spark of Love Toy Drive by December 2024. (500 Hours)
- Coordinate Spring Beach Life Festival multi-day music event by May 2025. (500 Hours)
- Coordinate Riviera Village Summer Festival by June 2025. (250 Hours)

## Special Services:

- Complete paramedic training for (5) probationary Firefighter/Paramedics by June 2025. (500 Hours)
- Initiate and deploy paramedic training for (3) newly promoted Firefighter/Paramedics by June 2025. (2,100 Hours)
- Initiate and deploy EMT training program for (3) newly hired Firefighters. (1000 Hours)
- Initiate and deploy paramedic training for (2) newly hired Firefighter/Paramedics in early 2025. (1,400 Hours)
- Provide continued training collaborations with local hospitals. (300 Hours)
- Development and implementation of new Digital EMS platform. (3,000 Hours)
- Maintain QI/QA of PSTrax digital controlled substances inventory (3,500 Hours)
- Participate in LAEMSA Sidewalk CPR Program by June 2025. (250 Hours)
- Complete LA County EMSA annual audit by September 2024. (250 Hours)
- Maintain American Red Cross Licensed Instructor training for 20 Suppression personnel by February 2025. (250 hours)
- Conduct (2) CERT classes by June 2025. (2,000 Hours)



## Customer Service and Referrals

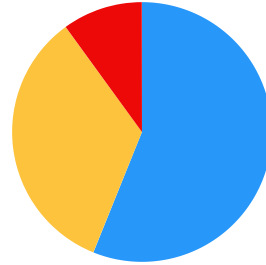
- Assist with approximately 300 citizen service requests involving fire code and UFC violations.
- Assist with approximately 300 citizen service requests involving vessel and marina related code and local ordinance violations.

Adopted FY 2023-24



- ▶ Core Service Activities **131,600 Staff Hours** (68.91%)
- ▶ Key Projects and Assignments **40,250 Staff Hours** (21.07%)
- ▶ Customer Service and Referrals **19,136 Staff Hours** (10.02%)

Adopted FY 2024-25



- ▶ Core Service Activities **107,374 Staff Hours** (56.11%)
- ▶ Key Projects and Assignments **64,850 Staff Hours** (33.89%)
- ▶ Customer Service and Referrals **19,136 Staff Hours** (10.00%)



*Page Intentionally Left Blank*

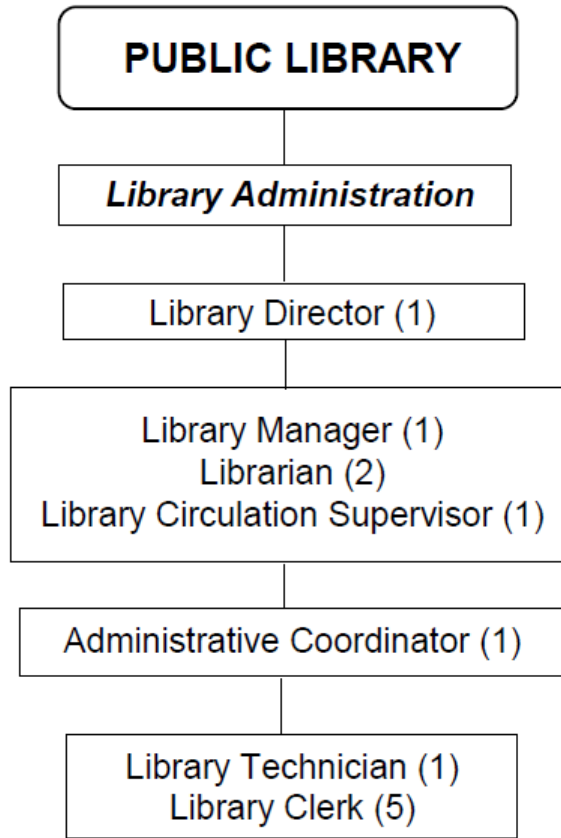
# Public Library



**Dana Vinke**  
Library Director

**Mission Statement:** *The Redondo Beach Public Library provides services and materials in a welcoming atmosphere to meet the informational, educational, recreational, and cultural needs of all library users.*

# Organizational Chart



# Summary of Personnel

## PUBLIC LIBRARY

|              |                                |
|--------------|--------------------------------|
| 1.00         | Library Director               |
| 1.00         | Library Manager                |
| 2.00         | Librarian                      |
| 1.00         | Library Circulation Supervisor |
| 1.00         | Administrative Coordinator     |
| 1.00         | Library Technician             |
| 5.00         | Library Clerk                  |
| <u>12.00</u> |                                |

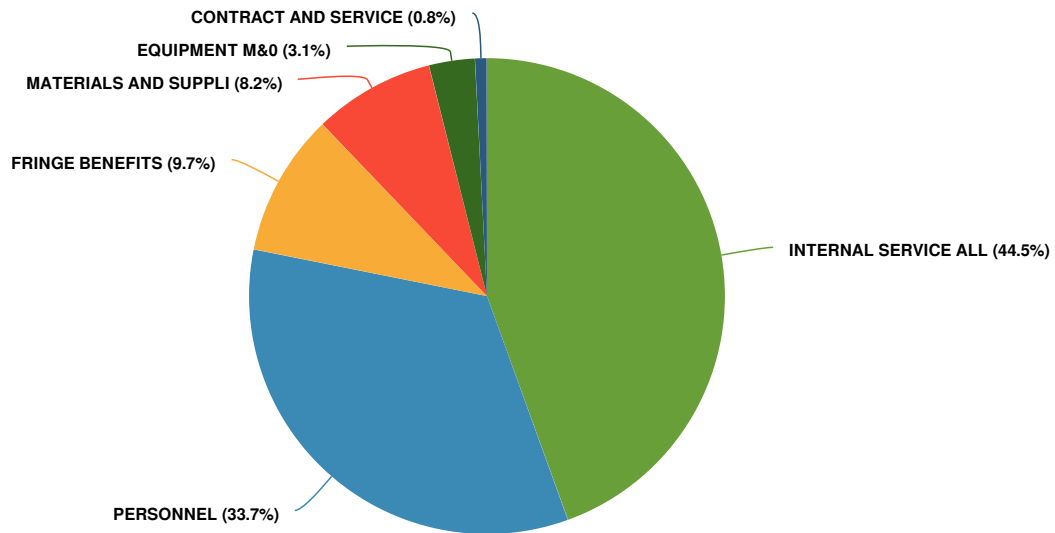
**TOTAL PERSONNEL: 12.00**



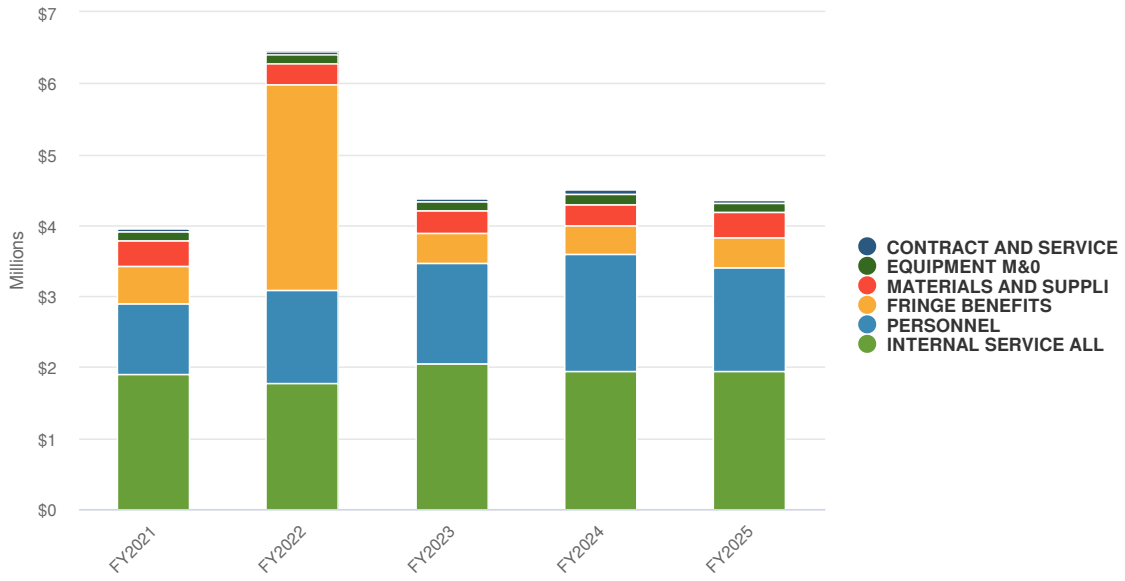
## Expenditures by Expense Type

The Public Library's expenditures by expense type (top 3 categories) for 2023, 2024, and the upcoming budget year 2025 have shown varying changes. In 2023, INTERNAL SERVICE ALL expenditures increased by 15% to \$2,041,658, but then decreased by 5% to \$1,937,518 in 2024. The 2025 budget will see no change at \$1,937,518. Similarly, PERSONNEL expenditures increased by 9% to \$1,430,700 in 2023, followed by a 16% increase to \$1,662,179 in 2024. However, in the upcoming 2025 budget, there will be a 12% decrease to \$1,466,714. FRINGE BENEFITS expenditures have shown a different trend, decreasing by 85% to \$428,233 in 2023, followed by a 9% decrease to \$389,533 in 2024. The 2025 budget will see an 8% increase to \$422,439. These changes reflect the City's efforts to efficiently allocate funds and make necessary adjustments for the upcoming year.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## PUBLIC LIBRARY

| Object Description                      | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |            |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|------------|
|   | Actual           | Actual           | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 774,263          | 803,796          | 828,244          | 849,175          | 849,175          | 906,502          | 57,327                        | 7%         |
| 500010 - PART-TIME SALARIES             | 211,426          | 494,706          | 592,087          | 737,750          | 737,750          | 541,859          | (195,891)                     | -27%       |
| 500020 - OVERTIME                       | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 1,514            | 10,452           | 10,369           | 21,221           | 21,221           | 18,354           | (2,867)                       | -14%       |
| 500090 - OTHER COMPENSATION             | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | -                | -                | -                | 54,033           | -                | (54,033)                      | -100%      |
| 500110 - CAR ALLOWANCE                  | 4,512            | 4,512            | 4,166            | 4,500            | 4,500            | 4,500            | -                             | 0%         |
| 500120 - OTHER PAY                      | 1,678            | 2,490            | 6,020            | 1,500            | 1,500            | 1,500            | -                             | 0%         |
| 500130 - SICK LEAVE BONUS               | 450              | 450              | 113              | 113              | 113              | 113              | -                             | 0%         |
| 500140 - STANDBY BONUS                  | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 662              | 662              | 611              | 660              | 660              | 1,320            | 660                           | 100%       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501020 - FICA                           | 60,631           | 81,767           | 92,457           | 55,741           | 55,741           | 54,281           | (1,460)                       | -3%        |
| 501030 - LIFE INSURANCE                 | 1,621            | 1,763            | 1,831            | 1,849            | 1,849            | 1,918            | 69                            | 4%         |
| 501040 - VISION INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 135,744          | 165,090          | 184,387          | 189,000          | 189,000          | 216,000          | 27,000                        | 14%        |
| 501060 - MEDICARE                       | 14,860           | 19,723           | 21,623           | 13,161           | 13,161           | 12,695           | (466)                         | -4%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 47               | 52               | 54               | 60               | 60               | 60               | -                             | 0%         |
| 501075 - GASB 68 PENSION EXPENSE        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 49,397           | 56,068           | 62,437           | 65,627           | 65,627           | 79,620           | 13,993                        | 21%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 191,763          | -                | -                | -                | -                | -                | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                | 2,513,500        | -                | -                | -                | -                | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 23,956           | 24,111           | 24,711           | 25,293           | 25,293           | 14,666           | (10,627)                      | -42%       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 31,979           | 29,638           | 26,108           | 26,029           | 26,029           | 29,767           | 3,738                         | 14%        |
| 501110 - UNEMPLOYMENT                   | 3,403            | 3,607            | 3,714            | 6,000            | 6,000            | 6,000            | -                             | 0%         |
| <b>TOTAL PERSONNEL</b>                  | <b>1,507,906</b> | <b>4,212,388</b> | <b>1,858,933</b> | <b>1,997,679</b> | <b>2,051,712</b> | <b>1,889,154</b> | <b>(162,558)</b>              | <b>-8%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 4,276            | 5,959            | 5,117            | 7,250            | 7,250            | 7,250            | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 8,887            | 5,256            | 16,557           | 15,074           | 15,074           | 15,074           | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 427              | 2,339            | 544              | 5,007            | 5,007            | 5,007            | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                | -                | 685              | 685              | 685              | -                             | 0%         |
| 510200 - POSTAGE                        | 772              | 728              | 609              | 2,000            | 2,000            | 2,000            | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 4,587            | 4,528            | 4,724            | 4,725            | 4,725            | 4,725            | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 4,217            | 4,236            | 3,622            | 4,321            | 4,321            | 4,321            | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | 348,915          | 279,492          | 279,707          | 299,145          | 274,145          | 319,145          | 45,000                        | 16%        |
| 510240 - MODEMS                         | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510310 - CELL PHONES                    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510620 - UTILITIES - GAS                | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510640 - UTILITIES - WATER              | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | 120,005          | 121,189          | 119,369          | 128,879          | 128,879          | 135,322          | 6,443                         | 5%         |



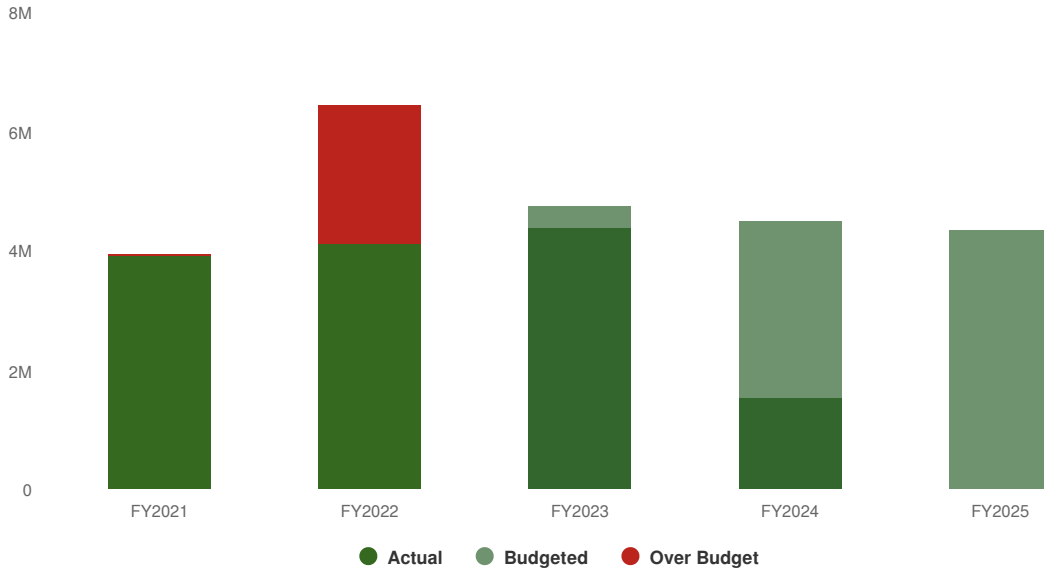
|  |                  |                  |                  |                  |                  |                  |                  |            |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|
| 520010 - MAINTENANCE/REPAIR                    | -                | -                | 14,858           | 200              | 200              | 200              | -                | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 23,671           | 21,107           | 21,133           | 19,880           | 58,554           | 35,231           | (23,323)         | -40%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | 200              | 3,928            | -                | (3,928)          | -100%      |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540000 - DEPRECIATION                          | 16,903           | 16,903           | 16,903           | -                | -                | -                | -                | n/a        |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | (0)              | 2                | (9)              | -                | -                | -                | -                | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>532,661</b>   | <b>461,739</b>   | <b>483,135</b>   | <b>487,366</b>   | <b>504,768</b>   | <b>528,960</b>   | <b>24,193</b>    | <b>5%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 85,831           | -                | -                | -                | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540020 - INTEREST EXPENSE                      | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 63,516           | -                | -                | -                | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>149,347</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 535,300          | 600,221          | 492,691          | 492,691          | 516,781          | 516,781          | -                | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 74,179           | 10,868           | 10,868           | 13,761           | 13,761           | -                | 0%         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 37,153           | 28,775           | 41,533           | 41,533           | 14,105           | 14,105           | -                | 0%         |
| 550060 - LIABILITY INSURANCE                   | 455,919          | 278,081          | 607,794          | 607,794          | 591,696          | 591,696          | -                | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 656,081          | 629,164          | 724,598          | 724,598          | 639,437          | 639,437          | -                | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 18,403           | 18,403           | 20,079           | 20,079           | 20,079           | 20,079           | -                | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 4,292            | 3,782            | 4,140            | 4,140            | 3,584            | 3,584            | -                | 0%         |
| 550120 - OVERHEAD                              | 201,644          | 140,178          | 139,955          | 139,955          | 138,075          | 138,075          | -                | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -                | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>1,908,792</b> | <b>1,772,783</b> | <b>2,041,658</b> | <b>2,041,658</b> | <b>1,937,518</b> | <b>1,937,518</b> | <b>-</b>         | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES               | -                | -                | -                | -                | -                | -                | -                | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>n/a</b> |
| <b>TOTAL</b>                                   | <b>3,949,359</b> | <b>6,446,910</b> | <b>4,383,726</b> | <b>4,676,050</b> | <b>4,493,997</b> | <b>4,355,632</b> | <b>(138,366)</b> | <b>-3%</b> |



# Expenditures Summary

**\$4,355,632** **-\$138,366**  
(-3.08% vs. prior year)

Public Library FY 2024-25 Adopted and Historical Budget vs. Actual



## Core Service Activities

- Operate the Main Library with 48 weekly public open hours Monday -Thursday 11:00 A.M. to 7:00 P.M., Friday 10:00 A.M. to 6:00 P.M., Saturday 9:00 A.M. to 5:00 P.M., the North Branch Library with 40 weekly public open hours Monday - Thursday 11:00 A.M.- 7:00 P.M. and Saturday 9:00 A.M. to 5:00 P.M.; closed Fridays and Sundays and 12 holidays with part-time staffing of approximately 31,174 hours.
- Maintain and work to continually increase the patron database, which currently stands at 53,274.
- Answer approximately 40,000 reference and information questions.
- Provide internet access for 250,000 user sessions.
- Maintain the Library's web page with timely information and remote access to the Library catalog, 10 databases and 6 downloads and streaming services, 24 hours a day.
- Provide and maintain a collection of physical materials with an annual circulation of 300,000 items and provide digital media services with an annual circulation of 50,000 eBooks, eAudiobooks, eMagazines, and streaming music and movies.
- Conduct programs for children, teens, and adults with a monthly average of 22 programs for children, 2 for teens, and 4 for adult.

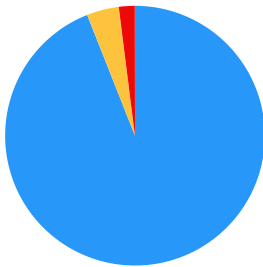
## Key Projects and Assignments

- Launch and manage Open Access at North Branch Library (20 hours)
- Provide a minimum of twenty STEM (science, technology, engineering mathematics) programs for children, teens, and adults by June 2025. (180 hours)
- Participate in 5 to 7 outreach opportunities throughout the year e.g., RBPB Safety Open House, RUHS Registration Days, and Redondo Beach City Birthday Celebration. (200 hours)
- Pilot a Homework Help/Buddy Program utilizing our Teen Advisory Council and Teen Volunteers. (48 hours)
- Digitize local history documents for inclusion in the Library's online database. (20 hours)
- Conduct children, teen, and adult summer reading programs for approximately 1600 participants by August 2024. (470 hours)

## Customer Service and Referrals

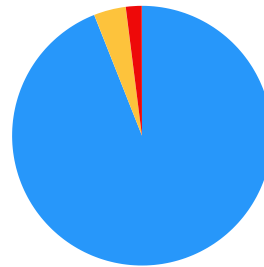
- Achieve a customer satisfaction rating exceeding 92% on the annual user survey.
- Respond to customer phone calls and emails within 24 business hours.
- Hold morning regular staff meetings with a focus on customer service and distribute meeting notes to staff.

Adopted FY 2023-24



- Core Service Activities **23,462 Staff Hours** (94.00%)
- Key Projects and Assignments **998 Staff Hours** (4.00%)
- Customer Service and Referrals **499 Staff Hours** (2.00%)

Adopted FY 2024-25



- Core Service Activities **23,462 Staff Hours** (94.00%)
- Key Projects and Assignments **998 Staff Hours** (4.00%)
- Customer Service and Referrals **499 Staff Hours** (2.00%)



*Page Intentionally Left Blank*

# Community Services

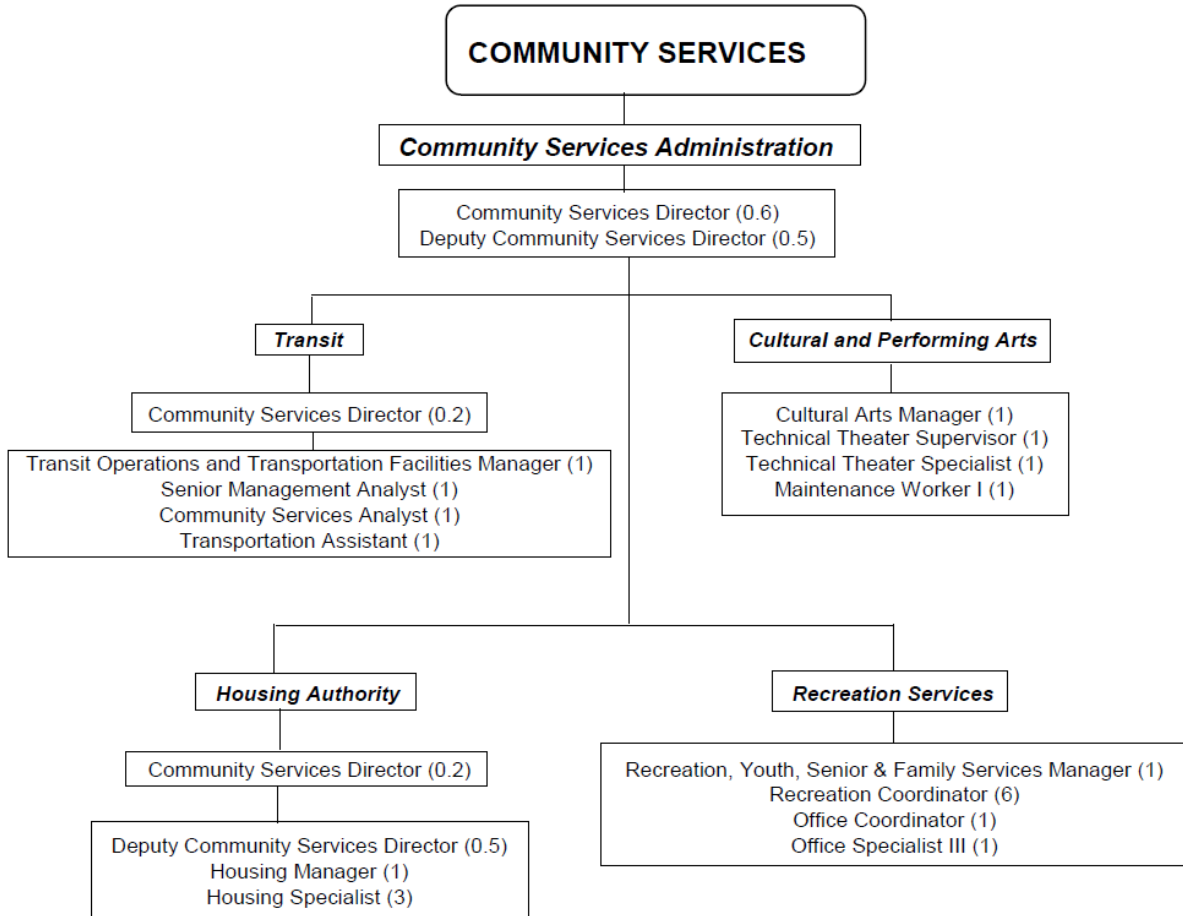


**Elizabeth Hause**

Interim Community Services Director

**Mission Statement:** *The Community Services department is committed to enhancing the quality of life for Redondo Beach residents and visitors through high-quality, customer-oriented programs in the areas of recreation and special events, cultural arts, senior and family services, housing assistance, public transportation, and passport administration.*

# Organizational Chart



# Summary of Personnel

## COMMUNITY SERVICES

### Administration

0.60 Community Services Director  
0.50 Deputy Community Services Director  
1.10

### Cultural and Performing Arts

1.00 Cultural Arts Manager  
1.00 Technical Theater Supervisor  
1.00 Technical Theater Specialist  
1.00 Maintenance Worker I  
4.00

### Recreation Services

1.00 Recreation, Youth, Senior & Family Services Manager  
6.00 Recreation Coordinator  
1.00 Office Coordinator  
1.00 Office Specialist III  
9.00

### Housing Authority

0.20 Community Services Director  
0.50 Deputy Community Services Director  
1.00 Housing Manager  
3.00 Housing Specialist  
4.70

### Transit

0.20 Community Services Director  
1.00 Transit Operations and Transportation Facilities Manager  
1.00 Senior Management Analyst  
1.00 Community Services Analyst  
1.00 Transportation Assistant  
4.20

**TOTAL PERSONNEL: 23.00**



## Expenditures by Expense Type

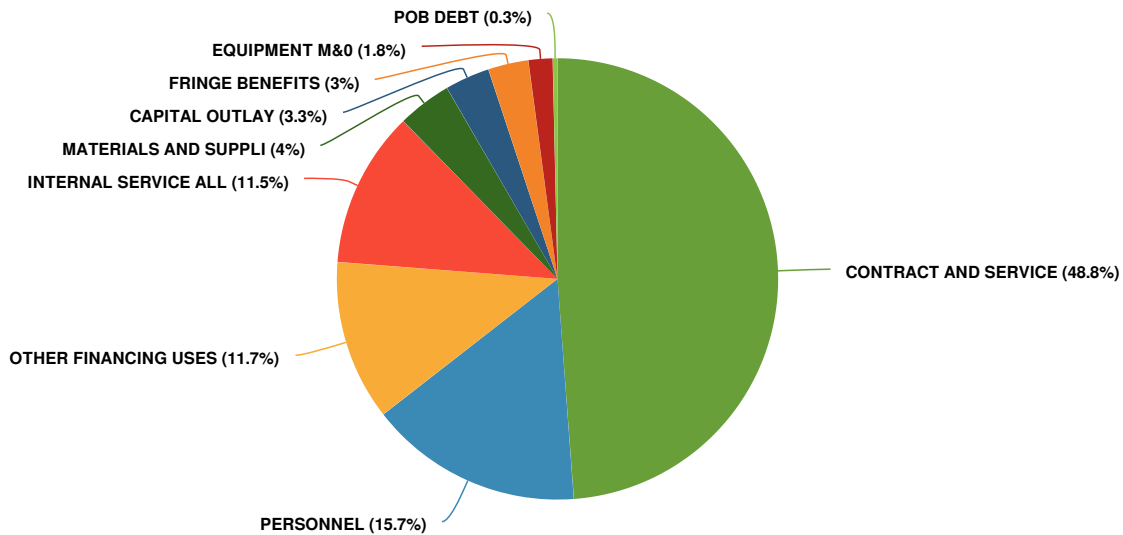
The Community Services department in Redondo Beach has seen changes in its expenditures by expense type for the years 2023, 2024, and the upcoming 2025 budget year. In 2023, CONTRACT AND SERVICE expenditures increased by 7% to \$13,062,789. This trend continued in 2024 with a 4% increase to \$13,633,860. The 2025 budget will see a similar 4% increase, bringing the total to \$14,162,045.

PERSONNEL expenditures also saw an increase in 2023, rising by 27% to \$3,509,208. This was followed by a more modest 6% increase in 2024 to \$3,725,506. However, the 2025 budget will see a larger 22% increase, bringing the total to \$4,542,304.

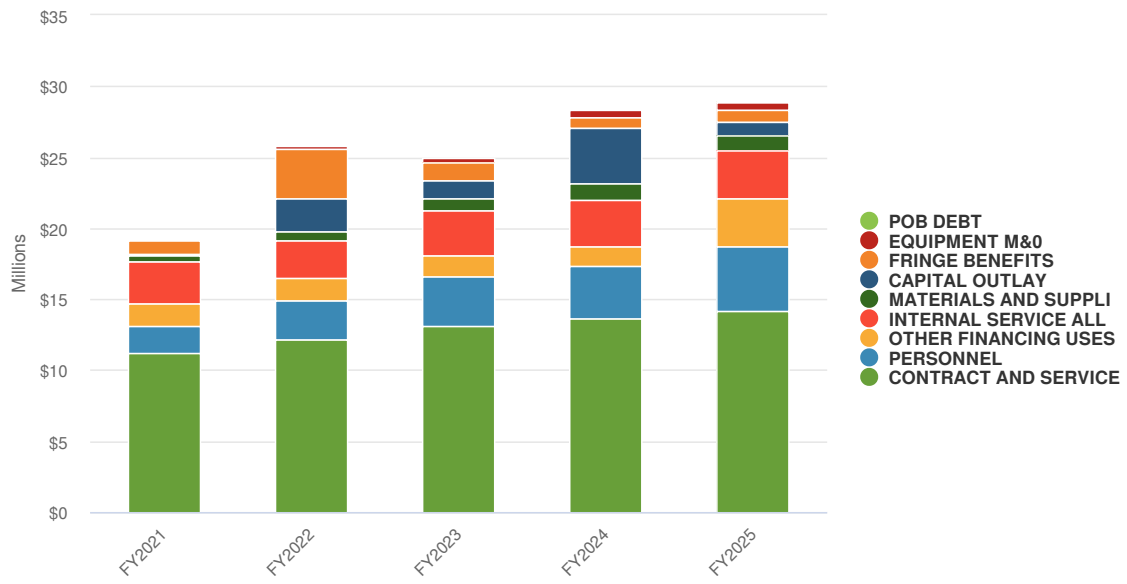
OTHER FINANCING USES expenditures remained unchanged in 2023 at \$1,511,137. However, there was a 12% decrease in 2024 to \$1,331,582. This will be followed by a significant 156% increase in the 2025 budget, bringing the total to \$3,403,508.

Overall, the Community Services's expenditures by expense type have shown a steady increase in the past two years and are expected to continue this trend in the upcoming 2025 budget. These changes reflect the City's commitment to providing quality services to its residents.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## COMMUNITY SERVICES

| Object Description                      |                  |                  |                  |                  |                  |                  | Change<br>(Increase/Decrease) |            |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|------------|
|   | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | (\$)                          | (%)        |
|   | Actual           | Actual           | Actual           | Original         | Revised          | Adopted          |                               |            |
| 500000 - FULL-TIME SALARIES             | 1,131,639        | 1,211,324        | 1,475,952        | 1,536,861        | 1,536,861        | 1,988,745        | 451,884                       | 29%        |
| 500010 - PART-TIME SALARIES             | 655,718          | 1,266,569        | 1,762,921        | 1,690,869        | 1,690,869        | 2,295,249        | 604,380                       | 36%        |
| 500020 - OVERTIME                       | 5,959            | 26,280           | 46,318           | 4,000            | 4,000            | 4,000            | -                             | 0%         |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 49,819           | 61,864           | 24,017           | 137,023          | 137,023          | 54,310           | (82,713)                      | -60%       |
| 500090 - OTHER COMPENSATION             | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | 200,000          | 200,000          | 293,595          | 361,934          | 200,000          | (161,934)                     | -45%       |
| 500110 - CAR ALLOWANCE                  | 8,122            | 8,122            | 10,891           | 11,700           | 11,700           | 4,133            | (7,567)                       | -65%       |
| 500120 - OTHER PAY                      | 27,553           | 43,171           | 87,553           | 86,916           | 86,916           | 114,286          | 27,370                        | 31%        |
| 500130 - SICK LEAVE BONUS               | 225              | 450              | 225              | -                | -                | 225              | 225                           | n/a        |
| 500140 - STANDBY BONUS                  | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 3,248            | 2,846            | 3,335            | 3,480            | 3,480            | 2,226            | (1,254)                       | -36%       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501020 - FICA                           | 108,280          | 162,517          | 211,233          | 107,172          | 107,172          | 116,654          | 9,482                         | 9%         |
| 501030 - LIFE INSURANCE                 | 2,252            | 2,446            | 2,950            | 3,017            | 3,017            | 3,459            | 442                           | 15%        |
| 501040 - VISION INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 170,616          | 208,406          | 301,916          | 316,200          | 316,200          | 316,710          | 510                           | 0%         |
| 501060 - MEDICARE                       | 26,025           | 38,008           | 50,037           | 26,357           | 26,357           | 27,282           | 925                           | 4%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 60               | 67               | 80               | 90               | 90               | 110              | 20                            | 22%        |
| 501075 - GASB 68 PENSION EXPENSE        | 87,295           | (389,615)        | 326,462          | -                | -                | -                | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | 9,816            | (15,952)         | (2,300)          | -                | -                | -                | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 73,604           | 114,097          | 145,796          | 111,556          | 111,556          | 154,302          | 42,746                        | 38%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 297,650          | -                | -                | -                | -                | -                | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                | 3,202,650        | -                | -                | -                | -                | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 66,469           | 49,562           | 50,562           | 52,056           | 52,056           | 46,902           | (5,154)                       | -10%       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 44,565           | 46,916           | 49,235           | 51,722           | 51,722           | 61,377           | 9,655                         | 19%        |
| 501110 - UNEMPLOYMENT                   | 4,354            | 4,679            | 5,790            | 9,500            | 9,500            | 11,000           | 1,500                         | 16%        |
| <b>TOTAL PERSONNEL</b>                  | <b>2,773,268</b> | <b>6,244,407</b> | <b>4,752,974</b> | <b>4,442,114</b> | <b>4,510,453</b> | <b>5,400,970</b> | <b>890,517</b>                | <b>20%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 1,233            | 705              | 3,691            | 1,650            | 1,650            | 1,650            | -                             | 0%         |
| 510010 - OFFICE SUPPLIES                | 38,571           | 7,172            | 10,388           | 18,170           | 18,170           | 18,170           | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 131,146          | 184,251          | 302,216          | 486,816          | 492,380          | 455,686          | (36,694)                      | -7%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 4,979            | 6,707            | 18,119           | 24,298           | 24,298           | 42,281           | 17,983                        | 74%        |
| 510050 - MILEAGE REIMBURSEMENT          | 1,192            | 1,799            | 3,518            | 7,070            | 7,070            | 7,070            | -                             | 0%         |
| 510200 - POSTAGE                        | 4,356            | 8,726            | 10,382           | 11,911           | 11,911           | 11,911           | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 2,049            | 1,422            | 5,041            | 1,950            | 1,950            | 1,950            | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 12,581           | 12,497           | 11,545           | 19,560           | 19,560           | 19,560           | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510240 - MODEMS                         | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | 6,381            | 6,748            | 6,844            | 13,000           | 13,156           | 13,000           | (156)                         | -1%        |
| 510310 - CELL PHONES                    | 3,418            | 4,347            | 4,744            | 5,920            | 5,920            | 5,920            | -                             | 0%         |
| 510400 - MOBILITY ACCESS                | 14,998           | 5,725            | 3,030            | 48,025           | 40,000           | 40,000           | -                             | 0%         |
| 510500 - VOTE CENTERS                   | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | 229,530          | 358,371          | 482,882          | 450,000          | 450,000          | 500,000          | 50,000                        | 11%        |
| 510610 - UTILITIES - ELECTRIC           | 4,934            | 4,678            | 21,986           | 16,000           | 16,000           | 16,000           | -                             | 0%         |
| 510620 - UTILITIES - GAS                | -                | -                | -                | 8,000            | 8,000            | 8,000            | -                             | 0%         |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510640 - UTILITIES - WATER              | 2,507            | 2,204            | 10,759           | 9,500            | 9,500            | 9,500            | -                             | 0%         |
| 520000 - MAINTENANCE AGREEMENTS         | 95,836           | 94,531           | 162,024          | 308,557          | 361,942          | 308,557          | (53,385)                      | -15%       |



|  |                   |                   |                   |                   |                   |                   |                    |             |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | 32,866            | 109,080           | 124,745           | 205,562           | 209,434           | 205,561           | (3,873)            | -2%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | 10,761            | 31,967            | 35,655            | 92,771            | 92,771            | 92,771            | -                  | 0%          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 3,631,532         | 4,062,265         | 4,438,947         | 4,387,834         | 5,018,930         | 5,014,847         | (4,083)            | 0%          |
| 520050 - RENT/LEASE-EQUIPMENT                  | 863               | 1,867             | 2,253             | 3,500             | 3,500             | 3,500             | -                  | 0%          |
| 520060 - RENT/LEASE-BUILDING                   | 263,807           | 273,824           | 322,382           | 358,829           | 358,829           | 277,702           | (81,127)           | -23%        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | 5,811             | 19,967            | 24,726            | 44,800            | 44,800            | 44,800            | -                  | 0%          |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                 | -                 | -                 | 1,100             | 1,100             | 1,100             | -                  | 0%          |
| 530060 - LIABILITY CLAIMS                      | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530070 - ATTORNEY FEES                         | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530080 - DONATION EXPENDITURES                 | 17,519            | 27,536            | 48,489            | 33,000            | 179,697           | 140,507           | (39,190)           | -22%        |
| 530090 - HOUSING VOUCHERS                      | 5,990,132         | 6,537,383         | 6,774,551         | 7,006,814         | 7,006,814         | 7,794,657         | 787,843            | 11%         |
| 530120 - CONTINGENCY RESERVE                   | 629,334           | 587,544           | 789,913           | 695,930           | 695,930           | 695,930           | -                  | 0%          |
| 530130 - DEBT ISSUANCE COST                    | -                 | 7,685             | (99)              | -                 | -                 | -                 | -                  | n/a         |
| 530180 - COVID-19 RESPONSE                     | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540000 - DEPRECIATION                          | 548,065           | 500,907           | 514,704           | -                 | -                 | -                 | -                  | n/a         |
| 540030 - ADMIN EXPENSE                         | -                 | -                 | 449               | 96,231            | 96,231            | 96,231            | -                  | 0%          |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                 | 136               | 3,924             | -                 | -                 | -                 | -                  | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>11,684,401</b> | <b>12,860,042</b> | <b>14,137,809</b> | <b>14,356,798</b> | <b>15,189,543</b> | <b>15,826,861</b> | <b>637,318</b>     | <b>4%</b>   |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                 | -                 | -                 | 171,456           | 65,431            | 56,466            | (8,965)            | -14%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540020 - INTEREST EXPENSE                      | -                 | 31,223            | 27,305            | -                 | -                 | -                 | -                  | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -                 | -                 | -                 | 126,881           | 48,420            | 41,786            | (6,634)            | -14%        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540050 - PASS THRU PAYMENT                     | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>          | <b>31,223</b>     | <b>27,305</b>     | <b>298,337</b>    | <b>113,851</b>    | <b>98,252</b>     | <b>(15,599)</b>    | <b>-14%</b> |
| 550000 - VEHICLE MAINTENANCE                   | 3,626             | 3,198             | 10,518            | 10,518            | 6,560             | 6,560             | -                  | 0%          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 1,703             | 1,984             | 3,563             | 3,563             | 3,563             | 3,563             | -                  | 0%          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 269,926           | 302,361           | 254,174           | 254,174           | 303,048           | 303,048           | -                  | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                 | 28,139            | 1,068             | 9,468             | 1,317             | 1,317             | -                  | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 51,799            | 36,587            | 44,768            | 44,768            | 41,928            | 41,928            | -                  | 0%          |
| 550060 - LIABILITY INSURANCE                   | 280,254           | 275,598           | 572,909           | 572,909           | 536,451           | 536,451           | -                  | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 1,471,645         | 1,301,153         | 1,505,849         | 1,505,849         | 1,374,876         | 1,374,876         | -                  | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 17,099            | 17,099            | 17,619            | 17,619            | 17,536            | 17,536            | -                  | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 26,564            | 25,877            | 22,618            | 22,618            | 25,972            | 25,972            | -                  | 0%          |
| 550120 - OVERHEAD                              | 792,642           | 704,896           | 690,750           | 690,750           | 1,011,440         | 1,011,440         | -                  | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>2,915,258</b>  | <b>2,696,893</b>  | <b>3,123,836</b>  | <b>3,132,236</b>  | <b>3,322,691</b>  | <b>3,322,691</b>  | <b>-</b>           | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | 153,658           | -                 | 1,277,571         | 775,210           | 3,878,051         | 950,000           | (2,928,051)        | -76%        |
| 560010 - BUILDING/IMPROVEMENTS                 | -                 | 83,548            | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560040 - LAND                                  | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES               | -                 | 2,245,558         | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>153,658</b>    | <b>2,329,106</b>  | <b>1,277,571</b>  | <b>775,210</b>    | <b>3,878,051</b>  | <b>950,000</b>    | <b>(2,928,051)</b> | <b>-76%</b> |
| <b>TOTAL</b>                                   | <b>17,526,586</b> | <b>24,161,672</b> | <b>23,319,495</b> | <b>23,004,695</b> | <b>27,014,589</b> | <b>25,598,774</b> | <b>(1,415,815)</b> | <b>-5%</b>  |

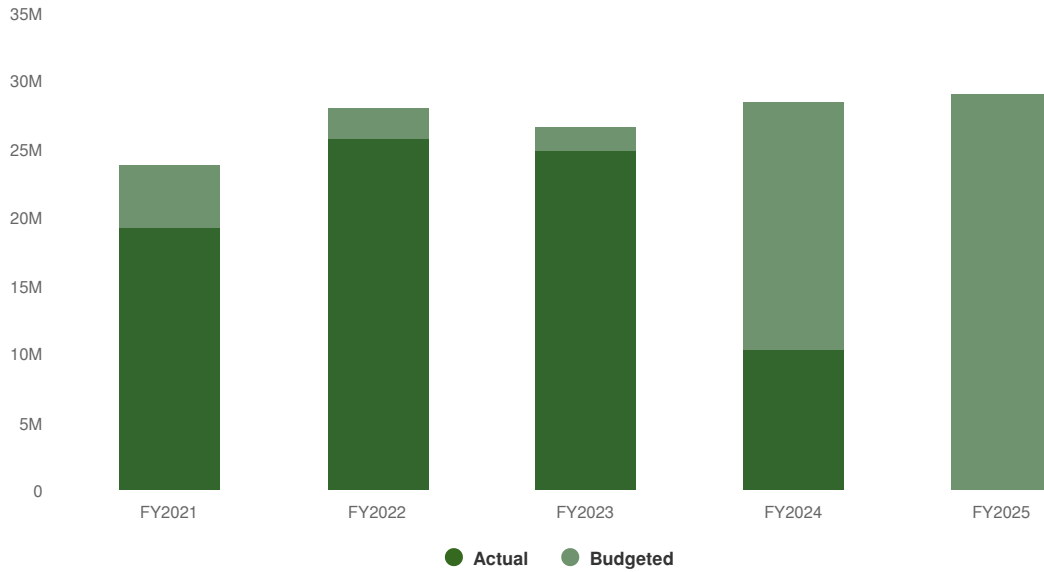


# Expenditures Summary

**Please Note:** Any discrepancies between the Operating Expenses table above and the Expenditure Summary below are due to Transfers Out not being included in the Operating Expenses table.

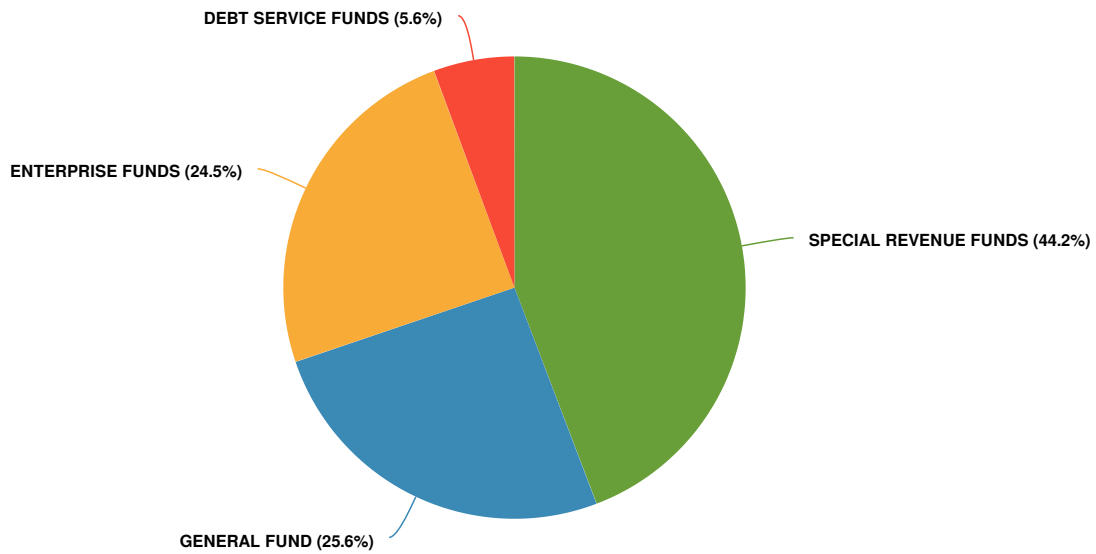
**\$29,002,282** **\$518,009**  
(1.82% vs. prior year)

Community Services FY 2024-25 Adopted and Historical Budget vs. Actual

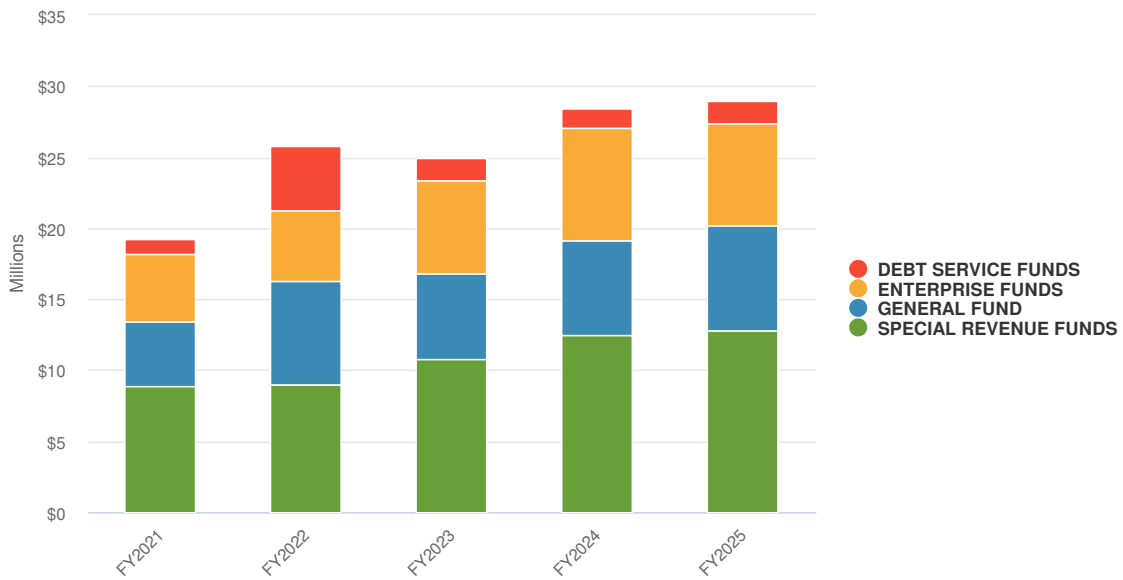


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund



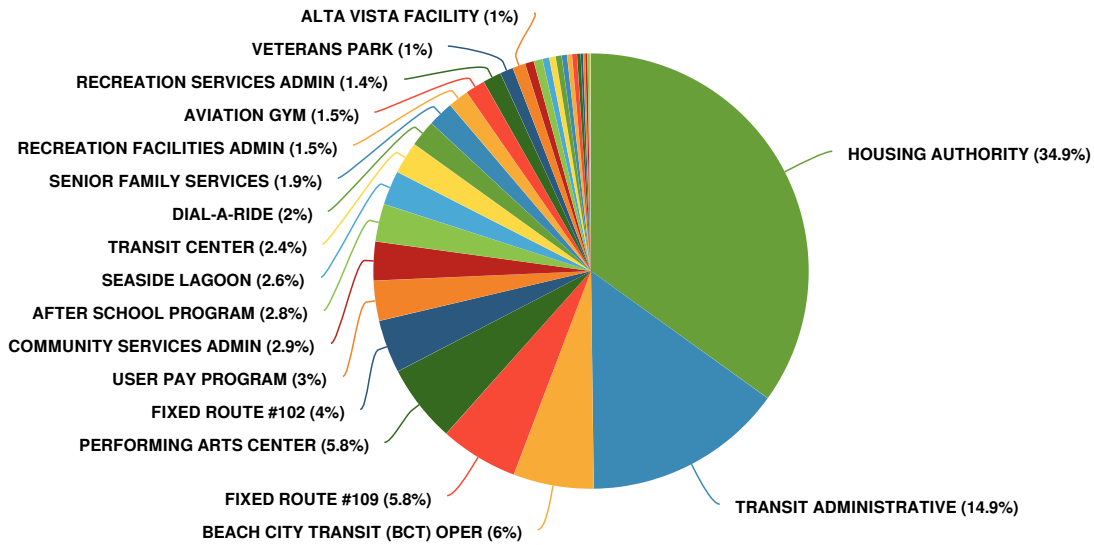
## FY 2024-25 Adopted and Historical Expenditures by Fund



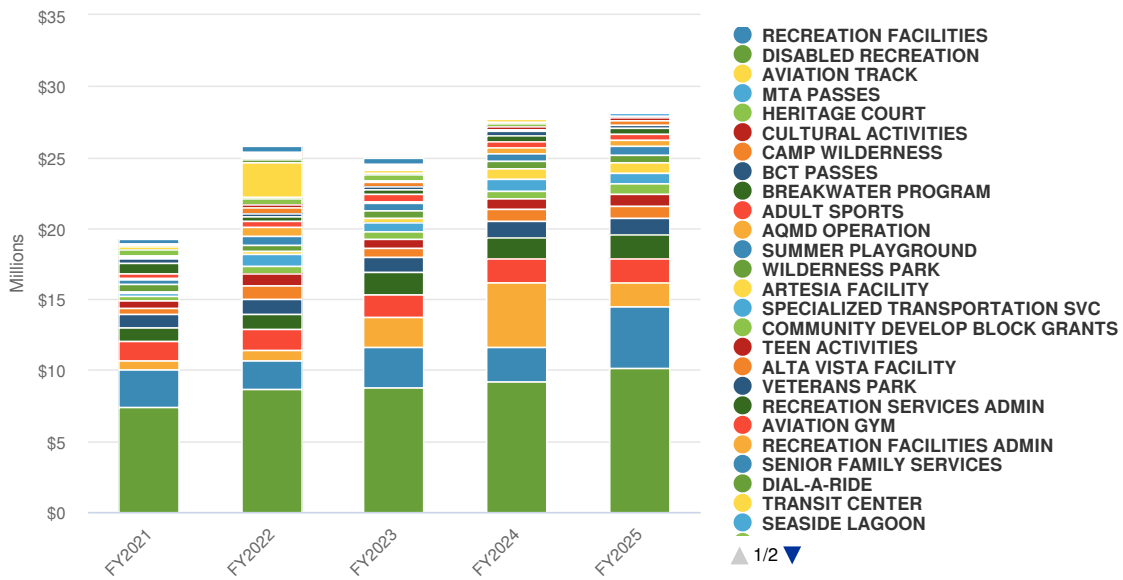
# Expenditures by Division

The Community Services department expenditures by division for the years 2023, 2024, and 2025 have seen significant changes. In 2023, HOUSING AUTHORITY expenditures increased by 1% to \$8,750,898, followed by a 5% increase in 2024 to \$9,149,300. The upcoming 2025 budget will see a further 11% increase to \$10,128,931. TRANSIT ADMINISTRATIVE expenditures also saw a significant increase in 2023, rising by 39% to \$2,871,986. However, this was followed by a decrease of 12% in 2024 to \$2,522,035. The 2025 budget will see a 71% increase to \$4,317,622. BEACH CITY TRANSIT (BCT) OPER expenditures have seen the most fluctuation, with a 210% increase in 2023 to \$2,142,464, followed by a 111% increase in 2024 to \$4,526,497. However, the 2025 budget will see a decrease of 62% to \$1,730,996. These changes demonstrate a strong focus on improving and expanding community services in Redondo Beach with a particular emphasis on housing and transit.

## FY 2024-25 Adopted Expenditures by Division



## FY 2024-25 Adopted and Historical Expenditures by Division



# Operating Expenses

## COMMUNITY SERVICES ADMINISTRATION

Purpose: To provide leadership and accountable direction to the department's Recreation Services, Senior and Family Services, Cultural and Performing Arts, Transit, Housing, and Community Development Block Grant divisions that are cumulatively comprised of both full-time and part-time positions, volunteers and numerous contract employees providing high quality, cost effective programs and service to enhance the quality of life of Redondo Beach residents and visitors.

| Object Description                      | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |           |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------|-----------|
|   | Actual         | Actual         | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 108,298        | 200,324        | 264,442        | 274,878        | 274,878        | 347,721        | 72,843                        | 27%       |
| 500010 - PART-TIME SALARIES             | 16,187         | 59,071         | 47,573         | 131,671        | 131,671        | 88,943         | (42,728)                      | -32%      |
| 500020 - OVERTIME                       | -              | -              | 1,093          | -              | -              | -              | -                             | n/a       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 18,731         | 1,296          | 6,249          | 9,932          | 9,932          | 10,016         | 84                            | 1%        |
| 500090 - OTHER COMPENSATION             | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | (79,000)       | (79,000)       | 12,481         | 22,389         | -              | (22,389)                      | -100%     |
| 500110 - CAR ALLOWANCE                  | 3,159          | 3,159          | 3,159          | 3,150          | 3,150          | 121            | (3,029)                       | -96%      |
| 500120 - OTHER PAY                      | 5,274          | 19,579         | 32,110         | 32,364         | 32,364         | 32,364         | -                             | 0%        |
| 500130 - SICK LEAVE BONUS               | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 500140 - STANDBY BONUS                  | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 500150 - CELL PHONE ALLOWANCE           | 463            | 463            | 463            | 462            | 462            | 462            | -                             | 0%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501020 - FICA                           | 6,680          | 17,381         | 20,944         | 19,041         | 19,041         | 20,205         | 1,164                         | 6%        |
| 501030 - LIFE INSURANCE                 | 166            | 324            | 489            | 500            | 500            | 540            | 40                            | 8%        |
| 501040 - VISION INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 8,152          | 13,739         | 39,871         | 42,600         | 42,600         | 47,280         | 4,680                         | 11%       |
| 501060 - MEDICARE                       | 2,068          | 4,065          | 5,343          | 4,858          | 4,858          | 4,725          | (133)                         | -3%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 3              | 6              | 12             | 14             | 14             | 14             | (1)                           | -4%       |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 7,343          | 20,111         | 27,259         | 29,089         | 29,089         | 33,598         | 4,509                         | 16%       |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 47,964         | -              | -              | -              | -              | -              | -                             | n/a       |
| 501086 - PENSION (POB)                  | -              | 507,110        | -              | -              | -              | -              | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 6,750          | -              | -              | -              | -              | -              | -                             | n/a       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 4,540          | 7,620          | 9,124          | 9,565          | 9,565          | 11,080         | 1,515                         | 16%       |
| 501110 - UNEMPLOYMENT                   | 221            | 432            | 819            | 1,351          | 1,351          | 1,350          | (1)                           | 0%        |
| <b>TOTAL PERSONNEL</b>                  | <b>235,997</b> | <b>775,680</b> | <b>379,949</b> | <b>571,956</b> | <b>581,864</b> | <b>598,419</b> | <b>16,555</b>                 | <b>3%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510010 - OFFICE SUPPLIES                | 1,773          | 2,500          | 2,342          | 2,500          | 2,500          | 2,500          | -                             | 0%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 1,200          | 1,200          | 10,829         | 9,400          | 9,400          | 1,200          | (8,200)                       | -87%      |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 74             | 335            | 680            | 1,157          | 1,157          | 1,157          | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -              | 9              | 14             | -              | -              | -              | -                             | n/a       |
| 510200 - POSTAGE                        | 174            | 4,437          | 4,709          | 784            | 784            | 784            | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510220 - MEMBERSHIPS/DUES               | 56             | 170            | 170            | 560            | 560            | 560            | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510240 - MODEMS                         | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510310 - CELL PHONES                    | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510400 - MOBILITY ACCESS                | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510500 - VOTE CENTERS                   | -              | -              | -              | -              | -              | -              | -                             | n/a       |



|  |                |               |                |                |                |                |               |            |
|--|----------------|---------------|----------------|----------------|----------------|----------------|---------------|------------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 510620 - UTILITIES - GAS                       | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 510640 - UTILITIES - WATER                     | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | 1,110          | -             | -              | -              | -              | -              | -             | n/a        |
| 520010 - MAINTENANCE/REPAIR                    | -              | -             | -              | 250            | 250            | 250            | -             | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | 5,039          | 10,075        | 2,995          | 17,121         | 17,121         | 17,121         | -             | 0%         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 196,106        | 15,015        | 25,775         | -              | 5,802          | 52,802         | 47,000        | 810%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -             | -              | 1,400          | 1,400          | 1,400          | -             | 0%         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530060 - LIABILITY CLAIMS                      | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530070 - ATTORNEY FEES                         | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530080 - DONATION EXPENDITURES                 | 14,861         | 27,536        | 48,489         | 13,700         | 39,133         | 47,633         | 8,500         | 22%        |
| 530090 - HOUSING VOUCHERS                      | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 530180 - COVID-19 RESPONSE                     | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 540000 - DEPRECIATION                          | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 540030 - ADMIN EXPENSE                         | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -             | -              | -              | -              | -              | -             | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>220,392</b> | <b>61,277</b> | <b>96,003</b>  | <b>46,872</b>  | <b>78,107</b>  | <b>125,407</b> | <b>47,300</b> | <b>61%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -             | -              | 35,130         | -              | -              | -             | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 540020 - INTEREST EXPENSE                      | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -             | -              | 25,997         | -              | -              | -             | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 540050 - PASS THRU PAYMENT                     | -              | -             | -              | -              | -              | -              | -             | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>      | <b>-</b>       | <b>61,127</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 25,724         | 2,631         | 23,986         | 23,986         | 26,804         | 26,804         | -             | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 102           | 1,068          | 1,068          | 1,317          | 1,317          | -             | 0%         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 4,828          | -             | 2,840          | 2,840          | 3,709          | 3,709          | -             | 0%         |
| 550060 - LIABILITY INSURANCE                   | 808            | -             | -              | -              | -              | -              | -             | n/a        |
| 550080 - BUILDING OCCUPANCY                    | 9,926          | -             | 96,007         | 96,007         | 81,963         | 81,963         | -             | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 14             | 1             | -              | -              | -              | -              | -             | n/a        |
| 550110 - CITY FACILITY SEWER FEE               | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 550120 - OVERHEAD                              | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -             | -              | -              | -              | -              | -             | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>41,300</b>  | <b>2,735</b>  | <b>123,901</b> | <b>123,901</b> | <b>113,792</b> | <b>113,792</b> | <b>-</b>      | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -             | -              | -              | -              | -              | -             | n/a        |
| 560040 - LAND                                  | -              | -             | -              | -              | -              | -              | -             | n/a        |



|                                       |                |                |                |                |                |                |               |            |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|------------|
| 560050 - CAPITAL OUTLAY - LEASES      | -              | -              | -              | -              | -              | -              | -             | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -              | -              | -              | -              | -              | -              | -             | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -              | -              | -              | -              | -              | -              | -             | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>497,688</b> | <b>839,692</b> | <b>599,852</b> | <b>803,856</b> | <b>773,763</b> | <b>837,618</b> | <b>63,855</b> | <b>8%</b>  |



# Operating Expenses

## COMMUNITY SERVICES TRANSIT

Purpose: To provide safe, efficient and cost effective transportation programs to Redondo Beach residents and visitors, and to promote environmentally-friendly, congestion-mitigating transportation alternatives to enhance the quality of life in the region. To plan, organize and administer the City's taxi franchise, Beach Cities Transit and WAVE Dial-A-Ride services, Air Quality Management District improvement programs, Bus Pass Subsidy Program and the Employee Rideshare Program and to produce and maintain Transit social media accounts.

| Object Description                      | FY 20-21       | FY 21-22       | FY 22-23         | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |             |
|---|----------------|----------------|------------------|----------------|----------------|----------------|-------------------------------|-------------|
|   | Actual         | Actual         | Actual           | Original       | Revised        | Adopted        | (\$)                          | (%)         |
| 500000 - FULL-TIME SALARIES             | 419,567        | 365,747        | 409,895          | 412,355        | 412,355        | 377,681        | (34,674)                      | -8%         |
| 500010 - PART-TIME SALARIES             | 25,974         | 18,097         | 107,177          | 132,600        | 132,600        | 37,195         | (95,405)                      | -72%        |
| 500020 - OVERTIME                       | 77             | 241            | 358              | -              | -              | -              | -                             | n/a         |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 13,474         | 15,153         | 8,657            | 11,184         | 11,184         | 6,066          | (5,118)                       | -46%        |
| 500090 - OTHER COMPENSATION             | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -              | -                | -              | 10,537         | -              | (10,537)                      | -100%       |
| 500110 - CAR ALLOWANCE                  | 4,512          | 4,512          | 4,512            | 4,500          | 4,500          | 395            | (4,105)                       | -91%        |
| 500120 - OTHER PAY                      | 1,507          | 3,353          | 12,869           | 12,971         | 12,971         | 20,888         | 7,917                         | 61%         |
| 500130 - SICK LEAVE BONUS               | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 500140 - STANDBY BONUS                  | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 500150 - CELL PHONE ALLOWANCE           | 1,456          | 1,456          | 1,456            | 1,452          | 1,452          | 198            | (1,254)                       | -86%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 501010 - DENTAL INSURANCE               | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 501020 - FICA                           | 25,358         | 26,212         | 34,106           | 27,990         | 27,990         | 18,636         | (9,354)                       | -33%        |
| 501030 - LIFE INSURANCE                 | 775            | 736            | 783              | 783            | 783            | 621            | (162)                         | -21%        |
| 501040 - VISION INSURANCE               | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 501050 - MEDICAL INSURANCE              | 43,676         | 46,606         | 63,490           | 64,800         | 64,800         | 36,780         | (28,020)                      | -43%        |
| 501060 - MEDICARE                       | 6,075          | 6,130          | 8,104            | 6,661          | 6,661          | 4,358          | (2,303)                       | -35%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 18             | 17             | 19               | 21             | 21             | 16             | (5)                           | -24%        |
| 501075 - GASB 68 PENSION EXPENSE        | 100,566        | (389,615)      | 326,462          | -              | -              | -              | -                             | n/a         |
| 501076 - GASB 75 OPEB EXPENSE           | 10,164         | (15,952)       | (2,300)          | -              | -              | -              | -                             | n/a         |
| 501080 - PENSION (EMPLOYER SHARE)       | 13,349         | 14,314         | 25,516           | 20,635         | 20,635         | 17,161         | (3,474)                       | -17%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 79,662         | -              | -                | -              | -              | -              | -                             | n/a         |
| 501086 - PENSION (POB)                  | -              | 106,109        | -                | -              | -              | -              | -                             | n/a         |
| 501090 - PENSION (EMPLOYEE SHARE)       | 25,300         | 20,726         | 21,572           | 22,044         | 22,044         | 13,829         | (8,215)                       | -37%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 15,287         | 14,459         | 13,651           | 14,034         | 14,034         | 10,220         | (3,814)                       | -27%        |
| 501110 - UNEMPLOYMENT                   | 1,306          | 1,170          | 1,309            | 2,100          | 2,100          | 1,600          | (500)                         | -24%        |
| <b>TOTAL PERSONNEL</b>                  | <b>788,104</b> | <b>239,469</b> | <b>1,037,636</b> | <b>734,130</b> | <b>744,667</b> | <b>545,645</b> | <b>(199,022)</b>              | <b>-27%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 510010 - OFFICE SUPPLIES                | 348            | 206            | 3,134            | 7,800          | 7,800          | 7,800          | -                             | 0%          |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 11,595         | 8,504          | 46,561           | 103,620        | 109,184        | 103,620        | (5,564)                       | -5%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 3,100          | 4,221          | 11,986           | 15,786         | 15,786         | 15,786         | -                             | 0%          |
| 510050 - MILEAGE REIMBURSEMENT          | 18             | 192            | 53               | 1,300          | 1,300          | 1,300          | -                             | 0%          |
| 510200 - POSTAGE                        | 234            | 270            | 367              | 2,750          | 2,750          | 2,750          | -                             | 0%          |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | -              | -                | 570            | 570            | 570            | -                             | 0%          |
| 510220 - MEMBERSHIPS/DUES               | 11,780         | 11,287         | 10,715           | 15,000         | 15,000         | 15,000         | -                             | 0%          |
| 510230 - LIBRARY MATERIALS              | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 510240 - MODEMS                         | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 510300 - UTILITIES - TELEPHONE          | 6,381          | 6,748          | 6,844            | 13,000         | 13,156         | 13,000         | (156)                         | -1%         |
| 510310 - CELL PHONES                    | -              | -              | -                | -              | -              | -              | -                             | n/a         |
| 510400 - MOBILITY ACCESS                | -              | -              | -                | -              | -              | -              | -                             | n/a         |



|  |                  |                  |                  |                  |                  |                  |                |           |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------|
| 510500 - VOTE CENTERS                          | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | 229,530          | 358,371          | 482,882          | 450,000          | 450,000          | 500,000          | 50,000         | 11%       |
| 510610 - UTILITIES - ELECTRIC                  | 4,934            | 4,678            | 21,986           | 16,000           | 16,000           | 16,000           | -              | 0%        |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | 8,000            | 8,000            | 8,000            | -              | 0%        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 510640 - UTILITIES - WATER                     | 2,507            | 2,204            | 10,759           | 9,500            | 9,500            | 9,500            | -              | 0%        |
| 520000 - MAINTENANCE AGREEMENTS                | 37,002           | 37,002           | 120,775          | 240,240          | 293,625          | 240,240          | (53,385)       | -18%      |
| 520010 - MAINTENANCE/REPAIR                    | 28,612           | 97,855           | 100,089          | 143,000          | 146,872          | 142,999          | (3,873)        | -3%       |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 520030 - ADVERTISING/PROMOTIONS                | 1,248            | 11,010           | 15,839           | 46,500           | 46,500           | 46,500           | -              | 0%        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 2,964,295        | 3,275,550        | 3,486,239        | 3,757,998        | 3,868,563        | 3,994,906        | 126,343        | 3%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530130 - DEBT ISSUANCE COST                    | -                | 6,174            | (99)             | -                | -                | -                | -              | n/a       |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 540000 - DEPRECIATION                          | 153,568          | 137,507          | 152,179          | -                | -                | -                | -              | n/a       |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -              | n/a       |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>3,455,152</b> | <b>3,961,778</b> | <b>4,470,310</b> | <b>4,831,064</b> | <b>5,004,605</b> | <b>5,117,971</b> | <b>113,366</b> | <b>2%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 38,603           | 38,603           | 38,603           | -              | 0%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 540020 - INTEREST EXPENSE                      | -                | 25,994           | 27,305           | -                | -                | -                | -              | n/a       |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 28,567           | 28,567           | 28,567           | -              | 0%        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -              | n/a       |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>25,994</b>    | <b>27,305</b>    | <b>67,170</b>    | <b>67,170</b>    | <b>67,170</b>    | <b>-</b>       | <b>0%</b> |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 550020 - INFORMATION TECH EQUIP MAINT          | 40,702           | 46,572           | 38,365           | 38,365           | 50,146           | 50,146           | -              | 0%        |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 4,541            | -                | -                | -                | -                | -              | n/a       |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 550050 - WORKERS COMPENSATION INSURANCE        | 17,770           | 14,652           | 19,621           | 19,621           | 16,525           | 16,525           | -              | 0%        |
| 550060 - LIABILITY INSURANCE                   | 33,068           | 38,897           | 56,430           | 56,430           | 38,576           | 38,576           | -              | 0%        |
| 550080 - BUILDING OCCUPANCY                    | 31,991           | 16,692           | 17,734           | 17,734           | 16,970           | 16,970           | -              | 0%        |
| 550090 - MAJOR FACILITIES REPAIR               | 990              | 991              | 974              | 974              | 891              | 891              | -              | 0%        |
| 550110 - CITY FACILITY SEWER FEE               | 110              | 98               | 110              | 110              | 110              | 110              | -              | 0%        |
| 550120 - OVERHEAD                              | 111,159          | 103,690          | 185,541          | 185,541          | 295,289          | 295,289          | -              | 0%        |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -              | n/a       |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>235,790</b>   | <b>226,133</b>   | <b>318,775</b>   | <b>318,775</b>   | <b>418,507</b>   | <b>418,507</b>   | <b>-</b>       | <b>0%</b> |
| 560000 - VEHICLE EQUIPMENT                     | 153,658          | -                | 1,277,571        | 775,210          | 3,878,051        | 950,000          | (2,928,051)    | -76%      |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | 83,548           | -                | -                | -                | -                | -              | n/a       |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -              | n/a       |



|                                       |                  |                  |                  |                  |                   |                  |                    |             |     |
|---------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|--------------------|-------------|-----|
| 560040 - LAND                         | -                | -                | -                | -                | -                 | -                | -                  | -           | n/a |
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -                | -                | -                | -                 | -                | -                  | -           | n/a |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                 | -                | -                  | -           | n/a |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>153,658</b>   | <b>83,548</b>    | <b>1,277,571</b> | <b>775,210</b>   | <b>3,878,051</b>  | <b>950,000</b>   | <b>(2,928,051)</b> | <b>-76%</b> |     |
| <b>TOTAL</b>                          | <b>4,632,703</b> | <b>4,536,922</b> | <b>7,131,597</b> | <b>6,726,349</b> | <b>10,113,001</b> | <b>7,099,293</b> | <b>(3,013,708)</b> | <b>-30%</b> |     |



# Operating Expenses

## COMMUNITY SERVICES RECREATION SERVICES

Purpose: To manage the operation of the Alta Vista Tennis Complex; Aviation Park Gymnasium; Track and Field; Wilderness Park; Artesia Center; Senior Centers; Veterans Park Community Center; Teen Center; Seaside Lagoon; the After-School and Summer Camp Playground programs; Breakwater Camp and adult sports leagues, Passport services, manage the City's Street Banners Program, provide liaison services to the Recreation and Parks and Youth Commissions, and provide a variety of quality and innovative user-pay programs, classes, venues and activities for Redondo Beach residents to improve the livability of the City's neighborhoods, provide positive activities for the youth of the community and promote the community's health and quality of life.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |            |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 363,622            | 345,225            | 370,598            | 380,478              | 380,478             | 510,919             | 130,441                       | 34%        |
| 500010 - PART-TIME SALARIES             | 398,006            | 770,314            | 1,074,597          | 951,410              | 951,410             | 1,672,545           | 721,135                       | 76%        |
| 500020 - OVERTIME                       | 5,882              | 3,825              | 6,931              | 4,000                | 4,000               | 4,000               | -                             | 0%         |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 7,473              | 39,976             | 2,650              | 101,050              | 101,050             | 23,416              | (77,634)                      | -77%       |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | 96,955               | 113,123             | -                   | (113,123)                     | -100%      |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500120 - OTHER PAY                      | 7,983              | 6,567              | 8,137              | 8,201                | 8,201               | 8,692               | 491                           | 6%         |
| 500130 - SICK LEAVE BONUS               | 225                | 450                | 225                | -                    | -                   | 225                 | 225                           | n/a        |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 421                | 18                 | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501020 - FICA                           | 47,596             | 72,174             | 91,334             | 27,761               | 27,761              | 33,361              | 5,600                         | 20%        |
| 501030 - LIFE INSURANCE                 | 736                | 712                | 740                | 739                  | 739                 | 853                 | 114                           | 15%        |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 70,009             | 80,020             | 96,680             | 99,000               | 99,000              | 85,050              | (13,950)                      | -14%       |
| 501060 - MEDICARE                       | 11,111             | 16,879             | 21,360             | 7,208                | 7,208               | 7,802               | 594                           | 8%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 26                 | 26                 | 27                 | 30                   | 30                  | 35                  | 5                             | 17%        |
| 501075 - GASB 68 PENSION EXPENSE        | (13,271)           | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | (348)              | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 25,255             | 36,667             | 33,768             | 23,323               | 23,323              | 39,817              | 16,494                        | 71%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 75,574             | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                  | 1,751,598          | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 22,919             | 18,085             | 18,082             | 18,791               | 18,791              | 21,579              | 2,788                         | 15%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 14,874             | 13,132             | 11,731             | 12,153               | 12,153              | 15,701              | 3,548                         | 29%        |
| 501110 - UNEMPLOYMENT                   | 1,860              | 1,826              | 1,869              | 3,000                | 3,000               | 3,500               | 500                           | 17%        |
| <b>TOTAL PERSONNEL</b>                  | <b>1,039,953</b>   | <b>3,157,496</b>   | <b>1,738,730</b>   | <b>1,734,099</b>     | <b>1,750,267</b>    | <b>2,427,494</b>    | <b>677,227</b>                | <b>39%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 1,047              | 981                | 3,451              | 1,400                | 1,400               | 1,400               | -                             | 0%         |
| 510010 - OFFICE SUPPLIES                | 341                | 1,299              | 1,168              | 1,900                | 1,900               | 1,900               | -                             | 0%         |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 93,969             | 138,951            | 186,149            | 248,847              | 248,847             | 237,247             | (11,600)                      | -5%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 155                | 15                 | 4,216              | 3,370                | 3,370               | 3,370               | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | 1,153              | 1,283              | 2,610              | 3,770                | 3,770               | 3,770               | -                             | 0%         |
| 510200 - POSTAGE                        | 180                | 170                | 333                | 2,102                | 2,102               | 2,102               | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510220 - MEMBERSHIPS/DUES               | -                  | 223                | -                  | 2,360                | 2,360               | 2,360               | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510310 - CELL PHONES                    | 2,723              | 4,311              | 4,744              | 5,500                | 5,500               | 5,500               | -                             | 0%         |



|  |                  |                  |                  |                |                  |                  |                  |              |
|--|------------------|------------------|------------------|----------------|------------------|------------------|------------------|--------------|
| 510400 - MOBILITY ACCESS                       | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 510500 - VOTE CENTERS                          | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 510610 - UTILITIES - ELECTRIC                  | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 510640 - UTILITIES - WATER                     | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 520000 - MAINTENANCE AGREEMENTS                | 14,716           | 23,456           | 12,418           | 19,755         | 19,755           | 19,755           | -                | 0%           |
| 520010 - MAINTENANCE/REPAIR                    | -                | 6,253            | 19,666           | 57,312         | 57,312           | 57,312           | -                | 0%           |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 520030 - ADVERTISING/PROMOTIONS                | 859              | 613              | 5,476            | 5,500          | 5,500            | 5,500            | -                | 0%           |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 207,088          | 382,499          | 461,473          | 395,582        | 763,753          | 598,082          | (165,671)        | -22%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | 242              | 763              | -                | 1,200          | 1,200            | 1,200            | -                | 0%           |
| 520060 - RENT/LEASE-BUILDING                   | 222,604          | 218,633          | 220,837          | 227,777        | 227,777          | 146,650          | (81,127)         | -36%         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | 2,000          | 2,000            | 2,000            | -                | 0%           |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | 14,000         | 95,588           | 84,125           | (11,463)         | -12%         |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 530130 - DEBT ISSUANCE COST                    | -                | 1,512            | -                | -              | -                | -                | -                | n/a          |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 540000 - DEPRECIATION                          | 363,749          | 347,237          | 346,363          | -              | -                | -                | -                | n/a          |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | 136              | 3,924            | -              | -                | -                | -                | n/a          |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>908,826</b>   | <b>1,128,335</b> | <b>1,272,829</b> | <b>992,375</b> | <b>1,442,134</b> | <b>1,172,273</b> | <b>(269,861)</b> | <b>-19%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 53,792         | 8,965            | -                | (8,965)          | -100%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 540020 - INTEREST EXPENSE                      | -                | 5,229            | 0                | -              | -                | -                | -                | n/a          |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 39,807         | 6,634            | -                | (6,634)          | -100%        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -              | -                | -                | -                | n/a          |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>5,229</b>     | <b>0</b>         | <b>93,599</b>  | <b>15,599</b>    | <b>-</b>         | <b>(15,599)</b>  | <b>-100%</b> |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 97,779           | 125,964          | 92,699           | 38,365         | 110,527          | 110,527          | -                | 0%           |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 11,317           | -                | -              | -                | -                | -                | n/a          |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 550050 - WORKERS COMPENSATION INSURANCE        | 22,732           | 17,109           | 14,432           | 19,621         | 12,999           | 12,999           | -                | 0%           |
| 550060 - LIABILITY INSURANCE                   | 114,385          | 116,526          | 253,816          | 56,430         | 242,168          | 242,168          | -                | 0%           |
| 550080 - BUILDING OCCUPANCY                    | 867,982          | 902,386          | 803,354          | 17,734         | 754,567          | 754,567          | -                | 0%           |
| 550090 - MAJOR FACILITIES REPAIR               | 8,163            | 8,171            | 8,442            | 974            | 8,442            | 8,442            | -                | 0%           |
| 550110 - CITY FACILITY SEWER FEE               | 26,454           | 25,779           | 22,508           | 110            | 25,862           | 25,862           | -                | 0%           |
| 550120 - OVERHEAD                              | 343,793          | 340,197          | 235,689          | 185,541        | 310,744          | 310,744          | -                | 0%           |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -              | -                | -                | -                | n/a          |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>1,481,288</b> | <b>1,547,449</b> | <b>1,430,940</b> | <b>318,775</b> | <b>1,465,310</b> | <b>1,465,310</b> | <b>-</b>         | <b>0%</b>    |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | 775,210        | -                | -                | -                | n/a          |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -              | -                | -                | -                | n/a          |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -              | -                | -                | -                | n/a          |



|                                       |                  |                  |                  |                  |                  |                  |                |           |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------|------------|
| 560030 - TECHNOLOGICAL EQUIPMENT      | -                | -                | -                | -                | -                | -                | -              | -         | n/a        |
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -              | -         | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES      | -                | 2,245,558        | -                | -                | -                | -                | -              | -         | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -              | -         | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | <b>2,245,558</b> | -                | <b>775,210</b>   | -                | -                | -              | -         | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>3,430,067</b> | <b>8,084,067</b> | <b>4,442,499</b> | <b>3,914,058</b> | <b>4,673,310</b> | <b>5,065,077</b> | <b>391,767</b> | <b>8%</b> |            |



# Operating Expenses

## COMMUNITY SERVICES SENIOR AND FAMILY SERVICES

Purpose: To provide programs, services, information, referrals, and recreational activities for the community's senior population, their families and the disabled that promote physical and mental health and enhance the livability of Redondo Beach neighborhoods. To plan and implement information and referrals, resource guides, special events, senior clubs and classes at 3 senior centers, an annual health fair, special needs programs for adults, lunch programs 5 days a week, volunteer opportunities, marketing and advertising, and partnerships and collaborations with local agencies and non-profits in the community.

| Object Description                      | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |            |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------|------------|
|   | Actual         | Actual         | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | -              | -              | -              | -              | -              | 51,092         | 51,092                        | n/a        |
| 500010 - PART-TIME SALARIES             | 88,352         | 122,355        | 167,112        | 179,816        | 179,816        | 162,195        | (17,621)                      | -10%       |
| 500020 - OVERTIME                       | -              | -              | 432            | -              | -              | -              | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | -              | -              | -              | -              | -              | 1,965          | 1,965                         | n/a        |
| 500090 - OTHER COMPENSATION             | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -              | -              | 15,672         | 15,672         | -              | (15,672)                      | -100%      |
| 500110 - CAR ALLOWANCE                  | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500120 - OTHER PAY                      | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500130 - SICK LEAVE BONUS               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501020 - FICA                           | 5,478          | 7,586          | 10,395         | -              | -              | 3,168          | 3,168                         | n/a        |
| 501030 - LIFE INSURANCE                 | -              | -              | -              | -              | -              | 104            | 104                           | n/a        |
| 501040 - VISION INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | -              | -              | -              | -              | -              | 15,600         | 15,600                        | n/a        |
| 501060 - MEDICARE                       | 1,281          | 1,774          | 2,431          | -              | -              | 741            | 741                           | n/a        |
| 501070 - PSYCHOLOGICAL INSURANCE        | -              | -              | -              | -              | -              | 5              | 5                             | n/a        |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 8,114          | 9,023          | 11,557         | -              | -              | 5,268          | 5,268                         | n/a        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501086 - PENSION (POB)                  | -              | 286,627        | -              | -              | -              | -              | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | -              | -              | -              | -              | -              | 1,737          | 1,737                         | n/a        |
| 501110 - UNEMPLOYMENT                   | -              | -              | -              | -              | -              | 500            | 500                           | n/a        |
| <b>TOTAL PERSONNEL</b>                  | <b>103,226</b> | <b>427,365</b> | <b>191,928</b> | <b>195,488</b> | <b>195,488</b> | <b>242,375</b> | <b>46,887</b>                 | <b>24%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 166            | 68             | 44             | 1,310          | 1,310          | 1,310          | -                             | 0%         |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 3,288          | 19,324         | 38,958         | 39,000         | 39,000         | 39,000         | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -              | 38             | 268            | 602            | 602            | 602            | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | 21             | 315            | 442            | 1,000          | 1,000          | 1,000          | -                             | 0%         |
| 510200 - POSTAGE                        | 9              | 77             | 4              | 980            | 980            | 980            | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | -              | -              | 130            | 130            | 130            | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 745            | 157            | -              | 500            | 500            | 500            | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510240 - MODEMS                         | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510310 - CELL PHONES                    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -              | -              | -              | -              | -              | -              | -                             | n/a        |



|  |                |                |                |                |                |                |                 |             |
|--|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | 60             | -              | 1,200          | 1,200          | 1,200          | -               | 0%          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 2,743          | 2,936          | 45,503         | 45,980         | 45,980         | 45,980         | -               | 0%          |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | 1,200          | 1,200          | 1,200          | -               | 0%          |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | 1,100          | 1,100          | 1,100          | -               | 0%          |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | 1,500          | 17,896         | 1,500          | (16,396)        | -92%        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540000 - DEPRECIATION                          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>6,972</b>   | <b>22,975</b>  | <b>85,219</b>  | <b>94,502</b>  | <b>110,898</b> | <b>94,502</b>  | <b>(16,396)</b> | <b>-15%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 10,015         | -              | -              | -               | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 7,411          | -              | -              | -               | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>17,426</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 33,916         | 42,319         | 31,970         | 31,970         | 33,504         | 33,504         | -               | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 3,921          | -              | -              | -              | -              | -               | n/a         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 1,185          | 1,256          | 1,340          | 1,340          | 1,505          | 1,505          | -               | 0%          |
| 550060 - LIABILITY INSURANCE                   | 21,221         | 19,289         | 42,160         | 42,160         | 41,044         | 41,044         | -               | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 128,488        | -              | 138,834        | 138,834        | 121,855        | 121,855        | -               | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 1,356          | 1,358          | 1,400          | 1,400          | 1,400          | 1,400          | -               | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550120 - OVERHEAD                              | 43,556         | 57,495         | 8,290          | 8,290          | 15,088         | 15,088         | -               | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>229,722</b> | <b>125,637</b> | <b>223,994</b> | <b>223,994</b> | <b>214,395</b> | <b>214,395</b> | <b>-</b>        | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -              | -              | -              | -              | -              | -               | n/a         |



|                                       |   |   |   |   |   |   |   |            |
|---------------------------------------|---|---|---|---|---|---|---|------------|
| 560040 - LAND                         | - | - | - | - | - | - | - | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES      | - | - | - | - | - | - | - | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | - | - | - | - | - | - | - | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | - | - | - | - | - | - | - | <b>n/a</b> |

|              |                |                |                |                |                |                |               |           |
|--------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|-----------|
| <b>TOTAL</b> | <b>339,920</b> | <b>575,977</b> | <b>501,141</b> | <b>531,410</b> | <b>520,782</b> | <b>551,272</b> | <b>30,491</b> | <b>6%</b> |
|--------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|-----------|



# Operating Expenses

## COMMUNITY SERVICES CULTURAL AND PERFORMING ARTS

Purpose: To operate and manage rentals at the City's 1,453 seat Performing Arts Center, manage rentals at Heritage Court, manage inventory, tours and public viewing hours at the Historical Museum, provide the Outdoor Family Classic Film Series, manage the City's Public Art Program, coordinate the Memorial Day and Veterans Day ceremonies, produce and maintain Cultural Social Media accounts, provide liaison services to the Public Art Commission and the Historical Commission and administer the City's annual City Coin Program. Provide representation at various culturally oriented community groups such as the Redondo Beach Chamber Visitors' Bureau, Redondo Beach Art Group, Friends of Redondo Beach Arts and Hands on Art. Increase, enhance and support the variety and quality of the community's cultural events and activities to improve the livability of the City's neighborhoods.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |            |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 98,952             | 97,677             | 221,523            | 255,403              | 255,403             | 370,864             | 115,461                       | 45%        |
| 500010 - PART-TIME SALARIES             | 65,808             | 252,521            | 310,010            | 246,786              | 246,786             | 270,349             | 23,563                        | 10%        |
| 500020 - OVERTIME                       | -                  | 22,214             | 37,504             | -                    | -                   | -                   | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 4,925              | 3,046              | 3,076              | 7,633                | 7,633               | 5,009               | (2,624)                       | -34%       |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | 41,242               | 53,550              | -                   | (53,550)                      | -100%      |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | 2,769              | 3,600                | 3,600               | 3,600               | -                             | 0%         |
| 500120 - OTHER PAY                      | 8,607              | 8,718              | 13,846             | 8,916                | 8,916               | 9,407               | 491                           | 6%         |
| 500130 - SICK LEAVE BONUS               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 421                | 421                | 929                | 1,080                | 1,080               | 1,080               | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501020 - FICA                           | 10,757             | 23,674             | 36,877             | 17,549               | 17,549              | 20,972              | 3,423                         | 20%        |
| 501030 - LIFE INSURANCE                 | 220                | 219                | 476                | 532                  | 532                 | 772                 | 240                           | 45%        |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 13,762             | 17,218             | 43,154             | 49,200               | 49,200              | 47,760              | (1,440)                       | -3%        |
| 501060 - MEDICARE                       | 2,516              | 5,537              | 8,625              | 4,104                | 4,104               | 4,905               | 801                           | 20%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 4                  | 4                  | 8                  | 10                   | 10                  | 20                  | 10                            | 100%       |
| 501075 - GASB 68 PENSION EXPENSE        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 7,905              | 17,190             | 27,688             | 19,418               | 19,418              | 28,126              | 8,708                         | 45%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 51,463             | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                  | 22,048             | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 6,672              | 6,725              | 6,823              | 6,990                | 6,990               | 6,749               | (241)                         | -3%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 4,049              | 3,822              | 7,647              | 8,683                | 8,683               | 11,501              | 2,818                         | 32%        |
| 501110 - UNEMPLOYMENT                   | 314                | 313                | 829                | 1,500                | 1,500               | 2,000               | 500                           | 33%        |
| <b>TOTAL PERSONNEL</b>                  | <b>276,377</b>     | <b>481,347</b>     | <b>721,784</b>     | <b>672,646</b>       | <b>684,954</b>      | <b>783,114</b>      | <b>98,159</b>                 | <b>14%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 186                | (276)              | 240                | 250                  | 250                 | 250                 | -                             | 0%         |
| 510010 - OFFICE SUPPLIES                | 28                 | 449                | 474                | 710                  | 710                 | 710                 | -                             | 0%         |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 8,085              | 14,626             | 14,640             | 84,970               | 84,970              | 73,640              | (11,330)                      | -13%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -                  | -                  | 370                | 400                  | 400                 | 400                 | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | 398                | 400                  | 400                 | 400                 | -                             | 0%         |
| 510200 - POSTAGE                        | 605                | 625                | 590                | 602                  | 602                 | 602                 | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510220 - MEMBERSHIPS/DUES               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |



|  |                |                |                |                |                |                |                 |             |
|--|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| 510310 - CELL PHONES                           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510400 - MOBILITY ACCESS                       | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | 1,508          | 1,790          | 5,850          | 5,850          | 5,850          | -               | 0%          |
| 520010 - MAINTENANCE/REPAIR                    | 4,254          | 4,971          | 4,989          | 5,000          | 5,000          | 5,000          | -               | 0%          |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | 3,614          | 10,209         | 11,345         | 22,350         | 22,350         | 22,350         | -               | 0%          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 13,556         | 29,357         | 31,908         | 30,400         | 30,400         | 30,400         | -               | 0%          |
| 520050 - RENT/LEASE-EQUIPMENT                  | 621            | 1,104          | 2,253          | 2,300          | 2,300          | 2,300          | -               | 0%          |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | 5,811          | 19,967         | 24,726         | 40,000         | 40,000         | 40,000         | -               | 0%          |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530080 - DONATION EXPENDITURES                 | 2,657          | -              | -              | 3,800          | 27,080         | 7,249          | (19,831)        | -73%        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540000 - DEPRECIATION                          | 30,749         | 16,163         | 16,163         | -              | -              | -              | -               | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>70,167</b>  | <b>98,702</b>  | <b>109,886</b> | <b>197,032</b> | <b>220,312</b> | <b>189,151</b> | <b>(31,161)</b> | <b>-14%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 16,053         | -              | -              | -               | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 11,880         | -              | -              | -               | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>27,933</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | 2,197          | 473            | -              | -              | -              | -              | -               | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 588            | 669            | 1,225          | 1,225          | 1,225          | 1,225          | -               | 0%          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 37,889         | 44,436         | 35,184         | 35,184         | 48,563         | 48,563         | -               | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 4,410          | -              | -              | -              | -              | -               | n/a         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 3,745          | 1,672          | 3,835          | 3,835          | 4,797          | 4,797          | -               | 0%          |
| 550060 - LIABILITY INSURANCE                   | 110,772        | 100,886        | 220,503        | 220,503        | 214,662        | 214,662        | -               | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 416,351        | 382,075        | 449,920        | 449,920        | 399,521        | 399,521        | -               | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 6,576          | 6,577          | 6,803          | 6,803          | 6,803          | 6,803          | -               | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 550120 - OVERHEAD                              | 65,300         | 55,058         | 64,843         | 64,843         | 114,429        | 114,429        | -               | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -               | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>643,418</b> | <b>596,256</b> | <b>782,313</b> | <b>782,313</b> | <b>790,000</b> | <b>790,000</b> | <b>-</b>        | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -               | n/a         |



|                                       |                |                  |                  |                  |                  |                  |               |           |            |
|---------------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|---------------|-----------|------------|
| 560020 - FURNITURE/EQUIPMENT          | -              | -                | -                | -                | -                | -                | -             | -         | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT      | -              | -                | -                | -                | -                | -                | -             | -         | n/a        |
| 560040 - LAND                         | -              | -                | -                | -                | -                | -                | -             | -         | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES      | -              | -                | -                | -                | -                | -                | -             | -         | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -              | -                | -                | -                | -                | -                | -             | -         | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -              | -                | -                | -                | -                | -                | -             | -         | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>989,962</b> | <b>1,176,305</b> | <b>1,613,983</b> | <b>1,679,924</b> | <b>1,695,266</b> | <b>1,762,264</b> | <b>66,998</b> | <b>4%</b> |            |



# Operating Expenses

## COMMUNITY SERVICES HOUSING AUTHORITY

Purpose: To provide rent subsidies to low income individuals and families so they may reside in affordable, decent, safe and sanitary housing, to manage Federal funding from the U.S. Department of Housing and Urban Development, to direct interested members of the public to the City's contracted fair housing agency so that the City's renters and property managers may receive information and assistance pertaining to landlord/tenant laws, ultimately improving the City's attractiveness and livability of neighborhoods.

| Object Description                      | FY 20-21       | FY 21-22         | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |            |
|---|----------------|------------------|----------------|----------------|----------------|----------------|-------------------------------|------------|
|   | Actual         | Actual           | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 141,201        | 202,351          | 209,493        | 213,747        | 213,747        | 330,467        | 116,720                       | 55%        |
| 500010 - PART-TIME SALARIES             | 61,390         | 44,211           | 56,451         | 48,586         | 48,586         | 64,022         | 15,436                        | 32%        |
| 500020 - OVERTIME                       | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 5,215          | 2,394            | 3,385          | 7,224          | 7,224          | 7,837          | 613                           | 8%         |
| 500090 - OTHER COMPENSATION             | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | 279,000          | 279,000        | 127,245        | 146,663        | 200,000        | 53,337                        | 36%        |
| 500110 - CAR ALLOWANCE                  | 451            | 451              | 451            | 450            | 450            | 17             | (433)                         | -96%       |
| 500120 - OTHER PAY                      | 4,182          | 4,955            | 20,591         | 24,464         | 24,464         | 42,935         | 18,471                        | 76%        |
| 500130 - SICK LEAVE BONUS               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 487            | 487              | 487            | 486            | 486            | 486            | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501020 - FICA                           | 12,412         | 15,491           | 17,577         | 14,831         | 14,831         | 20,312         | 5,481                         | 37%        |
| 501030 - LIFE INSURANCE                 | 355            | 455              | 462            | 463            | 463            | 570            | 107                           | 23%        |
| 501040 - VISION INSURANCE               | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 35,017         | 50,823           | 58,722         | 60,600         | 60,600         | 84,240         | 23,640                        | 39%        |
| 501060 - MEDICARE                       | 2,975          | 3,623            | 4,174          | 3,526          | 3,526          | 4,750          | 1,224                         | 35%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 9              | 13               | 14             | 15             | 15             | 21             | 6                             | 37%        |
| 501075 - GASB 68 PENSION EXPENSE        | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 11,636         | 16,792           | 20,008         | 19,091         | 19,091         | 30,333         | 11,242                        | 59%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 42,987         | -                | -              | -              | -              | -              | -                             | n/a        |
| 501086 - PENSION (POB)                  | -              | 529,158          | -              | -              | -              | -              | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 4,828          | 4,026            | 4,085          | 4,231          | 4,231          | 4,744          | 513                           | 12%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 5,815          | 7,883            | 7,082          | 7,287          | 7,287          | 11,139         | 3,852                         | 53%        |
| 501110 - UNEMPLOYMENT                   | 654            | 938              | 963            | 1,549          | 1,549          | 2,050          | 501                           | 32%        |
| <b>TOTAL PERSONNEL</b>                  | <b>329,613</b> | <b>1,163,050</b> | <b>682,947</b> | <b>533,795</b> | <b>553,213</b> | <b>803,923</b> | <b>250,711</b>                | <b>45%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 35,915         | 2,651            | 3,227          | 3,950          | 3,950          | 3,950          | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 13,009         | 1,645            | 5,079          | 979            | 979            | 979            | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 1,650          | 2,099            | 600            | 2,983          | 2,983          | 20,966         | 17,983                        | 603%       |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -                | -              | 600            | 600            | 600            | -                             | 0%         |
| 510200 - POSTAGE                        | 3,154          | 3,148            | 4,380          | 4,693          | 4,693          | 4,693          | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 2,049          | 1,422            | 5,041          | 1,250          | 1,250          | 1,250          | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | -              | 660              | 660            | 1,140          | 1,140          | 1,140          | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510240 - MODEMS                         | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510310 - CELL PHONES                    | 695            | 36               | -              | 420            | 420            | 420            | -                             | 0%         |
| 510400 - MOBILITY ACCESS                | -              | -                | -              | -              | -              | -              | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -              | -                | -              | -              | -              | -              | -                             | n/a        |



|   |                  |                  |                  |                  |                  |                  |                |           |
|---|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 510610 - UTILITIES - ELECTRIC           | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 510620 - UTILITIES - GAS                | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 510640 - UTILITIES - WATER              | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 520000 - MAINTENANCE AGREEMENTS         | 43,008           | 32,565           | 27,041           | 42,712           | 42,712           | 42,712           | -              | 0%        |
| 520010 - MAINTENANCE/REPAIR             | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 520020 - TELEPHONE MAINTENANCE/REPAIR   | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 520030 - ADVERTISING/PROMOTIONS         | -                | -                | -                | 100              | 100              | 100              | -              | 0%        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE | 118,590          | 105,484          | 119,336          | 157,874          | 269,700          | 157,874          | (111,826)      | -41%      |
| 520050 - RENT/LEASE-EQUIPMENT           | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 520060 - RENT/LEASE-BUILDING            | 41,204           | 55,191           | 101,545          | 131,052          | 131,052          | 131,052          | -              | 0%        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT    | -                | -                | -                | 200              | 200              | 200              | -              | 0%        |
| 530010 - CITYWIDE RETIREE MEDICAL INS   | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530020 - WORKERS COMPENSATION PREMIUMS  | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530030 - WORKERS COMPENSATION CLAIMS    | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530040 - UNEMPLOYMENT CLAIMS            | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530050 - LIABILITY INSURANCE PREMIUMS   | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530060 - LIABILITY CLAIMS               | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530061 - LIABILITY CLAIMS (PRE-LIT)     | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530070 - ATTORNEY FEES                  | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530080 - DONATION EXPENDITURES          | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530090 - HOUSING VOUCHERS               | 5,990,132        | 6,537,383        | 6,774,551        | 7,006,814        | 7,006,814        | 7,794,657        | 787,843        | 11%       |
| 530120 - CONTINGENCY RESERVE            | 629,334          | 587,544          | 789,913          | 695,930          | 695,930          | 695,930          | -              | 0%        |
| 530130 - DEBT ISSUANCE COST             | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 530180 - COVID-19 RESPONSE              | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 540000 - DEPRECIATION                   | -                | -                | -                | -                | -                | -                | -              | n/a       |
| 540030 - ADMIN EXPENSE                  | -                | -                | 449              | 96,231           | 96,231           | 96,231           | -              | 0%        |
| 540040 - CASH OVERAGE/SHORTAGE          | -                | -                | -                | -                | -                | -                | -              | n/a       |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b> | <b>6,878,740</b> | <b>7,329,827</b> | <b>7,831,822</b> | <b>8,146,928</b> | <b>8,258,754</b> | <b>8,952,754</b> | <b>694,000</b> | <b>8%</b> |

|                                       |          |          |          |               |               |               |          |           |
|---------------------------------------|----------|----------|----------|---------------|---------------|---------------|----------|-----------|
| 540005 - GASB 96 AMORTIZATION EXPENSE | -        | -        | -        | -             | -             | -             | -        | n/a       |
| 540010 - PRINCIPAL PAYMENTS           | -        | -        | -        | -             | -             | -             | -        | n/a       |
| 540011 - PRINCIPAL PAYMENT POB MISC   | -        | -        | -        | 17,863        | 17,863        | 17,863        | -        | 0%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY | -        | -        | -        | -             | -             | -             | -        | n/a       |
| 540020 - INTEREST EXPENSE             | -        | -        | -        | -             | -             | -             | -        | n/a       |
| 540021 - INTEREST EXPENSE POB MISC    | -        | -        | -        | 13,219        | 13,219        | 13,219        | -        | 0%        |
| 540022 - INTEREST EXPENSE POB SAFETY  | -        | -        | -        | -             | -             | -             | -        | n/a       |
| 540023 - GASB 96 INTEREST EXPENSE     | -        | -        | -        | -             | -             | -             | -        | n/a       |
| 540050 - PASS THRU PAYMENT            | -        | -        | -        | -             | -             | -             | -        | n/a       |
| <b>TOTAL POB DEBT</b>                 | <b>-</b> | <b>-</b> | <b>-</b> | <b>31,082</b> | <b>31,082</b> | <b>31,082</b> | <b>-</b> | <b>0%</b> |

|  |                |                |                |                |                |                |          |           |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------|-----------|
| 550000 - VEHICLE MAINTENANCE                   | 1,429          | 2,725          | 10,518         | 10,518         | 6,560          | 6,560          | -        | 0%        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 1,115          | 1,315          | 2,338          | 2,338          | 2,338          | 2,338          | -        | 0%        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 33,916         | 40,439         | 31,970         | 31,970         | 33,504         | 33,504         | -        | 0%        |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 3,848          | -              | -              | -              | -              | -        | n/a       |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -              | -              | -              | -        | n/a       |
| 550050 - WORKERS COMPENSATION INSURANCE        | 1,539          | 1,899          | 2,700          | 2,700          | 2,394          | 2,394          | -        | 0%        |
| 550060 - LIABILITY INSURANCE                   | -              | -              | -              | -              | -              | -              | -        | n/a       |
| 550080 - BUILDING OCCUPANCY                    | 16,907         | -              | -              | -              | -              | -              | -        | n/a       |
| 550090 - MAJOR FACILITIES REPAIR               | -              | 1              | -              | -              | -              | -              | -        | n/a       |
| 550110 - CITY FACILITY SEWER FEE               | -              | -              | -              | -              | -              | -              | -        | n/a       |
| 550120 - OVERHEAD                              | 97,316         | 110,307        | 188,603        | 188,603        | 261,455        | 261,455        | -        | 0%        |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -        | n/a       |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>152,222</b> | <b>160,534</b> | <b>236,129</b> | <b>236,129</b> | <b>306,252</b> | <b>306,252</b> | <b>-</b> | <b>0%</b> |

|                                  |   |   |   |   |   |   |   |     |
|----------------------------------|---|---|---|---|---|---|---|-----|
| 560000 - VEHICLE EQUIPMENT       | - | - | - | - | - | - | - | n/a |
| 560010 - BUILDING/IMPROVEMENTS   | - | - | - | - | - | - | - | n/a |
| 560020 - FURNITURE/EQUIPMENT     | - | - | - | - | - | - | - | n/a |
| 560030 - TECHNOLOGICAL EQUIPMENT | - | - | - | - | - | - | - | n/a |
| 560040 - LAND                    | - | - | - | - | - | - | - | n/a |



|                                       |                  |                  |                  |                  |                  |                   |                |            |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|----------------|------------|------------|
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -                | -                | -                | -                | -                 | -              | -          | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                 | -              | -          | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                 | -              | -          | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>7,360,575</b> | <b>8,653,411</b> | <b>8,750,898</b> | <b>8,947,934</b> | <b>9,149,300</b> | <b>10,094,011</b> | <b>944,711</b> | <b>10%</b> |            |



# Operating Expenses

## COMMUNITY SERVICES COMMUNITY DEVELOPMENT BLOCK GRANT

Purpose: To provide services to low income, disabled and senior residents via the Mobility Access/Emergency Repair Program and the Public Service Agency Funding Program, to manage Federal funding from the U.S. Department of Housing and Urban Development and to provide funding for CDBG-eligible capital improvement projects.

| Object Description                      | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | Change<br>(Increase/Decrease) |     |
|---|----------|----------|----------|----------|----------|----------|-------------------------------|-----|
|   | Actual   | Actual   | Actual   | Original | Revised  | Adopted  | (\$)                          | (%) |
| 500000 - FULL-TIME SALARIES             | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500010 - PART-TIME SALARIES             | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500020 - OVERTIME                       | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500030 - OVERTIME - SPECIAL EVENTS      | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500090 - OTHER COMPENSATION             | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500100 - PERSONNEL ADJUSTMENTS          | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500110 - CAR ALLOWANCE                  | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500120 - OTHER PAY                      | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500130 - SICK LEAVE BONUS               | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500140 - STANDBY BONUS                  | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500150 - CELL PHONE ALLOWANCE           | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501000 - EXECUTIVE DEFERRED COMP        | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501010 - DENTAL INSURANCE               | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501020 - FICA                           | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501030 - LIFE INSURANCE                 | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501040 - VISION INSURANCE               | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501050 - MEDICAL INSURANCE              | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501060 - MEDICARE                       | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501070 - PSYCHOLOGICAL INSURANCE        | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501075 - GASB 68 PENSION EXPENSE        | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501076 - GASB 75 OPEB EXPENSE           | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501080 - PENSION (EMPLOYER SHARE)       | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501085 - PENSION (UNFUNDED LIABILITY)   | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501086 - PENSION (POB)                  | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501090 - PENSION (EMPLOYEE SHARE)       | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 501110 - UNEMPLOYMENT                   | -        | -        | -        | -        | -        | -        | -                             | n/a |
| <b>TOTAL PERSONNEL</b>                  | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510010 - OFFICE SUPPLIES                | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510050 - MILEAGE REIMBURSEMENT          | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510200 - POSTAGE                        | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510220 - MEMBERSHIPS/DUES               | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510230 - LIBRARY MATERIALS              | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510240 - MODEMS                         | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510300 - UTILITIES - TELEPHONE          | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510310 - CELL PHONES                    | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510400 - MOBILITY ACCESS                | 14,998   | 5,725    | 3,030    | 48,025   | 40,000   | 40,000   | -                             | 0%  |
| 510500 - VOTE CENTERS                   | -        | -        | -        | -        | -        | -        | -                             | n/a |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -        | -        | -        | -        | -        | -        | -                             | n/a |



|  |                |                |                |               |               |                |                |             |
|--|----------------|----------------|----------------|---------------|---------------|----------------|----------------|-------------|
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 129,155        | 251,423        | 268,712        | -             | 34,732        | 134,803        | 100,070        | 288%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540000 - DEPRECIATION                          | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -             | -             | -              | -              | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>144,153</b> | <b>257,148</b> | <b>271,742</b> | <b>48,025</b> | <b>74,732</b> | <b>174,803</b> | <b>100,070</b> | <b>134%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -             | -             | -              | -              | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550060 - LIABILITY INSURANCE                   | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550080 - BUILDING OCCUPANCY                    | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550090 - MAJOR FACILITIES REPAIR               | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550110 - CITY FACILITY SEWER FEE               | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 550120 - OVERHEAD                              | 131,518        | 38,149         | 7,784          | 7,784         | 14,436        | 14,436         | -              | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -             | -             | -              | -              | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>131,518</b> | <b>38,149</b>  | <b>7,784</b>   | <b>7,784</b>  | <b>14,436</b> | <b>14,436</b>  | <b>-</b>       | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 560040 - LAND                                  | -              | -              | -              | -             | -             | -              | -              | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES               | -              | -              | -              | -             | -             | -              | -              | n/a         |



|                                       |                |                |                |               |               |                |                |             |
|---------------------------------------|----------------|----------------|----------------|---------------|---------------|----------------|----------------|-------------|
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -              | -              | -              | -             | -             | -              | -              | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>           | -              | -              | -              | -             | -             | -              | -              | <b>n/a</b>  |
| <b>TOTAL</b>                          | <b>275,671</b> | <b>295,297</b> | <b>279,526</b> | <b>55,809</b> | <b>89,168</b> | <b>189,239</b> | <b>100,070</b> | <b>112%</b> |



# Core Service Activities

## General

- Provide staff liaisons to the Redondo Beach Housing Authority and the Recreation and Parks, Historical, Youth, and Public Art Commissions.
- Implement Blue Zones principles and practices throughout the department's services and program offerings.
- Process and evaluate non-subsidized special event applications and respond to special event inquiries throughout the year. Coordinate review of a variety of community events including the Super Bowl 10K, LA Kings 5, RVA Trick or Treat, RVA Holiday Stroll, King Harbor Boat Parade, Walk for Life, South Bay Greek Festival and the Menorah Lighting ceremony.
- Coordinate the Memorial Day Ceremony, July 4 Fireworks and Veterans Day Tribute events with community-based organizations.
- Produce quarterly online City newsletters/program brochures that are high quality and informative.
- Produce a monthly E-Zine highlighting the Community Services department's upcoming events and activities and send it to an established resident database.
- Continue to operate a U.S. Passport Service Center at the Community Services office.
- Provide administrative support to the City's implementation of the Five-Year Plan to Address Homelessness and coordination with regional agencies on the issue of homelessness.
- Manage the City's Path of History program.
- Create a Community Services Facebook page to target communication of older adult programming and events. Create new Instagram social media account to connect to Archive Social with a goal of reaching 1,500 followers.

## Cultural and Performing Arts

- Continue to work with a roster of unique clients who lease the Redondo Beach Performing Arts Center (RBPAC) to provide performances, presentations, and private events to clients and patrons throughout the year.
- Host periodic visual art exhibitions within the events schedule of the RBPAC.
- Continue to evaluate potential corporate and individual sponsorship agreements for the RBPAC.
- Manage the inventory and operation of the Historical Museum.
- Manage rentals at Heritage Court in Dominguez Park.
- Serve as liaison to the Public Art and Historical Commissions and a variety of community based cultural arts organizations.

## Housing

- Administer the City's Section 8 Housing program and provide rental assistance to approximately 648 households each month within federal funding levels.
- Ensure compliance with federal regulations and provide monthly reports to the U.S. Department of Housing and Urban Development (HUD).
- Direct members of the public to the City's contracted fair housing agency for issues involving landlord/tenant housing rights.
- Serve as liaison to the Public Housing Authority.
- Manage consultant contract for the Affordable Housing Program.
- Monitor the owners of the designated Affordable Housing units for occupancy compliance.
- Respond to inquiries and payoff demands pertaining to the Deferred Loan Program.
- 
- Manage the City's Public Art program.



## Key Projects and Assignments

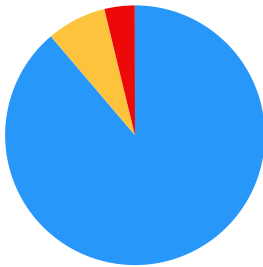
- Continue to distribute promotional materials to Redondo Beach property managers in support of the Section 8 Voucher program. (40 Hours)
- Continue to update the Recreation User Pay and Senior Services programs to align offerings with contemporary participant interests. (250 Hours)
- Manage and increase the social media programs for Twitter, Instagram and Facebook accounts for the Recreation, Transit and Cultural Arts divisions. (200 Hours)
- Coordinate with Transit, Engineering and Public Works for the transit operations facility improvements by June 2025. (220 Hours)
- Manage vehicle bus real-time tracking system to improve BCT transit rider information. (200 Hours)
- Collaborate with Public Works on Transit-related capital improvement projects and complete within specified project duration through June 2025. (480 Hours)
- Coordinate and perform project and financial management of Transit Center operations. (300 Hours)
- Coordinate with Public Works to manage Transit Center facility operations and contract maintenance services. (100 Hours)
- Manage contract for transit center security camera services. (100 Hours)
- Initiate, perform public outreach, and plan implementation of Line 102 and 109 service changes, adjust time schedules, make related changes to real-time information system and signage and promote new schedules. (300 hours)
- Oversee and assist with completion of annual AQMD ridership reports by October 2023. (100 Hours)
- Plan and implement the July 4 Fireworks special event. (100 Hours)
- Coordinate and implement local marketing and promotion activities for BCT and WAVE transportation services, and new Transit Center with beach cities and business groups for public information, brochures and maps by June 2025. (140 Hours)
- Collaborate with Waterfront and Economic Development Department on the planning and implementation of BeachLife Festivals. (20 Hours)
- Manage the negotiation and implementation process for the new concessionaire of the Veterans Park Community Center/Historic Library. (200 Hours)
- Manage the implementation of a new scheduling and reporting system for off-site programming and employees. (200 Hours)
- Manage the implementation of a new sign-in/out and digital form system for the eight afterschool sites, Perry Park Preschool, and all seasonal internal camps. (300 Hours)
- Manage the RFQ process for the ARTesia Project Consultant and work collaboratively with the Public Art Commission to ensure maximum community engagement. (200 Hours)
- Explore the implementation of a software system to help streamline mandated monthly and annual National Transit Database (NTD) reporting. (50 Hours)



## Customer Service and Referrals

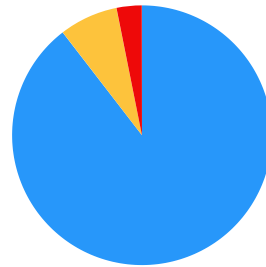
- Respond within a 24-hour period to the RBPAC's more than 1,000 non-client phone queries each year.
- Respond within 2 to 3 business days to all inquiries sent through the Comcate "Customer Service Center" system.
- Provide at least 30 hours of relevant training to Transit staff, including customer service skills, and BCT scheduling and webpage mapping systems.
- Respond within 24 hours to transportation-related customer service inquiries; verify contractors' responses to inquiries, as applicable.
- Process and return BCT and WAVE applications from the public within 20 business days.
- Respond to Passport Services customer service requests received through the automated appointment booking system.
- Solicit and analyze public outreach in written and electronic forms regarding upcoming capital improvement projects for recreation amenities.

Adopted FY 2023-24



- Core Service Activities **35,090 Staff Hours** (88.79%)
- Key Projects and Assignments **2,930 Staff Hours** (7.41%)
- Customer Service and Referrals **1,500 Staff Hours** (3.80%)

Adopted FY 2024-25



- Core Service Activities **42,840 Staff Hours** (89.55%)
- Key Projects and Assignments **3,500 Staff Hours** (7.32%)
- Customer Service and Referrals **1,500 Staff Hours** (3.14%)



*Page Intentionally Left Blank*

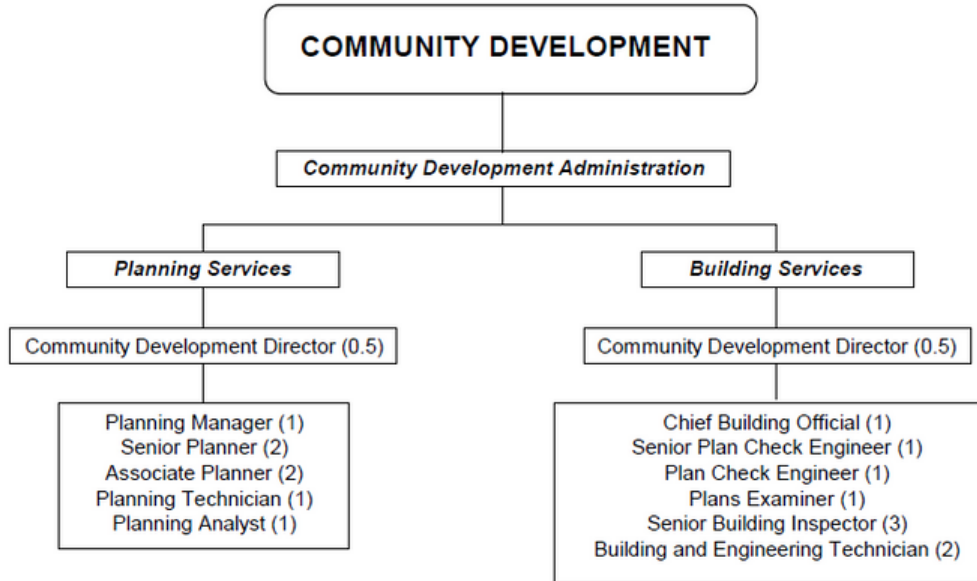
# Community Development



**Marc Wiener**  
Community Development Director

**Mission Statement:** *The Community Development Department is committed to enhancing the quality of life of the City's residents, businesses and visitors, and to promote a safe, well-designed, physically integrated, livable and prosperous community.*

# Organizational Chart



# Summary of Personnel

## COMMUNITY DEVELOPMENT

### Planning Services

|             |                                |
|-------------|--------------------------------|
| 0.50        | Community Development Director |
| 1.00        | Planning Manager               |
| 2.00        | Senior Planner                 |
| 2.00        | Associate Planner              |
| 1.00        | Planning Technician            |
| <u>1.00</u> | Planning Analyst               |
| 7.50        |                                |

### Building Services

|             |                                     |
|-------------|-------------------------------------|
| 0.50        | Community Development Director      |
| 1.00        | Chief Building Official             |
| 1.00        | Senior Plan Check Engineer          |
| 1.00        | Plan Check Engineer                 |
| 1.00        | Plans Examiner                      |
| 3.00        | Senior Building Inspector           |
| <u>2.00</u> | Building and Engineering Technician |
| 9.50        |                                     |

**TOTAL PERSONNEL: 17.00**



## Expenditures by Expense Type

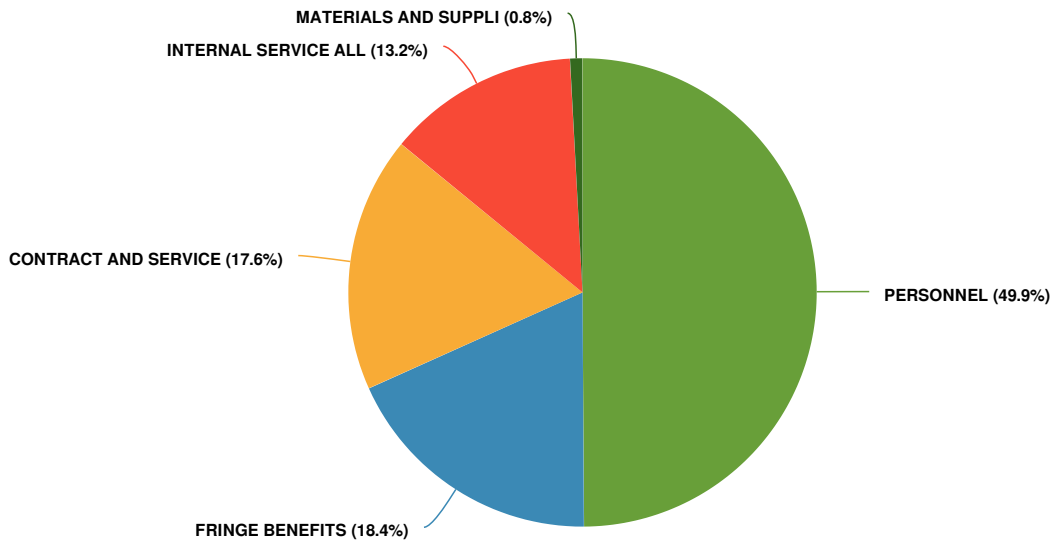
The Community Development's expenditures by expense type for the years 2023, 2024, and 2025 show a mix of increases and decreases in various categories. In terms of PERSONNEL expenditures, there was a 3% increase in 2023 to \$1,567,817, followed by a larger 19% increase in 2024 to \$1,872,463. However, in the upcoming 2025 budget year, there will be a 4% decrease to \$1,806,766.

For FRINGE BENEFITS expenditures, there was a significant 90% decrease in 2023 to \$611,552, followed by a 15% increase in 2024 to \$702,268. In the 2025 budget, there will be a 5% decrease to \$665,688.

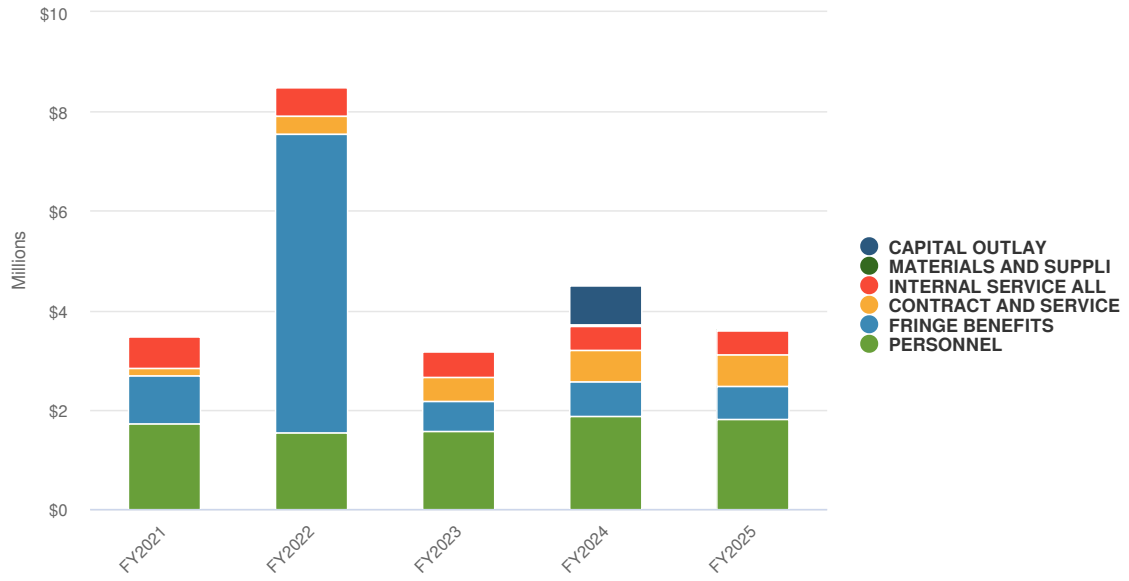
Lastly, CONTRACT AND SERVICE expenditures saw a 34% increase in 2023 to \$480,545, followed by a 31% increase in 2024 to \$628,922. In the upcoming 2025 budget, there will be a 1% increase to \$638,340.

Overall, these changes reflect a mix of increases and decreases in expenditures for the Community Development department, showing a careful and strategic approach to budgeting for the City of Redondo Beach.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## COMMUNITY DEVELOPMENT

| Object Description                      |                  |                  |                  |                  |                  |                  | Change<br>(Increase/Decrease) |            |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|------------|
|   | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | (\$)                          | (%)        |
|   | Actual           | Actual           | Actual           | Original         | Revised          | Adopted          |                               |            |
| 500000 - FULL-TIME SALARIES             | 1,595,512        | 1,361,671        | 1,506,150        | 1,626,964        | 1,626,964        | 1,768,384        | 141,420                       | 9%         |
| 500010 - PART-TIME SALARIES             | 87,911           | 79,286           | 17,317           | -                | -                | -                | -                             | n/a        |
| 500020 - OVERTIME                       | 3,054            | 9,730            | 10,015           | -                | -                | -                | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 22,026           | 77,621           | 34,334           | 34,026           | 34,026           | 38,381           | 4,355                         | 13%        |
| 500090 - OTHER COMPENSATION             | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | -                | -                | 156,000          | 211,473          | -                | (211,473)                     | -100%      |
| 500110 - CAR ALLOWANCE                  | 4,512            | 4,512            | 4,512            | 4,500            | 4,500            | 4,500            | -                             | 0%         |
| 500120 - OTHER PAY                      | 7,181            | 13,492           | 35,828           | 36,297           | 36,297           | 11,775           | (24,522)                      | -68%       |
| 500130 - SICK LEAVE BONUS               | -                | -                | 225              | 225              | 225              | 225              | -                             | 0%         |
| 500140 - STANDBY BONUS                  | 7,821            | 7,821            | 7,821            | 7,800            | 7,800            | 7,800            | -                             | 0%         |
| 500150 - CELL PHONE ALLOWANCE           | 1,925            | 1,506            | 2,189            | 2,160            | 2,160            | 2,820            | 660                           | 31%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501020 - FICA                           | 109,694          | 97,678           | 101,385          | 107,774          | 107,774          | 105,700          | (2,074)                       | -2%        |
| 501030 - LIFE INSURANCE                 | 2,911            | 2,451            | 2,602            | 2,826            | 2,826            | 3,105            | 279                           | 10%        |
| 501040 - VISION INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 237,113          | 213,262          | 248,913          | 286,262          | 286,262          | 261,276          | (24,986)                      | -9%        |
| 501060 - MEDICARE                       | 26,310           | 23,604           | 24,572           | 25,917           | 25,917           | 24,720           | (1,197)                       | -5%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 69               | 59               | 68               | 82               | 82               | 80               | (2)                           | -2%        |
| 501075 - GASB 68 PENSION EXPENSE        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 102,581          | 95,769           | 114,882          | 152,925          | 152,925          | 160,597          | 7,672                         | 5%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 370,652          | -                | -                | -                | -                | -                | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                | 5,467,964        | -                | -                | -                | -                | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 50,024           | 31,440           | 16,471           | 16,480           | 16,480           | 17,050           | 570                           | 3%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 64,177           | 53,690           | 47,388           | 50,891           | 50,891           | 57,965           | 7,074                         | 14%        |
| 501110 - UNEMPLOYMENT                   | 4,986            | 4,106            | 4,694            | 8,129            | 8,129            | 8,075            | (54)                          | -1%        |
| <b>TOTAL PERSONNEL</b>                  | <b>2,698,461</b> | <b>7,545,663</b> | <b>2,179,369</b> | <b>2,519,258</b> | <b>2,574,731</b> | <b>2,472,453</b> | <b>(102,278)</b>              | <b>-4%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | 1,017            | -                | -                | -                | -                | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 1,440            | 2,533            | 8,370            | 8,370            | 8,370            | 8,370            | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 2,529            | 815              | 1,000            | 1,000            | 500              | 500              | -                             | 0%         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 2,811            | 2,556            | 7,094            | 7,094            | 7,094            | 7,094            | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                | 70               | 900              | 900              | 900              | -                             | 0%         |
| 510200 - POSTAGE                        | 2,488            | 3,397            | 6,996            | 6,454            | 6,454            | 6,454            | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 1,031            | 834              | 3,645            | 3,879            | 3,879            | 3,879            | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 3,287            | 2,497            | 3,448            | 3,464            | 3,964            | 3,464            | (500)                         | -13%       |
| 510230 - LIBRARY MATERIALS              | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510240 - MODEMS                         | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510310 - CELL PHONES                    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510620 - UTILITIES - GAS                | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510640 - UTILITIES - WATER              | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 520000 - MAINTENANCE AGREEMENTS         | -                | -                | -                | -                | -                | -                | -                             | n/a        |



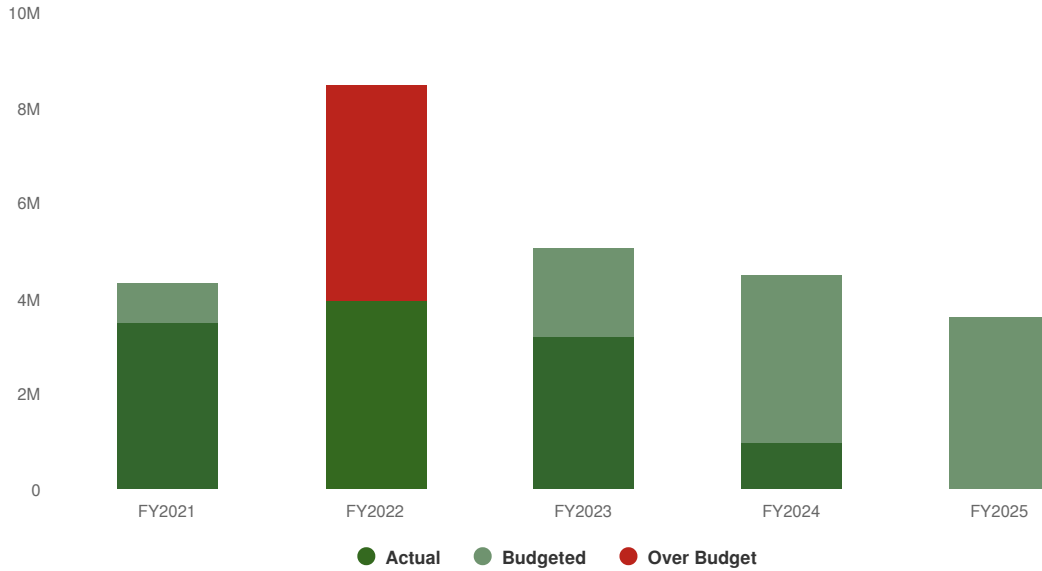
|  |                  |                  |                  |                  |                  |                  |                  |              |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| 520010 - MAINTENANCE/REPAIR                    | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 520030 - ADVERTISING/PROMOTIONS                | 4,517            | 7,537            | 4,856            | 9,665            | 13,557           | 9,665            | (3,892)          | -29%         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 151,752          | 351,288          | 475,688          | 455,937          | 615,365          | 628,675          | 13,310           | 2%           |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530130 - DEBT ISSUANCE COST                    | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540000 - DEPRECIATION                          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>169,856</b>   | <b>372,475</b>   | <b>511,168</b>   | <b>496,763</b>   | <b>660,083</b>   | <b>669,001</b>   | <b>8,918</b>     | <b>1%</b>    |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 186,739          | -                | -                | -                | n/a          |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540020 - INTEREST EXPENSE                      | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 138,189          | -                | -                | -                | n/a          |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>324,928</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>n/a</b>   |
| 550000 - VEHICLE MAINTENANCE                   | 29,067           | 54,497           | 50,824           | 50,824           | 43,714           | 43,714           | -                | 0%           |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 6,067            | 16,482           | 33,425           | 33,425           | 18,753           | 18,753           | -                | 0%           |
| 550020 - INFORMATION TECH EQUIP MAINT          | 166,776          | 187,655          | 156,672          | 156,672          | 179,119          | 179,119          | -                | 0%           |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 18,624           | -                | -                | 7,374            | 7,374            | -                | 0%           |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 550050 - WORKERS COMPENSATION INSURANCE        | 15,116           | 14,111           | 15,778           | 15,778           | 13,716           | 13,716           | -                | 0%           |
| 550060 - LIABILITY INSURANCE                   | 58,610           | 27,595           | 55,179           | 55,179           | 13,086           | 13,086           | -                | 0%           |
| 550080 - BUILDING OCCUPANCY                    | 37,775           | 17,888           | 19,006           | 19,006           | 18,186           | 18,186           | -                | 0%           |
| 550090 - MAJOR FACILITIES REPAIR               | 665              | 665              | 310              | 310              | 310              | 310              | -                | 0%           |
| 550110 - CITY FACILITY SEWER FEE               | 606              | 542              | 607              | 607              | 546              | 546              | -                | 0%           |
| 550120 - OVERHEAD                              | 308,783          | 248,208          | 179,298          | 179,298          | 184,227          | 184,227          | -                | 0%           |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>623,465</b>   | <b>586,268</b>   | <b>511,099</b>   | <b>511,099</b>   | <b>479,031</b>   | <b>479,031</b>   | <b>-</b>         | <b>0%</b>    |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | 790,000          | 790,000          | -                | (790,000)        | -100%        |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560050 - CAPITAL OUTLAY - LEASES               | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>790,000</b>   | <b>790,000</b>   | <b>-</b>         | <b>(790,000)</b> | <b>-100%</b> |
| <b>TOTAL</b>                                   | <b>3,491,782</b> | <b>8,504,406</b> | <b>3,201,636</b> | <b>4,642,048</b> | <b>4,503,845</b> | <b>3,620,485</b> | <b>(883,360)</b> | <b>-20%</b>  |



# Expenditures Summary

**\$3,620,485** **-\$883,360**  
(-19.61% vs. prior year)

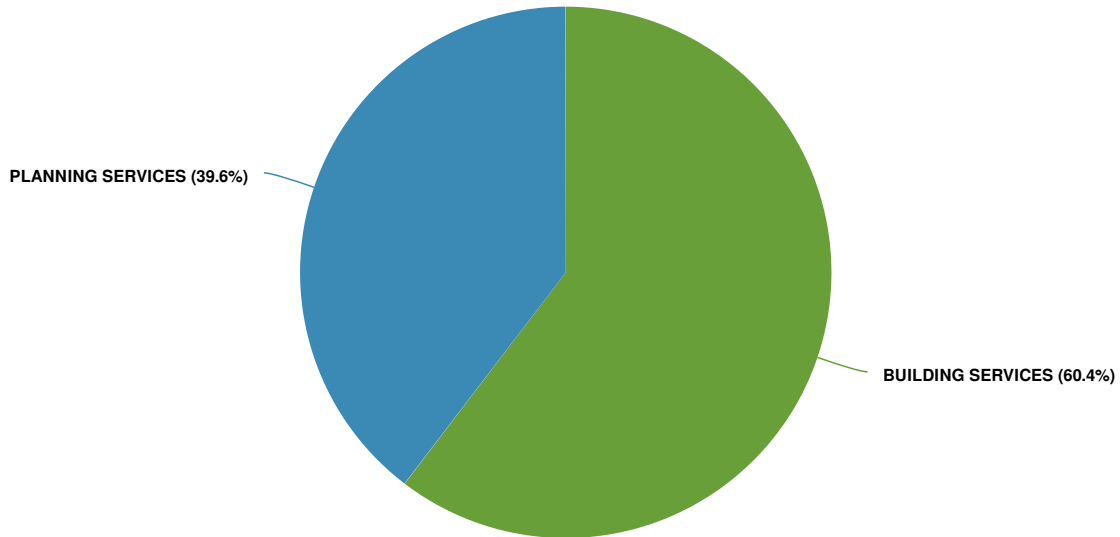
Community Development FY 2024-25 Adopted and Historical Budget vs. Actual



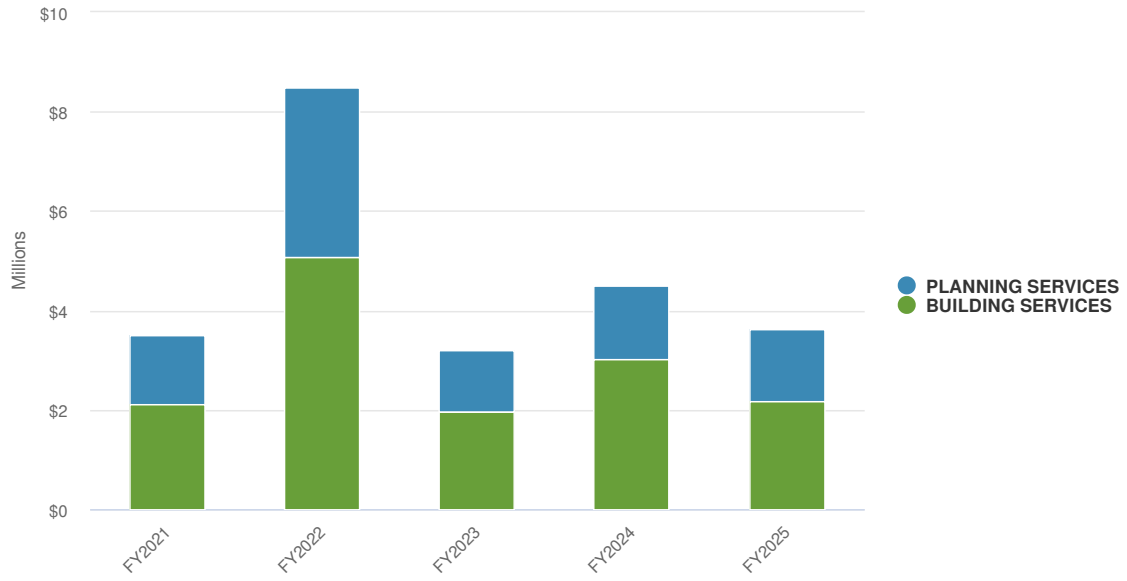
## Expenditures by Division

The Community Development's expenditures by division for the years 2023, 2024, and 2025 show significant changes in BUILDING SERVICES and PLANNING SERVICES. In 2023, BUILDING SERVICES expenditures decreased by 61% to \$1,953,363. However, in 2024, there was a 55% increase to \$3,032,036. For the upcoming 2025 budget, there will be a 28% decrease to \$2,185,917. Similarly, PLANNING SERVICES expenditures decreased by 64% to \$1,248,273 in 2023, increased by 18% to \$1,471,808 in 2024, and will decrease by 3% to \$1,434,568 in the 2025 budget. These changes reflect a shift in priorities and allocation of funds for the City of Redondo Beach. The Community Development department continues to make strategic decisions to support the growth and development of the City, while also being mindful of budget constraints.

### FY 2024-25 Adopted Expenditures by Division



### FY 2024-25 Adopted and Historical Expenditures by Division



# Operating Expenses

## COMMUNITY DEVELOPMENT PLANNING SERVICES

Purpose: The Planning Services Division administers the City's long-range and current planning programs, as guided by the City's adopted General Plan and Zoning Ordinance to provide for the types and mix of land uses necessary to serve the needs of existing and future residents, to ensure that projects are developed to achieve a high level of quality, to improve the livability of neighborhoods, and to enhance the economic health of the community. Specific programs of the division include: development review to permit property owners to make improvements to property in conformance with the General Plan and Zoning Ordinance; updating the General Plan and Zoning Ordinance to meet the changing land use and development needs of the community; and administration of the City's Historic Preservation Program to assist property owners who submit applications to designate their own properties as historic landmarks and/or historic districts, and to safeguard the City's heritage, identity, and visual character.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |             |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|-------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)         |
| 500000 - FULL-TIME SALARIES             | 603,446            | 615,948            | 614,221            | 704,945              | 704,945             | 751,193             | 46,248                        | 7%          |
| 500010 - PART-TIME SALARIES             | 48,576             | 48,667             | 162                | -                    | -                   | -                   | -                             | n/a         |
| 500020 - OVERTIME                       | 96                 | 521                | 418                | -                    | -                   | -                   | -                             | n/a         |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 6,261              | 10,441             | 23,758             | 13,112               | 13,112              | 5,902               | (7,210)                       | -55%        |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | 156,000              | 166,493             | -                   | (166,493)                     | -100%       |
| 500110 - CAR ALLOWANCE                  | 2,256              | 2,256              | 2,256              | 2,250                | 2,250               | 2,250               | -                             | 0%          |
| 500120 - OTHER PAY                      | -                  | 2,755              | 14,633             | 14,771               | 14,771              | 5,423               | (9,348)                       | -63%        |
| 500130 - SICK LEAVE BONUS               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 500150 - CELL PHONE ALLOWANCE           | 331                | 331                | 331                | 330                  | 330                 | 1,320               | 990                           | 300%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501020 - FICA                           | 41,709             | 42,956             | 40,940             | 46,083               | 46,083              | 45,051              | (1,032)                       | -2%         |
| 501030 - LIFE INSURANCE                 | 1,215              | 1,219              | 1,157              | 1,360                | 1,360               | 1,506               | 146                           | 11%         |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501050 - MEDICAL INSURANCE              | 86,079             | 90,884             | 90,601             | 118,740              | 118,740             | 104,520             | (14,220)                      | -12%        |
| 501060 - MEDICARE                       | 10,084             | 10,426             | 10,005             | 11,133               | 11,133              | 10,536              | (597)                         | -5%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 24                 | 25                 | 26                 | 35                   | 35                  | 33                  | (3)                           | -7%         |
| 501075 - GASB 68 PENSION EXPENSE        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501076 - GASB 75 OPEB EXPENSE           | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501080 - PENSION (EMPLOYER SHARE)       | 46,297             | 46,935             | 49,558             | 72,128               | 72,128              | 74,419              | 2,291                         | 3%          |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 142,311            | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501086 - PENSION (POB)                  | -                  | 2,116,631          | -                  | -                    | -                   | -                   | -                             | n/a         |
| 501090 - PENSION (EMPLOYEE SHARE)       | 11,923             | 12,152             | 840                | 417                  | 417                 | 497                 | 80                            | 19%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 24,012             | 24,205             | 20,696             | 23,852               | 23,852              | 24,705              | 853                           | 4%          |
| 501110 - UNEMPLOYMENT                   | 1,717              | 1,720              | 1,752              | 3,341                | 3,341               | 3,288               | (54)                          | -2%         |
| <b>TOTAL PERSONNEL</b>                  | <b>1,026,337</b>   | <b>3,028,073</b>   | <b>871,353</b>     | <b>1,168,497</b>     | <b>1,178,990</b>    | <b>1,030,642</b>    | <b>(148,349)</b>              | <b>-13%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510010 - OFFICE SUPPLIES                | 827                | 2,107              | 4,000              | 4,000                | 4,000               | 4,000               | -                             | 0%          |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 2,811              | 567                | 4,375              | 4,375                | 4,375               | 4,375               | -                             | 0%          |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | 35                 | 400                  | 400                 | 400                 | -                             | 0%          |
| 510200 - POSTAGE                        | 2,488              | 3,390              | 6,996              | 6,074                | 6,074               | 6,074               | -                             | 0%          |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 659                | 774                | 850                | 850                  | 850                 | 850                 | -                             | 0%          |
| 510220 - MEMBERSHIPS/DUES               | 2,102              | 2,317              | 2,300              | 2,300                | 2,300               | 2,300               | -                             | 0%          |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a         |



|  |                |                |                |                |                |                |                |            |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| 510310 - CELL PHONES                           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510400 - MOBILITY ACCESS                       | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | 4,517          | 7,537          | 4,856          | 9,665          | 13,557         | 9,665          | (3,892)        | -29%       |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 147,860        | 212,762        | 208,179        | 109,284        | 109,284        | 224,284        | 115,000        | 105%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540000 - DEPRECIATION                          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -              | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>161,264</b> | <b>229,455</b> | <b>231,592</b> | <b>136,948</b> | <b>140,840</b> | <b>251,948</b> | <b>111,108</b> | <b>79%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 72,618         | -              | -              | -              | n/a        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 53,738         | -              | -              | -              | n/a        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>126,356</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>n/a</b> |
| 550000 - VEHICLE MAINTENANCE                   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 61,052         | 68,731         | 57,547         | 57,547         | 60,308         | 60,308         | -              | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 6,768          | -              | -              | 7,374          | 7,374          | -              | 0%         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 6,168          | 6,803          | 7,277          | 7,277          | 5,531          | 5,531          | -              | 0%         |
| 550060 - LIABILITY INSURANCE                   | 22,622         | 9,965          | 11,915         | 11,915         | 4,128          | 4,128          | -              | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 14,537         | 6,460          | 6,863          | 6,863          | 7,388          | 7,388          | -              | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 255            | 255            | 112            | 112            | 112            | 112            | -              | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 433            | 387            | 434            | 434            | 373            | 373            | -              | 0%         |
| 550120 - OVERHEAD                              | 97,746         | 81,078         | 61,180         | 61,180         | 66,763         | 66,763         | -              | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -              | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>202,813</b> | <b>180,446</b> | <b>145,328</b> | <b>145,328</b> | <b>151,978</b> | <b>151,978</b> | <b>-</b>       | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -              | n/a        |



|                                       |                  |                  |                  |                  |                  |                  |                 |            |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------|------------|
| 560020 - FURNITURE/EQUIPMENT          | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT      | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -               | -          | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>1,390,414</b> | <b>3,437,974</b> | <b>1,248,273</b> | <b>1,577,129</b> | <b>1,471,808</b> | <b>1,434,568</b> | <b>(37,241)</b> | <b>-3%</b> |            |



# Operating Expenses

## COMMUNITY DEVELOPMENT BUILDING SERVICES

Purpose: The Building Services Division of the Community Development Department is charged with the plan checking, permitting, and inspection of all private construction within the City. The Building Services Division is also in charge of code enforcement of the City's Municipal Code. These tasks are accomplished using both active and interactive methods, with the goal of constantly improving the safety and livability of our neighborhoods. The tide of construction activity in the City rises and falls in an ongoing cycle. The Building Services Division staff is committed to the mission of providing efficient, cost-conscious service to all areas of operation. The Building Services Division is dedicated to supporting the City's mission, core values, and strategic plan goals.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |           |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|-----------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 992,066            | 745,723            | 891,930            | 922,019              | 922,019             | 1,017,191           | 95,172                        | 10%       |
| 500010 - PART-TIME SALARIES             | 39,335             | 30,619             | 17,154             | -                    | -                   | -                   | -                             | n/a       |
| 500020 - OVERTIME                       | 2,958              | 9,209              | 9,597              | -                    | -                   | -                   | -                             | n/a       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 15,765             | 67,180             | 10,576             | 20,914               | 20,914              | 32,480              | 11,566                        | 55%       |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | -                    | 44,980              | -                   | (44,980)                      | -100%     |
| 500110 - CAR ALLOWANCE                  | 2,256              | 2,256              | 2,256              | 2,250                | 2,250               | 2,250               | -                             | 0%        |
| 500120 - OTHER PAY                      | 7,181              | 10,737             | 21,196             | 21,526               | 21,526              | 6,352               | (15,174)                      | -70%      |
| 500130 - SICK LEAVE BONUS               | -                  | -                  | 225                | 225                  | 225                 | 225                 | -                             | 0%        |
| 500140 - STANDBY BONUS                  | 7,821              | 7,821              | 7,821              | 7,800                | 7,800               | 7,800               | -                             | 0%        |
| 500150 - CELL PHONE ALLOWANCE           | 1,594              | 1,175              | 1,858              | 1,830                | 1,830               | 1,500               | (330)                         | -18%      |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501020 - FICA                           | 67,984             | 54,723             | 60,445             | 61,691               | 61,691              | 60,649              | (1,042)                       | -2%       |
| 501030 - LIFE INSURANCE                 | 1,696              | 1,232              | 1,445              | 1,466                | 1,466               | 1,599               | 133                           | 9%        |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 151,033            | 122,378            | 158,312            | 167,522              | 167,522             | 156,756             | (10,766)                      | -6%       |
| 501060 - MEDICARE                       | 16,227             | 13,178             | 14,567             | 14,784               | 14,784              | 14,184              | (600)                         | -4%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 45                 | 34                 | 43                 | 47                   | 47                  | 48                  | 1                             | 1%        |
| 501075 - GASB 68 PENSION EXPENSE        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 56,284             | 48,834             | 65,324             | 80,797               | 80,797              | 86,178              | 5,381                         | 7%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 228,341            | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                  | 3,351,333          | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 38,101             | 19,288             | 15,631             | 16,063               | 16,063              | 16,553              | 490                           | 3%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 40,165             | 29,485             | 26,692             | 27,039               | 27,039              | 33,259              | 6,220                         | 23%       |
| 501110 - UNEMPLOYMENT                   | 3,270              | 2,385              | 2,942              | 4,788                | 4,788               | 4,788               | (1)                           | 0%        |
| <b>TOTAL PERSONNEL</b>                  | <b>1,672,123</b>   | <b>4,517,590</b>   | <b>1,308,015</b>   | <b>1,350,761</b>     | <b>1,395,741</b>    | <b>1,441,812</b>    | <b>46,071</b>                 | <b>3%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                  | 1,017              | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510010 - OFFICE SUPPLIES                | 613                | 425                | 4,370              | 4,370                | 4,370               | 4,370               | -                             | 0%        |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 2,529              | 815                | 1,000              | 1,000                | 500                 | 500                 | -                             | 0%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -                  | 1,990              | 2,719              | 2,719                | 2,719               | 2,719               | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | 35                 | 500                  | 500                 | 500                 | -                             | 0%        |
| 510200 - POSTAGE                        | -                  | 7                  | -                  | 380                  | 380                 | 380                 | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 372                | 60                 | 2,795              | 3,029                | 3,029               | 3,029               | -                             | 0%        |
| 510220 - MEMBERSHIPS/DUES               | 1,185              | 180                | 1,148              | 1,164                | 1,664               | 1,164               | (500)                         | -30%      |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510310 - CELL PHONES                    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |



|  |                |                |                |                |                |                |                  |             |
|--|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------|
| 510400 - MOBILITY ACCESS                       | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 3,893          | 138,526        | 267,509        | 346,653        | 506,081        | 404,391        | (101,690)        | -20%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540000 - DEPRECIATION                          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -                | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>8,592</b>   | <b>143,020</b> | <b>279,577</b> | <b>359,815</b> | <b>519,243</b> | <b>417,053</b> | <b>(102,190)</b> | <b>-20%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 114,121        | -              | -              | -                | n/a         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540020 - INTEREST EXPENSE                      | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 84,451         | -              | -              | -                | n/a         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -                | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>198,572</b> | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>n/a</b>  |
| 550000 - VEHICLE MAINTENANCE                   | 29,067         | 54,497         | 50,824         | 50,824         | 43,714         | 43,714         | -                | 0%          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 6,067          | 16,482         | 33,425         | 33,425         | 18,753         | 18,753         | -                | 0%          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 105,724        | 118,924        | 99,125         | 99,125         | 118,811        | 118,811        | -                | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 11,856         | -              | -              | -              | -              | -                | n/a         |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 8,948          | 7,308          | 8,501          | 8,501          | 8,185          | 8,185          | -                | 0%          |
| 550060 - LIABILITY INSURANCE                   | 35,988         | 17,630         | 43,264         | 43,264         | 8,958          | 8,958          | -                | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 23,238         | 11,429         | 12,143         | 12,143         | 10,798         | 10,798         | -                | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 410            | 410            | 198            | 198            | 198            | 198            | -                | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 173            | 155            | 173            | 173            | 173            | 173            | -                | 0%          |
| 550120 - OVERHEAD                              | 211,037        | 167,130        | 118,118        | 118,118        | 117,463        | 117,463        | -                | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -                | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>420,652</b> | <b>405,822</b> | <b>365,771</b> | <b>365,771</b> | <b>327,053</b> | <b>327,053</b> | <b>-</b>         | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -                | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | 790,000        | 790,000        | -              | (790,000)        | -100%       |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -              | -              | -              | -                | n/a         |



|                                       |                  |                  |                  |                  |                  |                  |                  |   |              |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|--------------|
| 560030 - TECHNOLOGICAL EQUIPMENT      | -                | -                | -                | -                | -                | -                | -                | - | n/a          |
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -                | - | n/a          |
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -                | -                | -                | -                | -                | -                | - | n/a          |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -                | - | n/a          |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | <b>790,000</b>   | <b>790,000</b>   | -                | <b>(790,000)</b> |   | <b>-100%</b> |
| <b>TOTAL</b>                          | <b>2,101,367</b> | <b>5,066,432</b> | <b>1,953,363</b> | <b>3,064,919</b> | <b>3,032,036</b> | <b>2,185,917</b> | <b>(846,119)</b> |   | <b>-28%</b>  |



## Core Service Activities

### *Planning Services*

- Issue 22 administrative decisions on 2-3 unit residential applications, with 100% completed within 45-60 days.
- Render an administrative decision for 5 modifications within 21 days of submittal of an application.
- Complete the processing of 12 applications requiring approval of the Planning Commission, Harbor Commission, and City Council.
- Process 6 applications requiring Historic Preservation Commission consideration.
- Complete 5 zoning amendments.
- Conduct 20 final inspections for development projects within 48 hours of the request for inspection.
- Perform 520 reviews of development plans submitted for plan check, 416 (80%) completed within 4 weeks and 125 (20%) completed within 6 weeks.
- Issue 20 temporary use permits.
- Complete 30 zoning letters.
- Process 10 entertainment permits, including new and renewals.
- Monitor and process 10 massage business registrations.
- Process 35 Tobacco Retail Permits
- Provide staff access to continuing education seminars and certifications.

### *Building Services*

- Complete an average of 136 permit requests per week for a total of 7,109 permits yearly.
- Perform 9096 annual Building Services division inspections within 24 hours of the request for inspection.
- Complete 1410 Building Services division plan checks. (1410 does not include resubmittals)
- Prepare 577 Residential Building reports within 3 business days of the request for the report.
- Provide staff access to continuing education to maintain required certifications and obtain additional certifications.
- Submit monthly and quarterly reports of building permit activity to State and Federal agencies.
- Served 6,190 customers at the Building & Safety counter.



## Key Projects and Assignments

### *Planning Services*

- Continue coordination of an update to the City's General Plan including facilitation of public workshops and public hearings before the Planning Commission and City Council, processing an EIR, with formalization of recommendations and amendments.
- Prepare and adopt zoning amendments to implement the Housing Element Programs and amendments as required for consistency with the General Plan update.
- Adopt a new Inclusionary Housing Ordinance.
- Monitor and research State housing bills that may impact the City.
- Process the entitlements for the Beach Cities Health District Healthy Living Campus project.
- Review and process amendments to the entitlements for the South Bay Social District as required for additional residential development consistent with the Housing Element.
- Review the plan check for the South Bay Social District residential and mixed-use phases.
- Continue to facilitate the Riviera Village Outdoor Dining and parklets program with the California Coastal Commission.
- Assist with the Business Concierge Program to expedite business development in the City.
- Coordinate the addition of Planning applications to the new CityTech Permits Pro Software.
- Coordinate document scanning efforts to convert planning entitlement files into Laserfiche.

### *Building Services*

- The Foundry Project, 36 units residential condominium development is expected to be complete by July 2024, inspections continue for the last phase.
- Plans are approved for Phase 1A Mall Renovation, pending permit issuance. Plans are approved for Phase 1B South Bay Social District 300-unit mixed-used facility. Continued inspections for the Legado Mixed-Use and Hotel Renovation Project comprising of 115 residential units, 20,000-square feet of commercial space, and renovation of the existing hotel building.
- Implementation of the CityTech Permits Software allowing Citizen's Self-Serve through an interactive portal providing real-time status and transparency is expected to go live July 2024.
- Provide concierge service of Plan Check support for South Bay Social District Mixed-Use Development remains ongoing.
- Provide concierge service of plan check support for Grub Haus multi-kitchen development remains ongoing



# Customer Service and Referrals

## Planning Services

- Respond to approximately 4,500 public counter information inquiries and 6,000 phone calls about zoning, projects and planning applications.
- Conduct approximately 250 preliminary reviews of proposed projects for zoning compliance prior to completion of full plan check drawings
- Monitor and track resident requests, complaints, and feedback (averaging approximately 300+ per year) through internal files and via the online Comcate "Customer Service Center" software system.
- Compile data for 250 public records requests.
- Schedule and conduct annual departmental review and discussion of telephone and counter protocol and procedures, as well as customer service standards and expectations.
- Implement new permitting software.

## Building Services

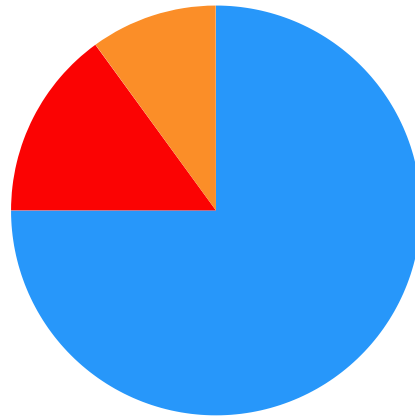
- Research permit history and respond to 864 Public Records Request.
- Monitor and track resident requests, complaints, and feedback (averaging approximately 300+ per year) through internal files and via the online Comcate "Customer Service Center" software system.
- Schedule and conduct an annual departmental review and discussion of telephone and counter protocol and procedures, as well as customer service standards and expectations.
- At the final phase of implementing a new permitting software.

Adopted 2023-24



● Core Service Activities **21,840**  
● Key Projects and Assignments **4,368**  
● Customer Service and Referrals **2,912**

Adopted 2024-25



● Core Service Activities **24,960**  
● Key Projects and Assignments **4,992**  
● Customer Service and Referrals **3,328**



*Page Intentionally Left Blank*

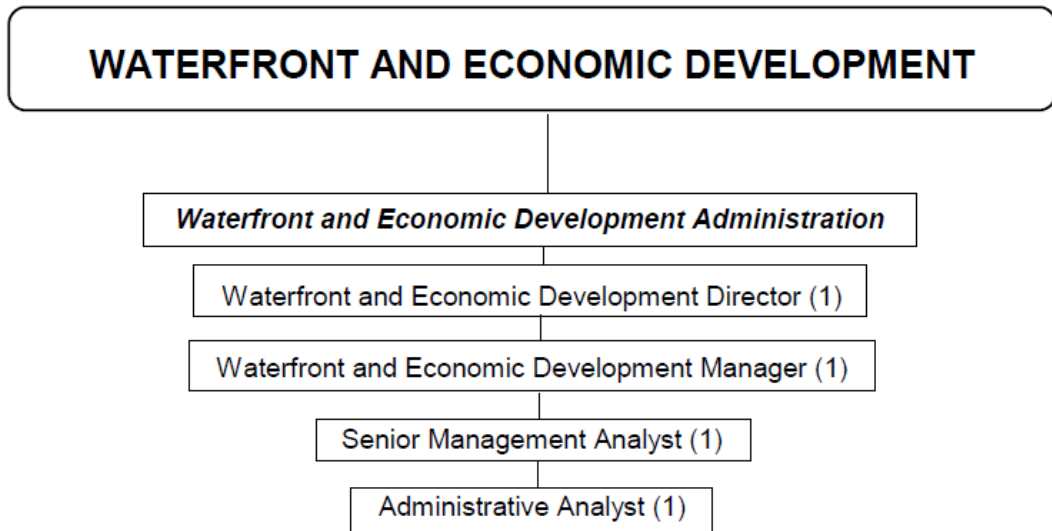
# Waterfront & Economic Development



**Greg Kapovich**  
Waterfront & Economic Development Director

**Mission Statement:** *To improve the quality of life for residents, businesses and visitors of Redondo Beach by facilitating business development opportunities, efficiently managing the City's Waterfront, and working with the business community to consistently improve the core commercial areas within the City.*

# Organizational Chart



# Summary of Personnel

## WATERFRONT AND ECONOMIC DEVELOPMENT

|             |  |
|-------------|--|
| 1.00        | Waterfront and Economic Development Director |
| 1.00        | Waterfront and Economic Development Manager  |
| 1.00        | Senior Management Analyst                    |
| <u>1.00</u> | Administrative Analyst                       |
| 4.00        |  |

**TOTAL PERSONNEL: 4.00**



## Expenditures by Expense Type

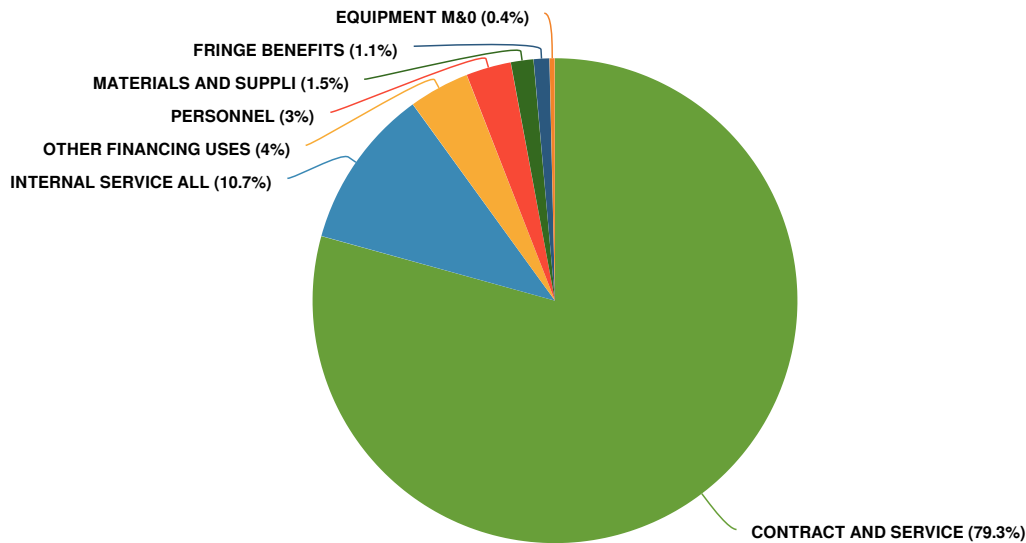
The Waterfront & Economic Development's expenditures by expense type have shown significant changes over the past few years. In 2023, CONTRACT AND SERVICE expenditures increased by 87% to \$13,739,891. This trend continued in 2024 with a 16% increase to \$15,880,082. However, the upcoming 2025 budget will see no change in this category, remaining at \$15,831,414.

Similarly, INTERNAL SERVICE ALL expenditures also saw a significant increase in 2023, rising by 81% to \$2,143,438. This amount remained unchanged in 2024 at \$2,143,583 and will continue to remain the same in the 2025 budget.

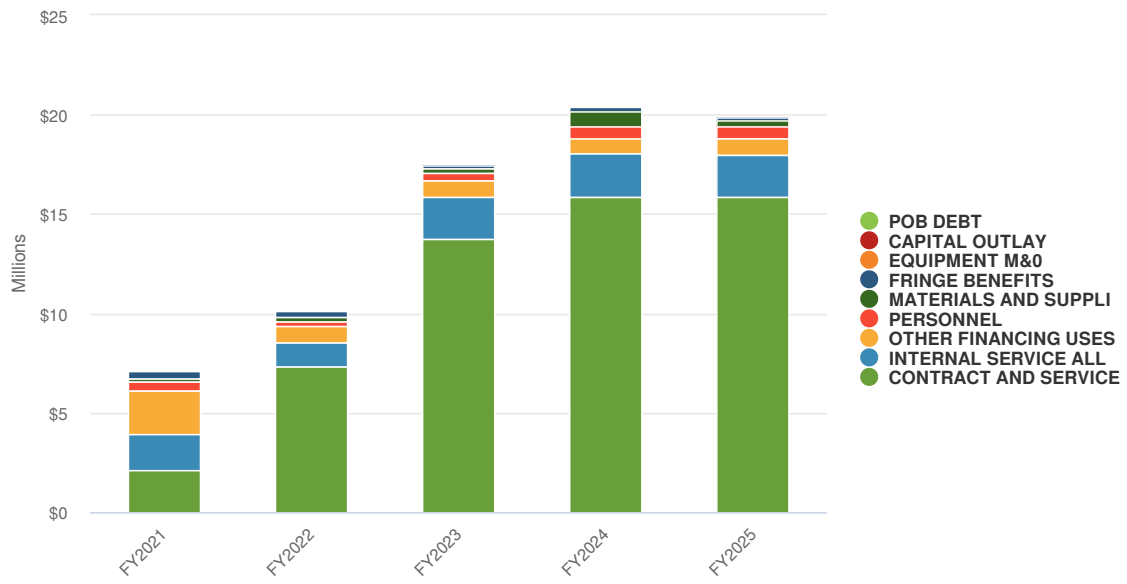
On the other hand, OTHER FINANCING USES expenditures remained constant at \$815,788 in 2023 and 2024. However, there will be a slight decrease of 1% in the upcoming 2025 budget, bringing the total to \$805,876.

These changes reflect a positive trend in the City of Redondo Beach's Waterfront & Economic Development department, with an overall increase in expenditures in the past few years. These investments in various functions will contribute to the City's growth and development, making it a more attractive and prosperous place for residents and visitors alike.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## WATERFRONT AND ECONOMIC DEVELOPMENT

| Object Description                      | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |            |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------|------------|
|   | Actual         | Actual         | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 387,727        | 240,092        | 377,285        | 378,035        | 378,035        | 559,983        | 181,948                       | 48%        |
| 500010 - PART-TIME SALARIES             | -              | 763            | 18             | -              | -              | -              | -                             | n/a        |
| 500020 - OVERTIME                       | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 9,551          | 21,761         | 3,842          | 9,573          | 9,573          | 9,573          | -                             | 0%         |
| 500090 - OTHER COMPENSATION             | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -              | -              | 137,000        | 149,715        | 30,000         | (119,715)                     | -80%       |
| 500110 - CAR ALLOWANCE                  | 4,512          | 3,474          | 4,512          | 4,500          | 4,500          | 173            | (4,327)                       | -96%       |
| 500120 - OTHER PAY                      | 51,173         | 46,402         | 41,285         | 41,613         | 41,613         | 41,613         | -                             | 0%         |
| 500130 - SICK LEAVE BONUS               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 662            | 509            | 662            | 660            | 660            | 1,320          | 660                           | 100%       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501020 - FICA                           | 19,741         | 19,434         | 24,595         | 24,512         | 24,512         | 30,846         | 6,334                         | 26%        |
| 501030 - LIFE INSURANCE                 | 587            | 540            | 603            | 673            | 673            | 928            | 255                           | 38%        |
| 501040 - VISION INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 30,787         | 31,346         | 42,184         | 54,000         | 54,000         | 49,800         | (4,200)                       | -8%        |
| 501060 - MEDICARE                       | 5,821          | 5,767          | 5,830          | 6,416          | 6,416          | 7,214          | 798                           | 12%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 11             | 11             | 12             | 15             | 15             | 20             | 5                             | 33%        |
| 501075 - GASB 68 PENSION EXPENSE        | 90,732         | -              | -              | -              | -              | -              | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | 8,184          | -              | -              | -              | -              | -              | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 21,607         | 16,483         | 20,779         | 30,948         | 30,948         | 51,294         | 20,346                        | 66%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 79,761         | -              | -              | -              | -              | -              | -                             | n/a        |
| 501086 - PENSION (POB)                  | -              | 169,807        | -              | -              | -              | -              | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 4,102          | 7,639          | 7,750          | 7,925          | 7,925          | 7,925          | -                             | 0%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 13,086         | 12,054         | 11,631         | 12,782         | 12,782         | 16,916         | 4,134                         | 32%        |
| 501110 - UNEMPLOYMENT                   | 792            | 746            | 828            | 1,500          | 1,500          | 2,000          | 500                           | 33%        |
| <b>TOTAL PERSONNEL</b>                  | <b>728,836</b> | <b>576,827</b> | <b>541,815</b> | <b>710,152</b> | <b>722,867</b> | <b>809,605</b> | <b>86,737</b>                 | <b>12%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 2,553          | 2,807          | 1,537          | 3,950          | 3,950          | 4,450          | 500                           | 13%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 125,471        | 150,888        | 125,341        | 164,100        | 685,508        | 164,100        | (521,408)                     | -76%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 1,040          | 670            | 2,795          | 24,531         | 24,531         | 24,531         | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -              | 1,665          | 800            | 800            | 800            | -                             | 0%         |
| 510200 - POSTAGE                        | 370            | 758            | 310            | 1,350          | 1,350          | 1,350          | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 130            | 167            | 1,074          | 1,180          | 1,180          | 1,180          | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 71,723         | 36,008         | 55,203         | 72,170         | 72,170         | 75,117         | 2,947                         | 4%         |
| 510230 - LIBRARY MATERIALS              | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510240 - MODEMS                         | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510310 - CELL PHONES                    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510610 - UTILITIES - ELECTRIC           | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510620 - UTILITIES - GAS                | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL     | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510640 - UTILITIES - WATER              | 6,922          | 14,803         | 10,925         | 30,000         | 30,000         | 30,000         | -                             | 0%         |
| 520000 - MAINTENANCE AGREEMENTS         | 49,995         | 51,975         | 51,975         | 52,000         | 52,000         | 53,000         | 1,000                         | 2%         |



|  |                  |                  |                   |                   |                   |                   |                  |             |
|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | 5,036            | 15,021           | 19,759            | 25,000            | 74,608            | 19,000            | (55,608)         | -75%        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                 | 10,000            | 10,000            | 10,000            | -                | 0%          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 291,719          | 391,176          | 279,150           | 621,701           | 856,805           | 818,654           | (38,151)         | -4%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530070 - ATTORNEY FEES                         | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                 | -                 | 9,600             | -                 | (9,600)          | -100%       |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -                | 1,103,923        | (7,716)           | -                 | -                 | -                 | -                | n/a         |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 540000 - DEPRECIATION                          | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 540030 - ADMIN EXPENSE                         | 86,838           | 89,212           | 105,572           | 85,328            | 85,328            | 97,252            | 11,924           | 14%         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>641,795</b>   | <b>1,857,408</b> | <b>647,590</b>    | <b>1,092,110</b>  | <b>1,907,831</b>  | <b>1,299,434</b>  | <b>(608,397)</b> | <b>-32%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | 555,000          | 570,000          | 7,148,148         | 8,115,000         | 8,115,000         | 8,240,000         | 125,000          | 2%          |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                 | 39,091            | 34,532            | -                 | (34,532)         | -100%       |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 540020 - INTEREST EXPENSE                      | 1,098,983        | 4,960,185        | 5,922,565         | 6,638,052         | 6,638,052         | 6,515,082         | (122,970)        | -2%         |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                 | 28,928            | 25,554            | -                 | (25,554)         | -100%       |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 540050 - PASS THRU PAYMENT                     | 106,836          | 234,297          | 292,173           | 165,297           | 165,297           | 150,426           | (14,871)         | -9%         |
| <b>TOTAL POB DEBT</b>                          | <b>1,760,819</b> | <b>5,764,482</b> | <b>13,362,886</b> | <b>14,986,368</b> | <b>14,978,435</b> | <b>14,905,508</b> | <b>(72,927)</b>  | <b>0%</b>   |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 33,902           | 45,821           | 38,364            | 38,364            | 40,205            | 40,205            | -                | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 5,993            | 1,482             | 1,482             | 13,648            | 13,648            | -                | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 3,648            | 3,956            | 2,638             | 2,638             | 3,170             | 3,170             | -                | 0%          |
| 550060 - LIABILITY INSURANCE                   | 1,473,238        | 839,638          | 1,865,149         | 1,865,149         | 1,876,244         | 1,876,244         | (0)              | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 13,396           | 11,994           | 12,744            | 12,744            | 12,194            | 12,194            | -                | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 56,164           | 56,164           | 57,851            | 57,851            | 57,851            | 57,851            | -                | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 180              | 161              | 180               | 180               | 180               | 180               | -                | 0%          |
| 550120 - OVERHEAD                              | 182,755          | 218,126          | 165,030           | 165,030           | 140,090           | 140,090           | (0)              | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>1,763,283</b> | <b>1,181,854</b> | <b>2,143,438</b>  | <b>2,143,438</b>  | <b>2,143,583</b>  | <b>2,143,583</b>  | <b>(0)</b>       | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | -                | 11,632           | -                 | -                 | -                 | -                 | -                | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 560040 - LAND                                  | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 560050 - CAPITAL OUTLAY - LEASES               | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | -                 | -                 | -                 | -                 | -                | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>-</b>         | <b>11,632</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>n/a</b>  |
| <b>TOTAL</b>                                   | <b>4,894,733</b> | <b>9,392,202</b> | <b>16,695,729</b> | <b>18,932,068</b> | <b>19,752,716</b> | <b>19,158,130</b> | <b>(594,587)</b> | <b>-3%</b>  |

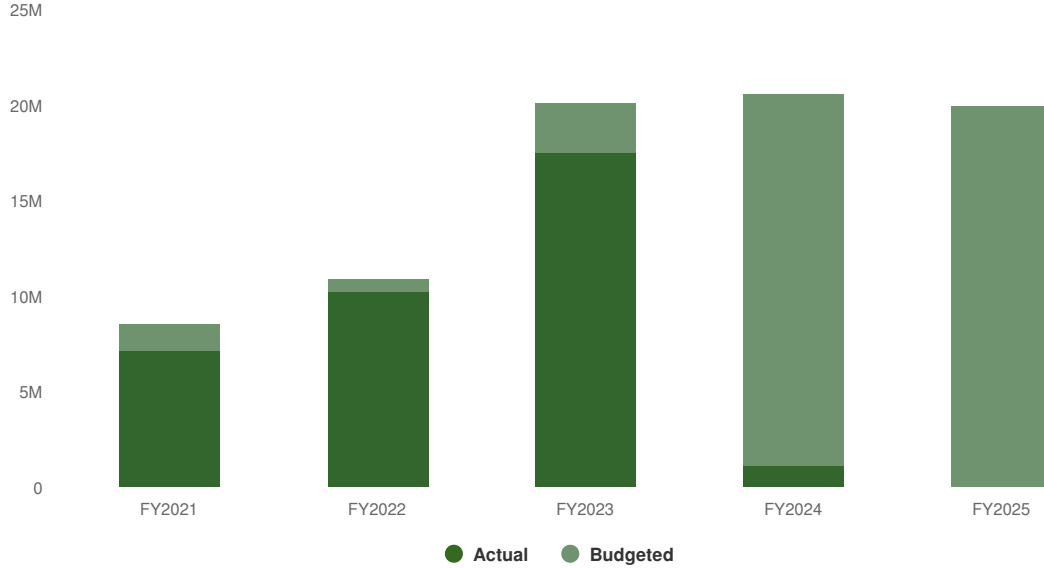


# Expenditures Summary

**Please Note:** Any discrepancies between the Operating Expenses table above and the Expenditure Summary below are due to Transfers Out not being included in the Operating Expenses table.

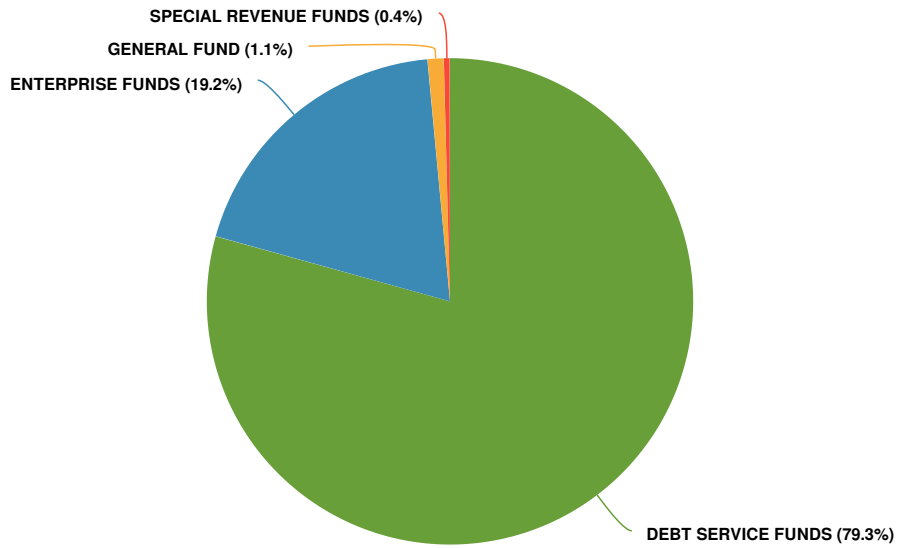
**\$19,964,006**    **-\$601,091**  
(-2.92% vs. prior year)

**Waterfront & Economic Development FY 2024-25 Adopted and Historical Budget vs. Actual**

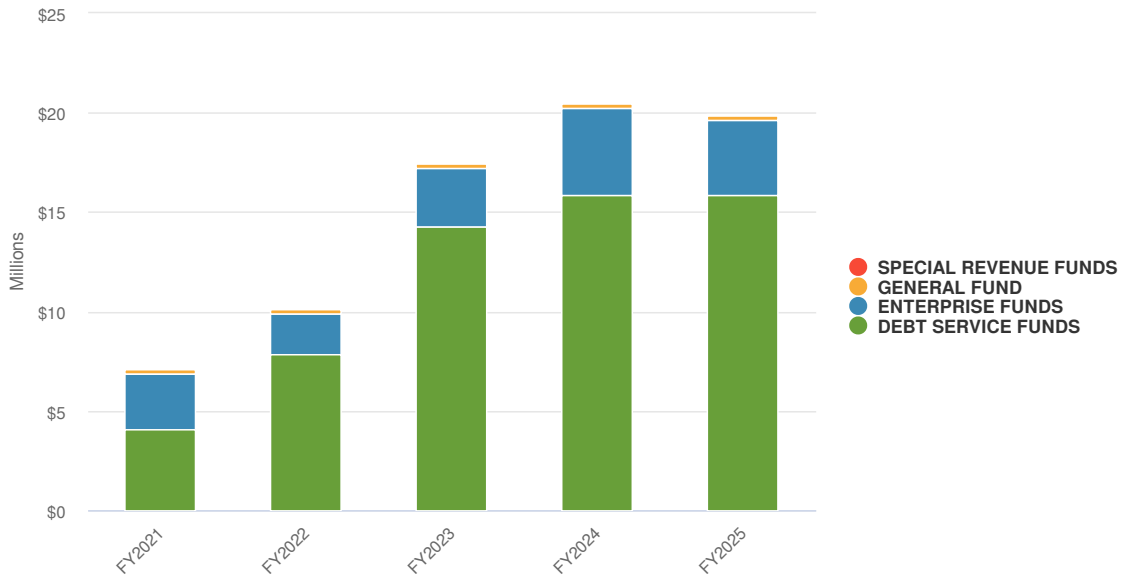


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund



## FY 2024-25 Adopted and Historical Expenditures by Fund



# Expenditures by Division

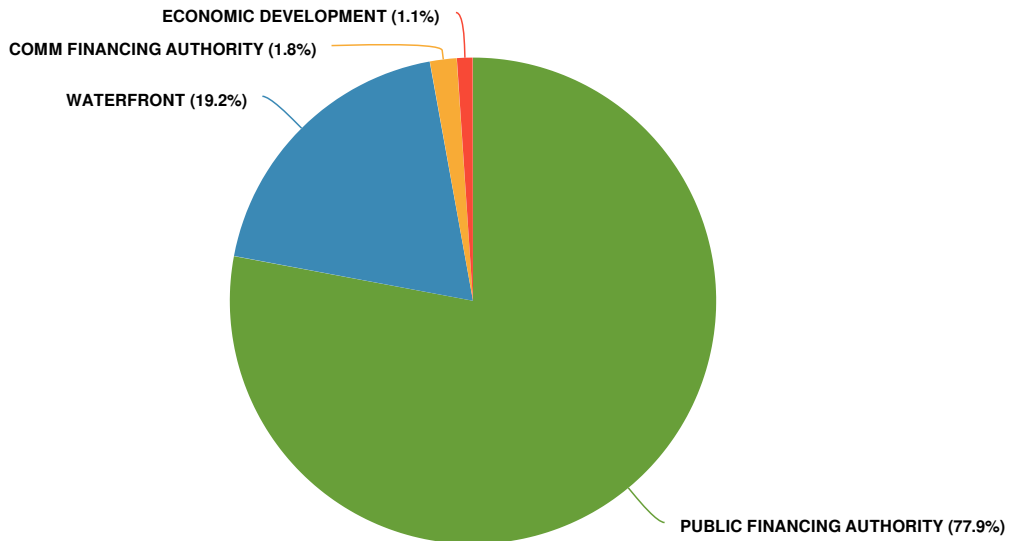
The Waterfront & Economic Development's expenditures by division for the years 2023, 2024, and 2025 show significant changes in the top three categories. In 2023, PUBLIC FINANCING AUTHORITY expenditures increased by 87% to \$13,878,785. This trend continued in 2024 with a 12% increase to \$15,565,433, and there will be no change in the upcoming 2025 budget at \$15,560,958.

Similarly, WATERFRONT expenditures saw a 46% increase in 2023 to \$2,924,969, followed by a 51% increase in 2024 to \$4,430,601. However, there will be a decrease of 13% in the 2025 budget, bringing the total to \$3,836,361.

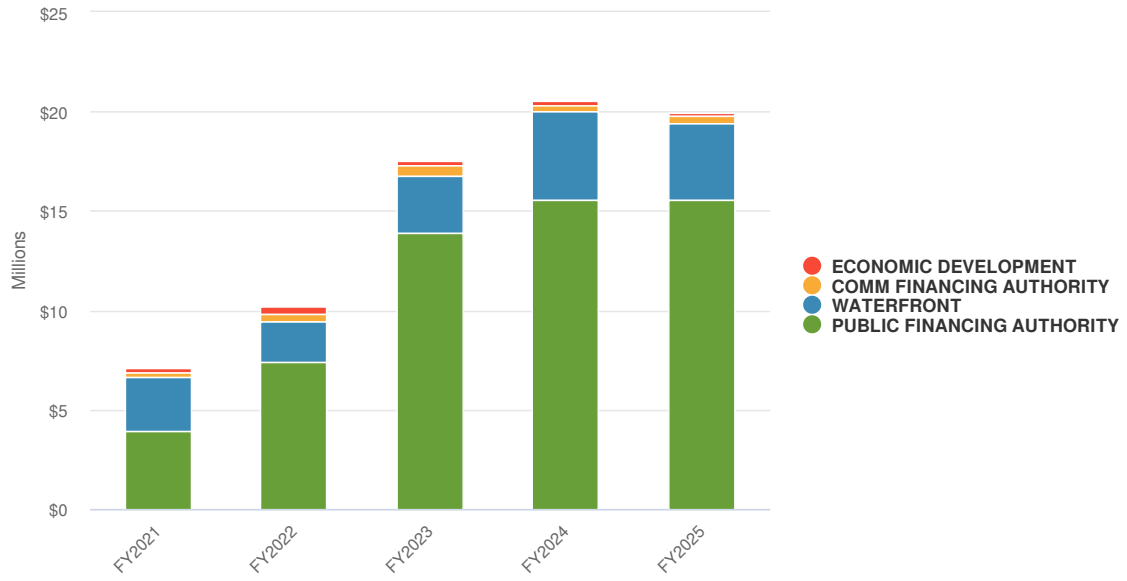
In contrast, COMM FINANCING AUTHORITY expenditures increased by 23% in 2023 to \$484,679, but then decreased by 27% in 2024 to \$355,511. This trend will continue in the upcoming 2025 budget, with no change at \$355,511.

Overall, the Waterfront & Economic Development's expenditures by division show a positive trend in the top two categories, with a slight decrease in the third category. These changes demonstrate the department's commitment to improving the City of Redondo Beach and its economic development.

## FY 2024-25 Adopted Expenditures by Division



### FY 2024-25 Adopted and Historical Expenditures by Division



# Operating Expenses

## WATERFRONT AND ECONOMIC DEVELOPMENT WATERFRONT

Purpose: The Waterfront Division represents the City as landlord in the administration of thirteen long-term ground leases with the private sector for the use and development of Harbor resources. The division helps coordinate activities in the Harbor for Public Works, Fire (Harbor Patrol), Recreation (Seaside Lagoon), and Police. The overall program goal is to manage the Harbor Enterprise efficiently so that it remains financially self-sufficient and provides recreational, business, and employment opportunities for the area's residents and visitors.

| Object Description                      | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |            |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------|------------|
|   | Actual         | Actual         | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 172,225        | 147,902        | 145,423        | 167,199        | 167,199        | 305,850        | 138,651                       | 83%        |
| 500010 - PART-TIME SALARIES             | -              | 381            | 9              | -              | -              | -              | -                             | n/a        |
| 500020 - OVERTIME                       | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 4,472          | 9,792          | 1,921          | 4,504          | 4,504          | 4,504          | -                             | 0%         |
| 500090 - OTHER COMPENSATION             | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -              | -              | 68,500         | 74,043         | 15,000         | (59,043)                      | -80%       |
| 500110 - CAR ALLOWANCE                  | 2,031          | 1,563          | 2,031          | 2,025          | 2,025          | 78             | (1,947)                       | -96%       |
| 500120 - OTHER PAY                      | 22,840         | 21,164         | 19,701         | 19,858         | 19,858         | 19,858         | -                             | 0%         |
| 500130 - SICK LEAVE BONUS               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 298            | 229            | 298            | 297            | 297            | 957            | 660                           | 222%       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501020 - FICA                           | 8,435          | 8,748          | 11,144         | 10,911         | 10,911         | 17,281         | 6,370                         | 58%        |
| 501030 - LIFE INSURANCE                 | 248            | 241            | 268            | 293            | 293            | 547            | 254                           | 87%        |
| 501040 - VISION INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 12,927         | 13,919         | 19,281         | 23,550         | 23,550         | 35,610         | 12,060                        | 51%        |
| 501060 - MEDICARE                       | 2,514          | 2,596          | 2,641          | 2,860          | 2,860          | 4,042          | 1,182                         | 41%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 5              | 5              | 5              | 6              | 6              | 12             | 6                             | 92%        |
| 501075 - GASB 68 PENSION EXPENSE        | (25,216)       | -              | -              | -              | -              | -              | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | (625)          | -              | -              | -              | -              | -              | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 8,955          | 7,036          | 8,961          | 13,230         | 13,230         | 28,737         | 15,507                        | 117%       |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 35,033         | -              | -              | -              | -              | -              | -                             | n/a        |
| 501086 - PENSION (POB)                  | -              | 18,759         | -              | -              | -              | -              | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 2,051          | 3,819          | 3,875          | 3,963          | 3,963          | 3,963          | -                             | 0%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 5,647          | 5,423          | 5,233          | 5,653          | 5,653          | 9,477          | 3,824                         | 68%        |
| 501110 - UNEMPLOYMENT                   | 334            | 333            | 368            | 650            | 650            | 1,150          | 500                           | 77%        |
| <b>TOTAL PERSONNEL</b>                  | <b>252,175</b> | <b>241,911</b> | <b>221,159</b> | <b>323,499</b> | <b>329,042</b> | <b>447,065</b> | <b>118,023</b>                | <b>36%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 1,926          | 1,404          | 768            | 2,000          | 2,000          | 2,000          | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 1,372          | 5,743          | 6,280          | 8,000          | 357,569        | 8,000          | (349,569)                     | -98%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | -              | -              | 1,175          | 9,700          | 9,700          | 9,700          | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -              | 832            | 400            | 400            | 400            | -                             | 0%         |
| 510200 - POSTAGE                        | 148            | 369            | 155            | 500            | 500            | 500            | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | 83             | 537            | 800            | 800            | 800            | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 32,889         | 16,219         | 23,092         | 32,000         | 32,000         | 32,000         | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510240 - MODEMS                         | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510310 - CELL PHONES                    | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -              | -              | -              | -              | -              | -              | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -              | -              | -              | -              | -              | -              | -                             | n/a        |



|  |                |                |                |                |                |                |                  |              |
|--|----------------|----------------|----------------|----------------|----------------|----------------|------------------|--------------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 520000 - MAINTENANCE AGREEMENTS                | 12,499         | 6,930          | 12,994         | 12,000         | 12,000         | 13,000         | 1,000            | 8%           |
| 520010 - MAINTENANCE/REPAIR                    | -              | 11,368         | 5,181          | 10,000         | 16,000         | 4,000          | (12,000)         | -75%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | 5,000          | 5,000          | 5,000          | -                | 0%           |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 164,044        | 181,253        | 112,671        | 334,425        | 477,013        | 396,625        | (80,388)         | -17%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | 9,600          | -              | (9,600)          | -100%        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 530130 - DEBT ISSUANCE COST                    | -              | 2,898          | -              | -              | -              | -              | -                | n/a          |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 540000 - DEPRECIATION                          | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -                | n/a          |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>212,877</b> | <b>226,267</b> | <b>163,685</b> | <b>414,825</b> | <b>922,582</b> | <b>472,025</b> | <b>(450,557)</b> | <b>-49%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 540010 - PRINCIPAL PAYMENTS                    | 0              | -              | -              | -              | -              | -              | -                | n/a          |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 17,266         | 17,266         | -              | (17,266)         | -100%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 540020 - INTEREST EXPENSE                      | 3,001          | 10,118         | (0)            | -              | -              | -              | -                | n/a          |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 12,777         | 12,777         | -              | (12,777)         | -100%        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -                | n/a          |
| <b>TOTAL POB DEBT</b>                          | <b>3,002</b>   | <b>10,118</b>  | <b>(0)</b>     | <b>30,043</b>  | <b>30,043</b>  | <b>-</b>       | <b>(30,043)</b>  | <b>-100%</b> |
| 550000 - VEHICLE MAINTENANCE                   | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 16,951         | 22,910         | 19,182         | 19,182         | 20,103         | 20,103         | -                | 0%           |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 2,997          | 741            | 741            | 6,824          | 6,824          | -                | 0%           |
| 550040 - COMMUNICATION EQUIP REPLACE           | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 550050 - WORKERS COMPENSATION INSURANCE        | 1,632          | 2,079          | 1,624          | 1,624          | 1,417          | 1,417          | -                | 0%           |
| 550060 - LIABILITY INSURANCE                   | 574,766        | 155,857        | 404,381        | 404,381        | 392,898        | 392,898        | -                | 0%           |
| 550080 - BUILDING OCCUPANCY                    | 6,698          | -              | -              | -              | -              | -              | -                | n/a          |
| 550090 - MAJOR FACILITIES REPAIR               | 11,721         | 11,654         | 11,995         | 11,995         | 11,995         | 11,995         | -                | 0%           |
| 550110 - CITY FACILITY SEWER FEE               | 78             | 80             | 90             | 90             | 90             | 90             | -                | 0%           |
| 550120 - OVERHEAD                              | 24,847         | 30,955         | 22,543         | 22,543         | 23,573         | 23,573         | -                | 0%           |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -                | n/a          |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>636,693</b> | <b>226,531</b> | <b>460,556</b> | <b>460,556</b> | <b>456,899</b> | <b>456,899</b> | <b>-</b>         | <b>0%</b>    |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -              | -              | -              | -              | -              | -                | n/a          |
| 560040 - LAND                                  | -              | -              | -              | -              | -              | -              | -                | n/a          |



|                                       |                  |                |                |                  |                  |                  |                  |             |
|---------------------------------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|-------------|
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -              | -              | -                | -                | -                | -                | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -              | -              | -                | -                | -                | -                | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -              | -              | -                | -                | -                | -                | <b>n/a</b>  |
| <b>TOTAL</b>                          | <b>1,104,747</b> | <b>704,827</b> | <b>845,399</b> | <b>1,228,923</b> | <b>1,738,566</b> | <b>1,375,990</b> | <b>(362,577)</b> | <b>-21%</b> |



# Operating Expenses

## WATERFRONT AND ECONOMIC DEVELOPMENT ECONOMIC DEVELOPMENT

Purpose: The Economic Development program works with the business community to foster a positive atmosphere for businesses in Redondo Beach. Department personnel are involved with the various business associations within the City to keep abreast of each area's needs. The department endeavors to retain and attract businesses that will offer quality employment to local residents and to ensure the continued success of the City's core commercial areas.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |            |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 215,502            | 92,189             | 231,862            | 210,836              | 210,836             | 254,132             | 43,296                        | 21%        |
| 500010 - PART-TIME SALARIES             | -                  | 381                | 9                  | -                    | -                   | -                   | -                             | n/a        |
| 500020 - OVERTIME                       | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 5,079              | 11,968             | 1,921              | 5,069                | 5,069               | 5,069               | -                             | 0%         |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | 68,500               | 75,672              | 15,000              | (60,672)                      | -80%       |
| 500110 - CAR ALLOWANCE                  | 2,482              | 1,911              | 2,482              | 2,475                | 2,475               | 95                  | (2,380)                       | -96%       |
| 500120 - OTHER PAY                      | 28,333             | 25,238             | 21,584             | 21,755               | 21,755              | 21,755              | -                             | 0%         |
| 500130 - SICK LEAVE BONUS               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 364                | 280                | 364                | 363                  | 363                 | 363                 | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501020 - FICA                           | 11,306             | 10,686             | 13,451             | 13,601               | 13,601              | 13,565              | (36)                          | 0%         |
| 501030 - LIFE INSURANCE                 | 338                | 299                | 335                | 380                  | 380                 | 381                 | 1                             | 0%         |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 17,859             | 17,427             | 22,903             | 30,450               | 30,450              | 14,190              | (16,260)                      | -53%       |
| 501060 - MEDICARE                       | 3,306              | 3,172              | 3,189              | 3,556                | 3,556               | 3,172               | (384)                         | -11%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 6                  | 6                  | 7                  | 9                    | 9                   | 9                   | (1)                           | -6%        |
| 501075 - GASB 68 PENSION EXPENSE        | 115,948            | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | 8,809              | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 12,652             | 9,447              | 11,817             | 17,718               | 17,718              | 22,557              | 4,839                         | 27%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 44,728             | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                  | 151,048            | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 2,051              | 3,820              | 3,875              | 3,962                | 3,962               | 3,962               | -                             | 0%         |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 7,440              | 6,631              | 6,398              | 7,129                | 7,129               | 7,439               | 310                           | 4%         |
| 501110 - UNEMPLOYMENT                   | 458                | 413                | 460                | 850                  | 850                 | 850                 | -                             | 0%         |
| <b>TOTAL PERSONNEL</b>                  | <b>476,661</b>     | <b>334,916</b>     | <b>320,656</b>     | <b>386,653</b>       | <b>393,825</b>      | <b>362,539</b>      | <b>(31,286)</b>               | <b>-8%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510010 - OFFICE SUPPLIES                | 627                | 1,404              | 769                | 1,950                | 1,950               | 2,450               | 500                           | 26%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 124,098            | 145,144            | 119,061            | 156,100              | 327,939             | 156,100             | (171,839)                     | -52%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 1,040              | 670                | 1,621              | 14,831               | 14,831              | 14,831              | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | 832                | 400                  | 400                 | 400                 | -                             | 0%         |
| 510200 - POSTAGE                        | 222                | 389                | 155                | 850                  | 850                 | 850                 | -                             | 0%         |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 130                | 83                 | 537                | 380                  | 380                 | 380                 | -                             | 0%         |
| 510220 - MEMBERSHIPS/DUES               | 38,834             | 19,788             | 32,111             | 40,170               | 40,170              | 43,117              | 2,947                         | 7%         |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510310 - CELL PHONES                    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510400 - MOBILITY ACCESS                | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |



|  |                  |                  |                   |                   |                   |                   |                  |             |     |
|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|-----|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 510610 - UTILITIES - ELECTRIC                  | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 510620 - UTILITIES - GAS                       | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 510640 - UTILITIES - WATER                     | 6,922            | 14,803           | 10,925            | 30,000            | 30,000            | 30,000            | -                | -           | 0%  |
| 520000 - MAINTENANCE AGREEMENTS                | 37,496           | 45,045           | 38,981            | 40,000            | 40,000            | 40,000            | -                | -           | 0%  |
| 520010 - MAINTENANCE/REPAIR                    | 5,036            | 3,653            | 14,578            | 15,000            | 58,608            | 15,000            | (43,608)         | -74%        |     |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                 | 5,000             | 5,000             | 5,000             | -                | -           | 0%  |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 127,675          | 209,924          | 166,479           | 287,276           | 379,793           | 422,029           | 42,237           | 11%         |     |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530070 - ATTORNEY FEES                         | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 530130 - DEBT ISSUANCE COST                    | -                | 1,101,025        | (7,716)           | -                 | -                 | -                 | -                | -           | n/a |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 540000 - DEPRECIATION                          | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 540030 - ADMIN EXPENSE                         | 86,838           | 89,212           | 105,572           | 85,328            | 85,328            | 97,252            | 11,924           | 14%         |     |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>428,918</b>   | <b>1,631,141</b> | <b>483,906</b>    | <b>677,285</b>    | <b>985,249</b>    | <b>827,409</b>    | <b>(157,840)</b> | <b>-16%</b> |     |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 540010 - PRINCIPAL PAYMENTS                    | 555,000          | 570,000          | 7,148,148         | 8,115,000         | 8,115,000         | 8,240,000         | 125,000          | 2%          |     |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                 | 21,825            | 17,266            | -                 | (17,266)         | -100%       |     |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 540020 - INTEREST EXPENSE                      | 1,095,981        | 4,950,067        | 5,922,565         | 6,638,052         | 6,638,052         | 6,515,082         | (122,970)        | -2%         |     |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                 | 16,151            | 12,777            | -                 | (12,777)         | -100%       |     |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 540050 - PASS THRU PAYMENT                     | 106,836          | 234,297          | 292,173           | 165,297           | 165,297           | 150,426           | (14,871)         | -9%         |     |
| <b>TOTAL POB DEBT</b>                          | <b>1,757,817</b> | <b>5,754,364</b> | <b>13,362,886</b> | <b>14,956,325</b> | <b>14,948,392</b> | <b>14,905,508</b> | <b>(42,884)</b>  | <b>0%</b>   |     |
| 550000 - VEHICLE MAINTENANCE                   | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 550020 - INFORMATION TECH EQUIP MAINT          | 16,951           | 22,910           | 19,182            | 19,182            | 20,103            | 20,103            | -                | 0%          |     |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 2,997            | 741               | 741               | 6,824             | 6,824             | -                | 0%          |     |
| 550040 - COMMUNICATION EQUIP REPLACE           | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 550050 - WORKERS COMPENSATION INSURANCE        | 2,016            | 1,878            | 1,014             | 1,014             | 1,753             | 1,753             | -                | 0%          |     |
| 550060 - LIABILITY INSURANCE                   | 898,472          | 683,781          | 1,460,768         | 1,460,768         | 1,483,346         | 1,483,346         | (0)              | 0%          |     |
| 550080 - BUILDING OCCUPANCY                    | 6,698            | 11,994           | 12,744            | 12,744            | 12,194            | 12,194            | -                | 0%          |     |
| 550090 - MAJOR FACILITIES REPAIR               | 44,443           | 44,511           | 45,856            | 45,856            | 45,856            | 45,856            | -                | 0%          |     |
| 550110 - CITY FACILITY SEWER FEE               | 102              | 80               | 90                | 90                | 90                | 90                | -                | 0%          |     |
| 550120 - OVERHEAD                              | 157,908          | 187,171          | 142,487           | 142,487           | 116,517           | 116,517           | (0)              | 0%          |     |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>1,126,590</b> | <b>955,323</b>   | <b>1,682,882</b>  | <b>1,682,882</b>  | <b>1,686,684</b>  | <b>1,686,683</b>  | <b>(0)</b>       | <b>0%</b>   |     |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 560020 - FURNITURE/EQUIPMENT                   | -                | 11,632           | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |
| 560040 - LAND                                  | -                | -                | -                 | -                 | -                 | -                 | -                | -           | n/a |



|                                       |                  |                  |                   |                   |                   |                   |                  |            |            |
|---------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------|------------|
| 560050 - CAPITAL OUTLAY - LEASES      | -                | -                | -                 | -                 | -                 | -                 | -                | -          | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                 | -                 | -                 | -                 | -                | -          | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | <b>11,632</b>    | -                 | -                 | -                 | -                 | -                | -          | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>3,789,987</b> | <b>8,687,375</b> | <b>15,850,330</b> | <b>17,703,145</b> | <b>18,014,150</b> | <b>17,782,140</b> | <b>(232,010)</b> | <b>-1%</b> |            |



# Core Service Activities

## **Waterfront**

- Monitor City operations within King Harbor: Approximately 1,400 slips and 60 businesses.
- Manage the terms and conditions of 12 master ground leases between the City and private businesses, including conducting an audit of one (1) leasehold on an annual basis.
- Monitor and coordinate efforts between Police, Fire, Community Services, and Public Works for services funded by Harbor Tidelands and Harbor Uplands funds.
- Assist with planning and oversight of Capital Improvement Projects.
- Assist with the processing of film application requests for proposed filming locations within the pier and harbor.
- Oversee administration and distribution of boat hoist coupon books.
- Process master leases and subleases and any related amendments including extensions for consideration by the City Council.
- Monitor use of 20 storage spaces at the Pier.
- Coordinate and attend Harbor Commission meetings and present department-related items before other boards, commissions, and council.
- Research and assist with grant application packages for Waterfront improvements.
- Maintain and update Waterfront and Economic Development department City web pages.
- Perform property inspections and address findings with tenants.
- Oversee Waterfront property management operations, including billing, collection, reporting of rents, storage fees, and sanitation district fees as well as maintenance of Waterfront leaseholds.
- Attend Redondo Beach Travel & Tourism board meetings and serve as City advisor.
- Compile and transmit base data for dues calculations to the lessee associations in the Harbor Enterprise (Pier Association and King Harbor Association).
- Attend Pier Association and King Harbor Association meetings.
- As a member of the Pier Association and King Harbor Association, take a leadership role in meetings and promotional events.
- Verify and process all vendor invoices through the MUNIS financial system.
- Monitor Harbor Tidelands and Harbor Uplands funds and verify expenditures are consistent with the City's Tidelands Trust Agreement.
- Process Pier Entertainer Permits.

## **Economic Development**

- Provide support and assistance to various City business organizations including the Riviera Village Association, the North Redondo Beach Business Association, the Pier Association, the King Harbor Association and Redondo Beach Travel & Tourism.
- Assist businesses looking to establish or relocate to Redondo Beach.
- Manage the annual contract renewal process of the Riviera Village Business Improvement District.
- Manage the annual report process of the Redondo Beach Travel & Tourism group and its contract renewal.
- Utilize web-based and social media applications as tools for communications with the public and to inform the public about events and emerging activities.
- Maintain and update (as necessary) the Economic Development division web pages.



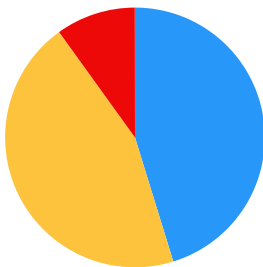
## Key Projects and Assignments

- Continue to manage the remainder of Nuvis's contract to renovate Seaside Lagoon. (280 hours)
- Manage RFP process, select a consultant, oversee the design of the public boat launch at Mole D. (200 hours)
- Seek grant opportunities from the California Department of Recreation (Division of Boating and Waterways) to fund permitting and construction of a new public boat launch at Mole D. (80 hours)
- Seek grant opportunities and manage RFP process for a Climate Resiliency Master Plan to study sea level rise impacts with assessment, next steps, and mitigation funding sources. (200 hours)
- Coordinate with Community Services, Public Safety and the various leaseholders within the Harbor on scheduling future BeachLife Festivals and processing BeachLife Festival license amendments. (120 Hours)
- Continue to provide support to International Boardwalk Storefront Improvement Program grantees. (80 hours)
- Provide updates of the City's webpage to support economic development recovery efforts. (80 Hours)
- Maintenance and QA/QC audit of lease management software to assist with the administration and operation of City-owned properties in the Harbor. (120 hours)
- Transition the Redondo Beach Marina Parking Lot to a Pay-by-Space parking system (100 Hours)
- Collaborate with Public Works to complete active capital improvement projects within specified duration. (240 hours)
- Oversee administration of Riviera Village Business Improvement District (BID) contract and funding through June 2024. (80 Hours)
- Conduct community outreach to local business community regarding economic development programs. (96 hours)
- Coordinate with Community Development to introduce ordinance to amend municipal code for rooftop dining regulations related to the AACAP. (120 Hours)
- Coordinate with Community Development to introduce ordinance to amend municipal code for lot merger incentives related to the AAACAP. (320 Hours)
- Manage accountant firm consultant to conduct tenant audits (80 Hours)
- Manage falconry consultant. (80 Hours)
- Work with the Pier Association and King Harbor Association to design webpage and social media content. (80 Hours)
- Meet with local brokers to discuss opportunities for use of commercial spaces within key corridors of the City. (96 Hours)
- Manage RFP process and select a consultant to install a two-pen White Sea Bass program at the Harbor Patrol docks. (40 Hours)
- Manage RFP process and select a consultant to reconstruct a portion of the Basin III slips utilizing \$1.3 million in grant funding awarded to the City. (120 Hours)
- Select a consultant to install one blade sign per International Boardwalk tenant. (40 Hours)
- Continue to work with Community Development with a business concierge program to help expedite business development in the City. (160 Hours)

## Customer Service and Referrals

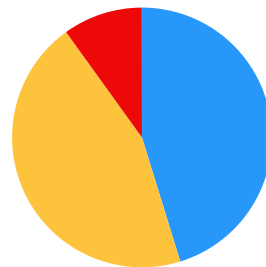
- Respond within 2 to 3 business days to all inquiries sent through the Comcate "Customer Service Center" system.
- Provide at least 10 hours of relevant training to department staff, including customer service skills.
- Respond within 2 business days to public inquiries and/or complaints related to Pier/Harbor activities.
- Respond to phone calls for information concerning the Pier, Boardwalk or Harbor areas.
- Respond to approximately 10 visitors at public counters each month for information concerning Pier Entertainer Permits, film permits, and general waterfront-related inquiries.

Adopted FY 2023-24



■ Core Service Activities **2,840 Staff Hours** (45.25%)  
■ Key Projects and Assignments **2,812 Staff Hours** (44.81%)  
■ Customer Service and Referrals **624 Staff Hours** (9.94%)

Adopted FY 2024-25



■ Core Service Activities **2,840 Staff Hours** (45.25%)  
■ Key Projects and Assignments **2,812 Staff Hours** (44.81%)  
■ Customer Service and Referrals **624 Staff Hours** (9.94%)



*Page Intentionally Left Blank*

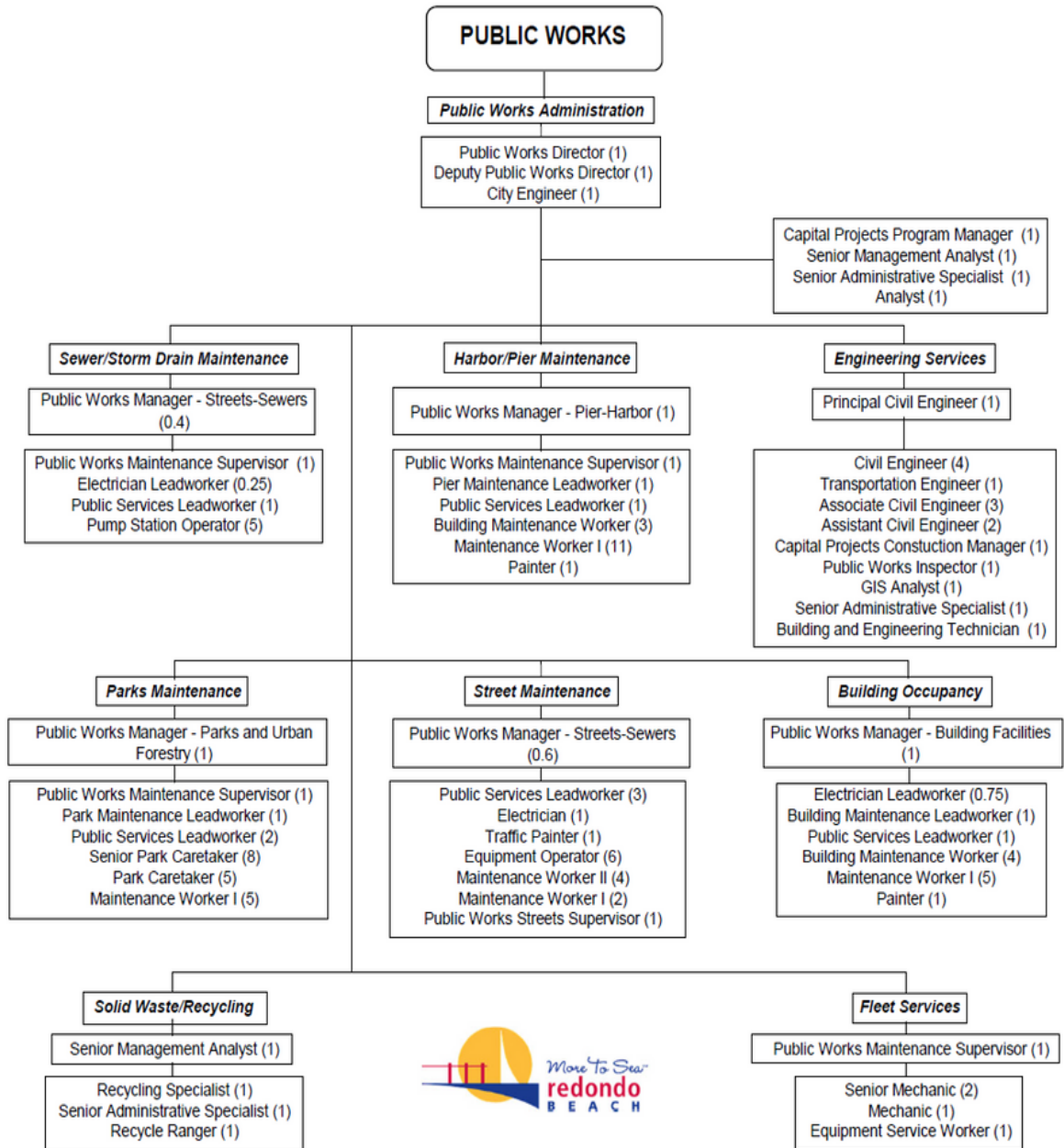
# Public Works



**Andrew S. Winje**  
Public Works Director

**Mission Statement:** *The Public Works department is committed to providing the highest quality maintenance, construction, and operations of the public facilities, projects, and programs under its care in the most cost-efficient manner to ensure the satisfaction of the community and maintain a high quality of life in the neighborhoods.*

# Organizational Chart



# Summary of Personnel

## PUBLIC WORKS

### Administration

|             |                                  |
|-------------|----------------------------------|
| 1.00        | Public Works Director            |
| 1.00        | Deputy Public Works Director     |
| 1.00        | City Engineer                    |
| 1.00        | Capital Projects Program Manager |
| 1.00        | Senior Management Analyst        |
| 1.00        | Senior Administrative Specialist |
| 1.00        | Analyst                          |
| <u>7.00</u> |                                  |

### Building Occupancy

|              |  |
|--------------|--|
| 1.00         | Public Works Manager - Building Facilities |
| 0.75         | Electrician Leadworker                     |
| 1.00         | Building Maintenance Leadworker            |
| 1.00         | Public Services Leadworker                 |
| 4.00         | Building Maintenance Worker                |
| 1.00         | Painter                                    |
| 5.00         | Maintenance Worker I                       |
| <u>13.75</u> |  |

### Street Maintenance

|              |                                       |
|--------------|---------------------------------------|
| 0.60         | Public Works Manager - Streets-Sewers |
| 1.00         | Electrician                           |
| 3.00         | Public Services Leadworker            |
| 1.00         | Traffic Painter                       |
| 6.00         | Equipment Operator                    |
| 1.00         | Public Works Streets Supervisor       |
| 4.00         | Maintenance Worker II                 |
| 2.00         | Maintenance Worker I                  |
| <u>18.60</u> |                                       |

### Harbor / Pier Maintenance

|              |                                     |
|--------------|-------------------------------------|
| 1.00         | Public Works Manager - Pier-Harbor  |
| 1.00         | Public Works Maintenance Supervisor |
| 1.00         | Pier Maintenance Leadworker         |
| 1.00         | Public Services Leadworker          |
| 1.00         | Painter                             |
| 3.00         | Building Maintenance Worker         |
| 11.00        | Maintenance Worker I                |
| <u>19.00</u> |                                     |

### Fleet Services

|             |                                     |
|-------------|-------------------------------------|
| 1.00        | Public Works Maintenance Supervisor |
| 2.00        | Senior Mechanic                     |
| 1.00        | Mechanic                            |
| 1.00        | Equipment Service Worker            |
| <u>5.00</u> |                                     |

### Parks Maintenance

|              |   |
|--------------|---|
| 1.00         | Public Works Manager - Parks and Urban Forestry |
| 1.00         | Public Works Maintenance Supervisor             |
| 1.00         | Park Maintenance Leadworker                     |
| 2.00         | Public Services Leadworker                      |
| 8.00         | Senior Park Caretaker                           |
| 5.00         | Park Caretaker                                  |
| 5.00         | Maintenance Worker I                            |
| <u>23.00</u> |   |

### Sewer / Storm Drain Maintenance

|             |                                       |
|-------------|---------------------------------------|
| 0.40        | Public Works Manager - Streets-Sewers |
| 1.00        | Public Works Maintenance Supervisor   |
| 0.25        | Electrician Leadworker                |
| 1.00        | Public Services Leadworker            |
| 5.00        | Pump Station Operator                 |
| <u>7.65</u> |                                       |

### Engineering Services

|              |                                       |
|--------------|---------------------------------------|
| 1.00         | Principal Civil Engineer              |
| 4.00         | Civil Engineer                        |
| 1.00         | Transportation Engineer               |
| 3.00         | Associate Civil Engineer              |
| 2.00         | Assistant Civil Engineer              |
| 1.00         | Capital Projects Construction Manager |
| 1.00         | Public Works Inspector                |
| 1.00         | GIS Analyst                           |
| 1.00         | Senior Administrative Specialist      |
| 1.00         | Building and Engineering Technician   |
| <u>16.00</u> |                                       |

### Solid Waste / Recycling

|             |                                  |
|-------------|----------------------------------|
| 1.00        | Senior Management Analyst        |
| 1.00        | Recycling Specialist             |
| 1.00        | Senior Administrative Specialist |
| 1.00        | Recycle Ranger                   |
| <u>4.00</u> |                                  |

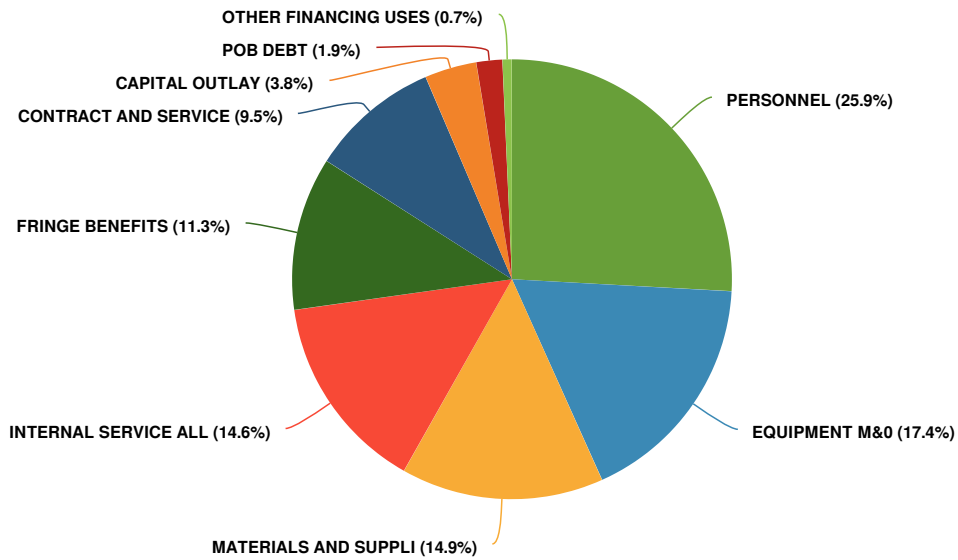
**TOTAL PERSONNEL: 114.00**



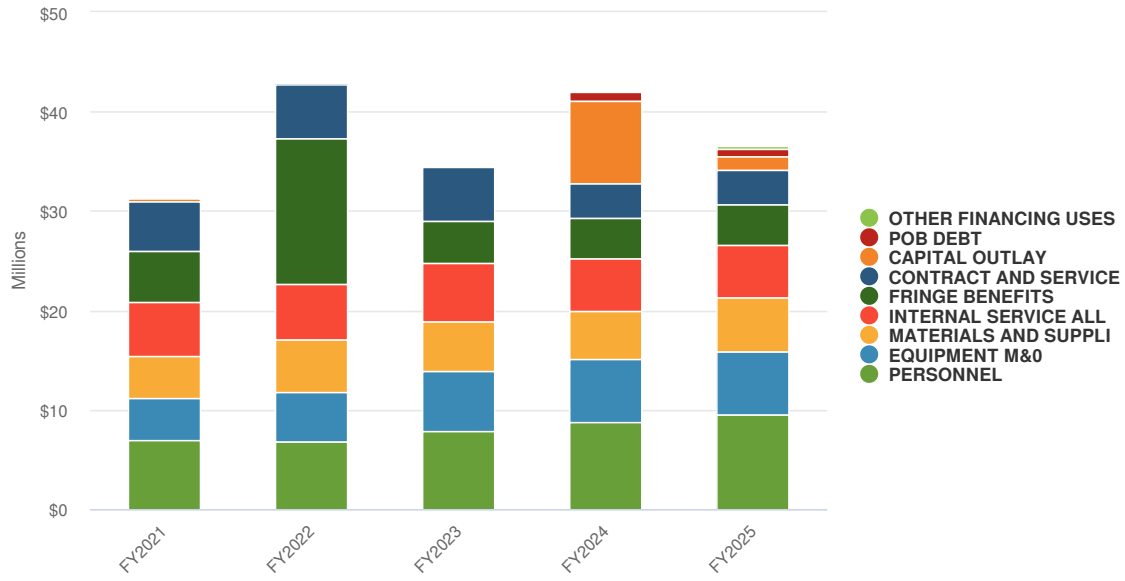
## Expenditures by Expense Type

The Public Works Department's expenditures by expense type for the years 2023, 2024, and 2025 have seen significant changes. In terms of PERSONNEL expenditures, there was a 16% increase in 2023 to \$7,854,159, followed by an 11% increase in 2024 to \$8,746,803. The upcoming 2025 budget will see an 8% increase to \$9,449,037. EQUIPMENT M&O expenditures also saw an increase in 2023 by 20% to \$5,995,506, followed by a 6% increase in 2024 to \$6,357,667. However, there will be no change in the upcoming 2025 budget, remaining at \$6,354,101. In contrast, MATERIALS AND SUPPLI expenditures decreased by 4% in 2023 to \$5,099,271, followed by a 6% decrease in 2024 to \$4,772,766. However, there will be a 14% increase in the upcoming 2025 budget to \$5,438,641. These changes reflect the department's efforts to allocate funds towards personnel and equipment, while also making necessary adjustments in materials and supplies expenditures.

### FY 2024-25 Adopted Expenditures by Expense Type



### FY 2024-25 Adopted and Historical Expenditures by Expense Type



# Operating Expenses

## PUBLIC WORKS

| Object Description                      |                   |                   |                   |                   |                   |                   | Change<br>(Increase/Decrease) |           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|-----------|
|   | FY 20-21          | FY 21-22          | FY 22-23          | FY 23-24          | FY 23-24          | FY 24-25          |                               |           |
|   | Actual            | Actual            | Actual            | Original          | Revised           | Adopted           | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 6,307,889         | 5,956,978         | 6,889,729         | 8,081,038         | 8,081,038         | 9,268,669         | 1,187,631                     | 15%       |
| 500010 - PART-TIME SALARIES             | 151,174           | 169,993           | 293,393           | 174,702           | 174,702           | 198,302           | 23,600                        | 14%       |
| 500020 - OVERTIME                       | 285,805           | 466,205           | 436,809           | -                 | -                 | 450,000           | 450,000                       | n/a       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 140,984           | 189,540           | 115,478           | 146,848           | 146,848           | 207,066           | 60,218                        | 41%       |
| 500090 - OTHER COMPENSATION             | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | 117               | (3)               | 118,750           | 165,200           | 667,203           | (675,000)         | (1,342,203)                   | -201%     |
| 500110 - CAR ALLOWANCE                  | 7,521             | 7,521             | 7,521             | 7,500             | 7,500             | 4,575             | (2,925)                       | -39%      |
| 500120 - OTHER PAY                      | 93,301            | 127,825           | 453,914           | 165,207           | 165,207           | 142,176           | (23,031)                      | -14%      |
| 500130 - SICK LEAVE BONUS               | 3,225             | 4,125             | 3,638             | 1,725             | 1,725             | 1,725             | -                             | 0%        |
| 500140 - STANDBY BONUS                  | 75,850            | 76,250            | 73,450            | 66,902            | 66,902            | 66,902            | -                             | 0%        |
| 500150 - CELL PHONE ALLOWANCE           | 11,122            | 10,983            | 10,648            | 9,240             | 9,240             | 9,399             | 159                           | 2%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501020 - FICA                           | 432,446           | 455,007           | 522,354           | 529,072           | 529,072           | 540,571           | 11,499                        | 2%        |
| 501030 - LIFE INSURANCE                 | 12,525            | 12,362            | 13,006            | 15,461            | 15,461            | 15,865            | 404                           | 3%        |
| 501040 - VISION INSURANCE               | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 1,312,726         | 1,495,909         | 1,597,832         | 1,943,616         | 1,943,616         | 1,863,834         | (79,782)                      | -4%       |
| 501060 - MEDICARE                       | 103,178           | 108,375           | 124,553           | 126,400           | 126,400           | 127,139           | 739                           | 1%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 401               | 408               | 435               | 564               | 564               | 571               | 7                             | 1%        |
| 501075 - GASB 68 PENSION EXPENSE        | 558,031           | (786,440)         | 441,598           | -                 | -                 | -                 | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | 23,689            | (130,970)         | (13,570)          | -                 | -                 | -                 | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 449,442           | 454,506           | 498,656           | 710,527           | 710,527           | 788,783           | 78,256                        | 11%       |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 1,577,299         | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                 | 12,357,102        | -                 | -                 | -                 | -                 | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 239,537           | 213,979           | 200,636           | 205,859           | 205,859           | 196,899           | (8,960)                       | -4%       |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 256,348           | 245,853           | 244,046           | 271,573           | 271,573           | 297,032           | 25,459                        | 9%        |
| 501110 - UNEMPLOYMENT                   | 29,006            | 28,548            | 29,884            | 55,926            | 55,926            | 57,125            | 1,199                         | 2%        |
| <b>TOTAL PERSONNEL</b>                  | <b>12,071,616</b> | <b>21,464,054</b> | <b>12,062,759</b> | <b>12,677,360</b> | <b>13,179,363</b> | <b>13,561,633</b> | <b>382,271</b>                | <b>3%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 54,595            | 55,870            | 86,759            | 49,240            | 49,240            | 49,240            | -                             | 0%        |
| 510010 - OFFICE SUPPLIES                | 15,674            | 17,207            | 26,284            | 20,950            | 20,950            | 20,950            | -                             | 0%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 1,124,212         | 1,411,344         | 1,412,244         | 1,120,142         | 1,249,674         | 1,429,107         | 179,433                       | 14%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 8,981             | 9,436             | 20,963            | 27,008            | 27,008            | 27,008            | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -                 | -                 | 82                | 1,000             | 1,000             | 1,000             | -                             | 0%        |
| 510200 - POSTAGE                        | 2,855             | 3,167             | 1,459             | 5,225             | 5,225             | 5,225             | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 61                | 559               | 99                | 3,830             | 3,830             | 3,830             | -                             | 0%        |
| 510220 - MEMBERSHIPS/DUES               | 2,448             | 3,327             | 2,979             | 3,630             | 3,630             | 3,630             | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510240 - MODEMS                         | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510310 - CELL PHONES                    | 3,518             | 52,825            | 4,352             | 1,900             | 1,900             | 1,900             | -                             | 0%        |
| 510400 - MOBILITY ACCESS                | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510500 - VOTE CENTERS                   | -                 | -                 | -                 | -                 | -                 | -                 | -                             | n/a       |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | 441,865           | 653,845           | 704,038           | 842,330           | 842,330           | 842,330           | -                             | 0%        |
| 510610 - UTILITIES - ELECTRIC           | 1,578,442         | 1,931,616         | 1,837,592         | 1,748,114         | 1,748,114         | 2,043,114         | 295,000                       | 17%       |
| 510620 - UTILITIES - GAS                | 61,262            | 62,786            | 61,923            | 54,070            | 54,070            | 86,512            | 32,442                        | 60%       |
| 510630 - UTILITIES - WASTE DISPOSAL     | 123,560           | 159,356           | 155,000           | 127,000           | 127,000           | 127,000           | -                             | 0%        |
| 510640 - UTILITIES - WATER              | 819,703           | 948,539           | 785,496           | 638,795           | 638,795           | 797,795           | 159,000                       | 25%       |
| 520000 - MAINTENANCE AGREEMENTS         | 3,940,245         | 4,503,067         | 5,353,498         | 5,792,726         | 5,943,165         | 5,886,043         | (57,122)                      | -1%       |



|  |                   |                   |                   |                   |                   |                   |                    |             |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------|
| 520010 - MAINTENANCE/REPAIR                    | 408,631           | 483,356           | 642,008           | 394,210           | 414,501           | 468,058           | 53,557             | 13%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 520030 - ADVERTISING/PROMOTIONS                | 14,425            | 10,925            | 9,624             | 26,628            | 26,628            | 26,628            | -                  | 0%          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 1,568,068         | 1,684,665         | 2,102,033         | 2,393,278         | 2,886,059         | 2,857,787         | (28,271)           | -1%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | 19,834            | 6,985             | 26,044            | 45,150            | 45,150            | 45,150            | -                  | 0%          |
| 520060 - RENT/LEASE-BUILDING                   | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                 | -                 | 9,046             | 7,510             | 7,510             | 7,510             | -                  | 0%          |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530060 - LIABILITY CLAIMS                      | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530070 - ATTORNEY FEES                         | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530080 - DONATION EXPENDITURES                 | -                 | -                 | 607               | -                 | -                 | -                 | -                  | n/a         |
| 530090 - HOUSING VOUCHERS                      | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530120 - CONTINGENCY RESERVE                   | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 530130 - DEBT ISSUANCE COST                    | -                 | 66,271            | 2,213             | -                 | -                 | -                 | -                  | n/a         |
| 530180 - COVID-19 RESPONSE                     | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540000 - DEPRECIATION                          | 3,111,748         | 3,107,208         | 2,826,377         | -                 | -                 | -                 | -                  | n/a         |
| 540030 - ADMIN EXPENSE                         | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>13,300,126</b> | <b>15,172,355</b> | <b>16,070,721</b> | <b>13,302,736</b> | <b>14,095,780</b> | <b>14,729,817</b> | <b>634,038</b>     | <b>4%</b>   |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                 | -                 | 30,798            | -                 | -                 | -                 | -                  | n/a         |
| 540010 - PRINCIPAL PAYMENTS                    | -                 | -                 | -                 | 310,000           | 310,000           | 310,000           | -                  | 0%          |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                 | -                 | -                 | 802,080           | 515,809           | 401,374           | (114,435)          | -22%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540020 - INTEREST EXPENSE                      | 245,589           | 513,298           | 509,833           | 234,138           | 234,138           | 234,138           | -                  | 0%          |
| 540021 - INTEREST EXPENSE POB MISC             | -                 | -                 | -                 | 593,552           | 381,707           | 297,025           | (84,682)           | -22%        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 540023 - GASB 96 INTEREST EXPENSE              | -                 | -                 | 2,737             | -                 | -                 | -                 | -                  | n/a         |
| 540050 - PASS THRU PAYMENT                     | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| <b>TOTAL POB DEBT</b>                          | <b>245,589</b>    | <b>513,298</b>    | <b>543,368</b>    | <b>1,939,770</b>  | <b>1,441,654</b>  | <b>1,242,537</b>  | <b>(199,117)</b>   | <b>-14%</b> |
| 550000 - VEHICLE MAINTENANCE                   | 809,324           | 714,627           | 674,465           | 674,465           | 883,693           | 883,693           | -                  | 0%          |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 318,759           | 364,641           | 766,352           | 766,352           | 701,615           | 701,615           | -                  | 0%          |
| 550020 - INFORMATION TECH EQUIP MAINT          | 369,096           | 412,854           | 348,463           | 350,963           | 398,295           | 398,295           | -                  | 0%          |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                 | 46,235            | 10,980            | 10,980            | 16,106            | 16,106            | -                  | 0%          |
| 550040 - COMMUNICATION EQUIP REPLACE           | 29,678            | 29,677            | 29,677            | 29,677            | 29,677            | 29,677            | -                  | 0%          |
| 550050 - WORKERS COMPENSATION INSURANCE        | 321,568           | 207,292           | 296,082           | 296,082           | 282,489           | 282,489           | -                  | 0%          |
| 550060 - LIABILITY INSURANCE                   | 1,054,735         | 1,228,819         | 1,675,865         | 1,675,865         | 587,089           | 587,089           | -                  | 0%          |
| 550080 - BUILDING OCCUPANCY                    | 253,180           | 216,968           | 250,178           | 250,178           | 244,876           | 244,876           | -                  | 0%          |
| 550090 - MAJOR FACILITIES REPAIR               | 3,740             | 3,738             | 4,060             | 4,060             | 4,060             | 4,060             | -                  | 0%          |
| 550110 - CITY FACILITY SEWER FEE               | 2,170             | 1,892             | 2,112             | 2,034             | 1,810             | 1,810             | -                  | 0%          |
| 550120 - OVERHEAD                              | 2,146,469         | 2,301,125         | 1,770,056         | 1,770,056         | 2,179,836         | 2,179,836         | -                  | 0%          |
| 550130 - EMERGENCY COMM OPERATIONS             | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>5,308,719</b>  | <b>5,527,868</b>  | <b>5,828,290</b>  | <b>5,830,712</b>  | <b>5,329,545</b>  | <b>5,329,545</b>  | <b>-</b>           | <b>0%</b>   |
| 560000 - VEHICLE EQUIPMENT                     | 8,711             | -                 | -                 | 5,740,894         | 8,081,225         | 1,394,280         | (6,686,945)        | -83%        |
| 560010 - BUILDING/IMPROVEMENTS                 | 145,275           | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560020 - FURNITURE/EQUIPMENT                   | 133,193           | 1,000             | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560040 - LAND                                  | -                 | -                 | -                 | -                 | -                 | -                 | -                  | n/a         |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                 | -                 | (66,388)          | -                 | -                 | -                 | -                  | n/a         |
| <b>TOTAL CAPITAL OUTLAY</b>                    | <b>287,179</b>    | <b>1,000</b>      | <b>-</b>          | <b>5,740,894</b>  | <b>8,081,225</b>  | <b>1,394,280</b>  | <b>(6,686,945)</b> | <b>-83%</b> |
| <b>TOTAL</b>                                   | <b>31,213,229</b> | <b>42,678,576</b> | <b>34,505,138</b> | <b>39,491,472</b> | <b>42,127,567</b> | <b>36,257,813</b> | <b>(5,869,754)</b> | <b>-14%</b> |

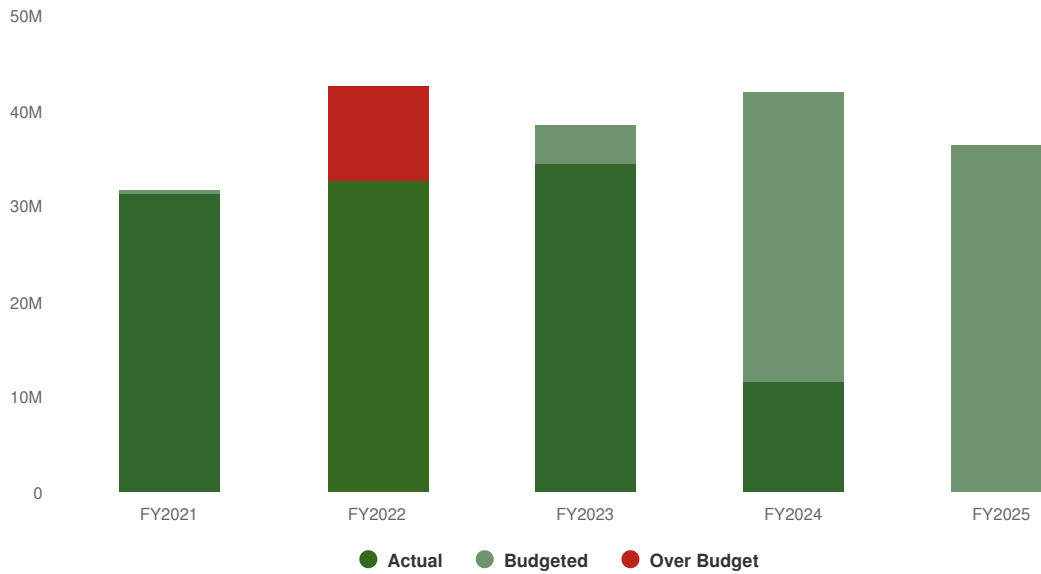


# Expenditures Summary

**Please Note:** Any discrepancies between the Operating Expenses table above and the Expenditure Summary below are due to Transfers Out not being included in the Operating Expenses table.

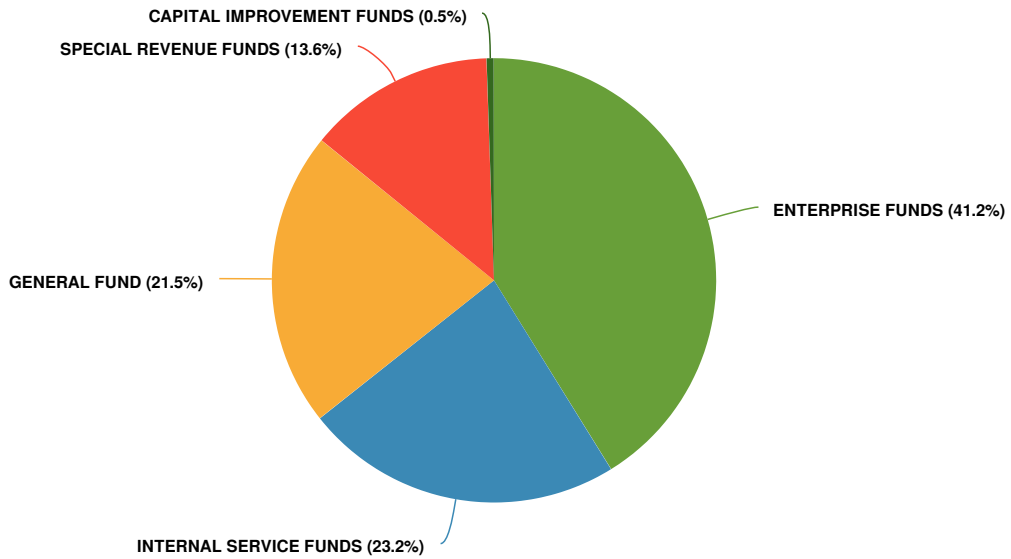
**\$36,510,793** **-\$5,443,298**  
(-12.97% vs. prior year)

## Public Works FY 2024-25 and Historical Budget vs. Actual

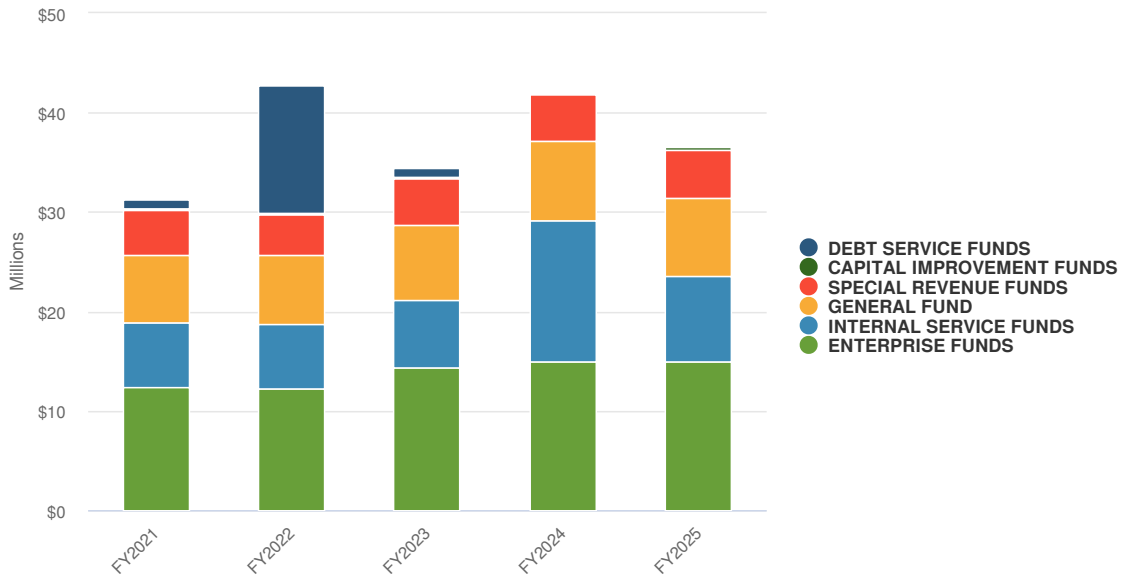


# Expenditures by Fund

## FY 2024-25 Adopted Expenditures by Fund



## FY 2024-25 Adopted and Historical Expenditures by Fund



# Expenditures by Division

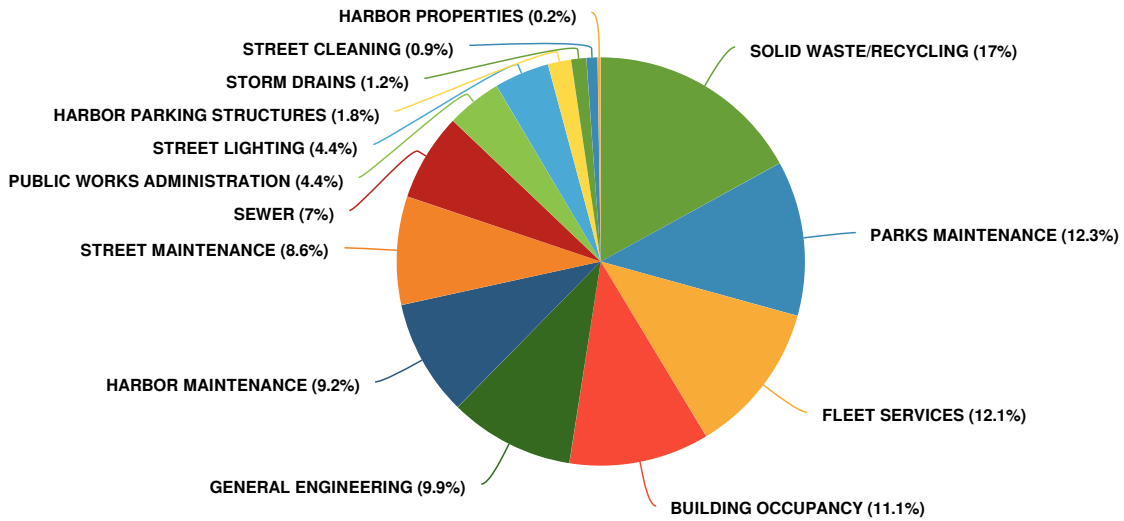
The Public Works Department's expenditures by division for the years 2023, 2024, and 2025 show significant changes in the top three categories. In 2023, SOLID WASTE/RECYCLING expenditures increased by 10% to \$5,217,021. This trend continued in 2024 with a 20% increase to \$6,274,163. However, there will be a slight decrease of 1% in the upcoming 2025 budget to \$6,209,446.

PARKS MAINTENANCE expenditures, on the other hand, decreased by 43% to \$3,946,224 in 2023. This was followed by a 5% increase in 2024 to \$4,126,175. The trend is expected to continue with a 9% increase in the 2025 budget to \$4,486,600.

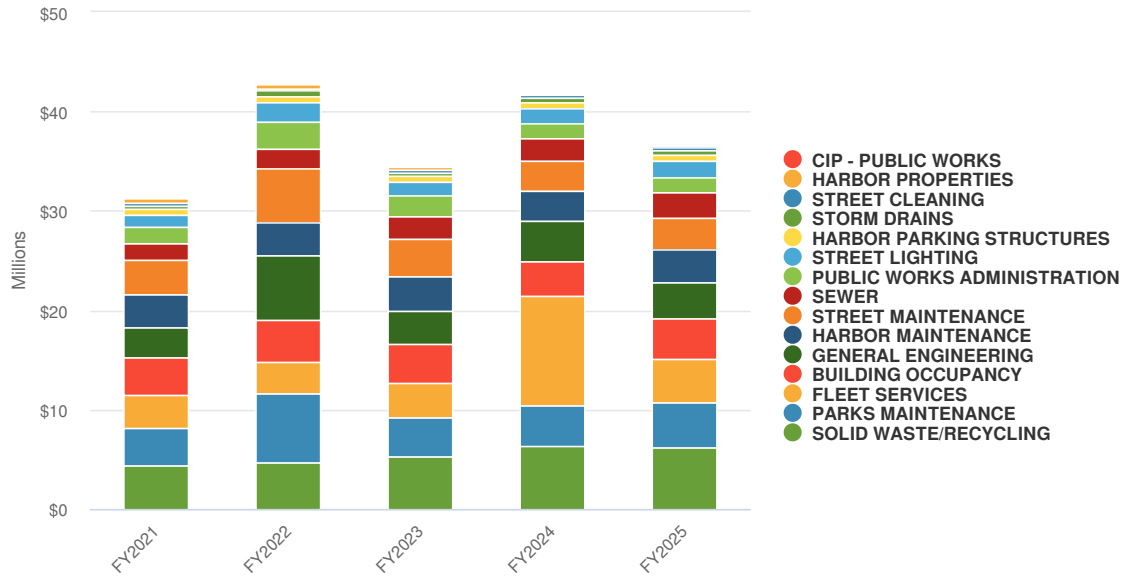
Lastly, FLEET SERVICES expenditures saw a 14% increase in 2023 to \$3,528,794. This was followed by a significant 213% increase in 2024 to \$11,028,064. However, there will be a decrease of 60% in the 2025 budget to \$4,407,858.

Overall, the changes in expenditures by division for the Public Works Department show a mix of increases and decreases, with the most significant changes seen in the SOLID WASTE/RECYCLING and FLEET SERVICES categories. These changes reflect the department's efforts to efficiently manage their budget and provide essential services to the City of Redondo Beach.

## FY 2024-25 Adopted Expenditures by Division



## FY 2024-25 Adopted and Historical Expenditures by Division



# Operating Expenses

## PUBLIC WORKS ADMINISTRATION

Purpose: The Public Works Administration Division provides high quality customer service to both internal customers (City departments) and external customers (the public), and ensures that department-wide efficiencies and strategic goals, such as maintaining and improving public facilities, infrastructure and open spaces and improving the attractiveness and livability of the City's neighborhoods, are achieved. To accomplish this, the Administration Division manages the Public Works budget that includes three internal service funds, Major Facilities Repair, Building Occupancy and Vehicle Replacement, as well as a Solid Waste Enterprise Fund, the Wastewater Enterprise Fund, and a portion of Harbor Uplands and Harbor Tidelands Funds. The division also oversees employees distributed throughout the department's nine divisions and operations including Administration, Engineering, Harbor/Pier Maintenance, Street Maintenance, Park Maintenance, Solid Waste/Recycling, Sewer/Storm Drain, Building Occupancy and Fleet Services.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |           |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|-----------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 697,252            | 655,793            | 649,144            | 688,689              | 688,689             | 871,369             | 182,680                       | 27%       |
| 500010 - PART-TIME SALARIES             | 27,041             | 25,211             | 10,406             | 41,556               | 41,556              | 17,997              | (23,559)                      | -57%      |
| 500020 - OVERTIME                       | 1,290              | 5,433              | 7,358              | -                    | -                   | -                   | -                             | n/a       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 44,652             | 48,754             | 14,400             | 20,085               | 20,085              | 11,669              | (8,416)                       | -42%      |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | 118,750            | -                    | 22,038              | -                   | (22,038)                      | -100%     |
| 500110 - CAR ALLOWANCE                  | 7,521              | 7,521              | 7,521              | 7,500                | 7,500               | 4,575               | (2,925)                       | -39%      |
| 500120 - OTHER PAY                      | 54,347             | 58,772             | 69,091             | 76,061               | 76,061              | 50,372              | (25,689)                      | -34%      |
| 500130 - SICK LEAVE BONUS               | -                  | 225                | 113                | -                    | -                   | -                   | -                             | n/a       |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500150 - CELL PHONE ALLOWANCE           | 1,083              | 1,083              | 1,083              | 1,080                | 1,080               | 1,179               | 99                            | 9%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501020 - FICA                           | 45,696             | 45,016             | 43,230             | 44,729               | 44,729              | 45,832              | 1,103                         | 2%        |
| 501030 - LIFE INSURANCE                 | 1,236              | 1,170              | 1,174              | 1,251                | 1,251               | 1,297               | 46                            | 4%        |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 89,024             | 85,631             | 88,820             | 94,320               | 94,320              | 86,430              | (7,890)                       | -8%       |
| 501060 - MEDICARE                       | 12,573             | 12,382             | 11,884             | 12,401               | 12,401              | 11,434              | (967)                         | -8%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 25                 | 25                 | 26                 | 30                   | 30                  | 30                  | (0)                           | 0%        |
| 501075 - GASB 68 PENSION EXPENSE        | 14,673             | (538,902)          | 332,164            | -                    | -                   | -                   | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | (1,258)            | (81,310)           | 2,407              | -                    | -                   | -                   | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 45,406             | 50,960             | 55,339             | 66,949               | 66,949              | 67,879              | 930                           | 1%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 155,381            | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                  | 1,945,112          | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 19,798             | 11,438             | 11,605             | 11,923               | 11,923              | 11,942              | 19                            | 0%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 29,465             | 27,449             | 24,003             | 25,557               | 25,557              | 25,899              | 342                           | 1%        |
| 501110 - UNEMPLOYMENT                   | 1,840              | 1,742              | 1,767              | 3,000                | 3,000               | 3,000               | -                             | 0%        |
| <b>TOTAL PERSONNEL</b>                  | <b>1,247,046</b>   | <b>2,363,505</b>   | <b>1,450,284</b>   | <b>1,095,131</b>     | <b>1,117,169</b>    | <b>1,210,905</b>    | <b>93,736</b>                 | <b>8%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510010 - OFFICE SUPPLIES                | 8,906              | 5,646              | 9,070              | 9,070                | 9,070               | 9,070               | -                             | 0%        |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 4,689              | -                  | -                  | 12,000               | 12,000              | 12,000              | -                             | 0%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 197                | 1,359              | 1,154              | 2,239                | 2,239               | 2,239               | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510200 - POSTAGE                        | 1,637              | 1,495              | 171                | 450                  | 450                 | 450                 | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | 99                 | 720                  | 720                 | 720                 | -                             | 0%        |
| 510220 - MEMBERSHIPS/DUES               | 774                | 363                | 450                | 450                  | 450                 | 450                 | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |



|  |                |                |                |                |                |                |                |            |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| 510310 - CELL PHONES                           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510400 - MOBILITY ACCESS                       | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | -              | -              | -              | 1,010          | 1,010          | 1,010          | -              | 0%         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | -              | 50             | 2,400          | 2,500          | 2,500          | 2,500          | -              | 0%         |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -              | 4,032          | 497            | -              | -              | -              | -              | n/a        |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540000 - DEPRECIATION                          | 286,377        | 288,510        | 311,976        | -              | -              | -              | -              | n/a        |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -              | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>302,580</b> | <b>301,455</b> | <b>325,816</b> | <b>28,439</b>  | <b>28,439</b>  | <b>28,439</b>  | <b>-</b>       | <b>0%</b>  |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 95,820         | 41,081         | 37,512         | (3,569)        | -9%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540020 - INTEREST EXPENSE                      | -              | 13,869         | (0)            | -              | -              | -              | -              | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 70,909         | 30,401         | 27,760         | (2,641)        | -9%        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>13,869</b>  | <b>(0)</b>     | <b>166,729</b> | <b>71,482</b>  | <b>65,272</b>  | <b>(6,210)</b> | <b>-9%</b> |
| 550000 - VEHICLE MAINTENANCE                   | 20,624         | -              | -              | -              | -              | -              | -              | n/a        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 51,699         | 1,089          | 49,531         | 52,031         | 51,876         | 51,876         | -              | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 27             | 1,387          | 1,387          | 6,513          | 6,513          | -              | 0%         |
| 550040 - COMMUNICATION EQUIP REPLACE           | 1,593          | 581            | 29,677         | 29,677         | 29,677         | 29,677         | -              | 0%         |
| 550050 - WORKERS COMPENSATION INSURANCE        | 6,556          | 623            | 7,457          | 7,457          | 5,947          | 5,947          | -              | 0%         |
| 550060 - LIABILITY INSURANCE                   | 749            | 617            | 31,541         | 31,541         | 35,270         | 35,270         | -              | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 20,776         | 2,703          | 147,206        | 147,206        | 142,651        | 142,651        | -              | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 118            | -              | 931            | 931            | 931            | 931            | -              | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 123            | -              | 109            | 109            | 109            | 109            | -              | 0%         |
| 550120 - OVERHEAD                              | 40,421         | 58,129         | 46,859         | 46,859         | 15,362         | 15,362         | -              | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -              | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>142,659</b> | <b>63,769</b>  | <b>314,698</b> | <b>317,198</b> | <b>288,337</b> | <b>288,337</b> | <b>-</b>       | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -              | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -              | n/a        |



|                                       |                  |                  |                  |                  |                  |                  |               |           |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|-----------|------------|
| 560020 - FURNITURE/EQUIPMENT          | -                | -                | -                | -                | -                | -                | -             | -         | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT      | -                | -                | -                | -                | -                | -                | -             | -         | n/a        |
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -             | -         | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -             | -         | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -             | -         | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>1,692,286</b> | <b>2,742,598</b> | <b>2,090,798</b> | <b>1,607,497</b> | <b>1,505,427</b> | <b>1,592,953</b> | <b>87,526</b> | <b>6%</b> |            |



# Operating Expenses

## PUBLIC WORKS BUILDING OCCUPANCY

Purpose: The Building Occupancy Division, consisting of building maintenance and custodial services, maintains and repairs all City facilities. Building maintenance consists of carpentry and painting and maintains 441,335 square feet of 67 City-owned building and facilities. Building Occupancy ensures adequate maintenance and replacement of durable capital goods and supplies, and provides internal service maintenance support to other departments and facilities. This helps to assure maintenance and improvement of public facilities.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |           |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|-----------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 723,371            | 673,759            | 748,591            | 858,003              | 858,003             | 888,742             | 30,739                        | 4%        |
| 500010 - PART-TIME SALARIES             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500020 - OVERTIME                       | 31,284             | 39,658             | 35,700             | -                    | -                   | 33,000              | 33,000                        | n/a       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 6,689              | 4,774              | 4,227              | 15,781               | 15,781              | 24,471              | 8,690                         | 55%       |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | 5                  | -                  | -                  | -                    | 60,724              | -                   | (60,724)                      | -100%     |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500120 - OTHER PAY                      | 4,434              | 7,548              | 13,529             | 17,988               | 17,988              | 17,988              | -                             | 0%        |
| 500130 - SICK LEAVE BONUS               | 1,200              | 900                | 1,200              | 600                  | 600                 | 600                 | -                             | 0%        |
| 500140 - STANDBY BONUS                  | 23,748             | 25,743             | 19,355             | 19,513               | 19,513              | 19,513              | -                             | 0%        |
| 500150 - CELL PHONE ALLOWANCE           | 2,000              | 2,000              | 1,578              | 1,080                | 1,080               | 1,080               | -                             | 0%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501020 - FICA                           | 48,216             | 50,060             | 53,618             | 56,581               | 56,581              | 54,005              | (2,576)                       | -5%       |
| 501030 - LIFE INSURANCE                 | 1,425              | 1,420              | 1,316              | 1,632                | 1,632               | 1,557               | (75)                          | -5%       |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 168,170            | 210,548            | 202,552            | 283,200              | 283,200             | 278,400             | (4,800)                       | -2%       |
| 501060 - MEDICARE                       | 11,253             | 11,708             | 12,540             | 13,232               | 13,232              | 12,630              | (602)                         | -5%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 52                 | 54                 | 51                 | 69                   | 69                  | 65                  | (4)                           | -6%       |
| 501075 - GASB 68 PENSION EXPENSE        | 25,225             | (64,284)           | (34,190)           | -                    | -                   | -                   | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | 521                | (29,831)           | (12,045)           | -                    | -                   | -                   | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 55,429             | 55,459             | 50,946             | 69,658               | 69,658              | 77,177              | 7,519                         | 11%       |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 168,530            | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                  | 94,609             | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 27,718             | 26,421             | 23,763             | 20,834               | 20,834              | 22,307              | 1,473                         | 7%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 29,362             | 28,613             | 26,214             | 26,892               | 26,892              | 29,616              | 2,724                         | 10%       |
| 501110 - UNEMPLOYMENT                   | 3,837              | 3,834              | 3,462              | 6,999                | 6,999               | 6,500               | (499)                         | -7%       |
| <b>TOTAL PERSONNEL</b>                  | <b>1,332,470</b>   | <b>1,142,993</b>   | <b>1,152,407</b>   | <b>1,392,062</b>     | <b>1,452,786</b>    | <b>1,467,650</b>    | <b>14,864</b>                 | <b>1%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 7,830              | 8,614              | 10,190             | 7,590                | 7,590               | 7,590               | -                             | 0%        |
| 510010 - OFFICE SUPPLIES                | 452                | 174                | 1,412              | 600                  | 600                 | 600                 | -                             | 0%        |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 92,327             | 101,388            | 154,751            | 156,802              | 156,802             | 196,003             | 39,201                        | 25%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 1,280              | 300                | 180                | 3,103                | 3,103               | 3,103               | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510200 - POSTAGE                        | 45                 | -                  | -                  | 40                   | 40                  | 40                  | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | -                  | 300                  | 300                 | 300                 | -                             | 0%        |
| 510220 - MEMBERSHIPS/DUES               | -                  | -                  | -                  | 370                  | 370                 | 370                 | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510310 - CELL PHONES                    | 702                | 49,796             | 1,507              | 520                  | 520                 | 520                 | -                             | 0%        |
| 510400 - MOBILITY ACCESS                | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |



|  |                  |                  |                  |                  |                  |                  |                |            |     |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------|-----|
| 510500 - VOTE CENTERS                          | -                | -                | -                | -                | -                | -                | -              | -          | n/a |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -                | -                | -                | -                | -                | -                | -              | -          | n/a |
| 510610 - UTILITIES - ELECTRIC                  | 781,332          | 1,019,097        | 873,383          | 803,852          | 803,852          | 978,852          | 175,000        | 22%        |     |
| 510620 - UTILITIES - GAS                       | 61,262           | 62,786           | 61,923           | 54,070           | 54,070           | 86,512           | 32,442         | 60%        |     |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 510640 - UTILITIES - WATER                     | 36,382           | 97,181           | 74,431           | 50,400           | 50,400           | 67,400           | 17,000         | 34%        |     |
| 520000 - MAINTENANCE AGREEMENTS                | 154,436          | 175,685          | 163,326          | 60,000           | 60,000           | 60,000           | -              | 0%         |     |
| 520010 - MAINTENANCE/REPAIR                    | 96,393           | 147,257          | 168,637          | 134,000          | 134,000          | 174,000          | 40,000         | 30%        |     |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 65,323           | 121,448          | 129,217          | 171,300          | 172,323          | 221,300          | 48,977         | 28%        |     |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | 500              | 500              | 500              | -              | 0%         |     |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 530130 - DEBT ISSUANCE COST                    | -                | 14,615           | 525              | -                | -                | -                | -              | n/a        |     |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 540000 - DEPRECIATION                          | 699,872          | 691,953          | 682,671          | -                | -                | -                | -              | n/a        |     |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>1,997,637</b> | <b>2,490,293</b> | <b>2,322,153</b> | <b>1,443,447</b> | <b>1,444,470</b> | <b>1,797,090</b> | <b>352,620</b> | <b>24%</b> |     |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 87,257           | 87,257           | 87,257           | -              | 0%         |     |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 540020 - INTEREST EXPENSE                      | -                | 61,809           | 64,639           | -                | -                | -                | -              | n/a        |     |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 64,572           | 64,572           | 64,572           | -              | 0%         |     |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>61,809</b>    | <b>64,639</b>    | <b>151,829</b>   | <b>151,829</b>   | <b>151,829</b>   | <b>-</b>       | <b>0%</b>  |     |
| 550000 - VEHICLE MAINTENANCE                   | 70,209           | 72,849           | 77,838           | 77,838           | 83,767           | 83,767           | -              | 0%         |     |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 67,817           | 66,468           | 112,419          | 112,419          | 98,321           | 98,321           | -              | 0%         |     |
| 550020 - INFORMATION TECH EQUIP MAINT          | 20,347           | 29,451           | 19,182           | 19,182           | 20,103           | 20,103           | -              | 0%         |     |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 2,419            | -                | -                | -                | -                | -              | n/a        |     |
| 550040 - COMMUNICATION EQUIP REPLACE           | 3,744            | 3,486            | -                | -                | -                | -                | -              | n/a        |     |
| 550050 - WORKERS COMPENSATION INSURANCE        | 7,521            | 7,061            | 7,681            | 7,681            | 6,205            | 6,205            | -              | 0%         |     |
| 550060 - LIABILITY INSURANCE                   | 882              | 3,704            | -                | -                | -                | -                | -              | n/a        |     |
| 550080 - BUILDING OCCUPANCY                    | 24,706           | -                | -                | -                | -                | -                | -              | n/a        |     |
| 550090 - MAJOR FACILITIES REPAIR               | 139              | 153              | -                | -                | -                | -                | -              | n/a        |     |
| 550110 - CITY FACILITY SEWER FEE               | 147              | 131              | 130              | 130              | 130              | 130              | -              | 0%         |     |
| 550120 - OVERHEAD                              | 273,307          | 314,383          | 204,174          | 204,174          | 257,455          | 257,455          | -              | 0%         |     |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>468,819</b>   | <b>500,105</b>   | <b>421,424</b>   | <b>421,424</b>   | <b>465,980</b>   | <b>465,980</b>   | <b>-</b>       | <b>0%</b>  |     |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -              | n/a        |     |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -              | n/a        |     |



|                                       |                  |                  |                  |                  |                  |                  |                |            |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------|------------|
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -              | -          | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -              | -          | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -              | -          | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>3,798,926</b> | <b>4,195,200</b> | <b>3,960,623</b> | <b>3,408,762</b> | <b>3,515,065</b> | <b>3,882,549</b> | <b>367,484</b> | <b>10%</b> |            |



# Operating Expenses

## PUBLIC WORKS FLEET SERVICES

Purpose: Fleet Services provides efficient, economical vehicle and equipment maintenance for all City equipment by performing preventive maintenance service, repair, and replacement of the City's fleet and maintains an equipment inventory.

| Object Description                      | FY 20-21       | FY 21-22       | FY 22-23       | FY 23-24       | FY 23-24       | FY 24-25       | Change<br>(Increase/Decrease) |           |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------|-----------|
|   | Actual         | Actual         | Actual         | Original       | Revised        | Adopted        | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 359,038        | 341,088        | 359,241        | 366,954        | 366,954        | 412,618        | 45,664                        | 12%       |
| 500010 - PART-TIME SALARIES             | 10,866         | -              | -              | -              | -              | 15,000         | 15,000                        | n/a       |
| 500020 - OVERTIME                       | 4,894          | 11,081         | 9,680          | -              | -              | 10,000         | 10,000                        | n/a       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 3,076          | 6,848          | 2,918          | 7,385          | 7,385          | 7,734          | 349                           | 5%        |
| 500090 - OTHER COMPENSATION             | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | -              | -              | -              | -              | 27,327         | -              | (27,327)                      | -100%     |
| 500110 - CAR ALLOWANCE                  | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 500120 - OTHER PAY                      | 115            | 538            | 886            | 1,417          | 1,417          | 2,006          | 589                           | 42%       |
| 500130 - SICK LEAVE BONUS               | -              | 300            | -              | -              | -              | -              | -                             | n/a       |
| 500140 - STANDBY BONUS                  | 11,029         | 10,829         | 10,979         | 11,150         | 11,150         | 11,150         | -                             | 0%        |
| 500150 - CELL PHONE ALLOWANCE           | 781            | 744            | 662            | 660            | 660            | 660            | -                             | 0%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501020 - FICA                           | 23,907         | 23,592         | 25,873         | 24,910         | 24,910         | 24,460         | (450)                         | -2%       |
| 501030 - LIFE INSURANCE                 | 706            | 680            | 701            | 699            | 699            | 719            | 20                            | 3%        |
| 501040 - VISION INSURANCE               | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 76,393         | 81,818         | 88,509         | 93,000         | 93,000         | 103,200        | 10,200                        | 11%       |
| 501060 - MEDICARE                       | 5,555          | 5,517          | 6,051          | 5,826          | 5,826          | 5,720          | (106)                         | -2%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 22             | 22             | 24             | 26             | 26             | 26             | -                             | 0%        |
| 501075 - GASB 68 PENSION EXPENSE        | 138,899        | (183,254)      | 143,624        | -              | -              | -              | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | 5,192          | (19,829)       | (3,932)        | -              | -              | -              | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 25,366         | 22,871         | 23,306         | 28,398         | 28,398         | 32,160         | 3,762                         | 13%       |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 75,765         | -              | -              | -              | -              | -              | -                             | n/a       |
| 501086 - PENSION (POB)                  | -              | 45,674         | -              | -              | -              | -              | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 14,814         | 14,978         | 14,651         | 15,639         | 15,639         | 11,495         | (4,144)                       | -26%      |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 14,660         | 13,639         | 12,734         | 12,504         | 12,504         | 13,414         | 910                           | 7%        |
| 501110 - UNEMPLOYMENT                   | 1,619          | 1,564          | 1,625          | 2,600          | 2,600          | 2,600          | -                             | 0%        |
| <b>TOTAL PERSONNEL</b>                  | <b>772,699</b> | <b>378,700</b> | <b>697,531</b> | <b>571,168</b> | <b>598,495</b> | <b>652,961</b> | <b>54,466</b>                 | <b>9%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 5,322          | 5,131          | 4,725          | 2,700          | 2,700          | 2,700          | -                             | 0%        |
| 510010 - OFFICE SUPPLIES                | 13             | 1,470          | 1,848          | 120            | 120            | 120            | -                             | 0%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 320,043        | 293,635        | 320,288        | 209,509        | 209,509        | 261,886        | 52,377                        | 25%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 2,670          | 2,365          | 11,245         | 1,755          | 1,755          | 1,755          | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510200 - POSTAGE                        | 271            | 483            | -              | 260            | 260            | 260            | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510220 - MEMBERSHIPS/DUES               | -              | -              | -              | 240            | 240            | 240            | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510240 - MODEMS                         | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510310 - CELL PHONES                    | 612            | 405            | 656            | -              | -              | -              | -                             | n/a       |
| 510400 - MOBILITY ACCESS                | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510500 - VOTE CENTERS                   | -              | -              | -              | -              | -              | -              | -                             | n/a       |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | 441,865        | 653,845        | 704,038        | 840,580        | 840,580        | 840,580        | -                             | 0%        |



|  |                  |                  |                  |                  |                  |                  |                 |            |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------|
| 510610 - UTILITIES - ELECTRIC                  | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 510640 - UTILITIES - WATER                     | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | 29,619           | 55,118           | 60,776           | 180,960          | 182,316          | 180,960          | (1,356)         | -1%        |
| 520010 - MAINTENANCE/REPAIR                    | 199,241          | 206,828          | 327,675          | 169,240          | 169,240          | 203,088          | 33,848          | 20%        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | -                | -                | 55,601           | 450,000          | 450,000          | 295,000          | (155,000)       | -34%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | 15,000           | 15,000           | 15,000           | -               | 0%         |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -                | 7,055            | 323              | -                | -                | -                | -               | n/a        |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540000 - DEPRECIATION                          | 1,216,848        | 1,210,192        | 998,333          | -                | -                | -                | -               | n/a        |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -               | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>2,216,503</b> | <b>2,436,527</b> | <b>2,485,509</b> | <b>1,870,364</b> | <b>1,871,720</b> | <b>1,801,589</b> | <b>(70,131)</b> | <b>-4%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | 30,798           | -                | -                | -                | -               | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 42,153           | 42,153           | 42,153           | -               | 0%         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540020 - INTEREST EXPENSE                      | -                | 29,870           | 31,203           | -                | -                | -                | -               | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 31,194           | 31,194           | 31,194           | -               | 0%         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | 2,737            | -                | -                | -                | -               | n/a        |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -               | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>29,870</b>    | <b>64,738</b>    | <b>73,347</b>    | <b>73,347</b>    | <b>73,347</b>    | <b>-</b>        | <b>0%</b>  |
| 550000 - VEHICLE MAINTENANCE                   | 10,539           | -                | 16,388           | 16,388           | 32,274           | 32,274           | -               | 0%         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 12,589           | -                | 47,685           | 47,685           | 40,336           | 40,336           | -               | 0%         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 24,567           | 31,534           | 23,954           | 23,954           | 30,043           | 30,043           | -               | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 2,611            | -                | -                | -                | -                | -               | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | 1,416            | 1,996            | -                | -                | -                | -                | -               | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 38,427           | 4,410            | 4,199            | 4,199            | 3,536            | 3,536            | -               | 0%         |
| 550060 - LIABILITY INSURANCE                   | 60,172           | 63,312           | 136,534          | 136,534          | 130,802          | 130,802          | -               | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 14,819           | 9,250            | -                | -                | -                | -                | -               | n/a        |
| 550090 - MAJOR FACILITIES REPAIR               | 84               | 92               | 371              | 371              | 371              | 371              | -               | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 88               | 78               | 78               | -                | -                | -                | -               | n/a        |
| 550120 - OVERHEAD                              | 127,203          | 147,648          | 118,189          | 118,189          | 165,915          | 165,915          | -               | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -               | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>289,904</b>   | <b>260,932</b>   | <b>347,398</b>   | <b>347,320</b>   | <b>403,277</b>   | <b>403,277</b>   | <b>-</b>        | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | 5,740,894        | 8,081,225        | 1,394,280        | (6,686,945)     | -83%       |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -                | 1,000            | -                | -                | -                | -                | -               | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE          | -                | -                | (66,388)         | -                | -                | -                | -               | n/a        |



|                      |           |           |           |           |            |           |             |      |
|----------------------|-----------|-----------|-----------|-----------|------------|-----------|-------------|------|
| TOTAL CAPITAL OUTLAY | -         | 1,000     | -         | 5,740,894 | 8,081,225  | 1,394,280 | (6,686,945) | -83% |
| TOTAL                | 3,279,106 | 3,107,029 | 3,595,176 | 8,603,093 | 11,028,064 | 4,325,454 | (6,702,610) | -61% |



# Operating Expenses

## PUBLIC WORKS HARBOR / PIER MAINTENANCE

Purpose: The Harbor/Pier Maintenance Division ensures that the Pier and Harbor areas are clean, litter free, safe, properly maintained and aesthetically pleasing for the residents and visitors. Also, this division ensures that the Seaside Lagoon is maintained in accordance with the Los Angeles County Health Department and Los Angeles Regional Water Quality Control Board standards. Services are provided to maintain and improve public facilities, infrastructure and open spaces.

| Object Description                      | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |            |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|------------|
|   | Actual           | Actual           | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 880,664          | 909,075          | 1,028,790        | 1,146,826        | 1,146,826        | 1,484,973        | 338,147                       | 29%        |
| 500010 - PART-TIME SALARIES             | 51,593           | 78,803           | 110,103          | 133,146          | 133,146          | 95,305           | (37,841)                      | -28%       |
| 500020 - OVERTIME                       | 56,706           | 85,314           | 82,918           | -                | -                | 89,000           | 89,000                        | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 17,409           | 10,464           | 7,994            | 12,886           | 12,886           | 45,755           | 32,869                        | 255%       |
| 500090 - OTHER COMPENSATION             | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | 50               | -                | -                | -                | 105,282          | -                | (105,282)                     | -100%      |
| 500110 - CAR ALLOWANCE                  | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500120 - OTHER PAY                      | 41               | 6,830            | 108,207          | 8,065            | 8,065            | 8,065            | -                             | 0%         |
| 500130 - SICK LEAVE BONUS               | -                | 900              | 300              | 300              | 300              | 300              | -                             | 0%         |
| 500140 - STANDBY BONUS                  | 3,877            | 3,607            | 6,782            | -                | -                | -                | -                             | n/a        |
| 500150 - CELL PHONE ALLOWANCE           | 1,278            | 1,278            | 1,202            | 1,110            | 1,110            | 1,110            | -                             | 0%         |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501020 - FICA                           | 62,162           | 70,146           | 86,041           | 75,858           | 75,858           | 87,443           | 11,585                        | 15%        |
| 501030 - LIFE INSURANCE                 | 1,880            | 2,010            | 2,111            | 2,347            | 2,347            | 2,650            | 303                           | 13%        |
| 501040 - VISION INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 196,315          | 256,202          | 256,152          | 300,600          | 300,600          | 281,100          | (19,500)                      | -6%        |
| 501060 - MEDICARE                       | 14,538           | 16,405           | 20,209           | 17,820           | 17,820           | 20,450           | 2,630                         | 15%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 69               | 77               | 80               | 97               | 97               | 113              | 16                            | 16%        |
| 501075 - GASB 68 PENSION EXPENSE        | 225,228          | -                | -                | -                | -                | -                | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | 20,682           | -                | -                | -                | -                | -                | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 68,089           | 70,281           | 81,575           | 105,840          | 105,840          | 133,384          | 27,544                        | 26%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 211,697          | -                | -                | -                | -                | -                | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                | 118,260          | -                | -                | -                | -                | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 34,882           | 30,912           | 27,446           | 27,175           | 27,175           | 25,003           | (2,172)                       | -8%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 35,725           | 36,276           | 37,998           | 38,757           | 38,757           | 47,777           | 9,020                         | 23%        |
| 501110 - UNEMPLOYMENT                   | 4,988            | 5,413            | 5,573            | 9,749            | 9,749            | 11,250           | 1,501                         | 15%        |
| <b>TOTAL PERSONNEL</b>                  | <b>1,887,872</b> | <b>1,702,252</b> | <b>1,863,482</b> | <b>1,880,576</b> | <b>1,985,858</b> | <b>2,333,679</b> | <b>347,821</b>                | <b>18%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 8,060            | 11,116           | 22,324           | 11,500           | 11,500           | 11,500           | -                             | 0%         |
| 510010 - OFFICE SUPPLIES                | 592              | 2,670            | 2,546            | 710              | 710              | 710              | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 250,883          | 310,787          | 256,070          | 257,000          | 278,022          | 326,506          | 48,484                        | 17%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 560              | -                | 442              | 4,398            | 4,398            | 4,398            | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510200 - POSTAGE                        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510220 - MEMBERSHIPS/DUES               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510230 - LIBRARY MATERIALS              | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510240 - MODEMS                         | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510310 - CELL PHONES                    | 588              | 942              | 363              | 260              | 260              | 260              | -                             | 0%         |
| 510400 - MOBILITY ACCESS                | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                | -                | -                | -                | -                | -                | -                             | n/a        |



|  |                  |                  |                  |                  |                  |                  |                  |              |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -                | -                | -                | 1,750            | 1,750            | 1,750            | -                | 0%           |
| 510610 - UTILITIES - ELECTRIC                  | 149,464          | 155,658          | 213,921          | 202,740          | 202,740          | 202,740          | -                | 0%           |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 510630 - UTILITIES - WASTE DISPOSAL            | 123,560          | 159,356          | 155,000          | 127,000          | 127,000          | 127,000          | -                | 0%           |
| 510640 - UTILITIES - WATER                     | 127,007          | 184,874          | 152,391          | 68,500           | 68,500           | 107,500          | 39,000           | 57%          |
| 520000 - MAINTENANCE AGREEMENTS                | 34,284           | 17,988           | 12,657           | 31,200           | 31,200           | 31,200           | -                | 0%           |
| 520010 - MAINTENANCE/REPAIR                    | 108,056          | 104,895          | 119,831          | 83,500           | 103,791          | 83,500           | (20,291)         | -20%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 134,597          | 270,331          | 294,317          | 206,000          | 209,166          | 305,862          | 96,696           | 46%          |
| 520050 - RENT/LEASE-EQUIPMENT                  | 1,739            | 4,041            | 13,298           | 18,100           | 18,100           | 18,100           | -                | 0%           |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 530130 - DEBT ISSUANCE COST                    | -                | 18,269           | 868              | -                | -                | -                | -                | n/a          |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540000 - DEPRECIATION                          | 803,705          | 803,705          | 723,539          | -                | -                | -                | -                | n/a          |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>1,743,094</b> | <b>2,044,631</b> | <b>1,967,567</b> | <b>1,012,658</b> | <b>1,057,138</b> | <b>1,221,026</b> | <b>163,888</b>   | <b>16%</b>   |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 108,762          | 108,762          | -                | (108,762)        | -100%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540020 - INTEREST EXPENSE                      | -                | 77,028           | 80,244           | -                | -                | -                | -                | n/a          |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 80,485           | 80,485           | -                | (80,485)         | -100%        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>77,028</b>    | <b>80,244</b>    | <b>189,247</b>   | <b>189,247</b>   | <b>-</b>         | <b>(189,247)</b> | <b>-100%</b> |
| 550000 - VEHICLE MAINTENANCE                   | 28,077           | 57,494           | 59,452           | 59,452           | 106,630          | 106,630          | -                | 0%           |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 39,367           | 41,261           | 125,956          | 125,956          | 69,616           | 69,616           | -                | 0%           |
| 550020 - INFORMATION TECH EQUIP MAINT          | 13,560           | 22,529           | 12,788           | 12,788           | 13,402           | 13,402           | -                | 0%           |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 1,685            | -                | -                | -                | -                | -                | n/a          |
| 550040 - COMMUNICATION EQUIP REPLACE           | 5,078            | 3,866            | -                | -                | -                | -                | -                | n/a          |
| 550050 - WORKERS COMPENSATION INSURANCE        | 119,103          | 29,958           | 35,660           | 35,660           | 28,859           | 28,859           | -                | 0%           |
| 550060 - LIABILITY INSURANCE                   | 5,048            | 13,820           | 8,266            | 8,266            | -                | -                | -                | n/a          |
| 550080 - BUILDING OCCUPANCY                    | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 550090 - MAJOR FACILITIES REPAIR               | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 550110 - CITY FACILITY SEWER FEE               | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 550120 - OVERHEAD                              | 344,202          | 344,526          | 286,494          | 286,494          | 351,424          | 351,424          | -                | 0%           |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -                | n/a          |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>554,435</b>   | <b>515,139</b>   | <b>528,616</b>   | <b>528,616</b>   | <b>569,931</b>   | <b>569,931</b>   | <b>-</b>         | <b>0%</b>    |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -                | -                | -                | -                | n/a          |
| 560040 - LAND                                  | -                | -                | -                | -                | -                | -                | -                | n/a          |



|                                       |                  |                  |                  |                  |                  |                  |                |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------|
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -              | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -              | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>4,185,401</b> | <b>4,339,051</b> | <b>4,439,908</b> | <b>3,611,097</b> | <b>3,802,174</b> | <b>4,124,636</b> | <b>322,462</b> | <b>8%</b>  |



# Operating Expenses

## PUBLIC WORKS SEWER / STORM DRAIN MAINTENANCE

Purpose: The Sewer/Storm Drain Maintenance Division is responsible for the cleaning and maintenance of the City's 113 miles of sewer collection system and storm drains. The sewer activity is supported with 15 pump stations and 9 back-up generators. Storm drain maintenance includes 185,756 feet of drains and 467 catch basins. Line maintenance is an ongoing process for preventive maintenance measures. Sewage collection lines are cleaned 1 to 4 times per year while certain chronic areas require greater frequency. These services are to maintain and improve the City's infrastructure.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |            |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|------------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 630,866            | 381,846            | 665,777            | 625,849              | 625,849             | 750,798             | 124,949                       | 20%        |
| 500010 - PART-TIME SALARIES             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500020 - OVERTIME                       | 50,822             | 93,256             | 99,910             | -                    | -                   | 91,000              | 91,000                        | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 11,193             | 9,823              | 32,246             | 11,679               | 11,679              | 18,997              | 7,318                         | 63%        |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | -                    | 53,446              | -                   | (53,446)                      | -100%      |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 500120 - OTHER PAY                      | 9,990              | 15,619             | 20,258             | 21,716               | 21,716              | 12,637              | (9,079)                       | -42%       |
| 500130 - SICK LEAVE BONUS               | 1,200              | 600                | 900                | -                    | -                   | -                   | -                             | n/a        |
| 500140 - STANDBY BONUS                  | 13,798             | 15,021             | 15,187             | 13,939               | 13,939              | 13,939              | -                             | 0%         |
| 500150 - CELL PHONE ALLOWANCE           | 1,724              | 1,724              | 1,455              | 795                  | 795                 | 1,719               | 924                           | 116%       |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501020 - FICA                           | 39,910             | 39,661             | 46,791             | 37,979               | 37,979              | 42,390              | 4,411                         | 12%        |
| 501030 - LIFE INSURANCE                 | 1,075              | 983                | 995                | 1,090                | 1,090               | 1,202               | 112                           | 10%        |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 122,732            | 133,831            | 149,046            | 127,800              | 127,800             | 147,150             | 19,350                        | 15%        |
| 501060 - MEDICARE                       | 9,340              | 9,276              | 11,029             | 8,963                | 8,963               | 9,914               | 951                           | 11%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 35                 | 32                 | 34                 | 41                   | 41                  | 43                  | 2                             | 4%         |
| 501075 - GASB 68 PENSION EXPENSE        | 76,858             | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | 6,417              | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 35,894             | 32,971             | 38,919             | 54,395               | 54,395              | 55,143              | 748                           | 1%         |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 126,842            | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                  | 393,524            | -                  | -                    | -                   | -                   | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 33,663             | 26,827             | 21,660             | 20,133               | 20,133              | 32,086              | 11,953                        | 59%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 23,540             | 20,652             | 20,998             | 20,267               | 20,267              | 23,246              | 2,979                         | 15%        |
| 501110 - UNEMPLOYMENT                   | 2,519              | 2,235              | 2,322              | 4,075                | 4,075               | 4,275               | 200                           | 5%         |
| <b>TOTAL PERSONNEL</b>                  | <b>1,198,416</b>   | <b>1,177,882</b>   | <b>1,127,529</b>   | <b>948,721</b>       | <b>1,002,167</b>    | <b>1,204,537</b>    | <b>202,370</b>                | <b>20%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 4,734              | 6,973              | 10,202             | 2,500                | 2,500               | 2,500               | -                             | 0%         |
| 510010 - OFFICE SUPPLIES                | 1,043              | 741                | 1,471              | 500                  | 500                 | 500                 | -                             | 0%         |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 61,769             | 230,107            | 108,887            | 30,400               | 30,400              | 36,700              | 6,300                         | 21%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 2,013              | 4,475              | 1,951              | 1,685                | 1,685               | 1,685               | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510200 - POSTAGE                        | -                  | -                  | 51                 | -                    | -                   | -                   | -                             | n/a        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510220 - MEMBERSHIPS/DUES               | 1,324              | 2,227              | 2,375              | 400                  | 400                 | 400                 | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |
| 510310 - CELL PHONES                    | 656                | 691                | 774                | 430                  | 430                 | 430                 | -                             | 0%         |
| 510400 - MOBILITY ACCESS                | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a        |



|  |                |                |                |                |                  |                |                 |            |
|--|----------------|----------------|----------------|----------------|------------------|----------------|-----------------|------------|
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | 27,159         | 65,383         | 206,974        | 45,000         | 45,000           | 65,000         | 20,000          | 44%        |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 510640 - UTILITIES - WATER                     | 487            | -              | -              | 120            | 120              | 120            | -               | 0%         |
| 520000 - MAINTENANCE AGREEMENTS                | -              | 33,121         | 50,951         | 34,200         | 51,480           | 66,537         | 15,057          | 29%        |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | 4,315          | -              | -                | -              | -               | n/a        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 281,391        | 386,659        | 518,283        | 660,000        | 928,257          | 805,000        | (123,257)       | -13%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530080 - DONATION EXPENDITURES                 | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -              | 9,701          | -              | -              | -                | -              | -               | n/a        |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 540000 - DEPRECIATION                          | 7,229          | 7,229          | 7,483          | -              | -                | -              | -               | n/a        |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -                | -              | -               | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>387,805</b> | <b>747,308</b> | <b>913,716</b> | <b>775,235</b> | <b>1,060,772</b> | <b>978,872</b> | <b>(81,900)</b> | <b>-8%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 68,809         | 67,155           | 67,155         | -               | 0%         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 540020 - INTEREST EXPENSE                      | -              | 33,934         | (1)            | -              | -                | -              | -               | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 50,920         | 49,696           | 49,696         | -               | 0%         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -                | -              | -               | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>       | <b>33,934</b>  | <b>(1)</b>     | <b>119,729</b> | <b>116,851</b>   | <b>116,851</b> | <b>-</b>        | <b>0%</b>  |
| 550000 - VEHICLE MAINTENANCE                   | 52,989         | 102,099        | 81,671         | 81,671         | 59,988           | 59,988         | -               | 0%         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 64,440         | 84,899         | 131,192        | 131,192        | 124,975          | 124,975        | -               | 0%         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 37,889         | 45,764         | 35,184         | 35,184         | 60,086           | 60,086         | -               | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 4,417          | -              | -              | -                | -              | -               | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | 2,287          | 1,963          | -              | -              | -                | -              | -               | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 50,613         | 58,811         | 90,874         | 90,874         | 182,807          | 182,807        | -               | 0%         |
| 550060 - LIABILITY INSURANCE                   | 35,381         | 37,365         | 97,855         | 97,855         | 87,048           | 87,048         | -               | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 14,975         | 7,961          | -              | -              | -                | -              | -               | n/a        |
| 550090 - MAJOR FACILITIES REPAIR               | 1,552          | 1,559          | 1,518          | 1,518          | 1,518            | 1,518          | -               | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 240            | 279            | 326            | 326            | 326              | 326            | -               | 0%         |
| 550120 - OVERHEAD                              | 177,537        | 177,112        | 139,656        | 139,656        | 166,698          | 166,698        | -               | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -                | -              | -               | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>437,903</b> | <b>522,231</b> | <b>578,276</b> | <b>578,276</b> | <b>683,445</b>   | <b>683,445</b> | <b>-</b>        | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -              | -                | -              | -               | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -              | -              | -              | -                | -              | -               | n/a        |



|                                       |                  |                  |                  |                  |                  |                  |                |           |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------|------------|
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -              | -         | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -              | -         | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -              | -         | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>2,024,124</b> | <b>2,481,355</b> | <b>2,619,521</b> | <b>2,421,961</b> | <b>2,863,235</b> | <b>2,983,705</b> | <b>120,470</b> | <b>4%</b> |            |



# Operating Expenses

## PUBLIC WORKS SOLID WASTE / RECYCLING

Purpose: The Solid Waste/Recycling Division is responsible for managing the City's solid waste and recycling collection services and the City's Household Hazardous Waste Collection Program. In addition, it provides ongoing environmental and recycling education programs for the residents, school district, businesses and City departments. The division also manages the City's solid waste handling services agreement and monitors the solid waste hauling contractor that is responsible for the collection of refuse, green waste, recyclables, household hazardous waste and bulky items. The division oversees and responds to complaints and service requests. These services improve the attractiveness and livability of neighborhoods.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |           |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|-----------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 226,893            | 206,685            | 239,285            | 272,951              | 272,951             | 323,369             | 50,418                        | 18%       |
| 500010 - PART-TIME SALARIES             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500020 - OVERTIME                       | 3,385              | 3,295              | 3,938              | -                    | -                   | -                   | -                             | n/a       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 4,129              | 7,173              | 2,369              | 5,356                | 5,356               | 6,505               | 1,149                         | 21%       |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | -                  | -                  | -                  | -                    | 9,127               | -                   | (9,127)                       | -100%     |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500120 - OTHER PAY                      | -                  | 6,638              | 8,001              | 8,065                | 8,065               | 8,065               | -                             | 0%        |
| 500130 - SICK LEAVE BONUS               | 225                | -                  | 225                | 225                  | 225                 | 225                 | -                             | 0%        |
| 500140 - STANDBY BONUS                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500150 - CELL PHONE ALLOWANCE           | 642                | 493                | 166                | 165                  | 165                 | 165                 | -                             | 0%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501020 - FICA                           | 14,856             | 15,991             | 16,160             | 17,630               | 17,630              | 18,385              | 755                           | 4%        |
| 501030 - LIFE INSURANCE                 | 415                | 411                | 439                | 560                  | 560                 | 561                 | 1                             | 0%        |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 33,102             | 40,708             | 45,226             | 79,200               | 79,200              | 68,250              | (10,950)                      | -14%      |
| 501060 - MEDICARE                       | 3,474              | 3,740              | 3,865              | 4,204                | 4,204               | 4,300               | 96                            | 2%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 13                 | 13                 | 14                 | 20                   | 20                  | 20                  | 0                             | 1%        |
| 501075 - GASB 68 PENSION EXPENSE        | 14,121             | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | (7,891)            | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 12,637             | 13,514             | 16,351             | 22,758               | 22,758              | 27,171              | 4,413                         | 19%       |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 55,707             | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                  | 28,546             | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 10,083             | 10,627             | 7,109              | 11,686               | 11,686              | 7,726               | (3,960)                       | -34%      |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 9,156              | 8,867              | 8,216              | 9,533                | 9,533               | 10,082              | 549                           | 6%        |
| 501110 - UNEMPLOYMENT                   | 926                | 914                | 930                | 2,024                | 2,024               | 2,025               | 1                             | 0%        |
| <b>TOTAL PERSONNEL</b>                  | <b>381,874</b>     | <b>347,616</b>     | <b>352,295</b>     | <b>434,377</b>       | <b>443,504</b>      | <b>476,849</b>      | <b>33,345</b>                 | <b>8%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510010 - OFFICE SUPPLIES                | -                  | -                  | 31                 | 350                  | 350                 | 350                 | -                             | 0%        |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 18,857             | 28,715             | 19,928             | 27,043               | 112,083             | 27,043              | (85,040)                      | -76%      |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 429                | 315                | 732                | 2,538                | 2,538               | 2,538               | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | 82                 | 600                  | 600                 | 600                 | -                             | 0%        |
| 510200 - POSTAGE                        | 23                 | 25                 | -                  | 500                  | 500                 | 500                 | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | -                  | 150                  | 150                 | 150                 | -                             | 0%        |
| 510220 - MEMBERSHIPS/DUES               | 90                 | -                  | -                  | 500                  | 500                 | 500                 | -                             | 0%        |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510310 - CELL PHONES                    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |



|  |                  |                  |                  |                  |                  |                  |                 |            |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------|
| 510400 - MOBILITY ACCESS                       | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 510500 - VOTE CENTERS                          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 510640 - UTILITIES - WATER                     | -                | -                | -                | 300              | 300              | 300              | -               | 0%         |
| 520000 - MAINTENANCE AGREEMENTS                | 3,645,340        | 4,076,399        | 4,565,179        | 5,323,464        | 5,332,088        | 5,384,444        | 52,357          | 1%         |
| 520010 - MAINTENANCE/REPAIR                    | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | 14,425           | 10,925           | 9,624            | 26,628           | 26,628           | 26,628           | -               | 0%         |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 63,333           | 56,798           | 97,893           | 61,833           | 127,211          | 61,833           | (65,378)        | -51%       |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -                | 4,410            | -                | -                | -                | -                | -               | n/a        |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540000 - DEPRECIATION                          | 4,672            | 4,283            | -                | -                | -                | -                | -               | n/a        |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -                | -                | -                | -               | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>3,747,168</b> | <b>4,181,869</b> | <b>4,693,470</b> | <b>5,443,906</b> | <b>5,602,948</b> | <b>5,504,886</b> | <b>(98,062)</b> | <b>-2%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 26,652           | 26,652           | 26,652           | -               | 0%         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540020 - INTEREST EXPENSE                      | -                | 20,775           | 31,203           | -                | -                | -                | -               | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 19,723           | 19,723           | 19,723           | -               | 0%         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -                | -                | -                | -               | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>20,775</b>    | <b>31,203</b>    | <b>46,375</b>    | <b>46,375</b>    | <b>46,375</b>    | <b>-</b>        | <b>0%</b>  |
| 550000 - VEHICLE MAINTENANCE                   | 7,363            | 10,422           | 9,844            | 9,844            | 10,426           | 10,426           | -               | 0%         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 4,137            | 5,483            | 4,886            | 4,886            | 4,818            | 4,818            | -               | 0%         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 20,347           | 27,057           | 19,182           | 19,182           | 20,103           | 20,103           | -               | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 2,359            | -                | -                | -                | -                | -               | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | 1,103            | 2,227            | -                | -                | -                | -                | -               | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 2,068            | 2,415            | 2,263            | 2,263            | 2,180            | 2,180            | -               | 0%         |
| 550060 - LIABILITY INSURANCE                   | 2,202            | 2,348            | -                | -                | -                | -                | -               | n/a        |
| 550080 - BUILDING OCCUPANCY                    | 61,668           | 10,290           | -                | -                | -                | -                | -               | n/a        |
| 550090 - MAJOR FACILITIES REPAIR               | 348              | 357              | -                | -                | -                | -                | -               | n/a        |
| 550110 - CITY FACILITY SEWER FEE               | 366              | 304              | 323              | 323              | 262              | 262              | -               | 0%         |
| 550120 - OVERHEAD                              | 121,414          | 120,701          | 103,555          | 103,555          | 143,546          | 143,546          | -               | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -               | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>221,016</b>   | <b>183,963</b>   | <b>140,053</b>   | <b>140,053</b>   | <b>181,336</b>   | <b>181,336</b>   | <b>-</b>        | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -                | -                | -                | -               | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -                | -                | -                | -               | n/a        |



|                                       |                  |                  |                  |                  |                  |                  |                 |            |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------|------------|
| 560030 - TECHNOLOGICAL EQUIPMENT      | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -               | -          | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -               | -          | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>4,350,058</b> | <b>4,734,223</b> | <b>5,217,021</b> | <b>6,064,711</b> | <b>6,274,163</b> | <b>6,209,446</b> | <b>(64,717)</b> | <b>-1%</b> |            |



# Operating Expenses

## PUBLIC WORKS STREET MAINTENANCE

Purpose: The Street Maintenance Division is responsible for maintaining concrete and asphalt improvements within the City's street and alley right-of-ways, street sweeping, street signs, street lights (1,894 City owned), and 54 signalized intersections. The maintenance tasks include street paving, curb, gutter and sidewalk, street sweeping, graffiti removal, traffic painting, parking lots, catch basins and disaster-preparedness related to street maintenance. These services are to maintain and improve infrastructure.

| Object Description                      | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |            |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|------------|
|   | Actual           | Actual           | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)        |
| 500000 - FULL-TIME SALARIES             | 930,166          | 892,586          | 976,550          | 1,102,683        | 1,102,683        | 1,392,725        | 290,042                       | 26%        |
| 500010 - PART-TIME SALARIES             | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500020 - OVERTIME                       | 27,941           | 44,393           | 57,248           | -                | -                | 68,000           | 68,000                        | n/a        |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 5,502            | 11,442           | 29,738           | 18,824           | 18,824           | 36,947           | 18,123                        | 96%        |
| 500090 - OTHER COMPENSATION             | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | (3)              | -                | 45,538           | 120,610          | -                | (120,610)                     | -100%      |
| 500110 - CAR ALLOWANCE                  | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 500120 - OTHER PAY                      | 4,920            | 10,880           | 85,957           | 14,153           | 14,153           | 14,592           | 439                           | 3%         |
| 500130 - SICK LEAVE BONUS               | 300              | 900              | 600              | 300              | 300              | 300              | -                             | 0%         |
| 500140 - STANDBY BONUS                  | 12,570           | 10,607           | 10,682           | 11,150           | 11,150           | 11,150           | -                             | 0%         |
| 500150 - CELL PHONE ALLOWANCE           | 1,509            | 1,509            | 1,448            | 1,110            | 1,110            | 1,086            | (24)                          | -2%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501010 - DENTAL INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501020 - FICA                           | 60,834           | 60,885           | 73,594           | 73,101           | 73,101           | 82,961           | 9,860                         | 13%        |
| 501030 - LIFE INSURANCE                 | 1,907            | 1,804            | 1,834            | 2,116            | 2,116            | 2,367            | 251                           | 12%        |
| 501040 - VISION INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 501050 - MEDICAL INSURANCE              | 224,908          | 246,964          | 256,306          | 322,800          | 322,800          | 369,900          | 47,100                        | 15%        |
| 501060 - MEDICARE                       | 14,210           | 14,239           | 17,298           | 17,181           | 17,181           | 19,402           | 2,221                         | 13%        |
| 501070 - PSYCHOLOGICAL INSURANCE        | 70               | 68               | 70               | 92               | 92               | 99               | 7                             | 7%         |
| 501075 - GASB 68 PENSION EXPENSE        | 3,470            | -                | -                | -                | -                | -                | -                             | n/a        |
| 501076 - GASB 75 OPEB EXPENSE           | (1,922)          | -                | -                | -                | -                | -                | -                             | n/a        |
| 501080 - PENSION (EMPLOYER SHARE)       | 70,277           | 67,225           | 71,063           | 97,633           | 97,633           | 122,229          | 24,596                        | 25%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 227,956          | -                | -                | -                | -                | -                | -                             | n/a        |
| 501086 - PENSION (POB)                  | -                | 3,049,998        | -                | -                | -                | -                | -                             | n/a        |
| 501090 - PENSION (EMPLOYEE SHARE)       | 46,938           | 46,947           | 43,756           | 50,084           | 50,084           | 45,453           | (4,631)                       | -9%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 38,356           | 35,849           | 35,577           | 37,694           | 37,694           | 45,495           | 7,801                         | 21%        |
| 501110 - UNEMPLOYMENT                   | 5,029            | 4,754            | 4,840            | 9,053            | 9,053            | 9,850            | 797                           | 9%         |
| <b>TOTAL PERSONNEL</b>                  | <b>1,674,940</b> | <b>4,501,047</b> | <b>1,666,561</b> | <b>1,803,512</b> | <b>1,878,584</b> | <b>2,222,554</b> | <b>343,970</b>                | <b>18%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 13,380           | 10,822           | 18,161           | 9,950            | 9,950            | 9,950            | -                             | 0%         |
| 510010 - OFFICE SUPPLIES                | 680              | 114              | 561              | 1,300            | 1,300            | 1,300            | -                             | 0%         |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 228,178          | 274,939          | 391,993          | 311,325          | 334,795          | 394,774          | 59,979                        | 18%        |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 624              | 482              | -                | 1,467            | 1,467            | 1,467            | -                             | 0%         |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510200 - POSTAGE                        | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510220 - MEMBERSHIPS/DUES               | -                | 469              | -                | 200              | 200              | 200              | -                             | 0%         |
| 510230 - LIBRARY MATERIALS              | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510240 - MODEMS                         | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510300 - UTILITIES - TELEPHONE          | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510310 - CELL PHONES                    | 549              | 422              | 532              | 50               | 50               | 50               | -                             | 0%         |
| 510400 - MOBILITY ACCESS                | -                | -                | -                | -                | -                | -                | -                             | n/a        |
| 510500 - VOTE CENTERS                   | -                | -                | -                | -                | -                | -                | -                             | n/a        |



|   |                  |                  |                  |                  |                  |                  |               |           |     |
|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------|-----------|-----|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS  | -                | -                | -                | -                | -                | -                | -             | -         | n/a |
| 510610 - UTILITIES - ELECTRIC           | 599,791          | 670,538          | 515,859          | 661,824          | 661,824          | 761,824          | 100,000       | 15%       |     |
| 510620 - UTILITIES - GAS                | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 510630 - UTILITIES - WASTE DISPOSAL     | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 510640 - UTILITIES - WATER              | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 520000 - MAINTENANCE AGREEMENTS         | 67,327           | 135,727          | 493,604          | 152,652          | 275,832          | 152,652          | (123,180)     | -45%      |     |
| 520010 - MAINTENANCE/REPAIR             | -                | -                | 675              | -                | -                | -                | -             | n/a       |     |
| 520020 - TELEPHONE MAINTENANCE/REPAIR   | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 520030 - ADVERTISING/PROMOTIONS         | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE | 313,998          | 115,165          | 108,340          | 71,000           | 71,000           | 125,000          | 54,000        | 76%       |     |
| 520050 - RENT/LEASE-EQUIPMENT           | 18,094           | 2,945            | 11,696           | 11,000           | 11,000           | 11,000           | -             | 0%        |     |
| 520060 - RENT/LEASE-BUILDING            | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530000 - OTHER NON-CAPITAL EQUIPMENT    | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530010 - CITYWIDE RETIREE MEDICAL INS   | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530020 - WORKERS COMPENSATION PREMIUMS  | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530030 - WORKERS COMPENSATION CLAIMS    | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530040 - UNEMPLOYMENT CLAIMS            | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530050 - LIABILITY INSURANCE PREMIUMS   | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530060 - LIABILITY CLAIMS               | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530061 - LIABILITY CLAIMS (PRE-LIT)     | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530070 - ATTORNEY FEES                  | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530080 - DONATION EXPENDITURES          | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530090 - HOUSING VOUCHERS               | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530120 - CONTINGENCY RESERVE            | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 530130 - DEBT ISSUANCE COST             | -                | 1,134            | -                | -                | -                | -                | -             | n/a       |     |
| 530180 - COVID-19 RESPONSE              | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 540000 - DEPRECIATION                   | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 540030 - ADMIN EXPENSE                  | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| 540040 - CASH OVERAGE/SHORTAGE          | -                | -                | -                | -                | -                | -                | -             | n/a       |     |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b> | <b>1,242,620</b> | <b>1,212,756</b> | <b>1,541,422</b> | <b>1,220,768</b> | <b>1,367,418</b> | <b>1,458,217</b> | <b>90,799</b> | <b>7%</b> |     |

|                                       |          |              |          |                |                |                |          |           |
|---------------------------------------|----------|--------------|----------|----------------|----------------|----------------|----------|-----------|
| 540005 - GASB 96 AMORTIZATION EXPENSE | -        | -            | -        | -              | -              | -              | -        | n/a       |
| 540010 - PRINCIPAL PAYMENTS           | -        | -            | -        | -              | -              | -              | -        | n/a       |
| 540011 - PRINCIPAL PAYMENT POB MISC   | -        | -            | -        | 110,212        | 69,877         | 69,877         | -        | 0%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY | -        | -            | -        | -              | -              | -              | -        | n/a       |
| 540020 - INTEREST EXPENSE             | -        | 3,922        | 1        | -              | -              | -              | -        | n/a       |
| 540021 - INTEREST EXPENSE POB MISC    | -        | -            | -        | 81,559         | 51,711         | 51,711         | -        | 0%        |
| 540022 - INTEREST EXPENSE POB SAFETY  | -        | -            | -        | -              | -              | -              | -        | n/a       |
| 540023 - GASB 96 INTEREST EXPENSE     | -        | -            | -        | -              | -              | -              | -        | n/a       |
| 540050 - PASS THRU PAYMENT            | -        | -            | -        | -              | -              | -              | -        | n/a       |
| <b>TOTAL POB DEBT</b>                 | <b>-</b> | <b>3,922</b> | <b>1</b> | <b>191,771</b> | <b>121,588</b> | <b>121,588</b> | <b>-</b> | <b>0%</b> |

|  |                  |                  |                  |                  |                  |                  |          |           |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------|-----------|
| 550000 - VEHICLE MAINTENANCE                   | 403,918          | 254,378          | 228,312          | 228,312          | 345,695          | 345,695          | -        | 0%        |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 76,277           | 96,254           | 190,515          | 190,515          | 204,923          | 204,923          | -        | 0%        |
| 550020 - INFORMATION TECH EQUIP MAINT          | 20,347           | 31,664           | 19,182           | 19,182           | 25,073           | 25,073           | -        | 0%        |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 2,474            | -                | -                | -                | -                | -        | n/a       |
| 550040 - COMMUNICATION EQUIP REPLACE           | 4,928            | 4,413            | -                | -                | -                | -                | -        | n/a       |
| 550050 - WORKERS COMPENSATION INSURANCE        | 53,993           | 62,916           | 96,466           | 96,466           | 8,792            | 8,792            | -        | 0%        |
| 550060 - LIABILITY INSURANCE                   | 894,220          | 1,022,368        | 1,328,516        | 1,328,516        | 283,409          | 283,409          | -        | 0%        |
| 550080 - BUILDING OCCUPANCY                    | 18,572           | 21,724           | -                | -                | -                | -                | -        | n/a       |
| 550090 - MAJOR FACILITIES REPAIR               | 105              | 110              | -                | -                | -                | -                | -        | n/a       |
| 550110 - CITY FACILITY SEWER FEE               | 110              | 105              | 97               | 97               | 97               | 97               | -        | 0%        |
| 550120 - OVERHEAD                              | 363,261          | 339,599          | 286,232          | 286,232          | 368,328          | 368,328          | -        | 0%        |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -                | -                | -                | -        | n/a       |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>1,835,731</b> | <b>1,836,005</b> | <b>2,149,320</b> | <b>2,149,320</b> | <b>1,236,317</b> | <b>1,236,317</b> | <b>-</b> | <b>0%</b> |

|                                  |         |   |   |   |   |   |   |     |
|----------------------------------|---------|---|---|---|---|---|---|-----|
| 560000 - VEHICLE EQUIPMENT       | -       | - | - | - | - | - | - | n/a |
| 560010 - BUILDING/IMPROVEMENTS   | 145,275 | - | - | - | - | - | - | n/a |
| 560020 - FURNITURE/EQUIPMENT     | 133,193 | - | - | - | - | - | - | n/a |
| 560030 - TECHNOLOGICAL EQUIPMENT | -       | - | - | - | - | - | - | n/a |
| 560040 - LAND                    | -       | - | - | - | - | - | - | n/a |



|                                       |                  |                  |                  |                  |                  |                  |                |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------|
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -              | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>278,468</b>   | -                | -                | -                | -                | -                | -              | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>5,031,759</b> | <b>7,553,730</b> | <b>5,357,304</b> | <b>5,365,371</b> | <b>4,603,907</b> | <b>5,038,676</b> | <b>434,769</b> | <b>9%</b>  |



# Operating Expenses

## PUBLIC WORKS PARKS MAINTENANCE

Purpose: The Parks Division maintains 181 acres of parklands throughout the City and the City's open spaces to provide aesthetically pleasing surroundings every day of the year. Maintenance includes 14 parks and 19 parkettes, Edison Right of Way greenbelts, the school district sports fields, as well as the visible median strips and parkways along the main streets throughout the City. The division also administers the tree pruning program for approximately 12,000 trees.

| Object Description                      | FY 20-21<br>Actual | FY 21-22<br>Actual | FY 22-23<br>Actual | FY 23-24<br>Original | FY 23-24<br>Revised | FY 24-25<br>Adopted | Change<br>(Increase/Decrease) |           |
|---|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|-------------------------------|-----------|
|   |                    |                    |                    |                      |                     |                     | (\$)                          | (%)       |
| 500000 - FULL-TIME SALARIES             | 885,787            | 884,575            | 1,083,759          | 1,329,549            | 1,329,549           | 1,361,794           | 32,245                        | 2%        |
| 500010 - PART-TIME SALARIES             | 36,738             | 45,989             | 84,904             | -                    | -                   | -                   | -                             | n/a       |
| 500020 - OVERTIME                       | 107,627            | 180,940            | 137,096            | -                    | -                   | 157,000             | 157,000                       | n/a       |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 13,003             | 8,272              | 2,849              | 25,093               | 25,093              | 43,523              | 18,430                        | 73%       |
| 500090 - OTHER COMPENSATION             | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500100 - PERSONNEL ADJUSTMENTS          | 62                 | -                  | -                  | -                    | 95,343              | -                   | (95,343)                      | -100%     |
| 500110 - CAR ALLOWANCE                  | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 500120 - OTHER PAY                      | 7,288              | 10,124             | 139,139            | 8,826                | 8,826               | 19,045              | 10,219                        | 116%      |
| 500130 - SICK LEAVE BONUS               | 300                | 300                | 300                | 300                  | 300                 | 300                 | -                             | 0%        |
| 500140 - STANDBY BONUS                  | 10,829             | 10,443             | 10,464             | 11,150               | 11,150              | 11,150              | -                             | 0%        |
| 500150 - CELL PHONE ALLOWANCE           | 1,264              | 1,309              | 1,680              | 1,740                | 1,740               | 1,320               | (420)                         | -24%      |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501000 - EXECUTIVE DEFERRED COMP        | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501010 - DENTAL INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501020 - FICA                           | 64,773             | 72,117             | 93,448             | 88,530               | 88,530              | 84,008              | (4,522)                       | -5%       |
| 501030 - LIFE INSURANCE                 | 1,985              | 1,938              | 2,262              | 2,732                | 2,732               | 2,523               | (209)                         | -8%       |
| 501040 - VISION INSURANCE               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501050 - MEDICAL INSURANCE              | 219,482            | 253,790            | 319,387            | 427,800              | 427,800             | 346,800             | (81,000)                      | -19%      |
| 501060 - MEDICARE                       | 15,149             | 16,866             | 21,855             | 20,706               | 20,706              | 19,647              | (1,059)                       | -5%       |
| 501070 - PSYCHOLOGICAL INSURANCE        | 70                 | 70                 | 86                 | 115                  | 115                 | 105                 | (10)                          | -9%       |
| 501075 - GASB 68 PENSION EXPENSE        | 239                | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501076 - GASB 75 OPEB EXPENSE           | (2,854)            | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501080 - PENSION (EMPLOYER SHARE)       | 77,642             | 79,492             | 94,672             | 129,579              | 129,579             | 129,912             | 333                           | 0%        |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 268,832            | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501086 - PENSION (POB)                  | -                  | 3,196,995          | -                  | -                    | -                   | -                   | -                             | n/a       |
| 501090 - PENSION (EMPLOYEE SHARE)       | 15,226             | 13,726             | 14,457             | 15,367               | 15,367              | 16,519              | 1,152                         | 7%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 37,462             | 37,003             | 41,762             | 45,493               | 45,493              | 46,069              | 576                           | 1%        |
| 501110 - UNEMPLOYMENT                   | 5,116              | 4,886              | 5,932              | 11,500               | 11,500              | 10,500              | (1,000)                       | -9%       |
| <b>TOTAL PERSONNEL</b>                  | <b>1,766,018</b>   | <b>4,818,835</b>   | <b>2,054,052</b>   | <b>2,118,480</b>     | <b>2,213,823</b>    | <b>2,250,217</b>    | <b>36,394</b>                 | <b>2%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | 15,269             | 13,215             | 21,157             | 15,000               | 15,000              | 15,000              | -                             | 0%        |
| 510010 - OFFICE SUPPLIES                | 691                | 1,337              | 2,572              | 3,000                | 3,000               | 3,000               | -                             | 0%        |
| 510020 - SPECIAL DEPARMENTAL SUPPLIES   | 135,294            | 167,995            | 157,857            | 110,828              | 110,828             | 168,960             | 58,132                        | 52%       |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 830                | 140                | 2,831              | 3,316                | 3,316               | 3,316               | -                             | 0%        |
| 510050 - MILEAGE REIMBURSEMENT          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510200 - POSTAGE                        | -                  | -                  | -                  | 50                   | 50                  | 50                  | -                             | 0%        |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510220 - MEMBERSHIPS/DUES               | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510230 - LIBRARY MATERIALS              | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510240 - MODEMS                         | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510300 - UTILITIES - TELEPHONE          | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510310 - CELL PHONES                    | 379                | 538                | 520                | 520                  | 520                 | 520                 | -                             | 0%        |
| 510400 - MOBILITY ACCESS                | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |
| 510500 - VOTE CENTERS                   | -                  | -                  | -                  | -                    | -                   | -                   | -                             | n/a       |



|  |                  |                  |                  |                |                |                  |                |            |
|--|------------------|------------------|------------------|----------------|----------------|------------------|----------------|------------|
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | 20,696           | 20,940           | 27,455           | 34,698         | 34,698         | 34,698           | -              | 0%         |
| 510620 - UTILITIES - GAS                       | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 510640 - UTILITIES - WATER                     | 655,826          | 666,484          | 558,674          | 519,475        | 519,475        | 622,475          | 103,000        | 20%        |
| 520000 - MAINTENANCE AGREEMENTS                | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 520010 - MAINTENANCE/REPAIR                    | 4,942            | 24,376           | 20,875           | 7,370          | 7,370          | 7,370            | -              | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 397,772          | 431,612          | 289,282          | 240,471        | 242,571        | 405,470          | 162,899        | 67%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -                | -                | 1,050            | 1,050          | 1,050          | 1,050            | -              | 0%         |
| 520060 - RENT/LEASE-BUILDING                   | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -                | -                | 9,046            | 7,010          | 7,010          | 7,010            | -              | 0%         |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530060 - LIABILITY CLAIMS                      | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530070 - ATTORNEY FEES                         | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530080 - DONATION EXPENDITURES                 | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530090 - HOUSING VOUCHERS                      | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -                | 126              | -                | -              | -              | -                | -              | n/a        |
| 530180 - COVID-19 RESPONSE                     | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 540000 - DEPRECIATION                          | 2,445            | 10,737           | 11,776           | -              | -              | -                | -              | n/a        |
| 540030 - ADMIN EXPENSE                         | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -                | -                | -                | -              | -              | -                | -              | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>1,234,144</b> | <b>1,337,501</b> | <b>1,103,094</b> | <b>942,788</b> | <b>944,888</b> | <b>1,268,919</b> | <b>324,031</b> | <b>34%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -                | -                | -                | 102,836        | 27,757         | 27,757           | -              | 0%         |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 540020 - INTEREST EXPENSE                      | -                | 341              | (1)              | -              | -              | -                | -              | n/a        |
| 540021 - INTEREST EXPENSE POB MISC             | -                | -                | -                | 76,100         | 20,540         | 20,540           | -              | 0%         |
| 540022 - INTEREST EXPENSE POB SAFETY           | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 540050 - PASS THRU PAYMENT                     | -                | -                | -                | -              | -              | -                | -              | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>-</b>         | <b>341</b>       | <b>(1)</b>       | <b>178,936</b> | <b>48,297</b>  | <b>48,297</b>    | <b>-</b>       | <b>0%</b>  |
| 550000 - VEHICLE MAINTENANCE                   | 199,396          | 202,469          | 182,116          | 182,116        | 229,630        | 229,630          | -              | 0%         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 47,889           | 64,129           | 137,194          | 137,194        | 144,144        | 144,144          | -              | 0%         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 29,944           | 42,055           | 28,758           | 28,758         | 30,117         | 30,117           | -              | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -                | 3,389            | -                | -              | -              | -                | -              | n/a        |
| 550040 - COMMUNICATION EQUIP REPLACE           | 5,990            | 4,385            | -                | -              | -              | -                | -              | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 30,680           | 25,146           | 40,187           | 40,187         | 32,769         | 32,769           | -              | 0%         |
| 550060 - LIABILITY INSURANCE                   | 9,772            | 12,413           | 24,063           | 24,063         | 25,530         | 25,530           | -              | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 67,674           | 91,171           | 57,694           | 57,694         | 58,898         | 58,898           | -              | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 865              | 881              | 500              | 500            | 500            | 500              | -              | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 402              | 339              | 355              | 355            | 288            | 288              | -              | 0%         |
| 550120 - OVERHEAD                              | 409,044          | 364,434          | 318,212          | 318,212        | 397,291        | 397,291          | -              | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -                | -                | -                | -              | -              | -                | -              | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>801,656</b>   | <b>810,811</b>   | <b>789,079</b>   | <b>789,079</b> | <b>919,167</b> | <b>919,167</b>   | <b>-</b>       | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | 8,711            | -                | -                | -              | -              | -                | -              | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -                | -                | -                | -              | -              | -                | -              | n/a        |
| 560040 - LAND                                  | -                | -                | -                | -              | -              | -                | -              | n/a        |



|                                       |                  |                  |                  |                  |                  |                  |                |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------|
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -              | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>8,711</b>     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>3,810,529</b> | <b>6,967,488</b> | <b>3,946,224</b> | <b>4,029,283</b> | <b>4,126,175</b> | <b>4,486,600</b> | <b>360,425</b> | <b>9%</b>  |



# Operating Expenses

## PUBLIC WORKS ENGINEERING SERVICES

Purpose: The Engineering Services Division of the Public Works Department is charged with the tasks of maintaining compliance with environmental regulations, CIP construction management, public right-of-way management, and infrastructure management. These tasks are accomplished using both active and interactive methods, with the goal of constantly improving the attractiveness and livability of our neighborhoods. Our experienced and dedicated staff is committed to being efficient and cost-conscious in all areas of our operations. The Engineering Services Division is dedicated to supporting the City's mission, core values, and strategic plan goals.

| Object Description                      | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | FY 23-24         | FY 24-25         | Change<br>(Increase/Decrease) |             |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|-------------|
|   | Actual           | Actual           | Actual           | Original         | Revised          | Adopted          | (\$)                          | (%)         |
| 500000 - FULL-TIME SALARIES             | 973,853          | 1,011,570        | 1,138,592        | 1,689,534        | 1,689,534        | 1,782,283        | 92,749                        | 5%          |
| 500010 - PART-TIME SALARIES             | 24,937           | 19,991           | 87,980           | -                | -                | 70,000           | 70,000                        | n/a         |
| 500020 - OVERTIME                       | 1,855            | 2,833            | 2,960            | -                | -                | 2,000            | 2,000                         | n/a         |
| 500030 - OVERTIME - SPECIAL EVENTS      | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 500050 - VAC/HOLIDAY CASHOUT (PERS)     | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 500070 - VAC/HOLIDAY CASHOUT (NON-PERS) | 35,331           | 81,991           | 18,736           | 29,759           | 29,759           | 11,465           | (18,294)                      | -61%        |
| 500090 - OTHER COMPENSATION             | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 500100 - PERSONNEL ADJUSTMENTS          | -                | -                | -                | 119,662          | 173,304          | (675,000)        | (848,304)                     | -489%       |
| 500110 - CAR ALLOWANCE                  | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 500120 - OTHER PAY                      | 12,166           | 10,877           | 8,846            | 8,916            | 8,916            | 9,407            | 491                           | 6%          |
| 500130 - SICK LEAVE BONUS               | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 500140 - STANDBY BONUS                  | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 500150 - CELL PHONE ALLOWANCE           | 842              | 842              | 1,375            | 1,500            | 1,500            | 1,080            | (420)                         | -28%        |
| 500160 - PUBLIC SAFETY UNIFORM ALLOW    | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 501000 - EXECUTIVE DEFERRED COMP        | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 501010 - DENTAL INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 501020 - FICA                           | 72,093           | 77,539           | 83,600           | 109,754          | 109,754          | 101,086          | (8,668)                       | -8%         |
| 501030 - LIFE INSURANCE                 | 1,895            | 1,945            | 2,175            | 3,034            | 3,034            | 2,989            | (45)                          | -1%         |
| 501040 - VISION INSURANCE               | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 501050 - MEDICAL INSURANCE              | 182,599          | 186,418          | 191,833          | 214,896          | 214,896          | 182,604          | (32,292)                      | -15%        |
| 501060 - MEDICARE                       | 17,086           | 18,242           | 19,822           | 26,067           | 26,067           | 23,641           | (2,426)                       | -9%         |
| 501070 - PSYCHOLOGICAL INSURANCE        | 44               | 46               | 50               | 74               | 74               | 71               | (3)                           | -4%         |
| 501075 - GASB 68 PENSION EXPENSE        | 59,318           | -                | -                | -                | -                | -                | -                             | n/a         |
| 501076 - GASB 75 OPEB EXPENSE           | 4,802            | -                | -                | -                | -                | -                | -                             | n/a         |
| 501080 - PENSION (EMPLOYER SHARE)       | 58,702           | 61,733           | 66,484           | 135,317          | 135,317          | 143,729          | 8,412                         | 6%          |
| 501085 - PENSION (UNFUNDED LIABILITY)   | 286,589          | -                | -                | -                | -                | -                | -                             | n/a         |
| 501086 - PENSION (POB)                  | -                | 3,484,383        | -                | -                | -                | -                | -                             | n/a         |
| 501090 - PENSION (EMPLOYEE SHARE)       | 36,415           | 32,103           | 36,188           | 33,018           | 33,018           | 24,367           | (8,651)                       | -26%        |
| 501095 - OTHER POST EMP BENEFITS (OPEB) | 38,622           | 37,506           | 36,543           | 54,876           | 54,876           | 55,434           | 558                           | 1%          |
| 501110 - UNEMPLOYMENT                   | 3,132            | 3,206            | 3,433            | 6,926            | 6,926            | 7,125            | 199                           | 3%          |
| <b>TOTAL PERSONNEL</b>                  | <b>1,810,281</b> | <b>5,031,224</b> | <b>1,698,618</b> | <b>2,433,333</b> | <b>2,486,975</b> | <b>1,742,281</b> | <b>(744,694)</b>              | <b>-30%</b> |
| 510000 - WORKPLACE UNIFORMS/ACCESSORIES | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 510010 - OFFICE SUPPLIES                | 3,297            | 5,054            | 6,773            | 5,300            | 5,300            | 5,300            | -                             | 0%          |
| 510020 - SPECIAL DEPARTMENTAL SUPPLIES  | 12,173           | 3,777            | 2,471            | 5,235            | 5,235            | 5,235            | -                             | 0%          |
| 510030 - TUITION REIMBURSEMENT/PROF DEV | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 510040 - TRAINING/MEETINGS/CONFERENCES  | 379              | -                | 2,428            | 6,507            | 6,507            | 6,507            | -                             | 0%          |
| 510050 - MILEAGE REIMBURSEMENT          | -                | -                | -                | 400              | 400              | 400              | -                             | 0%          |
| 510200 - POSTAGE                        | 878              | 1,164            | 1,237            | 3,925            | 3,925            | 3,925            | -                             | 0%          |
| 510210 - PUBLICATIONS/SUBSCRIPTIONS     | 61               | 559              | -                | 2,660            | 2,660            | 2,660            | -                             | 0%          |
| 510220 - MEMBERSHIPS/DUES               | 260              | 269              | 154              | 1,470            | 1,470            | 1,470            | -                             | 0%          |
| 510230 - LIBRARY MATERIALS              | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 510240 - MODEMS                         | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 510300 - UTILITIES - TELEPHONE          | -                | -                | -                | -                | -                | -                | -                             | n/a         |
| 510310 - CELL PHONES                    | 31               | 31               | -                | 120              | 120              | 120              | -                             | 0%          |
| 510400 - MOBILITY ACCESS                | -                | -                | -                | -                | -                | -                | -                             | n/a         |



|  |                |                |                |                |                |                |                 |            |
|--|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|------------|
| 510500 - VOTE CENTERS                          | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 510600 - MOTOR FUEL/PETROLEUM PRODUCTS         | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 510610 - UTILITIES - ELECTRIC                  | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 510620 - UTILITIES - GAS                       | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 510630 - UTILITIES - WASTE DISPOSAL            | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 510640 - UTILITIES - WATER                     | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 520000 - MAINTENANCE AGREEMENTS                | 9,240          | 9,029          | 7,004          | 9,240          | 9,240          | 9,240          | -               | 0%         |
| 520010 - MAINTENANCE/REPAIR                    | -              | -              | -              | 100            | 100            | 100            | -               | 0%         |
| 520020 - TELEPHONE MAINTENANCE/REPAIR          | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 520030 - ADVERTISING/PROMOTIONS                | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 520040 - CONTRACTS/PROFESSIONAL SERVICE        | 311,655        | 302,602        | 606,700        | 530,174        | 683,031        | 635,822        | (47,208)        | -7%        |
| 520050 - RENT/LEASE-EQUIPMENT                  | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 520060 - RENT/LEASE-BUILDING                   | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530000 - OTHER NON-CAPITAL EQUIPMENT           | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530010 - CITYWIDE RETIREE MEDICAL INS          | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530020 - WORKERS COMPENSATION PREMIUMS         | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530030 - WORKERS COMPENSATION CLAIMS           | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530040 - UNEMPLOYMENT CLAIMS                   | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530050 - LIABILITY INSURANCE PREMIUMS          | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530060 - LIABILITY CLAIMS                      | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530061 - LIABILITY CLAIMS (PRE-LIT)            | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530070 - ATTORNEY FEES                         | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530080 - DONATION EXPENDITURES                 | -              | -              | 607            | -              | -              | -              | -               | n/a        |
| 530090 - HOUSING VOUCHERS                      | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530120 - CONTINGENCY RESERVE                   | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 530130 - DEBT ISSUANCE COST                    | -              | 6,929          | -              | -              | -              | -              | -               | n/a        |
| 530180 - COVID-19 RESPONSE                     | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 540000 - DEPRECIATION                          | 90,600         | 90,600         | 90,600         | -              | -              | -              | -               | n/a        |
| 540030 - ADMIN EXPENSE                         | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 540040 - CASH OVERAGE/SHORTAGE                 | -              | -              | -              | -              | -              | -              | -               | n/a        |
| <b>TOTAL MAINTENANCE AND OPERATIONS</b>        | <b>428,574</b> | <b>420,014</b> | <b>717,975</b> | <b>565,131</b> | <b>717,988</b> | <b>670,779</b> | <b>(47,208)</b> | <b>-7%</b> |
| 540005 - GASB 96 AMORTIZATION EXPENSE          | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 540010 - PRINCIPAL PAYMENTS                    | -              | -              | -              | 310,000        | 310,000        | 310,000        | -               | 0%         |
| 540011 - PRINCIPAL PAYMENT POB MISC            | -              | -              | -              | 159,579        | 45,115         | 43,011         | (2,104)         | -5%        |
| 540012 - PRINCIPAL PAYMENT POB SAFETY          | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 540020 - INTEREST EXPENSE                      | 245,589        | 271,749        | 302,545        | 234,138        | 234,138        | 234,138        | -               | 0%         |
| 540021 - INTEREST EXPENSE POB MISC             | -              | -              | -              | 118,090        | 33,385         | 31,829         | (1,556)         | -5%        |
| 540022 - INTEREST EXPENSE POB SAFETY           | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 540023 - GASB 96 INTEREST EXPENSE              | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 540050 - PASS THRU PAYMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a        |
| <b>TOTAL POB DEBT</b>                          | <b>245,589</b> | <b>271,749</b> | <b>302,545</b> | <b>821,807</b> | <b>622,638</b> | <b>618,978</b> | <b>(3,660)</b>  | <b>-1%</b> |
| 550000 - VEHICLE MAINTENANCE                   | 16,209         | 14,915         | 18,844         | 18,844         | 15,282         | 15,282         | -               | 0%         |
| 550010 - VEHICLE EQUIPMENT REPLACEMENT         | 6,243          | 6,148          | 16,505         | 16,505         | 14,483         | 14,483         | -               | 0%         |
| 550020 - INFORMATION TECH EQUIP MAINT          | 150,396        | 181,711        | 140,702        | 140,702        | 147,493        | 147,493        | -               | 0%         |
| 550030 - INFORMATION TECH EQUIP REPLACE        | -              | 26,852         | 9,593          | 9,593          | 9,593          | 9,593          | -               | 0%         |
| 550040 - COMMUNICATION EQUIP REPLACE           | 3,539          | 6,760          | -              | -              | -              | -              | -               | n/a        |
| 550050 - WORKERS COMPENSATION INSURANCE        | 12,607         | 15,951         | 11,295         | 11,295         | 11,393         | 11,393         | -               | 0%         |
| 550060 - LIABILITY INSURANCE                   | 46,309         | 72,871         | 49,090         | 49,090         | 25,030         | 25,030         | -               | 0%         |
| 550080 - BUILDING OCCUPANCY                    | 29,990         | 73,869         | 45,278         | 45,278         | 43,326         | 43,326         | -               | 0%         |
| 550090 - MAJOR FACILITIES REPAIR               | 529            | 586            | 740            | 740            | 740            | 740            | -               | 0%         |
| 550110 - CITY FACILITY SEWER FEE               | 694            | 657            | 694            | 694            | 598            | 598            | -               | 0%         |
| 550120 - OVERHEAD                              | 290,080        | 434,594        | 266,685        | 266,685        | 313,817        | 313,817        | -               | 0%         |
| 550130 - EMERGENCY COMM OPERATIONS             | -              | -              | -              | -              | -              | -              | -               | n/a        |
| <b>TOTAL INTERNAL SERVICE FUND ALLOCATIONS</b> | <b>556,596</b> | <b>834,913</b> | <b>559,426</b> | <b>559,426</b> | <b>581,756</b> | <b>581,756</b> | <b>-</b>        | <b>0%</b>  |
| 560000 - VEHICLE EQUIPMENT                     | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 560010 - BUILDING/IMPROVEMENTS                 | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 560020 - FURNITURE/EQUIPMENT                   | -              | -              | -              | -              | -              | -              | -               | n/a        |
| 560030 - TECHNOLOGICAL EQUIPMENT               | -              | -              | -              | -              | -              | -              | -               | n/a        |



|                                       |                  |                  |                  |                  |                  |                  |                  |             |            |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|------------|
| 560040 - LAND                         | -                | -                | -                | -                | -                | -                | -                | -           | n/a        |
| 560090 - GASB 96 SUBSCRIPTION EXPENSE | -                | -                | -                | -                | -                | -                | -                | -           | n/a        |
| <b>TOTAL CAPITAL OUTLAY</b>           | -                | -                | -                | -                | -                | -                | -                | -           | <b>n/a</b> |
| <b>TOTAL</b>                          | <b>3,041,040</b> | <b>6,557,901</b> | <b>3,278,563</b> | <b>4,379,697</b> | <b>4,409,357</b> | <b>3,613,794</b> | <b>(795,562)</b> | <b>-18%</b> |            |



## Core Service Activities

- Maintain 127 miles of streets.
- Maintain 6.7 million square feet of sidewalk and 8.63 miles of bike path.
- Maintain 1,899 City-owned street lights, 56 signalized intersections, 48 beacons, 26 speed cushion sets and 55 solar bike path lights.
- Perform street sweeping for 27,440 miles of residential and commercial area property annually.
- Maintain approximately 11,600 traffic control, parking, street name, park, and regulatory signs.
- Repair an average of 1,500 potholes annually and perform 8,650 yards of crack sealing.
- Respond to roughly 85 street lighting and traffic signal emergency calls each year.
- Steam clean approximately 180,000 square feet of sidewalk.
- Maintain 35 miles of storm drains, 784 catch basins (472 with Connector Pipe Screens), 8 controlled debris collection systems units (CDS), 12 drywells, 3 stormwater pump stations and 2 storm water diversion system units.
- Maintain 16 sewer pump stations, 116 miles of sewer collection lines and 47 smart manhole devices.
- Maintain 2 piers, 2 parking structures, 3 boat basins, 3 break walls, the Seaside Lagoon, 8 restroom structures, 3 boat docks, 1 skate park, 32 vessel moorings and landscaped areas in the Redondo Beach pier and harbor area.
- Maintain skate park, consisting of Graffiti/Sticker removal, pressure washing and utilizing scrubbing machine.
- Maintain new pavers (install Sept/2024) for the entire lower boardwalk area, starting from edge of skate park and ending at R10, pressure washing and utilizing scrubbing machine.
- Maintain 29 parks and parkettes totaling 86 acres, 22 playgrounds, approximately 33 acres of landscaped parkways, medians and other public facility open spaces and 14 acres of Southern California Edison Right of Way.
- Trim 3,200 street and parkway trees each year and monitor the health of approximately 11,800 City-owned trees.
- Perform 528 annual playground inspections.
- Oversee the solid waste handling services agreement for the collection, disposal and recycling of approximately 53,000 tons of waste from 30,000 residential and commercial customers.
- Conduct 2 Household Hazardous Waste (HHW) roundups, 4 compost giveaways and oversee quarterly document shred events.
- Provide educational information regarding waste reduction, recycling, organics diversion and composting at 3 City events (Senior Resource Fair, Farmer's Market Earth Day event and the Public Safety Fair).
- Track, record and report all solid waste tonnage and diversion programs to Los Angeles Regional Agency and CalRecycle.
- Administer all CalRecycle grant programs for City including SB1383, Used Oil and Beverage Container grants.
- Oversee the maintenance, fueling and replacement of 227 City vehicles and large equipment items, 3 Harbor Patrol vessels, 24 "hold over" vehicles (not on the replacement list and are temporary assignments)
- Operate and maintain the City's gasoline, diesel, and compressed natural gas fueling station.
- Maintain 21 emergency standby generators and 2 mobile stand-by generators.
- Coordinate maintenance and repairs for the City's EV charging stations (18 ports).
- Maintain 63 City-owned buildings totaling 433,366 square feet.
- Perform 5,500 annual engineering right of way inspections.
- Process 1,000 Engineering permits annually (or 83 permits monthly).
- Complete over 2,850 annual engineering plan checks and land management transactions.
- Respond to 150 annual traffic engineering requests, including traffic calming, traffic investigations, traffic safety analysis, and parking concerns.
- Maintain and develop the City's GIS system and produce 395 project maps and City asset and infrastructure inventory maps each year.
- Facilitate planning, design and construction of approximately 120 capital improvement projects, completing approximately 20 each year.
- Manage the Street Landscaping and Lighting Assessment District and the collection of all annual trash, sewer and landscaping and lighting assessment fees.
- Conduct 80 annual critical pollution source inspections and 1,000 annual fats, oil, and grease food service establishment inspections each year.
- Manage the City's MS4, Seaside Lagoon, and Sanitary Sewer Overflow Regulatory Permits to achieve regulatory compliance.
- Provide staff liaison to the Public Works Commission.



# Key Projects and Assignments

## Facility Projects

- Continue retrofit of lighting fixtures in City buildings to reduce energy usage and costs by December 2024. (1,000 Hours)
- Assist with next phase of carpeting replacement in City Hall by June 2025. (1,000 Hours)
- Paint exterior of City Hall and interior as-needed by December 2024. (500 Hours)
- Paint interior and exterior of various City facilities by May 2025. (400 Hours)
- Complete HVAC upgrades at City facilities by December 2024. (400 Hours)

## Pier/Harbor Projects

- Secure loose utility lines under the Pier by June 2025. (300 Hours)
- Continue Pier/Harbor restroom upgrades by March 2025. (400 Hours)
- Replace corroded hangers at the Seaside Lagoon deck with stainless steel hangers by June 2025. (50 Hours)
- Replace/Repair all damaged wooden benches in step down fishing area on Monstad Pier by August 2025. (200 Hours)
- Continue exterior painting of arcade & along Pier Plaza through July 2025. (400 hours)
- Paint stub wall in Basin III by July 2024. (160 Hours)
- Inspect & repair irrigation of Parking Lot 13 and Harbor Drive by August 2024. (200 Hours)
- Construct seismic retrofit and spalling of the North Pier Parking Structure by June 2025. (200 Hours)
- Install parking stops (rubber) top deck of Plaza Parking Structure by August 2024. (40 hours)
- Remove broken and re-install all concrete parking blocks in both parking structures by September 2024. (80 hours)
- Rebuild staircase from Kincaids parking to Pier walking path by January 2025. (300 hours)
- Refurbish wind breaks located in main parking structure further west end by November 2024. (80 hours)
- Re-paint all hand, ramp, stair railing at Fire Station 3 by October 2024. (250 hours)
- Repair wooden railing at bottom of Torrance circle turn-about by March 2025. (200 Hours)
- Construct the International Boardwalk Pier Project by November 2024. (150 Hours)

## Streets/Sewers Projects

- Steam clean approximately 135,000 square feet of sidewalk on Artesia Boulevard a minimum of 6 times by December 2024. (200 Hours)
- Steam clean approximately 50,000 square feet of sidewalk pavers on the Esplanade a minimum of 12 times by December 2024. (350 Hours)
- Perform root foaming on 400,000 lineal feet of sewer main line by December 2024. (260 Hours)
- Perform sewer main line cleaning of our entire Sanitary Sewer System which is a total of 116 miles by June 2025. (360 Hours)

## Parks/Landscaping Projects

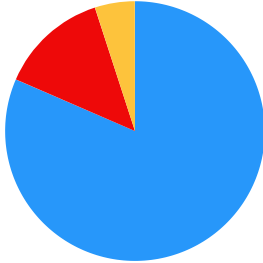
- Oversee planting of 100 new trees at various locations by December 2024. (200 Hours)
- Implement landscape enhancements at Inglewood Avenue and Grant Avenue by June 2025. (1,000 Hours)
- Upgrade irrigation systems and landscaping at City Hall exterior by December 2024. (100 Hours)
- Renovate medians on Catalina Avenue by June 2025. (500 Hours)
- Complete construction of the North Redondo Beach Bikeway Extension Project by June 2025. (200 Hours)
- Construct the Dominguez Park Improvements Project by September 2024. (300 Hours)
- Aviation Park Slope Renovation by December 2024. (600 Hours)
- 500-600 Block of North Prospect Blvd. Hedge by December 2024. (1,000 Hours)
- Construct landscape and hardscape improvements along the Southern California Edison (SCE) right of way west of Pacific Coast Highway by December 2024. (250 Hours)
- Initiate construction repair of sidewalk panels needing repair around school campuses by December 2024. (350 Hours)
- Complete construction of the Manhattan Beach Boulevard Resurfacing Project from Aviation Boulevard to Inglewood Avenue by October 2024. (250 Hours)
- Initiate construction of the Residential Resurfacing, Cycle 2, Phase 3 Project by May 2025. (300 Hours)
- Complete construction of the Citywide Slurry Seal Project, Phase 3 by November 2024. (180 Hours)



## Customer Service and Referrals

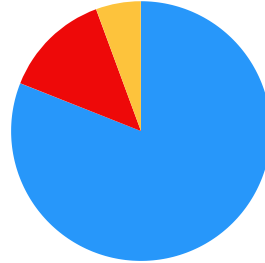
- Process over 4,100 work order requests through the OPRA system each year.
- Process and document over 13,400 annual public inquiries and requests for service within 24 hours.
- Respond to all work orders within 48 hours and provide a follow-up work schedule and completion date.
- Monitor and track approximately 475 resident service requests and complaints through the online Comcate "Customer Service Center" software system each year.

Adopted FY 2023-24



- ▶ Core Service Activities **191,579 Staff Hours** (81.51%)
- ▶ Customer Service and Referrals **31,741 Staff Hours** (13.50%)
- ▶ Key Projects and Assignments **11,720 Staff Hours** (4.99%)

Adopted FY 2024-25



- ▶ Core Service Activities **192,089 Staff Hours** (81.01%)
- ▶ Customer Service and Referrals **31,741 Staff Hours** (13.39%)
- ▶ Key Projects and Assignments **13,290 Staff Hours** (5.60%)



*Page Intentionally Left Blank*

---

# **APPENDIX**

---



# Glossary

**Accountability.** The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry -- to justify the raising of public resources and the purposes for which they are used.

**Accrual Basis.** Revenues are recognized when earned, and expenses are recognized when incurred.

**Activity.** A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).

**Adjusted Budget.** The current budget adopted by the City Council, including any Council approved modifications authorized throughout the year, prior year's encumbrances, and any other known adjustment for budget planning.

**Adopted Budget.** The new allocation of expenditures and revenues for the current fiscal year, as approved by the City Council.

**Ad Valorem Tax.** A tax based on value (e.g., a property tax).

**Allocation.** Most often refers to the division of tax proceeds among local agencies.

**Allotment.** A part of an appropriation that may be encumbered or expended during a given period.

**Appropriated Budget.** The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

**Appropriation.** Amount of money budgeted for a given program. Appropriations do not mean the money will be fully expended but are the means by which legal authority is given to expend public monies.

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

**Assets.** Property which has monetary value and is owned by a government.

**Audit.** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: (1) ascertain whether financial statements fairly present financial position and results of operations; (2) test whether transactions have been legally performed; (3) identify areas for possible improvements in accounting practices and procedures; (4) ascertain whether transactions have been recorded accurately and consistently; and (5) ascertain the stewardship of officials responsible for governmental resources.

**Balanced Budget.** A budget in which available resources exceed or equal expenditures.

**Basis of Accounting/Budgeting.** A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

**Biennial Budget.** A budget applicable to a two-year fiscal period.

**Bill.** A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution.

**Bond.** A City may raise capital by issuing a written promise to pay a specified sum of money called the face value, or principal amount, at a specified date or dates in the future, together with periodic interest, at a special rate.

**Budget.** A plan of financial and program operation which lists appropriations and the means of financing them for a given time period.

**Budget Adoption.** Formal adoption by the City Council which sets the spending path for the year.



**Budget Calendar.** The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

**Budgetary Control.** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

**Capital Improvements.** New, replacement or improved infrastructure which has a minimum life expectancy of five years and a minimum expense of \$15,000. However, some capital projects fall outside this definition, for example: one-time expenditures for initial studies that are associated with other capital improvement projects.

**Capital Outlay.** A budget category which accounts for all furniture and equipment having a unit cost of \$1,000 or more and a useful life of more than one year. (See "Expenditure Categories".)

**Category.** The lowest or most detailed budget account structure level. For example, salaries and benefits are grouped together in the category level as "Personnel"; office supplies, advertising, equipment maintenance, etc., are grouped together in the category level "Maintenance & Operations".

**Charges for Services.** Fees imposed upon users of services provided by the City.

**City Charter.** Legal authority approved in 1949 by the voters of Redondo Beach establishing the Council-Manager form of government.

**Continuing Appropriation.** An appropriation that, once established, is automatically renewed without further legislative action, period after period, until altered or revoked.

**Contingency.** A budgetary reserve set aside for emergencies or unanticipated expenditure and/or revenue shortfalls.

**Core Mission Statement.** A broad statement of a department's central purpose, in terms of meeting the public service needs for which it is organized.

**Debt.** An obligation resulting from the borrowing of money or purchase of goods and services. Debts of governments include bonds, time warrants and notes.

**Debt Service.** Payment of interest and repayment of principal to holders of a government's debt instruments.

**Deficit.** The excess of an entity's liabilities over its assets, or the excess of expenditures or expenses over revenue during a single accounting period.

**Department.** An organizational unit comprised of divisions. Each department is managed by a single director.

**Depreciation.** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

**Division.** The budget account structure level under Sub-Group. Divisions assist management and citizenry in assessing the cost of providing a service.

**Division Group.** The budget account structure level under Department. Within each Division Group is a division Sub-Group.

**Encumbrances.** Financial commitments related to unperformed services or contracts for goods for which part of an appropriation has been reserved.

**Enterprise Fund.** A type of fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to a private business.

**Entitlement.** The amount of payment to which a State or local government is entitled pursuant to an allocation formula contained in applicable statutes.

**Executive Budget.** The aggregate of information, proposals and estimates prepared and submitted to the legislative body by the chief executive.



**Expenditures.** Expenditures include current operating expenses which require the current or future use of net current assets, service and capital outlays.

**Expenditure Categories.** The individual expenditure accounts used to record each type of expenditure are categorized into groups of similar types. For budgeting purposes, objects of expenditure are categorized into groups of similar types of expenditures called major categories of expenditure. The principal objects of expenditure used in the budget are:

- **Personnel.** Salaries and fringe benefits paid to City employees. Includes items such as health/dental insurance, retirement contributions, educational and other benefits.
- **Maintenance and Operations.** Supplies and other materials/services used in the normal operations of City departments. Includes items such as books, chemicals and construction materials, consultant contracts, advertising, travel and utilities.
- **Capital Outlay.** A budget category which budgets all equipment having a unit cost of more than \$1,000 and an estimated useful life of more than one year. This includes furniture, automobiles, machinery, equipment and other types of fixed assets.
- **Internal Service Fund Allocations.** Charges for goods or services provided by one department or agency to other departments and/or agencies on a cost reimbursement basis.

**Expenses.** Decreases in net total assets. Expenses represent total cost of operations during a period regardless of the timing of related expenditures.

**Fee.** The payment for direct receipt of a public service by the party who benefits from the service.

**Fiscal Year.** A twelve-month period of time used for budgeting, accounting or tax collection purposes which may differ from a calendar year. Redondo Beach operates on a July 1 to June 30 fiscal year.

**Fixed Assets.** Assets of a long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.

**Fines and Forfeitures.** Revenue collected by the City from the issuance of misdemeanor and infraction citations which are the result of vehicle code traffic violations, municipal code parking violations, and other penalties imposed by the courts for criminal and civil violations.

**Franchise.** A special privilege granted by a government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

**Fringe Benefits.** Any of a variety of non-wage or supplemental benefits (health/dental/life insurance, pension contributions and auto allowance) that employees receive in addition to their regular wages.

**Full-Time Equivalent.** The amount of time for which a regular full or part-time position has been budgeted in terms of the amount of time an employee works in a year.

**Function.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund.** An independent fiscal and accounting term used to record all financial transactions related to the specific purpose for which the fund was created.

**Fund Balance.** The amount of financial resources available for use. Generally, this represents a summary of all the annual operating surpluses and deficits since the fund's inception.

**Fund Type.** The highest level in the City's budget account structure. The level includes General, Special Revenue, Capital Projects, Enterprise, Internal Service, and Debt Service. Included in each Fund Type may be several funds.

**Gann Limit.** A California ballot initiative adopted in 1980, and modified by Proposition 111 which passed in 1990, to limit the amount of tax proceeds state and local governments can spend each year. It now appears in California's State Constitution as Article XIII B.



**General Obligation Bonds.** The full faith and credit of the City guarantees repayment of this debt.

**General Fund.** The primary fund of the City used to account for all revenues and expenditures of City not legally restricted as to use.

**Governmental Fund Types.** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities -- except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources.

**Grant.** Contributions or gifts of cash or other assets from another governmental or private entity to be used or expended for a specific purpose, activity or facility.

**Impact Fees.** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

**Infrastructure.** Facilities on which the continuance and growth of a community depend, such as roads, water lines, sewers, public buildings, parks and so forth.

**In-Lieu Tax.** Tax levied in place of another tax or taxes. The State of California provides in-lieu motor vehicle fees to local governments to compensate for local personal property, not subject to property tax.

**Interfund Transfers.** Transfers are classified into residual equity transfers and operating transfers. Residual equity transfers are non-recurring or non-routine transfers of equity between funds. Operating transfers reflect ongoing operating subsidies between funds. An example of operating transfer is when the General Fund would report its annual subsidy to fund capital improvements in the Capital Projects Fund.

**Intergovernmental Revenue.** Funding from Federal, State and local grants and revenue sharing programs.

**Internal Control.** A plan of organization for purchasing, accounting and other financial activities which, among other things, provides that: (1) the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; (2) proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, (3) records and procedures are arranged appropriately to facilitate safekeeping and effective control.

**Internal Service Fund.** A fund used to account for the financing of goods or services provided by one department or agency to the other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**Key Measure.** A clearly described measure of achievement that is quantifiable and time specific. Typically, measures reflect steps toward broader outcomes or qualitative program goals.

**Levy.** To impose taxes, special assessments or service charges for the support of governmental activities.

**Licenses and Permits.** Fees charged to recover the costs of regulating certain activities in the interest of the overall community. The fee may not exceed the actual cost and often does not fully recover regulatory costs. (e.g., animal licenses, building permits, parking permits). NOTE: This category does not include charges for business licenses. Business license charges are considered taxes.

**Maintenance and Operations.** A budget category which accounts for all the supplies, goods, and services required to support a program or activity. (See "Expenditure Categories".)

**Measurement Focus.** The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

**Memorandum of Understanding (MOU).** Agreement between mutual parties such as between City departments or between the City and employee organizations.

**Mission.** A description of the basic purpose and responsibility of the department.



**Modified Accrual Basis.** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed.

**Mortgage Bonds.** Bonds secured by a mortgage against specified properties of a government, usually its public utilities or other enterprises. If primarily payable from enterprise revenues, they also are classed as revenue bonds.

**Municipal.** In its broadest sense, an adjective denoting the State and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

**Municipal Code.** A book that contains the City Council approved ordinances currently in effect. The Municipal Code defines City policy. The Municipal Code contains the “laws” of the City.

**Non-recurring.** Program expenditures or sources of revenue that are irregular or occasional (one-time).

**Obligations.** Amounts a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

**Ongoing.** Program expenditures or sources of revenue that are continuous or recurring.

**Operating Budget.** A financial, programmatic, and organization plan, for furthering the goals of the City Council through the City departments, which does not include one-time capital improvement projects.

**Ordinance.** A formal legislative enactment by the City Council. An ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution.

**Overhead.** The allocation of indirect costs from support departments to those departments receiving the support services.

**Oversight Board.** A seven member board established by Assembly Bill x126 to oversee the successor agency in its efforts to wind down the former redevelopment agency’s operations.

**Performance Budget.** A budget that bases expenditures primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are secondary to activity performance.

**Performance Measure.** A quantitative or qualitative assessment of the results obtained through a program or activity. Effectiveness or outcome measures related directly to program objectives and are typically represented by a date, percentage achievement or rate of performance.

**Performance Objective.** A clearly described target for achievement within a specified time span which represents an interim step or measured progress toward a goal.

**Personnel.** Budget category used to denote salaries and all personnel associated benefits. (See “Expenditure Categories”.)

**Principal.** In the context of bonds other than deep-discount debt, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.

**Proposition 13.** Enacted as Article XIII A of the California Constitution. Initiative constitutional amendment approved in the June 1978 ballot which imposes a 1% limit on property taxes, various assessment restrictions and limitations on the levy of new taxes.

**Proprietary Fund Types.** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government’s ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers



relating to the government's business and quasi-business activities are accounted for through proprietary funds.

**Reappropriation.** The amount of money budgeted for a project in a prior year, but not spent, or encumbered, and which needs to be appropriated again in the current year.

**Reimbursements.** Payments remitted on behalf of another party, department, or fund. These amounts are recorded as expenditures, or expenses, in the reimbursing fund, and as reductions of the expenditure, or expense, in the fund that is reimbursed.

**Reserve.** An account used to earmark a portion of the fund balance as legally segregated, for a specific use.

**Resolution.** A special order of the City Council, which requires less legal formality than an ordinance, in terms of public notice, and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance.

**Resources.** Total dollars available to be appropriated including estimated revenues, fund transfers and beginning fund balances.

**Revenue.** Amount received for taxes, fees, permits, licenses, interest, use of property, and intergovernmental sources during the fiscal year.

**Salary Savings.** Budget amount to be saved by departments during the fiscal year through salaries, wages and benefits (mostly through retirements, staff turnover and vacancies).

**Service.** A deliverable the customer receives from department efforts.

**Service Charges.** Fees imposed upon the user of a non-regulatory service provided by the City which primarily benefits the individual user (e.g., some fire services, building permits, library fines, recreation fees).

**Special Assessment.** A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Funds.** These funds are separately administered because revenues are restricted by the City Council, the State of California, the Federal government, or other governmental agencies as to how the City may spend them.

**Statute.** A written law enacted by a duly organized and constituted legislative body.

**Sub-Group.** The budget account structure level under Division Group. Within each Sub-group is a Division.

**Subventions.** Revenue collected by the State (or other level of government), which are allocated to the City on a formula basis. The major subventions received by the City, from the State of California, include motor vehicle in-lieu, gasoline taxes, and homeowner's property tax exemptions.

**Successor Agency.** The entity designated by Assembly Bill x126 to serve as the successor to the dissolved redevelopment agency.

**Taxes.** Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

**Transient Occupancy Tax.** A tax levied on lodging rentals (e.g., hotels, motels) where occupancy is less than 30 days and paid by the lodger.

**Triple Flip.** A mechanism (enacted in 2004 and concluded in 2016) to reduce the state budget deficit. The "flips" consist of 1) reducing the local sales and use tax rate by 0.25% to fund state fiscal recovery bonds, 2) repayment to cities and counties with additional local property tax previously allocated to local schools, and 3) repayment to local schools from the state general fund to satisfy Proposition 98 requirements.

**Use of Money and Property.** Funds include interest earned on the investment of the City's idle fund, rental income, and fees collected for other uses of City properties (e.g., for the privilege of using the City's rights-of-way).



**Utility Users' Tax.** A tax imposed on consumers of electric, gas, water, telecommunications and cable services.



# Definition of Acronyms

|                      |   |                 |  |
|----------------------|---|-----------------|--|
| <b>AB:</b>           | Assembly Bill   | <b>CERT:</b>    | Community Emergency Response Team                |
| <b>ADA:</b>          | American Disabilities Act                                 | <b>CFA:</b>     | Community Financing Authority                    |
| <b>APB:</b>          | Accounting Principles Board                               | <b>CIP:</b>     | Capital Improvement Program                      |
| <b>APP:</b>          | Administrative Policies and Procedures                    | <b>CMT:</b>     | Constant Maturity Treasury                       |
| <b>APT-US&amp;C:</b> | Association of Public Treasurers-United States and Canada | <b>CNG:</b>     | Compressed Natural Gas                           |
| <b>AQMD:</b>         | Air Quality Management District                           | <b>COLA:</b>    | Cost of Living Adjustment                        |
| <b>ARB:</b>          | Accounting Research Bulletins                             | <b>CPI:</b>     | Consumer Price Index                             |
| <b>AV:</b>           | Audio Visual  | <b>CPR:</b>     | Cardiopulmonary Resuscitation                    |
| <b>B&amp;W:</b>      | Boating & Waterways                                       | <b>CSAC:</b>    | California State Association of Counties         |
| <b>BCHD:</b>         | Beach Cities Health District                              | <b>CSI:</b>     | Crime Scene Investigation                        |
| <b>BCT:</b>          | Beach Cities Transit                                      | <b>CSMFO:</b>   | California Society of Municipal Finance Officers |
| <b>BID:</b>          | Business Improvement District                             | <b>CSS:</b>     | Citizen Self Service                             |
| <b>BJA:</b>          | Bureau of Justice Assistance                              | <b>DDA:</b>     | Disposition and Development Agreement            |
| <b>CAD:</b>          | Computer Aided Dispatch                                   | <b>DMS:</b>     | Document Management System                       |
| <b>CAFR:</b>         | Comprehensive Annual Financial Report                     | <b>DOJ:</b>     | Department of Justice                            |
| <b>CalOSHA:</b>      | California Occupational Safety and Health Administration  | <b>DUI:</b>     | Driving Under the Influence                      |
| <b>CalPERS:</b>      | California Public Employees Retirement System             | <b>EIR:</b>     | Environmental Impact Report                      |
| <b>CDBG:</b>         | Community Development Block Grant                         | <b>EKG:</b>     | Electrocardiogram                                |
| <b>CEC:</b>          | California Energy Commission                              | <b>EMS:</b>     | Emergency Medical Services                       |
| <b>CEQA:</b>         | California Environmental Quality Act                      | <b>EMT:</b>     | Emergency Medical Technician                     |
| <b>EOC:</b>          | Emergency Operations Center                               | <b>LAIF:</b>    | Local Agency Investment Fund                     |
| <b>EPA:</b>          | Environmental Protection Agency                           | <b>LAN:</b>     | Local Area Network                               |
| <b>EPMC:</b>         | Employer-Paid Member Contribution                         | <b>M&amp;O:</b> | Maintenance and Operations                       |
| <b>ESS:</b>          | Employee Self Service                                     | <b>MDC:</b>     | Mobile Data Computer                             |



|                 |   |               |   |
|-----------------|---|---------------|---|
| <b>FASB:</b>    | Financial Accounting Standards Board                              | <b>MJNS:</b>  | Multi-Jurisdictional Notification System        |
| <b>FLSA:</b>    | Fair Labor Standards Act  | <b>MOU:</b>   | Memorandum of Understanding                     |
| <b>FY:</b>      | Fiscal Year   | <b>MTA:</b>   | Metropolitan Transit Authority                  |
| <b>GAAP:</b>    | Generally Accepted Accounting Principles                          | <b>MVIL:</b>  | Motor Vehicle in-Lieu                           |
| <b>GAAS:</b>    | Generally Accepted Auditing Standards                             | <b>NEMS:</b>  | National Emergency Management System            |
| <b>GASB:</b>    | Governmental Accounting Standards Board                           | <b>NPDES:</b> | National Pollutant Discharge Elimination System |
| <b>GFOA:</b>    | Government Finance Officers Association                           | <b>OMB:</b>   | Office of Management and Budget                 |
| <b>GIS:</b>     | Geographical Information System                                   | <b>OPA:</b>   | Owner Participant Agreement                     |
| <b>HAP:</b>     | Housing Assistance Program  | <b>OPEB:</b>  | Other Post Employment Benefits                  |
| <b>HHW:</b>     | Household Hazardous Waste   | <b>OS:</b>    | Operating System                                |
| <b>HUD:</b>     | Housing and Urban Development                                     | <b>OTS:</b>   | Office of Traffic Safety                        |
| <b>HVAC:</b>    | Heating/Ventilation and Air Conditioning                          | <b>PATH:</b>  | People Assisting the Homeless                   |
| <b>ICS:</b>     | Incident Command System   | <b>PAU:</b>   | Paramedic Assessment Unit                       |
| <b>INSB:</b>    | Interoperability Network of South Bay                             | <b>PC:</b>    | Personal Computer                               |
| <b>IT:</b>      | Information Technology  | <b>PCH:</b>   | Pacific Coast Highway                           |
| <b>JPA:</b>     | Joint Powers Authority  | <b>PFA:</b>   | Public Financing Authority                      |
| <b>POST:</b>    | Peace Officers Standard Training                                  | <b>SWAT:</b>  | Special Weapons and Tactics                     |
| <b>PPE:</b>     | Personel Protective Equipment                                     | <b>TAP:</b>   | Transit Access Pass                             |
| <b>PRELIMS:</b> | Property, Evidence, and Laboratory Information Management Systems | <b>TID:</b>   | Tourism Improvement District                    |
| <b>PSAF:</b>    | Public Safety Augmentation Fund                                   | <b>TDA:</b>   | Transportation Development Act                  |
| <b>RBPA:</b>    | Redondo Beach Performing Arts Center                              | <b>TMDL:</b>  | Total Maximum Daily Load                        |
| <b>RDA:</b>     | Redevelopment Agency  | <b>TOT:</b>   | Transient Occupancy Tax                         |
| <b>RFP:</b>     | Request for Proposal  | <b>TPA:</b>   | Third Party Administrator                       |
| <b>RMS:</b>     | Records Management System   | <b>TRS:</b>   | Tyler Reporting System                          |
| <b>ROPS:</b>    | Recognized Obligation Payment                                     | <b>UUT:</b>   | Utility Users' Tax                              |



Schedule

|               |  |              |                              |
|---------------|--|--------------|------------------------------|
| <b>RPTTF:</b> | Redvelopment Property Tax Trust Fund           | <b>VLF:</b>  | Vehicle License Fee          |
| <b>SB:</b>    | Senate Bill                                    | <b>VoIP:</b> | Voice Over Internet Protocol |
| <b>SBYP:</b>  | South Bay Youth Project                        | <b>WAN:</b>  | Wide Area Network            |
| <b>SCADA:</b> | Supervisory Control and Data Acquisition       |              |                              |
| <b>SCAG:</b>  | Southern California Association of Governments |              |                              |
| <b>SEC:</b>   | Securities and Exchange Commission             |              |                              |
| <b>SIU:</b>   | Special Investigations Unit                    |              |                              |
| <b>SLESF:</b> | Supplemental Law Enforcement Services Fund     |              |                              |
| <b>STC:</b>   | Standards & Training Corrections               |              |                              |
| <b>STEM:</b>  | Science, Technology, Engineering, Mathematics  |              |                              |





*Page Intentionally Left Blank*