



REDONDO
BEACH

FISCAL YEAR
2025 - 2026

PROPOSED

ANNUAL BUDGET



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Jim Light
Mayor



Brad Waller
Councilmember
District 1



Chadwick Castle
Councilmember
District 2



Paige Kaluderovic
Councilmember
District 3



Zein Obagi, Jr.
Councilmember
District 4



Scott Behrendt
Councilmember
District 5



Joy Ford
City Attorney



Eleanor Manzano
City Clerk



Eugene Solomon
City Treasurer



Mike Witzansky
City Manager

Elizabeth Hause
Community Services Director

Marc Wiener
Community Development
Director

Patrick Butler
Fire Chief

Joe Hoffman
Police Chief

Greg Kapovich
Waterfront and Economic Development
Director

Dana Vinke
Library Director

Mike Cook
Information Technology Director

Andrew Winje
Public Works Director

Stephanie Meyer
Finance Director

Diane Strickfaden
Human Resources Director

Luke Smude
Assistant to the City Manager

Jane Chung
Assistant to the City Manager



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City Manager's Message

May 16, 2025

It is my pleasure to present the proposed Fiscal Year (FY) 2025-26 Budget and Five-Year Capital Improvement Program. As you are aware, the City Charter requires the City Manager to propose a Budget for the ensuing Fiscal Year by May 16th. This year's Budget is focused on: 1) absorbing increased employee compensation and benefit costs included in the City's labor association agreements; 2) incorporating the cost of new technology programs and online services; 3) investing in essential employee training, health, and wellness; 4) preserving critical public safety and public works programs; 5) providing resources to advance the implementation of Measure FP; 6) accounting for CalPERS Unfunded Accrued Liability (UAL) costs; and 7) preparing for an uncertain economic future.

The proposed revenues and expenditures in the Budget have been conservatively estimated. Major tax revenues show some year over year growth, but have been carefully adjusted to reflect national economic uncertainty. Additionally, we have been meticulous in forecasting salary and benefit cost increases and accounting for public safety overtime costs.

The proposed Budget is balanced, as required by the Charter. The FY 2025-26 General Fund (GF) appropriation with recommended Decision Packages (including transfers) totals roughly \$130M. Traditional core ongoing expenditures are fully offset by ongoing revenues. However, only a small portion of this year's \$4.3M PERS UAL payment (which reflects full principal and interest) is offset by structural revenues. To cover the UAL payment and the one-time transfers/expenses associated with Measure FP implementation, the increased economic contingency reserve amount, and the proposed decision packages, the Budget utilizes approximately \$2.6M of 2024-25 fiscal year-end savings and \$3.5M of CalPERS Reserve Funds.

Going into the preparation of the FY 2025-26 Budget, we hoped to absorb about half of the City's UAL payment into the structural budget. Due to disappointing Transient Occupancy Tax (TOT) revenue results this FY, and a projected decline in travel and tourism in the coming year, we have been forced to keep the City's TOT estimate roughly \$2M below the City's full potential. This, coupled with relatively flat sales tax growth, allowed us to cover only \$350K of the UAL payment through ongoing general funds. Since the re-emergence of the City's UAL, our plan has been to incorporate the annual cost of the UAL into the Budget in phases and to use the CalPERS Reserve Fund to smooth the implementation. The CalPERS Reserve Fund was created for this purpose and the Council has been prudent in allocating savings over the years (totaling \$8M) to fund the multi-year implementation strategy. As a result of the greater than hoped for use of the fund, we plan to closely monitor the City's general tax revenues in the first half of the Fiscal Year and, depending on the state of the local economy at Mid-Year, may recommend potential revenue and cost cutting measures to further offset the UAL expense.

Including the use of beginning fund balance, the transfer from the CalPERS Reserve Fund, and the recommended decision packages, the proposed Budget leaves a remaining unallocated fund balance of \$42,906. It's worth noting that while the proposed Budget draws from the CalPERS Reserve account, it also includes an increase to the General Fund Economic Contingency Reserve Fund of approximately \$420K, due to the City's 8.33% of total GF Budget Reserve Policy.

To help make the public aware of the City's budget meeting calendar, an advertisement was placed in the Easy Reader and a separate notice in the Beach Reporter. The notifications identify the time and place for each budget hearing and describe the focus of the four meetings from introduction to adoption, the last of which is scheduled for June 17th.

Revenue Estimates for FY 2025-26 Before Decision Packages

The table below shows the primary revenue sources along with the percentage change compared to the FY 2024-25 Mid-Year report. Total core General Fund tax revenues are projected to be roughly \$3M higher than the estimates provided at Mid-Year.

Property Tax revenue is expected to increase by approximately 2% in FY 2025-26. Additionally, Property Tax in Lieu of Vehicle License Fees is set to increase by a combined 3%, with Property Transfer Tax projected to stay flat. The total property related tax increment for the upcoming FY is roughly \$1.1M.



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: 1) relatively modest returns from the LA County tax pool; 2) the impact of continued economic uncertainty and inflation; and 3) interest rates on consumer purchasing.

For Utility Users' Tax (UUT), the budget projection anticipates an increase of approximately \$500k over the prior year based on our UUT consultant's most likely estimate of receipts, which are largely driven by higher energy costs billed to utility ratepayers.

The General Fund revenue source with the most upside remains Transient Occupancy Tax. TOT is projected to be moderately higher year over year, from \$8.3 million in the current year to \$9.2 million in the Proposed Budget. However, the projection is roughly \$2M below the City's full potential if travel and tourism forecasts were more positive and the Legado Hotel project was complete and operational. We will monitor actual receipts closely leading up to the Mid-Year review for potential adjustments.

We project non-tax revenues conservatively at a small decrease from the prior year, led by: 1) lower than prior year anticipated investment returns (shown in use of money/property); 2) known decreases to set reimbursements in "other" revenue; and 3) conservatively projected charges for services.

Another notable change in revenue is the amount anticipated for transfers into the General Fund. The proposed amount in FY 2025-26 is roughly \$1.5M lower than FY 2024-25 due to a change in the methodology for budgeting the City's 2021A lease revenue bond payment. It is offset by a corresponding reduction in General Fund expenditure (transfers out) and therefore does not impact the General Fund's bottom line. When excluding transfers, we project total General Fund revenue to increase by approximately 2.4% over the prior year budget.

General Fund Revenue	FY 2024-25 Midyear	FY 2025-26 Proposed	Variance Increase / (Decrease) over Midyear	
			\$	%
Property Tax	37,426,198	38,137,298	711,100	2%
Sales Tax	11,000,000	11,414,000	414,000	4%
Transient Occupancy Tax	8,281,822	9,174,038	892,216	11%
Property Tax in Lieu of Vehicle License Fees	10,242,230	10,614,205	371,975	4%
Utility Users Tax	8,500,000	9,033,626	533,626	6%
Property Transfer Tax	2,300,919	2,300,919	0	0%
Other Taxes	4,464,750	4,563,775	99,025	2%
Subtotal Tax Revenues	82,215,919	85,237,861	3,021,942	4%
Licenses and Permits	2,568,953	2,761,657	192,704	8%
Intergovernmental	195,000	219,367	24,367	12%
Charges for Services (external)	10,671,131	10,765,619	94,488	1%
Use of money/property	3,375,042	3,221,868	-153,174	-5%
Fines and forfeitures	1,520,814	1,533,953	13,139	1%
Other Revenues	2,570,596	2,232,025	-338,571	-13%
Overhead	14,737,617	14,737,617	0	0%
Subtotal Non-tax Revenues	35,639,153	35,472,106	-167,047	0%
Total General Fund Revenue (excluding Transfers)	117,855,072	120,709,967	2,854,895	2.4%
Transfers In	4,265,303	2,740,428	-1,524,875	-36%
Total Revenue and Transfers In	\$122,120,375	\$123,450,395	\$1,330,020	1%

Expenditure Estimates for FY 2025-26 Before Decision Packages

The table below shows core expenditure estimates without decision packages for FY 2025-26 along with the percentage change compared to the FY 2024-25 Mid-Year report. The expenditures reflect scheduled salary increases called for in current agreements with the City's employee associations. Note that the FY 2024-25 Revised Budget includes one-time carryover funds that significantly increase the Maintenance & Operations and Capital Outlay categories, leading to the delta between the prior year revised budget and next year's proposed spending.

General Fund (Core) Spending	FY 2024-25 Revised Budget	FY 2025-26 Proposed	Variance Increase / (Decrease) over Mid- year	
			\$	%
Personnel	63,220,247	67,426,580	4,206,333	7%
Maintenance & Operations	14,000,717	10,051,140	-3,949,577	-28%
Internal Services	30,805,104	30,805,103	-	0%
Capital Outlay	89,634	40,000	-49,634	-55%
Subtotal Expenditures	108,115,703	108,322,823	207,121	0.2%
Transfers Out	15,880,783	15,126,997	-753,787	-5%
Total Core Expenditures & Transfers Out	\$123,996,486	\$123,449,820	-\$546,666	-0.4%

In addition to the structural items in the City's regular spending categories shown above, the expenditure budget includes one-time payments supported in whole, or in part, by use of fund balance, available reserves, or other funding sources. For FY 2025-26, these include the following: Including the items shown above, the City's projected General Fund FY 2025-26 spending, including transfers (but not decision packages) is \$128.5 million.

Item	Amount	Funding Source
Unfunded Accrued Liability (UAL)	4,263,037	CalPERS Fund
Contribution to Economic Contingency Reserve	423,014	Beginning Fund Balance
Measure FP Up-Front Spending	422,800	Bond Proceeds/ Interest
	\$5,108,851	

Decision Packages

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 change. The recommended modifications are then considered as part of the City Manager's proposed budget. Typically, there are many more departmental needs/requests than there are funds available. To ensure the most critical items are advanced for City Council consideration the following criterion is 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?
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 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 our corporate value of Fiscal Responsibility, a total of 52 Decision Packages are recommended in FY 2025-26, of which 34 directly impact the General Fund. It should be noted that total revenue and savings from the ongoing General Fund Decision Packages exceed new costs and help improve the City's structural budget. The proposed Decision Packages are presented by category at the end of the transmittal letter. In total, the recommended Decision Packages result in the following impact to the City's proposed FY 2025-26 Budget:

Fund	Ongoing Requests (net)	One-time Requests (Net)	Total FY 2025-26 Request
General Fund	(338,322)	1,722,495	1,384,173
All Other Funds	2,100,052	2,457,202	4,557,254
	\$1,761,730	\$4,179,697	\$5,941,427

Closing Remarks

As stated above, the Proposed FY 2025-26 Budget is balanced, and provides the resources necessary to satisfy the City's most important obligations in the coming year. The total un-allocated year-end fund balance after all recommended actions is \$42,906. A snapshot summary of the total Proposed General Fund Budget is as follows:



FY 2025-26 General Fund Summary	
Estimated Beginning Fund Balance	\$2,612,555
Core Operating Budget	
Proposed Core Revenues and Transfers In	123,450,395
Proposed Core Expenditures and Transfers Out	(123,449,820)
Core Operating Budget Excess/(Deficit)	\$575
Additional Payments & Sources of Funds	
Unfunded Accrued Liability (UAL) Payment	(4,263,037)
Use of the CalPERS Pension Reserve Fund	3,500,000
Up-front Measure FP Costs (estimated)	(422,800)
Use of Future Bond Proceeds / Interest	422,800
Increased Contribution to the Economic Contingency Reserve	(423,014)
Additional Payments Excess/(Deficit)	(\$1,186,051)
General Fund Balance before Decision Packages	\$1,427,079
Recommended Decision Packages - Ongoing	
Recommended Revenues	1,169,128
Recommended Expenditures	(830,806)
Ongoing Decision Packages Excess/(Deficit)	338,322
Recommended Decision Packages - One-Time	
Recommended Revenues	45,000
Recommended Expenditures	(1,767,495)
One-Time Decision Packages Excess/(Deficit)	(1,722,495)
Total FY 2025-26 Proposed Decision Packages Excess/(Deficit)	(\$1,384,173)
Total Estimated Year-End General Fund Balance after Recommendations	\$42,906

Possible Budget Strategies to Fully Absorb the City's UAL If Needed

The FY 2025-26 Budget, if approved as proposed, will align ongoing revenues with ongoing expenditures with the exception of the City's annual CalPERS UAL obligation. Looking ahead to the FY 2026-27 Budget, an additional \$2M should be generated from Transient Occupancy Tax. This assumes the economy holds steady and the Legado Hotel Project comes online as expected. Additionally, if general property tax growth remains steady at \$1 to 2M per year, the FY 2026-27 Budget should have approximately \$3 to 4M in new structural revenue to offset most of the forecasted UAL payment, which is expected to be roughly the same as the FY 2025-26 amount. If these projections remain steady throughout the coming fiscal year, no additional revenue or budget reduction strategies will be needed. However, if these projections decline, staff will present options for City Council consideration as part of the FY 2025-26 Mid-Year Budget Review, a few of which are previewed below.

While we don't believe the need exists at this point, the City always has the option to initiate cost cutting measures. One common technique is the implementation of a flexible hiring freeze. Typically, 5% to 10% of the City's workforce is vacant at any given time due to normal staff turnover. The positions that become vacant could be selectively frozen to create savings and provide opportunities for Department reorganization if budget needs become more critical.

On the revenue side of the ledger, possible options include: 1) implementation of the Fire Department Paramedic Service Fee (\$1M); 2) partnership with the City's ambulance operator to increase the City's share of annual medical transport fees (\$500K); 3) increased cost sharing with other public agencies, i.e. Hermosa Beach (Fire Services Contract) and the Redondo Beach Unified School District (School Resource Officers); and 4) new Street Landscaping and Lighting Assessment District Fees (\$1.3M), among others.

Opportunity for Capital Debt Servicing

Often there are 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 4.5% at this time, which means for every \$10M of issued debt, the total cost for debt servicing would be roughly \$650K 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 revenue rather than draw against existing General Funds.

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 supplemental information beyond what is provided in the budget document and allow the Mayor and City Council to explore other potential budget concepts. The first batch of reports will be provided as part of the meeting agenda materials for the June 3rd 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:

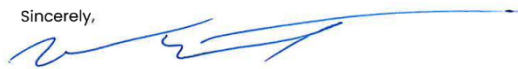
- Harbor Tidelands
- Harbor Uplands
- Solid Waste
- Wastewater
- Transit
- Vehicle Replacement
- Street Landscaping and Lighting
- Community Development Block Grant
- Housing Authority
- Seaside Lagoon
- Redondo Beach Performing Arts Center
- Successor Agency
- Housing Successor Agency
- Community Financing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

Acknowledgments

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 two Assistants to the City Manager for helping 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 staff who coordinates and computes all of the financial data that is incorporated into the document. I would especially like to thank 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 2025-26 Budget, as reflected in this document, and the accompanying Budget Response Reports over the coming weeks. On behalf of 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

Decision Packages by Category with Funding Source

	Description	Fund	Ongoing	One-Time	Total
(1)	Would the Decision Package Sustain or Improve Revenue to the City?				
1	Police Department Master Fee Schedule Update	100	(152,231)		(152,231)
2	Parking Meter Revenue and Credit Card Fees	100	(485,582)		(485,582)
3	Redondo Beach Performing Arts Center Fee and Cost Updates	100	-		-
4	Community Development Fee Increase	100	(304,359)		(304,359)
5	Public Works Master Fee Schedule Update	100	(16,500)		(16,500)
		701	(100)		(100)
6	Fire Department Consulting Services	100		48,000	48,000
(2)	Would the Decision Package restore department positions and operating budgets lost during the prior fiscal year?				
7	Funding for Emergency Medical Services (EMS) Equipment and Training	100	58,000		58,000
(3)	Would the Decision Package be needed to comply with mandates or fund unavoidable costs for current basic services?				
8	City Clerk's Office Cost of Services	100	30,500		30,500
9	Special Election for Zoning changes	100		307,000	307,000
10	Revenue Sharing Contract-Plan Checking Fees	100	200,000		200,000
11	Paramedic Continuing Education Program Cost Increase	100	25,000		25,000
12	Funding for Paramedic School Tuition	100		33,500	33,500
13	Fire Department Replacement PPE	100		60,000	60,000
14	Increased Tree Trimming Budget	100		306,476	306,476
15	Coordinated Integrated Monitoring Program (CIMP)	100		135,000	135,000
16	Police SLESF, Narcotic Forfeiture & Seizure Fund, and Property & Evidence Appropriations	230		-	-
		252		-	-
17	Fire Department Radio Equipment for New Vehicles	705		95,000	95,000
18	IT Equipment Replacement	703		239,460	239,460
19	Interoperability Network South Bay (INSB) and Everbridge Notification Annual Assessments	705	36,758	218,470	255,228
20	Police Body-worn Camera (BWC) Annual Cost	703	49,086	38,958	88,044
21	Annual Refuse Rates Adjustment	602	-		-
22	Transit Operations and Maintenance Funding: Beach Cities Transit and Redondo Beach Transit Center	216	1,031,236		1,031,236
(4)	Would the Decision Package help protect the health, safety and quality-of-life of the public?				
23	Police Department Technologies	100	187,205		187,205
24	Crossing Guard Services	100		367,000	367,000
25	Domestic Violence Advocacy Program	100		46,500	46,500



Description		Fund	Ongoing	One-Time	Total
26	Harbor Master	100	131,218		131,218
		600	173,782		173,782
27	AES Property Litigation	100		200,000	200,000
28	Fuel Island Rehabilitation and Improvement	701		100,000	100,000
29	Sidewalk Inspection Program	202	32,000		32,000
30	Public Works Part-Time Budget	701	15,000		15,000
(5) Would the Decision Package improve organization efficiency or effectiveness?					
31	Human Resources Staffing Reorganization and Risk Management Support	100	(83,455)		(83,455)
		700	80,886		80,886
32	Police Department Civilian Personnel Adjustments	100	52,882		52,882
33	Police Department Wellness Program	100	-	74,000	74,000
34	Convert Park Caretaker Position to Irrigation Technician	100	18,000		18,000
35	Public Works' Engineering Services Staffing Reorganization	100	13,000		13,000
36	Community Services Department Senior Management Analyst	100	-		-
		230	162,700		162,700
37	After-School Program Registration Fee	100	-		-
38	Public Works Solid Waste Position Reclassification	602	27,699		27,699
(6) Would the Decision Package improve organization efficiency or effectiveness?					
39	Police Bulletproof Vests Funding Match	100		18,817	18,817
40	Police Department Background Investigations Contract Services	100		31,202	31,202
41	July 4th Fireworks Display	100		95,000	95,000
42	Senior Lunch Program Expansion	100	11,000		11,000
43	Teen Center Programs, Events, and Activities	100	17,000		17,000
44	Teen Center Facility Rentals	100	(25,000)		(25,000)
45	Alta Vista Tennis Center Tennis Tournaments	100	(15,000)		(15,000)
46	Information Technology Department Reorganization	703	-		-
47	Marine Mammal Care Center Contract	600		60,000	60,000
48	Waterfront Contracts and Professional Services - Legal Costs	600		60,000	60,000
		601		60,000	60,000
49	Public Works Funding for Contracts and Specialized Services	202	4,000		4,000
		600	100,000		100,000
		601	15,000		15,000
		702	50,000	30,000	80,000

Description		Fund	Ongoing	One-Time	Total
50	Public Works Maintenance Operations Materials and Supplies	202	52,773		52,773
		600	35,500		35,500
		601	34,006		34,006
		603	6,300		6,300
		701	86,225		86,225
		702	79,201		79,201
51	Vehicle Replacement Request	701		1,347,474	1,347,474
52	Pier Solid Waste Charges	600	16,000		16,000
		601	12,000		12,000
	Grand Total-General Fund		(338,322)	1,722,495	1,384,173
	Grand Total-Other Funds		2,100,052	2,249,362	4,349,414
	Citywide Grand Total		\$ 1,761,730	\$ 3,971,857	\$ 5,733,587

Decision Package Summary

#	Description
(1) Would the Decision Package Sustain or Improve Revenue to the City?	
1	Police Department Master Fee Schedule Update – In FY 2024-25, City Council authorized a tiered approach for Police Department fee increases to update the outdated Master Fee Schedule. Council approved a 10% fee increase in FY 2024-25. An additional 5% increase is proposed for this fiscal year, along with a targeted increase for alarm permit fees to align with current rates in neighboring municipalities. The 5% increase would apply to various permits and services provided by the Police Department, as well as parking violations. The increase does not include parking meter permits. Recommended is an ongoing General Fund revenue increase of \$152,231.
2	Parking Meter Revenue and Credit Card Fees – In FY 2024-25, City Council approved a two-year fee increase to hourly parking meter rates, which resulted in sustained revenue beyond the projected estimate. This fee includes an additional increase to the hourly rate effective in FY 2025-26. In addition to increased revenue, the City has experienced a higher volume of credit card transactions for parking meter payments. This has led to additional transaction costs that exceed the approved core expenditure budget for credit card transaction fees. Recommended is an ongoing increase to General Fund revenue of \$665,725 and an ongoing General Fund expenditure appropriation of \$180,143, for a net General Fund increase of \$485,582.
3	Redondo Beach Performing Arts Center Fee and Cost Updates – The Community Services Department proposes to implementing rental rate adjustments for the Redondo Beach Performing Arts Center (RBPAC). Non-profit rental rates have remained unchanged since FY 2015-16, while commercial (regular) rates were adjusted in FY 2017-18. To better align pricing with market rates, while also being mindful of rental clients who continue to face financial challenges, staff recommends an incremental fee increase as follows: 1) Commercial/Regular Rates: 3% annually for three consecutive years, and 2) Non-Profit Rates: 5% annually for three consecutive years. If approved, staff projects additional facility rental revenue of \$13,368 in FY 2025-26. Staff has also identified ongoing costs that exceed the funding allocated in the Department's core budget, including expenses for uniforms, equipment, and supplies required to support performances. Recommended is an ongoing General Fund revenue and expenditure increase of \$13,368 for a net zero impact.
4	Community Development Fee Increase – The Community Development Department proposes applying a uniform 6.7% increase across all Community Development fees, with the percentage increase directly tied to the FY 2025-26 average Community Development staff salary and fringe benefit increases. This increase would reflect the MOU adjustments approved in the past two years that were designed to attract and retain qualified personnel. The proposed increase is a measured approach to generating the necessary revenue to offset rising personnel costs while striving to minimize the financial impact on applicants and developers. The projected additional revenue is approximately \$304,359 based on the current fee structure. Recommended is an ongoing General Fund revenue increase of \$304,359.
5	Public Works Master Fee Schedule Update – The Public Works Department proposes adding a new Annual Utility Permit Fee to the Engineering Services Division Fee Schedule. Utility companies have asked the City to create an annual permit program to expedite permit issuance for routine maintenance work. City staff and Southern California Edison (SCE) piloted a program in 2024 and have since established the appropriate guidelines and additional work required to implement this program. The proposed Annual Utility Permit Fee is designed to account for the staff time necessary to manage the program. Staff also proposes updating the Master Fee schedule to raise the Electric Vehicle Charging Overstay Fee (after 4 hours) from \$1.50 to \$2.00 per hour to align with hourly parking rates paid throughout the City. Recommended is an ongoing General Fund revenue increase of \$16,500 and an ongoing \$100 revenue increase to the Vehicle Replacement Fund.
6	Fire Department Consulting Services – The Fire Department requests funding for two feasibility studies related to expanded service opportunities that could lead to additional revenue and/or cost sharing. The proposed studies would cover: 1) provision of fire protection and emergency medical services to the City of Hermosa Beach, and 2) a contract with American Medical Response, Inc. to provide 9-11 emergency ambulance transportation services within the exclusive operating area of the City of Redondo Beach. These studies would help determine whether it would be beneficial for the City to pursue these new functions. Recommended is a one-time General Fund appropriation of \$48,000.
(2) Would the Decision Package restore department positions and operating budgets lost during the prior fiscal year?	



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7	Funding for Emergency Medical Services (EMS) Equipment and Training – The Fire Department requests funding to continue to provide monthly in-service training, ensuring that the community receives premium care. For over 20 years, the Beach Cities Health District (BCHD) provided \$58,000 in grant funding to support the Redondo Beach Fire Department's EMS equipment supply and training programs. However, since FY 2024-25, this grant funding has no longer been available. As a result, the City Council approved a one-time \$58,000 appropriation in the prior year's budget to ensure continued support for these essential services. The department is requesting City funding to maintain this resource while staff continues seeking alternative funding sources. Recommended is an ongoing General Fund appropriation of \$58,000.
(3)	Would the Decision Package be needed to comply with mandates or fund unavoidable costs for current basic services?
8	City Clerk's Office Cost of Services – The City Clerk's Office requests an ongoing appropriation to address essential needs that support priority City work. These include a meeting minutes secretary, shredding services, and posting legal ads, notices, and municipal code updates. The proposed increase ensures the Department's core budget is appropriately aligned with operational demands. Recommended is an ongoing General Fund appropriation of \$30,500.
9	Special Election for Zoning Changes – Funding is needed to conduct a special election related to proposed General Plan zoning changes in FY 2025-26. The cost for LA County to manage the election is approximately \$307,000. City staff could manage a special election in-house, upon 88 days' notice, for \$280,000. Recommended is a one-time General Fund appropriation of \$307,000.
10	Revenue Sharing Contract-Plan Checking Fees – The Community Development Department proposes outsourcing approximately 70% of its building plan checks to a consulting firm to accelerate reviews and ensure turnaround occurs within the desired two to three week timeframe. Under this agreement, the consultant would receive 60% of the plan check fee, while the City would receive 40%. This arrangement would enhance the consultant's performance and facilitate more efficient management of project application submissions. The projected revenue loss to the City would be approximately \$500,000, offset by an accompanying reduction in the contracts and professional services budget of \$150,000, as revenue sharing would replace contract payments. Staff proposes an additional offset through projected increased revenue in the Technology and Training fee, approved in FY 2024-25. This funding was intended to help cover the costs of technology improvements, such as subscription costs for a new permitting system and required training for Building and Safety Division staff. Staff proposes reclassifying the fee to a Technology, Training, and Customer Service Enhancement Fee, of which \$100,000 would be allocated for Technology and Training as initially proposed, and \$150,000 would be allocated to operational needs to offset the revenue loss from outsourced plan-checks. Recommended is an ongoing net General Fund revenue decrease of \$350,000, offset by an ongoing expenditure decrease of \$150,000 for a net ongoing \$200,000 impact to the General Fund.
11	Paramedic Continuing Education Program Cost Increase – The Fire Department requests funding to accommodate rising program costs for continuing education. The California EMS Authority and the Los Angeles County EMS Agency require Redondo Beach Fire Department members to complete ongoing continuing education. Specifically, paramedics must complete 48 hours of continuing education every 2 years (EMS Authority requirement) and 24 hours of continuing education every 2 years (LA County requirement). The department has an established service agreement with Rescue Advancement to provide contemporary, relevant, and mandated continuing education to all members of the department. Recommended is an ongoing General Fund appropriation of \$25,000.
12	Paramedic School Tuition – The Fire Department has identified two firefighters for paramedic training in fall 2025 to meet projected staffing needs. This training will be provided by the UCLA Center for Prehospital Care, with the department working with UCLA to support students' needs and ensure a successful paramedic training experience. Recommended is a one-time General Fund appropriation of \$35,500.
13	Fire Department Replacement PPE – The Fire Department requests funding to replace Personal Protective Equipment (PPE) that will reach the end of its useful life in 2025. Firefighters wear issued PPE daily as a safeguard against hazards encountered during emergency responses. According to National Fire Protection Association/NFPA Standard 1971, the recommended service life for firefighter PPE is 10 years. Ten sets are due for replacement this year. Recommended is a one-time General Fund appropriation of \$60,000.
14	Increased Tree Trimming Budget – The Public Works Department requests one-time funding to meet the City's tree-trimming needs, as the current core budget is insufficient to meet demand. The current annual funding of \$283,000 falls significantly below the cost of the annual work effort, which fluctuates over a four-year cycle based on the specific portion of the City (grid)



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	being addressed. This request seeks to adjust the core budget through the approval of a one-time increased appropriations to the General Fund of \$306,476, which would bring the tree trimming services funding up to the average annual expense based on the City's four-year agreement with West Coast Arborists, and provide for the greater than average expenses needed to complete Grid 3, which is the largest grid in the City and is scheduled for FY 25-26. Additionally, this funding will cover palm tree servicing and the replacement of over 100 trees that are reaching the end of their lifespan. While most of this expense belongs in the Street Lighting and Landscaping District Fund, staff recommends an appropriation to the General Fund, as any additional expenses are borne by the General Fund due to the District's current revenue not supporting required spending. Recommended is one-time appropriation to the General Fund of \$306,476.
15	Coordinated Integrated Monitoring Program (CIMP) – In 2016, City Council approved the CIMP MOU with surrounding Cities to cooperatively fund the coordination and implementation of the NPDES MS4 Permit required for water quality sampling and monitoring services. Under the CIMP MOU, all participating parties pay an annual administering fee of 10% to the City of Manhattan Beach, which acts as the contracting entity for the Beach Cities. Manhattan Beach administers agreements with the designated CIMP Coordination Consultant and CIMP Implementation Consultant. Additionally, the cost for the 2025-26 CIMP implementation has increased due to expanded scope requirements under the MS4 Permit, including additional sampling constituents, increased lab costs, and the preparation of an Adaptive Management Report. Unit costs have also increased with Consumer Price Index increases. Recommended is a one-time General Fund appropriation of \$135,000 to cover a portion of the \$175,000 total FY 2025-26 costs associated with the CIMP MOU. The City will fund \$35,000 through available capital project funds.
16	Police SLESF, Narcotic Forfeiture & Seizure Fund, and Property & Evidence Appropriations – The Supplemental Law Enforcement Services Fund (SLESF), Narcotic Forfeiture & Seizure Fund (NFSF), and Property & Evidence Account are additional Federal, State, and seized funds released to police agencies to support law enforcement programs. These funds require an annual appropriation for planned expenses. Funds help supplement Police Department programs and equipment, such as the Drone as First Responder program, K9 and SWAT equipment and training, and other strategic actions. Recommended is a one-time SLESF appropriation of \$100,000 offset by one-time SLESF revenue of \$100,000, a one-time NFSF appropriation of \$50,000 offset by one-time NFSF revenue of \$50,000, and a one-time General Fund appropriation of \$75,000 offset by a one-time increase to General Fund revenue of \$75,000.
17	Fire Department Radio Equipment for New Vehicles – The Fire Department requests funding to purchase radio equipment for two new vehicles, which is required for the vehicles to be fully operational. Each radio package has an estimated cost of \$47,500. Recommended is a one-time Emergency Communications Fund appropriation of \$95,000.
18	IT Equipment Replacement – The Technology Equipment Account is used to upgrade or replace technological equipment that has reached end-of-life or can no longer meet increasing demands. The account also helps to keep the City's technological infrastructure up to date to minimize failures and workplace disruption due to unreliable, outdated, or failing computer hardware and software. The requested amount matches the estimated replacement needs for FY 2025-26. Recommended is a one-time Information Technology Fund appropriation of \$239,460.
19	Interoperability Network South Bay (INSB) and Everbridge Notification Annual Assessments – In 2016, seven South Bay municipalities in Disaster Management Area G, including Redondo Beach, entered into a Joint Powers Agreement to form INSB. INSB maintains a regional subsystem of interoperable radio communications that integrates with a larger county-wide system, making it possible to have direct emergency communications with jurisdictions outside of Area G. The INSB municipalities pay an annual assessment covering operation, maintenance, insurance, and future replacement costs for critical emergency communication infrastructure, such as towers and antennas. Additionally, the City participates in the Area G Mass Notification System known as Everbridge and is assessed an annual fee for the program. Recommended is a one-time Emergency Communications Fund appropriation of \$218,470 (INSB) and an ongoing Emergency Communications Fund appropriation of \$36,758 (Everbridge) for a total FY 2025-26 Emergency Communications Fund appropriation of \$255,228.
20	Police Body-worn Camera (BWC) Annual Cost – The Police Department requests an ongoing appropriation to support the continued use of Body-worn Cameras (BWC), which have become an industry standard for law enforcement and are essential to Police Department operations. The current five-year contract cycle for BWCs will expire in FY 2025-26, and an updated contract will include increased costs for hardware, software, and licenses, exceeding the department's available core budget

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	funding. Recommended is an ongoing Information Technology Fund appropriation of \$49,086 and a one-time Information Technology Fund appropriation of \$38,958 for a total of \$88,044 in FY 2025-26.
21	Annual Refuse Rates Adjustment – The City Council will hold a public hearing on June 3, 2025, to consider proposed refuse rate adjustments. If approved, Solid Waste Division revenues and expenditures will increase, requiring an adjustment to Solid Waste Fund appropriations to align with the revised FY 2025-26 refuse rates. Recommended is an ongoing expenditure increase to the Solid Waste Fund of \$192,432.24, which will be offset by ongoing revenues.
22	Transit Operations and Maintenance Funding: Beach Cities Transit and Redondo Beach Transit Center – The Community Services Department's Transit Division requests funding to support ongoing Beach Cities Transit Operations and maintain the Redondo Beach Transit Center (RBTC). Under a new transit operator agreement, costs are projected to increase by 30% effective July 1, 2025, representing a \$982,236 increase from FY 2024-25. The funding request also includes the costs of 1) RBTC maintenance agreements for property management and security asset management (\$20,000); 2) general maintenance needs (\$22,000); and 3) increased Beach Cities Transit telephone utility costs (\$7,000). This request will be primarily funded through an appropriation of \$982,236 from the State and Regional Transit Formula Allocations (FAP) and Proposition A Local Return funds. Recommended is an ongoing Transit Fund appropriation of \$1,031,236. This request is funded through ongoing dedicated transit fund allocations, including State and Regional Transit Formula Allocations (FAP) and Local Return Transit Funds, with no impact to the City's General Fund.
(4) Would the Decision Package help protect the health, safety and quality-of-life of the public?	
23	Police Department Technologies – The Police Department requests funding to maintain critical and essential technology platforms and software to gather, process, and distribute information that maximizes staff efficiency and provides the highest level of service to the community. These technologies are deeply integrated into department operations and have become critical in meeting public service expectations. Each system serves a necessary component of modern law enforcement, including the Drone as a First Responder program, automated license plate readers (ALPR), mandated data reporting applications, customer survey platform, database integration and reporting software, and advanced records management systems. With rising costs for existing and new technologies, additional funding is necessary to maintain these critical functions. Recommended is an ongoing General Fund appropriation of \$187,205.
24	Crossing Guard Services – The City provides crossing guard services for intersections that have been identified as high-traffic pedestrian crossing areas close to schools. The Police Department uses 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 12 intersections (\$212,600). However, to maintain the 27 intersections that are approved by the City Council, additional funding is required, including \$205,000 for City-employed crossing guards and \$162,000 for contract services. Recommended is a one-time General Fund appropriation of \$367,000.
25	Domestic Violence Advocacy Program – Since 1998, the Police Department has provided a Domestic Violence Advocacy Program, which 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. The program was the first of its kind and continues to be a unique and notable service among law enforcement agencies. Historically, a grant from the Beach Cities Health District funded the part-time salary of the Program Coordinator. However, the grant has been discontinued, requiring City funding to maintain the program while staff continues seeking alternative funding sources. Recommended is a one-time General Fund appropriation of \$46,500.
26	Harbor Master – The Fire Department proposes establishing a dedicated Harbor Master position to ensure the safety, security, and operational efficiency of the harbor. Key duties include vessel traffic management, emergency response coordination, enforcement of maritime regulations, oversight of harbor operations, and support for waterfront-related economic activity. Beyond these core responsibilities, the Harbor Master actively engages the boating community by delivering safety presentations, coordinating outreach efforts, and promoting responsible harbor use to foster trust and collaboration among harbor users. Previously, the Harbor Master's responsibilities were managed by an already fully-tasked Administrative Chief. By creating a new position (which was piloted in the 24-25 fiscal year) and formally incorporating the emergency preparedness duties into the Harbor Master's role, the City gains a dual-function position that enhances emergency readiness citywide, provides consistent leadership, and ensures coordinated disaster planning and response. This position repurposes General Fund Emergency Preparedness Coordinator funding and recommends additional Harbor Tidelands funding to support the new



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	\$305,000 position. Recommended is an ongoing General Fund appropriation (repurposing the Emergency Preparedness Coordinator position) of \$131,218 and an ongoing Harbor Tidelands Fund appropriation of \$173,782.
27	AES Property Litigation – 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. Funding for this activity is not included in the City Attorney's Office budget for legal services. Recommended is a one-time General Fund appropriation of \$200,000 to help protect the City's interests in these matters.
28	Fuel Island Rehabilitation and Improvement – The Public Works Department proposes working with an outside engineering firm to determine a long-term solution to rehabilitate the fuel island, develop plans and specifications, submit all required permitting applications, and implement the recommended and permitted improvements. The department operates and maintains the City's gasoline, diesel, and compressed natural gas fueling station. Over the past years, the City's gasoline tanks and fuel dispensers have experienced an increasing number of operational failure incidents, causing prolonged downtime and disruptions for departments reliant on City-provided fuel. These issues have resulted in increased emergency maintenance costs and fueling costs at non-public agency fueling stations. Recommended is a one-time Vehicle Replacement Fund appropriation of \$100,000.
29	Sidewalk Inspection Program – The Public Works Department requests an ongoing appropriation to the State Gas Tax Fund for \$32,000 to cover the cost of a part-time worker dedicated to inspecting sidewalks citywide and identifying faults that could present tripping hazards. By proactively inspecting the 6.7 million square feet of sidewalks in Redondo Beach, the City can identify raised or damaged sections and schedule timely repairs or replacements. This approach helps mitigate liability risks associated with trip-and-fall incidents. Recommended is an ongoing State Gas Tax fund appropriation of \$32,000.
30	Public Works Part-Time Budget – The Public Works Department's Fleet Services Division requests funding for a part-time Fleet worker to assist mechanics with the high volume of service needs, deliveries, and paperwork associated with maintaining the City Fleet. Council approved this as a one-time request in the FY 2024-25 budget. Recommended is an ongoing Vehicle Fund appropriation of \$15,000 for part-time personnel.
(5)	Would the Decision Package improve organization efficiency or effectiveness?
31	Human Resources Staffing Reorganization and Risk Management Support – The Human Resources Department proposes a reorganization of its staffing that would re-allocate funds allocated to the Human Resources Manager position to create two Senior Human Resources Analyst positions, one in the General Fund and one in the Self-Insurance Fund. In 2022, the City Council approved a new Human Resources Manager position to help rebuild HR staffing levels following a 40% recession-driven reduction, which included the elimination of a Risk Manager position. Since then, the Human Resources Manager position has been underfilled by a Human Resources Analyst who focuses on general HR matters. The department also has a second Human Resources Analyst who focuses mostly on risk management. The proposed reorganization will allow the department to create a succession pathway for 2 seasoned analysts to take on more complex assignments and strengthen the risk management program. The reorganization will result in one Senior Analyst assigned to general HR matters and one Senior Analyst assigned to more complex risk management duties. Additionally, the department requests a \$32,000 increase to its part-time budget to support part-time salary increases. This additional funding will help support operations in a leanly staffed department through the ability to retain existing staff and be competitive in the part-time marketplace. Recommended is an ongoing General Fund reduction of \$83,455 and an ongoing Self-Insurance Fund increase of \$80,886.
32	Police Department Civilian Personnel Adjustments – The Police Department proposes civilian personnel adjustments to improve organizational efficiency, succession planning, community engagement, and transparency. The adjustments would deauthorize a vacant full-time Office Specialist III position and reduce a portion of the part-time salary budget to offset the cost of two additional full-time positions, a Social Media Coordinator and a Municipal Services Supervisor. The Social Media Coordinator will also support the City's broader social media efforts. Staff anticipates citation revenue to increase with enhanced supervision in the Municipal Enforcement unit, further offsetting the overall cost of these personnel adjustments. Recommended is an ongoing General Fund appropriation of \$158,627 offset by \$105,745 in ongoing revenue, for a net General Fund impact of \$52,882.
33	Police Department Wellness Program – The Police Department requests funding to continue its Wellness Program, a comprehensive initiative designed to enhance the physical, mental, and emotional well-being of employees while fostering a stronger sense of teamwork and cohesion. Over the past year, the department has made significant investments in both



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	physical and mental wellness, leadership development, and team morale, recognizing that a well-rounded approach to employee wellness is essential for maintaining a healthy and motivated workforce. The unique demands of law enforcement, such as exposure to high-stress situations, unpredictable work hours, and the physical and emotional toll of the job, make employee wellness especially critical. Police officers face life-or-death decisions, traumatic events, and intense public scrutiny regularly, which makes maintaining a wellness program a priority. The program was initially funded through grants; however, that funding will soon be depleted. Staff will continue to pursue additional grant opportunities to support this ongoing program. Recommended is a one-time General Fund appropriation of \$74,000.
34	Convert Park Caretaker Position to Irrigation Technician – The Public Works Department proposes converting an existing Park Caretaker position to an Irrigation Technician position to specialize in irrigation systems and train other lead workers for site-specific needs that would result in a more efficient use of staff resources. Irrigation system installations, maintenance, and repairs are currently performed by the Parks Division's three lead workers, with the lead worker performing irrigation-related duties and receiving additional pay. With technology in the irrigation field advancing rapidly, having a dedicated staff member to oversee irrigation systems in parks, medians, and green spaces would provide substantial advantages, enhancing operational efficiency and resource allocation. Recommended is an ongoing General Fund appropriation of \$18,000.
35	Public Works Engineering Services Staffing Reorganization – The Public Works Department's Engineering Division proposes replacing one Assistant Civil Engineer position with a newly created Senior Assistant Civil Engineer position to better align job functions and responsibilities. The division currently has two filled Assistant Civil Engineer Positions. Over the past several years, the need for these positions to take on more advanced responsibilities, such as conducting advanced plan checks and training new personnel on plan check requirements, has increased. These duties are typically reserved for a higher-level position. Given the scope and complexity of these duties, a Senior Assistant Civil Engineer role would be more appropriate and aligns with common practices in other government agencies. Recommended is an ongoing General Fund appropriation of \$13,000.
36	Community Services Department Senior Management Analyst – The Community Services Department proposes adding a new Senior Management Analyst to assist with parks and open-space related projects, support interdepartmental collaboration, and enhance administrative support for the Community Services Department and the Public Works Department. Currently, the Community Services Director and Deputy Director are responsible for the department's general administrative duties, including public inquiries, project research, and data collection and analysis. These responsibilities have grown due to the number of projects and programs assigned to Community Services, the success of new and expanding community programming, and the overwhelming increase in park and open space-related projects. Staff anticipates offsetting this position cost with Measure A operations and maintenance funds, which the City is reimbursed for maintenance costs on former Proposition A or Measure A funded projects. While those funds will not directly support the proposed administrative position, this person will work with Public Works and other City staff to identify projects and manage funding applications to ensure reimbursement for eligible work. Recommended is an ongoing General Fund appropriation of \$162,000, offset by an ongoing transfer into the General Fund from the Intergovernmental Grants Fund and a \$162,000 appropriation in the Intergovernmental Grants Fund for anticipated Measure A reimbursement. The City currently has Measure A allocation set aside that, if approved through maintenance and operations funding requests, would offset two years of this position. While the annual maintenance and operations allocation is not sufficient to offset the full position cost on an ongoing basis, the City will continue to seek other funding sources.
37	After-School Registration Fee – The Community Services Department proposes implementing a \$60 non-refundable annual registration fee for after-school program participants, aligning with standard charges for similar programs (RBUSD charges \$150 per child, and Right at School charges \$50 per child). Based on anticipated enrolment, staff estimates that the fee would generate approximately \$34,500 annually. This revenue would be used to extend part-time staff hours to ensure consistent leadership, enhance program oversight, and improve overall quality across all school sites. Recommended is an ongoing General Fund appropriation of \$34,500 offset by a recommended General Fund revenue increase of \$34,500, for a net neutral impact to the General Fund.
38	Public Works Solid Waste Position Reclassification – The Public Works Department proposes deauthorizing one current vacant position, Recycle Ranger, whose duties are now handled by the Recycling Specialist, and authorizing a Senior Administrative Specialist position at an additional ongoing incremental cost of \$27,699. Over the past several years, the Solid Waste Division has seen an increase in administrative workload associated with solid waste services, including tracking and

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	reporting solid waste associated with private property development permits. This reorganization will help manage the increasing demands and ensure efficient operations. Funding for the Recycle Ranger position is provided through the hauler franchise agreement and is now being used to support a Recycling Specialist position. It is anticipated that the additional cost will be covered by increased revenues from Construction and Demolition non-franchise hauling fees and a potential future increase in the Waste Management Plan fee. The Recycling Specialist will continue to assist with solid waste, recycling, and organics matters in conjunction with the solid waste hauler, responding to resident and business requests and concerns, bulky item pick-up, illegal dumping, special events, hazardous waste collection, and reporting for numerous State, County, and local agencies. Recommended is an ongoing appropriation to the Solid Waste Fund of \$27,699.
(6)	Would the Decision Package improve organization efficiency or effectiveness?
39	Police Bulletproof Vests Funding Match – The Police Department was awarded a federal grant for the purchase of bulletproof vests for sworn personnel. The grant agency requires a 50% local agency match for the award, which the City Council approved through Resolution CC-2410-097 on October 15, 2024. Recommended is a one-time General Fund appropriation of \$18,817.
40	Police Department Background Investigations Contract Services – The Police Department requests funding to continue to 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. Due to increased service costs for these professional services, additional funding is required to support the Department's efforts towards reaching and maintaining full staffing levels. Recommended is a one-time General Fund appropriation of \$31,202.
41	July 4th Fireworks Display – In recent years, the City Council has annually considered budget modifications to support the 4th of July Fireworks Display. However, the process of researching, identifying, and securing contracts for the event has become increasingly challenging due to newly instituted NPDES permit requirements, which have reduced the number of qualified vendors. To help streamline the administration and coordination of this annual City event, staff secured a three-year contract with the current fireworks display provider. Recommended, to cover the July 2026 event costs, is a one-time General Fund appropriation of \$140,000, and a one-time General Fund revenue increase of \$45,000, representing a partial cost offset through the City's partnership with local businesses and business groups, for a net one-time General Fund increase of \$95,000.
42	Senior Lunch Program Expansion – The Community Services Department requests funding to add a day to the Senior Lunch Program's weekly schedule. The program is currently held each Thursday at Perry Park Senior Center and has been incredibly successful, with almost all program dates filled to capacity. Staff recommends an additional day due to its popularity, and in response to comments received from seniors via surveys and meetings. This expenditure is partially offset by an associated revenue increase. Recommended is an ongoing \$15,000 General Fund expenditure increase, partially offset by an ongoing \$4,000 revenue increase, for a net ongoing General Fund cost of \$11,000.
43	Teen Center Programs, Events, and Activities – The Community Services Department requests funding to support the successful launch and sustainability of the Perry Park Teen Center, which is set to reopen this summer with a full calendar of events and activities, offering a vibrant and engaging space for local youth. The programming is developed based on the results of a recent teen survey, which provided valuable insight into desired teen activities and engagement needs. This investment will provide essential support for programming, community engagement, and the overall revitalization of this valuable community resource. Recommended is an ongoing General Fund appropriation of \$17,000.
44	Teen Center Facility Rentals – The Community Services Department requests funding to support the implementation of facility rental opportunities at the Perry Park Teen Center, in response to community demand and based on industry standards. In addition to helping with financial sustainability, expanding facility rentals to the Teen Center aligns with the City's mission to provide accessible, high-quality spaces and maximize the use of public resources. Recommended is an ongoing General Fund revenue increase of \$30,000 and an ongoing General Fund appropriation of \$5,000 in staff time to support rental activity, resulting in a net \$25,000 General Fund revenue increase.
45	Alta Vista Tennis Center Tennis Tournaments – The Community Services Department proposes adding regularly scheduled youth and adult tennis tournaments at the Alta Vista Tennis Center. This initiative responds to community interest for more

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	recreational tennis opportunities that encourage both engagement and friendly competition. To assess feasibility, staff consulted with several Southern California public tennis centers currently offering similar programs. Based on industry standards, the typical fee for a tournament ranges between \$40 and \$80 per player. The City would host up to 16 tournaments annually—8 for youth and 8 for adults/seniors—with a maximum of 32 participants per event. At a registration fee of \$60 per player, the program could generate \$30,000 in annual revenue, with projected expenses of \$15,000, which includes tennis balls, prizes, event materials, and professional coordination. Recommended is an ongoing General Fund appropriation of \$15,000 and an ongoing revenue increase of \$30,000 for a net \$15,000 positive General Fund impact.
46	Information Technology Department Reorganization – The Information Technology Department proposes reclassifying an Information Technology Technician to a Computer Support Specialist to provide support for the increasing complexity of technology systems across all departments and numerous modernization projects that require more advanced technical skills. The position cost adjustments would be covered with an allocation from the Information Technology Fund, specifically through savings realized following the conclusion of a recent audit and technology consolidation that produced significant cost reductions. The reorganization introduces no additional impact to the General or Information Technology funds.
47	Marine Mammal Care Center Contract – The Waterfront & Economic Development (WED) requests an increase to its Contracts and Professional Services budget to reflect the one-time contribution amount of \$60,000 to the Marine Mammal Care Center Los Angeles (MMCC) for FY 2025-26. The City entered into a three-year agreement with MMCC on October 15, 2024, for an annual funding amount of \$60,000. Funding would allow MMCC to ensure adequate public safety, timely response, and continued care for the variety of marine mammals that become stranded or end up in distress in Redondo Beach. Per the agreement terms, the City only committed to allocating funding in Year 1 (FY 2024-25), and would evaluate funding in Year 2 (FY 2025-26) and Year 3 (FY 2026-27) to determine contributions in the future. Recommended is a one-time Harbor Tidelands Fund appropriation of \$60,000.
48	Waterfront Contracts and Professional Services - Legal Costs – The Waterfront & Economic Development (WED) requests an increase to its Contracts and Professional Services budget to reflect the increase in necessary legal services within the Waterfront. Staff has been working with Redwood Public Law since 2023 on various leasehold contracts and estoppel agreements. Increased legal services from the firm will be required to assist with upcoming opportunity site lease negotiations. Recommended is an ongoing \$60,000 appropriation to the Harbor Tidelands Fund and a \$60,000 ongoing appropriation to the Harbor Uplands Fund.
49	Public Works Funding for Contracts and Specialized Services – The Public Works Department requests an ongoing appropriation to its Contracts and Specialized Services budget to accommodate rising costs for a variety of specialized maintenance services that are contracted out, such as elevator maintenance, sewer main cleaning, traffic signal maintenance, and sidewalk replacement. Council approved these increases on a one-time basis in FY 2024-25. This request would make these increases ongoing and reflects the sustained demand for services. This request also includes a one-time increased appropriation to the Building Occupancy Fund for \$30,000 to have a contractor perform air duct cleaning services at City facilities, including the Police Station and City Hall. It is recommended that air ducts be cleaned every 4 to 6 years, and the most recent service was provided about 8 years ago. Also included are funds to support sand maintenance adjacent to the Chart House, an area for which Redondo Beach is responsible but which until recently was covered by Hermosa Beach. Recommended are ongoing appropriations to the State Gas Tax Fund (\$4,000); the Harbor Tidelands Fund (\$100,000); the Harbor Uplands Fund (\$15,000); the Building Occupancy Fund (\$50,000); and a one-time Building Occupancy Fund appropriation of \$30,000.
50	Public Works Maintenance Operations Materials and Supplies – The Public Works Department requests an ongoing appropriation to its Materials and Supplies budget to accommodate rising costs of materials and supplies for performing maintenance operations, such as asphalt repair, custodial supplies, paint, and fleet parts. Council approved one-time funding for these expenses in FY 2024-25. This ongoing request recognizes the recurring nature of the expenses. Recommended are ongoing appropriations of \$52,773 (State Gas Tax Fund); \$35,500 (Harbor Tidelands Fund); \$34,006 (Harbor Uplands Fund); \$6,300 (Wastewater Fund); \$86,225 (Vehicle Replacement Fund); and \$79,201 (Building Occupancy Fund).
51	Vehicle Replacement Request – Requested is the annually scheduled one-time appropriation to the Vehicle Replacement Fund to: 1) replace 14 City vehicles/equipment as part of the regularly replacement schedule; 2) advance order 2 Fire vehicles; and 3) purchase 1 Pier vehicle to assist with newly installed paver maintenance and cleaning. The annually



#	Description
	scheduled one-time request of \$1,331,814 for FY 2025-26 supports the regularly scheduled replacement of 14 City vehicles/equipment, which consists of: 1 roller for Streets Division, 5 electric carts for the Pier Division, 1 forklift and 1 pickup truck for Fleet Division, 1 van for the Facilities Division, and 3 trucks and 2 generators that were previously approved by City Council for replacement in FY 2023-24, but was unable to acquire in FY 2023-24 or FY 2024-25 due to supply chain issues. The advance purchase of fire vehicles to replace Paramedic Squad Units 135 and 136 requires a 2–3-year build time, ensuring their availability when they reach the end of their service life in 3 years. Payment for these vehicles, estimated at \$701,000, is expected to take place closer to the vehicle delivery date. Staff also proposes adding 1 Pier scrubber in FY 2025-26, which will take the place of a Parks Vehicle in the replacement schedule, for an additional \$15,660 appropriation. Recommended is a one-time Vehicle Replacement Fund appropriation of \$1,347,474.
52	Pier Solid Waste Charges – The Public Works Department requests increased funding to address the deficit in solid waste funding due to increases in the volume of waste generated and the cost of refuse, recycling, and organic waste removal. Despite ongoing, yet successful, efforts to appropriately divert waste and minimize costs by using cardboard bailers, etc., the cost of hauling continues to increase. Moving forward, staff anticipates creating an amendment to Resolution No.6213 to increase the fees assessed on tenants in the waterfront to offset the additional funding. Staff will also explore opportunities to pass through any future rate increases from the vendor to the tenants on an ongoing basis, as needed. Recommended is an ongoing Harbor Tidelands appropriation of \$16,000 and Harbor Uplands fund appropriation of \$12,000.



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Introduction





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**City of Redondo Beach
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

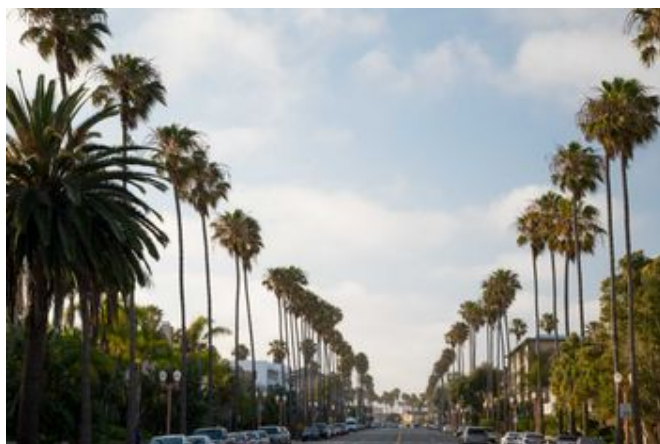
Executive Director

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.

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.

Economic Outlook

United States Economy

United States Headline Economic Statistics and Forecast							
	2020	2021	2022	2023	2024	2025	2026
Real GDP Growth	-2.20%	5.80%	1.90%	2.40%	1.70%	1.40%	1.8%
Real Personal Income Growth	6.90%	9.10%	2.00%	5.20%	5.3%	5.10%	2.3%
Nonfarm Employment (000s)	142,153.2	146,280.9	152,625.2	156,182.2	157,391.1	157,754.9	160,756
Unemployment Rate	8.10%	5.40%	3.60%	3.60%	3.90%	4.30%	4.6%
CPI Change	1.30%	4.70%	8.00%	4.10%	2.70%	2.00%	2.5%

Inflation remains one of the core issues of the U.S. economy, and the battle against inflation along with radical federal policy changes have caused the LAEDC to project slower real GDP growth, at 2.0% for 2025 and 1.8% for 2026. The unemployment rate is projected to rise, from 4.0% in 2024 to 4.6% in 2026. Personal incomes are currently rising, likely in order to attract and maintain talent in the face of inflation, but also due to the booming stock market. Personal income growth is expected to slow over the next two years. Interest rates are expected to remain high in order to prevent re-igniting inflation. There is significant uncertainty about the future of the U.S. economy mainly due to three of President Trump's policy goals: imposing tariffs on imported goods and services, restricting immigration, and freezing government grants and assistance. These goals will continue to affect trade, employment, and production throughout 2025 and 2026.

California Economy

California Headline Economic Statistics and Forecast							
	2020	2021	2022	2023	2024	2025	2026
Real GDP Growth	-2.3%	7.8%	0.4%	1.9%	1.7%	1.6%	1.6%
Real Personal Income Growth	7.5%	3.6%	-5.5%	0.2%	1.9%	3.0%	2.1%
Nonfarm Employment (000s)	16,185.5	16,748.0	17,693.6	18,065.5	18,277.1	18,400.2	18,336.8
Unemployment Rate	10.1%	7.3%	4.2%	4.6%	5.0%	5.1%	5.5%
CPI Change	1.7%	4.3%	7.4%	4.0%	2.9%	2.2%	2.9%

California experienced real GSP growth at 3.6% in 2024, exceeding the national average; in 2025 and 2026, California's GSP growth is likely to slow, tracking nearly the same as predicted national levels. California will see slower job growth consistent with a slowing economy, and growth in real personal income is likely to slow, though personal income will remain at a healthy level. California's unemployment level is expected to rise to 5.5% in 2025, though it will plateau at this level in 2026. California is facing three major economic issues that will continue to affect life in the Golden State: an ongoing budget crisis that may lead to a \$2 billion deficit in the state budget, even after correction by the legislature and the governor; expensive, time-consuming cleanups from the disastrous wildfires that swept through Los Angeles County, destroying millions of dollars worth of infrastructure and homes; and, lastly, threats of a federal budget cut that would eliminate around 30% of the total state budget, affecting funding for programs providing health and human services for millions of Californians.

Los Angeles Economy

Los Angeles County Headline Economic Statistics and Forecast							
	2020	2021	2022	2023	2024	2025	2026
Real GCP Growth	-5.0%	6.2%	2.1%	2.1%	1.4%	1.5%	1.8%
Real Personal Income Growth	3.1%	2.6%	-5.2%	1.6%	2.8%	3.2%	2.3%
Nonfarm Employment Growth	-5.8%	2.9%	4.3%	2.3%	1.2%	1.2%	0.6%
Unemployment Rate	12.3%	8.9%	4.9%	5.1%	5.4%	5.6%	4.6%
CPI Change	1.6%	3.8%	7.3%	3.5%	2.5%	2.3%	2.5%

Real GCP in Los Angeles County grew by 3.4% in 2024, a significant jump from previous years; the County will experience more restrained economic growth in 2025-26. The pace of job creation in LA County is expected to slow, with an annual growth rate of 0.7% in 2025 and 0.2% in 2026. The growth rate of real personal income will slow, but is expected to remain healthy. LA County's unemployment rate is a cause for concern, with a projected 6.4% rate of unemployment in 2026. The economic slowdown and decrease in job creation is likely to exacerbate the already-high unemployment rate. The Film and Television industry has not made a comeback following the slowdown in production during the WGA and SAG-AFTRA strikes, and both the number of shoot days in the County and the number of people employed in the Film and Television industry has decreased year after year. However, the growing impact of LA's sports industry has positively impacted the County, generating increasing amounts of economic activity year-by-year. Multiple national and international sporting events over the next five years are likely to cause a heavy increase in tourist spending in Los Angeles County.

Geography

According to the United States Census Bureau, the City has a total area of 6.21 mi² (16.08 km²), 6.20 mi² (16.054 km²) of it is land and 0.01 mi² (0.026 km²) 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/mi² (compared to 239.1/mi² 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 Redondo Union High School. Aviation High School was active from 1957-1982.

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 Britney 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://en.wikipedia.org/wiki/Redondo_Beach,_California (http://en.wikipedia.org/wiki/Redondo_Beach,_California)

<http://laedc.org/>

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

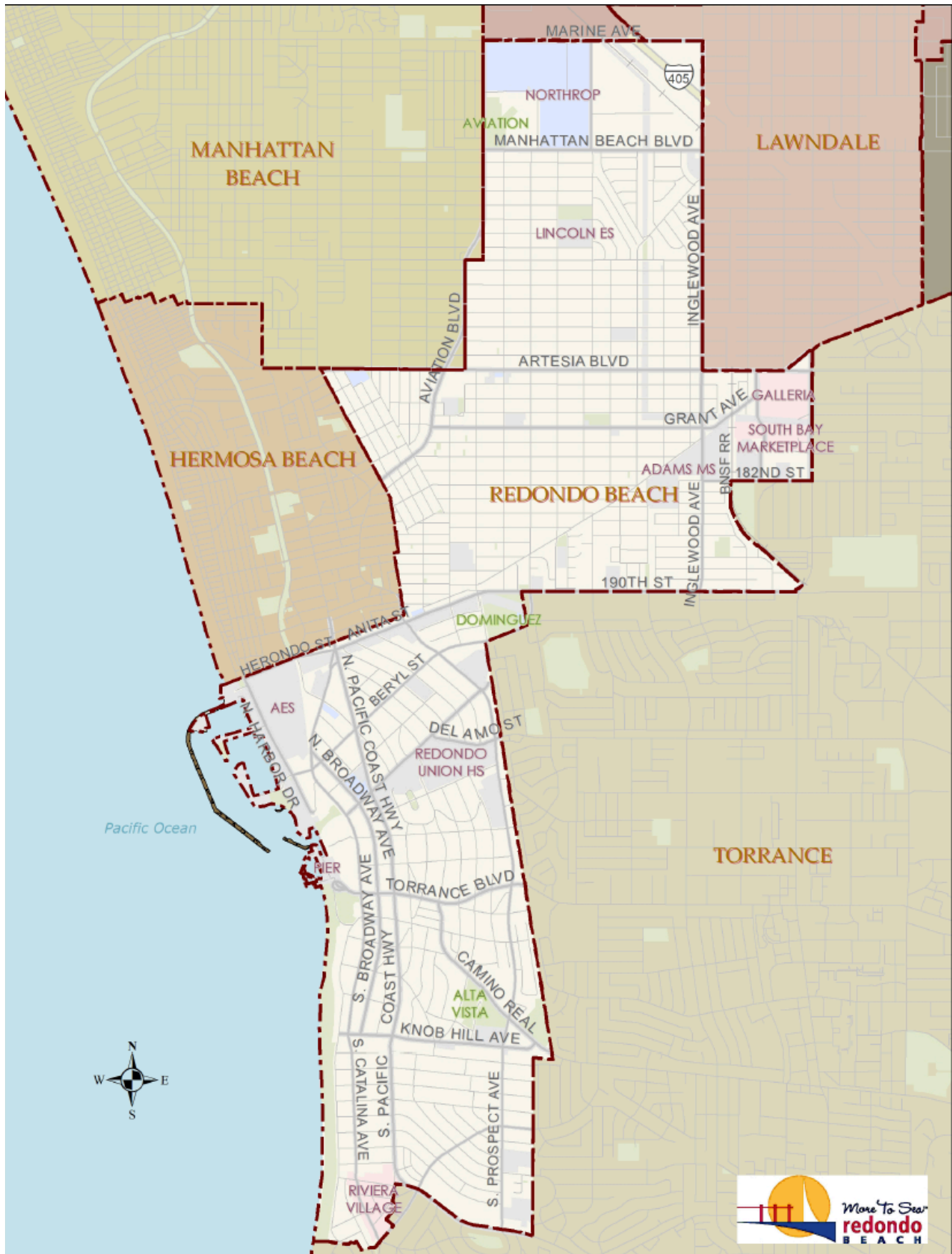
Quick Statistics

Date of Incorporation	April 29, 1892
Adoption of City Charter	January 4, 1949
Form of Government	Council/Manager
Population	71,567
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	57 signalized intersections
Police Protection	1 station 1 sub-station 1 annex 98 sworn employees 6 non-sworn employees
Fire Protection	3 stations 64 sworn employees 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



Date of Incorporation	April 29, 1892
Total Harbor Land Area	52.5 acres
Number of Libraries	2
Number of Community Centers	5
Number of Schools (Seperate Entity)	12
Employees	458 full-time, permanent

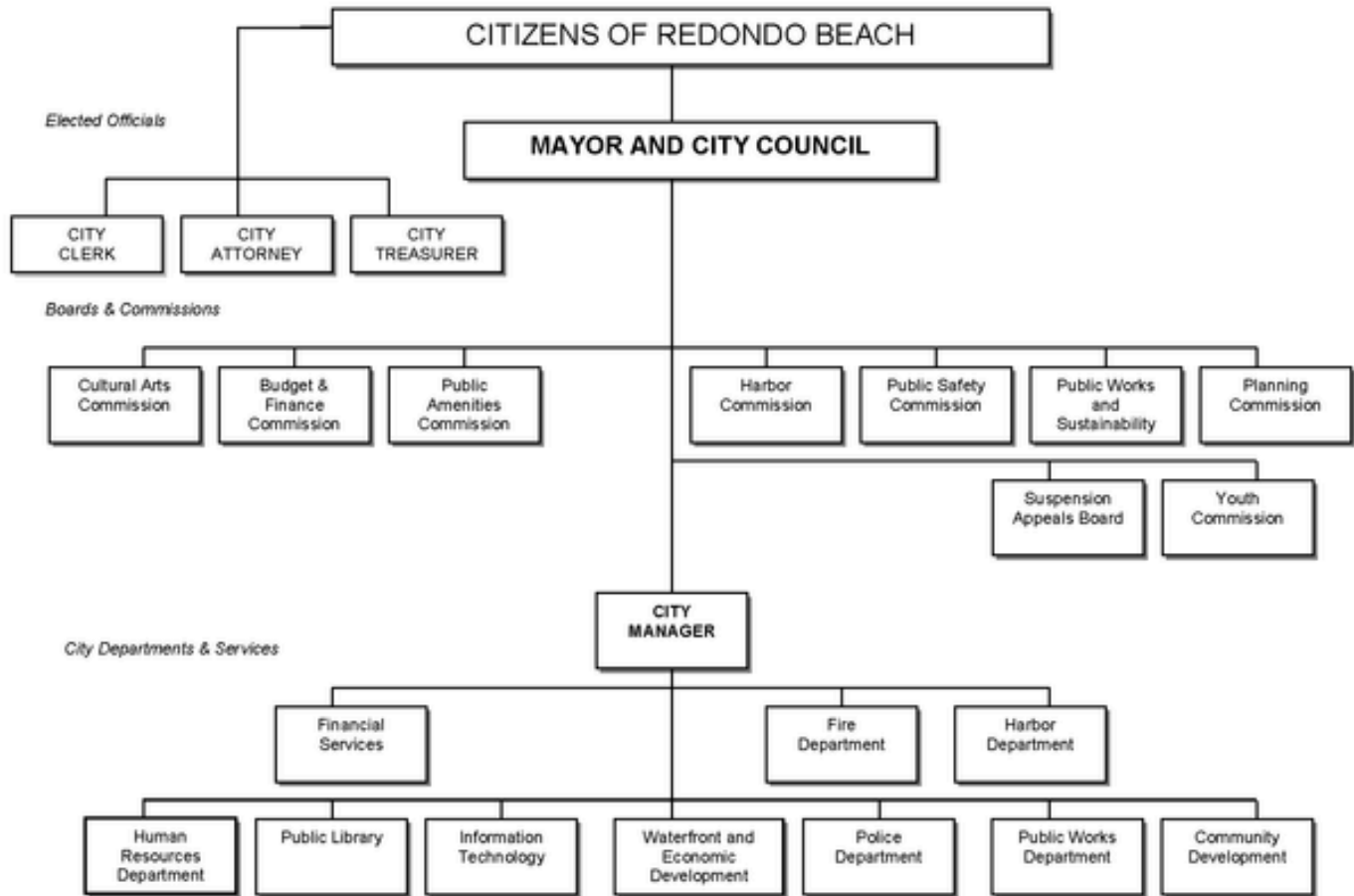
City of Redondo Beach Map



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
		12,646

Organizational Chart



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.

Personnel Summary by Department

Department	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Proposed FY 25-26	Proposed w/ Decision Packages
Mayor and City Council						
Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Council Member	5.00	5.00	5.00	5.00	5.00	5.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Mayor and City Council Total	7.00	7.00	7.00	7.00	7.00	7.00
City Clerk						
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Records Management Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Analyst			1.00	1.00	1.00	1.00
City Clerk Total	4.00	4.00	5.00	5.00	5.00	5.00
City Treasurer						
City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
City Treasurer Total	2.00	2.00	2.00	2.00	2.00	2.00
City Attorney						
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney/Prosecutor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Deputy City Attorney	5.00	5.00	5.00	5.00	5.00	5.00
Litigation Paralegal				1.00	1.00	1.00
Executive Assistant to the City Prosecutor	1.00	1.00	1.00	1.00	1.00	1.00
Law Office Manager	1.00	1.00	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Homeless Housing Navigator	1.00	1.00	1.00	1.00	1.00	1.00
Homeless Housing Supervisor				1.00	1.00	1.00
Mental Health Clinician			1.00	1.00	1.00	1.00
City Attorney Total	12.00	12.00	13.00	15.00	15.00	15.00
City Manager						
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00					-
Assistant to the City Manager		2.00	2.00	2.00	2.00	2.00
City Manager Total	2.00	3.00	3.00	3.00	3.00	3.00
Information Technology						
Information Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Operations Supervisor	1.00	1.00				-
Information Systems Specialist	1.00	1.00	2.00	2.00	2.00	2.00
Information Technology Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Computer Support Specialist	2.00	2.00	3.00	3.00	3.00	4.00



Information Technology Technician	1.00	1.00	1.00	1.00	1.00	-
Information Technology Total	7.00	7.00	8.00	8.00	8.00	8.00
Human Resources						
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager		1.00	1.00	1.00	1.00	-
Senior Human Resources Analyst						2.00
Human Resources Analyst	2.00	1.00	1.00	1.00	1.00	-
Human Resources Technician	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Total	4.00	4.00	4.00	4.00	4.00	4.00
Financial Services						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Financial Services Director	1.00	1.00	1.00	1.00	1.00	1.00
Payroll and Finance Manager	1.00	1.00	1.00	1.00	1.00	1.00
Grants Financial Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	2.00	2.00	2.00	2.00	2.00
Analyst	1.00			1.00	1.00	1.00
Senior Accountant		1.00	1.00	1.00	1.00	1.00
Accountant	2.00	2.00	2.00	1.00	1.00	1.00
Accountant III				1.00	1.00	1.00
Payroll Technician	2.00	2.00	2.00	1.00	1.00	1.00
Accounting Technician	2.00	2.00	4.00	4.00	4.00	4.00
License and Collections Clerk	1.00	1.00				-
Senior Account Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Clerk				1.00	1.00	1.00
Office Specialist III	1.00	1.00				-
Financial Services Total	15.00	16.00	16.00	17.00	17.00	17.00
Police						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Police Captain	3.00	3.00	3.00	3.00	3.00	3.00
Police Lieutenant	6.00	6.00	6.00	6.00	6.00	6.00
Police Sergeant	14.00	15.00	15.00	15.00	15.00	15.00
Police Officer	71.00	71.00	73.00	73.00	73.00	73.00
Administrative Services Manager	1.00	1.00				-
Police Records Manager			1.00	1.00	1.00	1.00
Public Safety Communications Manager			1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Communications Supervisor	4.00	4.00	4.00	4.00	4.00	4.00
Municipal Services Supervisor			1.00	1.00	1.00	2.00
Analyst	1.00	1.00	1.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
Police Identification Technician	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	2.00	2.00	2.00	2.00	2.00
Community Services Officer III	3.00	3.00	3.00	3.00	3.00	3.00
Communications Dispatcher	10.00	10.00	9.00	9.00	9.00	9.00
Lead Police Services Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Community Services Officer II	10.00	10.00	10.00	10.00	10.00	10.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	1.00



Social Media Coordinator						1.00
Parking Meter Technician	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	3.00	3.00	3.00	2.00	2.00	2.00
Police Services Specialist	7.00	7.00	6.00	6.00	6.00	6.00
Municipal Services Officer	7.00	8.00	7.00	7.00	7.00	7.00
Office Specialist III	2.00	2.00	2.00	2.00	2.00	1.00
Police Total	153.00	156.00	157.00	157.00	157.00	158.00

Fire

Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Fire Division Chief	3.00	3.00	4.00	4.00	4.00	4.00
Fire Captain	13.00	13.00	14.00	14.00	14.00	15.00
Fire Engineer	12.00	12.00	12.00	12.00	12.00	12.00
Firefighter/Paramedic	24.00	24.00	24.00	27.00	27.00	27.00
Deputy Harbor Master/Boat Captain	3.00	3.00	3.00	3.00	3.00	3.00
Harbor Patrol Officer	3.00	3.00	3.00			-
Firefighter		3.00	3.00	3.00	3.00	3.00
Hazardous Materials Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Fire Prevention Plan Checker	1.00	1.00	1.00	1.00	1.00	1.00
Fire Prevention Officer	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Preparedness Coordinator			1.00	1.00	1.00	-
Fire Total	64.00	67.00	70.00	70.00	70.00	70.00

Public Library

Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Library Manager				1.00	1.00	1.00
Senior Librarian	1.00	1.00	1.00			-
Librarian	2.00	2.00	2.00	2.00	2.00	2.00
Library Circulation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Library Technician	1.00	1.00	1.00	1.00	1.00	1.00
Library Clerk	5.00	5.00	5.00	5.00	5.00	5.00
Public Library Total	12.00	12.00	12.00	12.00	12.00	12.00

Community Services

Community Services Director	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Community Services Director			1.00	1.00	1.00	1.00
Recreation, Youth, Senior and Family Services Manager			1.00	1.00	1.00	1.00
Cultural Arts Manager		1.00	1.00	1.00	1.00	1.00
Transit Operations and Transit Facilities Manager	1.00	1.00	1.00	1.00	1.00	1.00
Housing Manager			1.00	1.00	1.00	1.00
Housing Supervisor	1.00	1.00				-
Technical Theater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Technical Theater Specialist			1.00	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	1.00	1.00	1.00	2.00
Senior Recreation Coordinator		1.00	1.00	1.00	1.00	1.00
Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Housing Specialist	2.00	2.00	3.00	3.00	3.00	3.00
Recreation Coordinator	3.00	2.00	5.00	5.00	5.00	5.00
Office Coordinator			1.00	1.00	1.00	1.00



Office Specialist III	2.00	3.00	1.00	1.00	1.00	1.00
Transportation Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Total	16.00	18.00	23.00	23.00	23.00	24.00

Community Development

Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00
Senior Plan Check Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Plan Check Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	2.00	2.00	2.00	2.00
Associate Planner	1.00	1.00	2.00	2.00	2.00	2.00
Assistant Planner	1.00	1.00				-
Plans Examiner	1.00	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	3.00	3.00	3.00	3.00	3.00	3.00
Planning Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Planning Technician		1.00	1.00	1.00	1.00	1.00
Building and Engineering Technician	1.00	2.00	2.00	2.00	2.00	2.00
Community Development Total	14.00	16.00	17.00	17.00	17.00	17.00

Waterfront and Economic Development

Waterfront and Economic Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Waterfront and Economic Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Analyst			1.00	1.00	1.00	1.00
Waterfront and Economic Development Total	3.00	3.00	4.00	4.00	4.00	4.00

Public Works

Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Principal Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Capital Projects Program Manager	1.00	1.00	1.00	1.00	1.00	1.00
Capital Projects Construction Manager		1.00	1.00	1.00	1.00	1.00
Civil Engineer	2.00	4.00	4.00	4.00	4.00	4.00
Transportation Engineer	1.00	1.00				-
Principal Transportation Engineer			1.00	1.00	1.00	1.00
Associate Civil Engineer	4.00	3.00	3.00	3.00	3.00	3.00
Public Works Manager-Streets/Sewer	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Manager-Bldg Facilities	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Manager-Pks/Urb Forest	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Manager-Pier/Harbor		1.00	1.00	1.00	1.00	1.00
Senior Assistant Civil Engineer						1.00
Assistant Civil Engineer	2.00	2.00	2.00	2.00	2.00	1.00
Senior Management Analyst	2.00	2.00	2.00	2.00	2.00	2.00
Public Works Maintenance Supervisor	4.00	4.00	4.00	4.00	4.00	4.00
Public Works Streets Supervisor			1.00	1.00	1.00	1.00
Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Inspector	1.00	1.00	1.00	1.00	1.00	1.00
GIS Analyst		1.00	1.00	1.00	1.00	1.00
GIS Technician	1.00					-



Electrician Leadworker	1.00	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00	1.00
Building and Engineering Technician	1.00	1.00	1.00	1.00	1.00	1.00
Building Maintenance Leadworker	1.00	1.00	1.00	1.00	1.00	1.00
Park Maintenance Leadworker	1.00	1.00	1.00	1.00	1.00	1.00
Pier Maintenance Leadworker	1.00	1.00	1.00	1.00	1.00	1.00
Public Services Leadworker	7.00	8.00	8.00	8.00	8.00	8.00
Senior Mechanic	2.00	2.00	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Pump Station Operator	5.00	5.00	5.00	5.00	5.00	5.00
Recycling Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Painter	1.00	1.00	1.00	1.00	1.00	1.00
Painter	1.00	2.00	2.00	2.00	2.00	2.00
Senior Administrative Specialist	2.00	2.00	3.00	3.00	3.00	4.00
Equipment Operator	6.00	6.00	6.00	6.00	6.00	6.00
Senior Park Caretaker	7.00	8.00	8.00	8.00	8.00	8.00
Building Maintenance Worker	7.00	7.00	7.00	7.00	7.00	7.00
Maintenance Worker II	5.00	5.00	4.00	4.00	4.00	4.00
Equipment Service Worker	1.00	1.00	1.00	1.00	1.00	1.00
Park Caretaker	2.00	5.00	5.00	5.00	5.00	4.00
Irrigation Technician						1.00
Maintenance Worker I	27.00	23.00	23.00	23.00	23.00	23.00
Recycling Ranger	1.00	1.00	1.00	1.00	1.00	-
Public Works Total	108.00	113.00	114.00	114.00	114.00	114.00
TOTAL BUDGETED POSITIONS	423.00	440.00	455.00	458.00	458.00	460.00

RECAP OF POSITION CHANGES DURING FY 2024-25

Add:

Litigation Paralegal - CA	1.00
Homeless Housing Supervisor - CA	1.00
Payroll Analyst - FSD	1.00
Accountant III - FSD	1.00
Accounting Clerk - FSD	1.00
Library Manager - PL	1.00

Total **6.00**

Delete:

Payroll Technician - FSD	1.00
Accountant - FSD	1.00
Senior Librarian - PL	1.00

Total **3.00**

RECAP OF POSITION CHANGES FY 2025-26 (DECISION PACKAGES)

Add:

Computer Support Specialist - IT	1.00
Senior Human Resource Analyst - HR	2.00
Social Media Coordinator - PD	1.00
Municipal Services Supervisor - PD	1.00
Fire Captain (Harbor Master) - FD	1.00
Senior Management Analyst - CS	1.00
Senior Assistant Civil Engineer - PW	1.00
Senior Administrative Specialist - PW	1.00
Irrigation Technician - PW	1.00

Total **10.00**

Delete:

Information Technology Technician - IT	1.00
Human Resources Manager - HR	1.00
Office Specialist III - PD	1.00
Emergency Preparedness Coordinator - FD	1.00
Assistant Civil Engineer - PW	1.00
Recycling Ranger - PW	1.00
Park Caretaker - PW	1.00

Total **7.00**



Budget Preparation Timeline

- **January 2025**

City Manager performs midyear budget review; sets tone for preliminary revenue estimates and guidelines for operating budget.

- **February 2025**

City Manager kicks off budget season including general budget orientation for all departments. City Manager solicits opinions of various commissions regarding Operating Budget and Capital Improvement Projects. Departments prepare budgets and preliminary revenue estimates.

- **March 2025**

Departments submit work programs and budget requests to the City Manager for review Capital Improvement Projects are reviewed. Mayor and City Council with City management hold strategic planning workshop.

- **April 2025**

City Manager and Financial Services Department review budget requests. City Manager conducts budget review sessions with each department. Departments finalize estimated revenues. City Manager submits proposed budget recommendations and proposed Five-Year Capital Improvement Program to the Mayor and City Council (by May 16th per City Charter).

- **June 2025**

Mayor and City Council with City Manager continue to hold budget meetings in Council districts. Mayor and City Council hold public hearings regarding Proposed Budget and Proposed Five-Year Capital Improvement Program and adopt budget and Capital Improvement Program by June 30.

- **July 2025**

City Manager's Office finalizes publication of the adopted budget with Council amendments; budget document and Five-Year Capital Improvement Program is made available for public view. Mayor and City Council with City management hold strategic planning workshop.

- **October 2025**

Amendments to the adopted budget require justification from the requesting department. Fiscal impacts are evaluated by the Financial Services Department and the City Manager. A request is then presented to the City Council for their review. Amendments must receive a 4/5 vote from the City Council for approval.

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.

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:

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

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

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

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

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 in summary in the financial summaries and in the Capital Improvement Program summary. The full Capital Improvement Program budget with project detail is presented as a standalone document.

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.

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.
- i) 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.
- i) 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.

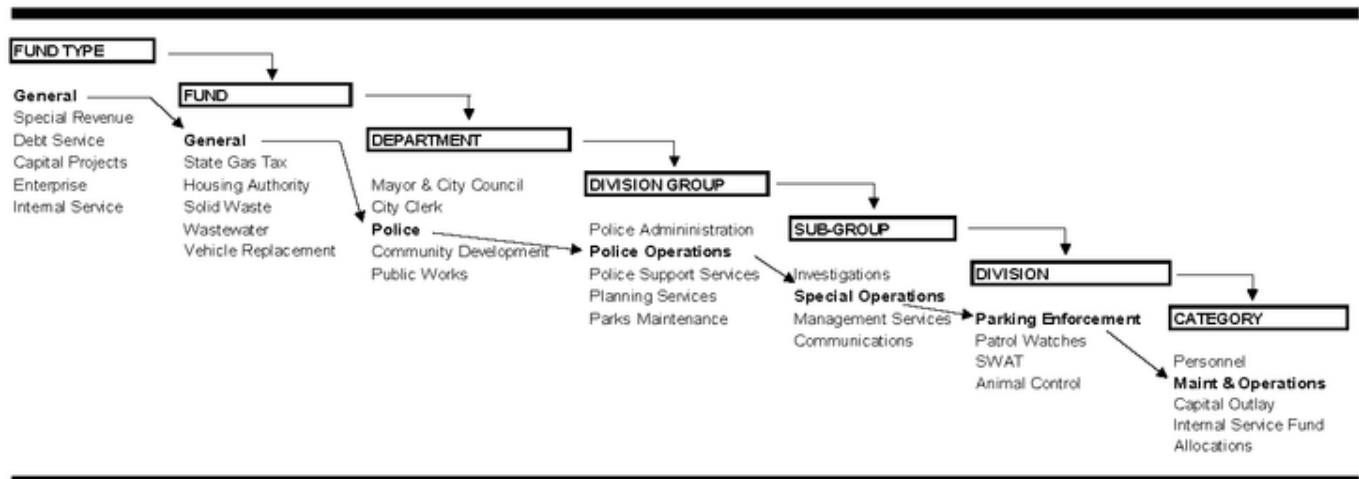
Budget Account Structure

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 Tideland 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.

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)



Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Goal: The result or achievement toward which effort is directed.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objective: a thing aimed at or sought; a goal.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Acronyms

APB:	Accounting Principles Board	ICS:	Incident Command System
ARB:	Accounting Research Bulletins	IT:	Information Technology
APP:	Administrative Policies and Procedures	INSB:	Interoperability Network of South Bay
AQMD:	Air Quality Management District	JPA:	Joint Powers Authority
ADA:	American Disabilities Act	LAIF:	Local Agency Investment Fund
ACFR:	Annual Comprehensive Financial Report	LAN:	Local Area Network
AB:	Assembly Bill	M&O:	Maintenance and Operations
APT-US&C:	Association of Public Treasurers-United States and Canada	MOU:	Memorandum of Understanding
AV:	Audio Visual	MTA:	Metropolitan Transit Authority
BCHD:	Beach Cities Health District	MDC:	Mobile Data Computer
BCT:	Beach Cities Transit	MVIL:	Motor Vehicle in-Lieu
B&W:	Boating & Waterways	MJNS:	Multi-Jurisdictional Notification System
BJA:	Bureau of Justice Assistance	NEMS:	National Emergency Management System
BID:	Business Improvement District	NPDES:	National Pollutant Discharge Elimination System
CEC:	California Energy Commission	OMB:	Office of Management and Budget
CEQA:	California Environmental Quality Act	OTS:	Office of Traffic Safety
CalIOSHA:	California Occupational Safety and Health Administration	OS:	Operating System
CalPERS:	California Public Employees Retirement System	OPEB:	Other Post Employment Benefits
CSMFO:	California Society of Municipal Finance Officers	OPA:	Owner Participant Agreement
CSAC:	California State Association of Counties	PCH:	Pacific Coast Highway
CIP:	Capital Improvement Program	PAU:	Paramedic Assessment Unit
CPR:	Cardiopulmonary Resuscitation	POST:	Peace Officers Standard Training

CSS:	Citizen Self Service	POB	Pension Obligation Bond
CDBG:	Community Development Block Grant	PATH:	People Assisting the Homeless
CERT:	Community Emergency Response Team	PC:	Personal Computer
CFA:	Community Financing Authority	PPE:	Personel Protective Equipment
CAFR:	Comprehensive Annual Financial Report (Renamed to "Annual Comprehensive Financial Report" (ACFR)	PRELIMS:	Property, Evidence, and Laboratory Information Management Systems
CNG:	Compressed Natural Gas	PFA:	Public Financing Authority
CAD:	Computer Aided Dispatch	PSAF:	Public Safety Augmentation Fund
CMT:	Constant Maturity Treasury	ROPS:	Recognized Obligation Payment Schedule
CPI:	Consumer Price Index	RMS:	Records Management System
COLA:	Cost of Living Adjustment	RDA:	Redevelopment Agency
CSI:	Crime Scene Investigation	RBPAC:	Redondo Beach Performing Arts Center
DOJ:	Department of Justice	RPTTF:	Redvelopment Property Tax Trust Fund
DDA:	Disposition and Development Agreement	RFP:	Request for Proposal
DMS:	Document Management System	STEM:	Science, Technology, Engineering, Mathematics
DUI:	Driving Under the Influence	SEC:	Securities and Exchange Commission
EKG:	Electrocardiogram	SB:	Senate Bill
EMS:	Emergency Medical Services	SBYP:	South Bay Youth Project
EMT:	Emergency Medical Technician	SCAG:	Southern California Association of Governments
EOC:	Emergency Operations Center	SIU:	Special Investigations Unit
ESS:	Employee Self Service	SWAT:	Special Weapons and Tactics
EPMC:	Employer-Paid Member Contribution	STC:	Standards & Training Corrections
EIR:	Environmental Impact Report	SCADA:	Supervisory Control and Data Acquisition
EPA:	Environmental Protection Agency	SLESF:	Supplemental Law Enforcement Services Fund

FLSA:	Fair Labor Standards Act	TPA:	Third Party Administrator
FASB:	Financial Accounting Standards Board	TMDL:	Total Maximum Daily Load
FY:	Fiscal Year	TID:	Tourism Improvement District
GAAP:	Generally Accepted Accounting Principles	TOT:	Transient Occupancy Tax
GAAS:	Generally Accepted Auditing Standards	TAP:	Transit Access Pass
GIS:	Geographical Information System	TDA:	Transportation Development Act
GFOA:	Government Finance Officers Association	TRS:	Tyler Reporting System
GASB:	Governmental Accounting Standards Board	UAL	Unfunded Accrued Liability
HVAC:	Heating/Ventilation and Air Conditioning	UUT:	Utility Users' Tax
HHW:	Household Hazardous Waste	VLF:	Vehicle License Fee
HUD:	Housing and Urban Development	VoIP:	Voice Over Internet Protocol
HAP:	Housing Assistance Program	WAN:	Wide Area Network

Frequently Asked Questions

What are the major General Fund revenues?

The City's top ten revenue sources are listed below. In the Proposed FY 2025-26 budget, these revenues account for 85.8% of total General Fund revenues from external sources. Note that the fee revenue is based on cost recovery; the City does not generate a profit from fees.

- Property Tax
- Sales and Use Tax
- Property Tax in Lieu of VLF
- Transient Occupancy Tax
- Utility Users Tax
- Parking Meter Fees
- Recreation Programs
- Property Transfer Tax
- Franchise Fees
- Rents and Percentages

How much of my property tax dollar goes to City services?

The City receives about 16 cents of every property tax dollar collected in Redondo Beach.

What proportion of sales tax revenue collected in Redondo Beach does the City retain?

Sales tax in Redondo Beach is 9.5 cents on every dollar. Sales tax revenue is distributed as shown below:

Entity	Proportion
State of California	0.06
Los Angeles County	0.025
City of Redondo Beach	0.01
	0.095

What is the largest single use of General Fund revenues?

Personnel costs, totaling \$59.6 million in the FY 2025-26 Proposed Budget, account for 54.6% of the General Fund expenditures. Drivers of personnel costs include ongoing contributions towards employee retirement (\$7.5 million) and health insurance benefits (\$5.7 million). Public Safety (Police and Fire Departments) account for the largest portion of General Fund personnel costs.

What does the City's unassigned fund balance represent?

The year-end unassigned fund balance in a governmental fund, including the General Fund, is designed to measure the net financial resources that are available to finance expenditures of future fiscal years.



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Financial Summaries

CITY OF REDONDO BEACH PROPOSED BUDGET FY 2025-26

SUMMARY OF ESTIMATED REVENUES, APPROPRIATIONS, AND FUND BALANCE CHANGES WITH CITY MANAGER RECOMMENDATIONS

Fund	Estimated Fund Balance July 1, 2025	Proposed Revenues FY 2025-26	Proposed Appropriations FY 2025-26 (Operating)	Proposed Appropriations FY 2025-26 (Capital)	Transfers In	Transfers Out	City Manager Recommendations (net)	Estimated Fund Balance June 30, 2026
General Fund	2,612,555	120,709,967	(109,498,474)	-	2,740,428	(15,137,398)	(1,384,173)	42,906
Special Revenue Funds								
State Gas Tax	4,936,469	3,757,941	(1,350,971)	(2,191,060)			(88,773)	5,063,607
Storm Drain Improvement	105,070	30,000		(28,425)				106,645
Street Landscaping and Lighting	-	1,530,600	(2,807,500)		1,226,345			(50,555)
Local Transportation Article 3	70,249	80,698		(127,627)				23,320
Measure M	3,310,497	1,435,427		(3,650,390)				1,095,534
Proposition A	906,349	2,023,365		(75,000)		(1,333,582)		1,521,132
Proposition C	4,159,315	1,773,444		(5,544,231)				388,528
Measure R	2,148,600	1,255,083		(3,287,396)				116,287
Measure W	302,160	720,000	(331,770)	(1,327,938)				(637,548)
Air Quality Improvement	283,089	90,000	(115,969)	(269,576)				(12,456)
Intergovernmental Grants	-	54,270,536	(286,009)	(53,984,527)				-
Comm Develop Block Grant	-	285,916	(140,071)	(83,195)				62,650
Housing Authority	2,487,601	8,633,644	(8,052,744)					3,068,501
Parks and Recreation Facilities	151,993	31,500		(48,000)				135,493
Narcotic Forfeiture and Seizure	(64,457)	30,000	(61,157)					(95,614)
Subdivision Park Trust	2,804,917	1,075,000		(3,533,051)				346,866
Disaster Recovery	327,333	51,000	(17,060)					361,273
CalPERS Reserve Fund	7,975,721		(3,500,000)					4,475,721
Total	29,904,907	77,074,154	(16,663,251)	(74,150,416)	1,226,345	(1,333,582)	(88,773)	15,969,383
Capital Projects Funds								
Capital Projects	10,011,028	540,298	(194,590)	(11,139,787)	839,921			56,870
Major Facilities Reconstruction	836,130			(827,980)				8,150
Open Space Acquisition	763,097			(322,394)				440,703
Total	11,610,255	540,298	(194,590)	(12,290,161)	839,921	-	-	505,722
Enterprise Funds								
Harbor Tidelands	-	7,825,220	(6,903,733)	52,387		(568,673)	(445,282)	(40,082)
Harbor Uplands	-	6,389,000	(5,841,883)	399,986		(1,839,190)	(121,006)	(1,013,093)
Solid Waste	1,618,436	7,210,928	(7,170,644)	(218,498)		(73,377)	(27,699)	1,339,146
Wastewater	3,113,003	5,871,203	(4,241,817)	(3,183,801)		(191,305)	(6,300)	1,360,984
Transit	58,270	2,897,078	(6,036,859)		1,333,582	(64,205)	(1,031,236)	(2,843,371)
Total	4,789,710	30,193,429	(30,194,936)	(2,949,926)	1,333,582	(2,736,750)	(1,631,523)	(1,196,415)
Internal Service Funds								
Self-Insurance Program	8,317,394	7,681,233	(9,671,675)			(10,482)	(80,886)	6,235,584
Vehicle Replacement	5,706,653	5,157,417	(2,898,091)	(325,104)		(73,377)	(1,548,599)	6,018,899
Building Occupancy	352,277	3,922,105	(3,810,973)			(151,995)	(159,201)	152,213
Information Technology	749,366	5,258,901	(5,088,276)			(150,685)	(327,504)	441,802
Emergency Communications	1,103,972	4,193,132	(3,604,049)			(209,649)	(350,228)	1,133,178
Major Facilities Repair	488,383	137,270		(612,749)				12,904
Total	16,718,046	26,350,058	(25,073,064)	(937,853)	-	(596,188)	(2,466,418)	13,994,581
Total Before Adjustments	65,635,472	254,867,906	(181,624,316)	(90,328,356)	6,140,276	(19,803,918)	(5,570,887)	29,316,177
Less: Int Svc Fds/Overhead	-	(39,469,884)	39,469,884					
Total City-Adjusted for Internal Services	65,635,472	215,398,022	(142,154,432)	(90,328,356)	6,140,276	(19,803,918)	(5,570,887)	29,316,177



Fund	Estimated Fund Balance July 1, 2025	Proposed Revenues FY 2025-26	Proposed Appropriations FY 2025-26 (Operating)	Proposed Appropriations FY 2025-26 (Capital)	Transfers In	Transfers Out	City Manager Recommendations (net)	Estimated Fund Balance June 30, 2026
Deposit Fund	-	790,000						790,000
Successor Agency-City	-	83,307	(83,307)					-
Housing Successor-City	-	695,930	(1,296,606)					(600,676)
Successor Agency	-	881,938	(217,891)			(839,921)		(175,874)
Housing Successor Agency	3,497,714	44,000	(230,954)			(250,000)		3,060,760
Community Financing Authority	5,369,200	273,975	(15,017,138)		14,753,563			5,379,600
Total non-City	8,866,914	2,769,150	(16,845,897)	-	14,753,563	(1,089,921)	-	8,453,809
Adopted Grand Total-Final	74,502,386	218,167,172	(159,000,329)	(90,328,356)	20,893,839	(20,883,439)	(5,570,887)	37,769,986

- The General Fund beginning fund balance is net of the City Council-set 8.33% minimum contingency reserve
- General Fund appropriations include CalPERS UAL, contribution to reserve, and associated offsetting use of funds
- Estimated beginning fund balances reflect projected annual FY 2024-25 spending and commitments
- Beginning Balance of Intergovernmental Grants Fund and Community Development Block Grants Fund 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.
- Most of the City's grants, including most capital grants, are paid on a reimbursement basis so that expenditure leads revenue. The City will identify annual estimated grant reimbursement for the fiscal year with the Carryover Budget report.
- 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 including offsets for future workers' compensation and liability claims.
- Internal Service Funds and Enterprise Fund starting fund balances back out long-term liabilities related to the 2021A lease revenue bond payment.
- The Transit Fund negative balance reflects timing of funding/ allocation
- The Harbor Tidelands and Harbor Uplands anticipate a zero starting estimated starting fund balances pending final final year-end revenue and operational spending.

SCHEDULE OF INTERFUND TRANSFERS

Fiscal Year 2025-26

Fund	Transfer In	Transfer Out
General Fund	2,740,428	15,137,398
State Gas Tax	-	-
Street Landscaping & Lighting	1,226,345	-
Proposition A	-	1,333,582
Transit	1,333,582	64,205
Measure W	-	-
Air Quality Improvement	-	-
Intergovernmental Grants	-	-
Housing Authority	-	-
Narcotic Forfeiture & Seizure	-	-
Capital Projects	839,921	-
Major Facilities Reconstruction	-	-
Harbor Tidelands	-	568,673
Harbor Uplands	-	1,839,190
Solid Waste	-	73,377
Wastewater	-	191,305
Self-Insurance Program	-	10,482
Vehicle Replacement	-	73,377
Building Occupancy	-	151,995
Information Technology	-	150,685
Emergency Communications	-	209,649
Housing Authority Fund -City	-	-
Housing Successor Agency	-	839,921
Successor Agency	-	250,000
Community Financing Authority	14,753,563	-
TOTAL	20,893,839	20,893,839

Notes:

- General Fund transfers out are for the Street Landscaping & Lighting Fund operations; 2021A bond payment (General Fund portion) and pass through payments for the 2019A lease revenue bond (reimbursed by the Harbor Uplands Fund) and the South Bay Center 1996 bond payment reimbursement (reimbursed from the Housing Successor Agency Fund and passed through to the Capital Projects Fund).
- Transfer from the Proposition A Fund to the Transit Fund will provide necessary support for its operations.
- 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 General Fund reflects the 1996 tax allocation bond debt service payment; the General Fund passes this amount through to the Capital Projects Fund
- Transfer from the Low-Moderate Income Housing Fund to the General Fund reimburses the General Fund for homelessness spending occurring in the Police and Community Services Departments (limited to \$250,000)



HARBOR TIDELANDS FINANCIAL SUMMARY
FISCAL YEAR 2025 - 2026
Fund 600

Funding		Expenditures	
Beginning Fund Balance ¹			
Revenue Type		Expenditure Type	
Intergovernmental ²		Personnel	(4,414,605)
Fines & Forfeitures	7,200	Maintenance & Operations	(1,378,649)
Use of Money & Property	6,856,770	Internal Service	(1,110,480)
Charges for Services	959,850	Capital Outlay (Operating)	
Other Revenues	1,400	Capital	52,387
Transfers In		Debt Service ³	
		Transfers Out	(568,673)
Operating Revenues	7,825,220	Total Expenditures	(7,420,019)
Total Funding	7,825,220		
Excess (Deficit)		405,201	
Excess (Deficit) including Starting Fund Balance		405,201	

¹ The beginning fund balance is an estimate pending final FY 2024-25 year-end numbers.

² This summary excludes budgeted \$6.75 million in intergovernmental revenue (grant funding). The City has received the grant award; however, will receive this revenue only following related grant expenditures.

³ Debt Service is adjusted for the 2021A bond debt service payment, which is budgeted for in Transfers Out.

HARBOR UPLANDS FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Fund 601			
Funding		Expenditures	
Beginning Fund Balance ¹			
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(2,575,205)
Intergovernmental		Maintenance & Operations	(1,147,172)
Charges for Services	1,704,500	Internal Service	(2,088,049)
Use of Money & Property	4,669,000	Capital Outlay (operating)	
Fines & Forfeiture	15,300	Capital	399,986
Other Revenues	200	Debt Service	
Transfers In		Transfers Out	(1,839,190)
Operating Revenues	6,389,000	Total Expenditures	(7,249,630)
Total Funding	6,389,000		
	Excess (Deficit)		(860,630)
	Excess (Deficit) including Starting Fund Balance		(860,630)
1 The beginning fund balance is an estimate pending final FY 2024-25 year-end numbers.			

SOLID WASTE FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Fund 602			
Funding		Expenditures	
Beginning Fund Balance ¹		1,618,436	
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(1,293,304)
Intergovernmental	40,000	Maintenance & Operations	(5,530,114)
Charges for Services	6,954,748	Internal Service	(347,226)
Use of Money & Property		Capital Outlay	(218,498)
Fines & Forfeiture		Debt Service	
Other Revenues	216,179	Transfers Out	(73,377)
Transfers In			
Operating Revenues	7,210,928	Total Expenditures	(7,462,519)
Total Funding	8,829,364		
Excess (Deficit)		(251,591)	
Excess (Deficit) including Starting Fund Balance		1,366,845	

WASTEWATER FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Fund 603			
Funding		Expenditures	
Beginning Fund Balance ¹	<u>3,113,003</u>		
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(1,855,381)
Intergovernmental		Maintenance & Operations	(1,516,661)
Charges for Services	5,571,203	Internal Service	(869,775)
Use of Money & Property	300,000	Capital Outlay (Operating)	
		Capital	
Fines & Forfeiture		Debt Service	
Other Revenues		Transfers Out	(191,305)
Transfers In			
Operating Revenues	<u>5,871,203</u>	Total Expenditures	<u>(4,433,122)</u>
Total Funding	<u>8,984,206</u>		
	Excess (Deficit)		1,438,081
Excess (Deficit) including Starting Fund Balance			4,551,085

TRANSIT FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Fund 216			
Funding		Expenditures	
Beginning Fund Balance ¹	58,270		
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(766,168)
Intergovernmental	2,548,186	Maintenance & Operations	(4,787,464)
Charges for Services	348,392	Internal Service	(483,228)
Use of Money & Property		Capital Outlay	
Fines & Forfeiture		Debt Service	
Other Revenues	500	Transfers Out	(64,205)
Transfers In	1,333,582		
Operating Revenues	4,230,660	Total Expenditures	(6,101,064)
Total Funding	4,288,930		
	Excess (Deficit)		(1,870,404)
	Operating Excess (Deficit) including Starting Fund Balance		(1,812,135)

VEHICLE REPLACEMENT FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Fund 701			
Funding		Expenditures	
Beginning Fund Balance ¹	5,706,653		
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(714,067)
Intergovernmental		Maintenance & Operations	(1,705,055)
Charges for Services	5,084,917	Internal Service	(478,969)
Use of Money & Property		Capital Outlay	
Fines & Forfeiture		Debt Service	
Other Revenues	72,500	Transfers Out	(73,377)
Transfers In			
Operating Revenues	5,157,417	Total Expenditures	(2,971,468)
Total Funding	10,864,070		
	Excess (Deficit)	2,185,949	
Operating Excess (Deficit) including Starting Fund Balance		7,892,602	

STREET LANDSCAPING & LIGHTING FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Fund 208			
Funding		Expenditures	
Beginning Fund Balance ¹			
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(1,234,661)
Intergovernmental		Maintenance & Operations	(1,400,946)
Charges for Services	1,530,600	Internal Service	(171,893)
Use of Money & Property		Capital Outlay	
Fines & Forfeiture		Debt Service	
Other Revenues		Transfers Out	
Transfers In	1,226,345		
Operating Revenues	2,756,945	Total Expenditures	(2,807,500)
Total Funding	2,756,945		
Excess (Deficit)		(50,555)	
Operating Excess (Deficit) including Starting Fund Balance		(50,555)	

HOUSING AUTHORITY FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
FUND 238			
Funding		Expenditures	
Beginning Fund Balance ¹	2,487,601		
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	
Intergovernmental	8,633,644	Maintenance & Operations	(7,702,744)
Charges for Services		Internal Service	
Use of Money & Property		Capital Outlay	
Fines & Forfeiture		Debt Service	
Other Revenues		Transfers Out	
Transfers In			
Operating Revenues	8,633,644	Total Expenditures	(7,702,744)
Total Funding	11,121,245		
	Excess (Deficit)	930,900	
Operating Excess (Deficit) including Starting Fund Balance		3,418,501	

COMMUNITY DEVELOPMENT BLOCK GRANT FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
FUND 234			
Funding		Expenditures	
Beginning Fund Balance ¹			
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	
Intergovernmental	285,916	Maintenance & Operations	(140,071)
Charges for Services		Internal Service	
Use of Money & Property		Capital	50,680
Fines & Forfeiture		Debt Service	
Other Revenues		Transfers Out	
Transfers In			
Operating Revenues	285,916	Total Expenditures	(89,391)
Total Funding	285,916		
	Excess (Deficit)		196,525
Operating Excess (Deficit) including Starting Fund Balance			196,525

SEASIDE LAGOON FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Funding		Expenditures	
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(274,118)
Intergovernmental		Maintenance & Operations	(151,329)
Charges for Services	490,000	Internal Service	(121,704)
Use of Money & Property		Capital Outlay	
Fines & Forfeiture		Debt Service	
Other Revenues		Transfers Out	
Transfers In			
Operating Revenues	490,000	Total Expenditures	(547,151)
Total Funding	490,000		
		Excess (Deficit)	(57,151)
		Operating Excess (Deficit) including Starting Fund Balance	(57,151)

FARMERS MARKET FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Funding		Expenditures	
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	
Intergovernmental		Maintenance & Operations	26,200
Charges for Services		Internal Service	
Use of Money & Property		Capital Outlay	
Fines & Forfeiture		Debt Service	
Other Revenues		Transfers Out	
Transfers In			
Operating Revenues	-	Total Expenditures	26,200
Total Funding	-		
	Excess (Deficit)	26,200	
Operating Excess (Deficit) including Starting Fund Balance		26,200	

PERFORMING ARTS CENTER FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Funding		Expenditures	
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(649,691)
Intergovernmental		Maintenance & Operations	(69,260)
Charges for Services		Internal Service	(894,611)
Use of Money & Property	825,000	Capital Outlay	(40,000)
Fines & Forfeiture		Debt Service	
Other Revenues		Transfers Out	
Transfers In			
Operating Revenues	825,000	Total Expenditures	(1,653,562)
Total Funding	825,000		
	Excess (Deficit)		(828,562)
Operating Excess (Deficit) including Starting Fund Balance			(828,562)

LIBRARY SERVICES FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Funding		Expenditures	
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(153,373)
Intergovernmental		Maintenance & Operations	(10,890)
Charges for Services	20,000	Internal Service	(36,609)
Use of Money & Property		Capital Outlay	
Fines & Forfeiture		Debt Service	
Other Revenues	5,000	Transfers Out	
Transfers In			
Operating Revenues	25,000	Total Expenditures	(200,872)
Total Funding	25,000		
	Excess (Deficit)		(175,872)
Operating Excess (Deficit) including Starting Fund Balance			(175,872)

SUCCESSOR AGENCY FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Funding		Expenditures	
Revenue Type		Expenditure Type	
Taxes	456,294	Personnel	
Intergovernmental	228,682	Maintenance & Operations	(217,891)
Charges for Services		Internal Service	
Use of Money & Property	196,962	Capital Outlay	
Fines & Forfeiture		Debt Service	
Other Revenues		Transfers Out	(839,921)
Transfers In			
Operating Revenues	881,938	Total Expenditures	(1,057,812)
Total Funding	881,938		
	Excess (Deficit)		(175,874)
Operating Excess (Deficit) including Starting Fund Balance			(175,874)

HOUSING SUCCESSOR AGENCY FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Funding		Expenditures	
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	(80,954)
Intergovernmental		Maintenance & Operations	(150,000)
Charges for Services		Internal Service	
Use of Money & Property	44,000	Capital Outlay	
Fines & Forfeiture		Debt Service	
Other Revenues		Transfers Out	(250,000)
Transfers In			
Operating Revenues	44,000	Total Expenditures	(480,954)
Total Funding	44,000		
		Excess (Deficit)	(436,954)
		Operating Excess (Deficit) including Starting Fund Balance	(436,954)

COMMUNITY FINANCING AUTHORITY FINANCIAL SUMMARY			
FISCAL YEAR 2025 - 2026			
Funding		Expenditures	
Revenue Type		Expenditure Type	
Licenses and Permits		Personnel	
Intergovernmental		Maintenance & Operations	
Charges for Services		Internal Service	
Use of Money & Property		Capital Outlay	
Fines & Forfeiture		Debt Service	(15,017,138)
Other Revenues		Transfers Out	
Transfers In	14,753,563		
Operating Revenues	14,753,563	Total Expenditures	
Total Funding	14,753,563		
	Excess (Deficit)		14,753,563
Operating Excess (Deficit) including Starting Fund Balance			14,753,563



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Overview of Estimated Revenues

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 conservative yet consistent approach with both established budget practices and financial principles. Staff relied on techniques such as trend analysis, economic indicators, consultant advice, and professional judgment to arrive at a forecasted operating revenue. Projections involve unknown variables, including changes over which the City has no control: the 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 for FY 2025-26 is estimated at \$105,959,519, representing an increase of \$2,837,824 from the FY 2024-25 midyear amount. Significant operating revenue sources include: taxes, projected to increase \$3,021,942, or 3.5%; licenses and permits, anticipated to increase \$192,704, or 7.0%; fines and forfeitures, projected to remain flat; use of money and property revenue, expected to decrease \$153,174, or 4.8%; intergovernmental revenues, expected to increase \$24,367, or 11.1%; charges for services, estimated to increase \$94,488, or 0.9%; and other revenue, expected to decrease by \$342,811, or 15.4%.

Revenue from overhead is derived from sources internal to the City. The FY 2025-26 amount of \$14,737,617 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 2025-26 General Fund operating revenues compared to FY 2024-25 midyear amounts, unless otherwise indicated.

Property Tax revenue for FY 2025-26 is projected to increase by \$711,100, or 2%, to \$38,137,298, reflecting an incremental improvement in property values as assessed in calendar year 2024. Property tax revenue is the City's number one source of operating revenue.

Property Tax in Lieu of VLF revenue is projected to increase by \$371,975, to \$10,614,205, in FY 2025-26. Property tax in lieu of VLF is vehicle license fee revenue classified as property tax, and the 3.3% increase 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 \$414,000, or 4%, to \$11,414,000, in FY 2025-26, representing a continuation of fairly flat returns following a pandemic recovery, as economic uncertainty and interest rates continue to impact spending.

Utility Users' Tax (UUT) revenue is projected to increase \$533,626, or 6%, to \$9,033,626. 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. The increase is primarily from increased usage of electricity and natural gas.

Transient Occupancy Tax (TOT) revenue is projected to increase \$892,216, or 11%, to \$9,174,038. This projection estimates largely flat growth from most properties, with some anticipated additional increment from the Marine Avenue hotels and the new Legado hotel. Staff will monitor this revenue closely as the fiscal year progresses.

Franchise Fees are projected to increase \$43,307, or 2%, to \$2,208,655. As with UUT revenue, the increase is primarily from increased usage of electricity and natural gas. 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 increase \$26,528, or 2%, in FY 2025-26.

Property Transfer Tax revenue for FY 2025-26 is expected to remain flat at \$2,300,919, reflecting continued low sales activity related to interest rates and economic uncertainty.

Investment Earnings for the General Fund for FY 2025-26 are projected to decrease by \$250,000.



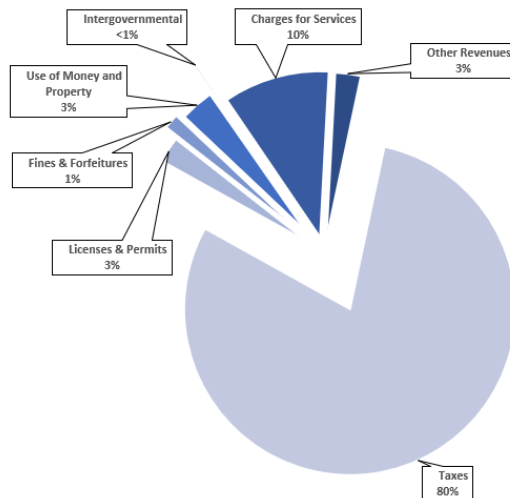
General Fund Operating Revenues

Below is a summary of the FY 2025-26 Proposed General Fund Operating Revenues compared with the FY 2024-25 Midyear Budget Operating Revenues:

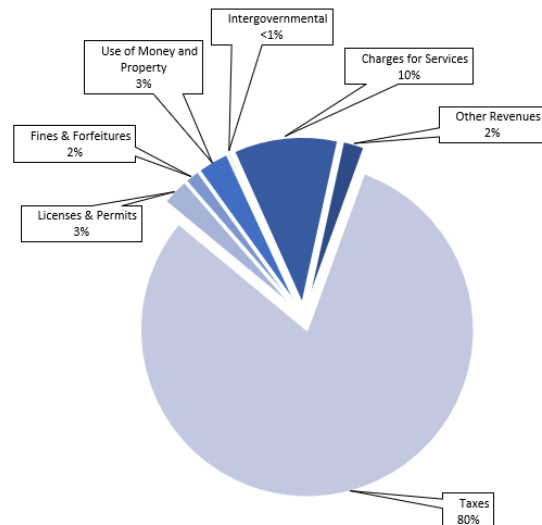
General Fund	Midyear FY 24-25	Proposed FY 25-26	Increase / (Decrease)	
Taxes	82,215,919	85,237,861	3,021,942	4%
Licenses & Permits	2,568,953	2,761,657	192,704	8%
Fines & Forfeitures	1,520,814	1,533,953	13,139	1%
Use of Money and Property	3,375,042	3,221,868	(153,174)	-5%
Intergovernmental	195,000	219,367	24,367	12%
Charges for Services	10,671,131	10,765,619	94,488	1%
Other Revenues	2,570,596	2,232,025	(338,571)	-13%
Revenue From Outside Sources	103,117,455	105,972,350	2,854,895	3%
Overhead	14,737,617	14,737,617	-	0%
Total General Fund	117,855,072	120,709,967	2,854,895	2%

General Fund Revenues from Outside Sources

Midyear Revenues FY 24-25



Proposed Revenues FY 25-26



Special Revenue Funds

All Special Revenue Funds are for a specific purpose and are not available for other programs. The combined projected revenue in the Special Revenue Funds is \$24,265,619, decreasing from the FY 2024-25 midyear budget by \$6,528,063 or 21%. The Intergovernmental Grants Fund, where monies received from Federal, State and other governmental agencies are used primarily for capital improvement projects, is projected to decrease by \$6,298,772 or 98%. Revenue in this fund tends to fluctuate from year to year, depending on resources received from other governmental agencies.

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 2025-26 revenues are compared to FY 2024-25 midyear amounts unless otherwise indicated.

Harbor Tidelands Fund: Based on estimates provided by Waterfront staff, revenues for FY 2025-26 in the Harbor Tidelands Fund, including parking revenue, lease revenue, investment earnings and miscellaneous revenue, are projected to decrease by \$106,669, or 1%, to \$7,826,727.

Harbor Uplands Fund: Based on estimates provided by Waterfront staff, revenues for FY 2025-26 in the Harbor Uplands Fund including parking revenue, lease revenue, investment earnings and miscellaneous revenue, are projected at \$6,389,935, down \$25,489.

Solid Waste Fund: FY 2025-26 revenues for the Solid Waste Fund are expected to decrease by \$22,821, to \$7,211,252.

Wastewater Fund: FY 2025-26 revenues are expected to remain relatively flat with an increase of only \$1,701, or 0.03%, to \$5,871,640.

Transit Fund: The majority of the revenue in the Transit Fund is from other governmental agencies. The FY 2025-26 intergovernmental revenue is expected to decrease by \$2,276,113, or 35%, to \$4,230,194.

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. Therefore, FY 2025-26 revenue estimates in only those internal service funds impacted by one-time FY 2024-25 budget reduction decision packages or with revenue from other sources vary from the midyear amounts. Descriptions of all internal service funds together with any changes in their revenue estimates are described in more detail below.

Self-Insurance Program Fund: The Self-Insurance Program Fund is the basis for allocating liability, workers' compensation and unemployment insurance to all departments. This fund's revenue is decreasing by \$1,338,311 to \$7,681,233.

Vehicle Replacement Fund: This fund accounts for charges to departments that utilize the City's Fleet Services Division for maintenance and repairs, which includes the costs of labor, fuel, and parts. In addition, rental charges are assessed based on the estimated future replacement cost of the vehicles. Revenue in this fund is increasing by \$254,816 to \$5,157,593 when compared to the FY 2025-26 midyear budget.

Building Occupancy Fund: Building maintenance costs are allocated to all City departments through the Building Occupancy Fund. These costs are allocated to all funds including the Special Revenue Funds and Harbor Enterprise Funds. This fund's estimated revenue is increasing by \$1,592,773 to \$3,922,415.

Information Technology Fund: The Information Technology Fund includes Information Technology's personnel expenses, computer and telecommunications maintenance costs, and charges for equipment replacement. All costs are charged back to end users. This fund's estimated revenue is increasing by \$2,391,816 to \$5,260,409.

Emergency Communications Fund: The Emergency Communications Fund includes replacement of emergency communications equipment and emergency communications operating expenses. All costs are charged back to the users, which are only the Police, Fire and Public Works Departments. This fund's estimated revenue is increasing by \$2,512,284 to \$4,193,319.

Major Facilities Repair Fund: The Major Facilities Repair Fund was set up for potential, but yet unknown, larger repair costs associated with the City's aging public facilities. Revenue estimates for this fund are increasing by \$53,449 to \$137,270.

General Fund Property Tax

Description and Background

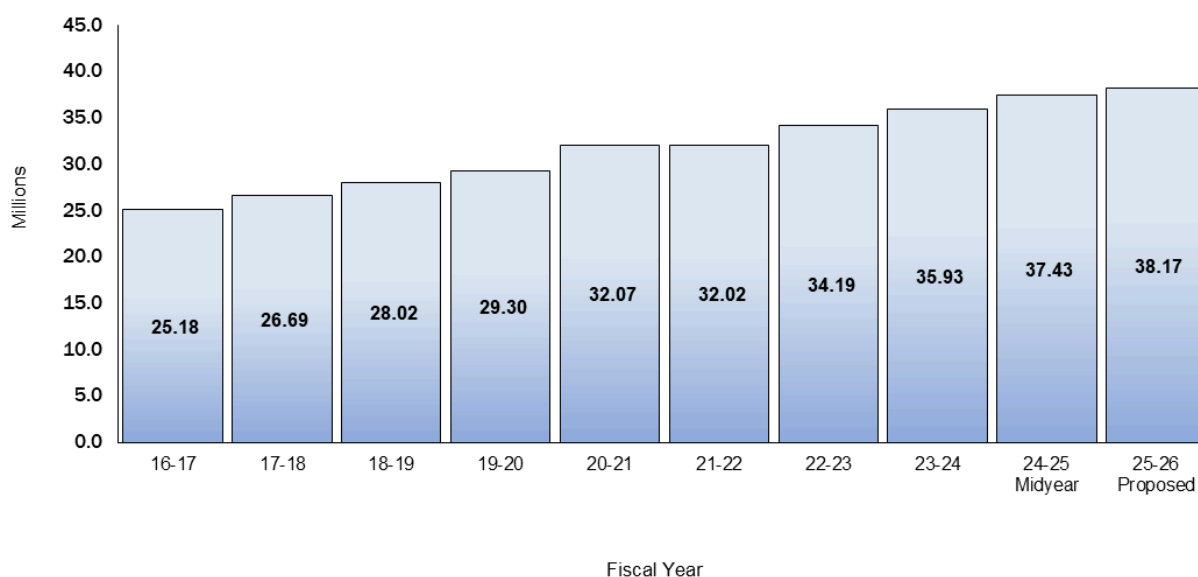
Property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (moveable property) located within the City. Property is assessed by the County Assessor except for certain public utility properties which are assessed by the State 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.

The total for this revenue category also includes the Homeowners Exemption, a State-provided offset for the property tax revenue lost from the homeowner's exemption – an adjustment in assessed value from the property tax assessment of any property owned and occupied as the owner's principal residence. The estimate for this amount remains unchanged from prior years.

Outlook

Property tax revenue for FY 2025-25 is projected to increase by \$0.7 million, or about 2%, to \$38.1 million. The increase is based on projected increase to annual assessment values as estimated by the City's property tax consultant. Property tax revenue is the City's primary single source of operating revenue.



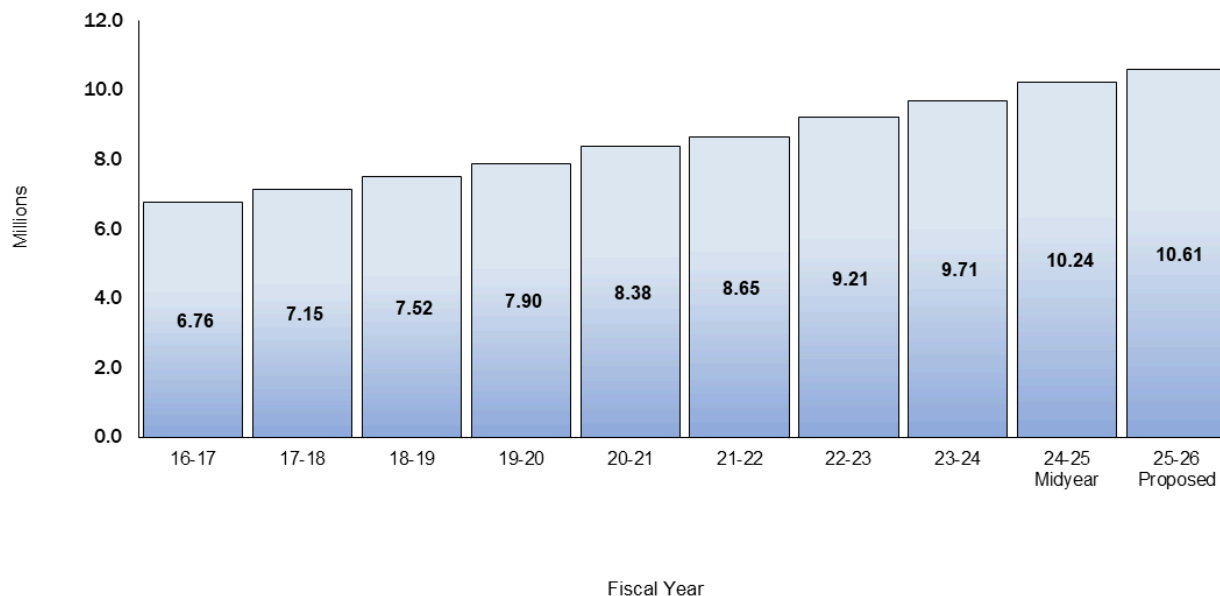
General Fund Property Tax in Lieu of VLF

Description and Background

Property Tax in Lieu of Vehicle License Fee (VLF) is an apportionment receives from the Sate following a mid-1990s vehicle license fee (VLF) rate decrease. Starting in 2004, the State pays the lost VLF revenue by redirecting a portion of property taxes from schools to counties and cities based on population. Currently, amounts increase annually based on growth in the assessed value of property within their boundaries. Property tax in lieu of VLF mirrors property tax, and has increased consistent with Property Tax revenue.

Outlook

The budget projects a \$0.4 million, or 3.6% increase to \$\$10.6 million in FY 2025-26, attributable to an incremental improvement in property values as assessed in calendar year 2024. Delinquent payments by property owners do not impact this revenue source.



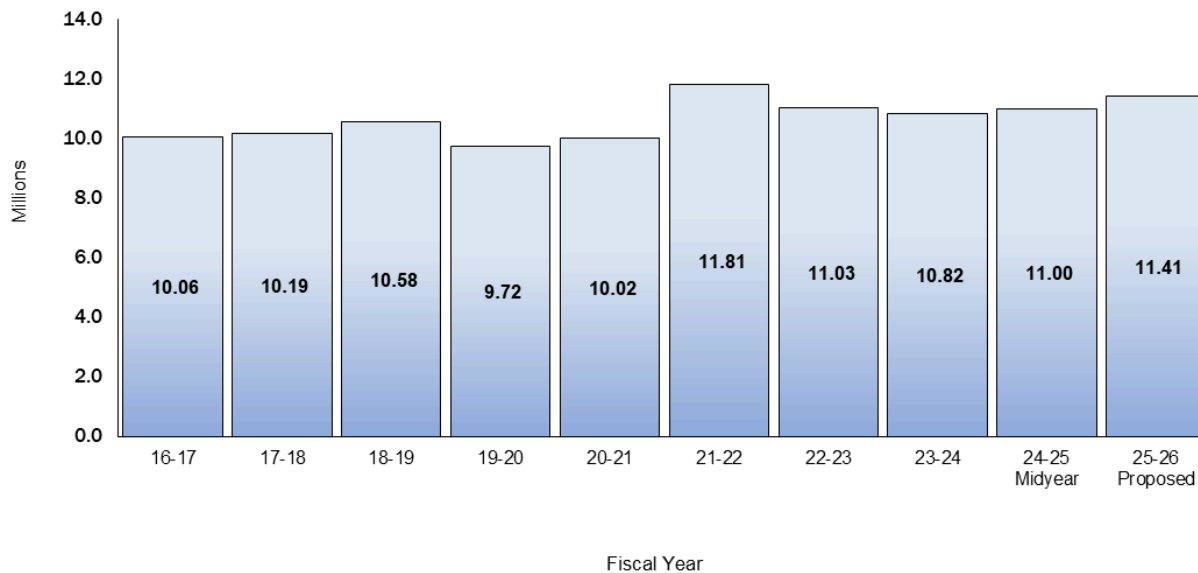
General Fund Sales and Use Tax

Description and Background

Sales and use tax is 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.

Outlook

The budget anticipates a \$0.4 million or 3.8% increase over the prior year's projection to \$11.4 million, a conservative increase over the City's flat prior year estimate based on the City's sales tax consultant's projection.



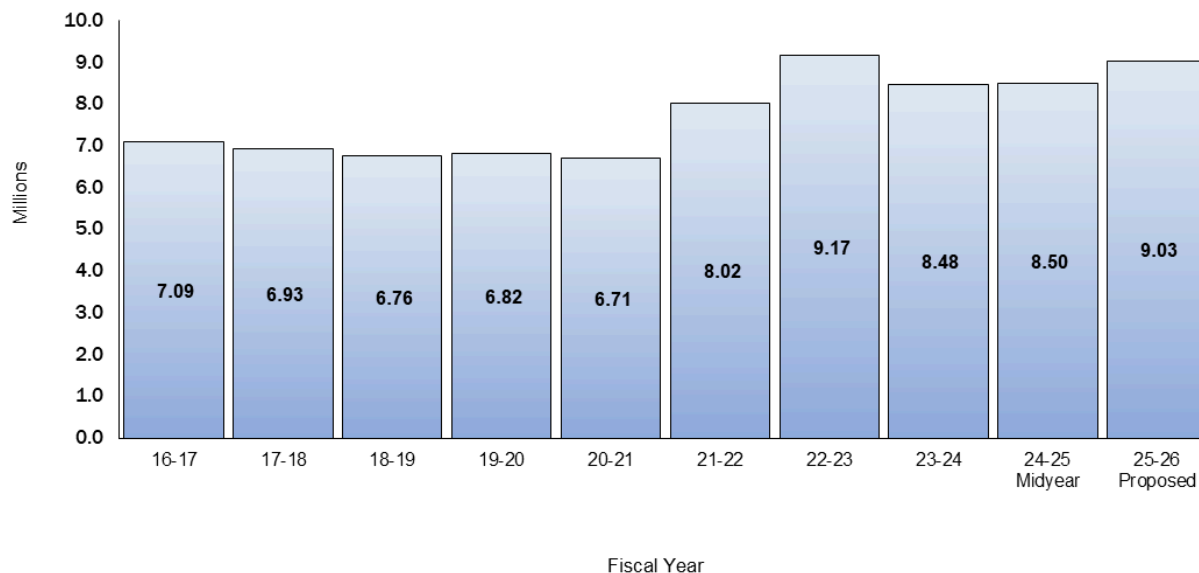
General Fund Utility Users' Tax

Description and Background

The utility users' tax (UUT) is imposed on consumers of electric, gas, cable television, water and telephone services. UUT revenue has flattened in the past two fiscal years following energy-price driven increases in FY 2021-22 and FY 2022-23.

Outlook

The budget projects a \$0.5 million increase in FY 2025-26 following several years of flat estimates, based on consultant projections including for electricity and natural gas usage and prices.



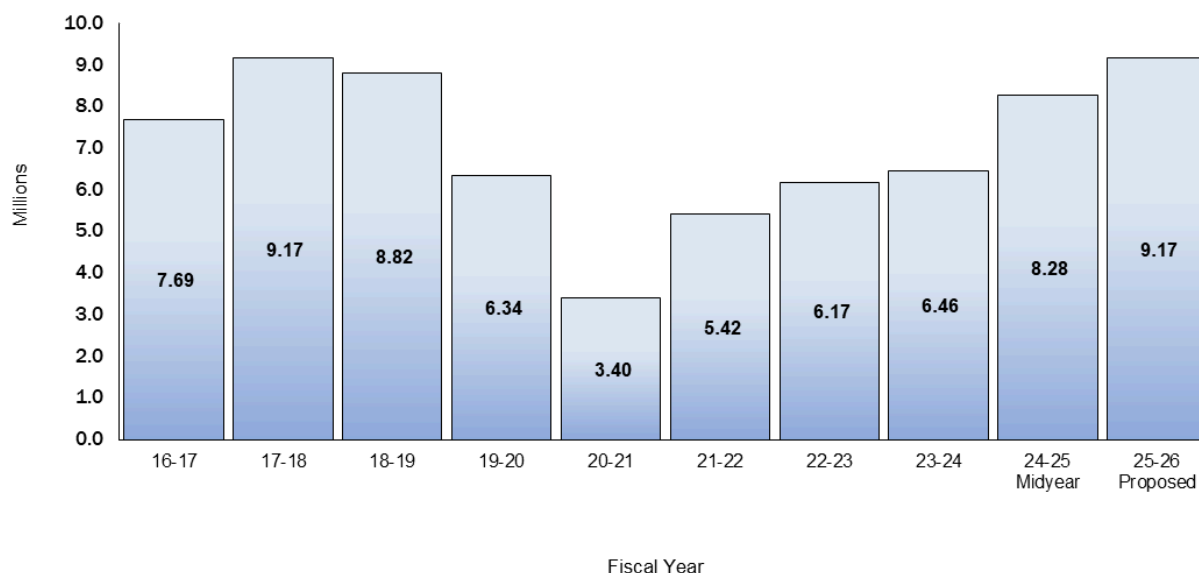
General Fund Transient Occupancy Tax

Description and Background

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 revenue has flattened in the past two years following initial recovery from the pandemic.

Outlook

The budget anticipates a \$0.8 million increase over the prior year budget, to \$9.1 million, anticipating largely flat returns for most properties, with some increases projected for the Marine Avenue hotels and the new Legado hotel property. The City will monitor this revenue source closely throughout the year.



General Fund Franchise Fees

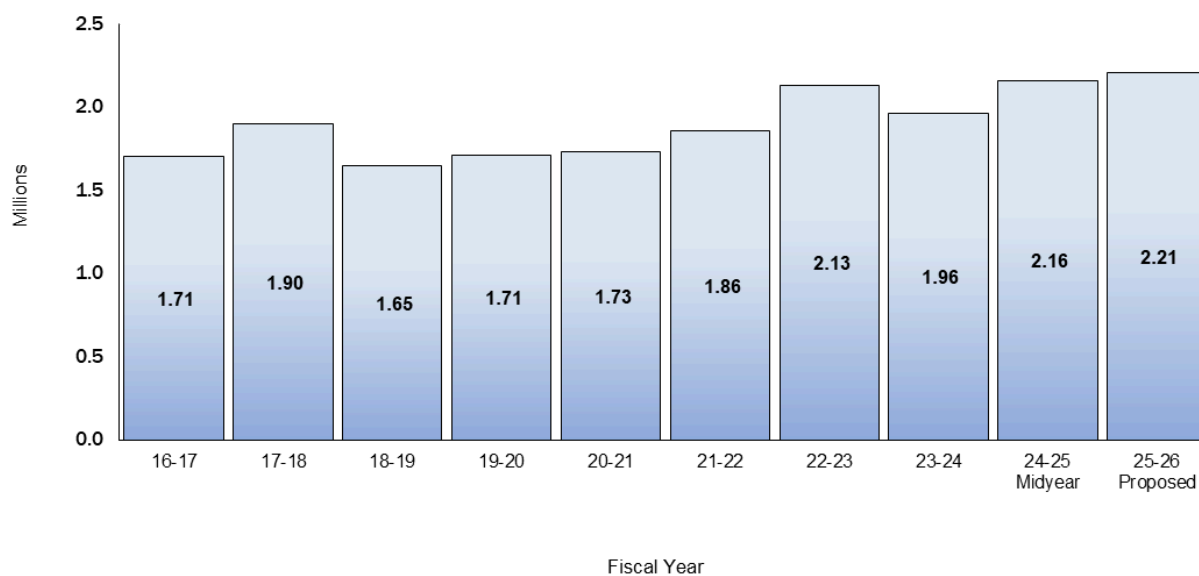
Description

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.

Outlook

The budget projects a \$43,000 or 2% increase to \$2.2 million based on historical trends. Cable television franchise revenue sources represent the majority of the overall franchise fee revenue, while projected revenue from the electricity franchise represents about 30%. The gas franchise revenue generated from the sale and transport of natural gas utilized to power the local AES power plant represents approximately 20% of the total franchise fee estimate. Miscellaneous franchises, including those for water utilities, are negligible.



General Fund Business License Tax

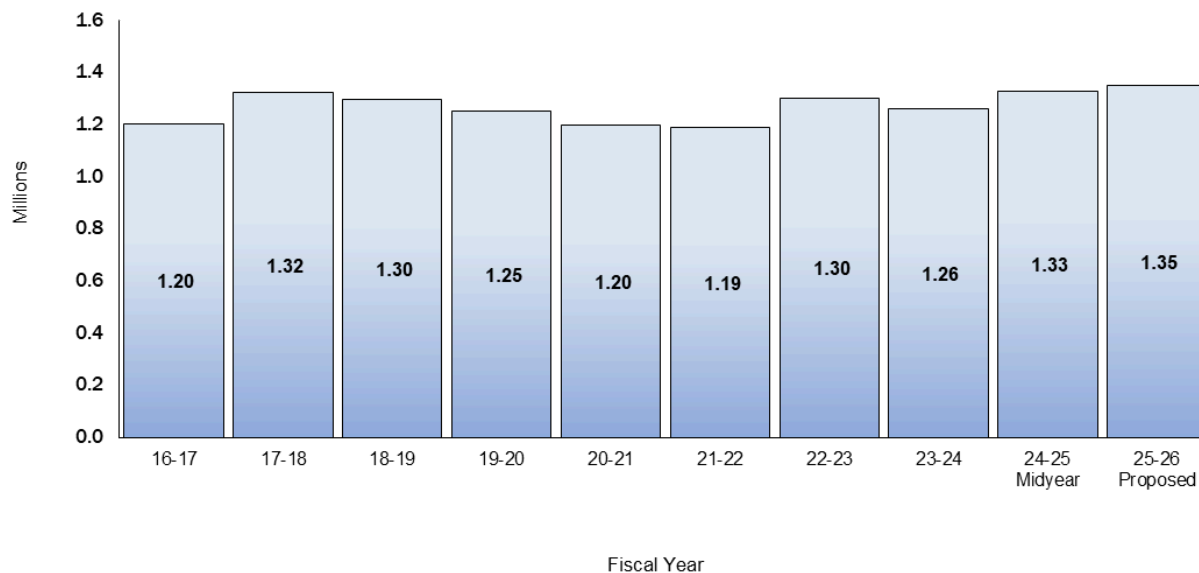
Description and Background

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 2025-26 business license tax revenue is expected to remain flat consistent with recent trends and current year receipts.

Outlook

The budget anticipates a \$26,000 or 2% increase over the prior year to \$1.4 million, based on historical trends.



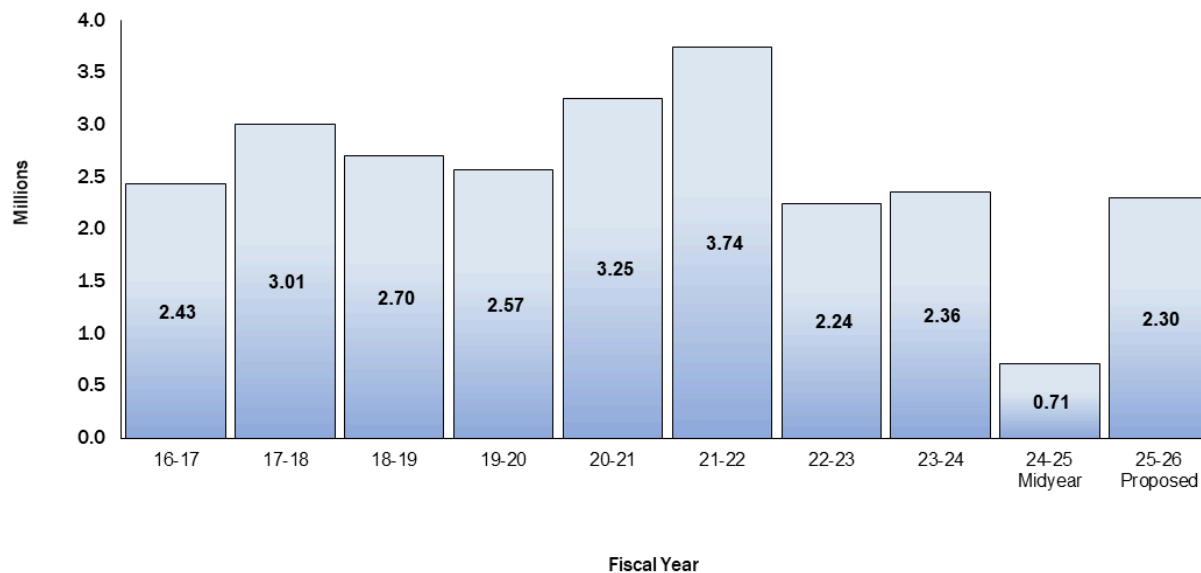
General Fund Property Transfer Tax

Description

Property transfer tax is imposed on any conveyance of real property when a change in deed 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.

Outlook

The budget projects no increase to this revenue source over the prior year, remaining at \$2.3 million, given the past two years of flat receipts and ongoing high interest rates and economic uncertainty impacting home sales.



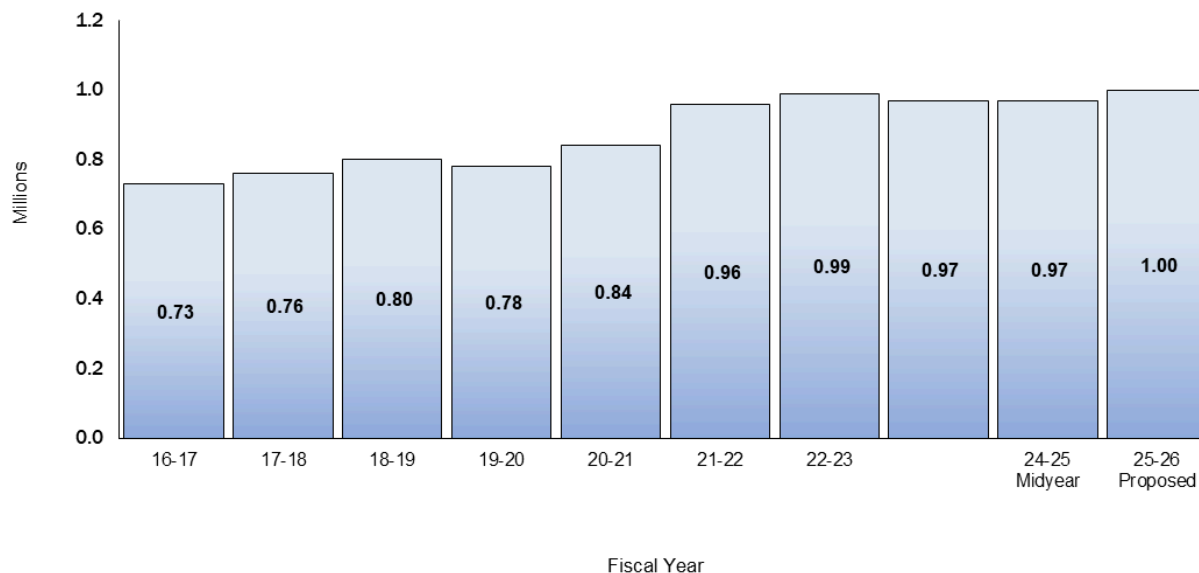
Public Safety Augmentation Fund

Description and Background

The other taxes graph presented below includes homeowners' exemption and. Pursuant to Proposition 172, public safety augmentation fund (PSAF) revenue comes from a half-cent sales tax dedicated to local public safety services.

Outlook

The budget anticipates a 3% increase to \$1.0 million, based on historical trends. This has been a stable revenue source for the City historically.



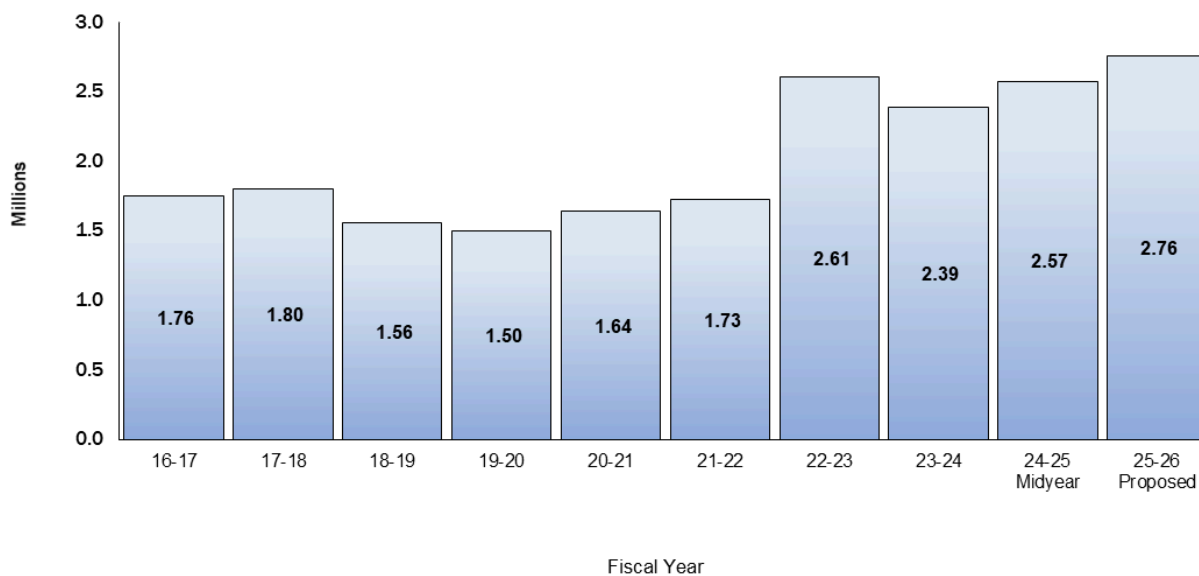
General Fund Licenses and Permits

Description and Background

These fees are imposed for the processing of all construction permits, bicycle and canine licenses, and preferential parking permits. Approximately 92% of this revenue is from permits issued for construction activity. The cyclical trends in recent years are wholly attributable to economic cycles which impact the building and construction industry.

Outlook

The City anticipates an approximately \$0.2 million increase to this category to roughly \$2.8 million based on anticipated activity and prior year receipts.



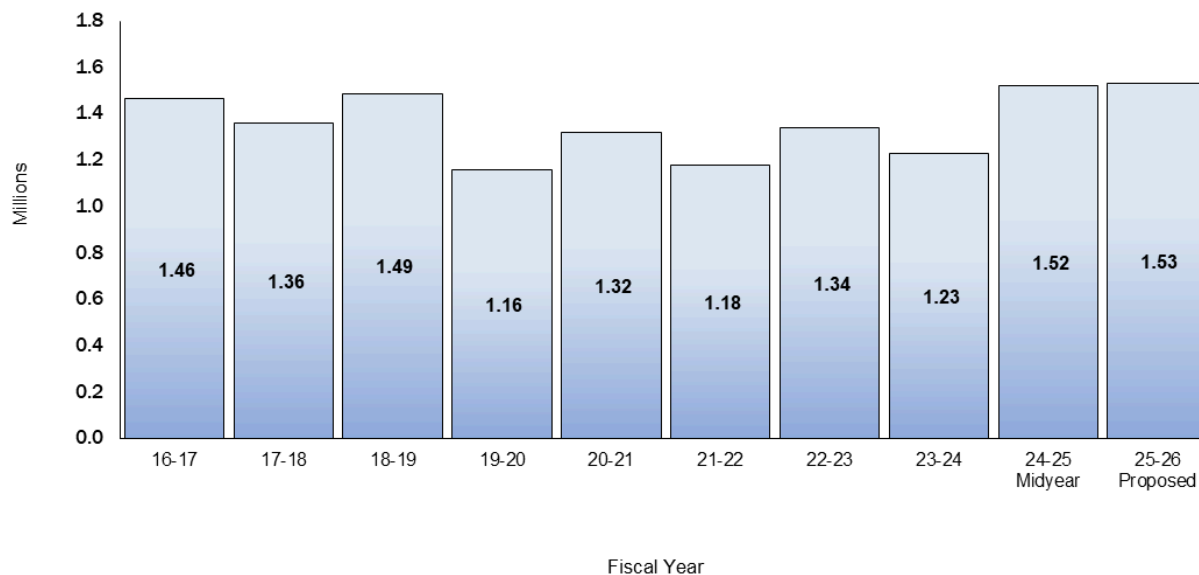
General Fund Fines and Forfeitures

Description and Background

Fines are imposed on persons receiving tickets for vehicle code and/ or parking violations in the City. In addition, reimbursements are required through the courts for direct billing of police services associated with arresting offenders or criminals. Parking citations account for the vast majority of this revenue source.

Outlook

The budget anticipates a minor increase, roughly 1% to \$1.5 million, related to ongoing enforcement efforts and projected activity.



General Fund Use of Money and Property

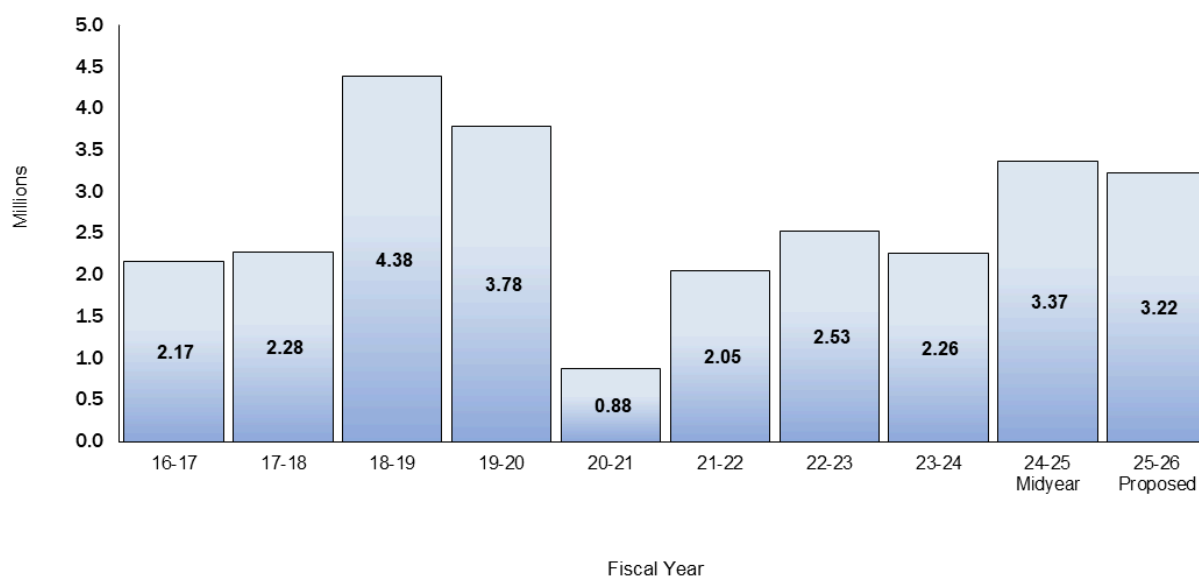
Description and Background

Use of money and property revenue is derived from two sources: (1) the investment and management of City surplus funds in accordance with State law, the City Charter, and the City's Statement of Investment Policy, and (2) the use of various City facilities and recreational venues, including Aviation, Veterans' and Alta Vista parks and camping fees at Wilderness Park.

The City invests surplus funds based on requirements of the California Government Code, the City Charter, and the City's Statement of Investment Policy. The investment policy is reviewed and approved by the Mayor and City Council and the Budget and Finance Commission annually. Investments are maintained in a prudent and professionally responsible manner ensuring sufficient liquidity, responding to both the City's operating and capital improvement cash flow requirements. Investment liquidity is maintained while honoring the primary fiduciary responsibility of ensuring the safety of all investments. Proactive investment management produces competitive investment returns measured against established investment portfolio performance benchmarks.

Outlook

The City anticipates a decrease from the prior year of about \$0.2 million to \$1.5 million. This is largely related to decreased projected investment returns, offset by minor increases to the City's rental agreements. This projection could fluctuate depending on market performance and the City's ability to invest surplus funds, tied to cash flow needs.



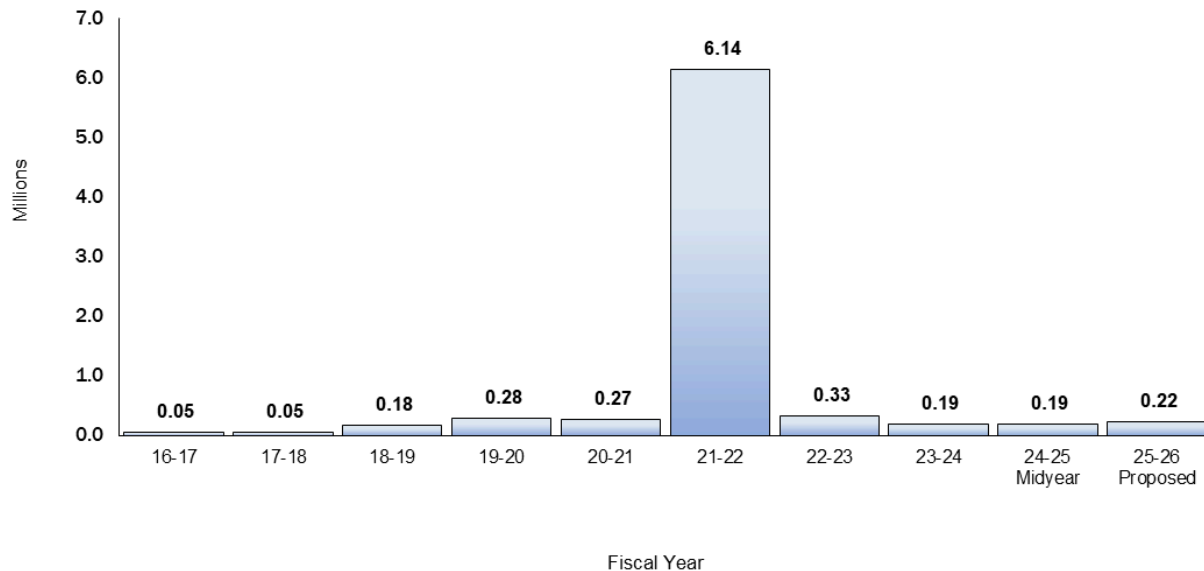
General Fund Intergovernmental

Description and Background

Intergovernmental revenue comes from other governmental agencies. Currently, this includes SB 90 reimbursements (reimbursements from the State for unfunded mandates), reimbursements from the City's Other Post Employment Benefits (OPEB) trust, and revenue for prosecution services.

Outlook

The City projects a \$0.3 million decrease to \$2.3 million for FY 2025-26, largely related to a lower implicit benefit reimbursement amount as calculated by the City's actuaries based on OPEB benefits provided.



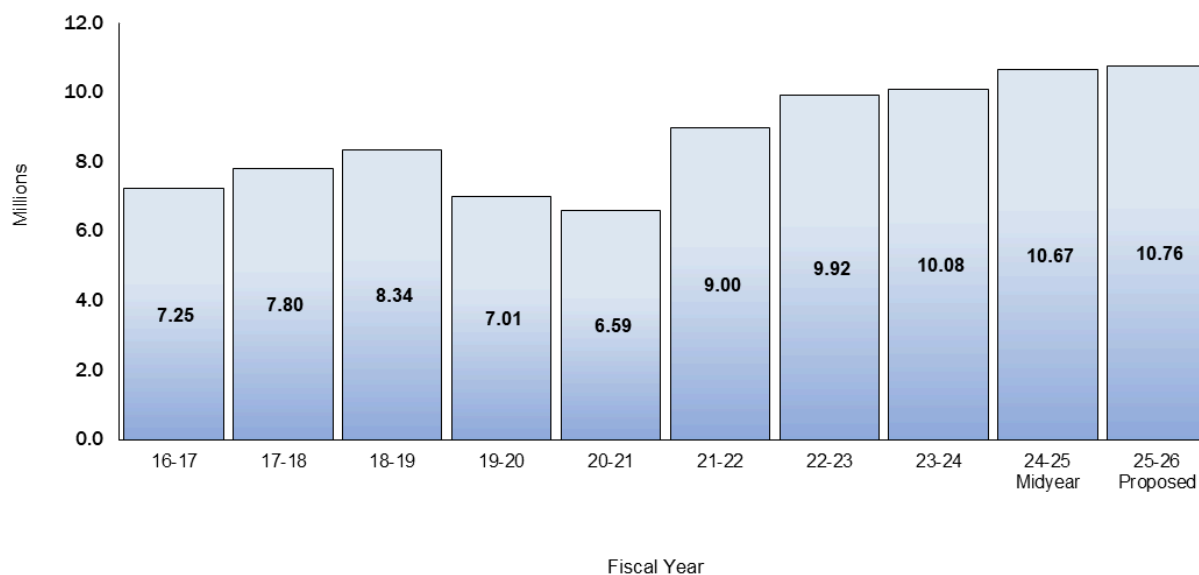
General Fund Charges for Services

Description

Intergovernmental revenue comes from other governmental agencies. The majority of this revenue is received from State subventions. Examples have historically included motor vehicle (registration) in-lieu tax (MVIL), SB 90 reimbursements, and the California Library Services Act.

Background

Revenue estimates are provided by the State Department of Finance, State Controller's Office, and the Department of Tax and Fee Administration utilizing trend and projection assumptions. Fluctuations in this revenue source are dependent on the grants and other State subventions received by the City. For the last several years, there has been a steady decrease in the allocation of money to local governments from the State. FY 2014-15 revenue included a one-time back payment of SB 90 reimbursements.



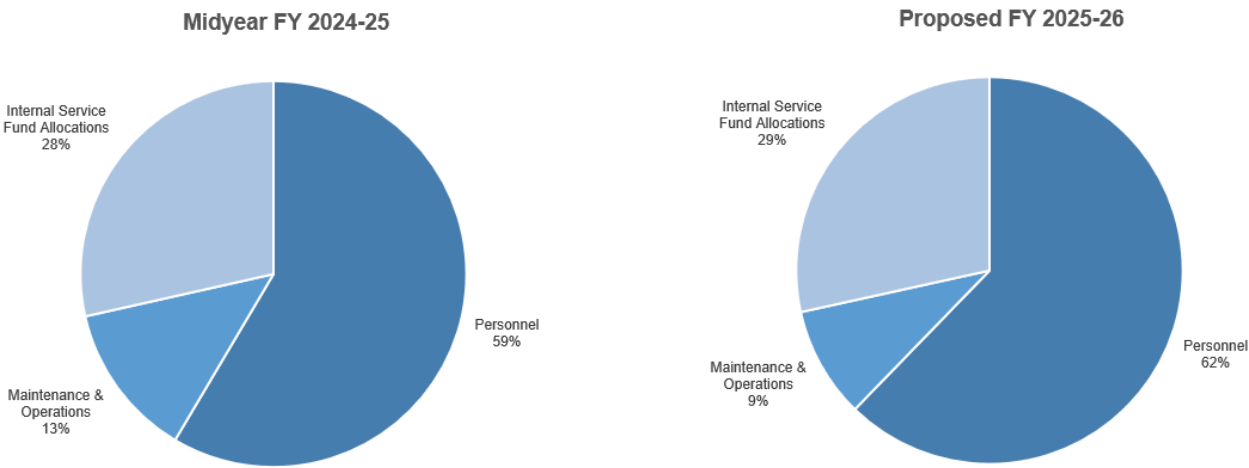
Overview of Appropriations

General Fund

The summary that follows reflects fund appropriations to City departments for the current budget year (FY 2024-25). Although appropriations originate from all funds of the City, the significant fund is the General Fund. Before consideration of transfers-out, General Fund appropriations are \$108,322,823, an increase of \$207,120 from midyear. Below is a summary of the FY 2025-26 proposed General Fund expenditures compared with the FY 2024-25 midyear budget:

Expenditure Category	Midyear FY24-25	Proposed FY25-26	Increase / (Decrease)	
Personnel	63,220,247	67,426,579	4,206,332	7%
Maintenance & Operations	14,000,717	10,051,140	(3,949,577)	-28%
Internal Service Fund Allocations	30,805,104	30,805,104	-	0%
Capital Outlay	89,634	40,000	(49,634)	-55%
Subtotal	108,115,703	108,322,823	207,120	0%
Transfers Out	15,880,783	15,126,997	(753,786)	-5%
Total	123,996,486	123,449,820	(546,666)	0%

General Fund Appropriations



Personnel: Personnel costs in the General Fund increased \$4.2 million, or 7%. The proposed personnel amounts reflect:

- Memorandums of Understanding (MOU) adopted in the prior two fiscal years.
- Employer contribution increases to the California Public Employees Retirement System (CalPERS). Contribution amounts reflect normal cost (regular ongoing contributions to fund benefits at assumed 6.8% discount rate) decreases for miscellaneous and safety as shown in the table below.
- Tier 3 (PEPRA) employee contribution rates remained the same apart from Tier 3 Public Safety, where the contribution level, set by formula, increased from 13.0 to 13.5%. No other contribution rates changed.
- Estimated Other Post-Employment Benefit (OPEB) contribution decreased from 6.1 to 6.0% for public safety, remaining the same for miscellaneous employees. for public safety.

Plan	FY 2025-26		FY 2024-25	
	Employer	PEPRA Employee	Employer	PEPRA Employee
Retirement				
Miscellaneous	9.98%	7.75%	10.31%	7.75%
Safety	22.78%	13.5%	23.28%	13.0%
Other Post Employment Benefits (OPEB)	3.7%		3.7%	
	6.0%		6.1%	

The FY 2025-26 maintenance and operations budget is decreasing from the FY 2024-25 midyear budget by \$3.9 million, or 28%, due mainly to large carryover of FY 2023-24 funds and one-time appropriations included in the midyear budget.

The FY 2025-26 internal service fund allocations are based on the last completed fiscal year's (FY 2023-24) actual expenses and were prepared just prior to midyear 2024-25.

The FY 2025-26 transfers out reflect the following:

- Street landscaping and lighting subsidy: \$1.2 million
- 2019A lease revenue bond debt service payment: this is paid from the City's General Fund to the Community Financing Authority associated with the refinancing/acquisition of harbor leaseholds, and reimbursed by the Harbor Uplands Fund: \$1.6 million
- The General Fund portion (87.16% of the 2021A lease revenue bond debt service payment): \$11.4 million

Special Revenue Funds

The combined appropriations in the FY 2025-26 Special Revenue Funds are approximately \$6.7 million, a decrease of approximately \$63.3 million from midyear. This variation is attributable to the general timing of receiving funds, reimbursement-based grants, and grant-funded capital improvement projects.

Capital Projects Funds

The combined appropriations in the FY 2025-26 Capital Projects Funds are approximately \$0.2 million, a decrease of approximately \$15 million from midyear. This variation is attributable to the fluctuating nature of capital improvement projects.

Enterprise Funds

Harbor Tidelands Fund: Budgeted appropriations for FY 2025-26 are estimated at approximately \$7.3 million, a decrease of 30% from midyear.

Harbor Uplands Fund: Budgeted appropriations for FY 2025-26 are estimated at approximately \$5.8 million, a decrease of 18% from midyear.

Solid Waste Fund: Appropriations are budgeted at approximately \$7.2 million, down approximately \$200,000, or 3%, from FY 2024-25 midyear amounts.

Wastewater Fund: Appropriations for FY 2025-26 are budgeted at approximately \$4.2 million, down \$4.4 million, or 51%, from midyear 2024-25 budgeted amounts.

Transit Fund: Appropriations for FY 2025-26 are budgeted at approximately \$6 million, down approximately \$434,610, or 7%, from FY 2024-25 budgeted amounts.

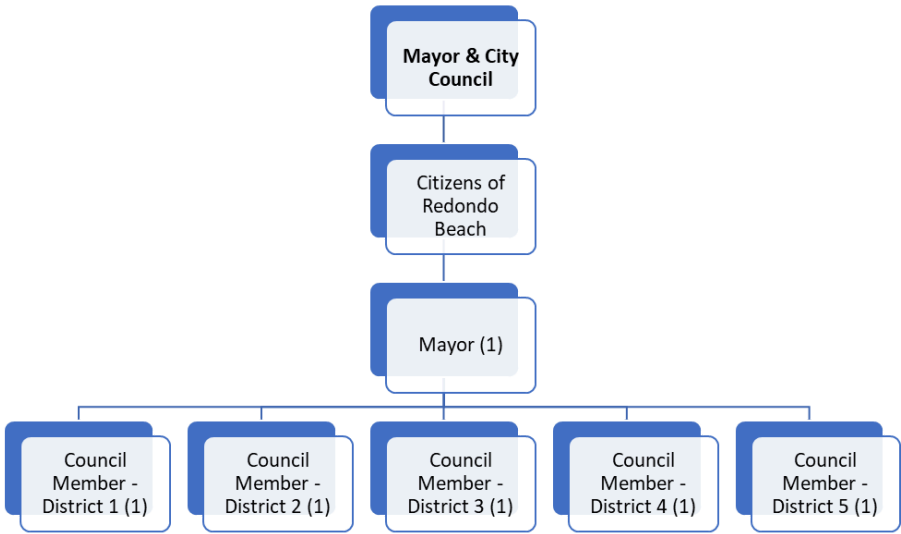
Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City. The total FY 2025-26 appropriations for the Internal Service Funds are approximately \$25 million, a decrease of approximately \$8.3 million.

Mayor and City Council

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

Position Title	Position Count
Mayor	1.00
Council Member	5.00
Executive Assistant to the City Manager	1.00
Total Personnel	7.00

Expenditures by Object

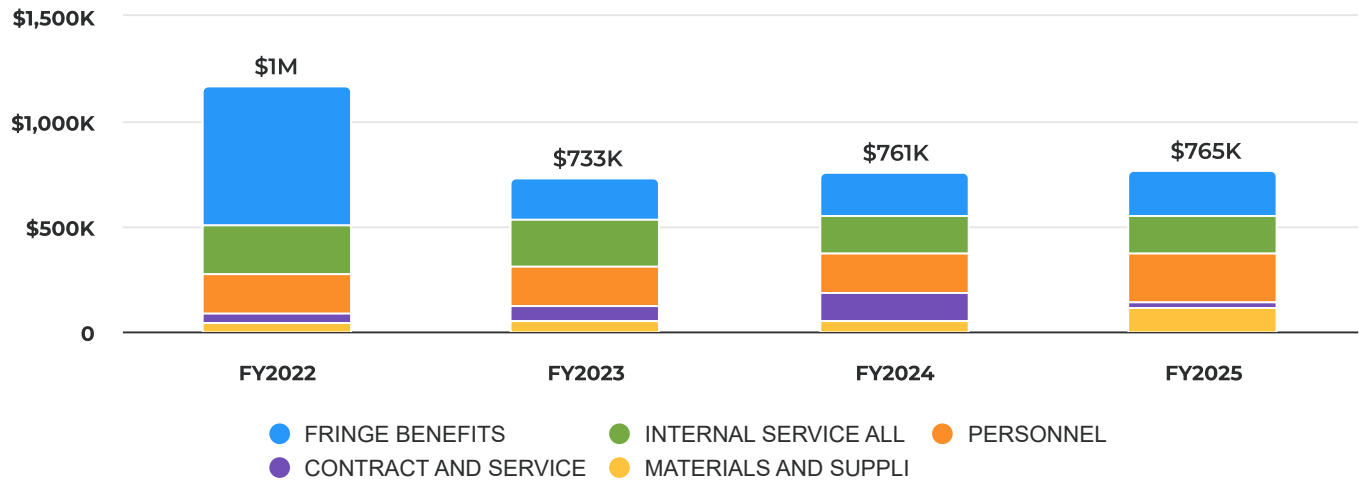
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$140,794	\$147,088	\$165,544	\$190,057	\$231,071	21.58%
PART-TIME SALARIES	-	\$386	-	\$12,663	\$12,663	0.00%
OVERTIME	\$156	-	-	-	-	-
OVERTIME - SPECIAL EVENTS	\$48,716	\$35,812	\$14,629	\$53,644	\$43,883	-18.20%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$3,961	\$4,030	\$5,285	\$5,236	\$6,524	24.60%
CAR ALLOWANCE	\$27,075	\$27,421	\$27,149	\$27,000	\$28,703	6.31%
CELL PHONE ALLOWANCE	\$5,840	\$6,146	\$6,094	\$6,060	\$6,442	6.30%
EXECUTIVE DEFERRED COMP	\$8,034	\$7,523	\$4,351	\$10,149	\$15,331	51.06%
FICA	\$16,156	\$16,562	\$17,730	\$11,761	\$24,588	109.06%
LIFE INSURANCE	\$1,809	\$1,760	\$1,763	\$1,797	\$1,924	7.07%
MEDICAL INSURANCE	\$114,816	\$113,187	\$118,339	\$124,200	\$111,411	-10.30%
MEDICARE	\$4,297	\$3,975	\$4,174	\$2,751	\$5,750	109.01%
PSYCHOLOGICAL INSURANCE	\$33	\$32	\$32	\$35	\$37	5.71%
PENSION (EMPLOYER SHARE)	\$12,018	\$12,046	\$15,499	\$15,427	\$19,500	26.40%
PENSION (POB)	\$463,013	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$5,700	\$5,773	\$5,921	\$6,112	\$7,240	18.46%
OTHER POST EMP BENEFITS (OPEB)	\$5,015	\$4,500	\$5,008	\$5,390	\$6,167	14.42%
UNEMPLOYMENT	\$708	\$690	\$631	\$1,000	\$1,063	6.30%
OFFICE SUPPLIES	\$370	\$162	\$234	\$2,500	\$2,500	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$16,926	\$21,804	\$25,642	\$46,010	\$36,010	-21.73%
TRAINING/MEETINGS/CONFERENCES	\$19,627	\$25,989	\$26,136	\$101,064	\$66,064	-34.63%
MILEAGE REIMBURSEMENT	\$29	\$83	\$130	\$300	\$300	0.00%
POSTAGE	\$6	\$29	\$52	\$1,500	\$1,500	0.00%
MEMBERSHIPS/DUES	\$5,269	\$5,269	\$5,269	\$5,500	\$5,500	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$11,171	\$38,833	\$98,300	\$50,173	\$30,173	-39.86%
DONATION EXPENDITURES	-	-	-	\$8,480	-	-100.00%
DEPRECIATION	\$31,565	\$31,565	\$31,565	-	-	-
INFORMATION TECH EQUIP MAINT	\$49,085	\$41,546	\$43,519	\$49,235	\$49,235	0.00%
INFORMATION TECH EQUIP REPLACE	\$4,687	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$1,096	\$1,542	\$1,328	\$1,453	\$1,453	0.00%
LIABILITY INSURANCE	\$57,423	\$63,076	\$23,371	\$25,461	\$25,461	0.00%
BUILDING OCCUPANCY	\$37,224	\$39,549	\$37,844	\$41,347	\$41,347	0.00%
MAJOR FACILITIES REPAIR	\$742	\$646	\$646	\$736	\$736	0.00%
CITY FACILITY SEWER FEE	\$350	\$393	\$338	\$338	\$338	0.00%
OVERHEAD	\$76,048	\$75,180	\$74,528	\$82,828	\$82,828	0.00%
Total Expenditures	\$1,169,760	\$732,598	\$761,049	\$890,207	\$865,743	-2.75%



Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$193,627	\$187,317	\$185,457	\$261,601	\$294,141	12.44%
FRINGE BENEFITS	\$664,515	\$199,616	\$206,691	\$211,682	\$228,158	7.78%
MATERIALS AND SUPPLI	\$42,227	\$53,336	\$57,463	\$156,874	\$111,874	-28.69%
CONTRACT AND SERVICE	\$42,736	\$70,397	\$129,865	\$58,653	\$30,173	-48.56%
INTERNAL SERVICE ALL	\$226,655	\$221,932	\$181,574	\$201,398	\$201,398	0.00%
Total Expenditures	\$1,169,760	\$732,598	\$761,049	\$890,207	\$865,743	-2.75%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$651,871	\$691,918	\$729,052	\$888,813	\$864,348	-2.75%
HARBOR TIDELANDS	\$7,977	\$1,729	-	\$1,383	\$1,383	0.00%
HARBOR UPLANDS	\$15,334	\$7,386	\$432	\$12	\$12	0.00%
FULL ACCRUAL FUND	\$31,565	\$31,565	\$31,565	-	-	-
PUBLIC FINANCING AUTHORITY	\$463,013	-	-	-	-	-
Total Expenditures	\$1,169,760	\$732,598	\$761,049	\$890,207	\$865,743	-2.75%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(50%)	Total Staff Hours:	1,040
Proposed	FY 2025-26	(50%)	Total Staff Hours:	1,040

- 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.
- Held approximately 38 regular and special public meetings over the course of the year to conduct public business.
- Held 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 to 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 where 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.
- Presented 150 public proclamations and commendations to community members and organizations.
- Reviewed and enacted 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

Adopted	FY 2024-25	(45%)	Total Staff Hours:	936
Proposed	FY 2025-26	(45%)	Total Staff Hours:	936

- Consider recommendations from the Economic Development Subcommittee by June 2026
- Consider recommendations from the Community Development Department on updates to the City's General Plan Phase II by October 2025.
- Lead the City's participation on issues related to the future of the AES site by June 2026.
- Support advocacy efforts at various State and Federal Government agencies to pursue funding for City projects by June 2026.
- Support advocacy efforts on the Metro Green Line extension by December 2025.
- Consider recommendations on the design/build of new Police and Fire facilities as a result of the passage of Measure FP by June 2026.
- Lead the City's participation in the Olympics & World Cup by June 2026.
- Continue to pursue Federal grants of the multi-agency shooting range by December 2025.
- Consider recommendations from the City-School subcommittee on shared expenses and assets by June 2026.

Customer Service and Referrals

Adopted	FY 2024-25	(5%)	Total Staff Hours:	104
Proposed	FY 2025-26	(5%)	Total Staff Hours:	104

- Responded to more than 500 constituent requests annually.

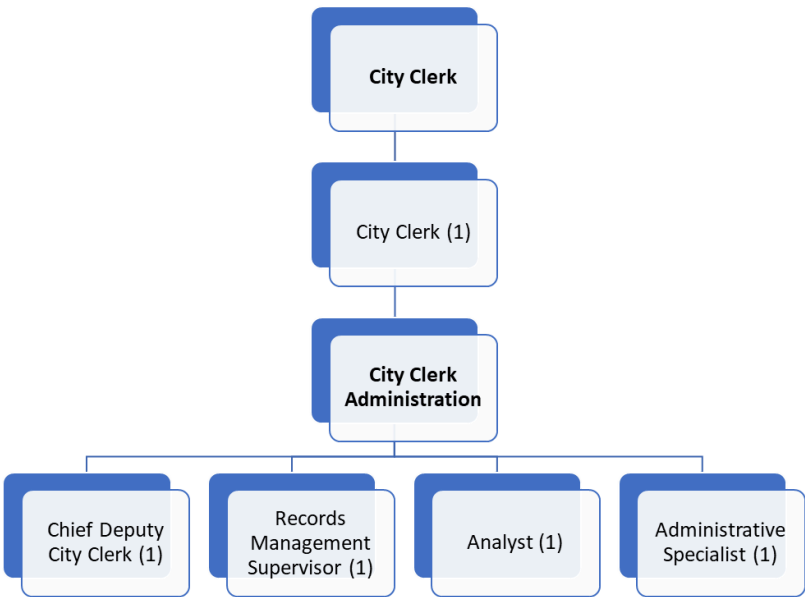


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City Clerk

Mission Statement: To advance the democratic process by enhancing accessibility to public records and fostering trust in local government. In partnership with the City Council, City departments, and the community, the City Clerks' Office aims to cultivate an environment that empowers and inspires individuals to exceed their own expectations and to act with integrity, fairness and courage.

Organizational Chart



Summary of Personnel

Position Title	Position Count
City Clerk	1.00
Chief Deputy City Clerk	1.00
Records Management Supervisor	1.00
Analyst	1.00
Administrative Coordinator	1.00
Total Personnel	5.00

Expenditures by Object

Expenditures by Object

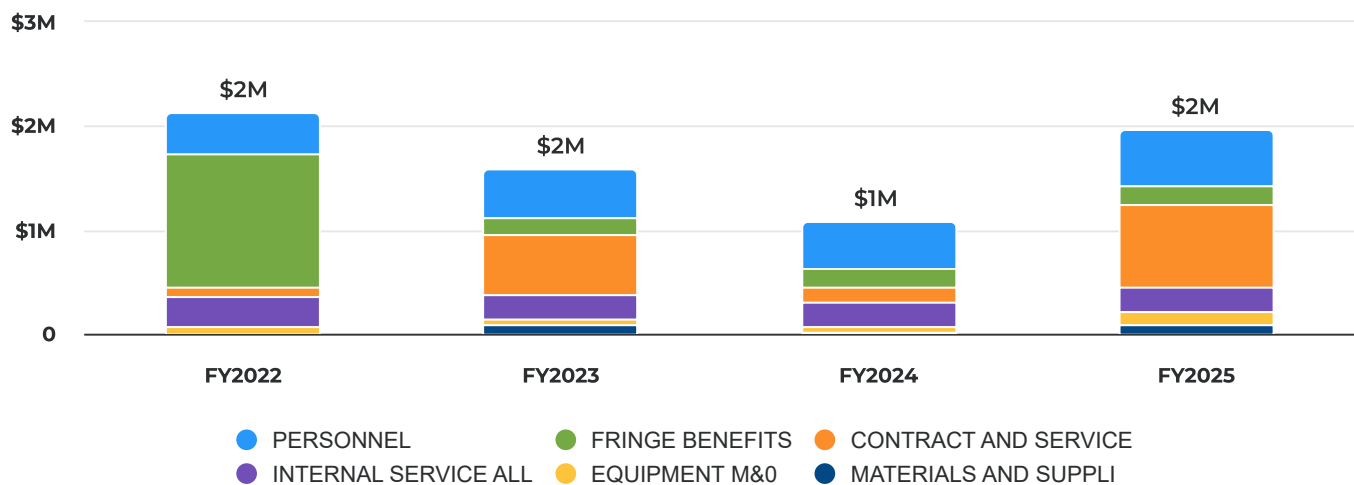
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$349,180	\$347,930	\$408,140	\$477,314	\$372,785	-21.90%
PART-TIME SALARIES	\$19,785	\$39,408	\$20,863	\$46,713	\$42,000	-10.09%
OVERTIME	\$16,053	\$25,346	\$4,734	\$7,000	\$3,007	-57.04%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$16,254	\$54,122	\$11,275	\$15,687	\$13,502	-13.93%
CAR ALLOWANCE	\$4,512	\$4,512	\$4,525	\$4,500	\$4,784	6.31%
CELL PHONE ALLOWANCE	\$662	\$662	\$1,251	\$1,320	\$702	-46.82%
FICA	\$24,702	\$28,965	\$27,919	\$26,387	\$27,337	3.60%
LIFE INSURANCE	\$671	\$661	\$828	\$912	\$538	-41.01%
MEDICAL INSURANCE	\$58,568	\$67,295	\$71,053	\$67,800	\$50,463	-25.57%
MEDICARE	\$5,929	\$6,846	\$6,529	\$6,171	\$6,393	3.60%
PSYCHOLOGICAL INSURANCE	\$18	\$18	\$21	\$25	\$16	-36.00%
PENSION (EMPLOYER SHARE)	\$34,422	\$32,720	\$41,996	\$43,879	\$27,587	-37.13%
PENSION (POB)	\$1,124,460	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$9,848	\$9,922	\$10,226	\$9,180	\$19,246	109.65%
OTHER POST EMP BENEFITS (OPEB)	\$13,766	\$11,787	\$13,302	\$14,470	\$12,863	-11.11%
UNEMPLOYMENT	\$1,249	\$1,261	\$1,422	\$2,500	\$1,595	-36.20%
OFFICE SUPPLIES	\$952	\$4,926	\$7,882	\$2,580	\$1,430	-44.57%
SPECIAL DEPARTMENTAL SUPPLIES	\$48	\$7,251	-	\$3,850	\$1,250	-67.53%
TRAINING/MEETINGS/CONFERENCE MILEAGE	\$1,914	\$1,693	\$11,951	\$15,232	\$11,502	-24.49%
REIMBURSEMENT	-	-	-	\$200	\$200	0.00%
POSTAGE	\$599	\$73,935	\$53	\$59,860	\$610	-98.98%
PUBLICATIONS/SUBSCRIPTIONS	-\$26	\$212	\$14	\$1,440	\$940	-34.72%
MEMBERSHIPS/DUES	\$820	\$2,002	\$1,389	\$2,643	\$2,643	0.00%
VOTE CENTERS	-	\$2,450	-	-	-	-
MAINTENANCE AGREEMENTS	\$58,213	\$60,331	\$57,811	\$135,276	\$105,276	-22.18%
MAINTENANCE/REPAIR	\$1,410	\$530	\$120	\$500	\$500	0.00%
ADVERTISING/PROMOTIONS	-	-	-	\$150	-	-100.00%
CONTRACTS/PROFESSIONAL SERVICE	\$93,176	\$580,481	\$153,408	\$807,897	\$190,918	-76.37%
INFORMATION TECH EQUIP MAINT	\$176,814	\$144,008	\$151,103	\$175,310	\$175,310	0.00%
INFORMATION TECH EQUIP REPLACE	\$27,316	\$8,588	\$10,534	\$9,875	\$9,875	0.00%
WORKERS COMPENSATION	\$8,297	\$4,040	\$3,416	\$3,754	\$3,754	0.00%
INSURANCE						
LIABILITY INSURANCE	\$45,482	\$27,025	\$16,800	\$18,522	\$18,522	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
BUILDING OCCUPANCY	\$29,484	\$31,326	\$29,975	\$32,750	\$32,750	0.00%
MAJOR FACILITIES REPAIR	\$188	\$512	\$512	\$583	\$583	0.00%
CITY FACILITY SEWER FEE	\$177	\$199	\$199	\$183	\$183	0.00%
OVERHEAD	\$8,135	\$3,112	\$8,952	\$7,446	\$7,446	0.00%
Total Expenditures	\$2,133,079	\$1,584,077	\$1,078,204	\$2,001,907	\$1,146,508	-42.73%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$401,272	\$466,806	\$445,013	\$546,713	\$431,294	-21.11%
FRINGE BENEFITS	\$1,278,806	\$164,649	\$179,072	\$177,144	\$151,523	-14.46%
MATERIALS AND SUPPLI	\$4,307	\$92,469	\$21,289	\$85,805	\$18,575	-78.35%
EQUIPMENT M&O	\$59,623	\$60,861	\$57,931	\$135,776	\$105,776	-22.10%
CONTRACT AND SERVICE	\$93,176	\$580,481	\$153,408	\$808,047	\$190,918	-76.37%
INTERNAL SERVICE ALL	\$295,894	\$218,810	\$221,491	\$248,422	\$248,422	0.00%
Total Expenditures	\$2,133,079	\$1,584,077	\$1,078,204	\$2,001,907	\$1,146,508	-42.73%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,008,618	\$1,584,077	\$1,078,204	\$2,001,907	\$1,146,508	-42.73%
PUBLIC FINANCING AUTHORITY	\$1,124,460	-	-	-	-	-
Total Expenditures	\$2,133,079	\$1,584,077	\$1,078,204	\$2,001,907	\$1,146,508	-42.73%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(40%)	Total Staff Hours:	4,160
Proposed	FY 2025-26	(42%)	Total Staff Hours:	4,400

- Compile, prepare, and post over 38 City Council and 26 agency agendas and schedule ZOOM webinars for each meeting.
- Processed over 1,108 City Council agenda items and post City Council meetings.
- Monitored the postings of over 100 commission agendas and schedule ZOOM webinars for each meeting.
- Provided oversight of over 146 City Council and commission minutes for inclusion in their respective agendas by the subsequent meeting date.
- Tracked and reported over 109 Annual Conflict of Interest Form 700 and 36 Campaign Statements Form 460 in compliance with the Fair Political Practices Commission deadlines.
- Prepared and administered oaths to 34 full time employees.
- Maintained legislative history of over 2,936,791 documents through document imaging.
- Prepared and processed approximately 130 resolutions and 20 ordinances.
- Managed contract records for over 1,850 contracts and 45 of E-recording.
- Responded 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.
- Published 98 legal ads/public notices and review proofs from publisher.
- Reviewed 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

Adopted	FY 2024-25	(35%)	Total Staff Hours:	3,640
Proposed	FY 2025-26	(29%)	Total Staff Hours:	3,000

- 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 system launch 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; and update the City Clerk's website for easy search and retrieval of City records. (750 hours)
- Ranked Choice Voting – Implemented 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

Adopted	FY 2024-25	(25%)	Total Staff Hours:	2,600
Proposed	FY 2025-26	(29%)	Total Staff Hours:	3,000

- Provide assistance 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.
- Notarized 54 official City business documents to assist other departments.
- Reviewed, accepted and processed 83 claims, 53 subpoenas, and 31 summons.
- Responded to over 19,002 calls, providing direction and assistance to the general public and staff.
- Respond to calls regarding County and Statewide election

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.

Expenditures by Object

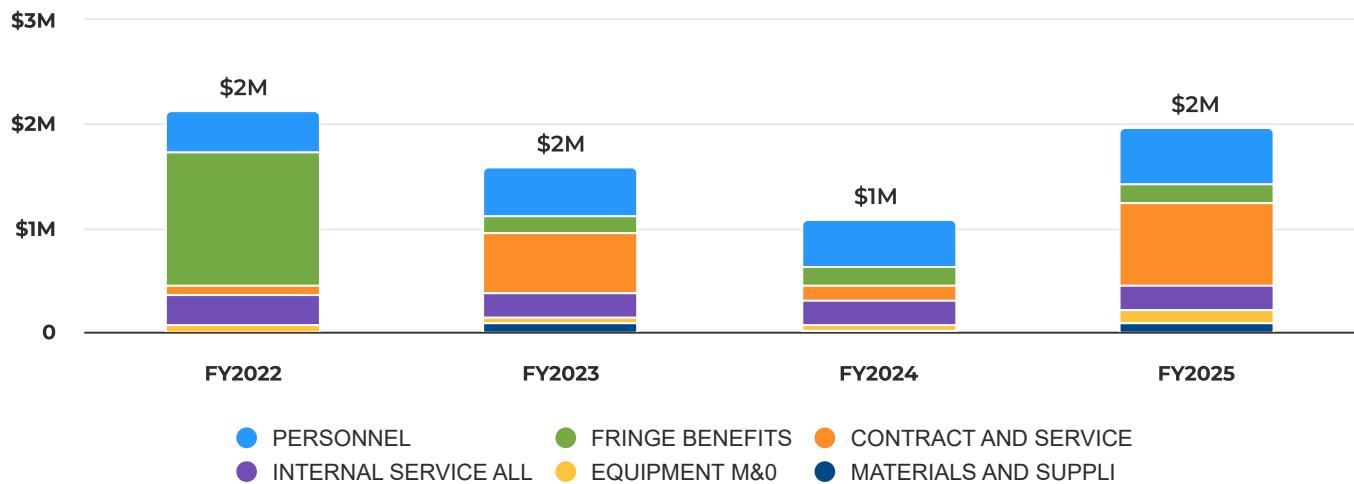
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$349,180	\$347,930	\$408,140	\$477,314	\$372,785	-21.90%
PART-TIME SALARIES	\$19,785	\$39,408	\$20,863	\$46,713	\$42,000	-10.09%
OVERTIME	\$16,053	\$25,346	\$4,734	\$7,000	\$3,007	-57.04%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$16,254	\$54,122	\$11,275	\$15,687	\$13,502	-13.93%
CAR ALLOWANCE	\$4,512	\$4,512	\$4,525	\$4,500	\$4,784	6.31%
CELL PHONE ALLOWANCE	\$662	\$662	\$1,251	\$1,320	\$702	-46.82%
FICA	\$24,702	\$28,965	\$27,919	\$26,387	\$27,337	3.60%
LIFE INSURANCE	\$671	\$661	\$828	\$912	\$538	-41.01%
MEDICAL INSURANCE	\$58,568	\$67,295	\$71,053	\$67,800	\$50,463	-25.57%
MEDICARE	\$5,929	\$6,846	\$6,529	\$6,171	\$6,393	3.60%
PSYCHOLOGICAL INSURANCE	\$18	\$18	\$21	\$25	\$16	-36.00%
PENSION (EMPLOYER SHARE)	\$34,422	\$32,720	\$41,996	\$43,879	\$27,587	-37.13%
PENSION (POB)	\$1,124,460	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$9,848	\$9,922	\$10,226	\$9,180	\$19,246	109.65%
OTHER POST EMP BENEFITS (OPEB)	\$13,766	\$11,787	\$13,302	\$14,470	\$12,863	-11.11%
UNEMPLOYMENT	\$1,249	\$1,261	\$1,422	\$2,500	\$1,595	-36.20%
OFFICE SUPPLIES	\$952	\$4,926	\$7,882	\$2,580	\$1,430	-44.57%
SPECIAL DEPARTMENTAL SUPPLIES	\$48	\$7,251	-	\$3,850	\$1,250	-67.53%
TRAINING/MEETINGS/CONFERENCE MILEAGE	\$1,914	\$1,693	\$11,951	\$15,232	\$11,502	-24.49%
REIMBURSEMENT	-	-	-	\$200	\$200	0.00%
POSTAGE	\$599	\$73,935	\$53	\$59,860	\$610	-98.98%
PUBLICATIONS/SUBSCRIPTIONS	-\$26	\$212	\$14	\$1,440	\$940	-34.72%
MEMBERSHIPS/DUES	\$820	\$2,002	\$1,389	\$2,643	\$2,643	0.00%
VOTE CENTERS	-	\$2,450	-	-	-	-
MAINTENANCE AGREEMENTS	\$58,213	\$60,331	\$57,811	\$135,276	\$105,276	-22.18%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MAINTENANCE/REPAIR	\$1,410	\$530	\$120	\$500	\$500	0.00%
ADVERTISING/PROMOTIONS	-	-	-	\$150	-	-100.00%
CONTRACTS/PROFESSIONAL SERVICE	\$93,176	\$580,481	\$153,408	\$807,897	\$190,918	-76.37%
INFORMATION TECH EQUIP MAINT	\$176,814	\$144,008	\$151,103	\$175,310	\$175,310	0.00%
INFORMATION TECH EQUIP REPLACE	\$27,316	\$8,588	\$10,534	\$9,875	\$9,875	0.00%
WORKERS COMPENSATION INSURANCE	\$8,297	\$4,040	\$3,416	\$3,754	\$3,754	0.00%
LIABILITY INSURANCE	\$45,482	\$27,025	\$16,800	\$18,522	\$18,522	0.00%
BUILDING OCCUPANCY	\$29,484	\$31,326	\$29,975	\$32,750	\$32,750	0.00%
MAJOR FACILITIES REPAIR	\$188	\$512	\$512	\$583	\$583	0.00%
CITY FACILITY SEWER FEE	\$177	\$199	\$199	\$183	\$183	0.00%
OVERHEAD	\$8,135	\$3,112	\$8,952	\$7,446	\$7,446	0.00%
Total Expenditures	\$2,133,079	\$1,584,077	\$1,078,204	\$2,001,907	\$1,146,508	-42.73%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$401,272	\$466,806	\$445,013	\$546,713	\$431,294	-21.11%
FRINGE BENEFITS	\$1,278,806	\$164,649	\$179,072	\$177,144	\$151,523	-14.46%
MATERIALS AND SUPPLI	\$4,307	\$92,469	\$21,289	\$85,805	\$18,575	-78.35%
EQUIPMENT M&O	\$59,623	\$60,861	\$57,931	\$135,776	\$105,776	-22.10%
CONTRACT AND SERVICE	\$93,176	\$580,481	\$153,408	\$808,047	\$190,918	-76.37%
INTERNAL SERVICE ALL	\$295,894	\$218,810	\$221,491	\$248,422	\$248,422	0.00%
Total Expenditures	\$2,133,079	\$1,584,077	\$1,078,204	\$2,001,907	\$1,146,508	-42.73%

Expenditures by Fund**Expenditures by Fund**

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,008,618	\$1,584,077	\$1,078,204	\$1,146,508	-42.73%
PUBLIC FINANCING AUTHORITY	\$1,124,460	-	-	-	-
Total Expenditures	\$2,133,079	\$1,584,077	\$1,078,204	\$1,146,508	-42.73%

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.

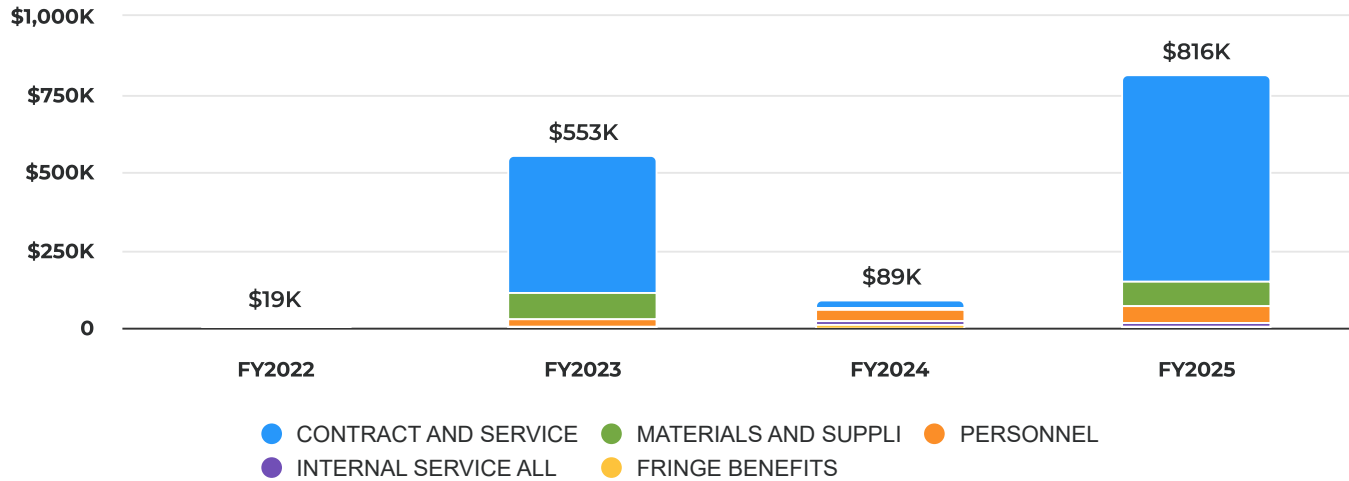
Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	-	-\$1,395	\$36,283	\$43,882	\$49,049	11.77%
PART-TIME SALARIES	-	\$9,261	-	\$7,000	-	-100.00%
OVERTIME	\$1,582	\$16,065	\$9	\$7,000	-	-100.00%
VAC/HOLIDAY CASHOUT (NON-PERS)	-	-	-	-	\$1,574	-
FICA	\$79	\$1,369	\$2,008	\$2,078	\$3,139	51.06%
LIFE INSURANCE	\$2	\$16	\$104	\$105	\$55	-47.62%
MEDICAL INSURANCE	-	-	\$5,600	-	-	-
MEDICARE	\$18	\$320	\$470	\$486	\$734	51.03%
PSYCHOLOGICAL INSURANCE	-	\$1	\$2	\$3	\$3	0.00%
PENSION (EMPLOYER SHARE)	-	\$14	\$3,298	\$3,456	\$3,735	8.07%
PENSION (EMPLOYEE SHARE)	-	-	-	-	-	-
OTHER POST EMP BENEFITS (OPEB)	-	-	\$1,007	\$1,140	\$1,376	20.70%
UNEMPLOYMENT	\$5	\$55	\$156	\$250	\$266	6.40%
OFFICE SUPPLIES	\$79	\$1,870	\$2,677	\$1,450	\$300	-79.31%
SPECIAL DEPARMENTAL SUPPLIES	\$48	\$7,251	-	\$3,850	\$1,250	-67.53%
TRAINING/MEETINGS/CONFERENCES	\$1,115	\$115	\$6,171	\$7,730	\$4,000	-48.25%
POSTAGE	\$240	\$73,935	\$48	\$59,500	\$250	-99.58%
PUBLICATIONS/SUBSCRIPTIONS	\$193	\$212	-	\$950	\$450	-52.63%
MEMBERSHIPS/DUES	-	\$150	-	\$125	\$125	0.00%
VOTE CENTERS	-	\$2,450	-	-	-	-
ADVERTISING/PROMOTIONS	-	-	-	\$150	-	-100.00%
CONTRACTS/PROFESSIONAL SERVICE	\$7,027	\$437,720	\$21,725	\$667,929	\$79,950	-88.03%
WORKERS COMPENSATION INSURANCE	-	-	-	\$194	\$194	0.00%
OVERHEAD	\$8,135	\$3,112	\$8,952	\$7,446	\$7,446	0.00%
Total Expenditures	\$18,523	\$552,521	\$88,512	\$814,722	\$153,896	-81.11%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,582	\$23,930	\$36,292	\$57,882	\$50,623	-12.54%
FRINGE BENEFITS	\$104	\$1,775	\$12,646	\$7,516	\$9,308	23.84%
MATERIALS AND SUPPLI	\$1,676	\$85,983	\$8,897	\$73,605	\$6,375	-91.34%
CONTRACT AND SERVICE	\$7,027	\$437,720	\$21,725	\$668,079	\$79,950	-88.03%
INTERNAL SERVICE ALL	\$8,135	\$3,112	\$8,952	\$7,640	\$7,640	0.00%
Total Expenditures	\$18,523	\$552,521	\$88,512	\$814,722	\$153,896	-81.11%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$18,523	\$552,521	\$88,512	\$814,722	\$153,896	-81.11%
Total Expenditures	\$18,523	\$552,521	\$88,512	\$814,722	\$153,896	-81.11%

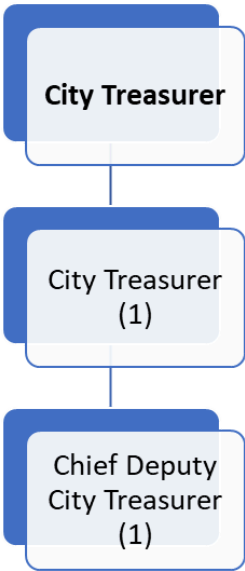


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City Treasurer

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

Position Title	Position Count
City Treasurer	1.00
Chief Deputy City Treasurer	1.00
Total Personnel	2.00

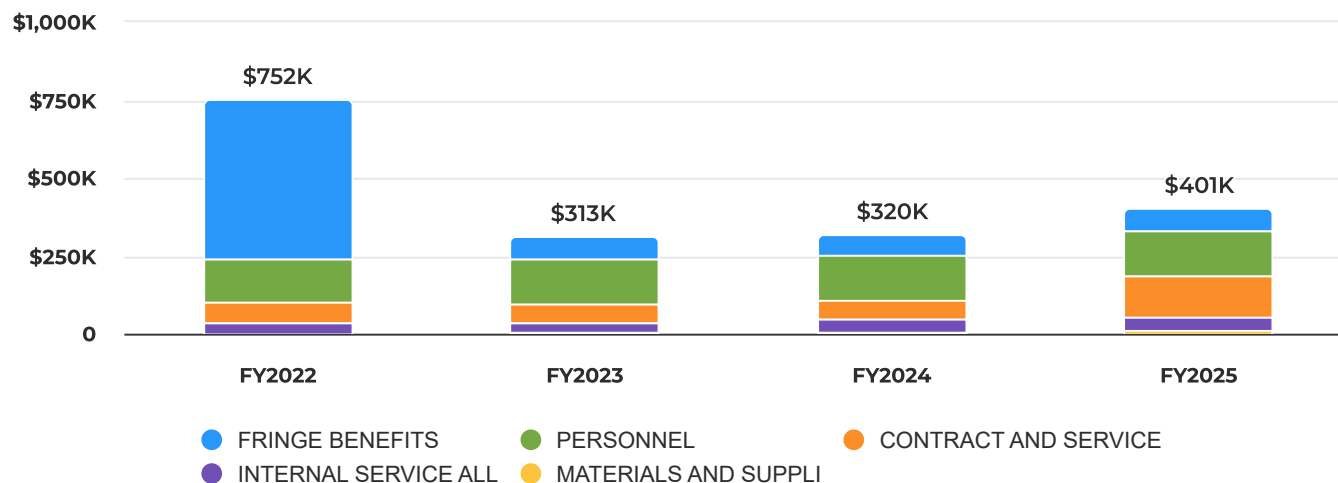
Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$131,273	\$134,376	\$136,841	\$141,964	\$147,905	4.18%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$4,188	\$9,663	\$5,200	\$7,460	\$6,899	-7.52%
CAR ALLOWANCE	\$4,512	\$4,686	\$4,525	\$4,500	\$4,784	6.31%
CELL PHONE ALLOWANCE	\$662	\$687	\$664	\$660	\$702	6.36%
FICA	\$8,520	\$9,401	\$9,881	\$8,759	\$12,114	38.30%
LIFE INSURANCE	\$500	\$487	\$489	\$507	\$540	6.51%
MEDICAL INSURANCE	\$34,480	\$34,934	\$30,836	\$31,200	\$36,045	15.53%
MEDICARE	\$1,992	\$2,199	\$2,311	\$2,048	\$2,833	38.33%
PSYCHOLOGICAL INSURANCE	\$9	\$9	\$9	\$10	\$11	10.00%
PENSION (EMPLOYER SHARE)	\$12,156	\$12,356	\$14,092	\$14,565	\$15,267	4.82%
PENSION (POB)	\$440,965	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$1,643	-\$374	-	-	-	-
OTHER POST EMP BENEFITS (OPEB)	\$5,138	\$4,509	\$4,634	\$4,803	\$5,445	13.37%
UNEMPLOYMENT	\$625	\$637	\$624	\$1,000	\$1,063	6.30%
OFFICE SUPPLIES	-	\$3,365	-	-	-	-
TRAINING/MEETINGS/CONFERENCES	\$472	\$3,592	\$3,530	\$9,350	\$9,350	0.00%
MILEAGE REIMBURSEMENT	-	-	-	\$250	\$250	0.00%
POSTAGE	-	\$12	-	-	-	-
PUBLICATIONS/SUBSCRIPTIONS	-	-	-	\$500	\$500	0.00%
MEMBERSHIPS/DUES	-	\$95	\$50	-	-	-
CONTRACTS/PROFESSIONAL SERVICE	\$70,748	\$60,904	\$60,456	\$127,451	\$127,451	0.00%
INFORMATION TECH EQUIP MAINT	\$15,274	\$12,788	\$33,282	\$31,332	\$31,332	0.00%
INFORMATION TECH EQUIP REPLACE	\$1,504	-	\$1,552	\$1,713	\$1,713	0.00%
WORKERS COMPENSATION INSURANCE	\$1,223	\$1,437	\$1,210	\$1,249	\$1,249	0.00%
LIABILITY INSURANCE	\$9,388	\$10,447	\$3,831	\$4,173	\$4,173	0.00%
BUILDING OCCUPANCY	\$6,086	\$6,466	\$6,187	\$6,760	\$6,760	0.00%
MAJOR FACILITIES REPAIR	\$120	\$106	\$106	\$120	\$120	0.00%
CITY FACILITY SEWER FEE	\$81	\$90	\$90	\$83	\$83	0.00%
Total Expenditures	\$751,557	\$312,872	\$320,398	\$400,458	\$416,588	4.03%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$135,460	\$144,039	\$142,041	\$149,424	\$154,804	3.60%
FRINGE BENEFITS	\$511,201	\$69,531	\$68,063	\$68,053	\$78,803	15.80%
MATERIALS AND SUPPLI	\$472	\$7,064	\$3,580	\$10,100	\$10,100	0.00%
CONTRACT AND SERVICE	\$70,748	\$60,904	\$60,456	\$127,451	\$127,451	0.00%
INTERNAL SERVICE ALL	\$33,675	\$31,334	\$46,258	\$45,430	\$45,430	0.00%
Total Expenditures	\$751,557	\$312,872	\$320,398	\$400,458	\$416,588	4.03%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$310,592	\$312,872	\$320,398	\$400,458	\$416,588	4.03%
PUBLIC FINANCING AUTHORITY	\$440,965	-	-	-	-	-
Total Expenditures	\$751,557	\$312,872	\$320,398	\$400,458	\$416,588	4.03%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(30%)	Total Staff Hours:	624
Proposed	FY 2025-26	(30%)	Total Staff Hours:	624

- 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

Adopted	FY 2024-25	(50%)	Total Staff Hours:	1,040
Proposed	FY 2025-26	(50%)	Total Staff Hours:	1,040

- Enhance TOT Revenues by reviewing the Policy on Short Term Rentals (80 hours)
- Coordinate with credit card providers to compare credit card fees and 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, and identifying potential sources for new revenues (90 hours)
- Continue implementation and utilization of registered investment advisor services providing the City Treasurer with additional professional investment advice, greater managerial flexibility, and increased cost effectiveness, to fulfill 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)
- Work with the Financial Services department to 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. (100)
- Complete staff work to assist with the update of the City's webpage. (60 hours)
- Improve quarterly reports with the addition to cash flow analysis. (85 hours)

Customer Service and Referrals

Adopted	FY 2024-25	(20%)	Total Staff Hours:	416
Proposed	FY 2025-26	(20%)	Total Staff Hours:	416

- 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

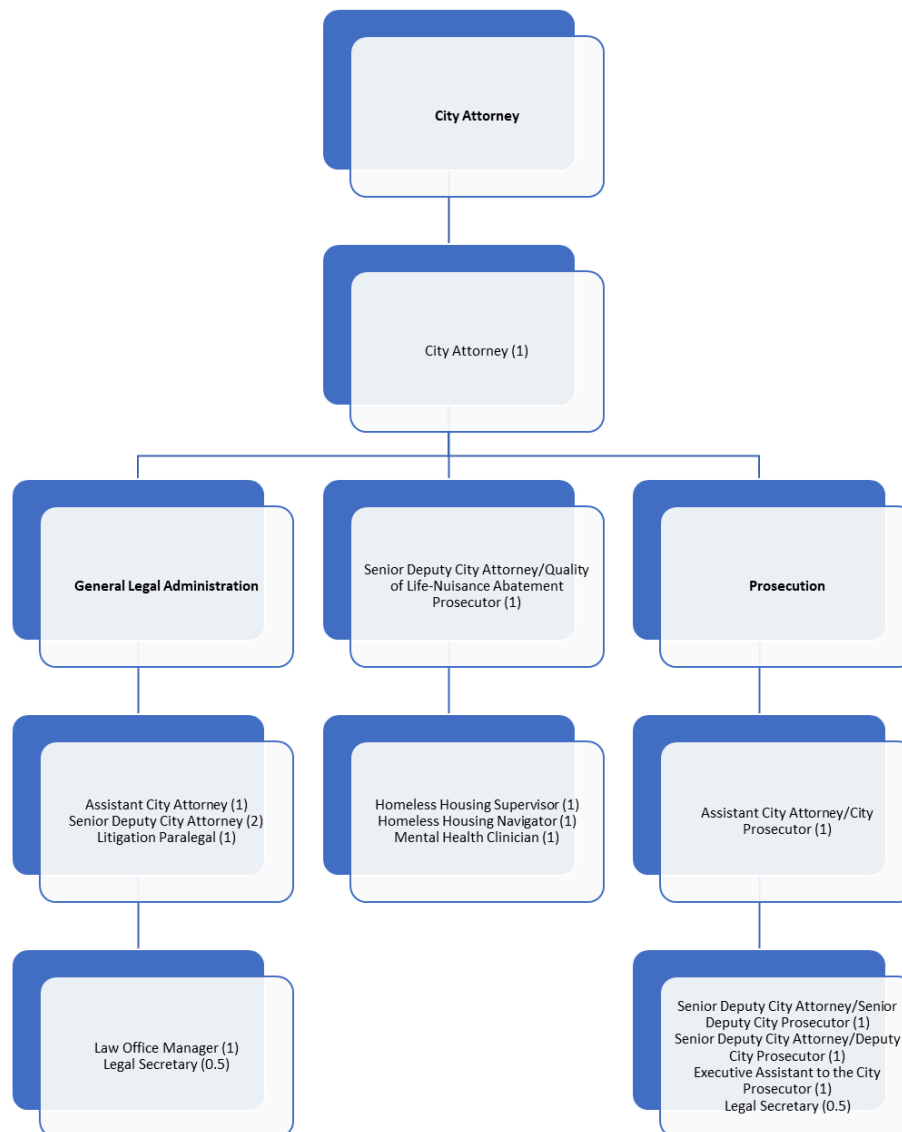


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City Attorney

Mission Statement: To protect the public's interest, uphold the law, and promote the public's safety through close collaboration with law enforcement to prosecute criminal activity within the City's jurisdiction. The City Attorney's Office is committed to providing comprehensive, professional, and cost-efficient legal counsel and representation for the City, with a strong focus on preventing civil litigation whenever possible.

Organizational Chart



Summary of Personnel

Position Title	Position Count
General Legal Administration	
City Attorney	1.00
Assistant City Attorney	1.00
Senior Deputy City Attorney	2.00
Senior Deputy City Attorney/Quality of Life-Nuisance Abatement Prosecutor	0.50
Litigation Paralegal	1.00
Law Office Manager	1.00
Homeless Housing Supervisor	1.00
Homeless Housing Navigator	1.00
Legal Secretary	0.50
Mental Health Clinician	1.00
General Legal Personnel Total	10.00
Prosecution	
Assistant City Attorney/City Prosecutor	1.00
Senior Deputy City Attorney/Senior Deputy City Prosecutor	1.00
Senior Deputy City Attorney/Deputy City Prosecutor	1.00
Senior Deputy City Attorney/Quality of Life-Nuisance Abatement Prosecutor	0.50
Executive Assistant to the City Prosecutor	1.00
Prosecution Total	5.00
Total Personnel	15.00

Expenditures by Object

Expenditures by Object

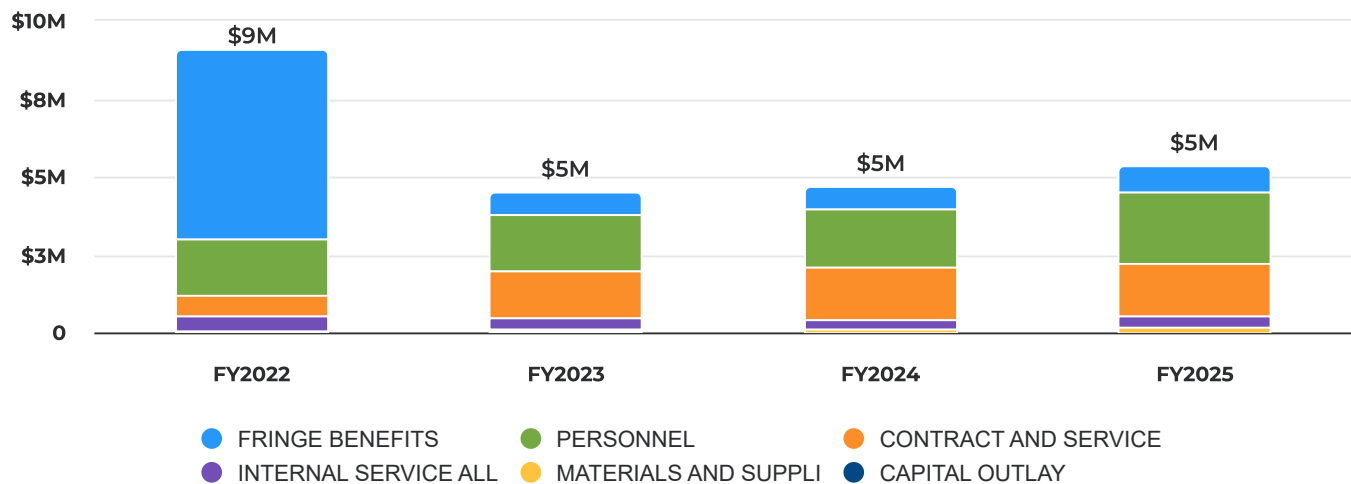
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$1,651,535	\$1,685,604	\$1,715,920	\$1,996,111	\$2,202,765	10.35%
PART-TIME SALARIES	\$29,711	\$30,407	\$59,294	\$34,865	\$33,586	-3.67%
OVERTIME	\$80,343	\$15,554	\$19,910	-	\$26,600	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$65,452	\$85,365	\$64,023	\$94,329	\$95,768	1.53%
PERSONNEL ADJUSTMENTS	-	-	-	\$138,340	\$80,954	-41.48%
CAR ALLOWANCE	\$24,531	\$23,954	\$23,793	\$22,615	\$23,919	5.77%
OTHER PAY	\$60,678	\$66,406	\$82,903	\$112,795	\$57,078	-49.40%
SICK LEAVE BONUS	-	-	\$225	-	-	-
CELL PHONE ALLOWANCE	\$4,584	\$4,457	\$4,419	\$5,460	\$4,401	-19.40%
FICA	\$91,017	\$97,775	\$103,773	\$110,994	\$146,783	32.24%
LIFE INSURANCE	\$2,546	\$2,640	\$2,421	\$3,013	\$2,487	-17.46%
MEDICAL INSURANCE	\$176,084	\$198,764	\$194,744	\$228,978	\$248,676	8.60%
MEDICARE	\$27,920	\$27,983	\$28,600	\$28,657	\$34,328	19.79%
PSYCHOLOGICAL INSURANCE	\$48	\$52	\$48	\$60	\$64	6.67%
PENSION (EMPLOYER SHARE)	\$142,115	\$145,174	\$171,060	\$189,383	\$218,623	15.44%
PENSION (POB)	\$5,379,771	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$85,315	\$80,934	\$81,767	\$83,386	\$76,031	-8.82%
OTHER POST EMP BENEFITS (OPEB)	\$64,772	\$56,702	\$57,621	\$65,020	\$81,102	24.73%
UNEMPLOYMENT	\$3,491	\$3,570	\$3,266	\$6,182	\$6,378	3.17%
OFFICE SUPPLIES	\$1,991	\$2,892	\$2,366	\$4,450	\$4,450	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$264	\$415	\$35,115	\$52,570	\$48,370	-7.99%
TRAINING/MEETINGS/CONFERENCES	\$1,564	\$8,896	\$9,246	\$22,947	\$16,097	-29.85%
MILEAGE REIMBURSEMENT	-	-	-	\$200	\$200	0.00%
POSTAGE	\$171	\$268	\$208	\$1,340	\$1,340	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$34,644	\$36,083	\$42,921	\$117,696	\$60,420	-48.66%
MEMBERSHIPS/DUES	\$7,979	\$9,474	\$9,591	\$11,154	\$9,480	-15.01%
CONTRACTS/PROFESSIONAL SERVICE	\$217,151	\$578,552	\$766,884	\$2,072,973	\$218,318	-89.47%
ATTORNEY FEES	\$405,364	\$921,314	\$894,129	\$2,040,621	\$669,514	-67.19%
DEPRECIATION	\$13,319	\$13,319	\$13,319	-	-	-
VEHICLE MAINTENANCE	-	-	-	\$4,637	\$4,637	0.00%
INFORMATION TECH EQUIP MAINT	\$123,296	\$102,337	\$112,258	\$118,503	\$118,503	0.00%
INFORMATION TECH EQUIP REPLACE	\$14,079	\$1,646	\$1,646	\$1,646	\$1,646	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
WORKERS COMPENSATION INSURANCE	\$15,461	\$18,409	\$16,113	\$16,706	\$16,706	0.00%
LIABILITY INSURANCE	\$180,153	\$40,898	\$14,457	\$15,728	\$15,728	0.00%
BUILDING OCCUPANCY	\$22,748	\$24,169	\$23,127	\$25,268	\$25,268	0.00%
MAJOR FACILITIES REPAIR	\$449	\$395	\$395	\$449	\$449	0.00%
CITY FACILITY SEWER FEE	\$371	\$415	\$358	\$358	\$358	0.00%
OVERHEAD	\$140,732	\$179,915	\$170,147	\$191,148	\$191,148	0.00%
BUILDING/IMPROVEMENTS	\$13,007	\$44,410	-	-	-	-
Total Expenditures	\$9,084,657	\$4,509,149	\$4,726,067	\$7,818,583	\$4,742,177	-39.35%

Expenditures by Object Summary

Historical and Proposed Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,827,041	\$1,816,930	\$1,859,147	\$2,263,645	\$2,439,673	7.78%
FRINGE BENEFITS	\$6,062,872	\$708,412	\$754,640	\$856,545	\$899,872	5.06%
MATERIALS AND SUPPLI	\$48,613	\$58,029	\$99,446	\$210,357	\$140,357	-33.28%
CONTRACT AND SERVICE	\$635,834	\$1,513,185	\$1,674,332	\$4,113,594	\$887,832	-78.42%
INTERNAL SERVICE ALL	\$497,289	\$368,184	\$338,501	\$374,442	\$374,442	0.00%
CAPITAL OUTLAY	\$13,007	\$44,410	-	-	-	-
Total Expenditures	\$9,084,657	\$4,509,149	\$4,726,067	\$7,818,583	\$4,742,177	-39.35%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$3,224,360	\$3,324,583	\$3,970,446	\$5,514,442	\$4,331,105	-21.46%
OTHER INTER GOVERNMENTAL GRANT	\$186,740	\$413,629	\$737,453	\$1,963,041	\$39,018	-98.01%
HARBOR TIDELANDS	\$109,103	\$382,348	\$4,848	\$115,235	\$115,235	0.00%
HARBOR UPLANDS	\$171,362	\$375,270	-	\$175,865	\$175,865	0.00%
FULL ACCRUAL FUND	\$13,319	\$13,319	\$13,319	-	-	-
PUBLIC FINANCING AUTHORITY	\$5,379,771	-	-	-	-	-
LOW MOD INCOME HOUSING ASSET	-	-	-	\$50,000	\$80,954	61.91%
Total Expenditures	\$9,084,657	\$4,509,149	\$4,726,067	\$7,818,583	\$4,742,177	-39.35%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(70%)	Total Staff Hours:	17,472
Proposed	FY 2025-26	(70%)	Total Staff Hours:	17,472

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



Adopted	FY 2024-25	(20%)	Total Staff Hours:	4,992
Proposed	FY 2025-26	(20%)	Total Staff Hours:	4,992

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



Adopted	FY 2024-25	(10%)	Total Staff Hours:	2,496
Proposed	FY 2025-26	(10%)	Total Staff Hours:	2,496

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

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.

Expenditures by Object

Expenditures by Object

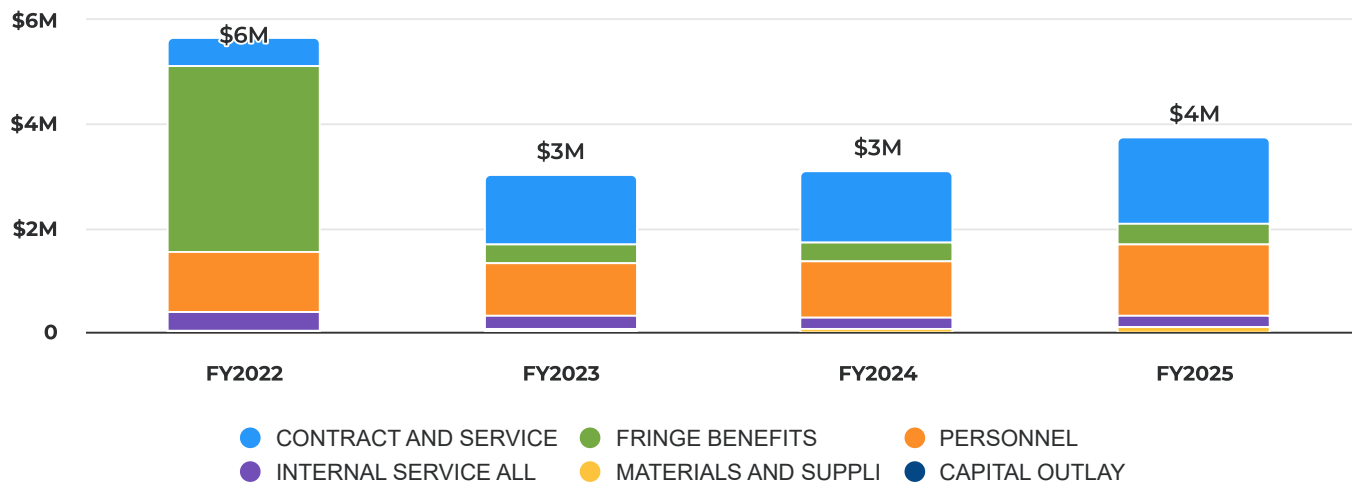
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$1,023,201	\$953,077	\$985,764	\$1,231,384	\$1,329,094	7.93%
PART-TIME SALARIES	-	-	\$17,474	-	-	-
OVERTIME	\$76,929	-	-	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$34,620	\$69,263	\$55,687	\$63,977	\$54,163	-15.34%
PERSONNEL ADJUSTMENTS	-	-	-	\$54,144	\$80,954	49.52%
CAR ALLOWANCE	\$14,868	\$13,426	\$13,236	\$13,558	\$14,352	5.86%
OTHER PAY	\$422	\$4,108	\$29,520	\$8,021	-	-100.00%
CELL PHONE ALLOWANCE	\$2,458	\$2,141	\$2,097	\$3,150	\$2,296	-27.11%
FICA	\$50,925	\$48,112	\$53,361	\$60,800	\$78,568	29.22%
LIFE INSURANCE	\$1,465	\$1,298	\$1,192	\$1,675	\$1,431	-14.57%
MEDICAL INSURANCE	\$92,360	\$89,904	\$85,669	\$117,678	\$129,270	9.85%
MEDICARE	\$16,806	\$15,331	\$16,150	\$16,822	\$18,375	9.23%
PSYCHOLOGICAL INSURANCE	\$27	\$24	\$22	\$33	\$37	12.12%
PENSION (EMPLOYER SHARE)	\$85,286	\$78,543	\$92,647	\$110,912	\$136,227	22.82%
PENSION (POB)	\$3,219,044	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$62,632	\$58,054	\$58,033	\$58,323	\$35,860	-38.51%
OTHER POST EMP BENEFITS (OPEB)	\$40,114	\$32,009	\$33,086	\$39,143	\$48,932	25.01%
UNEMPLOYMENT	\$1,943	\$1,672	\$1,529	\$3,270	\$3,721	13.79%
OFFICE SUPPLIES	\$779	\$2,090	\$2,037	\$3,000	\$3,000	0.00%
SPECIAL DEPARMENTAL SUPPLIES	-	-	\$35,115	\$44,170	\$44,170	0.00%
TRAINING/MEETINGS/CONFERENCE MILEAGE	\$943	\$4,283	\$7,734	\$13,755	\$10,745	-21.88%
REIMBURSEMENT	-	-	-	\$50	\$50	0.00%
POSTAGE	\$43	\$111	\$89	\$840	\$840	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$16,024	\$20,352	\$24,589	\$40,388	\$23,660	-41.42%
MEMBERSHIPS/DUES	\$5,284	\$6,072	\$6,985	\$5,200	\$5,200	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$109,656	\$416,292	\$436,099	\$1,158,565	\$43,218	-96.27%
ATTORNEY FEES	\$404,337	\$916,950	\$893,717	\$1,962,549	\$644,514	-67.16%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
DEPRECIATION	\$13,319	\$13,319	\$13,319	-	-	-
VEHICLE MAINTENANCE	-	-	-	\$4,637	\$4,637	0.00%
INFORMATION TECH EQUIP MAINT	\$74,736	\$62,350	\$65,352	\$72,096	\$72,096	0.00%
INFORMATION TECH EQUIP REPLACE	\$9,078	\$1,646	\$1,646	\$1,646	\$1,646	0.00%
WORKERS COMPENSATION INSURANCE	\$10,609	\$11,204	\$10,930	\$10,363	\$10,363	0.00%
LIABILITY INSURANCE	\$180,153	\$40,898	\$14,457	\$15,728	\$15,728	0.00%
BUILDING OCCUPANCY	\$22,748	\$24,169	\$23,127	\$25,268	\$25,268	0.00%
MAJOR FACILITIES REPAIR	\$449	\$395	\$395	\$449	\$449	0.00%
CITY FACILITY SEWER FEE	\$371	\$415	\$358	\$358	\$358	0.00%
OVERHEAD	\$81,309	\$112,158	\$110,811	\$129,994	\$129,994	0.00%
BUILDING/IMPROVEMENTS	\$13,007	\$44,410	-	-	-	-
Total Expenditures	\$5,665,944	\$3,044,076	\$3,092,227	\$5,271,944	\$2,969,213	-43.68%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,134,749	\$1,022,340	\$1,058,926	\$1,349,506	\$1,464,210	8.50%
FRINGE BENEFITS	\$3,588,351	\$344,622	\$386,541	\$433,383	\$469,068	8.23%
MATERIALS AND SUPPLI	\$23,072	\$32,908	\$76,549	\$107,403	\$87,665	-18.38%
CONTRACT AND SERVICE	\$527,313	\$1,346,561	\$1,343,135	\$3,121,114	\$687,732	-77.97%
INTERNAL SERVICE ALL	\$379,451	\$253,235	\$227,076	\$260,538	\$260,538	0.00%
CAPITAL OUTLAY	\$13,007	\$44,410	-	-	-	-
Total Expenditures	\$5,665,944	\$3,044,076	\$3,092,227	\$5,271,944	\$2,969,213	-43.68%

Expenditures by Fund**Expenditures by Fund**

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,966,375	\$1,859,510	\$2,655,893	\$3,776,479	\$2,558,141	-32.26%
OTHER INTER GOVERNMENTAL GRANT	\$186,740	\$413,629	\$418,167	\$1,154,365	\$39,018	-96.62%
HARBOR TIDELANDS	\$109,103	\$382,348	\$4,848	\$115,235	\$115,235	0.00%
HARBOR UPLANDS	\$171,362	\$375,270	-	\$175,865	\$175,865	0.00%
FULL ACCRUAL FUND	\$13,319	\$13,319	\$13,319	-	-	-
PUBLIC FINANCING AUTHORITY	\$3,219,044	-	-	-	-	-
LOW MOD INCOME HOUSING ASSET	-	-	-	\$50,000	\$80,954	61.91%
Total Expenditures	\$5,665,944	\$3,044,076	\$3,092,227	\$5,271,944	\$2,969,213	-43.68%

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.

Expenditures by Object

Expenditures by Object

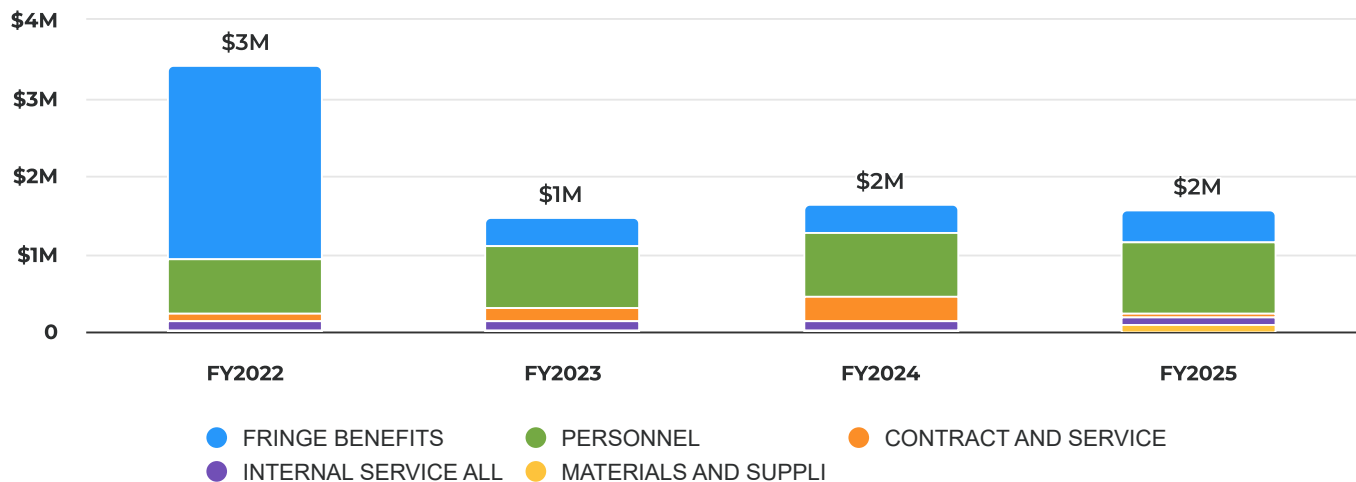
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$628,334	\$732,527	\$730,156	\$764,727	\$873,671	14.25%
PART-TIME SALARIES	\$29,711	\$30,407	\$41,820	\$34,865	\$33,586	-3.67%
OVERTIME	\$3,414	\$15,554	\$19,910	-	\$26,600	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$30,833	\$16,101	\$8,336	\$30,352	\$41,606	37.08%
PERSONNEL ADJUSTMENTS	-	-	-	\$84,196	-	-100.00%
CAR ALLOWANCE	\$9,663	\$10,528	\$10,557	\$9,058	\$9,568	5.63%
OTHER PAY	\$60,256	\$62,298	\$53,383	\$104,774	\$57,078	-45.52%
SICK LEAVE BONUS	-	-	\$225	-	-	-
CELL PHONE ALLOWANCE	\$2,126	\$2,316	\$2,322	\$2,310	\$2,105	-8.87%
FICA	\$40,092	\$49,663	\$50,413	\$50,194	\$68,216	35.90%
LIFE INSURANCE	\$1,081	\$1,342	\$1,229	\$1,339	\$1,056	-21.14%
MEDICAL INSURANCE	\$83,724	\$108,860	\$109,075	\$111,300	\$119,407	7.28%
MEDICARE	\$11,114	\$12,653	\$12,450	\$11,835	\$15,954	34.80%
PSYCHOLOGICAL INSURANCE	\$21	\$28	\$26	\$28	\$27	-3.57%
PENSION (EMPLOYER SHARE)	\$56,829	\$66,631	\$78,412	\$78,471	\$82,396	5.00%
PENSION (POB)	\$2,160,728	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$22,683	\$22,879	\$23,734	\$25,064	\$40,172	60.28%
OTHER POST EMP BENEFITS (OPEB)	\$24,658	\$24,693	\$24,536	\$25,878	\$32,170	24.31%
UNEMPLOYMENT	\$1,548	\$1,898	\$1,737	\$2,912	\$2,658	-8.72%
OFFICE SUPPLIES	\$1,212	\$802	\$328	\$1,450	\$1,450	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$264	\$415	-	\$8,400	\$4,200	-50.00%
TRAINING/MEETINGS/CONFERENCE	\$2,521	\$4,613	\$1,512	\$9,192	\$5,352	-41.78%
MILEAGE REIMBURSEMENT	-	-	-	\$150	\$150	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
POSTAGE	\$128	\$157	\$119	\$500	\$500	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$18,621	\$15,731	\$18,332	\$77,308	\$36,760	-52.45%
MEMBERSHIPS/DUES	\$2,695	\$3,403	\$2,606	\$5,954	\$4,280	-28.12%
CONTRACTS/PROFESSIONAL SERVICE	\$107,495	\$162,259	\$330,785	\$914,407	\$175,100	-80.85%
ATTORNEY FEES	\$1,027	\$4,364	\$412	\$78,072	\$25,000	-67.98%
INFORMATION TECH EQUIP MAINT	\$48,561	\$39,987	\$46,906	\$46,407	\$46,407	0.00%
INFORMATION TECH EQUIP REPLACE	\$5,001	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$4,852	\$7,205	\$5,183	\$6,343	\$6,343	0.00%
OVERHEAD	\$59,424	\$67,757	\$59,336	\$61,154	\$61,154	0.00%
Total Expenditures	\$3,418,713	\$1,465,073	\$1,633,840	\$2,546,639	\$1,772,964	-30.38%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2025 ADOPTED	Change (\$)	Change (%)
PERSONNEL	\$692,292	\$794,590	\$800,222	\$914,139	\$914,139	-	0.00%
FRINGE BENEFITS	\$2,474,521	\$363,790	\$368,099	\$423,162	\$423,162	-	0.00%
MATERIALS AND SUPPLI	\$25,541	\$25,121	\$22,897	\$102,954	\$84,482	-\$18,472	-17.94%
CONTRACT AND SERVICE	\$108,522	\$166,623	\$331,197	\$992,479	\$44,342	-\$948,137	-95.53%
INTERNAL SERVICE ALL	\$117,838	\$114,949	\$111,425	\$113,904	\$111,425	-\$2,479	-2.18%
Total Expenditures	\$3,418,713	\$1,465,073	\$1,633,840	\$2,546,639	\$1,577,550	-\$969,089	-38.05%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2025 ADOPTED	Change (\$)
GENERAL FUND	\$1,257,985	\$1,465,073	\$1,314,553	\$1,737,963	\$1,577,550	-\$160,413
OTHER INTER GOVERNMENTAL GRANT	-	-	\$319,287	\$808,675	-	-\$808,675
PUBLIC FINANCING AUTHORITY	\$2,160,728	-	-	-	-	-
Total Expenditures	\$3,418,713	\$1,465,073	\$1,633,840	\$2,546,639	\$1,577,550	-\$969,089

Category <i>(continued from above)</i>	Change (%)
GENERAL FUND	-9.23%
OTHER INTER GOVERNMENTAL GRANT	-100.00%
PUBLIC FINANCING AUTHORITY	-
Total Expenditures	-38.05%

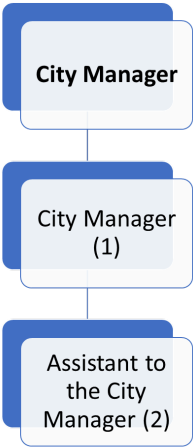


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City Manager

Mission Statement: To implement and administer policies and programs adopted by the City Council and oversee the management of City services and operations.

Organizational Chart



Summary of Personnel

Position Title	Position Count
City Manager	1.00
Assistant to the City Manager	2.00
Total Personnel	3.00

Expenditures by Object

Expenditures by Object

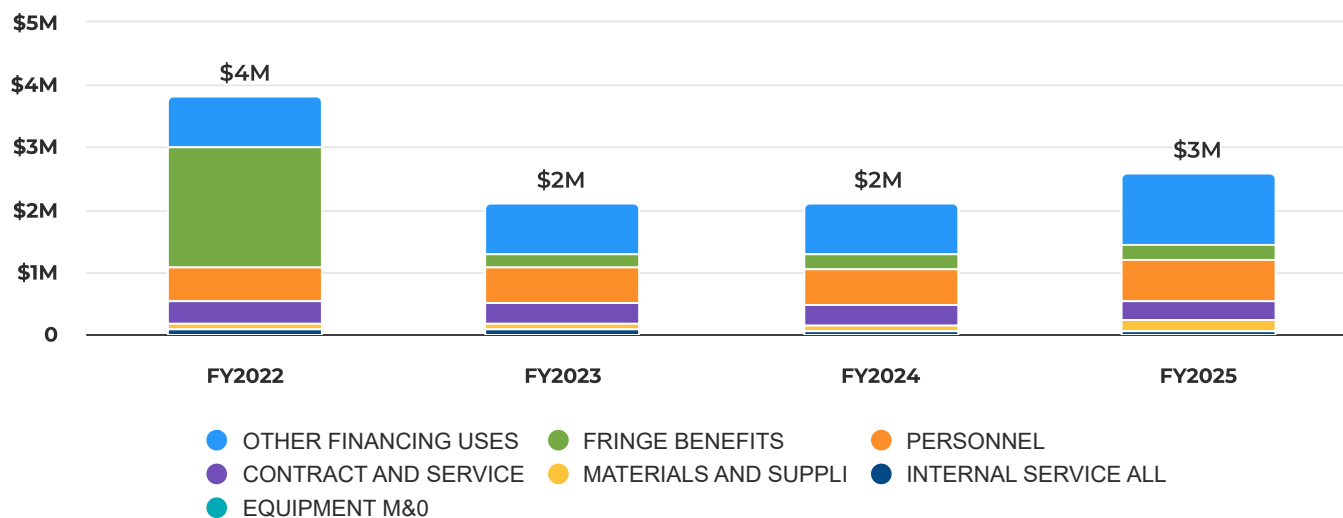
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$472,835	\$567,023	\$586,795	\$646,399	\$720,367	11.44%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$66,975	\$16,638	\$10,991	\$23,521	\$27,569	17.21%
CAR ALLOWANCE	\$8,444	\$10,529	\$9,964	\$10,500	\$11,162	6.30%
OTHER PAY	\$7,702	-	\$5,955	-	-	-
CELL PHONE ALLOWANCE	\$985	\$1,323	\$1,196	\$1,320	\$1,403	6.29%
FICA	\$15,819	\$28,266	\$29,629	\$37,916	\$52,161	37.57%
LIFE INSURANCE	\$548	\$765	\$714	\$773	\$812	5.05%
MEDICAL INSURANCE	\$39,012	\$60,023	\$61,182	\$65,400	\$83,012	26.93%
MEDICARE	\$7,635	\$8,862	\$9,099	\$8,867	\$12,199	37.58%
PSYCHOLOGICAL INSURANCE	\$9	\$14	\$13	\$15	\$16	6.67%
PENSION (EMPLOYER SHARE)	\$44,454	\$52,076	\$60,984	\$63,051	\$73,191	16.08%
PENSION (POB)	\$1,763,859	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$19,531	\$20,265	\$21,372	\$18,550	\$24,739	33.36%
OTHER POST EMP BENEFITS (OPEB)	\$18,922	\$19,128	\$19,873	\$20,793	\$26,521	27.55%
UNEMPLOYMENT	\$660	\$938	\$879	\$1,500	\$1,595	6.33%
OFFICE SUPPLIES	\$1,019	\$592	\$291	\$4,300	\$2,300	-46.51%
SPECIAL DEPARMENTAL SUPPLIES	\$2,064	\$2,595	\$2,052	\$2,000	\$2,000	0.00%
TRAINING/MEETINGS/CONFERENCE	\$1,311	\$5,037	\$9,597	\$103,221	\$18,221	-82.35%
MILEAGE REIMBURSEMENT	\$36	-	-	\$250	\$250	0.00%
POSTAGE	-\$30	-	-	\$1,000	\$1,000	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	-	\$26	\$2,050	\$2,050	0.00%
MEMBERSHIPS/DUES	\$71,615	\$68,036	\$71,416	\$67,891	\$67,891	0.00%
MAINTENANCE/REPAIR	-	-	\$4,664	\$2,500	\$2,500	0.00%
ADVERTISING/PROMOTIONS	-	-	-	\$4,000	\$2,000	-50.00%
CONTRACTS/PROFESSIONAL SERVICE	\$78,153	\$88,460	\$123,016	\$84,149	\$82,219	-2.29%
DONATION EXPENDITURES	-	-	-	\$7,564	-	-100.00%
DEPRECIATION	\$3,102	\$3,102	\$1,810	-	-	-
PRINCIPAL PAYMENTS	-	-	-	\$217,891	\$217,891	0.00%
INTEREST EXPENSE	\$291,770	\$242,993	\$189,740	-	-	-
INFORMATION TECH EQUIP MAINT	\$22,910	\$19,182	\$20,103	\$24,998	\$24,998	0.00%
INFORMATION TECH EQUIP REPLACE	\$2,256	-	-	-	-	-
WORKERS COMPENSATION	\$4,584	\$5,177	\$5,105	\$5,320	\$5,320	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
INSURANCE						
LIABILITY INSURANCE	\$39,376	\$42,447	\$15,965	\$17,401	\$17,401	0.00%
BUILDING OCCUPANCY	\$25,525	\$27,120	\$25,951	\$28,352	\$28,352	0.00%
MAJOR FACILITIES REPAIR	\$535	\$443	\$443	\$504	\$504	0.00%
CITY FACILITY SEWER FEE	\$164	\$183	\$183	\$169	\$169	0.00%
TRANSFERS OUT	\$814,145	\$812,381	\$811,366	\$1,150,183	\$839,921	-26.98%
Total Expenditures	\$3,827,926	\$2,103,597	\$2,100,373	\$2,622,348	\$2,349,735	-10.40%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$539,809	\$583,661	\$597,786	\$669,921	\$747,935	11.65%
FRINGE BENEFITS	\$1,927,582	\$202,189	\$220,861	\$228,684	\$286,812	25.42%
MATERIALS AND SUPPLI	\$78,016	\$76,260	\$83,381	\$180,712	\$93,712	-48.14%
EQUIPMENT M&O	-	-	\$4,664	\$2,500	\$2,500	0.00%
CONTRACT AND SERVICE	\$373,025	\$334,554	\$314,566	\$313,604	\$302,110	-3.67%
OTHER FINANCING USES	\$814,145	\$812,381	\$811,366	\$1,150,183	\$839,921	-26.98%
INTERNAL SERVICE ALL	\$95,349	\$94,552	\$67,749	\$76,744	\$76,744	0.00%
Total Expenditures	\$3,827,926	\$2,103,597	\$2,100,373	\$2,622,348	\$2,349,735	-10.40%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$955,049	\$1,045,121	\$1,097,457	\$1,254,274	\$1,291,922	3.00%
FULL ACCRUAL FUND	\$3,102	\$3,102	\$1,810	-	-	-
PUBLIC FINANCING AUTHORITY	\$1,763,859	-	-	-	-	-
REDEV OBLIGATION RETIREMENT	\$1,105,915	\$1,055,374	\$1,001,106	\$1,368,074	\$1,057,812	-22.68%
Total Expenditures	\$3,827,926	\$2,103,597	\$2,100,373	\$2,622,348	\$2,349,735	-10.40%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(50%)	Total Staff Hours:	3,120
Proposed	FY 2025-26	(50%)	Total Staff Hours:	3,120

- 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

Adopted	FY 2024-25	(46%)	Total Staff Hours:	2,871
Proposed	FY 2025-26	(46%)	Total Staff Hours:	2,871

- 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



Adopted	FY 2024-25	(4%)	Total Staff Hours:	249
Proposed	FY 2025-26	(4%)	Total Staff Hours:	249

- Responded to approximately 400 service requests and referrals.

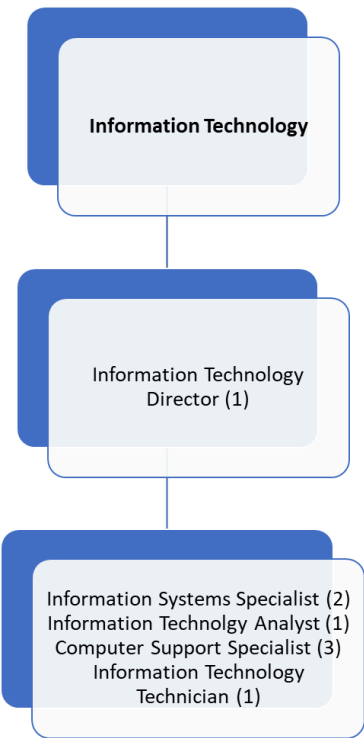


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Information Technology

Mission Statement: To support City-Wide operations through partnership, innovation, and operational excellence. The Information Technology Department aims to enable people, processes, and technology to work seamlessly together to serve the community.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Information Technology Director	1.00
Information Systems Specialist	2.00
Information Technology Analyst	1.00
Computer Support Specialist	3.00
Information Technology Technician	1.00
Total Personnel	8.00

Expenditures by Object

Expenditures by Object

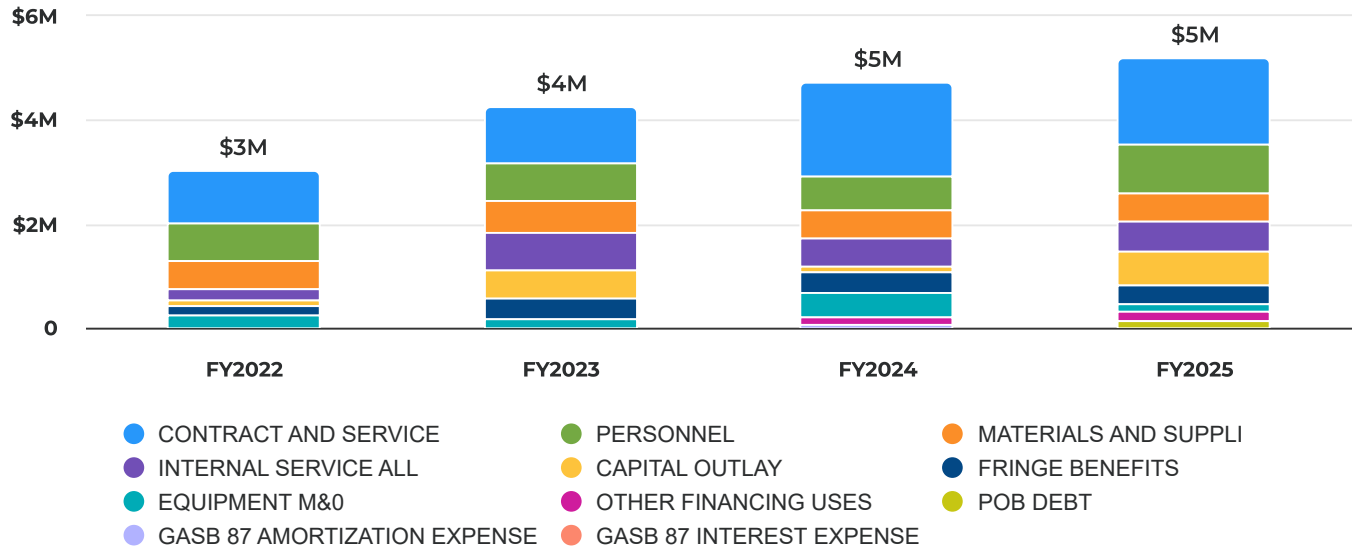
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$698,934	\$615,368	\$602,003	\$901,500	\$951,301	5.52%
PART-TIME SALARIES	\$2,254	\$10,493	\$251	-	-	-
OVERTIME	-	\$2,211	\$2,240	\$3,000	\$3,000	0.00%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$15,528	\$91,321	\$35,029	\$21,961	\$37,369	70.16%
PERSONNEL ADJUSTMENTS	-	\$1,502	-	-	-	-
CAR ALLOWANCE	\$4,512	\$3,993	\$4,525	\$4,500	\$4,784	6.31%
OTHER PAY	\$77,991	\$72,611	\$36,868	\$10,676	\$14,544	36.23%
CELL PHONE ALLOWANCE	\$2,827	\$2,610	\$2,058	\$2,400	\$1,850	-22.92%
FICA	\$44,708	\$46,674	\$44,076	\$53,755	\$73,483	36.70%
LIFE INSURANCE	\$1,246	\$1,139	\$937	\$1,293	\$1,100	-14.93%
MEDICAL INSURANCE	\$112,405	\$111,258	\$99,623	\$143,880	\$180,158	25.21%
MEDICARE	\$12,253	\$12,964	\$10,308	\$12,572	\$17,185	36.69%
PSYCHOLOGICAL INSURANCE	\$31	\$30	\$25	\$40	\$43	7.50%
GASB 68 PENSION EXPENSE	-\$252,692	\$156,851	\$165,506	-	-	-
GASB 75 OPEB EXPENSE	-\$28,587	-\$31,988	-\$45,963	-	-	-
PENSION (EMPLOYER SHARE)	\$50,307	\$49,118	\$58,532	\$75,611	\$82,439	9.03%
PENSION (POB)	\$93,793	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$36,681	\$5,502	\$8,215	\$18,986	\$15,590	-17.89%
OTHER POST EMP BENEFITS (OPEB)	\$29,435	\$24,381	\$21,256	\$29,479	\$35,088	19.03%
UNEMPLOYMENT	\$2,187	\$2,066	\$1,712	\$4,000	\$4,252	6.30%
OFFICE SUPPLIES	\$5,930	\$13,453	\$31,411	\$21,000	\$20,000	-4.76%
SPECIAL DEPARMENTAL SUPPLIES	\$123,609	\$119,734	\$98,742	\$186,000	\$160,000	-13.98%
TRAINING/MEETINGS/CONFERENCE	\$2,497	\$4,593	\$2,628	\$9,259	\$10,000	8.00%
MILEAGE REIMBURSEMENT	-	-	-	\$150	-	-100.00%
POSTAGE	\$46	\$298	\$2	\$500	-	-100.00%
MEMBERSHIPS/DUES	\$390	\$1,065	\$1,845	\$600	-	-100.00%
MODEMS	\$11,117	\$24,510	\$44,110	\$45,000	-	-100.00%
TELEPHONE	\$391,951	\$441,859	\$320,901	\$289,600	\$310,000	7.04%
CELL PHONES	\$14,378	\$16,061	\$36,138	\$13,000	-	-100.00%
MAINTENANCE AGREEMENTS	\$217,213	\$188,167	\$450,525	\$142,637	\$227,100	59.22%
MAINTENANCE/REPAIR	\$1,706	\$106	\$6,472	-	-	-
TELEPHONE MAINTENANCE/REPAIR	\$31,945	\$3,781	\$3,053	-	-	-



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
CONTRACTS/PROFESSIONAL SERVICE	\$733,235	\$920,348	\$1,325,986	\$1,333,955	\$1,476,200	10.66%
RENT/LEASE- EQUIPMENT	\$168,121	\$2,469	\$284,753	\$336,537	\$356,537	5.94%
DEBT ISSUANCE COST	\$14,489	\$1,150	-	-	-	-
DEPRECIATION	\$58,016	\$84,063	\$146,491	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$86,864	-	-100.00%
INTEREST EXPENSE	\$61,491	\$64,083	\$63,568	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$64,280	-	-100.00%
VEHICLE MAINTENANCE	\$1,013	\$3,124	\$1,771	\$11,508	\$11,508	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$1,851	\$2,820	\$2,820	\$2,709	\$2,709	0.00%
INFORMATION TECH EQUIP MAINT	-	\$158,324	\$73,684	\$115,264	\$115,264	0.00%
INFORMATION TECH EQUIP REPLACE	-	\$300,955	\$285,213	\$691,088	\$691,088	0.00%
WORKERS COMPENSATION INSURANCE	\$7,222	\$7,678	\$6,296	\$4,354	\$4,354	0.00%
LIABILITY INSURANCE	\$52,318	\$82,386	\$23,152	\$32,416	\$32,416	0.00%
BUILDING OCCUPANCY	\$53,384	\$54,917	\$51,587	\$91,260	\$91,260	0.00%
MAJOR FACILITIES REPAIR	\$1,063	\$589	\$589	\$1,000	\$1,000	0.00%
CITY FACILITY SEWER FEE	\$421	\$472	\$407	\$407	\$407	0.00%
OVERHEAD	\$101,076	\$85,701	\$112,157	\$156,247	\$156,247	0.00%
TECHNOLOGICAL EQUIPMENT	\$92,254	\$561,811	\$93,935	\$835,407	-	-100.00%
TRANSFERS OUT	\$259	-	\$150,305	\$169,807	\$150,685	-11.26%
GASB 96 AMORTIZATION EXPENSE	-	\$57,413	\$108,978	-	-	-
INTEREST EXPENSE- SUBSCRIPTIONS	-	\$1,700	\$3,906	-	-	-
GASB 96 SUBSCRIPTION EXPENSE	-	-\$132,382	-\$86,864	-	-	-
GASB 87 AMORTIZATION EXPENSE	-	-	\$57,385	-	-	-
GASB 87 INTEREST EXPENSE	-	-	\$2,586	-	-	-
Total Expenditures	\$3,050,808	\$4,249,354	\$4,751,731	\$5,924,502	\$5,238,961	-11.57%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Proposed Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$716,716	\$720,896	\$639,522	\$926,461	\$991,670	7.04%
FRINGE BENEFITS	\$187,097	\$382,241	\$429,792	\$357,192	\$430,516	20.53%
MATERIALS AND SUPPLI	\$549,918	\$621,573	\$535,777	\$565,109	\$500,000	-11.52%
EQUIPMENT M&O	\$250,865	\$192,055	\$460,050	\$142,637	\$227,100	59.22%
CONTRACT AND SERVICE	\$1,035,351	\$1,073,812	\$1,824,703	\$1,670,492	\$1,832,737	9.71%
POB DEBT	-	-	-	\$151,144	-	-100.00%
OTHER FINANCING USES	\$259	-	\$150,305	\$169,807	\$150,685	-11.26%
INTERNAL SERVICE ALL	\$218,348	\$696,966	\$557,675	\$1,106,254	\$1,106,254	0.00%
CAPITAL OUTLAY	\$92,254	\$561,811	\$93,935	\$835,407	-	-100.00%
GASB 87 AMORTIZATION EXPENSE	-	-	\$57,385	-	-	-
GASB 87 INTEREST EXPENSE	-	-	\$2,586	-	-	-
Total Expenditures	\$3,050,808	\$4,249,354	\$4,751,731	\$5,924,502	\$5,238,961	-11.57%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
INFORMATION TECHNOLOGY	\$3,050,808	\$4,249,354	\$4,751,731	\$5,924,502	\$5,238,961	-11.57%
Total Expenditures	\$3,050,808	\$4,249,354	\$4,751,731	\$5,924,502	\$5,238,961	-11.57%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(30%)	Total Staff Hours:	4,992
Proposed	FY 2025-26	(30%)	Total Staff Hours:	4,992

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

Adopted	FY 2024-25	(40%)	Total Staff Hours:	6,656
Proposed	FY 2025-26	(40%)	Total Staff Hours:	6,656

- 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

Adopted	FY 2024-25	(30%)	Total Staff Hours:	4,992

Proposed	FY 2025-26	(30%)	Total Staff Hours:	4,992

- Provide tier 1/2/3 Information Technology customer support services.
- Completed 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.

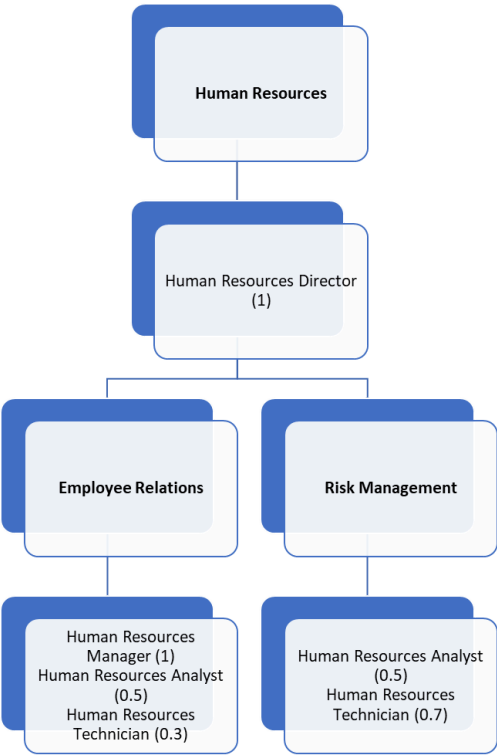


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Human Resources

Mission Statement: To provide the City with a full range of hire through retire services with a dedicated focus on recruitment, training, talent retention, and employee engagement. The Human Resources Department's goal 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

Position Title	Position Count
Employee Relations	
Human Resources Director	1.00
Human Resources Manager	1.00
Human Resources Analyst	0.50
Human Resources Technician	0.30
Employee Relations Total Personnel	2.80
Risk Management	
Human Resources Analyst	0.50
Human Resources Technician	0.70
Risk Management Total Personnel	1.20
Total Personnel	4.00

Expenditures by Object

Expenditures by Object

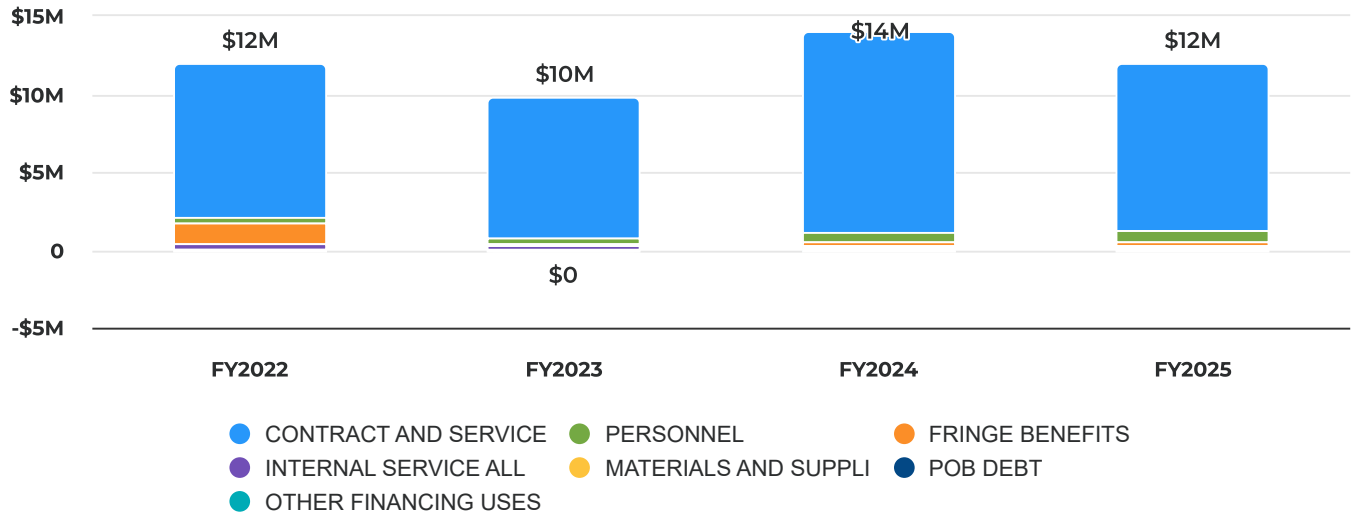
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$370,723	\$405,882	\$486,137	\$556,598	\$670,680	20.50%
PART-TIME SALARIES	\$41,108	\$16,790	\$19,140	\$23,474	\$45,000	91.70%
OVERTIME	\$1,230	\$1,450	\$744	-	\$500	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$25,274	\$11,242	\$19,808	\$24,533	\$33,926	38.29%
PERSONNEL ADJUSTMENTS	-	\$5,998	-	\$158,146	\$158,146	0.00%
CAR ALLOWANCE	\$4,512	\$4,512	\$4,525	\$4,500	\$4,784	6.31%
OTHER PAY	\$37,804	\$62,352	\$33,779	\$63,894	-	-100.00%
CELL PHONE ALLOWANCE	\$662	\$662	\$664	\$660	\$702	6.36%
DENTAL INSURANCE	\$2,412	-	-	-	-	-
FICA	\$27,934	\$29,460	\$32,260	\$30,818	\$43,096	39.84%
LIFE INSURANCE	\$1,127	\$916	\$920	\$881	\$937	6.36%
VISION INSURANCE	\$784	-	-	-	-	-
MEDICAL INSURANCE	\$105,065	\$71,843	\$69,050	\$58,800	\$51,664	-12.14%
MEDICARE	\$7,639	\$9,448	\$8,545	\$7,207	\$10,079	39.85%
PSYCHOLOGICAL INSURANCE	\$18	\$20	\$20	\$20	\$21	5.00%
GASB 68 PENSION EXPENSE	\$86,680	-\$121,127	-\$12,548	-	-	-
GASB 75 OPEB EXPENSE	-\$1,857	\$4,391	\$114,641	-	-	-
PENSION (EMPLOYER SHARE)	\$41,230	\$41,692	\$51,292	\$51,247	\$63,396	23.71%
PENSION (POB)	\$1,020,744	-	-	-	-	-
OTHER POST EMP BENEFITS (OPEB)	\$15,153	\$14,920	\$16,417	\$16,900	\$22,705	34.35%
UNEMPLOYMENT	\$1,243	\$1,344	\$1,333	\$2,000	\$2,126	6.30%
OFFICE SUPPLIES	\$2,751	\$3,041	\$3,151	\$6,500	\$6,500	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$7,985	\$5,387	\$34,293	\$20,895	\$20,895	0.00%
TUITION REIMBURSEMENT/PROF DEV	\$71,436	\$83,382	\$78,886	\$100,000	\$100,000	0.00%
TRAINING/MEETINGS/CONFERENCE	\$4,346	\$8,569	\$3,647	\$10,484	\$10,484	0.00%
MILEAGE REIMBURSEMENT	-	\$1,664	\$533	\$600	\$600	0.00%
POSTAGE	\$828	\$864	\$900	\$3,200	\$3,200	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	\$575	-	-	-	-
MEMBERSHIPS/DUES	\$540	\$1,250	\$5,450	\$5,450	\$5,450	0.00%
ADVERTISING/PROMOTIONS	\$1,769	\$3,301	\$5,038	\$3,000	\$3,000	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$406,014	\$445,103	\$423,563	\$374,105	\$374,105	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
CITYWIDE RETIREE MEDICAL INS	\$1,140,619	\$1,113,984	\$1,201,836	\$1,400,000	\$1,400,000	0.00%
WORKERS COMPENSATION PREMIUMS	\$255,733	\$273,261	\$295,016	\$346,000	\$346,000	0.00%
WORKERS COMPENSATION CLAIMS	\$1,651,748	-\$933,623	\$3,330,338	\$2,071,160	\$2,071,160	0.00%
UNEMPLOYMENT CLAIMS	\$47,078	\$16,118	\$42,592	\$123,800	\$123,800	0.00%
LIABILITY INSURANCE PREMIUMS	\$2,611,125	\$2,681,450	\$3,333,305	\$3,974,219	\$4,474,219	12.58%
LIABILITY CLAIMS	\$3,271,961	\$4,798,756	\$3,918,414	\$2,403,143	\$2,100,000	-12.61%
LIABILITY CLAIMS (PRE-LIT)	\$405,687	\$589,759	\$346,254	-	-	-
DEBT ISSUANCE COST	\$1,008	\$164	-	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$6,087	-	-100.00%
INTEREST EXPENSE	\$4,308	\$4,458	\$4,441	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$4,504	-	-100.00%
INFORMATION TECH EQUIP MAINT	\$45,821	\$38,365	\$40,205	\$42,843	\$42,843	0.00%
INFORMATION TECH EQUIP REPLACE	\$4,512	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$3,760	\$4,509	\$3,776	\$4,436	\$4,436	0.00%
LIABILITY INSURANCE	\$168,330	\$35,863	\$12,726	\$13,847	\$13,847	0.00%
BUILDING OCCUPANCY	\$20,045	\$21,297	\$20,379	\$22,265	\$22,265	0.00%
MAJOR FACILITIES REPAIR	\$396	\$348	\$348	\$396	\$396	0.00%
CITY FACILITY SEWER FEE	\$222	\$249	\$249	\$229	\$229	0.00%
OVERHEAD	\$44,324	\$59,020	\$53,960	\$65,306	\$65,306	0.00%
TRANSFERS OUT	\$18	-	\$10,456	-	-	-
Total Expenditures	\$11,961,850	\$9,818,908	\$14,016,483	\$12,002,148	\$12,296,499	2.45%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$438,335	\$441,362	\$525,830	\$762,751	\$908,252	19.08%
FRINGE BENEFITS	\$1,351,151	\$120,433	\$320,897	\$236,927	\$199,510	-15.79%
MATERIALS AND SUPPLI	\$87,886	\$104,731	\$126,860	\$147,129	\$147,129	0.00%
CONTRACT AND SERVICE	\$9,797,050	\$8,992,732	\$12,900,796	\$10,695,427	\$10,892,284	1.84%
POB DEBT	-	-	-	\$10,591	-	-100.00%
OTHER FINANCING USES	\$18	-	\$10,456	-	-	-
INTERNAL SERVICE ALL	\$287,410	\$159,651	\$131,643	\$149,323	\$149,323	0.00%
Total Expenditures	\$11,961,850	\$9,818,908	\$14,016,483	\$12,002,148	\$12,296,499	2.45%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$2,187,134	\$2,129,596	\$2,255,474	\$2,543,186	\$2,624,823	3.21%
SELF-INSURANCE PRGM	\$8,760,497	\$7,689,312	\$11,761,009	\$9,458,962	\$9,671,675	2.25%
PUBLIC FINANCING AUTHORITY	\$1,014,219	-	-	-	-	-
Total Expenditures	\$11,961,850	\$9,818,908	\$14,016,483	\$12,002,148	\$12,296,499	2.45%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(75%)	Total Staff Hours:	6,240
Proposed	FY 2025-26	(75%)	Total Staff Hours:	6,240

- Perform City-wide labor relations services through negotiation, meet and confer, maintenance, and interpretation of 7 Memoranda of Understanding (MOU) and 2 pay and benefits plans.
- Manage the City's PERS Health, Delta Dental, VSP Vision, life and other insurance benefits programs in coordination with employee bargaining groups.
- Coordinate recruitment, selection and pre-employment testing, interviews and onboarding 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 400 participating 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 500 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 3 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 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 and/or special events.
- Administer 100 ongoing workers' compensation claims.
- Coordinate overlap of state and federal protected leave programs for disabled employees.
- Conduct 10-20 ADA interactive meetings with employees on long term leave annually

- Process annual Cal/OSHA log, EEO 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

Adopted	FY 2024-25	(20%)	Total Staff Hours:	1,664
Proposed	FY 2025-26	(20%)	Total Staff Hours:	1,664

- Develop and/or modify critical administrative policies and procedures, including meet and confer re: updates to Anti-Harassment Policy, Substance Abuse Policy, and City Video Security. (550 Hours)
- Meet and confer with Police Officers Association and Police Management Unit in order to establish updated Memorandums of Understanding. (350 Hours)
- Develop policy and procedures for ongoing compliance with AB2561 Public Sector Vacancy Rate public hearing requirements. (275 Hours)
- Design and/coordinate. training sessions for staff covering anti harassment and other employee relations trainings. (275 Hours)
- Provide ongoing assistance to the City Manager's Office as primary personnel liaison on the City's Communications Team. (214 Hours)

Customer Service and Referrals

Adopted	FY 2024-25	(5%)	Total Staff Hours:	416
Proposed	FY 2025-26	(5%)	Total Staff Hours:	416

- Respond to pay and benefit inquiries from City employees, CalPERS 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 new hire personnel (hiring) transaction form or signed conditional offer letter.

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, 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.

Expenditures by Object

Expenditures by Object

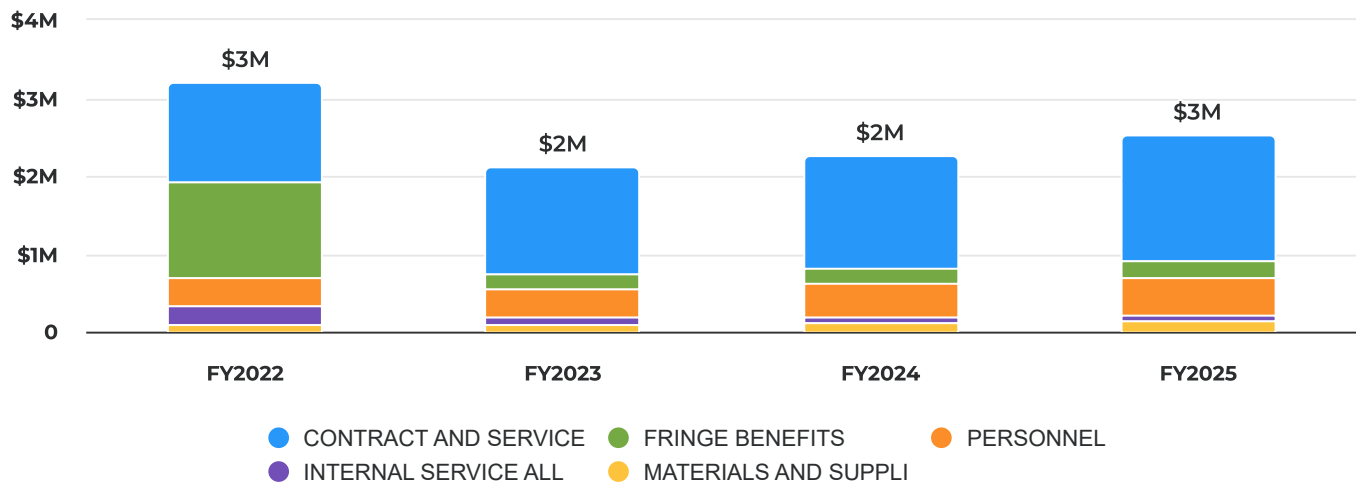
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$307,508	\$325,754	\$381,795	\$440,947	\$526,057	19.30%
PART-TIME SALARIES	\$41,108	\$16,790	\$19,140	\$23,474	\$45,000	91.70%
OVERTIME	\$418	\$435	\$223	-	\$500	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$19,925	\$9,612	\$19,808	\$20,968	\$29,495	40.67%
PERSONNEL ADJUSTMENTS	-	\$5,998	-	-	-	-
CAR ALLOWANCE	\$4,512	\$4,512	\$4,525	\$4,500	\$4,784	6.31%
OTHER PAY	\$37,804	\$62,352	\$33,779	\$63,894	-	-100.00%
CELL PHONE ALLOWANCE	\$662	\$662	\$664	\$660	\$702	6.36%
DENTAL INSURANCE	\$2,412	-	-	-	-	-
FICA	\$23,227	\$24,125	\$26,294	\$25,071	\$35,879	43.11%
LIFE INSURANCE	\$945	\$714	\$717	\$679	\$722	6.33%
VISION INSURANCE	\$784	-	-	-	-	-
MEDICAL INSURANCE	\$85,380	\$48,320	\$53,641	\$51,000	\$51,664	1.30%
MEDICARE	\$6,538	\$6,823	\$7,150	\$5,863	\$8,391	43.12%
PSYCHOLOGICAL INSURANCE	\$13	\$14	\$14	\$14	\$15	7.14%
PENSION (EMPLOYER SHARE)	\$34,995	\$34,465	\$42,032	\$41,691	\$52,203	25.21%
PENSION (POB)	\$1,014,219	-	-	-	-	-
OTHER POST EMP BENEFITS (OPEB)	\$13,010	\$12,258	\$13,372	\$13,749	\$18,647	35.62%
UNEMPLOYMENT	\$902	\$958	\$958	\$1,400	\$1,488	6.29%
OFFICE SUPPLIES	\$2,751	\$3,041	\$3,151	\$6,500	\$6,500	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$7,985	\$5,387	\$34,293	\$20,895	\$20,895	0.00%
TUITION REIMBURSEMENT/PROF DEV	\$71,436	\$83,382	\$78,886	\$100,000	\$100,000	0.00%
TRAINING/MEETINGS/CONFERENCE	\$4,346	\$8,569	\$3,647	\$10,484	\$10,484	0.00%
MILEAGE REIMBURSEMENT	-	\$1,664	\$533	\$600	\$600	0.00%
POSTAGE	\$828	\$864	\$900	\$3,200	\$3,200	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	\$575	-	-	-	-
MEMBERSHIPS/DUES	\$540	\$1,250	\$5,450	\$5,450	\$5,450	0.00%
ADVERTISING/PROMOTIONS	\$1,769	\$3,301	\$5,038	\$3,000	\$3,000	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
CONTRACTS/PROFESSIONAL SERVICE	\$133,933	\$253,849	\$240,637	\$216,105	\$216,105	0.00%
CITYWIDE RETIREE MEDICAL INS	\$1,140,619	\$1,113,984	\$1,201,836	\$1,400,000	\$1,400,000	0.00%
INFORMATION TECH EQUIP MAINT	\$45,821	\$38,365	\$40,205	\$42,843	\$42,843	0.00%
INFORMATION TECH EQUIP REPLACE	\$4,512	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$3,616	\$3,817	\$3,084	\$3,462	\$3,462	0.00%
LIABILITY INSURANCE	\$168,330	\$35,863	\$12,726	\$13,847	\$13,847	0.00%
BUILDING OCCUPANCY	\$20,045	\$21,297	\$20,379	\$22,265	\$22,265	0.00%
MAJOR FACILITIES REPAIR	\$238	\$348	\$348	\$396	\$396	0.00%
CITY FACILITY SEWER FEE	\$222	\$249	\$249	\$229	\$229	0.00%
Total Expenditures	\$3,201,353	\$2,129,596	\$2,255,474	\$2,543,186	\$2,624,823	3.21%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$368,960	\$358,589	\$420,966	\$485,389	\$601,052	23.83%
FRINGE BENEFITS	\$1,225,403	\$195,204	\$183,146	\$208,520	\$174,495	-16.32%
MATERIALS AND SUPPLI	\$87,886	\$104,731	\$126,860	\$147,129	\$147,129	0.00%
CONTRACT AND SERVICE	\$1,276,320	\$1,371,134	\$1,447,510	\$1,619,105	\$1,619,105	0.00%
INTERNAL SERVICE ALL	\$242,784	\$99,939	\$76,991	\$83,043	\$83,043	0.00%
Total Expenditures	\$3,201,353	\$2,129,596	\$2,255,474	\$2,543,186	\$2,624,823	3.21%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$2,187,134	\$2,129,596	\$2,255,474	\$2,543,186	\$2,624,823	3.21%
PUBLIC FINANCING AUTHORITY	\$1,014,219	-	-	-	-	-
Total Expenditures	\$3,201,353	\$2,129,596	\$2,255,474	\$2,543,186	\$2,624,823	3.21%

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

Expenditures by Object

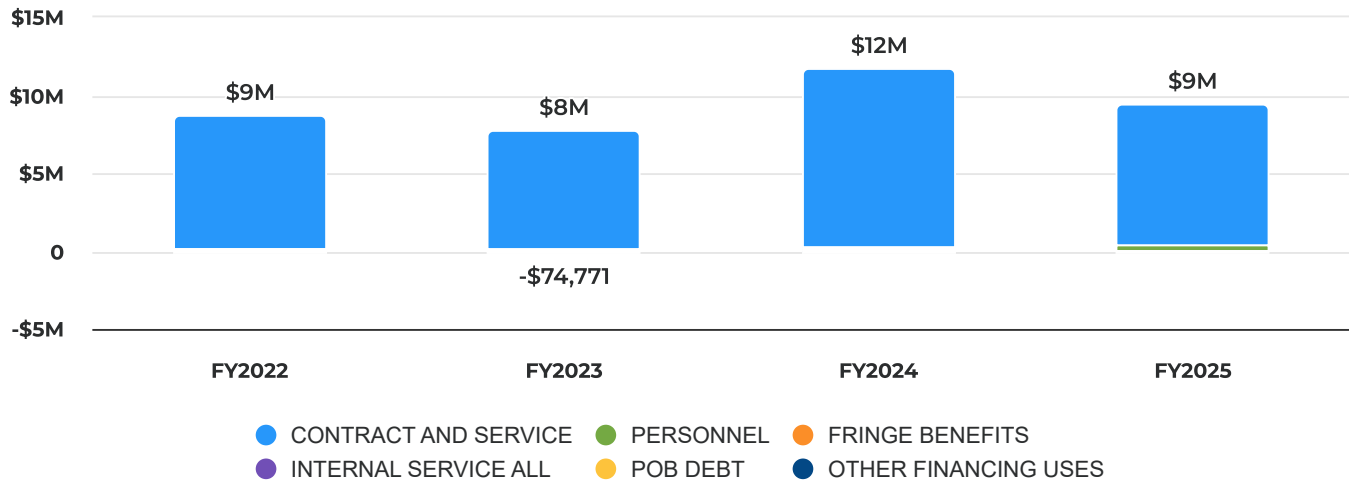
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$63,215	\$80,129	\$104,342	\$115,651	\$144,624	25.05%
OVERTIME	\$811	\$1,015	\$521	-	-	-
VAC/HOLIDAY CASHOUT (NON-PERS)	\$5,349	\$1,629	-	\$3,565	\$4,431	24.29%
PERSONNEL ADJUSTMENTS	-	-	-	\$158,146	\$158,146	0.00%
FICA	\$4,708	\$5,335	\$5,965	\$5,747	\$7,217	25.58%
LIFE INSURANCE	\$181	\$202	\$203	\$202	\$215	6.44%
MEDICAL INSURANCE	\$19,685	\$23,523	\$15,409	\$7,800	-	-100.00%
MEDICARE	\$1,101	\$2,625	\$1,395	\$1,344	\$1,688	25.60%
PSYCHOLOGICAL INSURANCE	\$5	\$6	\$6	\$6	\$6	0.00%
GASB 68 PENSION EXPENSE	\$86,680	-\$121,127	-\$12,548	-	-	-
GASB 75 OPEB EXPENSE	-\$1,857	\$4,391	\$114,641	-	-	-
PENSION (EMPLOYER SHARE)	\$6,235	\$7,227	\$9,261	\$9,556	\$11,193	17.13%
PENSION (POB)	\$6,525	-	-	-	-	-
OTHER POST EMP BENEFITS (OPEB)	\$2,143	\$2,662	\$3,045	\$3,151	\$4,058	28.78%
UNEMPLOYMENT	\$342	\$386	\$375	\$600	\$638	6.33%
CONTRACTS/PROFESSIONAL SERVICE	\$272,082	\$191,255	\$182,926	\$158,000	\$158,000	0.00%
WORKERS COMPENSATION PREMIUMS	\$255,733	\$273,261	\$295,016	\$346,000	\$346,000	0.00%
WORKERS COMPENSATION CLAIMS	\$1,651,748	-\$933,623	\$3,330,338	\$2,071,160	\$2,071,160	0.00%
UNEMPLOYMENT CLAIMS	\$47,078	\$16,118	\$42,592	\$123,800	\$123,800	0.00%
LIABILITY INSURANCE PREMIUMS	\$2,611,125	\$2,681,450	\$3,333,305	\$3,974,219	\$4,474,219	12.58%
LIABILITY CLAIMS	\$3,271,961	\$4,798,756	\$3,918,414	\$2,403,143	\$2,100,000	-12.61%
LIABILITY CLAIMS (PRE-LIT)	\$405,687	\$589,759	\$346,254	-	-	-
DEBT ISSUANCE COST	\$1,008	\$164	-	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$6,087	-	-100.00%
INTEREST EXPENSE	\$4,308	\$4,458	\$4,441	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$4,504	-	-100.00%
WORKERS COMPENSATION INSURANCE	\$144	\$692	\$692	\$974	\$974	0.00%
MAJOR FACILITIES REPAIR	\$158	-	-	-	-	-
OVERHEAD	\$44,324	\$59,020	\$53,960	\$65,306	\$65,306	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
TRANSFERS OUT	\$18	-	\$10,456	-	-	-
Total Expenditures	\$8,760,497	\$7,689,312	\$11,761,009	\$9,458,962	\$9,671,675	2.25%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$69,376	\$82,773	\$104,863	\$277,362	\$307,201	10.76%
FRINGE BENEFITS	\$125,748	-\$74,770	\$137,752	\$28,406	\$25,015	-11.94%
CONTRACT AND SERVICE	\$8,520,729	\$7,621,598	\$11,453,286	\$9,076,322	\$9,273,179	2.17%
POB DEBT	-	-	-	\$10,591	-	-100.00%
OTHER FINANCING USES	\$18	-	\$10,456	-	-	-
INTERNAL SERVICE ALL	\$44,626	\$59,712	\$54,652	\$66,280	\$66,280	0.00%
Total Expenditures	\$8,760,497	\$7,689,312	\$11,761,009	\$9,458,962	\$9,671,675	2.25%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
SELF-INSURANCE PRGM	\$8,760,497	\$7,689,312	\$11,761,009	\$9,458,962	\$9,671,675	2.25%
Total Expenditures	\$8,760,497	\$7,689,312	\$11,761,009	\$9,458,962	\$9,671,675	2.25%

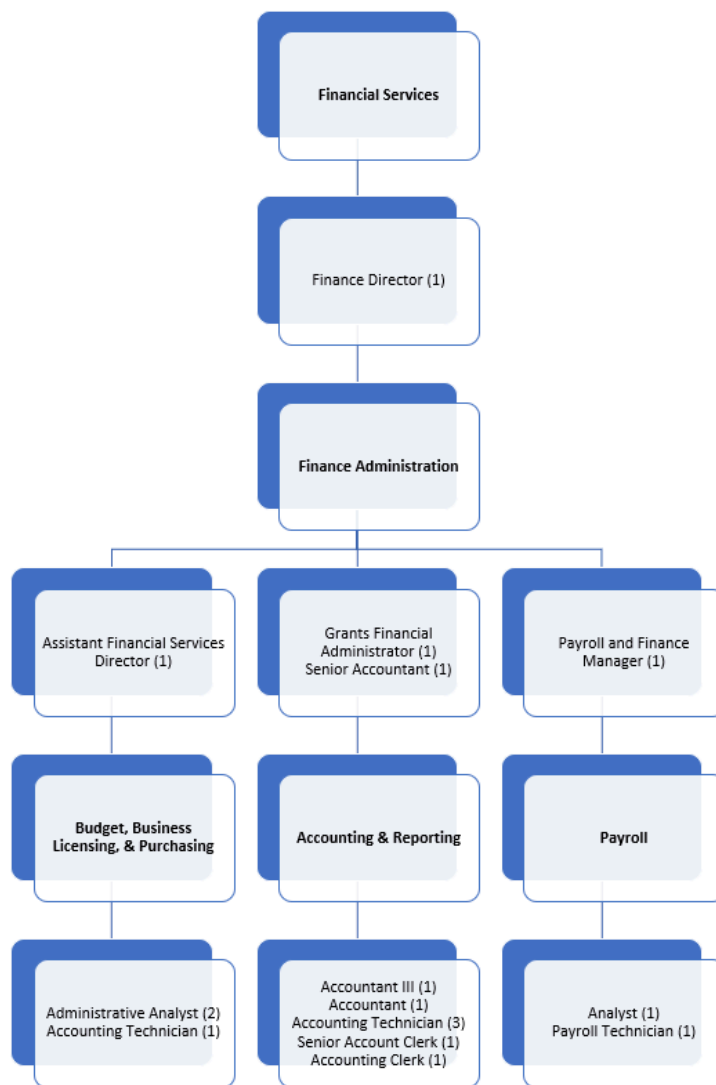


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Financial Services

Mission Statement: To provide fiduciary control of the City's assets, perform fiscally related services, and deliver 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

Position Title	Position Count
Finance Director	1.00
Assistant Financial Services Director	1.00
Payroll and Finance Manager	1.00
Grants Financial Administrator	1.00
Administrative Analyst	2.00
Senior Accountant	1.00
Accountant III	1.00
Accountant	1.00
Analyst	1.00
Payroll Technician	1.00
Accounting Technician	4.00
Senior Account Clerk	1.00
Accounting Clerk	1.00
Total Personnel	17.00

Expenditures by Object

Expenditures by Object

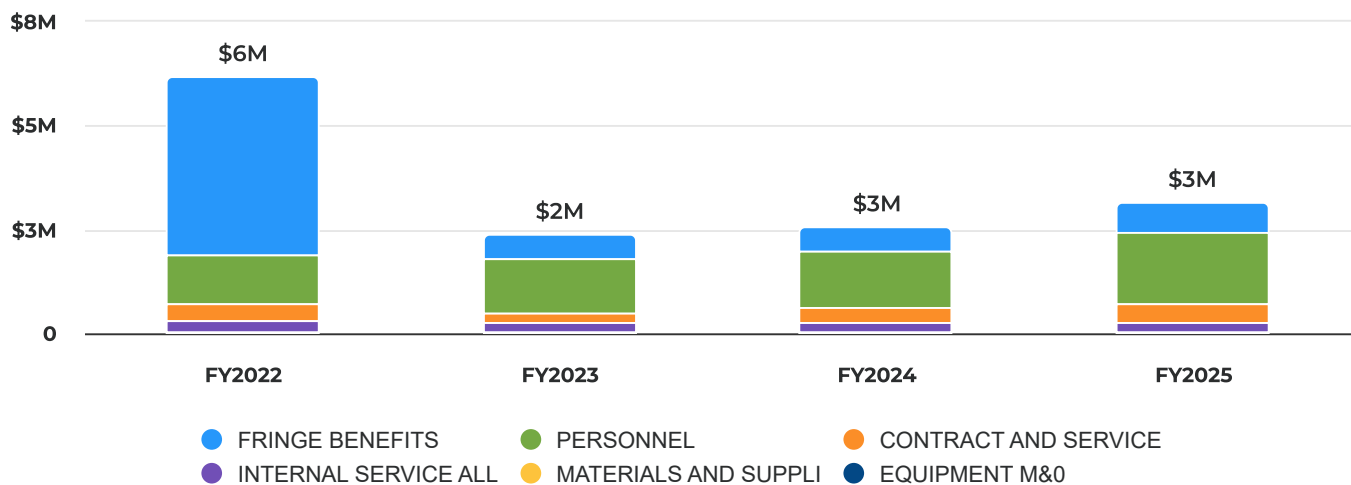
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$1,082,930	\$1,183,697	\$1,308,352	\$1,553,006	\$1,303,202	-16.09%
PART-TIME SALARIES	\$68,515	\$64,842	\$16,407	\$40,527	\$40,531	0.01%
OVERTIME	\$4,781	\$3,760	\$2,544	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$30,467	\$72,708	\$34,097	\$35,569	\$52,996	48.99%
PERSONNEL ADJUSTMENTS	-	-	-	\$78,069	-	-100.00%
CAR ALLOWANCE	\$4,512	\$1,916	\$7,426	\$7,500	\$4,784	-36.21%
OTHER PAY	\$62,470	\$70,071	\$55,851	\$82,118	\$79,650	-3.01%
SICK LEAVE BONUS	-	-	\$257	\$225	-	-100.00%
CELL PHONE ALLOWANCE	\$1,083	\$670	\$1,302	\$1,320	\$702	-46.82%
FICA	\$78,701	\$84,980	\$89,381	\$92,423	\$103,192	11.65%
LIFE INSURANCE	\$2,188	\$1,958	\$2,101	\$2,381	\$1,722	-27.68%
MEDICAL INSURANCE	\$202,425	\$219,532	\$242,826	\$313,098	\$229,147	-26.81%
MEDICARE	\$19,049	\$21,027	\$21,063	\$21,615	\$24,134	11.65%
PSYCHOLOGICAL INSURANCE	\$60	\$62	\$61	\$80	\$64	-20.00%
PENSION (EMPLOYER SHARE)	\$76,297	\$80,206	\$105,460	\$129,465	\$112,624	-13.01%
PENSION (POB)	\$3,770,250	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$32,312	\$38,984	\$32,720	\$36,117	\$33,697	-6.70%
OTHER POST EMP BENEFITS (OPEB)	\$43,283	\$38,465	\$43,694	\$50,684	\$48,035	-5.23%
UNEMPLOYMENT	\$4,275	\$4,317	\$4,324	\$8,000	\$6,378	-20.27%
OFFICE SUPPLIES	\$5,958	\$4,116	\$10,007	\$5,700	\$5,000	-12.28%
SPECIAL DEPARTMENTAL SUPPLIES	\$3,002	\$15,054	\$6,726	\$12,500	\$5,000	-60.00%
TRAINING/MEETINGS/CONFERENCE	\$2,047	\$4,389	\$5,701	\$6,289	\$6,289	0.00%
MILEAGE REIMBURSEMENT	-	\$150	\$99	\$148	\$148	0.00%
POSTAGE	\$13,206	\$15,114	\$15,170	\$11,900	\$11,900	0.00%
MEMBERSHIPS/DUES	\$2,022	\$1,045	\$1,795	\$1,245	\$1,245	0.00%
MAINTENANCE AGREEMENTS	\$5,600	-	-	\$5,600	\$5,600	0.00%
ADVERTISING/PROMOTIONS	-	-	\$1,278	-	-	-
CONTRACTS/PROFESSIONAL SERVICE	\$423,655	\$223,834	\$355,352	\$472,130	\$472,130	0.00%
CASH OVERAGE/SHORTAGE	-	-\$34	-\$3	-	-	-
INFORMATION TECH EQUIP MAINT	\$134,197	\$111,913	\$134,017	\$141,332	\$141,332	0.00%
INFORMATION TECH EQUIP REPLACE	\$15,994	\$2,634	\$2,963	\$2,086	\$2,086	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
WORKERS COMPENSATION INSURANCE	\$10,757	\$12,608	\$11,241	\$11,889	\$11,889	0.00%
LIABILITY INSURANCE	\$62,413	\$68,406	\$25,390	\$27,663	\$27,663	0.00%
BUILDING OCCUPANCY	\$40,459	\$42,986	\$41,133	\$44,941	\$44,941	0.00%
MAJOR FACILITIES REPAIR	\$798	\$702	\$702	\$799	\$799	0.00%
CITY FACILITY SEWER FEE	\$583	\$653	\$563	\$563	\$563	0.00%
Total Expenditures	\$6,204,289	\$2,390,765	\$2,580,001	\$3,196,981	\$2,777,442	-13.12%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,186,693	\$1,325,007	\$1,361,401	\$1,707,171	\$1,396,729	-18.18%
FRINGE BENEFITS	\$4,296,905	\$562,188	\$606,465	\$745,026	\$644,129	-13.54%
MATERIALS AND SUPPLI	\$26,235	\$39,867	\$39,499	\$37,782	\$29,582	-21.70%
EQUIPMENT M&O	\$5,600	-	-	\$5,600	\$5,600	0.00%
CONTRACT AND SERVICE	\$423,655	\$223,800	\$356,628	\$472,130	\$472,130	0.00%
INTERNAL SERVICE ALL	\$265,201	\$239,902	\$216,009	\$229,272	\$229,272	0.00%
Total Expenditures	\$6,204,289	\$2,390,765	\$2,580,001	\$3,196,981	\$2,777,442	-13.12%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$2,434,039	\$2,390,765	\$2,580,001	\$3,196,981	\$2,777,442	-13.12%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PUBLIC FINANCING AUTHORITY	\$3,770,250	-	-	-	-	-
Total Expenditures	\$6,204,289	\$2,390,765	\$2,580,001	\$3,196,981	\$2,777,442	-13.12%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(60%)	Total Staff Hours:	35,360
Proposed	FY 2025-26	(60%)	Total Staff Hours:	43,842

- Direct preparation of all financial reporting including the annual operating budget and Annual Comprehensive Financial Report.
- Prepare 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 four 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.
- Issued 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 approximately 140 tax 1099 forms annually.
- Review and process 290 purchase orders and 12,000 invoices annually in 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 approximately 10,800 business licenses annually.
- Coordinate with all City departments for City Council approval of contracts under \$35,000, with 95 completed in the prior fiscal year.
- 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 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

Adopted	FY 2024-25	(18%)	Total Staff Hours:	35,360
Proposed	FY 2025-26	(18%)	Total Staff Hours:	13,152



- Continue working with the Human Resources and Information Technology Departments to complete the transition to Munis Employee Self-Service module/Electronic timekeeping in order to streamline payroll processing and improve functionality as part of the Saas upgrade through Aug 2025. (1,500 Hours)
- Explore and evaluate the functionality of the MUNIS Grants Module (350 Hours) and the Purchasing Card Module, and develop recommendations for implementation by December 2025, including staff training, testing module functionality, transferring relevant data, and reviewing and clearing historical records to ensure an accurate and effective setup.
- Operationalize efficiencies by performing a shared drive cleanup and digitizing processes. (150 hours)
- Prepare for and engage Budget and Finance Commission and City Council meetings. (540 hours)
- Revise Purchasing and Purchasing Card Administrative Policy/ Procedures (APPs), with final updates published by December 2025. (100 hours)
- Create procedure/ guideline documents for Accounts Payable backup to assist Departments with appropriate submissions by October 2025
- Conduct internal training sessions for operating Department staff on financial topics
- Review the City's use of the Deposit Fund (fund 800) and make recommendations for appropriate use and clean-up, in coordination with the City's audit consultant (300 hours)

Customer Service and Referrals

Adopted	FY 2024-25	(20%)	Total Staff Hours:	6,510
Proposed	FY 2025-26	(20%)	Total Staff Hours:	14,614

- Respond to 92 public record requests annually.
- Review fund balance and account information included in the fiscal impact of administrative reports and resolutions related to budget amendments annually related to agenda items presented by departments other than Financial Services.
- Respond to licensing inquiries within 72 hours.

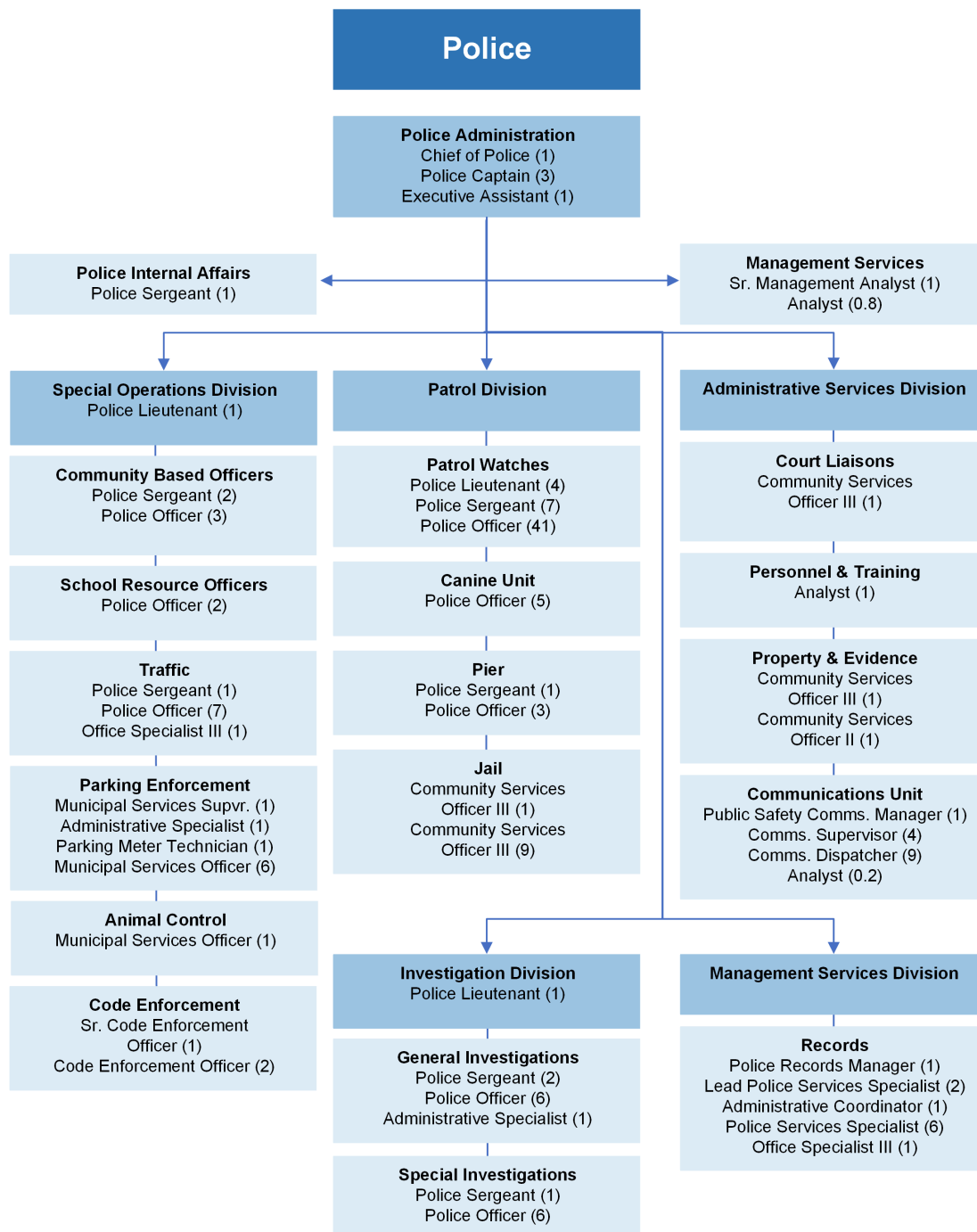


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Police

Mission Statement : To forge a partnership with the community in order to control and prevent crime, improve the quality of life in our neighborhoods, and provide outstanding service in accordance with the values of our agency. The Police Department values openness and honesty, integrity and ethics, accountability, outstanding customer service, teamwork, excellence, dignity, equality and respect for all people, innovation with creative and proactive problem solving, and fiscal responsibility.

Organizational Chart



Summary of Personnel

Position Title	Position Count	Position Title	Position Count	Position Title	Position Count
Police Administration		Special Operations Continued		Investigation Division Continued	
<i>Police Administration</i>		<i>School Resource Officers</i>		<i>Crime Lab</i>	
Chief of Police	1.00	Police Officer	2.00	Police Identification Technician	1.00
Police Captain	3.00	School Resource Officers Total	2.00	Crime Lab Total	1.00
Executive Assistant	1.00				
Police Administration Total	5.00	<i>Traffic</i>		Police Support Services	
		Police Sergeant	1.00	<i>Administrative Services Division</i>	
<i>Police Internal Affairs</i>		Police Officer	7.00	<i>Court Liaison</i>	
Police Sergeant	1.00	Office Specialist III	1.00	Community Services Officer III	1.00
Police Internal Affairs Total	1.00	Traffic Total	9.00	Court Liaison Total	1.00
<i>Management Services</i>		<i>Parking Enforcement</i>		<i>Personnel and Training</i>	
Senior Management Analyst	1.00	Municipal Services Supervisor	1.00	Analyst	1.00
Analyst	0.80	Administrative Specialist	1.00	Personnel and Training Total	1.00
Management Services Total	1.80	Parking Meter Technician	1.00		
		Municipal Services Officer	6.00	<i>Property & Evidence</i>	
Police Operations		Parking Enforcement Total	9.00	Community Services Officer III	1.00
<i>Patrol Division</i>				Community Services Officer II	1.00
<i>Patrol Watches</i>		<i>Animal Control</i>		Property & Evidence Total	2.00
Police Lieutenant	4.00	Municipal Services Officer	1.00		
Police Sergeant	7.00	Animal Control Total	1.00	<i>Communications Unit</i>	
Police Officer	41.00			Public Safety Communications Manager	1.00
Patrol Watches Total	52.00	<i>Code Enforcement</i>		Communications Supervisor	4.00
		Senior Code Enforcement Officer	1.00	Communications Dispatcher	9.00
<i>Canine Unit</i>		Code Enforcement Officer	2.00	Analyst	0.20
Police Officer	5.00	Code Enforcement Total	3.00	Communications Unit Total	14.20
Canine Unit Total	5.00				
		Investigation Division		Management Services Division	
<i>Pier</i>		Police Lieutenant	1.00	<i>Records</i>	
Police Sergeant	1.00	<i>General Investigations</i>		Police Records Manager	1.00
Police Officer	3.00	Police Sergeant	2.00	Lead Police Services Specialist	2.00
Pier Total	4.00	Police Officer	6.00	Administrative Coordinator	1.00
		Administrative Specialist	1.00	Police Services Specialist	6.00
<i>Jail Unit</i>		General Investigations Total	9.00	Office Specialist III	1.00
Community Services Officer III	1.00			Records Total	11.00
Community Services Officer II	9.00	<i>Special Investigations</i>			
Jail Unit Total	10.00	Police Sergeant	1.00		
		Police Officer	6.00		
Special Operations		Special Investigations Total	7.00		
Police Lieutenant	1.00				
<i>Community Based Officers</i>		<i>Crime Analysis</i>			
Police Sergeant	2.00	Crime Analyst	1.00		
Police Officer	3.00	Crime Analysis Total	1.00		
Community Based Officers Total	5.00				
		Total Sworn	98.00		
		Total Non-Sworn	59.00		
		Total Personnel	157.00		

Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$14,271,773	\$15,182,561	\$16,851,170	\$19,284,835	\$19,305,288	0.11%
PART-TIME SALARIES	\$477,978	\$503,965	\$772,006	\$927,197	\$734,986	-20.73%
OVERTIME	\$2,860,789	\$2,908,997	\$3,242,838	\$1,584,901	\$1,322,334	-16.57%
OVERTIME - SPECIAL EVENTS	\$111,482	\$126,958	\$94,204	\$84,020	\$84,020	0.00%
VAC/HOLIDAY CASHOUT (PERS)	\$466,684	\$529,297	\$455,024	\$966,666	\$865,556	-10.46%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$316,618	\$382,231	\$377,484	\$624,583	\$689,741	10.43%
PERSONNEL ADJUSTMENTS	-\$191,088	-\$200,000	-	\$404,386	-	-100.00%
CAR ALLOWANCE	\$15,618	\$14,002	\$13,944	\$12,000	\$22,325	86.04%
OTHER PAY	\$433,341	\$452,112	\$441,250	\$396,410	\$377,354	-4.81%
SICK LEAVE BONUS	\$43,350	\$24,863	\$24,173	\$12,738	\$38,377	201.28%
STANDBY BONUS	\$37,907	\$36,107	\$32,314	\$31,200	\$58,044	86.04%
CELL PHONE ALLOWANCE	\$419	\$1,695	\$1,314	\$2,400	\$1,148	-52.17%
PUBLIC SAFETY UNIFORM ALLOW	\$16,902	\$18,402	\$12,804	\$7,831	\$15,681	100.24%
FICA	\$287,716	\$324,603	\$389,121	\$318,152	\$346,211	8.82%
LIFE INSURANCE	\$15,920	\$16,148	\$17,183	\$18,753	\$17,061	-9.02%
MEDICAL INSURANCE	\$2,179,538	\$2,211,298	\$2,483,837	\$2,882,298	\$2,827,229	-1.91%
MEDICARE	\$277,244	\$291,108	\$321,910	\$253,224	\$349,415	37.99%
PSYCHOLOGICAL INSURANCE	\$607	\$619	\$648	\$795	\$777	-2.26%
GASB 68 PENSION EXPENSE	\$985,475	-\$807,636	\$1,183,752	-	-	-
GASB 75 OPEB EXPENSE	-\$288,197	-\$71,897	-\$94,790	-	-	-
PENSION (EMPLOYER SHARE)	\$2,832,061	\$2,811,227	\$3,349,521	\$3,565,249	\$3,856,131	8.16%
PENSION (POB)	\$105,409,019	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$302,941	\$316,427	\$316,197	\$320,944	\$359,008	11.86%
OTHER POST EMP BENEFITS (OPEB)	\$933,874	\$829,530	\$916,040	\$867,370	\$1,140,164	31.45%
UNEMPLOYMENT	\$42,624	\$43,711	\$46,308	\$80,000	\$77,605	-2.99%
WORKPLACE UNIFORMS/ACCESSORIES	\$89,162	\$91,292	\$95,538	\$115,857	\$115,857	0.00%
OFFICE SUPPLIES	\$42,914	\$48,774	\$48,519	\$51,560	\$51,560	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$435,179	\$326,497	\$586,745	\$545,854	\$314,271	-42.43%

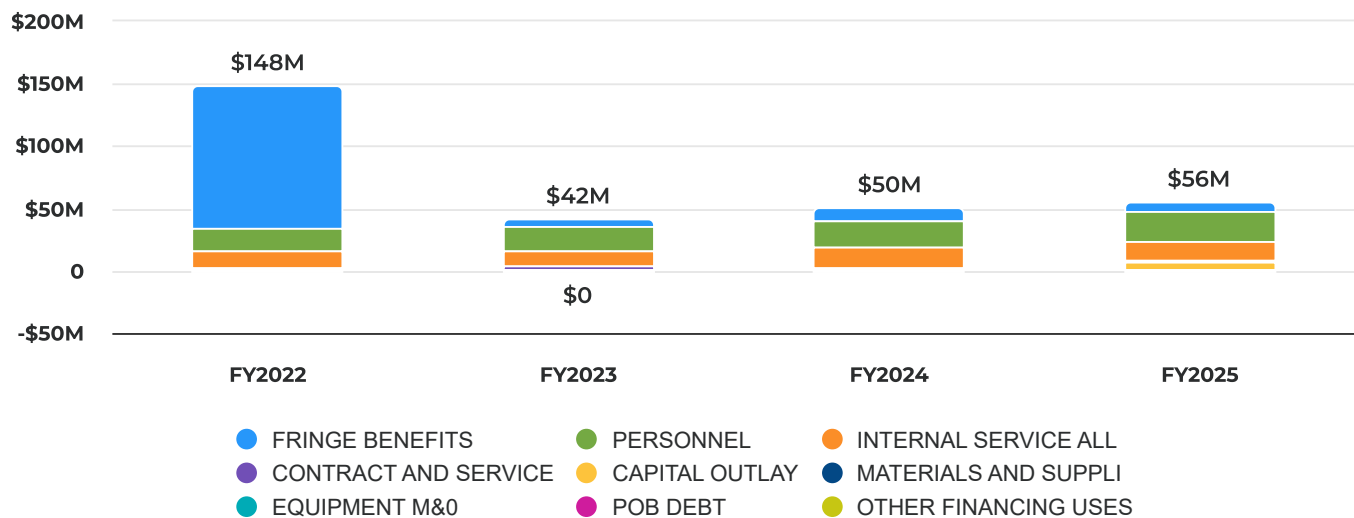


Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
TRAINING/MEETINGS/CONFERENCES	\$62,995	\$99,923	\$100,144	\$136,774	\$134,626	-1.57%
MILEAGE REIMBURSEMENT	-	\$564	\$3,645	\$1,450	\$1,450	0.00%
POSTAGE	\$11,510	\$11,563	\$14,292	\$13,240	\$13,240	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$4,997	\$8,622	\$33,211	\$9,961	\$33,221	233.51%
MEMBERSHIPS/DUES	\$42,625	\$58,558	\$58,711	\$62,311	\$62,311	0.00%
CELL PHONES	\$41,097	\$32,682	\$33,722	\$35,390	\$34,322	-3.02%
MAINTENANCE AGREEMENTS	\$365,745	\$710,792	\$567,190	\$493,114	\$434,951	-11.80%
MAINTENANCE/REPAIR	\$36,162	\$41,758	\$16,470	\$48,490	\$48,490	0.00%
ADVERTISING/PROMOTIONS	\$74	\$90	\$400	\$400	\$400	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$1,040,173	\$1,230,570	\$1,119,166	\$1,596,966	\$832,592	-47.86%
RENT/LEASE-EQUIPMENT	-	\$3,825	\$4,360	\$4,360	-	-100.00%
RENT/LEASE-BUILDING	\$10,167	\$11,712	\$10,575	\$10,575	\$14,935	41.23%
OTHER NON-CAPITAL EQUIPMENT	-	-	\$1,773	\$92,810	\$900	-99.03%
DONATION EXPENDITURES	\$85,573	\$1,890	\$97,287	\$137,406	\$84,000	-38.87%
DEBT ISSUANCE COST	\$33,513	\$1,584	-	-	-	-
DEPRECIATION	\$375,438	\$561,118	\$461,979	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$103,465	-	-100.00%
PRINCIPAL PAYMENT POB SAFETY	-	-	-	\$16,600	-	-100.00%
INTEREST EXPENSE	\$132,822	\$89,156	\$118,025	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$76,566	-	-100.00%
INTEREST EXPENSE POB SAFETY	-	-	-	\$12,284	\$71,737	483.99%
CASH OVERAGE/SHORTAGE	-	-	\$600	-	-	-
VEHICLE MAINTENANCE	\$1,029,991	\$1,074,052	\$1,118,257	\$1,229,294	\$1,229,294	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$479,186	\$634,140	\$821,526	\$840,504	\$840,504	0.00%
INFORMATION TECH EQUIP MAINT	\$1,105,103	\$921,030	\$1,195,255	\$1,559,604	\$1,559,604	0.00%
INFORMATION TECH EQUIP REPLACE	\$192,399	\$64,337	\$135,775	\$115,038	\$115,038	0.00%
COMMUNICATION EQUIP REPLACE	\$289,992	\$296,138	\$293,692	\$317,251	\$317,251	0.00%
WORKERS COMPENSATION INSURANCE	\$1,375,780	\$1,540,629	\$998,548	\$961,332	\$961,332	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
LIABILITY INSURANCE	\$690,553	\$542,163	\$1,088,801	\$1,050,722	\$1,050,722	0.00%
BUILDING OCCUPANCY	\$463,205	\$669,199	\$540,445	\$570,937	\$570,937	0.00%
MAJOR FACILITIES REPAIR	\$3,175	\$3,283	\$3,283	\$3,744	\$3,744	0.00%
CITY FACILITY SEWER FEE	\$4,788	\$5,368	\$4,802	\$4,664	\$4,664	0.00%
OVERHEAD	\$4,179,348	\$4,044,693	\$7,364,378	\$7,904,024	\$7,904,024	0.00%
EMERGENCY COMM OPERATIONS	\$3,157,433	\$2,435,562	\$1,889,095	\$2,609,523	\$2,609,523	0.00%
VEHICLE EQUIPMENT	-	-	\$26,779	-	-	-
FURNITURE/EQUIPMENT	\$242,799	\$409,030	\$54,009	\$72,000	-	-100.00%
TECHNOLOGICAL EQUIPMENT	\$140,994	\$91,513	-	\$5,349,235	\$300,000	-94.39%
TRANSFERS OUT	\$117,134	-	-	-	-	-
GASB 96 AMORTIZATION EXPENSE	-	-	\$2,681	-	-	-
INTEREST EXPENSE-SUBSCRIPTIONS	-	-	\$182	-	-	-
GASB 96 SUBSCRIPTION EXPENSE	-	-	-\$5,994	-	-	-
Total Expenditures	\$148,122,622	\$42,008,435	\$50,152,116	\$58,799,259	\$52,203,956	-11.22%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$18,314,236	\$19,434,008	\$21,792,726	\$23,876,589	\$23,001,926	-3.66%
FRINGE BENEFITS	\$113,526,359	\$6,512,317	\$9,452,214	\$8,769,364	\$9,486,530	8.18%
MATERIALS AND SUPPLI	\$730,480	\$678,477	\$974,527	\$972,398	\$760,858	-21.75%
EQUIPMENT M&O	\$401,907	\$752,551	\$583,660	\$541,604	\$483,441	-10.74%
CONTRACT AND SERVICE	\$1,677,760	\$1,899,945	\$1,814,346	\$1,842,517	\$932,827	-49.37%
POB DEBT	-	-	-	\$208,915	\$71,737	-65.66%
OTHER FINANCING USES	\$117,134	-	-	-	-	-
INTERNAL SERVICE ALL	\$12,970,952	\$12,230,594	\$15,453,856	\$17,166,638	\$17,166,638	0.00%
CAPITAL OUTLAY	\$383,794	\$500,543	\$80,787	\$5,421,235	\$300,000	-94.47%
Total Expenditures	\$148,122,622	\$42,008,435	\$50,152,116	\$58,799,259	\$52,203,956	-11.22%

Expenditures by Fund**Expenditures by Fund**

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$36,899,250	\$37,601,707	\$43,684,790	\$47,734,597	\$46,879,000	-1.79%
OTHER INTER GOVERNMENTAL GRANT	\$570,386	\$645,929	\$392,635	\$809,931	\$144,817	-82.12%
NARCOTIC FORFEITURE & SEIZURE	\$144,757	\$91,856	\$143,364	\$221,978	\$61,157	-72.45%
HARBOR TIDELANDS	\$1,510,583	-\$266,623	\$1,229,457	\$590,069	\$712,437	20.74%
HARBOR UPLANDS	\$1,977,407	-\$849,657	\$971,381	\$808,016	\$802,496	-0.68%
EMERGENCY COMMUNICATIONS FUND	\$1,679,684	\$4,449,760	\$3,494,165	\$8,634,669	\$3,604,049	-58.26%
FULL ACCRUAL FUND	\$148,485	\$335,462	\$236,324	-	-	-
PUBLIC FINANCING AUTHORITY	\$105,192,070	-	-	-	-	-
Total Expenditures	\$148,122,622	\$42,008,435	\$50,152,116	\$58,799,259	\$52,203,956	-11.22%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(90%)	Total Staff Hours:	293,904
Proposed	FY 2025-26	(90%)	Total Staff Hours:	293,904

Patrol

- Provided approximately 120,000 hours of Police patrol to the community.
- Arrested approximately 3,000 criminal offenders.
- Conducted approximately 35,000 parking violation investigations.
- Performed approximately 40 high-risk operations coordinated and operated by SWAT personnel.
- Conducted quarterly Lieutenants' and Sergeants' patrol performance meetings.
- Investigated approximately 1,500 traffic collisions.
- Initiated approximately 6,000 traffic violation contacts.
- Conducted 2 DUI checkpoints.
- Conducted approximately 20 dog bite investigations.
- Reviewed 70 film permits/noise variance requests and coordinate their security.
- Responded to approximately 3,400 animal complaint calls for service.
- Serviced 1000 parking meters.
- Processed, collected and verified approximately 2,000 parking meter permits.
- Investigated 250 graffiti cases and file 5 graffiti cases for prosecution.
- Provided security and support at City Council meetings, City Council neighborhood meetings and special meetings.
- Completed 25 dog licensing investigation and citation details.
- Conducted approximately 500 vehicle impounds and storages.
- Conducted Drone Operations for Drone First Responder Program by June 2023.

Investigations

- Provided approximately 23,500 hours of Police investigations to the community.
- Investigated approximately 110 cases of aggravated assault and obtained 25 felony filings.
- Investigated and obtained the appropriate disposition of 180 juvenile cases.
- Conducted surveillance of 125 known or suspected career criminals that are believed to be operating in Redondo Beach and/or adjacent cities.
- Investigated approximately 200 narcotics cases.
- Investigated approximately 1,300 property crime cases and served 18 search warrants to recover evidence and victim property.

Management Services

- Processed 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.
- Investigated 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

- Arranged approximately 275 training classes for sworn and non-sworn personnel.
- Conducted background checks on approximately 60 applicants.
- Managed and maintained a 95% compliance score of current personnel training records to ensure State mandated requirements.
- Booked approximately 5,000 pieces of evidence into Police custody.
- Processed approximately 2,000 subpoenas, including data base entry, tracking, reports and calls.
- Processed approximately 1,600 court cases for review, filing, and tracking.
- Answered approximately 20,000 9-1-1 calls within 10 seconds 96% of the time.
- Coordinated and prepared billings for approximately 1,000 false alarm incidents that qualify for billings of approximately \$45,000.

Key Projects and Assignments

Adopted	FY 2024-25	(4%)	Total Staff Hours:	13,062
Proposed	FY 2025-26	(4%)	Total Staff Hours:	13,062

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 in 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 Installation 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

Adopted	FY 2024-25	(6%)	Total Staff Hours:	19,593
Proposed	FY 2025-26	(6%)	Total Staff Hours:	19,593

. 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.
- Responded to 75 classes for elementary school students.
- Conducted 6 Neighborhood Watch block meetings.

Investigations



- Conducted 4 community awareness presentations on investigation related programs.

Management Services

- Received and disposed of 145,000 telephone calls to Communications for assistance.
- Provide 24-hour citizen access to City services via the Records Unit.

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.

Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$1,191,351	\$1,415,989	\$1,546,118	\$1,773,100	\$1,671,318	-5.74%
PART-TIME SALARIES	\$35,801	\$36,296	\$34,863	\$36,354	\$23,974	-34.05%
OVERTIME	\$24,219	\$19,200	\$11,530	\$85,145	\$76,417	-10.25%
VAC/HOLIDAY CASHOUT (PERS)	\$50,125	\$60,523	\$52,199	\$100,421	\$81,767	-18.58%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$45,279	\$74,973	\$80,958	\$71,770	\$76,210	6.19%
CAR ALLOWANCE	\$1,055	-	\$593	-	\$3,189	-
OTHER PAY	\$57,072	\$55,652	\$40,062	\$16,925	\$11,011	-34.94%
SICK LEAVE BONUS	\$3,250	\$1,100	\$1,428	\$1,100	\$2,339	112.64%
STANDBY BONUS	\$879	\$1,521	-	-	-	-
CELL PHONE ALLOWANCE	-	\$305	\$892	\$1,188	\$702	-40.91%
PUBLIC SAFETY UNIFORM ALLOW	\$3,352	\$4,002	\$4,854	\$681	\$2,658	290.31%
FICA	\$12,424	\$17,557	\$19,047	\$15,667	\$22,502	43.63%
LIFE INSURANCE	\$1,079	\$1,246	\$1,351	\$1,429	\$1,088	-23.86%
MEDICAL INSURANCE	\$124,185	\$151,481	\$158,266	\$171,247	\$212,871	24.31%
MEDICARE	\$20,587	\$23,966	\$25,433	\$24,364	\$29,765	22.17%
PSYCHOLOGICAL INSURANCE	\$29	\$35	\$37	\$44	\$41	-6.82%
PENSION (EMPLOYER SHARE)	\$211,717	\$232,544	\$260,924	\$271,875	\$273,557	0.62%
PENSION (POB)	\$9,679,179	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$91,656	\$85,687	\$110,419	\$124,132	\$93,987	-24.28%
OTHER POST EMP BENEFITS (OPEB)	\$81,269	\$80,164	\$85,897	\$88,536	\$97,902	10.58%
UNEMPLOYMENT	\$2,075	\$2,378	\$2,546	\$4,400	\$4,146	-5.77%
WORKPLACE UNIFORMS/ACCESSORIES	-	\$1,546	\$4,096	\$18,817	\$18,817	0.00%
OFFICE SUPPLIES	\$492	\$3,477	\$3,000	\$3,000	\$3,000	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$183,448	\$56,034	\$230,572	\$212,330	\$7,164	-96.63%
TRAINING/MEETINGS/CONFERENCES	-	\$900	-	-	-	-
MILEAGE REIMBURSEMENT	-	\$476	\$750	\$750	\$750	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PUBLICATIONS/SUBSCRIPTIONS	\$600	\$740	\$740	\$740	\$740	0.00%
MEMBERSHIPS/DUES	\$3,909	\$3,269	\$4,050	\$4,050	\$4,050	0.00%
CELL PHONES	\$41,097	\$32,682	\$33,150	\$32,700	\$33,261	1.72%
MAINTENANCE AGREEMENTS	\$145,671	\$205,565	\$165,836	\$138,813	\$148,813	7.20%
MAINTENANCE/REPAIR	-	\$61	\$860	\$860	\$860	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$165,374	\$101,699	\$119,352	\$370,871	\$41,100	-88.92%
DONATION EXPENDITURES	\$81,966	\$1,890	\$93,824	\$126,434	\$81,000	-35.93%
DEPRECIATION	\$340,375	\$521,240	\$419,923	-	-	-
VEHICLE MAINTENANCE	\$2,743	\$20,867	\$14,367	\$10,979	\$10,979	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$184	\$12,698	\$6,705	\$9,870	\$9,870	0.00%
INFORMATION TECH EQUIP MAINT	\$2,227	\$76,729	\$87,037	\$105,463	\$105,463	0.00%
INFORMATION TECH EQUIP REPLACE	\$2,289	\$64,337	\$135,775	\$115,038	\$115,038	0.00%
COMMUNICATION EQUIP REPLACE	\$21,441	\$296,138	\$293,692	\$317,251	\$317,251	0.00%
WORKERS COMPENSATION INSURANCE	\$36,268	\$13,437	\$13,075	\$14,043	\$14,043	0.00%
LIABILITY INSURANCE	\$861	\$54,764	\$1,006,291	\$961,729	\$961,729	0.00%
BUILDING OCCUPANCY	\$9,714	\$407,742	\$389,485	\$424,509	\$424,509	0.00%
MAJOR FACILITIES REPAIR	\$226	\$1,618	\$1,618	\$1,842	\$1,842	0.00%
CITY FACILITY SEWER FEE	\$481	\$847	\$772	\$721	\$721	0.00%
OVERHEAD	\$28,650	\$55,045	\$64,603	\$122,334	\$122,334	0.00%
EMERGENCY COMM OPERATIONS	\$63,338	\$2,435,562	\$1,889,095	\$2,609,523	\$2,609,523	0.00%
FURNITURE/EQUIPMENT	\$111,959	\$358,099	\$29,656	\$72,000	-	-100.00%
TECHNOLOGICAL EQUIPMENT	\$59,954	\$13,527	-	\$5,349,235	\$300,000	-94.39%
TRANSFERS OUT	\$117,134	-	-	-	-	-
Total Expenditures	\$13,056,985	\$7,005,608	\$7,445,740	\$13,812,280	\$8,018,302	-41.95%

Expenditures by Fund

Expenditures by Fund

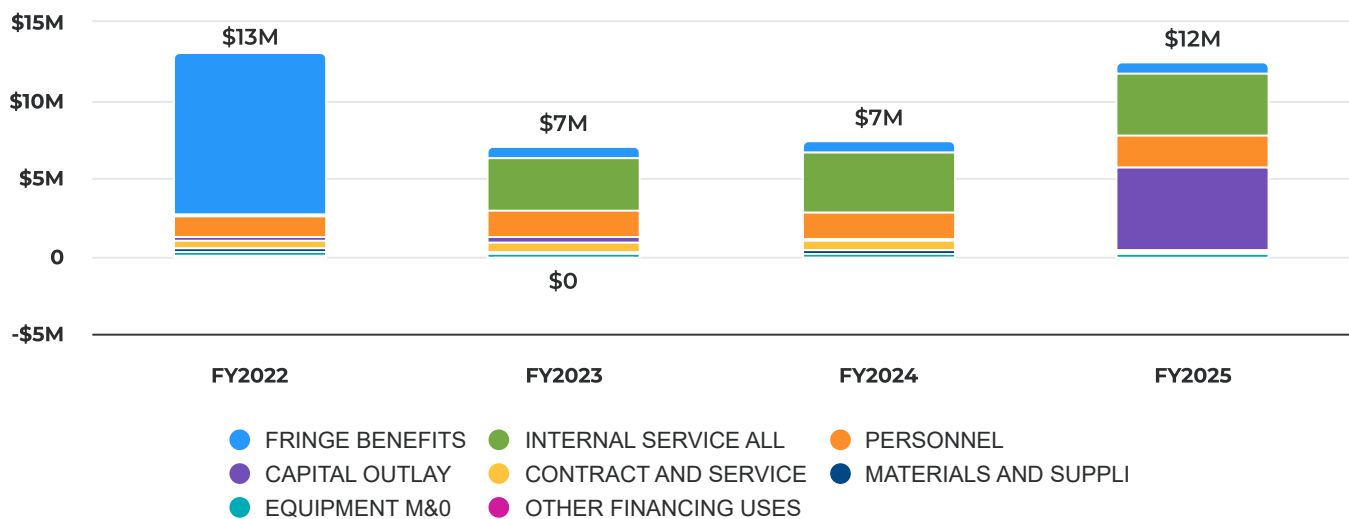
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$2,451,222	\$5,957,749	\$6,647,557	\$7,926,513	\$7,695,313	-2.92%
OTHER INTER GOVERNMENTAL GRANT	\$478,286	\$474,618	\$254,887	\$443,253	\$70,531	-84.09%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
NARCOTIC FORFEITURE & SEIZURE	\$47,968	\$38,475	\$123,373	\$163,279	\$2,458	-98.49%
EMERGENCY COMMUNICATIONS FUND	\$286,907	\$239,182	\$225,655	\$5,279,235	\$250,000	-95.26%
FULL ACCRUAL FUND	\$113,422	\$295,585	\$194,267	-	-	-
PUBLIC FINANCING AUTHORITY	\$9,679,179	-	-	-	-	-
Total Expenditures	\$13,056,985	\$7,005,608	\$7,445,740	\$13,812,280	\$8,018,302	-41.95%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2025 ADOPTED	Change (%)
PERSONNEL	\$1,346,774	\$1,606,981	\$1,725,669	\$2,066,790	\$2,058,062	-6.63%
FRINGE BENEFITS	\$10,289,808	\$657,640	\$711,751	\$721,588	\$721,588	4.74%
MATERIALS AND SUPPLI	\$229,546	\$99,124	\$276,357	\$272,387	\$156,690	-75.12%
EQUIPMENT M&O	\$145,671	\$205,626	\$166,696	\$139,673	\$149,673	7.16%
CONTRACT AND SERVICE	\$587,715	\$624,829	\$633,098	\$497,305	\$151,100	-75.45%
OTHER FINANCING USES	\$117,134	-	-	-	-	-
INTERNAL SERVICE ALL	\$168,423	\$3,439,784	\$3,902,514	\$4,693,302	\$3,902,514	0.00%
CAPITAL OUTLAY	\$171,914	\$371,626	\$29,656	\$5,421,235	\$5,279,235	-94.47%
Total Expenditures	\$13,056,985	\$7,005,608	\$7,445,740	\$13,812,280	\$12,418,863	-41.95%

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.

Expenditures by Object

Expenditures by Object

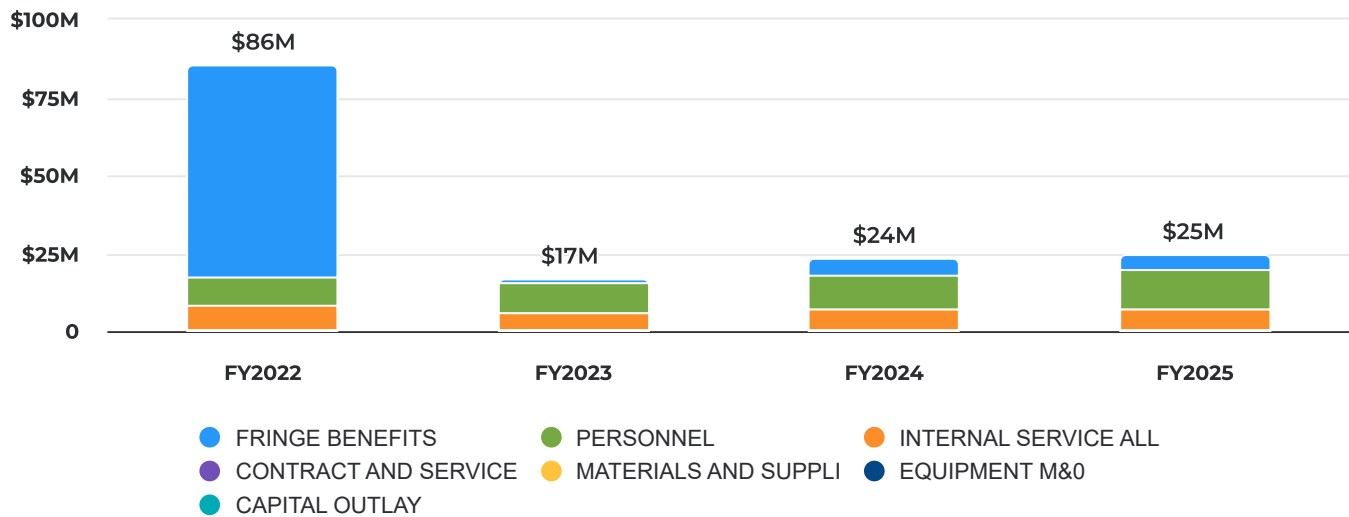
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$7,411,672	\$7,844,111	\$8,950,424	\$10,696,028	\$9,425,202	-11.88%
OVERTIME	\$1,579,337	\$1,587,469	\$1,851,855	\$744,380	\$744,380	0.00%
OVERTIME - SPECIAL EVENTS	\$68,951	\$119,728	-	-	-	-
VAC/HOLIDAY CASHOUT (PERS)	\$243,293	\$313,192	\$273,301	\$663,858	\$525,319	-20.87%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$108,573	\$92,832	\$104,628	\$348,026	\$328,650	-5.57%
PERSONNEL ADJUSTMENTS	-	-	-	\$204,386	-	-100.00%
CAR ALLOWANCE	\$14,563	\$14,002	\$11,719	\$9,000	\$12,757	41.74%
OTHER PAY	\$152,524	\$173,821	\$203,438	\$191,903	\$163,112	-15.00%
SICK LEAVE BONUS	\$25,325	\$13,200	\$13,313	\$2,300	\$20,943	810.57%
STANDBY BONUS	\$900	-	-	\$23,400	-	-100.00%
PUBLIC SAFETY UNIFORM ALLOW	\$6,200	\$5,950	\$3,400	-	\$3,614	-
FICA	\$45,905	\$67,259	\$96,967	\$101,841	\$58,887	-42.18%
LIFE INSURANCE	\$7,357	\$7,366	\$8,077	\$8,976	\$7,856	-12.48%
MEDICAL INSURANCE	\$1,045,499	\$1,032,308	\$1,258,219	\$1,516,854	\$1,291,432	-14.86%
MEDICARE	\$137,901	\$145,005	\$165,539	\$137,304	\$169,217	23.24%
PSYCHOLOGICAL INSURANCE	\$299	\$304	\$330	\$415	\$367	-11.57%
GASB 68 PENSION EXPENSE	\$2,321,667	-\$2,313,670	\$1,040,258	-	-	-
GASB 75 OPEB EXPENSE	-\$201,266	-\$43,101	-\$78,038	-	-	-
PENSION (EMPLOYER SHARE)	\$1,623,719	\$1,594,498	\$1,982,460	\$2,222,612	\$2,084,302	-6.22%
PENSION (POB)	\$62,351,409	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$108,974	\$138,364	\$110,947	\$70,549	\$113,176	60.42%
OTHER POST EMP BENEFITS (OPEB)	\$509,168	\$452,081	\$519,077	\$506,640	\$583,992	15.27%
UNEMPLOYMENT	\$21,005	\$21,308	\$23,631	\$42,000	\$36,676	-12.68%
WORKPLACE UNIFORMS/ACCESSORIES	-	-	\$490	\$2,500	\$2,500	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
OFFICE SUPPLIES	\$7,702	\$9,054	\$8,292	\$8,750	\$8,750	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$110,241	\$118,519	\$126,757	\$127,099	\$127,099	0.00%
TRAINING/MEETINGS/CONFERENCES	-	\$25	-	-	-	-
MILEAGE REIMBURSEMENT	-	\$88	\$600	\$600	\$600	0.00%
POSTAGE	-	\$17	\$100	\$140	\$140	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$2,687	\$4,363	\$4,470	\$4,470	\$4,470	0.00%
MEMBERSHIPS/DUES	\$190	\$238	\$1,410	\$1,410	\$1,410	0.00%
CELL PHONES	-	-	\$460	\$920	\$920	0.00%
MAINTENANCE AGREEMENTS	\$15,125	\$94,581	\$24,557	\$24,557	\$24,557	0.00%
MAINTENANCE/REPAIR	\$1,203	\$5,602	\$7,960	\$7,960	\$7,960	0.00%
ADVERTISING/PROMOTIONS	\$74	-	\$200	\$200	\$200	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$220,004	\$331,939	\$339,213	\$454,960	\$321,960	-29.23%
RENT/LEASE- BUILDING	\$10,167	\$11,712	\$10,575	\$10,575	\$14,935	41.23%
OTHER NON- CAPITAL EQUIPMENT	-	-	\$1,773	\$900	\$900	0.00%
DONATION EXPENDITURES	-\$1,556	-	-	-	-	-
DEBT ISSUANCE COST	\$13,481	-	-	-	-	-
DEPRECIATION	\$30,906	\$30,906	\$30,906	-	-	-
INTEREST EXPENSE	\$47,690	-\$1	\$29,846	-	-	-
INTEREST EXPENSE POB SAFETY	-	-	-	-	\$59,453	-
VEHICLE MAINTENANCE	\$755,214	\$795,771	\$825,933	\$914,278	\$914,278	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$367,226	\$393,493	\$627,046	\$650,767	\$650,767	0.00%
INFORMATION TECH EQUIP MAINT	\$401,814	\$291,197	\$480,510	\$673,678	\$673,678	0.00%
INFORMATION TECH EQUIP REPLACE	\$83,815	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$165,595	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$1,146,012	\$1,267,016	\$808,130	\$791,897	\$791,897	0.00%
LIABILITY INSURANCE	\$637,717	\$373,317	\$28,605	\$29,023	\$29,023	0.00%
BUILDING OCCUPANCY	\$195,055	-	-	-	-	-
MAJOR FACILITIES REPAIR	\$1,310	\$98	\$98	\$114	\$114	0.00%
CITY FACILITY SEWER FEE	\$2,536	\$2,683	\$2,379	\$2,406	\$2,406	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
OVERHEAD	\$2,098,944	\$2,045,947	\$3,703,322	\$3,892,557	\$3,892,557	0.00%
EMERGENCY COMM OPERATIONS	\$1,788,487	-	-	-	-	-
TECHNOLOGICAL EQUIPMENT	\$81,040	\$77,986	-	-	-	-
Total Expenditures	\$85,765,650	\$17,120,578	\$23,603,179	\$25,090,233	\$23,100,458	-7.93%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$9,411,826	\$9,957,331	\$11,180,208	\$12,656,678	\$11,023,551	-12.90%
FRINGE BENEFITS	\$68,171,147	\$1,308,695	\$5,359,338	\$4,833,794	\$4,546,332	-5.95%
MATERIALS AND SUPPLI	\$120,820	\$132,305	\$142,579	\$145,889	\$145,889	0.00%
EQUIPMENT M&O	\$16,328	\$100,182	\$32,517	\$32,517	\$32,517	0.00%
CONTRACT AND SERVICE	\$320,765	\$374,557	\$412,513	\$466,635	\$337,995	-27.57%
POB DEBT	-	-	-	-	\$59,453	-
INTERNAL SERVICE ALL	\$7,643,723	\$5,169,522	\$6,476,023	\$6,954,720	\$6,954,720	0.00%
CAPITAL OUTLAY	\$81,040	\$77,986	-	-	-	-
Total Expenditures	\$85,765,650	\$17,120,578	\$23,603,179	\$25,090,233	\$23,100,458	-7.93%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$20,262,947	\$18,530,312	\$21,889,749	\$24,137,281	\$22,129,069	-8.32%
OTHER INTER GOVERNMENTAL GRANT	-	\$69,513	-	-	-	-
NARCOTIC FORFEITURE & SEIZURE	\$81,040	\$8,473	\$1,067	\$1,280	\$1,280	0.00%
HARBOR TIDELANDS	\$1,349,849	-\$461,340	\$1,028,671	\$424,562	\$497,724	17.23%
HARBOR UPLANDS	\$1,776,768	-\$1,057,287	\$652,786	\$527,110	\$472,384	-10.38%
FULL ACCRUAL FUND	\$30,906	\$30,906	\$30,906	-	-	-
PUBLIC FINANCING AUTHORITY	\$62,264,140	-	-	-	-	-
Total Expenditures	\$85,765,650	\$17,120,578	\$23,603,179	\$25,090,233	\$23,100,458	-7.93%

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.

Expenditures by Object

Expenditures by Object

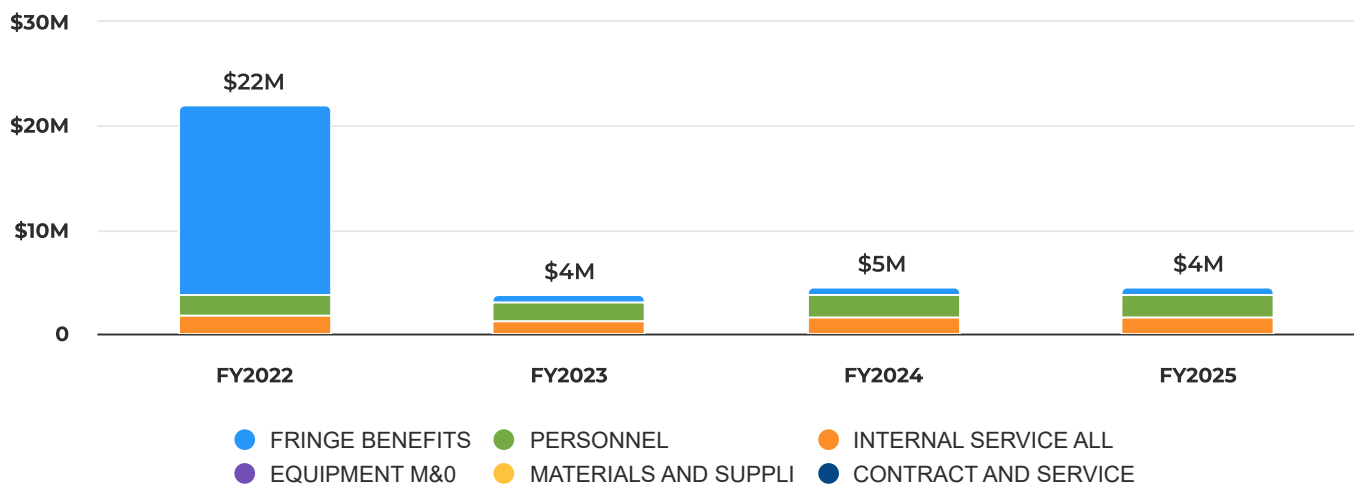
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$1,673,897	\$1,660,021	\$1,736,081	\$1,762,341	\$2,153,301	22.18%
OVERTIME	\$245,901	\$229,751	\$314,397	\$251,550	\$251,550	0.00%
VAC/HOLIDAY CASHOUT (PERS)	\$82,494	\$43,439	\$43,300	\$71,170	\$89,495	25.75%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$53,463	\$21,701	\$56,443	\$55,723	\$58,317	4.66%
PERSONNEL ADJUSTMENTS	-	-\$200,000	-	-	-	-
OTHER PAY	\$54,975	\$54,537	\$37,074	\$46,066	\$54,751	18.85%
SICK LEAVE BONUS	\$9,225	\$5,113	\$5,828	\$4,113	\$7,973	93.85%
STANDBY BONUS	\$27,407	\$26,464	\$24,129	\$7,800	\$49,752	537.85%
PUBLIC SAFETY UNIFORM ALLOW	\$5,200	\$8,450	\$4,550	\$5,200	\$7,601	46.17%
FICA	\$16,187	\$16,098	\$16,976	\$15,074	\$14,646	-2.84%
LIFE INSURANCE	\$1,676	\$1,569	\$1,558	\$1,559	\$1,647	5.64%
MEDICAL INSURANCE	\$247,402	\$225,077	\$209,648	\$211,200	\$262,690	24.38%
MEDICARE	\$32,245	\$30,211	\$30,752	\$21,450	\$38,815	80.96%
PSYCHOLOGICAL INSURANCE	\$62	\$60	\$59	\$65	\$74	13.85%
PENSION (EMPLOYER SHARE)	\$378,341	\$341,249	\$373,592	\$358,497	\$528,778	47.50%
PENSION (POB)	\$17,418,112	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$14,229	\$15,065	\$12,725	\$12,477	\$14,856	19.07%
OTHER POST EMP BENEFITS (OPEB)	\$115,232	\$93,406	\$94,471	\$77,493	\$143,884	85.67%
UNEMPLOYMENT	\$4,385	\$4,058	\$4,033	\$6,500	\$7,442	14.49%
OFFICE SUPPLIES	\$7,965	\$9,670	\$9,970	\$9,970	\$9,970	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$8,686	\$15,038	\$15,180	\$15,180	\$15,180	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$100	\$150	\$160	\$160	\$160	0.00%
MEMBERSHIPS/DUES	\$80	\$270	\$360	\$360	\$360	0.00%
MAINTENANCE AGREEMENTS	\$14,347	\$29,424	\$27,450	\$15,113	\$27,450	81.63%
MAINTENANCE/REPAIR	\$180	\$2,120	\$2,170	\$2,170	\$2,170	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$18,614	\$21,118	\$21,028	\$33,467	\$21,130	-36.86%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
RENT/LEASE-EQUIPMENT	-	\$159	\$300	\$300	-	-100.00%
DEPRECIATION	\$351	\$351	\$351	-	-	-
VEHICLE MAINTENANCE	\$152,126	\$132,274	\$128,232	\$169,942	\$169,942	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$57,324	\$98,212	\$99,828	\$91,920	\$91,920	0.00%
INFORMATION TECH EQUIP MAINT	\$220,925	\$174,263	\$182,654	\$165,543	\$165,543	0.00%
INFORMATION TECH EQUIP REPLACE	\$33,121	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$41,309	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$21,906	\$18,330	\$14,945	\$15,672	\$15,672	0.00%
LIABILITY INSURANCE	\$22,177	\$40,739	\$39,660	\$44,008	\$44,008	0.00%
BUILDING OCCUPANCY	\$111,631	\$229,495	\$123,170	\$116,660	\$116,660	0.00%
MAJOR FACILITIES REPAIR	\$919	\$1,285	\$1,285	\$1,463	\$1,463	0.00%
CITY FACILITY SEWER FEE	\$24	-	-	-	-	-
OVERHEAD	\$537,846	\$461,202	\$922,331	\$946,195	\$946,195	0.00%
EMERGENCY COMM OPERATIONS	\$486,337	-	-	-	-	-
Total Expenditures	\$22,116,400	\$3,810,368	\$4,554,691	\$4,536,400	\$5,313,395	17.13%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$2,055,754	\$1,754,912	\$2,150,222	\$2,140,783	\$2,552,663	19.24%
FRINGE BENEFITS	\$18,324,679	\$821,357	\$815,395	\$767,494	\$1,132,909	47.61%
MATERIALS AND SUPPLI	\$16,831	\$25,127	\$25,670	\$25,670	\$25,670	0.00%
EQUIPMENT M&O	\$14,527	\$31,544	\$29,620	\$17,283	\$29,620	71.38%
CONTRACT AND SERVICE	\$18,965	\$21,628	\$21,679	\$33,767	\$21,130	-37.42%
INTERNAL SERVICE ALL	\$1,685,643	\$1,155,800	\$1,512,105	\$1,551,403	\$1,551,403	0.00%
Total Expenditures	\$22,116,400	\$3,810,368	\$4,554,691	\$4,536,400	\$5,313,395	17.13%

Expenditures by Fund**Expenditures by Fund**

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$4,428,110	\$3,513,141	\$4,252,054	\$4,211,687	\$4,890,270	16.11%
HARBOR TIDELANDS	\$143,592	\$157,614	\$151,451	\$135,082	\$184,288	36.43%
HARBOR UPLANDS	\$126,235	\$139,262	\$150,835	\$189,632	\$238,838	25.95%
FULL ACCRUAL FUND	\$351	\$351	\$351	-	-	-
PUBLIC FINANCING AUTHORITY	\$17,418,112	-	-	-	-	-
Total Expenditures	\$22,116,400	\$3,810,368	\$4,554,691	\$4,536,400	\$5,313,395	17.13%

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.

Expenditures by Object

Expenditures by Object

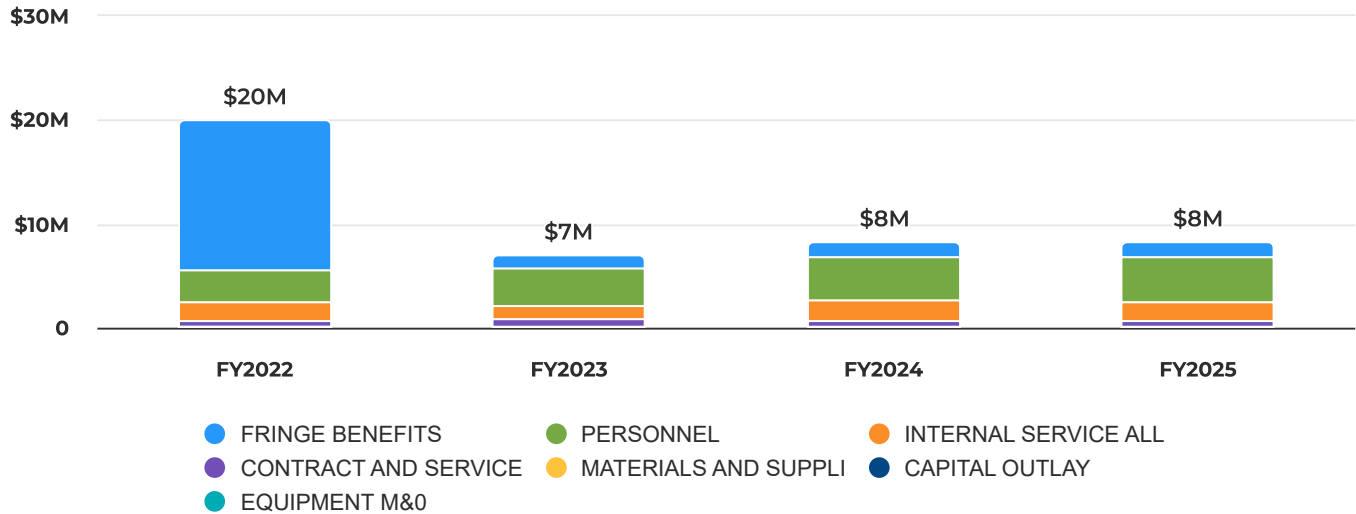
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$2,480,901	\$2,699,394	\$2,947,532	\$2,898,378	\$3,849,075	32.80%
PART-TIME SALARIES	\$266,795	\$344,400	\$612,916	\$761,699	\$477,366	-37.33%
OVERTIME	\$309,105	\$349,247	\$392,088	\$386,346	\$132,507	-65.70%
OVERTIME - SPECIAL EVENTS	\$42,531	\$7,230	\$94,204	\$84,020	\$84,020	0.00%
VAC/HOLIDAY CASHOUT (PERS)	\$87,430	\$112,142	\$86,224	\$131,217	\$168,974	28.77%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$29,697	\$81,617	\$60,807	\$92,963	\$139,086	49.61%
PERSONNEL ADJUSTMENTS	-\$200,000	-	-	\$200,000	-	-100.00%
CAR ALLOWANCE	-	-	\$1,632	\$3,000	\$6,379	112.63%
OTHER PAY	\$123,118	\$111,540	\$105,270	\$92,924	\$110,866	19.31%
SICK LEAVE BONUS	\$4,950	\$5,450	\$3,571	\$5,225	\$7,123	36.33%
STANDBY BONUS	\$900	\$300	\$343	-	\$8,292	-
CELL PHONE ALLOWANCE	\$419	\$421	\$422	\$420	\$446	6.19%
PUBLIC SAFETY UNIFORM ALLOW	\$2,150	-	-	\$1,950	\$1,807	-7.33%
FICA	\$59,674	\$68,648	\$93,051	\$55,029	\$73,608	33.76%
LIFE INSURANCE	\$2,726	\$2,986	\$3,170	\$3,098	\$3,508	13.23%
MEDICAL INSURANCE	\$427,268	\$443,711	\$471,775	\$494,699	\$529,591	7.05%
MEDICARE	\$47,510	\$53,004	\$61,117	\$39,577	\$70,324	77.69%
PSYCHOLOGICAL INSURANCE	\$109	\$118	\$123	\$135	\$160	18.52%
PENSION (EMPLOYER SHARE)	\$491,037	\$507,409	\$580,677	\$524,573	\$778,312	48.37%
PENSION (POB)	\$13,074,608	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$47,436	\$52,534	\$49,578	\$80,323	\$103,099	28.36%
OTHER POST EMP BENEFITS (OPEB)	\$162,849	\$149,246	\$158,030	\$123,114	\$232,602	88.93%
UNEMPLOYMENT	\$7,599	\$8,191	\$8,637	\$13,500	\$15,946	18.12%
WORKPLACE UNIFORMS/ACCESSORIES	\$1,760	\$2,276	\$4,761	\$4,650	\$4,650	0.00%
OFFICE SUPPLIES	\$3,877	\$3,102	\$5,000	\$5,000	\$5,000	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$62,978	\$71,975	\$96,683	\$120,796	\$94,378	-21.87%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
TRAINING/MEETINGS/CONFERENCES	\$190	\$323	\$6,487	\$4,754	\$600	-87.38%
MILEAGE REIMBURSEMENT	-	-	\$2,295	\$100	\$100	0.00%
POSTAGE	\$2,826	\$3,953	\$3,592	\$2,500	\$2,500	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	\$893	\$1,591	\$1,591	\$1,591	0.00%
MEMBERSHIPS/DUES	\$33	\$70	\$1,136	\$1,136	\$1,136	0.00%
MAINTENANCE AGREEMENTS	\$34,065	\$3,251	\$18,145	\$3,340	\$3,340	0.00%
MAINTENANCE/REPAIR	\$30,110	\$28,274	\$740	\$30,850	\$30,850	0.00%
ADVERTISING/PROMOTIONS	-	\$90	\$200	\$200	\$200	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$445,388	\$671,181	\$574,533	\$598,012	\$387,012	-35.28%
RENT/LEASE-EQUIPMENT	-	\$1,136	\$1,450	\$1,450	-	-100.00%
OTHER NON-CAPITAL EQUIPMENT	-	-	-	\$91,910	-	-100.00%
DONATION EXPENDITURES	\$5,163	-	\$3,463	\$10,972	\$3,000	-72.66%
DEPRECIATION	\$3,231	\$6,514	\$7,081	-	-	-
VEHICLE MAINTENANCE	\$94,544	\$97,561	\$122,053	\$103,427	\$103,427	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$45,708	\$112,255	\$66,796	\$66,796	\$66,796	0.00%
INFORMATION TECH EQUIP MAINT	\$227,039	\$179,034	\$192,595	\$302,798	\$302,798	0.00%
INFORMATION TECH EQUIP REPLACE	\$34,636	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$50,728	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$49,697	\$54,592	\$105,868	\$87,120	\$87,120	0.00%
LIABILITY INSURANCE	\$18,839	\$57,402	\$12	\$12	\$12	0.00%
BUILDING OCCUPANCY	\$55,254	-	-	-	-	-
MAJOR FACILITIES REPAIR	\$258	-	-	-	-	-
CITY FACILITY SEWER FEE	\$891	\$950	\$857	\$900	\$900	0.00%
OVERHEAD	\$693,285	\$775,004	\$1,364,695	\$1,513,086	\$1,513,086	0.00%
EMERGENCY COMM OPERATIONS	\$545,870	-	-	-	-	-
VEHICLE EQUIPMENT	-	-	\$26,779	-	-	-
FURNITURE/EQUIPMENT	\$130,840	\$47,870	\$24,353	-	-	-
Total Expenditures	\$20,006,025	\$7,115,295	\$8,362,332	\$8,943,590	\$9,401,587	5.12%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$3,016,459	\$3,594,030	\$4,193,770	\$4,554,623	\$4,851,028	6.51%
FRINGE BENEFITS	\$14,452,354	\$1,403,559	\$1,537,397	\$1,437,567	\$1,942,062	35.09%
MATERIALS AND SUPPLI	\$71,664	\$82,593	\$121,544	\$140,527	\$109,955	-21.76%
EQUIPMENT M&O	\$64,175	\$31,526	\$18,885	\$34,190	\$34,190	0.00%
CONTRACT AND SERVICE	\$453,782	\$678,921	\$586,728	\$702,544	\$390,212	-44.46%
INTERNAL SERVICE ALL	\$1,816,751	\$1,276,798	\$1,852,876	\$2,074,140	\$2,074,140	0.00%
CAPITAL OUTLAY	\$130,840	\$47,870	\$51,132	-	-	-
Total Expenditures	\$20,006,025	\$7,115,295	\$8,362,332	\$8,943,590	\$9,401,587	5.12%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$6,744,539	\$6,901,513	\$8,000,407	\$8,455,212	\$9,205,602	8.87%
OTHER INTER GOVERNMENTAL GRANT	\$92,100	\$101,798	\$137,749	\$366,678	\$74,286	-79.74%
HARBOR TIDELANDS	\$17,142	\$37,103	\$49,335	\$30,425	\$30,425	0.00%
HARBOR UPLANDS	\$74,405	\$68,368	\$167,760	\$91,274	\$91,274	0.00%
FULL ACCRUAL FUND	\$3,231	\$6,514	\$7,081	-	-	-
PUBLIC FINANCING AUTHORITY	\$13,074,608	-	-	-	-	-
Total Expenditures	\$20,006,025	\$7,115,295	\$8,362,332	\$8,943,590	\$9,401,587	5.12%

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.

Expenditures by Object

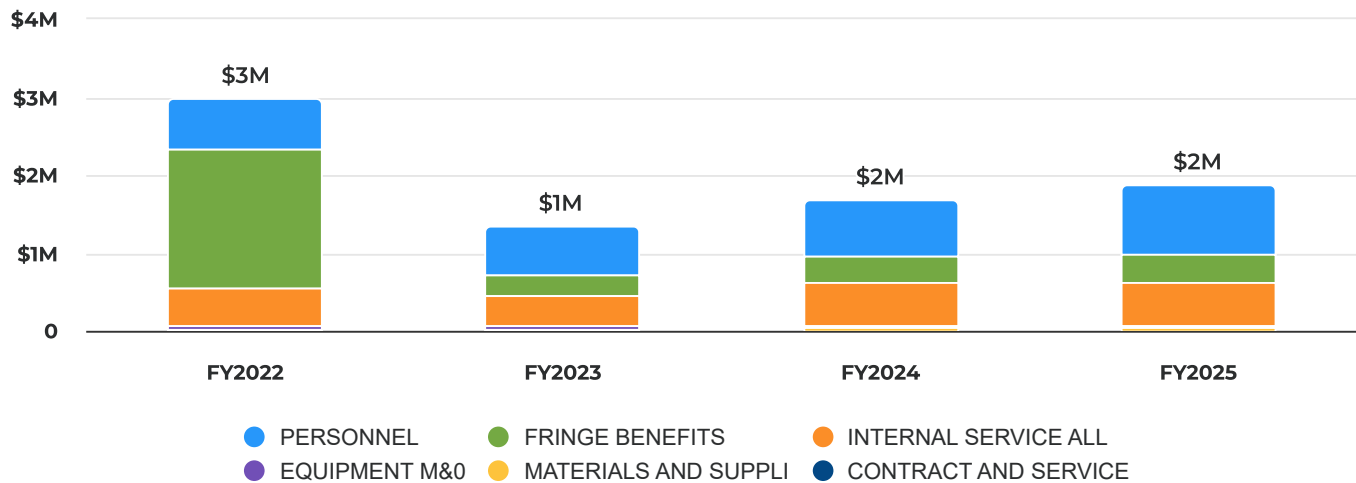
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$442,312	\$426,473	\$561,759	\$684,322	\$555,049	-18.89%
PART-TIME SALARIES	\$120,419	\$90,874	\$45,533	\$78,997	\$183,499	132.29%
OVERTIME	\$80,121	\$98,381	\$92,974	\$14,000	\$14,000	0.00%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$11,775	\$16,505	\$28,714	\$20,247	\$21,894	8.13%
OTHER PAY	\$20,705	\$22,133	\$22,741	\$17,852	\$14,750	-17.38%
SICK LEAVE BONUS	\$225	-	-	-	-	-
FICA	\$44,123	\$43,066	\$49,220	\$42,404	\$45,672	7.71%
LIFE INSURANCE	\$950	\$800	\$954	\$1,073	\$898	-16.31%
MEDICAL INSURANCE	\$114,738	\$120,099	\$157,920	\$185,520	\$148,930	-19.72%
MEDICARE	\$10,338	\$10,073	\$11,511	\$9,917	\$10,681	7.70%
PSYCHOLOGICAL INSURANCE	\$40	\$27	\$32	\$50	\$43	-14.00%
PENSION (EMPLOYER SHARE)	\$38,813	\$47,067	\$55,769	\$63,888	\$52,503	-17.82%
PENSION (POB)	\$1,521,329	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$8,300	\$8,456	\$8,882	\$9,130	\$4,822	-47.19%
OTHER POST EMP BENEFITS (OPEB)	\$18,751	\$15,805	\$20,409	\$23,254	\$20,635	-11.26%
UNEMPLOYMENT	\$2,783	\$2,639	\$2,867	\$5,000	\$4,252	-14.96%
OFFICE SUPPLIES	\$14,800	\$15,223	\$14,800	\$14,800	\$14,800	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$2,230	\$2,230	\$2,230	\$2,230	\$2,230	0.00%
POSTAGE	\$8,660	\$7,506	\$10,500	\$10,500	\$10,500	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$1,610	\$2,476	\$3,000	\$3,000	\$3,000	0.00%
MEMBERSHIPS/DUES	-	\$96	\$355	\$355	\$355	0.00%
MAINTENANCE AGREEMENTS	\$29,113	\$37,714	\$30,387	\$30,387	\$30,387	0.00%
MAINTENANCE/REPAIR	-	\$140	\$710	\$710	\$710	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$4,832	\$5,021	\$5,030	\$5,030	\$5,030	0.00%
RENT/LEASE- EQUIPMENT	-	\$2,530	\$2,610	\$2,610	-	-100.00%
CASH OVERAGE/SHORTAGE	-	-	\$600	-	-	-

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
VEHICLE MAINTENANCE	\$10,856	\$11,765	\$9,025	\$11,431	\$11,431	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$399	-	-	-	-	-
INFORMATION TECH EQUIP MAINT	\$101,440	\$81,532	\$92,082	\$58,649	\$58,649	0.00%
INFORMATION TECH EQUIP REPLACE	\$13,589	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$450	\$45,610	\$4,658	\$5,238	\$5,238	0.00%
LIABILITY INSURANCE	\$1,092	-	-	-	-	-
BUILDING OCCUPANCY	\$16,552	-	-	-	-	-
MAJOR FACILITIES REPAIR	\$4	-	-	-	-	-
CITY FACILITY SEWER FEE	\$12	-	-	-	-	-
OVERHEAD	\$200,480	\$237,266	\$446,940	\$466,186	\$466,186	0.00%
EMERGENCY COMM OPERATIONS	\$152,755	-	-	-	-	-
Total Expenditures	\$2,994,593	\$1,351,507	\$1,682,213	\$1,766,780	\$1,686,145	-4.56%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$654,627	\$632,233	\$728,980	\$797,566	\$774,441	-2.90%
FRINGE BENEFITS	\$1,781,095	\$270,164	\$330,305	\$358,088	\$303,187	-15.33%
MATERIALS AND SUPPLI	\$27,299	\$27,532	\$30,885	\$30,885	\$30,885	0.00%
EQUIPMENT M&O	\$29,113	\$37,854	\$31,097	\$31,097	\$31,097	0.00%
CONTRACT AND SERVICE	\$4,832	\$7,551	\$8,240	\$7,640	\$5,030	-34.16%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
INTERNAL SERVICE ALL	\$497,627	\$376,173	\$552,705	\$541,504	\$541,504	0.00%
Total Expenditures	\$2,994,593	\$1,351,507	\$1,682,213	\$1,766,780	\$1,686,145	-4.56%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,473,264	\$1,351,507	\$1,682,213	\$1,766,780	\$1,686,145	-4.56%
PUBLIC FINANCING AUTHORITY	\$1,521,329	-	-	-	-	-
Total Expenditures	\$2,994,593	\$1,351,507	\$1,682,213	\$1,766,780	\$1,686,145	-4.56%

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.

Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$1,071,641	\$1,136,572	\$1,109,256	\$1,470,666	\$1,651,344	12.29%
PART-TIME SALARIES	\$54,963	\$32,396	\$78,694	\$50,147	\$50,147	0.00%
OVERTIME	\$622,106	\$624,949	\$579,994	\$103,480	\$103,480	0.00%
VAC/HOLIDAY CASHOUT (PERS)	\$3,342	-	-	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$67,832	\$94,605	\$45,934	\$35,856	\$65,584	82.91%
PERSONNEL ADJUSTMENTS	\$8,912	-	-	-	-	-
OTHER PAY	\$24,947	\$34,427	\$32,664	\$30,741	\$22,864	-25.62%
SICK LEAVE BONUS	\$375	-	\$32	-	-	-
STANDBY BONUS	\$7,821	\$7,821	\$7,843	-	-	-
CELL PHONE ALLOWANCE	-	\$969	-	\$792	-	-100.00%
FICA	\$109,403	\$111,975	\$113,859	\$88,137	\$130,895	48.51%
LIFE INSURANCE	\$2,131	\$2,182	\$2,073	\$2,617	\$2,065	-21.09%
MEDICAL INSURANCE	\$220,446	\$238,623	\$228,008	\$302,778	\$381,714	26.07%
MEDICARE	\$28,663	\$28,848	\$27,557	\$20,613	\$30,613	48.51%
PSYCHOLOGICAL INSURANCE	\$68	\$75	\$67	\$86	\$92	6.98%
GASB 68 PENSION EXPENSE	-\$1,336,192	\$1,506,034	\$143,494	-	-	-
GASB 75 OPEB EXPENSE	-\$86,931	-\$28,796	-\$16,752	-	-	-
PENSION (EMPLOYER SHARE)	\$88,435	\$88,459	\$96,099	\$123,803	\$138,679	12.02%
PENSION (POB)	\$1,364,381	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$32,345	\$16,320	\$23,646	\$24,333	\$29,067	19.46%
OTHER POST EMP BENEFITS (OPEB)	\$46,606	\$38,828	\$38,156	\$48,333	\$61,149	26.52%
UNEMPLOYMENT	\$4,778	\$5,137	\$4,594	\$8,600	\$9,142	6.30%
WORKPLACE UNIFORMS/ACCESSORIES	\$87,402	\$87,470	\$86,192	\$89,890	\$89,890	0.00%
OFFICE SUPPLIES	\$8,079	\$8,247	\$7,457	\$10,040	\$10,040	0.00%
SPECIAL DEPARTMENTAL	\$67,596	\$62,701	\$115,323	\$68,220	\$68,220	0.00%

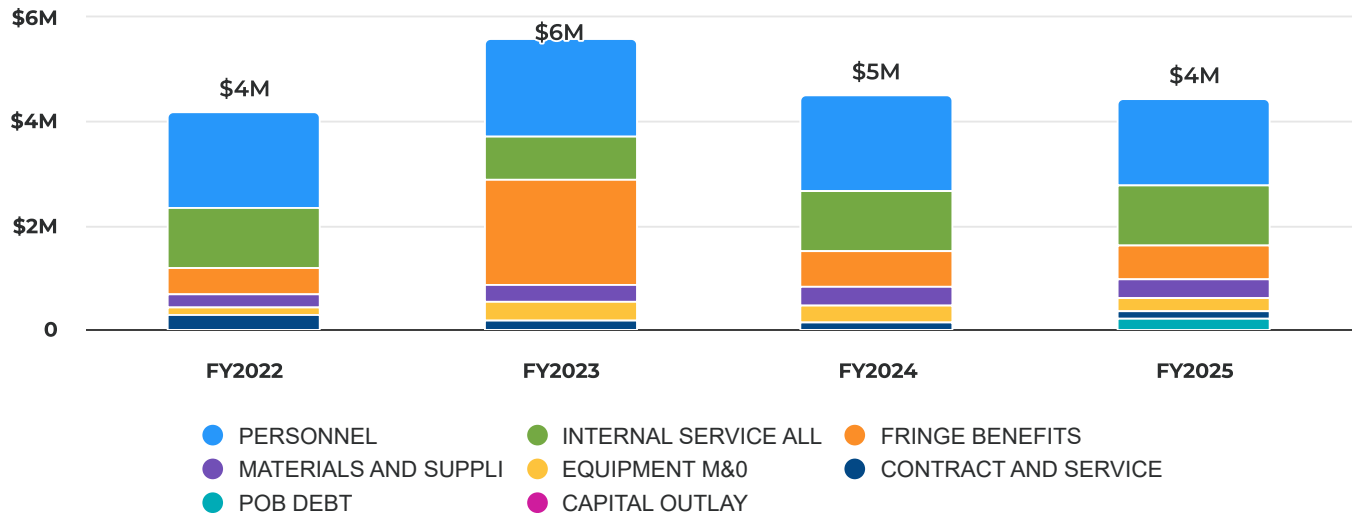


Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
SUPPLIES						
TRAINING/MEETINGS/CONFERENCES	\$62,805	\$98,675	\$93,657	\$132,020	\$134,026	1.52%
POSTAGE	\$24	\$87	\$100	\$100	\$100	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	-	\$23,250	-	\$23,260	-
MEMBERSHIPS/DUES	\$38,414	\$54,614	\$51,400	\$55,000	\$55,000	0.00%
CELL PHONES	-	-	\$112	\$1,770	\$140	-92.09%
MAINTENANCE AGREEMENTS	\$127,424	\$340,258	\$300,816	\$280,904	\$200,404	-28.66%
MAINTENANCE/REPAIR	\$4,669	\$5,561	\$4,030	\$5,940	\$5,940	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$185,961	\$99,613	\$60,010	\$134,626	\$56,360	-58.14%
DEBT ISSUANCE COST	\$20,032	\$1,584	-	-	-	-
DEPRECIATION	\$575	\$2,106	\$3,717	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$103,465	-	-100.00%
PRINCIPAL PAYMENT POB SAFETY	-	-	-	\$16,600	-	-100.00%
INTEREST EXPENSE	\$85,132	\$89,157	\$88,179	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$76,566	-	-100.00%
INTEREST EXPENSE POB SAFETY	-	-	-	\$12,284	\$12,284	0.00%
VEHICLE MAINTENANCE	\$14,508	\$15,814	\$18,646	\$19,237	\$19,237	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$8,344	\$17,482	\$21,151	\$21,151	\$21,151	0.00%
INFORMATION TECH EQUIP MAINT	\$151,659	\$118,275	\$160,377	\$253,473	\$253,473	0.00%
INFORMATION TECH EQUIP REPLACE	\$24,950	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$10,918	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$121,448	\$141,644	\$51,872	\$47,363	\$47,363	0.00%
LIABILITY INSURANCE	\$9,867	\$15,941	\$14,233	\$15,951	\$15,951	0.00%
BUILDING OCCUPANCY	\$74,999	\$31,962	\$27,790	\$29,768	\$29,768	0.00%
MAJOR FACILITIES REPAIR	\$458	\$282	\$282	\$325	\$325	0.00%
CITY FACILITY SEWER FEE	\$844	\$888	\$794	\$638	\$638	0.00%
OVERHEAD	\$620,144	\$470,229	\$862,486	\$963,664	\$963,664	0.00%
EMERGENCY COMM OPERATIONS	\$120,646	-	-	-	-	-
FURNITURE/EQUIPMENT	-	\$3,062	-	-	-	-
GASB 96 AMORTIZATION EXPENSE	-	-	\$2,681	-	-	-
INTEREST EXPENSE-SUBSCRIPTIONS	-	-	\$182	-	-	-

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GASB 96 SUBSCRIPTION EXPENSE	-	-	-\$5,994	-	-	-
Total Expenditures	\$4,182,970	\$5,605,078	\$4,503,960	\$4,649,976	\$4,684,069	0.73%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,828,796	\$1,888,521	\$1,813,877	\$1,660,149	\$1,870,555	12.67%
FRINGE BENEFITS	\$507,275	\$2,050,903	\$698,027	\$650,833	\$806,280	23.88%
MATERIALS AND SUPPLI	\$264,320	\$311,796	\$377,492	\$357,040	\$380,676	6.62%
EQUIPMENT M&O	\$132,093	\$345,819	\$304,846	\$286,844	\$206,344	-28.06%
CONTRACT AND SERVICE	\$291,701	\$192,460	\$152,088	\$134,626	\$56,360	-58.14%
POB DEBT	-	-	-	\$208,915	\$12,284	-94.12%
INTERNAL SERVICE ALL	\$1,158,785	\$812,517	\$1,157,631	\$1,351,570	\$1,351,570	0.00%
CAPITAL OUTLAY	-	\$3,062	-	-	-	-
Total Expenditures	\$4,182,970	\$5,605,078	\$4,503,960	\$4,649,976	\$4,684,069	0.73%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,539,168	\$1,347,485	\$1,212,809	\$1,237,123	\$1,272,601	2.87%
NARCOTIC FORFEITURE & SEIZURE	\$15,749	\$44,908	\$18,924	\$57,419	\$57,419	0.00%
EMERGENCY COMMUNICATIONS FUND	\$1,392,777	\$4,210,578	\$3,268,510	\$3,355,434	\$3,354,049	-0.04%
FULL ACCRUAL FUND	\$575	\$2,106	\$3,717	-	-	-

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PUBLIC FINANCING AUTHORITY	\$1,234,702	-	-	-	-	-
Total Expenditures	\$4,182,970	\$5,605,078	\$4,503,960	\$4,649,976	\$4,684,069	0.73%



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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 aid 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.

Expenditures by Object

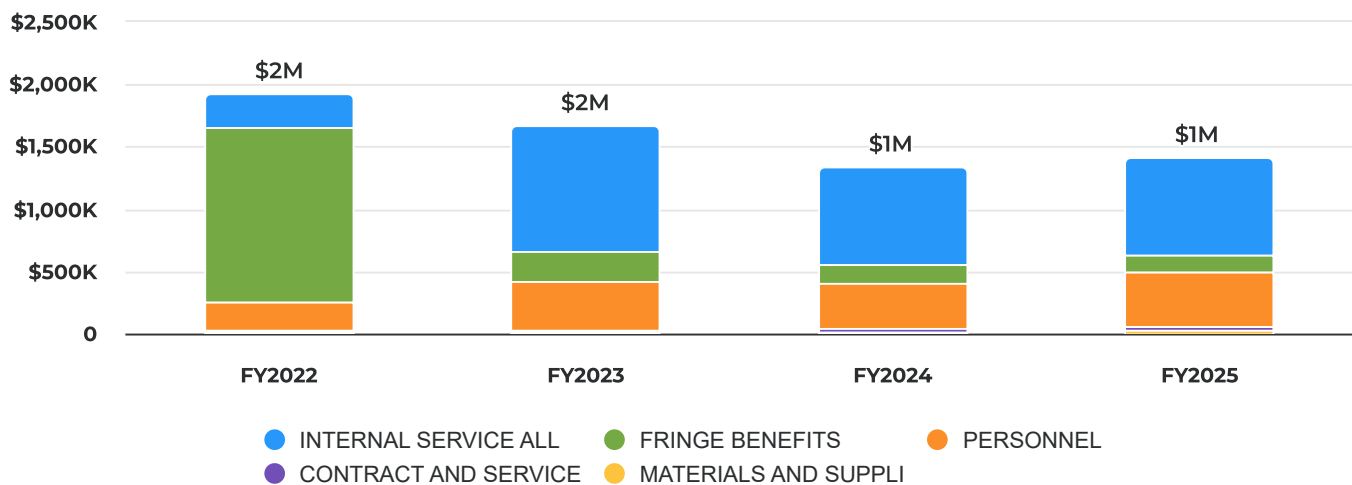
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$216,491	\$358,117	\$348,857	\$414,277	\$461,852	11.48%
PART-TIME SALARIES	\$4,279	\$42,548	\$15,260	-	-	-
OVERTIME	\$927	-	-	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$4,623	\$2,214	\$5,743	\$11,323	\$17,725	56.54%
OTHER PAY	\$40,924	\$62,044	\$24,099	\$1,005	\$1,068	6.27%
SICK LEAVE BONUS	-	\$5,000	-	-	-	-
CELL PHONE ALLOWANCE	-	\$558	\$664	\$660	\$702	6.36%
PUBLIC SAFETY UNIFORM ALLOW	\$460	\$970	\$804	\$31	\$850	2,641.94%
FICA	\$6,567	\$5,676	\$7,710	\$7,858	\$11,071	40.89%
LIFE INSURANCE	\$345	\$711	\$818	\$552	\$475	-13.95%
MEDICAL INSURANCE	\$33,664	\$37,159	\$35,750	\$40,236	\$44,604	10.86%
MEDICARE	\$3,864	\$7,171	\$6,148	\$5,548	\$7,622	37.38%
PSYCHOLOGICAL INSURANCE	\$8	\$10	\$9	\$13	\$14	7.69%
PENSION (EMPLOYER SHARE)	\$35,142	\$78,866	\$58,035	\$72,641	\$88,213	21.44%
PENSION (POB)	\$1,256,750	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$17,006	\$10,271	\$329	\$1,424	-	-100.00%
OTHER POST EMP BENEFITS (OPEB)	\$13,915	\$20,848	\$17,563	\$18,639	\$24,259	30.15%
UNEMPLOYMENT	\$543	\$723	\$752	\$1,335	\$1,419	6.29%
WORKPLACE UNIFORMS/ACCESSORIES	\$165	\$1,774	\$1,426	\$800	\$2,400	200.00%
OFFICE SUPPLIES	\$12,023	\$6,681	\$5,547	\$5,000	\$5,000	0.00%
TRAINING/MEETINGS/CONFERENCE	\$1,748	\$2,537	\$4,675	\$27,411	\$20,811	-24.08%
POSTAGE	-	-	\$14	\$1,430	\$1,430	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	-	-	\$30	\$30	0.00%
MEMBERSHIPS/DUES	\$1,060	\$1,650	\$1,650	\$660	\$660	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
CONTRACTS/PROFESSIONAL SERVICE	\$1,971	-	\$15,622	-	\$5,000	-
DONATION EXPENDITURES	-	-	-	\$28,692	-	-100.00%
DEPRECIATION	\$10,855	\$10,855	\$10,855	-	-	-
VEHICLE MAINTENANCE	-	\$3,676	\$14,187	\$13,375	\$13,375	0.00%
VEHICLE EQUIPMENT REPLACEMENT	-	\$3,145	\$3,079	\$32,592	\$32,592	0.00%
INFORMATION TECH EQUIP MAINT	-	\$27,167	\$33,430	\$50,596	\$50,596	0.00%
INFORMATION TECH EQUIP REPLACE	-	\$9,907	\$23,193	\$23,202	\$23,202	0.00%
COMMUNICATION EQUIP REPLACE	\$498	\$166,612	\$166,061	\$172,610	\$172,610	0.00%
WORKERS COMPENSATION INSURANCE	\$274	\$46,035	\$22,029	\$14,202	\$14,202	0.00%
LIABILITY INSURANCE	\$22,285	\$101,392	\$80,252	\$88,875	\$88,875	0.00%
BUILDING OCCUPANCY	\$231,759	\$254,710	\$250,457	\$274,942	\$274,942	0.00%
MAJOR FACILITIES REPAIR	\$2,356	\$2,694	\$2,694	\$3,068	\$3,068	0.00%
CITY FACILITY SEWER FEE	\$1,230	\$1,257	\$1,118	\$1,118	\$1,118	0.00%
EMERGENCY COMM OPERATIONS	-	\$393,718	\$175,890	\$366,158	\$366,158	0.00%
Total Expenditures	\$1,921,733	\$1,666,697	\$1,334,719	\$1,680,301	\$1,735,940	3.31%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$226,320	\$402,879	\$369,860	\$425,600	\$479,576	12.68%
FRINGE BENEFITS	\$1,409,188	\$230,008	\$152,681	\$149,942	\$180,296	20.24%
MATERIALS AND SUPPLI	\$14,997	\$12,642	\$13,312	\$35,331	\$30,331	-14.15%
CONTRACT AND SERVICE	\$12,826	\$10,855	\$26,477	\$28,692	\$5,000	-82.57%
INTERNAL SERVICE ALL	\$258,402	\$1,010,313	\$772,389	\$1,040,736	\$1,040,736	0.00%
Total Expenditures	\$1,921,733	\$1,666,697	\$1,334,719	\$1,680,301	\$1,735,940	3.31%

Expenditures by Fund**Expenditures by Fund**

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$654,128	\$1,655,842	\$1,323,865	\$1,680,301	\$1,735,940	3.31%
FULL ACCRUAL FUND	\$10,855	\$10,855	\$10,855	-	-	-
PUBLIC FINANCING AUTHORITY	\$1,256,750	-	-	-	-	-
Total Expenditures	\$1,921,733	\$1,666,697	\$1,334,719	\$1,680,301	\$1,735,940	3.31%

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.

Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$6,274,793	\$6,502,596	\$6,465,793	\$7,120,628	\$8,231,021	15.59%
PART-TIME SALARIES	-	-	-	\$25,735	\$25,735	0.00%
OVERTIME	\$2,902,381	\$3,227,853	\$3,429,647	\$956,733	\$3,103,049	224.34%
OVERTIME - SPECIAL EVENTS	\$9,366	\$13,642	\$17,077	\$171,121	\$20,487	-88.03%
VAC/HOLIDAY CASHOUT (PERS)	\$69,758	\$59,579	\$39,839	\$181,157	-	-100.00%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$102,480	\$72,339	\$64,363	\$192,051	\$207,908	8.26%
PERSONNEL ADJUSTMENTS	-	-	-	\$668,520	-	-100.00%
OTHER PAY	\$37,358	\$23,243	\$32,124	\$9,495	\$120,742	1,171.64%
SICK LEAVE BONUS	\$61,000	\$66,000	\$66,568	\$21,000	\$69,100	229.05%
CELL PHONE ALLOWANCE	\$662	\$662	\$689	\$660	\$702	6.36%
PUBLIC SAFETY UNIFORM ALLOW	\$5,422	\$4,964	\$5,400	\$5,411	\$15,362	183.90%
FICA	-	\$1,196	\$1,397	\$1,176	\$1,634	38.95%
LIFE INSURANCE	\$6,240	\$6,421	\$6,349	\$6,605	\$7,320	10.83%
MEDICAL INSURANCE	\$905,330	\$938,983	\$962,564	\$1,059,771	\$1,128,007	6.44%
MEDICARE	\$137,836	\$143,534	\$144,570	\$87,596	\$144,596	65.07%
PSYCHOLOGICAL INSURANCE	\$242	\$250	\$247	\$302	\$305	0.99%
PENSION (EMPLOYER SHARE)	\$1,468,460	\$1,435,850	\$1,532,799	\$1,665,733	\$2,002,676	20.23%
PENSION (POB)	\$44,066,826	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$57,149	\$51,309	\$51,668	\$40,284	\$62,028	53.98%
OTHER POST EMP BENEFITS (OPEB)	\$431,942	\$376,614	\$375,393	\$331,191	\$502,032	51.58%
UNEMPLOYMENT	\$16,932	\$17,098	\$16,939	\$29,165	\$30,473	4.48%

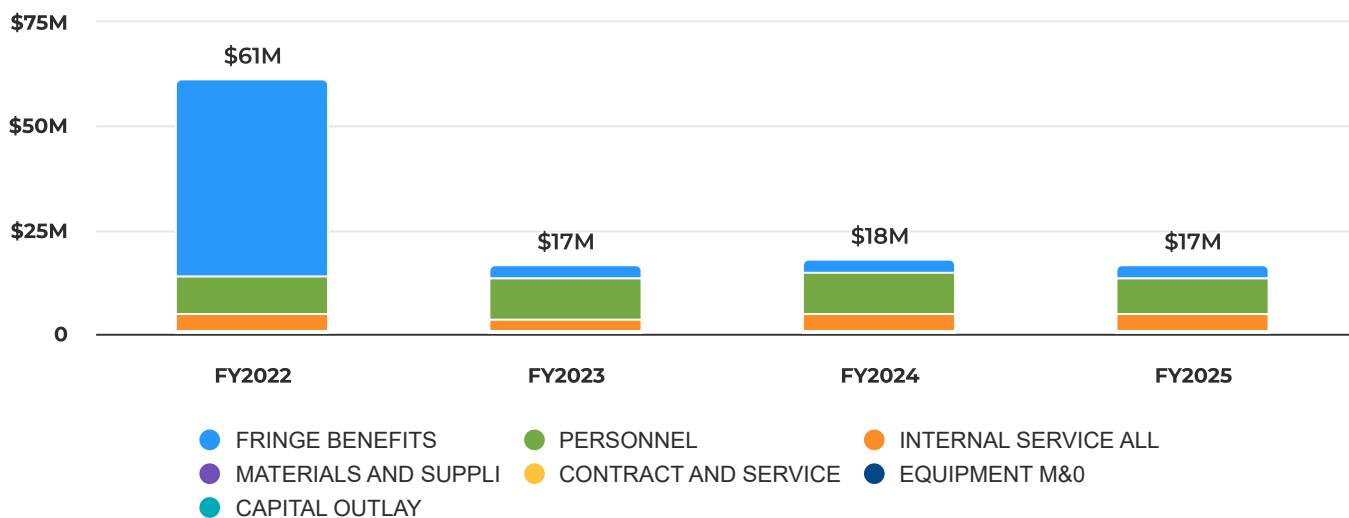


Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
WORKPLACE UNIFORMS/ACCESSORIES	\$116,519	\$152,712	\$154,789	\$173,180	\$91,180	-47.35%
OFFICE SUPPLIES	\$3,674	\$3,294	\$137	\$3,830	\$3,830	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$230,752	\$208,731	\$238,169	\$341,700	\$233,092	-31.78%
TRAINING/MEETINGS/CONFERENCES	\$58,734	\$26,349	\$5,340	\$20,159	\$17,767	-11.87%
MILEAGE REIMBURSEMENT	-	-	-	\$240	\$240	0.00%
POSTAGE	-	-	-	\$1,880	\$1,880	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$63	-	-	\$1,400	\$1,400	0.00%
MEMBERSHIPS/DUES	-	-	\$60	\$290	\$290	0.00%
CELL PHONES	\$9,479	\$6,606	\$6,016	\$20,550	\$20,550	0.00%
MOTOR FUEL/PETROLEUM PRODUCTS	\$10,039	\$16,544	\$13,131	\$11,500	\$14,000	21.74%
MAINTENANCE AGREEMENTS	\$151,493	\$111,615	\$164,617	\$210,503	\$162,454	-22.83%
MAINTENANCE/REPAIR	\$16,562	\$9,528	\$9,408	\$13,000	\$13,000	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$131,045	\$113,996	\$173,580	\$169,910	\$109,550	-35.52%
OTHER NON- CAPITAL EQUIPMENT	\$20,417	\$6,381	\$51,300	\$41,300	\$28,300	-31.48%
DEBT ISSUANCE COST	\$33,009	\$2,712	-	-	-	-
DEPRECIATION	\$62,982	\$64,258	\$58,726	-	-	-
PRINCIPAL PAYMENT POB SAFETY	-	-	-	-	\$177,292	-
INTEREST EXPENSE	\$155,213	\$241,838	\$72,640	-	-	-
INTEREST EXPENSE POB SAFETY	-	-	-	-	\$145,777	-
VEHICLE MAINTENANCE	\$244,647	\$273,185	\$457,074	\$409,575	\$409,575	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$212,518	\$407,047	\$602,838	\$449,974	\$449,974	0.00%
INFORMATION TECH EQUIP MAINT	\$246,229	\$180,720	\$196,130	\$208,557	\$217,870	4.47%
INFORMATION TECH EQUIP REPLACE	\$31,230	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$154,867	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$641,468	\$605,269	\$392,442	\$424,933	\$428,341	0.80%
LIABILITY INSURANCE	\$29,008	\$32,531	\$29,071	\$35,994	\$35,994	0.00%
MAJOR FACILITIES REPAIR	\$1,089	\$908	\$908	\$1,191	\$1,191	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
OVERHEAD	\$1,638,709	\$1,180,671	\$2,123,648	\$1,937,232	\$1,937,232	0.00%
EMERGENCY COMM OPERATIONS	\$498,770	-	-	-	-	-
VEHICLE EQUIPMENT	-	-	-	\$14,224	-	-100.00%
BUILDING/IMPROVEMENTS	-	\$11,013	-	-	-	-
FURNITURE/EQUIPMENT	\$125,215	-	\$5,809	\$18,806	-	-100.00%
OVERTIME-FLSA	-	-	-	-	\$229,716	-
Total Expenditures	\$61,377,956	\$16,598,043	\$17,969,258	\$17,084,260	\$20,403,671	19.43%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$9,358,779	\$9,876,009	\$10,016,718	\$9,315,945	\$11,588,200	24.39%
FRINGE BENEFITS	\$47,195,398	\$3,066,125	\$3,196,708	\$3,258,389	\$4,084,978	25.37%
MATERIALS AND SUPPLI	\$429,308	\$414,237	\$417,641	\$574,729	\$384,229	-33.15%
EQUIPMENT M&O	\$168,055	\$121,143	\$174,025	\$223,503	\$175,454	-21.50%
CONTRACT AND SERVICE	\$402,665	\$429,186	\$356,247	\$211,210	\$137,850	-34.73%
POB DEBT	-	-	-	-	\$323,069	-
INTERNAL SERVICE ALL	\$3,698,536	\$2,680,331	\$3,802,111	\$3,467,454	\$3,480,176	0.37%
CAPITAL OUTLAY	\$125,215	\$11,013	\$5,809	\$33,031	-	-100.00%
OVERTIME-FLSA	-	-	-	-	\$229,716	-
Total Expenditures	\$61,377,956	\$16,598,043	\$17,969,258	\$17,084,260	\$20,403,671	19.43%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$14,760,674	\$14,386,779	\$15,255,952	\$14,864,709	\$18,173,451	22.26%
OTHER INTER GOVERNMENTAL GRANT	\$58,000	\$58,000	-	-	-	-
DISASTER RECOVERY	\$245,125	\$5,956	\$7,511	-	-	-
HARBOR TIDELANDS	\$2,170,325	\$1,901,591	\$1,604,862	\$2,003,007	\$2,000,772	-0.11%
HARBOR UPLANDS	\$228,925	\$183,490	\$150,126	\$216,545	\$229,448	5.96%
SELF-INSURANCE PRGM	-	-	\$894,111	-	-	-
FULL ACCRUAL FUND	\$60,951	\$62,227	\$56,696	-	-	-
PUBLIC FINANCING AUTHORITY	\$43,853,957	-	-	-	-	-
Total Expenditures	\$61,377,956	\$16,598,043	\$17,969,258	\$17,084,260	\$20,403,671	19.43%

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.

Expenditures by Object

Expenditures by Object

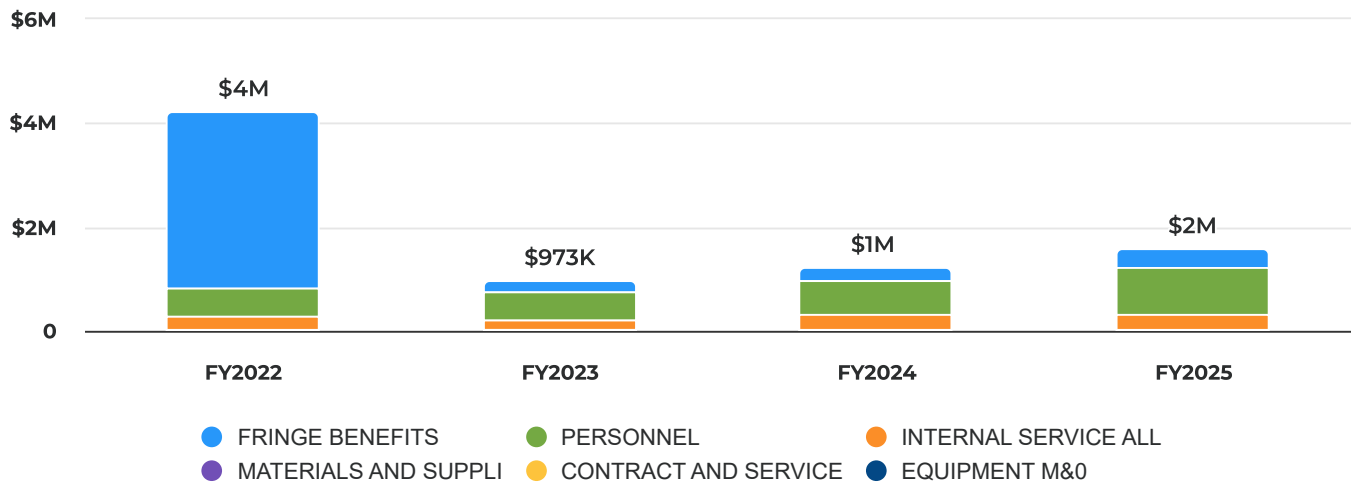
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$475,997	\$459,401	\$491,399	\$827,305	\$772,702	-6.60%
PART-TIME SALARIES	\$29,414	\$13,662	\$71,835	-	-	-
OVERTIME	\$25,787	\$28,209	\$12,854	\$33,509	\$6,572	-80.39%
VAC/HOLIDAY CASHOUT (PERS)	\$8,872	\$19,274	\$24,725	\$15,344	-	-100.00%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$9,149	\$12,879	\$33,360	\$18,105	\$21,196	17.07%
PERSONNEL ADJUSTMENTS	-	-	-	\$230,263	-	-100.00%
OTHER PAY	-	-	\$8,334	-	\$3,398	-
SICK LEAVE BONUS	\$2,500	\$2,500	\$2,857	\$2,500	\$2,658	6.32%
CELL PHONE ALLOWANCE	\$662	\$662	\$4,608	\$2,970	\$1,052	-64.58%
PUBLIC SAFETY UNIFORM ALLOW	\$214	\$214	\$200	\$100	\$266	166.00%
FICA	\$12,249	\$7,768	\$6,969	\$18,917	\$10,647	-43.72%
LIFE INSURANCE	\$729	\$568	\$370	\$1,191	\$578	-51.47%
MEDICAL INSURANCE	\$61,382	\$55,260	\$47,031	\$120,120	\$80,631	-32.87%
MEDICARE	\$8,527	\$8,119	\$9,591	\$10,080	\$12,874	27.72%
PSYCHOLOGICAL INSURANCE	\$16	\$13	\$9	\$28	\$19	-32.14%
PENSION (EMPLOYER SHARE)	\$89,065	\$87,617	\$117,799	\$137,705	\$147,003	6.75%
PENSION (POB)	\$3,152,899	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$23,617	\$26,199	\$28,260	\$21,842	\$43,539	99.34%
OTHER POST EMP BENEFITS (OPEB)	\$28,399	\$24,940	\$29,359	\$32,215	\$42,965	33.37%
UNEMPLOYMENT	\$1,122	\$858	\$641	\$2,750	\$1,860	-32.36%
WORKPLACE UNIFORMS/ACCESSORIES	\$1,613	\$1,408	\$2,100	\$2,970	\$2,970	0.00%
OFFICE SUPPLIES	\$1,043	\$1,586	\$1,733	\$3,710	\$4,310	16.17%
SPECIAL DEPARMENTAL SUPPLIES	\$5,054	\$2,737	\$3,658	\$2,180	\$10,380	376.15%
TRAINING/MEETINGS/CONFERENCES	\$6,056	\$3,299	\$17,065	\$14,258	\$6,058	-57.51%
POSTAGE	\$591	-	\$345	\$1,110	\$1,110	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PUBLICATIONS/SUBSCRIPTIONS	\$1,122	\$1,215	\$1,197	\$1,641	\$1,641	0.00%
MEMBERSHIPS/DUES	\$445	-	\$1,208	\$500	\$500	0.00%
MAINTENANCE/REPAIR	\$12,154	\$2,291	-	\$6,000	\$6,000	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$169	\$17,148	\$3,658	\$4,700	\$4,700	0.00%
DEPRECIATION	\$921	\$921	\$921	-	-	-
VEHICLE MAINTENANCE	\$13,509	\$18,649	\$24,522	\$37,002	\$37,002	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$10,572	\$14,688	\$44,268	\$30,378	\$30,378	0.00%
INFORMATION TECH EQUIP MAINT	\$32,940	\$25,577	\$33,430	\$41,345	\$41,345	0.00%
INFORMATION TECH EQUIP REPLACE	\$3,782	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$14,682	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$8,209	\$5,534	\$4,263	\$4,831	\$4,831	0.00%
OVERHEAD	\$174,319	\$129,596	\$190,602	\$182,589	\$182,589	0.00%
OVERTIME-FLSA	-	-	-	-	\$8,080	-
Total Expenditures	\$4,217,780	\$972,791	\$1,219,173	\$1,808,158	\$1,489,854	-17.60%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$549,220	\$533,426	\$634,174	\$1,124,526	\$800,470	-28.82%
FRINGE BENEFITS	\$3,381,381	\$214,716	\$256,028	\$350,418	\$347,490	-0.84%
MATERIALS AND SUPPLI	\$15,923	\$10,245	\$27,307	\$26,369	\$26,969	2.28%
EQUIPMENT M&O	\$12,154	\$2,291	-	\$6,000	\$6,000	0.00%
CONTRACT AND SERVICE	\$1,090	\$18,069	\$4,578	\$4,700	\$4,700	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
INTERNAL SERVICE ALL	\$258,012	\$194,044	\$297,085	\$296,146	\$296,146	0.00%
OVERTIME-FLSA	-	-	-	-	\$8,080	-
Total Expenditures	\$4,217,780	\$972,791	\$1,219,173	\$1,808,158	\$1,489,854	-17.60%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,005,291	\$944,401	\$1,206,770	\$1,609,191	\$1,254,026	-22.07%
SOLID WASTE	\$59,590	\$28,390	\$12,402	\$198,968	\$235,829	18.53%
PUBLIC FINANCING AUTHORITY	\$3,152,899	-	-	-	-	-
Total Expenditures	\$4,217,780	\$972,791	\$1,219,173	\$1,808,158	\$1,489,854	-17.60%

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.

Expenditures by Object

Expenditures by Object

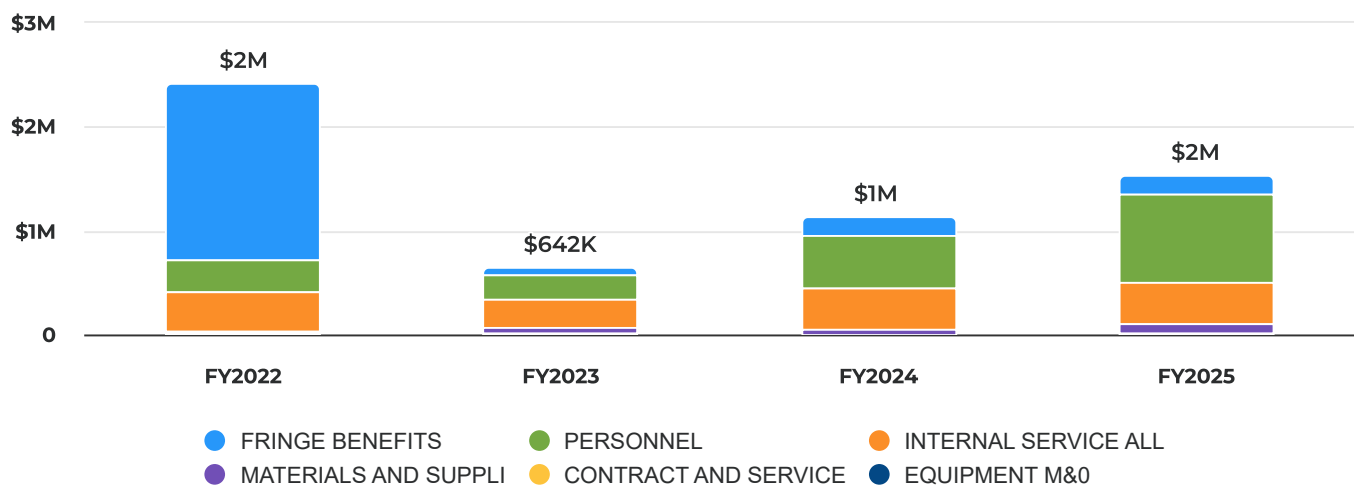
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$202,168	\$168,145	\$437,380	\$526,599	\$651,021	23.63%
OVERTIME	\$83,793	\$57,341	\$32,820	\$299,293	\$55,000	-81.62%
VAC/HOLIDAY CASHOUT (PERS)	\$18,192	-	\$12,382	\$6,198	-	-100.00%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$9,959	\$12,273	\$11,136	\$23,969	\$8,133	-66.07%
PERSONNEL ADJUSTMENTS	-	-	-	\$21,245	-	-100.00%
OTHER PAY	-	-	\$3,463	-	\$3,398	-
SICK LEAVE BONUS	-	-	\$357	-	\$2,658	-
CELL PHONE ALLOWANCE	\$662	\$129	\$3,945	\$330	\$351	6.36%
PUBLIC SAFETY UNIFORM ALLOW	-	-	\$200	\$100	\$266	166.00%
LIFE INSURANCE	\$276	\$237	\$368	\$422	\$448	6.16%
MEDICAL INSURANCE	\$21,152	\$11,691	\$30,486	\$22,800	\$17,695	-22.39%
MEDICARE	\$4,347	\$3,289	\$7,162	\$5,656	\$10,025	77.25%
PSYCHOLOGICAL INSURANCE	\$6	\$5	\$10	\$14	\$13	-7.14%
PENSION (EMPLOYER SHARE)	\$51,759	\$34,595	\$101,454	\$106,483	\$138,856	30.40%
PENSION (POB)	\$1,587,474	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$3,948	\$10,327	\$22,736	\$21,842	\$32,122	47.07%
OTHER POST EMP BENEFITS (OPEB)	\$14,825	\$8,830	\$24,736	\$21,841	\$36,928	69.08%
UNEMPLOYMENT	\$396	\$325	\$670	\$1,250	\$1,329	6.32%
OFFICE SUPPLIES	\$1,499	\$2,618	\$23	\$1,500	\$1,500	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$20,326	\$3,762	\$5,608	\$9,970	\$9,970	0.00%
TRAINING/MEETINGS/CONFERENCE	\$6,596	\$57,728	\$51,866	\$36,064	\$71,789	99.06%
POSTAGE	-	-	-	\$220	\$220	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	\$175	\$75	\$2,100	\$2,100	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MAINTENANCE AGREEMENTS	-	-	-	\$4,992	\$922	-81.53%
MAINTENANCE/REPAIR	\$2,453	\$2,305	-	\$2,000	\$2,000	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$9,234	\$9,418	-	\$39,360	\$13,760	-65.04%
VEHICLE MAINTENANCE	\$775	\$4,313	\$3,460	\$3,788	\$3,788	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$28,369	-	\$111,583	\$70,715	\$70,715	0.00%
INFORMATION TECH EQUIP MAINT	\$253,375	\$209,478	\$226,247	\$120,284	\$120,284	0.00%
INFORMATION TECH EQUIP REPLACE	\$25,783	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$2,712	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$2,668	\$2,214	\$1,514	\$2,986	\$2,986	0.00%
LIABILITY INSURANCE	\$586	-	-	-	-	-
BUILDING OCCUPANCY	\$3,714	-	-	-	-	-
MAJOR FACILITIES REPAIR	\$92	-	-	-	-	-
OVERHEAD	\$58,830	\$42,540	\$57,602	\$85,830	\$85,830	0.00%
OVERTIME-FLSA	-	-	-	-	\$8,297	-
Total Expenditures	\$2,415,968	\$641,737	\$1,147,280	\$1,437,851	\$1,352,402	-5.94%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$314,112	\$237,759	\$493,718	\$877,304	\$714,154	-18.60%
FRINGE BENEFITS	\$1,684,844	\$69,428	\$195,585	\$180,738	\$244,087	35.05%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MATERIALS AND SUPPLI	\$28,422	\$64,283	\$57,572	\$49,854	\$85,579	71.66%
EQUIPMENT M&O	\$2,453	\$2,305	-	\$6,992	\$2,922	-58.21%
CONTRACT AND SERVICE	\$9,234	\$9,418	-	\$39,360	\$13,760	-65.04%
INTERNAL SERVICE ALL	\$376,904	\$258,545	\$400,405	\$283,603	\$283,603	0.00%
OVERTIME-FLSA	-	-	-	-	\$8,297	-
Total Expenditures	\$2,415,968	\$641,737	\$1,147,280	\$1,437,851	\$1,352,402	-5.94%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$816,264	\$630,896	\$1,147,280	\$1,420,791	\$1,335,342	-6.01%
DISASTER RECOVERY	\$12,230	\$10,841	-	\$17,060	\$17,060	0.00%
PUBLIC FINANCING AUTHORITY	\$1,587,474	-	-	-	-	-
Total Expenditures	\$2,415,968	\$641,737	\$1,147,280	\$1,437,851	\$1,352,402	-5.94%

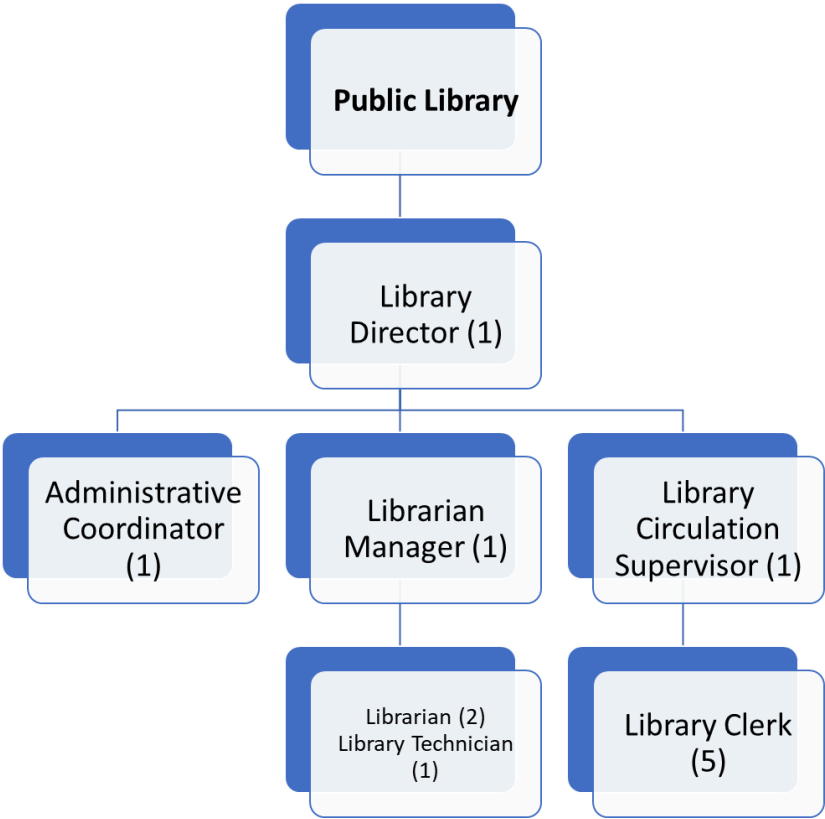


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Public Library

Mission Statement: To offer services and materials in a welcoming atmosphere that meets the informational, educational, recreational, and cultural needs of all library users.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Library Director	1.00
Library Manager	1.00
Librarian	2.00
Library Circulation Supervisor	1.00
Administrative Coordinator	1.00
Library Technician	1.00
Library Clerk	2.00
Total Personnel	12.00

Expenditures by Object

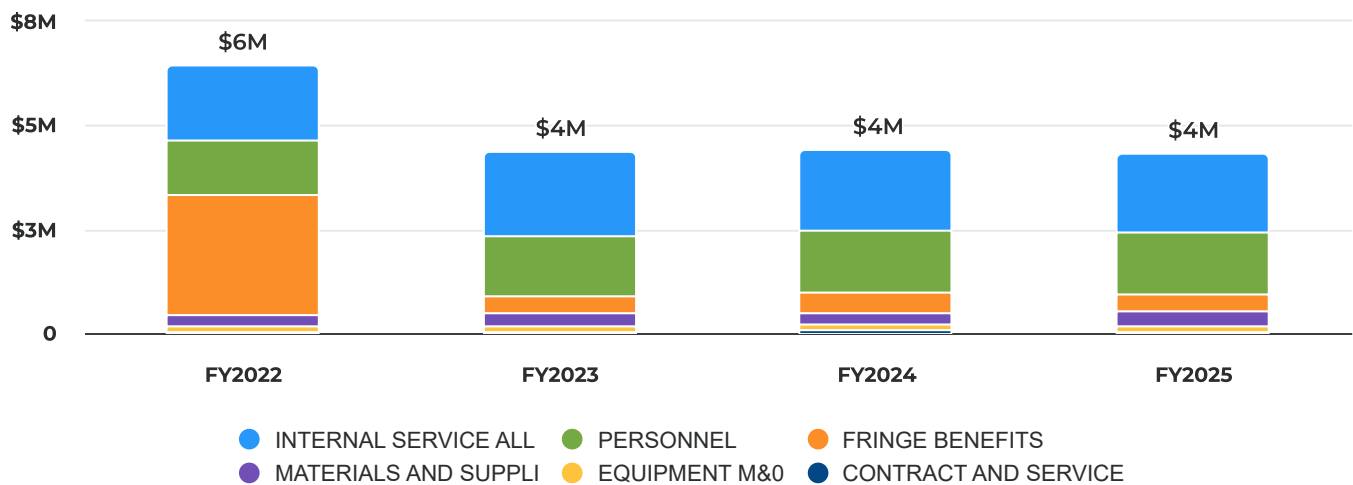
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$803,796	\$828,244	\$808,122	\$906,502	\$736,619	-18.74%
PART-TIME SALARIES	\$494,706	\$592,087	\$638,547	\$541,859	\$737,750	36.15%
OVERTIME	-	-	\$78	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$10,452	\$10,369	\$49,708	\$18,354	\$28,316	54.28%
CAR ALLOWANCE	\$4,512	\$4,166	\$4,525	\$4,500	\$4,784	6.31%
OTHER PAY	\$2,490	\$6,020	\$6,615	\$1,500	\$1,595	6.33%
SICK LEAVE BONUS	\$450	\$113	\$32	\$113	\$478	323.01%
CELL PHONE ALLOWANCE	\$662	\$611	\$664	\$1,320	\$702	-46.82%
FICA	\$81,767	\$92,457	\$94,366	\$54,281	\$58,435	7.65%
LIFE INSURANCE	\$1,763	\$1,831	\$1,702	\$1,918	\$1,194	-37.75%
MEDICAL INSURANCE	\$165,090	\$184,387	\$178,689	\$216,000	\$174,653	-19.14%
MEDICARE	\$19,723	\$21,623	\$22,452	\$12,695	\$13,666	7.65%
PSYCHOLOGICAL INSURANCE	\$52	\$54	\$50	\$60	\$48	-20.00%
PENSION (EMPLOYER SHARE)	\$56,068	\$62,437	\$104,994	\$79,620	\$62,924	-20.97%
PENSION (POB)	\$2,513,500	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$24,111	\$24,711	\$8,734	\$14,666	\$16,127	9.96%
OTHER POST EMP BENEFITS (OPEB)	\$29,638	\$26,108	\$27,255	\$29,767	\$27,240	-8.49%
UNEMPLOYMENT	\$3,607	\$3,714	\$3,448	\$6,000	\$4,784	-20.27%
OFFICE SUPPLIES	\$5,959	\$5,117	\$6,204	\$7,250	\$7,250	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$5,256	\$16,557	\$11,772	\$15,074	\$15,074	0.00%
TRAINING/MEETINGS/CONFEREN	\$2,339	\$544	\$3,052	\$5,007	\$5,007	0.00%
MILEAGE REIMBURSEMENT	-	-	-	\$685	\$685	0.00%
POSTAGE	\$728	\$609	\$585	\$2,000	\$2,000	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$4,528	\$4,724	\$3,823	\$4,725	\$4,725	0.00%
MEMBERSHIPS/DUES	\$4,236	\$3,622	\$4,134	\$4,321	\$4,321	0.00%
LIBRARY MATERIALS	\$279,492	\$279,707	\$282,177	\$319,145	\$299,145	-6.27%
MAINTENANCE AGREEMENTS	\$121,189	\$119,369	\$129,891	\$135,322	\$128,879	-4.76%
MAINTENANCE/REPAIR	-	\$14,858	\$59	\$200	\$200	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$21,107	\$21,133	\$57,439	\$35,231	\$19,880	-43.57%
DONATION EXPENDITURES	-	-	\$2,162	-	-	-
DEPRECIATION	\$16,903	\$16,903	\$16,903	-	-	-
CASH OVERAGE/SHORTAGE	\$2	-\$9	\$2	-	-	-

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
INFORMATION TECH EQUIP MAINT	\$600,221	\$492,691	\$516,781	\$566,433	\$566,433	0.00%
INFORMATION TECH EQUIP REPLACE	\$74,179	\$10,868	\$13,761	\$18,322	\$18,322	0.00%
WORKERS COMPENSATION INSURANCE	\$28,775	\$41,533	\$14,105	\$14,834	\$14,834	0.00%
LIABILITY INSURANCE	\$278,081	\$607,794	\$591,696	\$731,060	\$731,060	0.00%
BUILDING OCCUPANCY	\$629,164	\$724,598	\$639,437	\$713,633	\$713,633	0.00%
MAJOR FACILITIES REPAIR	\$18,403	\$20,079	\$20,079	\$22,830	\$22,830	0.00%
CITY FACILITY SEWER FEE	\$3,782	\$4,140	\$3,584	\$3,584	\$3,584	0.00%
OVERHEAD	\$140,178	\$139,955	\$138,075	\$138,238	\$138,238	0.00%
Total Expenditures	\$6,446,910	\$4,383,726	\$4,405,703	\$4,627,048	\$4,565,415	-1.33%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,308,955	\$1,430,700	\$1,496,455	\$1,466,714	\$1,502,685	2.45%
FRINGE BENEFITS	\$2,903,433	\$428,233	\$453,526	\$422,439	\$366,630	-13.21%
MATERIALS AND SUPPLI	\$302,538	\$310,881	\$311,747	\$358,207	\$338,207	-5.58%
EQUIPMENT M&O	\$121,189	\$134,227	\$129,950	\$135,522	\$129,079	-4.75%
CONTRACT AND SERVICE	\$38,012	\$38,027	\$76,506	\$35,231	\$19,880	-43.57%
INTERNAL SERVICE ALL	\$1,772,783	\$2,041,658	\$1,937,518	\$2,208,934	\$2,208,934	0.00%
Total Expenditures	\$6,446,910	\$4,383,726	\$4,405,703	\$4,627,048	\$4,565,415	-1.33%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$3,916,507	\$4,366,823	\$4,388,800	\$4,627,048	\$4,565,415	-1.33%
FULL ACCRUAL FUND	\$16,903	\$16,903	\$16,903	-	-	-
PUBLIC FINANCING AUTHORITY	\$2,513,500	-	-	-	-	-
Total Expenditures	\$6,446,910	\$4,383,726	\$4,405,703	\$4,627,048	\$4,565,415	-1.33%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(94%)	Total Staff Hours:	23,462
Proposed	FY 2025-26	(94%)	Total Staff Hours:	23,462

- 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.
- Answered approximately 40,000 reference and information questions.
- Provided 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.
- Conducted 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

Adopted	FY 2024-25	(4%)	Total Staff Hours:	998
Proposed	FY 2025-26	(4%)	Total Staff Hours:	998

- 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 2026. (180 hours)
- Participate in 5 to 7 outreach opportunities throughout the year e.g., RBPD 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 2025. (470 hours)

Customer Service and Referrals

Adopted	FY 2024-25	(2%)	Total Staff Hours:	499
Proposed	FY 2025-26	(2%)	Total Staff Hours:	499

- Achieved 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.

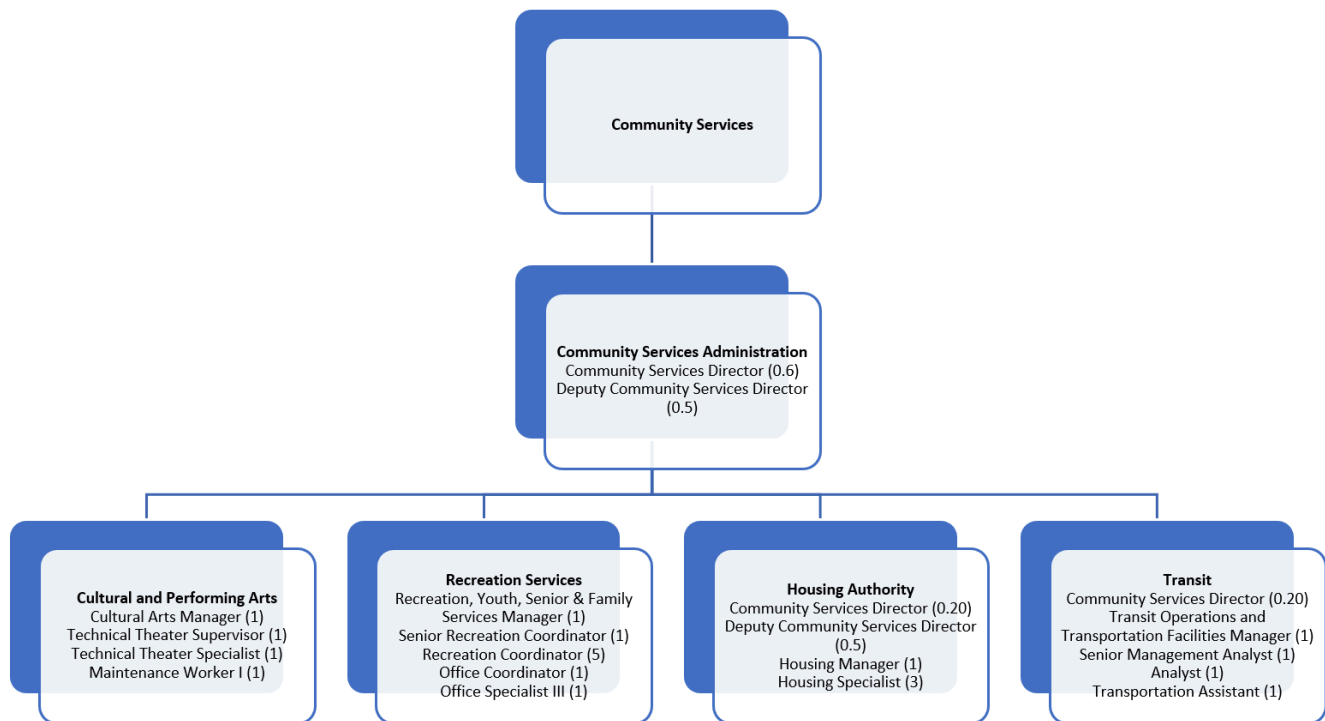


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Community Services

Mission Statement: To enhance 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, youth and teen programming, housing assistance, public transportation, and passport administration.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Administration	
Community Services Director	0.60
Deputy Community Services Director	0.50
Administration Personnel Total	1.10
Cultural and Performing Arts	
Cultural Arts Manager	1.00
Technical Theater Supervisor	1.00
Technical Theater Specialist	1.00
Maintenance Worker I	1.00
Cultural and Performing Arts Personnel Total	4.00
Recreation Services	
Recreation, Youth, Senior & Family Services Manager	1.00
Senior Recreation Coordinator	1.00
Recreation Coordinator	5.00
Office Coordinator	1.00
Office Specialist III	1.00
Total	9.00
Housing Authority	
Community Services Director	0.20
Deputy Community Services Director	0.50
Housing Manager	1.00
Housing Specialist	3.00
Recreation Services Personnel Total	4.70
Transit	
Community Services Director	0.20
Transit Operations and Transportation Facilities Manager	1.00
Senior Management Analyst	1.00
Analyst	1.00
Transportation Assistant	1.00
Transit Personnel Total	4.20
Total Personnel	23.00

Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$1,211,324	\$1,343,259	\$1,747,099	\$1,988,745	\$2,181,269	9.68%
PART-TIME SALARIES	\$1,266,569	\$1,553,704	\$1,744,702	\$2,295,249	\$2,408,728	4.94%
OVERTIME	\$26,280	\$46,318	\$38,012	\$4,000	\$105	-97.38%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$61,864	\$24,017	\$108,166	\$54,310	\$57,824	6.47%
PERSONNEL ADJUSTMENTS	\$200,000	\$200,000	\$279,000	\$200,000	-	-100.00%
CAR ALLOWANCE	\$8,122	\$10,891	\$9,781	\$4,133	\$8,777	112.36%
OTHER PAY	\$43,171	\$87,553	\$134,868	\$114,286	\$28,247	-75.28%
SICK LEAVE BONUS	\$450	\$225	\$225	\$225	-	-100.00%
CELL PHONE ALLOWANCE	\$2,846	\$3,335	\$2,929	\$2,226	\$2,640	18.60%
FICA	\$162,517	\$189,686	\$237,974	\$116,654	\$152,707	30.91%
LIFE INSURANCE	\$2,446	\$2,677	\$3,329	\$3,459	\$2,749	-20.53%
MEDICAL INSURANCE	\$208,406	\$301,916	\$307,914	\$316,710	\$315,392	-0.42%
MEDICARE	\$38,008	\$44,998	\$15,619	\$27,282	\$35,714	30.91%
PSYCHOLOGICAL INSURANCE	\$67	\$72	\$91	\$110	\$111	0.91%
GASB 68 PENSION EXPENSE	-\$389,615	\$326,462	\$90,706	-	-	-
GASB 75 OPEB EXPENSE	-\$15,952	-\$2,300	-\$16,940	-	-	-
PENSION (EMPLOYER SHARE)	\$114,097	\$136,440	\$187,698	\$144,232	\$157,970	9.52%
PENSION (POB)	\$3,202,650	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$49,562	\$45,837	\$41,999	\$41,644	\$52,023	24.92%
OTHER POST EMP BENEFITS (OPEB)	\$46,916	\$45,141	\$59,068	\$61,377	\$74,361	21.15%
UNEMPLOYMENT	\$4,679	\$5,194	\$6,614	\$11,000	\$11,162	1.47%
WORKPLACE UNIFORMS/ACCESSORIES	\$705	\$1,240	\$87	\$1,650	\$1,650	0.00%
OFFICE SUPPLIES	\$7,172	\$10,017	\$6,701	\$18,170	\$18,170	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$184,251	\$204,444	\$316,807	\$433,809	\$403,286	-7.04%
TRAINING/MEETINGS/CONFERENCES	\$6,707	\$18,119	\$7,078	\$42,281	\$24,298	-42.53%
MILEAGE REIMBURSEMENT	\$1,799	\$3,518	\$1,418	\$7,070	\$7,070	0.00%
POSTAGE	\$8,726	\$10,382	\$9,977	\$11,911	\$11,125	-6.60%
PUBLICATIONS/SUBSCRIPTIONS	\$1,422	\$5,041	\$6,138	\$1,950	\$1,950	0.00%
MEMBERSHIPS/DUES	\$12,497	\$11,545	\$14,599	\$19,560	\$19,560	0.00%
TELEPHONE	\$6,748	\$6,844	\$6,656	\$13,000	\$13,000	0.00%
CELL PHONES	\$4,347	\$4,744	\$3,683	\$5,920	\$5,920	0.00%

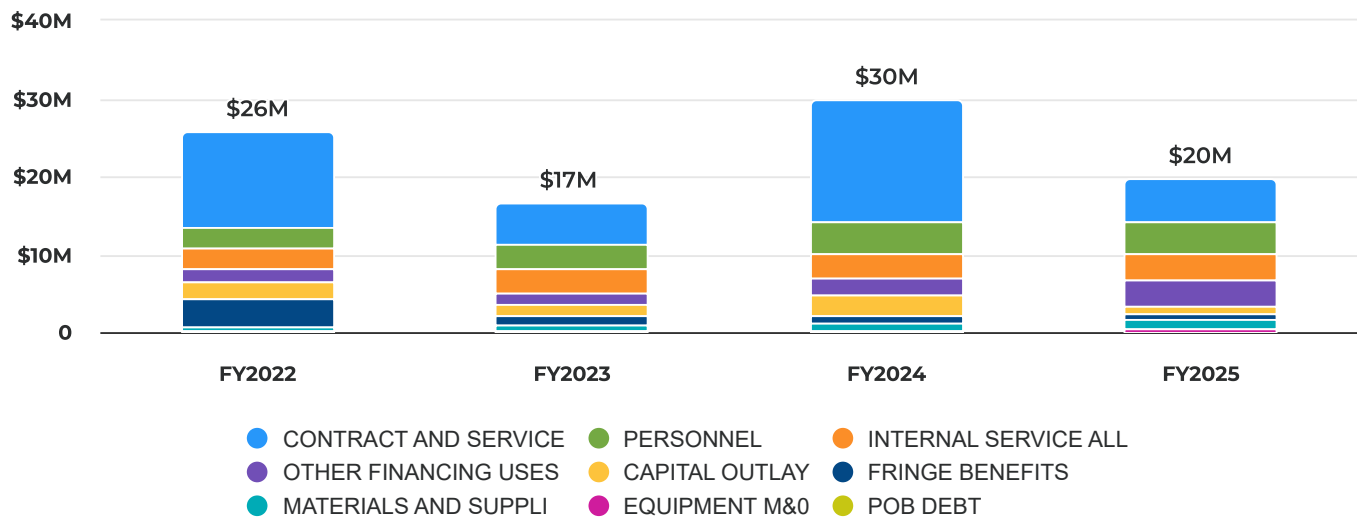


Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MOBILITY ACCESS	\$5,725	-	\$7,763	\$23,141	\$40,000	72.85%
MOTOR FUEL/PETROLEUM PRODUCTS	\$358,371	\$482,882	\$407,373	\$500,000	\$500,000	0.00%
UTILITIES - ELECTRIC	\$4,678	\$21,986	\$19,801	\$16,000	\$16,000	0.00%
UTILITIES - GAS	-	-	\$215	\$8,000	\$8,000	0.00%
UTILITIES - WATER	\$2,204	\$10,759	\$14,673	\$9,500	\$9,500	0.00%
MAINTENANCE AGREEMENTS	\$94,531	\$156,952	\$272,923	\$308,557	\$308,557	0.00%
MAINTENANCE/REPAIR	\$109,080	\$124,630	\$51,255	\$195,783	\$205,562	4.99%
ADVERTISING/PROMOTIONS	\$31,967	\$35,655	\$48,236	\$92,771	\$92,771	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$4,147,785	\$4,409,159	\$4,559,099	\$5,534,976	\$4,729,405	-14.55%
RENT/LEASE- EQUIPMENT	\$1,867	\$2,253	\$2,098	\$3,500	\$3,500	0.00%
RENT/LEASE- BUILDING	\$273,824	\$322,382	\$407,481	\$277,702	\$369,527	33.07%
OTHER NON- CAPITAL EQUIPMENT	\$19,967	\$24,726	\$26,000	\$44,800	\$4,800	-89.29%
LIABILITY INSURANCE PREMIUMS	-	-	-	\$1,100	\$1,100	0.00%
DONATION EXPENDITURES	\$27,536	\$48,489	\$8,960	\$308,619	-	-100.00%
HOUSING VOUCHERS	\$6,537,383	-	\$8,013,280	\$7,794,657	\$7,006,814	-10.11%
CONTINGENCY RESERVE	\$587,544	-	\$1,002,546	\$695,930	\$695,930	0.00%
DEBT ISSUANCE COST	\$7,685	-\$99	-	-	-	-
DEPRECIATION	\$500,907	\$513,089	\$1,643,937	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$56,466	-	-100.00%
INTEREST EXPENSE	\$31,223	\$27,305	\$30,229	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$41,786	-	-100.00%
ADMIN EXPENSE	-	\$449	-	\$96,231	\$96,231	0.00%
CASH OVERAGE/SHORTAGE	\$136	\$3,924	\$309	-	-	-
VEHICLE MAINTENANCE	\$3,198	\$10,518	\$6,560	\$3,510	\$3,510	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$1,984	\$3,563	\$3,563	\$3,524	\$3,524	0.00%
INFORMATION TECH EQUIP MAINT	\$302,361	\$254,174	\$303,048	\$377,265	\$377,265	0.00%
INFORMATION TECH EQUIP REPLACE	\$28,139	\$1,068	\$1,317	\$5,110	\$5,110	0.00%
WORKERS COMPENSATION INSURANCE	\$36,587	\$44,768	\$41,928	\$82,160	\$85,002	3.46%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
LIABILITY INSURANCE	\$275,598	\$572,909	\$536,451	\$599,252	\$601,179	0.32%
BUILDING OCCUPANCY	\$1,301,153	\$1,505,849	\$1,374,876	\$1,520,764	\$1,520,764	0.00%
MAJOR FACILITIES REPAIR	\$17,099	\$17,619	\$17,536	\$20,225	\$20,225	0.00%
CITY FACILITY SEWER FEE	\$25,877	\$22,618	\$25,972	\$26,034	\$26,891	3.29%
OVERHEAD	\$704,896	\$690,750	\$1,011,440	\$1,116,391	\$1,130,207	1.24%
VEHICLE EQUIPMENT	-	\$1,277,571	\$2,462,965	\$950,000	-	-100.00%
BUILDING/IMPROVEMENTS	\$83,548	-	-	-	-	-
FURNITURE/EQUIPMENT	-	-	\$15,342	\$51,017	\$40,000	-21.59%
CAPITAL OUTLAY - LEASES	\$2,245,558	-	-	-	-	-
TRANSFERS OUT	\$1,512,216	\$1,511,137	\$2,204,623	\$3,571,508	\$1,647,787	-53.86%
Total Expenditures	\$25,759,407	\$16,738,404	\$29,893,797	\$30,277,243	\$25,544,970	-15.63%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$2,766,037	\$3,167,298	\$3,916,978	\$4,542,304	\$4,647,926	2.33%
FRINGE BENEFITS	\$3,478,370	\$1,198,127	\$1,081,875	\$843,338	\$841,853	-0.18%
MATERIALS AND SUPPLI	\$605,352	\$791,522	\$822,967	\$1,111,962	\$1,079,529	-2.92%
EQUIPMENT M&O	\$203,610	\$281,581	\$324,178	\$504,340	\$514,119	1.94%
CONTRACT AND SERVICE	\$12,167,823	\$5,387,333	\$15,742,176	\$14,850,286	\$13,000,078	-12.46%
POB DEBT	-	-	-	\$98,252	-	-100.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
OTHER FINANCING USES	\$1,512,216	\$1,511,137	\$2,204,623	\$3,571,508	\$1,647,787	-53.86%
INTERNAL SERVICE ALL	\$2,696,893	\$3,123,836	\$3,322,691	\$3,754,235	\$3,773,678	0.52%
CAPITAL OUTLAY	\$2,329,106	\$1,277,571	\$2,478,307	\$1,001,017	\$40,000	-96.00%
Total Expenditures	\$25,759,407	\$16,738,404	\$29,893,797	\$30,277,243	\$25,544,970	-15.63%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$7,267,603	\$6,074,916	\$6,609,170	\$7,944,356	\$7,724,542	-2.77%
MEASURE M	\$342	-	-	-	-	-
PROP A LOCAL TRANS SALE TX 1/2	\$1,512,045	\$1,510,726	\$2,140,580	\$3,461,124	\$1,333,582	-61.47%
PROP C LOCAL TRANS SALE TX 1/2	\$343	\$566	-	-	-	-
MEASURE R	-	\$562	-	-	-	-
TRANSIT FUND	\$4,437,353	\$5,820,345	\$6,031,306	\$6,543,182	\$6,101,064	-6.76%
AIR QUALITY IMPROVEMENT	\$32,856	\$32,964	\$48,071	\$110,178	\$115,969	5.26%
OTHER INTER GOVERNMENTAL GRANT	\$251,423	\$1,546,283	\$2,463,522	\$794,732	-	-100.00%
COMMUNITY DEVELOP BLOCK GRANTS	\$91,245	\$50,823	\$106,015	\$123,212	\$140,071	13.68%
HOUSING AUTHORITY	\$7,124,926	-	\$9,015,826	\$8,490,587	\$7,702,744	-9.28%
DISASTER RECOVERY	\$9,980	-	-	-	-	-
HARBOR TIDELANDS	\$515,611	\$153,876	\$760,574	\$915,483	\$730,392	-20.22%
HOUSING AUTHORITY FUND- CITY	\$607,420	\$800,712	\$1,014,176	\$1,357,888	\$1,296,606	-4.51%
FULL ACCRUAL FUND	\$363,400	\$360,910	\$1,385,397	-	-	-
PUBLIC FINANCING AUTHORITY	\$3,152,899	-	-	-	-	-
LOW MOD INCOME HOUSING ASSET	\$391,961	\$385,722	\$319,160	\$536,503	\$400,000	-25.44%
Total Expenditures	\$25,759,407	\$16,738,404	\$29,893,797	\$30,277,243	\$25,544,970	-15.63%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(94%)	Total Staff Hours:	23,462
Proposed	FY 2025-26	(94%)	Total Staff Hours:	23,462

- 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

Adopted	FY 2024-25	(4%)	Total Staff Hours:	998
Proposed	FY 2025-26	(4%)	Total Staff Hours:	998

- 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 2026. (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 2025. (470 hours)

Customer Service and Referrals



Adopted	FY 2024-25	(2%)	Total Staff Hours:	499
Proposed	FY 2025-26	(2%)	Total Staff Hours:	499

- 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.

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.

Expenditures by Object

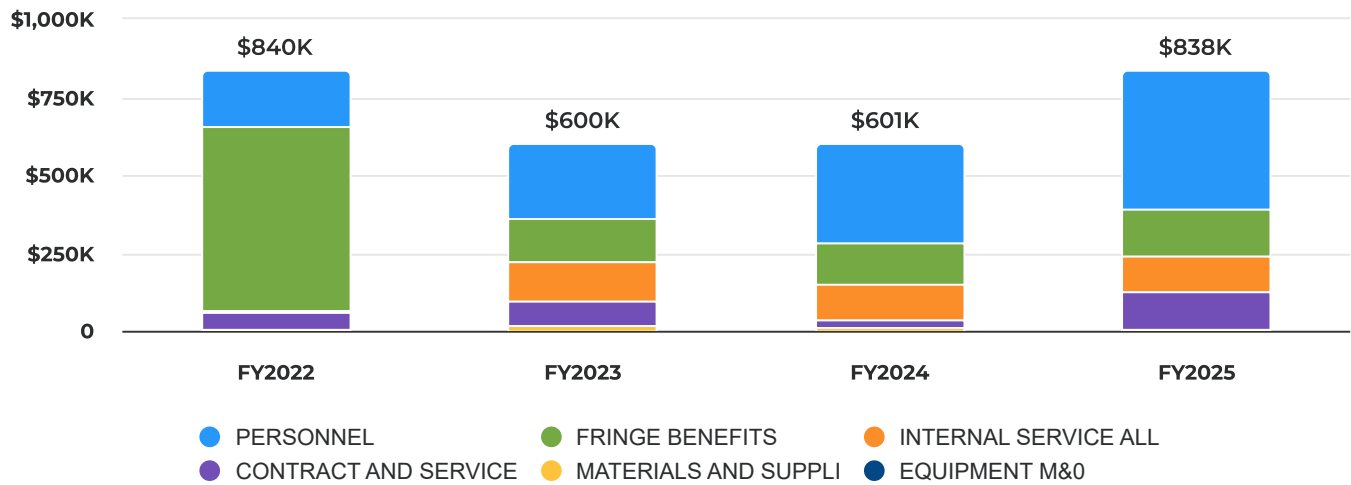
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$200,324	\$264,442	\$264,616	\$347,721	\$427,442	22.93%
PART-TIME SALARIES	\$59,071	\$47,573	\$28,926	\$88,943	\$171,840	93.20%
OVERTIME	-	\$1,093	\$336	-	-	-
VAC/HOLIDAY CASHOUT (NON-PERS)	\$1,296	\$6,249	\$24,910	\$10,016	\$10,355	3.38%
PERSONNEL ADJUSTMENTS	-\$79,000	-\$79,000	-	-	-	-
CAR ALLOWANCE	\$3,159	\$3,159	\$2,665	\$121	-	-100.00%
OTHER PAY	\$19,579	\$32,110	\$14,077	\$32,364	\$16,412	-49.29%
CELL PHONE ALLOWANCE	\$463	\$463	\$391	\$462	-	-100.00%
FICA	\$17,381	\$20,944	\$23,967	\$20,205	\$27,048	33.87%
LIFE INSURANCE	\$324	\$489	\$566	\$540	\$574	6.30%
MEDICAL INSURANCE	\$13,739	\$39,871	\$37,531	\$47,280	\$36,700	-22.38%
MEDICARE	\$4,065	\$5,343	\$6,062	\$4,725	\$6,326	33.88%
PSYCHOLOGICAL INSURANCE	\$6	\$12	\$13	\$14	\$14	0.00%
PENSION (EMPLOYER SHARE)	\$20,111	\$27,259	\$34,984	\$33,598	\$41,873	24.63%
PENSION (POB)	\$507,110	-	-	-	-	-
OTHER POST EMP BENEFITS (OPEB)	\$7,620	\$9,124	\$10,595	\$11,080	\$15,013	35.50%
UNEMPLOYMENT	\$432	\$819	\$890	\$1,350	\$1,435	6.30%
OFFICE SUPPLIES	\$2,500	\$2,342	\$2,146	\$2,500	\$2,500	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$1,200	\$10,829	\$6,305	\$5,326	\$1,200	-77.47%
TRAINING/MEETINGS/CONFERENCES	\$335	\$680	\$647	\$1,157	\$1,157	0.00%
MILEAGE REIMBURSEMENT	\$9	\$14	\$5	-	-	-
POSTAGE	\$4,437	\$4,709	\$5,228	\$784	\$2,932	273.98%
MEMBERSHIPS/DUES	\$170	\$170	\$560	\$560	\$560	0.00%
MAINTENANCE/REPAIR	-	-	-	\$250	\$250	0.00%
ADVERTISING/PROMOTIONS	\$10,075	\$2,995	\$13,152	\$17,121	\$17,121	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$15,015	\$25,775	-	\$180,802	\$39,000	-78.43%
OTHER NON-CAPITAL EQUIPMENT	-	-	-	\$1,400	\$1,400	0.00%
DONATION EXPENDITURES	\$27,536	\$48,489	\$8,960	\$84,096	-	-100.00%
INFORMATION TECH EQUIP MAINT	\$2,631	\$23,986	\$26,804	\$28,562	\$28,562	0.00%
INFORMATION TECH EQUIP REPLACE	\$102	\$1,068	\$1,317	\$5,110	\$5,110	0.00%
WORKERS COMPENSATION INSURANCE	-	\$2,840	\$3,709	\$22,920	\$22,920	0.00%
BUILDING OCCUPANCY	-	\$96,007	\$81,963	\$87,706	\$87,706	0.00%
MAJOR FACILITIES REPAIR	\$1	-	-	-	-	-
Total Expenditures	\$839,692	\$599,852	\$601,325	\$1,036,713	\$965,449	-6.87%



Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$181,691	\$240,356	\$318,788	\$446,680	\$609,636	36.48%
FRINGE BENEFITS	\$593,989	\$139,593	\$131,742	\$151,739	\$145,395	-4.18%
MATERIALS AND SUPPLI	\$8,651	\$18,744	\$14,891	\$10,327	\$8,349	-19.15%
EQUIPMENT M&O	-	-	-	\$250	\$250	0.00%
CONTRACT AND SERVICE	\$52,626	\$77,259	\$22,112	\$283,419	\$57,521	-79.70%
INTERNAL SERVICE ALL	\$2,735	\$123,901	\$113,792	\$144,298	\$144,298	0.00%
Total Expenditures	\$839,692	\$599,852	\$601,325	\$1,036,713	\$965,449	-6.87%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$322,603	\$599,852	\$601,325	\$1,036,713	\$965,449	-6.87%
DISASTER RECOVERY	\$9,980	-	-	-	-	-
PUBLIC FINANCING AUTHORITY	\$507,110	-	-	-	-	-
Total Expenditures	\$839,692	\$599,852	\$601,325	\$1,036,713	\$965,449	-6.87%

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.

Expenditures by Object

Expenditures by Object

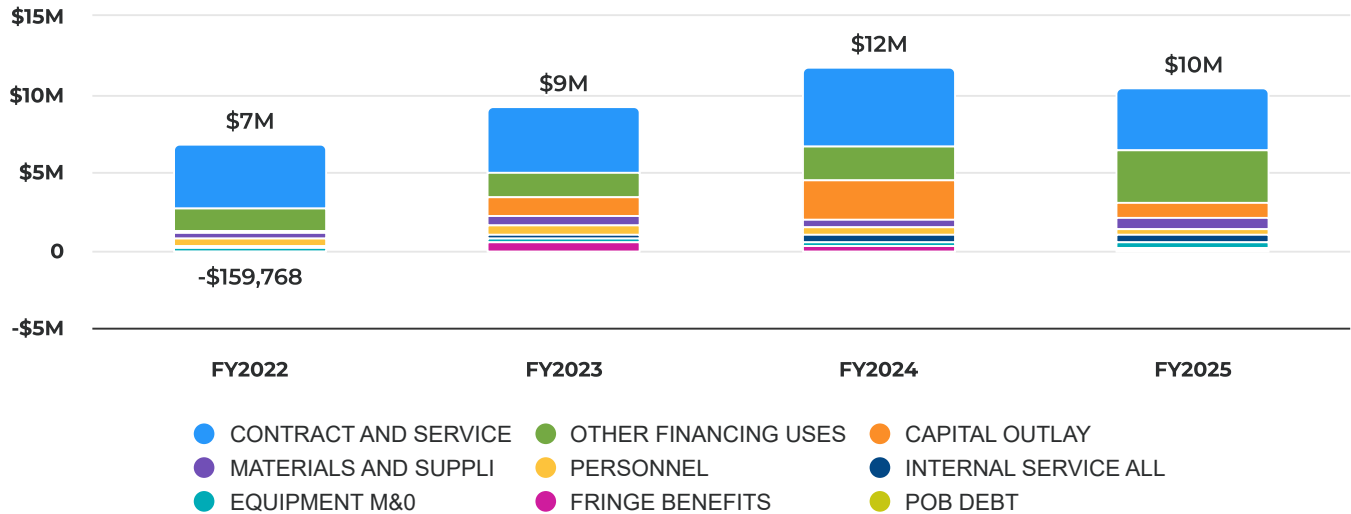
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$365,747	\$409,895	\$392,743	\$377,681	\$458,403	21.37%
PART-TIME SALARIES	\$18,097	\$107,177	\$98,918	\$37,195	\$132,600	256.50%
OVERTIME	\$241	\$358	\$396	-	\$105	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$15,153	\$8,657	\$69,932	\$6,066	\$11,214	84.87%
CAR ALLOWANCE	\$4,512	\$4,512	\$3,115	\$395	\$4,500	1,039.24%
OTHER PAY	\$3,353	\$12,869	\$54,448	\$20,888	\$7,115	-65.94%
CELL PHONE ALLOWANCE	\$1,456	\$1,456	\$975	\$198	\$1,452	633.33%
FICA	\$26,212	\$34,106	\$40,085	\$18,636	\$31,162	67.21%
LIFE INSURANCE	\$736	\$783	\$726	\$621	\$523	-15.78%
MEDICAL INSURANCE	\$46,606	\$63,490	\$53,171	\$36,780	\$67,502	83.53%
MEDICARE	\$6,130	\$8,104	\$9,505	\$4,358	\$7,288	67.23%
PSYCHOLOGICAL INSURANCE	\$17	\$19	\$18	\$16	\$22	37.50%
GASB 68 PENSION EXPENSE	-\$389,615	\$326,462	\$90,706	-	-	-
GASB 75 OPEB EXPENSE	-\$15,952	-\$2,300	-\$16,940	-	-	-
PENSION (EMPLOYER SHARE)	\$14,314	\$25,516	\$28,545	\$17,161	\$34,779	102.66%
PENSION (POB)	\$106,109	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$20,726	\$21,572	\$11,164	\$13,829	\$8,167	-40.94%
OTHER POST EMP BENEFITS (OPEB)	\$14,459	\$13,651	\$13,226	\$10,220	\$15,770	54.31%
UNEMPLOYMENT	\$1,170	\$1,309	\$1,219	\$1,600	\$2,232	39.50%
OFFICE SUPPLIES	\$206	\$3,134	\$402	\$7,800	\$7,800	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$8,504	\$46,561	\$31,761	\$103,620	\$103,620	0.00%
TRAINING/MEETINGS/CONFERENCES	\$4,221	\$11,986	\$4,408	\$15,786	\$15,786	0.00%
MILEAGE REIMBURSEMENT	\$192	\$53	\$146	\$1,300	\$1,300	0.00%
POSTAGE	\$270	\$367	\$1,029	\$2,750	\$2,750	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	-	-	\$570	\$570	0.00%
MEMBERSHIPS/DUES	\$11,287	\$10,715	\$11,430	\$15,000	\$15,000	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
TELEPHONE	\$6,748	\$6,844	\$6,656	\$13,000	\$13,000	0.00%
MOTOR FUEL/PETROLEUM PRODUCTS	\$358,371	\$482,882	\$407,373	\$500,000	\$500,000	0.00%
UTILITIES - ELECTRIC	\$4,678	\$21,986	\$19,801	\$16,000	\$16,000	0.00%
UTILITIES - GAS	-	-	\$215	\$8,000	\$8,000	0.00%
UTILITIES - WATER	\$2,204	\$10,759	\$14,673	\$9,500	\$9,500	0.00%
MAINTENANCE AGREEMENTS	\$37,002	\$120,775	\$239,082	\$240,240	\$240,240	0.00%
MAINTENANCE/REPAIR	\$97,855	\$100,089	\$34,962	\$124,686	\$143,000	14.69%
ADVERTISING/PROMOTIONS	\$11,010	\$15,839	\$12,262	\$46,500	\$46,500	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$3,275,550	\$3,486,239	\$3,675,178	\$4,174,382	\$3,757,998	-9.97%
DEBT ISSUANCE COST	\$6,174	-\$99	-	-	-	-
DEPRECIATION	\$691,426	\$782,739	\$1,288,282	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$38,603	-	-100.00%
INTEREST EXPENSE	\$25,994	\$27,305	\$26,957	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$28,567	-	-100.00%
INFORMATION TECH EQUIP MAINT	\$46,572	\$38,365	\$50,146	\$43,459	\$43,459	0.00%
INFORMATION TECH EQUIP REPLACE	\$4,541	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$14,652	\$19,621	\$16,525	\$38,028	\$38,028	0.00%
LIABILITY INSURANCE	\$38,897	\$56,430	\$38,576	\$45,181	\$45,181	0.00%
BUILDING OCCUPANCY	\$16,692	\$17,734	\$16,970	\$19,711	\$19,711	0.00%
MAJOR FACILITIES REPAIR	\$991	\$974	\$891	\$1,210	\$1,210	0.00%
CITY FACILITY SEWER FEE	\$98	\$110	\$110	\$95	\$95	0.00%
OVERHEAD	\$103,690	\$185,541	\$295,289	\$341,246	\$341,246	0.00%
VEHICLE EQUIPMENT	-	\$1,277,571	\$2,462,965	\$950,000	-	-100.00%
BUILDING/IMPROVEMENTS	\$83,548	-	-	-	-	-
FURNITURE/EQUIPMENT	-	-	-	\$7,017	-	-100.00%
TRANSFERS OUT	\$1,512,162	\$1,511,137	\$2,204,623	\$3,536,588	\$1,397,787	-60.48%
Total Expenditures	\$6,603,003	\$9,273,294	\$11,712,663	\$10,874,483	\$7,550,615	-30.57%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$399,237	\$526,088	\$561,988	\$420,943	\$602,323	43.09%
FRINGE BENEFITS	-\$159,768	\$511,548	\$289,962	\$124,702	\$180,512	44.75%
MATERIALS AND SUPPLI	\$396,680	\$595,287	\$497,895	\$693,326	\$693,326	0.00%
EQUIPMENT M&O	\$134,858	\$220,864	\$274,044	\$364,926	\$383,240	5.02%
CONTRACT AND SERVICE	\$4,010,154	\$4,312,024	\$5,002,678	\$4,220,882	\$3,804,498	-9.86%
POB DEBT	-	-	-	\$67,170	-	-100.00%
OTHER FINANCING USES	\$1,512,162	\$1,511,137	\$2,204,623	\$3,536,588	\$1,397,787	-60.48%
INTERNAL SERVICE ALL	\$226,133	\$318,775	\$418,507	\$488,929	\$488,929	0.00%
CAPITAL OUTLAY	\$83,548	\$1,277,571	\$2,462,965	\$957,017	-	-100.00%
Total Expenditures	\$6,603,003	\$9,273,294	\$11,712,663	\$10,874,483	\$7,550,615	-30.57%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MEASURE M	\$342	-	-	-	-	-
PROP A LOCAL TRANS SALE TX 1/2	\$1,512,045	\$1,510,726	\$2,140,580	\$3,461,124	\$1,333,582	-61.47%
PROP C LOCAL TRANS SALE TX 1/2	\$343	\$566	-	-	-	-
MEASURE R	-	\$562	-	-	-	-
TRANSIT FUND	\$4,437,353	\$5,820,345	\$6,031,306	\$6,543,182	\$6,101,064	-6.76%
AIR QUALITY IMPROVEMENT	\$32,856	\$32,964	\$48,071	\$110,178	\$115,969	5.26%
OTHER INTER GOVERNMENTAL GRANT	-	\$1,277,571	\$2,462,965	\$760,000	-	-100.00%
FULL ACCRUAL FUND	\$553,919	\$630,561	\$1,029,741	-	-	-



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PUBLIC FINANCING AUTHORITY	\$66,145	-	-	-	-	-
Total Expenditures	\$6,603,003	\$9,273,294	\$11,712,663	\$10,874,483	\$7,550,615	-30.57%

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.

Expenditures by Object

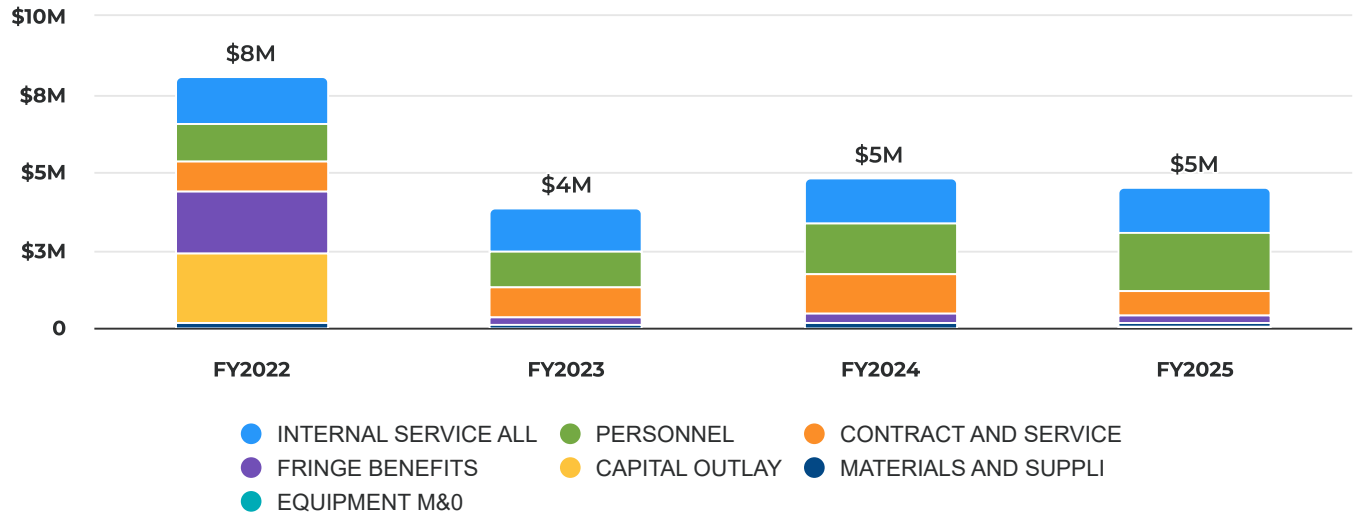
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)	Change (\$)
FULL-TIME SALARIES	\$345,225	\$237,905	\$449,458	\$510,919	\$534,417	39.66%	\$23,498
PART-TIME SALARIES	\$770,314	\$865,381	\$1,159,339	\$1,672,545	\$1,681,667	95.73%	\$9,122
OVERTIME	\$3,825	\$6,931	\$2,305	\$4,000	-	0.00%	-\$4,000
VAC/HOLIDAY CASHOUT (NON-PERS)	\$39,976	\$2,650	\$2,871	\$23,416	\$12,037	-60.77%	-\$11,379
OTHER PAY	\$6,567	\$8,137	\$8,570	\$8,692	\$3,126	5.99%	-\$5,566
SICK LEAVE BONUS	\$450	\$225	\$225	\$225	-	-	-\$225
CELL PHONE ALLOWANCE	\$18	-	-	-	-	-	-
FICA	\$72,174	\$69,787	\$99,989	\$33,361	\$36,921	60.02%	\$3,560
LIFE INSURANCE	\$712	\$467	\$787	\$853	\$674	24.73%	-\$179
MEDICAL INSURANCE	\$80,020	\$96,680	\$87,996	\$85,050	\$47,186	-14.09%	-\$37,864
MEDICARE	\$16,879	\$16,321	-\$17,306	\$7,802	\$8,635	49.74%	\$833
PSYCHOLOGICAL INSURANCE	\$26	\$18	\$29	\$35	\$32	13.64%	-\$3
PENSION (EMPLOYER SHARE)	\$36,667	\$24,412	\$47,663	\$29,746	\$31,230	124.47%	\$1,484
PENSION (POB)	\$1,751,598	-	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$18,085	\$13,357	\$19,297	\$16,321	\$17,793	47.16%	\$1,472
OTHER POST EMP BENEFITS (OPEB)	\$13,132	\$7,637	\$13,669	\$15,701	\$16,265	34.88%	\$564
UNEMPLOYMENT	\$1,826	\$1,273	\$2,014	\$3,500	\$3,189	24.45%	-\$311
WORKPLACE UNIFORMS/ACCESSORIES	\$981	\$1,000	-	\$1,400	\$1,400	0.00%	-
OFFICE SUPPLIES	\$1,299	\$797	\$993	\$1,900	\$1,900	0.00%	-
SPECIAL DEPARTMENTAL SUPPLIES	\$138,951	\$88,377	\$176,819	\$247,630	\$228,847	-8.56%	-\$18,783
TRAINING/MEETINGS/CONFERENCES	\$115	\$4,216	\$1,205	\$3,370	\$3,370	0.00%	-

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)	Change (\$)
MILEAGE REIMBURSEMENT	\$1,283	\$2,610	\$983	\$3,770	\$3,770	0.00%	-
POSTAGE	\$170	\$333	\$178	\$2,102	\$150	0.00%	-\$1,952
MEMBERSHIPS/DUES	\$223	-	\$1,449	\$2,360	\$2,360	0.00%	-
CELL PHONES	\$4,311	\$4,744	\$3,683	\$5,500	\$5,500	0.00%	-
MAINTENANCE AGREEMENTS	\$23,456	\$7,345	\$9,480	\$19,755	\$19,755	0.00%	-
MAINTENANCE/REPAIR	\$6,253	\$19,551	\$11,512	\$65,848	\$57,312	0.00%	-\$8,536
ADVERTISING/PROMOTIONS	\$613	\$5,476	\$525	\$5,500	\$5,500	0.00%	-
CONTRACTS/PROFESSIONAL SERVICE	\$382,499	\$390,212	\$675,406	\$599,232	\$598,082	-15.45%	-\$1,150
RENT/LEASE-EQUIPMENT	\$763	-	-	\$1,200	\$1,200	0.00%	-
RENT/LEASE-BUILDING	\$218,633	\$220,837	\$258,243	\$146,650	\$238,475	-36.42%	\$91,825
OTHER NON-CAPITAL EQUIPMENT	-	-	-	\$2,000	\$2,000	0.00%	-
DONATION EXPENDITURES	-	-	-	\$170,798	-	-11.99%	-\$170,798
DEBT ISSUANCE COST	\$1,512	-	-	-	-	-	-
DEPRECIATION	\$347,237	\$344,747	\$339,493	-	-	-	-
INTEREST EXPENSE	\$5,229	-	\$3,273	-	-	-	-
CASH OVERAGE/SHORTAGE	\$136	\$3,924	\$309	-	-	-	-
INFORMATION TECH EQUIP MAINT	\$125,964	\$92,699	\$110,527	\$169,888	\$169,888	0.00%	-
INFORMATION TECH EQUIP REPLACE	\$11,317	-	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$17,109	\$14,432	\$12,999	\$14,475	\$17,317	0.00%	\$2,842
LIABILITY INSURANCE	\$116,526	\$253,816	\$242,168	\$270,361	\$272,288	0.00%	\$1,927
BUILDING OCCUPANCY	\$902,386	\$803,354	\$754,567	\$838,867	\$838,867	0.00%	-
MAJOR FACILITIES REPAIR	\$8,171	\$8,442	\$8,442	\$9,675	\$9,675	0.00%	-
CITY FACILITY SEWER FEE	\$25,779	\$22,508	\$25,862	\$25,939	\$26,797	0.00%	\$858
OVERHEAD	\$340,197	\$235,689	\$310,744	\$289,438	\$303,254	0.00%	\$13,816
CAPITAL OUTLAY - LEASES	\$2,245,558	-	-	-	-	-	-
Total Expenditures	\$8,084,067	\$3,876,291	\$4,825,768	\$5,309,823	\$5,200,880	12.61%	-\$108,943

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 ADOPTED	FY 2025 REVISED	FY 2026 PROPOSED
PERSONNEL	\$1,159,341	\$1,112,867	\$1,613,973	\$1,886,940	\$2,210,880	\$2,228,122
FRINGE BENEFITS	\$1,998,155	\$238,314	\$262,935	\$193,973	\$201,286	\$165,052
MATERIALS AND SUPPLI	\$147,233	\$102,076	\$185,310	\$140,820	\$268,032	\$247,297
EQUIPMENT M&O	\$29,709	\$26,897	\$20,991	\$64,067	\$85,603	\$77,067
CONTRACT AND SERVICE	\$956,622	\$965,197	\$1,277,249	\$785,357	\$925,380	\$845,257
INTERNAL SERVICE ALL	\$1,547,449	\$1,430,940	\$1,465,310	\$1,465,310	\$1,618,643	\$1,638,086
CAPITAL OUTLAY	\$2,245,558	-	-	-	-	-
Total Expenditures	\$8,084,067	\$3,876,291	\$4,825,768	\$4,536,467	\$5,309,823	\$5,200,880

Category *(continued from above)*

Category	Change (%)
PERSONNEL	0.78%
FRINGE BENEFITS	-18.00%
MATERIALS AND SUPPLI	-7.74%
EQUIPMENT M&O	-9.97%
CONTRACT AND SERVICE	-8.66%
INTERNAL SERVICE ALL	1.20%
CAPITAL OUTLAY	-
Total Expenditures	-2.05%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$5,480,067	\$3,377,935	\$3,725,701	\$4,415,960	\$4,470,488	1.23%
HARBOR TIDELANDS	\$514,952	\$153,610	\$760,574	\$893,864	\$730,392	-18.29%
FULL ACCRUAL FUND	\$347,237	\$344,747	\$339,493	-	-	-
PUBLIC FINANCING AUTHORITY	\$1,741,811	-	-	-	-	-
Total Expenditures	\$8,084,067	\$3,876,291	\$4,825,768	\$5,309,823	\$5,200,880	-2.05%

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.

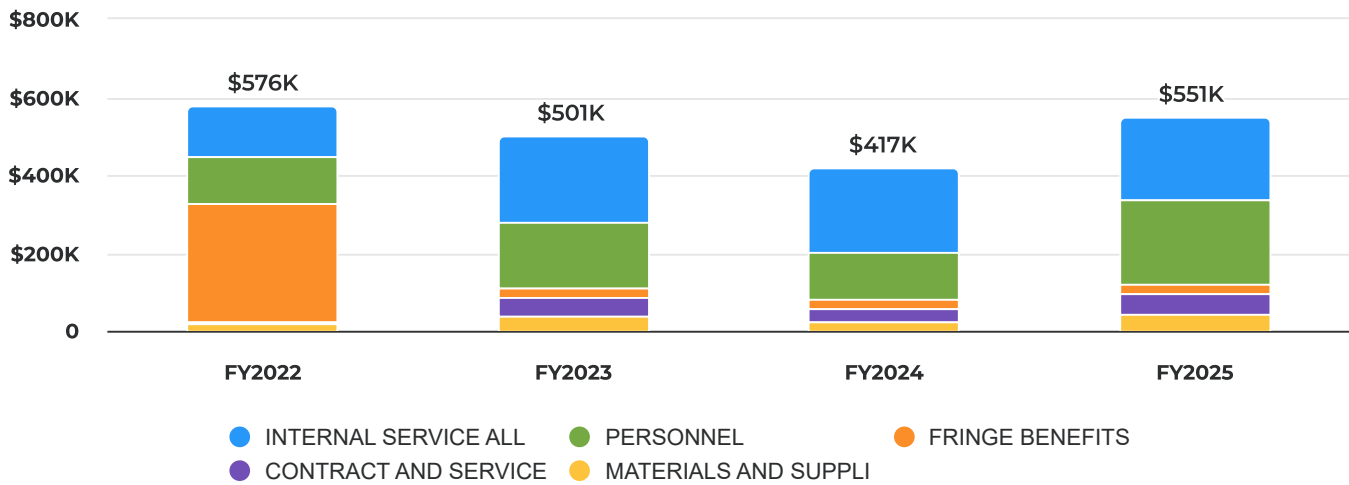
Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	-	-	\$16,541	\$51,092	\$54,715	7.09%
PART-TIME SALARIES	\$122,355	\$167,112	\$103,582	\$162,195	\$127,249	-21.55%
OVERTIME	-	\$432	\$368	-	-	-
VAC/HOLIDAY CASHOUT (NON-PERS)	-	-	-	\$1,965	\$2,104	7.07%
FICA	\$7,586	\$10,395	\$7,435	\$3,168	\$4,680	47.73%
LIFE INSURANCE	-	-	\$31	\$104	\$111	6.73%
MEDICAL INSURANCE	-	-	\$4,643	\$15,600	\$19,169	22.88%
MEDICARE	\$1,774	\$2,431	\$1,739	\$741	\$1,094	47.64%
PSYCHOLOGICAL INSURANCE	-	-	\$1	\$5	\$5	0.00%
PENSION (EMPLOYER SHARE)	\$9,023	\$11,557	\$9,847	\$5,268	\$5,494	4.29%
PENSION (POB)	\$286,627	-	-	-	-	-
OTHER POST EMP BENEFITS (OPEB)	-	-	\$570	\$1,737	\$2,024	16.52%
UNEMPLOYMENT	-	-	\$110	\$500	\$532	6.40%
OFFICE SUPPLIES	\$68	\$44	\$84	\$1,310	\$1,310	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$19,324	\$38,958	\$23,106	\$39,000	\$39,000	0.00%
TRAINING/MEETINGS/CONFERENCES	\$38	\$268	-	\$602	\$602	0.00%
MILEAGE REIMBURSEMENT	\$315	\$442	\$284	\$1,000	\$1,000	0.00%
POSTAGE	\$77	\$4	\$6	\$980	-	-100.00%
PUBLICATIONS/SUBSCRIPTIONS	-	-	-	\$130	\$130	0.00%
MEMBERSHIPS/DUES	\$157	-	\$500	\$500	\$500	0.00%
ADVERTISING/PROMOTIONS	\$60	-	\$56	\$1,200	\$1,200	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$2,936	\$45,503	\$33,979	\$45,980	\$45,980	0.00%
OTHER NON-CAPITAL EQUIPMENT	-	-	-	\$1,200	\$1,200	0.00%
LIABILITY INSURANCE PREMIUMS	-	-	-	\$1,100	\$1,100	0.00%
DONATION EXPENDITURES	-	-	-	\$19,396	-	-100.00%
INFORMATION TECH EQUIP MAINT	\$42,319	\$31,970	\$33,504	\$39,199	\$39,199	0.00%
INFORMATION TECH EQUIP REPLACE	\$3,921	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$1,256	\$1,340	\$1,505	\$1,285	\$1,285	0.00%
LIABILITY INSURANCE	\$19,289	\$42,160	\$41,044	\$45,575	\$45,575	0.00%
BUILDING OCCUPANCY	-	\$138,834	\$121,855	\$132,339	\$132,339	0.00%
MAJOR FACILITIES REPAIR	\$1,358	\$1,400	\$1,400	\$1,595	\$1,595	0.00%
OVERHEAD	\$57,495	\$8,290	\$15,088	\$19,551	\$19,551	0.00%
Total Expenditures	\$575,977	\$501,141	\$417,276	\$594,319	\$548,745	-7.67%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$122,355	\$167,544	\$120,490	\$215,253	\$184,068	-14.49%
FRINGE BENEFITS	\$305,010	\$24,384	\$24,376	\$27,122	\$33,109	22.07%
MATERIALS AND SUPPLI	\$19,979	\$39,715	\$23,980	\$43,522	\$42,542	-2.25%
CONTRACT AND SERVICE	\$2,996	\$45,503	\$34,035	\$68,876	\$49,480	-28.16%
INTERNAL SERVICE ALL	\$125,637	\$223,994	\$214,395	\$239,545	\$239,545	0.00%
Total Expenditures	\$575,977	\$501,141	\$417,276	\$594,319	\$548,745	-7.67%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$289,350	\$501,141	\$417,276	\$594,319	\$548,745	-7.67%
PUBLIC FINANCING AUTHORITY	\$286,627	-	-	-	-	-
Total Expenditures	\$575,977	\$501,141	\$417,276	\$594,319	\$548,745	-7.67%

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.

Expenditures by Object

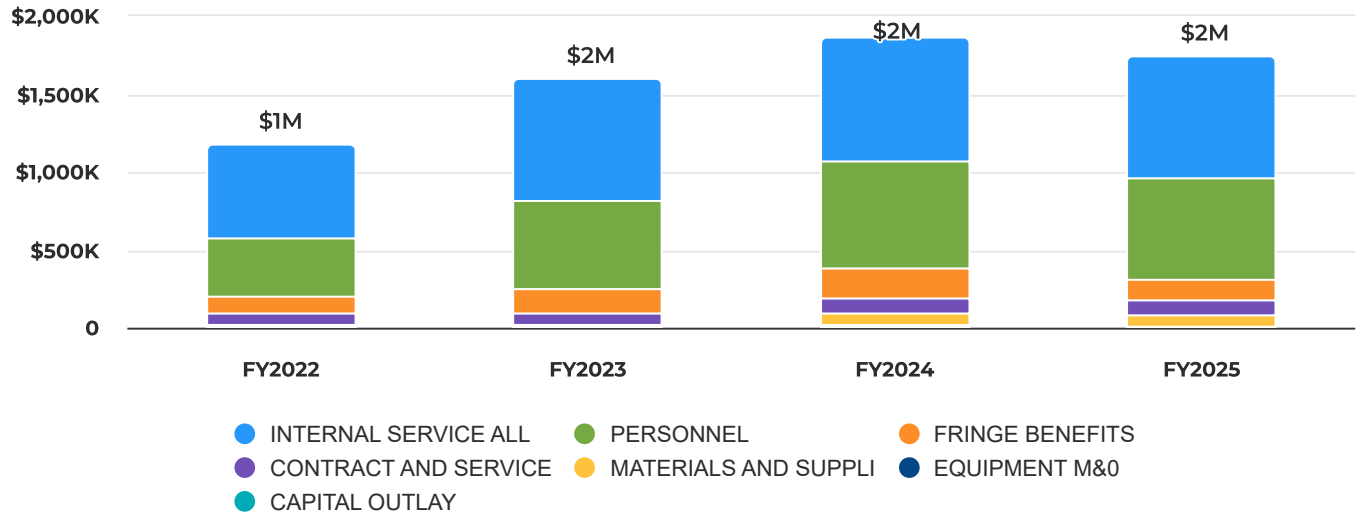
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$97,677	\$221,523	\$322,289	\$370,864	\$318,196	-14.20%
PART-TIME SALARIES	\$252,521	\$310,010	\$330,555	\$270,349	\$246,786	-8.72%
OVERTIME	\$22,214	\$37,504	\$33,559	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$3,046	\$3,076	\$5,230	\$5,009	\$7,757	54.86%
CAR ALLOWANCE	-	\$2,769	\$3,620	\$3,600	\$3,827	6.31%
OTHER PAY	\$8,718	\$13,846	\$19,175	\$9,407	-	-100.00%
CELL PHONE ALLOWANCE	\$421	\$929	\$1,086	\$1,080	\$702	-35.00%
FICA	\$23,674	\$36,877	\$44,360	\$20,972	\$22,983	9.59%
LIFE INSURANCE	\$219	\$476	\$681	\$772	\$373	-51.68%
MEDICAL INSURANCE	\$17,218	\$43,154	\$51,678	\$47,760	\$41,288	-13.55%
MEDICARE	\$5,537	\$8,625	\$10,375	\$4,905	\$5,375	9.58%
PSYCHOLOGICAL INSURANCE	\$4	\$8	\$14	\$20	\$16	-20.00%
PENSION (EMPLOYER SHARE)	\$17,190	\$27,688	\$37,464	\$28,126	\$19,506	-30.65%
PENSION (POB)	\$22,048	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$6,725	\$6,823	\$7,081	\$6,749	\$10,528	55.99%
OTHER POST EMP BENEFITS (OPEB)	\$3,822	\$7,647	\$10,941	\$11,501	\$11,003	-4.33%
UNEMPLOYMENT	\$313	\$829	\$1,162	\$2,000	\$1,595	-20.25%
WORKPLACE UNIFORMS/ACCESSORIES	-\$276	\$240	\$87	\$250	\$250	0.00%
OFFICE SUPPLIES	\$449	\$474	\$1,227	\$710	\$710	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$14,626	\$14,640	\$75,324	\$37,254	\$29,640	-20.44%
TRAINING/MEETINGS/CONFERENCES	-	\$370	\$68	\$400	\$400	0.00%
MILEAGE REIMBURSEMENT	-	\$398	-	\$400	\$400	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
POSTAGE	\$625	\$590	\$585	\$602	\$600	-0.33%
MAINTENANCE AGREEMENTS	\$1,508	\$1,790	\$4,457	\$5,850	\$5,850	0.00%
MAINTENANCE/REPAIR	\$4,971	\$4,989	\$4,782	\$5,000	\$5,000	0.00%
ADVERTISING/PROMOTIONS	\$10,209	\$11,345	\$22,242	\$22,350	\$22,350	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$29,357	\$22,559	\$28,954	\$30,400	\$30,400	0.00%
RENT/LEASE- EQUIPMENT	\$1,104	\$2,253	\$2,098	\$2,300	\$2,300	0.00%
OTHER NON-CAPITAL EQUIPMENT	\$19,967	\$24,726	\$26,000	\$40,000	-	-100.00%
DONATION EXPENDITURES	-	-	-	\$34,329	-	-100.00%
DEPRECIATION	\$16,163	\$16,163	\$16,163	-	-	-
VEHICLE MAINTENANCE	\$473	-	-	-	-	-
VEHICLE EQUIPMENT REPLACEMENT	\$669	\$1,225	\$1,225	\$1,218	\$1,218	0.00%
INFORMATION TECH EQUIP MAINT	\$44,436	\$35,184	\$48,563	\$58,544	\$58,544	0.00%
INFORMATION TECH EQUIP REPLACE	\$4,410	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$1,672	\$3,835	\$4,797	\$5,452	\$5,452	0.00%
LIABILITY INSURANCE	\$100,886	\$220,503	\$214,662	\$238,134	\$238,134	0.00%
BUILDING OCCUPANCY	\$382,075	\$449,920	\$399,521	\$442,141	\$442,141	0.00%
MAJOR FACILITIES REPAIR	\$6,577	\$6,803	\$6,803	\$7,746	\$7,746	0.00%
OVERHEAD	\$55,058	\$64,843	\$114,429	\$147,599	\$147,599	0.00%
FURNITURE/EQUIPMENT	-	-	\$15,342	\$44,000	\$40,000	-9.09%
Total Expenditures	\$1,176,305	\$1,604,633	\$1,866,595	\$1,907,793	\$1,728,669	-9.39%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$375,457	\$572,114	\$691,632	\$646,222	\$572,739	-11.37%
FRINGE BENEFITS	\$105,890	\$149,670	\$187,636	\$136,892	\$117,196	-14.39%
MATERIALS AND SUPPLI	\$15,424	\$16,712	\$77,290	\$39,616	\$32,000	-19.22%
EQUIPMENT M&O	\$6,479	\$6,779	\$9,239	\$10,850	\$10,850	0.00%
CONTRACT AND SERVICE	\$76,799	\$77,046	\$95,457	\$129,379	\$55,050	-57.45%
INTERNAL SERVICE ALL	\$596,256	\$782,313	\$790,000	\$900,834	\$900,834	0.00%
CAPITAL OUTLAY	-	-	\$15,342	\$44,000	\$40,000	-9.09%
Total Expenditures	\$1,176,305	\$1,604,633	\$1,866,595	\$1,907,793	\$1,728,669	-9.39%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,137,435	\$1,588,205	\$1,850,433	\$1,886,174	\$1,728,669	-8.35%
HARBOR TIDELANDS	\$659	\$266	-	\$21,619	-	-100.00%
FULL ACCRUAL FUND	\$16,163	\$16,163	\$16,163	-	-	-
PUBLIC FINANCING AUTHORITY	\$22,048	-	-	-	-	-
Total Expenditures	\$1,176,305	\$1,604,633	\$1,866,595	\$1,907,793	\$1,728,669	-9.39%

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.

Expenditures by Object

Expenditures by Object

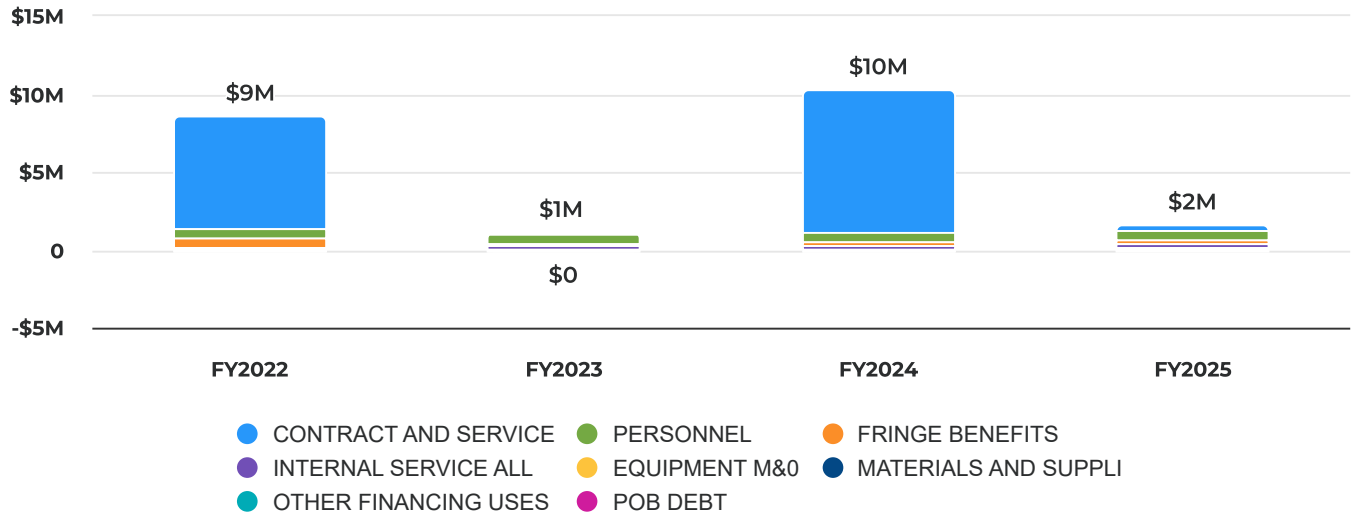
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$202,351	\$209,493	\$301,453	\$330,467	\$388,096	17.44%
PART-TIME SALARIES	\$44,211	\$56,451	\$23,382	\$64,022	\$48,586	-24.11%
OVERTIME	-	-	\$1,048	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$2,394	\$3,385	\$5,224	\$7,837	\$14,356	83.18%
PERSONNEL ADJUSTMENTS	\$279,000	\$279,000	\$279,000	\$200,000	-	-100.00%
CAR ALLOWANCE	\$451	\$451	\$381	\$17	\$450	2,547.06%
OTHER PAY	\$4,955	\$20,591	\$38,598	\$42,935	\$1,595	-96.29%
CELL PHONE ALLOWANCE	\$487	\$487	\$478	\$486	\$486	0.00%
FICA	\$15,491	\$17,577	\$22,138	\$20,312	\$29,913	47.27%
LIFE INSURANCE	\$455	\$462	\$538	\$570	\$494	-13.33%
MEDICAL INSURANCE	\$50,823	\$58,722	\$72,894	\$84,240	\$103,547	22.92%
MEDICARE	\$3,623	\$4,174	\$5,244	\$4,750	\$6,996	47.28%
PSYCHOLOGICAL INSURANCE	\$13	\$14	\$16	\$21	\$22	4.76%
PENSION (EMPLOYER SHARE)	\$16,792	\$20,008	\$29,195	\$30,333	\$25,087	-17.29%
PENSION (POB)	\$529,158	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$4,026	\$4,085	\$4,457	\$4,744	\$15,534	227.45%
OTHER POST EMP BENEFITS (OPEB)	\$7,883	\$7,082	\$10,067	\$11,139	\$14,286	28.25%
UNEMPLOYMENT	\$938	\$963	\$1,220	\$2,050	\$2,179	6.29%
OFFICE SUPPLIES	\$2,651	\$3,227	\$1,849	\$3,950	\$3,950	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$1,645	\$5,079	\$3,490	\$979	\$979	0.00%
TRAINING/MEETINGS/CONFERENCES	\$2,099	\$600	\$750	\$20,966	\$2,983	-85.77%
MILEAGE REIMBURSEMENT	-	-	-	\$600	\$600	0.00%
POSTAGE	\$3,148	\$4,380	\$2,951	\$4,693	\$4,693	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$1,422	\$5,041	\$6,138	\$1,250	\$1,250	0.00%
MEMBERSHIPS/DUES	\$660	\$660	\$660	\$1,140	\$1,140	0.00%
CELL PHONES	\$36	-	-	\$420	\$420	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MAINTENANCE AGREEMENTS	\$32,565	\$27,041	\$19,904	\$42,712	\$42,712	0.00%
ADVERTISING/PROMOTIONS	-	-	-	\$100	\$100	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$105,484	\$119,336	\$46,772	\$369,377	\$157,874	-57.26%
RENT/LEASE-BUILDING	\$55,191	\$101,545	\$149,238	\$131,052	\$131,052	0.00%
OTHER NON-CAPITAL EQUIPMENT	-	-	-	\$200	\$200	0.00%
HOUSING VOUCHERS	\$6,537,383	-	\$8,013,280	\$7,794,657	\$7,006,814	-10.11%
CONTINGENCY RESERVE	\$587,544	-	\$1,002,546	\$695,930	\$695,930	0.00%
PRINCIPAL PAYMENT POB MISC	-	-	-	\$17,863	-	-100.00%
INTEREST EXPENSE POB MISC	-	-	-	\$13,219	-	-100.00%
ADMIN EXPENSE	-	\$449	-	\$96,231	\$96,231	0.00%
VEHICLE MAINTENANCE	\$2,725	\$10,518	\$6,560	\$3,510	\$3,510	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$1,315	\$2,338	\$2,338	\$2,306	\$2,306	0.00%
INFORMATION TECH EQUIP MAINT	\$40,439	\$31,970	\$33,504	\$37,613	\$37,613	0.00%
INFORMATION TECH EQUIP REPLACE	\$3,848	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$1,899	\$2,700	\$2,394	-	-	-
MAJOR FACILITIES REPAIR	\$1	-	-	-	-	-
OVERHEAD	\$110,307	\$188,603	\$261,455	\$307,367	\$307,367	0.00%
TRANSFERS OUT	\$54	-	-	\$34,920	\$250,000	615.92%
Total Expenditures	\$8,653,465	\$1,186,434	\$10,349,162	\$10,384,977	\$9,399,350	-9.49%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$527,956	\$548,329	\$610,106	\$602,326	\$451,038	-25.12%
FRINGE BENEFITS	\$635,094	\$134,618	\$185,225	\$201,597	\$200,589	-0.50%
MATERIALS AND SUPPLI	\$11,661	\$18,987	\$15,839	\$33,998	\$16,015	-52.89%
EQUIPMENT M&O	\$32,565	\$27,041	\$19,904	\$42,712	\$42,712	0.00%
CONTRACT AND SERVICE	\$7,285,601	\$221,330	\$9,211,836	\$9,087,547	\$8,088,201	-11.00%
POB DEBT	-	-	-	\$31,082	-	-100.00%
OTHER FINANCING USES	\$54	-	-	\$34,920	\$250,000	615.92%
INTERNAL SERVICE ALL	\$160,534	\$236,129	\$306,252	\$350,796	\$350,796	0.00%
Total Expenditures	\$8,653,465	\$1,186,434	\$10,349,162	\$10,384,977	\$9,399,350	-9.49%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
HOUSING AUTHORITY	\$7,124,926	-	\$9,015,826	\$8,490,587	\$7,702,744	-9.28%
HOUSING AUTHORITY FUND-CITY	\$607,420	\$800,712	\$1,014,176	\$1,357,888	\$1,296,606	-4.51%
PUBLIC FINANCING AUTHORITY	\$529,158	-	-	-	-	-
LOW MOD INCOME HOUSING ASSET	\$391,961	\$385,722	\$319,160	\$536,503	\$400,000	-25.44%
Total Expenditures	\$8,653,465	\$1,186,434	\$10,349,162	\$10,384,977	\$9,399,350	-9.49%

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.

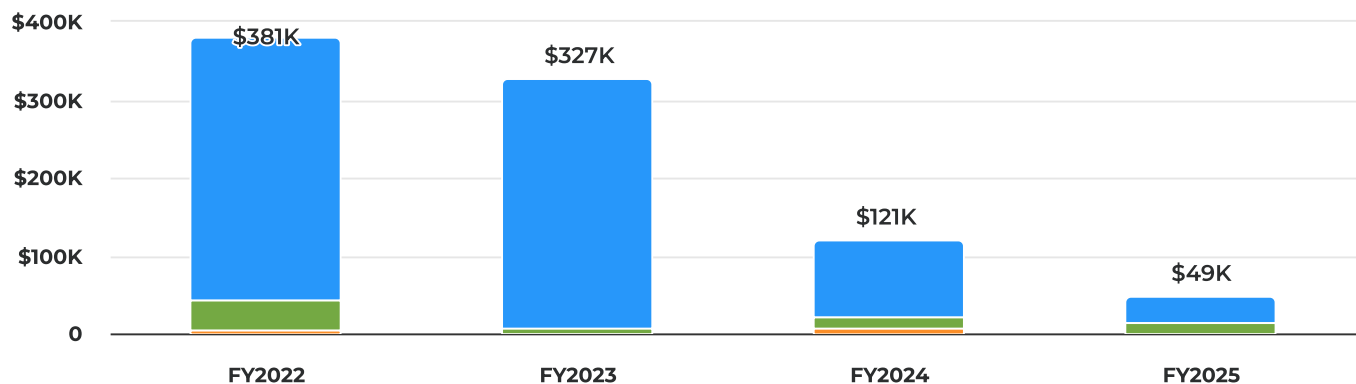
Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MOBILITY ACCESS	\$5,725	-	\$7,763	\$23,141	\$40,000	72.85%
CONTRACTS/PROFESSIONAL SERVICE	\$336,944	\$319,535	\$98,809	\$134,803	\$100,071	-25.77%
OVERHEAD	\$38,149	\$7,784	\$14,436	\$11,191	\$11,191	0.00%
Total Expenditures	\$380,817	\$327,319	\$121,008	\$169,134	\$151,262	-10.57%

Expenditures by Object Summary

Historical Expenditures by Object Summary



● CONTRACT AND SERVICE ● INTERNAL SERVICE ALL ● MATERIALS AND SUPPLI

Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MATERIALS AND SUPPLI	\$5,725	-	\$7,763	\$23,141	\$40,000	72.85%
CONTRACT AND SERVICE	\$336,944	\$319,535	\$98,809	\$134,803	\$100,071	-25.77%
INTERNAL SERVICE ALL	\$38,149	\$7,784	\$14,436	\$11,191	\$11,191	0.00%
Total Expenditures	\$380,817	\$327,319	\$121,008	\$169,134	\$151,262	-10.57%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$38,149	\$7,784	\$14,436	\$11,191	\$11,191	0.00%
OTHER INTER GOVERNMENTAL GRANT	\$251,423	\$268,712	\$557	\$34,732	-	-100.00%
COMMUNITY DEVELOP BLOCK GRANTS	\$91,245	\$50,823	\$106,015	\$123,212	\$140,071	13.68%
Total Expenditures	\$380,817	\$327,319	\$121,008	\$169,134	\$151,262	-10.57%

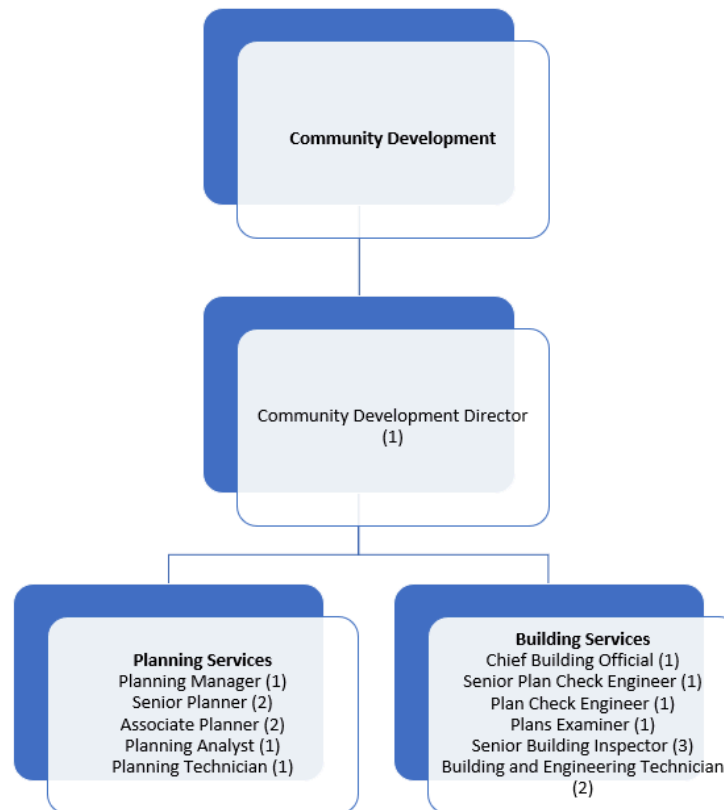


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Community Development

Mission Statement : To enhance the quality of life of the City's residents, businesses and visitors, and promoting a safe, well-designed, physically integrated, livable and prosperous community.

Organizational Chart



Summary of Personnel

Position Title	Position Count
Planning Services	
Community Development Director	0.50
Planning Manager	1.00
Senior Planner	2.00
Associate Planner	2.00
Planning Analyst	1.00
Planning Technician	1.00
Planning Services Personnel Total	7.50
Building Services	
Community Development Director	1.00
Chief Building Official	1.00
Senior Plan Check Engineer	1.00
Plan Check Engineer	1.00
Plans Examiner	1.00
Senior Building Inspector	3.00
Building and Engineering Technician	2.00
Building Services Personnel Total	9.50
Total Personnel	17.00

Expenditures by Object

Expenditures by Object

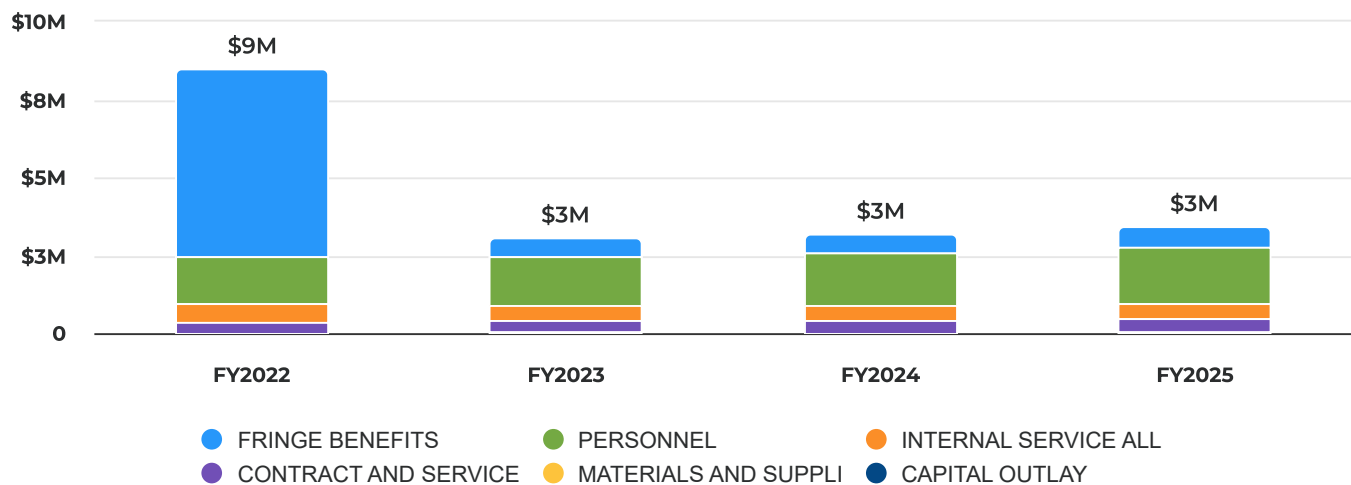
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$1,361,671	\$1,506,150	\$1,574,107	\$1,768,384	\$1,958,643	10.76%
PART-TIME SALARIES	\$79,286	\$17,317	\$37,947	-	-	-
OVERTIME	\$9,730	\$10,015	\$13,986	-	\$18,000	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$77,621	\$34,334	\$49,288	\$38,381	\$66,011	71.99%
CAR ALLOWANCE	\$4,512	\$4,512	\$865	\$4,500	-	-100.00%
OTHER PAY	\$13,492	\$35,828	\$30,836	\$11,775	\$65,987	460.40%
SICK LEAVE BONUS	-	\$225	-	\$225	-	-100.00%
STANDBY BONUS	\$7,821	\$7,821	\$3,900	\$7,800	\$8,292	6.31%
CELL PHONE ALLOWANCE	\$1,506	\$2,189	\$1,616	\$2,820	\$1,148	-59.29%
FICA	\$97,678	\$101,385	\$110,445	\$105,700	\$140,608	33.03%
LIFE INSURANCE	\$2,451	\$2,602	\$2,733	\$3,105	\$2,238	-27.92%
MEDICAL INSURANCE	\$213,262	\$248,913	\$236,154	\$261,276	\$296,244	13.38%
MEDICARE	\$23,604	\$24,572	\$25,860	\$24,720	\$32,884	33.03%
PSYCHOLOGICAL INSURANCE	\$59	\$68	\$69	\$80	\$80	0.00%
PENSION (EMPLOYER SHARE)	\$95,769	\$114,882	\$144,735	\$160,597	\$170,483	6.16%
PENSION (POB)	\$5,467,964	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$31,440	\$16,471	\$17,080	\$17,050	\$28,300	65.98%
OTHER POST EMP BENEFITS (OPEB)	\$53,690	\$47,388	\$52,177	\$57,965	\$70,784	22.12%
UNEMPLOYMENT	\$4,106	\$4,694	\$4,691	\$8,075	\$8,053	-0.27%
WORKPLACE UNIFORMS/ACCESSORIES	\$1,017	-	-	-	-	-
OFFICE SUPPLIES	\$2,533	\$8,370	\$5,983	\$10,757	\$8,370	-22.19%
SPECIAL DEPARMENTAL SUPPLIES	\$815	\$1,000	-	\$3,800	\$500	-86.84%
TRAINING/MEETINGS/CONFERENCES	\$2,556	\$7,094	\$5,222	\$32,899	\$7,094	-78.44%
MILEAGE REIMBURSEMENT	-	\$70	-	\$1,300	\$900	-30.77%
POSTAGE	\$3,397	\$6,996	\$5,342	\$7,186	\$6,454	-10.19%
PUBLICATIONS/SUBSCRIPTIONS	\$834	\$3,645	\$1,969	\$5,786	\$3,879	-32.96%
MEMBERSHIPS/DUES	\$2,497	\$3,448	\$3,543	\$3,433	\$3,464	0.90%
MAINTENANCE AGREEMENTS	-	-	-	\$60,000	-	-100.00%
ADVERTISING/PROMOTIONS	\$7,537	\$4,856	\$4,241	\$13,857	\$9,665	-30.25%
CONTRACTS/PROFESSIONAL SERVICE	\$351,288	\$364,036	\$388,970	\$937,909	\$862,590	-8.03%
DEPRECIATION	-	-	\$666	-	-	-
VEHICLE MAINTENANCE	\$54,497	\$50,824	\$43,714	\$47,169	\$47,169	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
VEHICLE EQUIPMENT REPLACEMENT	\$16,482	\$33,425	\$18,753	\$23,416	\$23,416	0.00%
INFORMATION TECH EQUIP MAINT	\$187,655	\$156,672	\$179,119	\$214,021	\$214,021	0.00%
INFORMATION TECH EQUIP REPLACE	\$18,624	-	\$7,374	\$9,918	\$9,918	0.00%
WORKERS COMPENSATION INSURANCE	\$14,111	\$15,778	\$13,716	\$14,483	\$14,483	0.00%
LIABILITY INSURANCE	\$27,595	\$55,179	\$13,086	\$13,802	\$13,802	0.00%
BUILDING OCCUPANCY	\$17,888	\$19,006	\$18,186	\$19,870	\$19,870	0.00%
MAJOR FACILITIES REPAIR	\$665	\$310	\$310	\$353	\$353	0.00%
CITY FACILITY SEWER FEE	\$542	\$607	\$546	\$533	\$533	0.00%
OVERHEAD	\$248,208	\$179,298	\$184,227	\$223,631	\$223,631	0.00%
BUILDING/IMPROVEMENTS	-	-	\$1,000	-	-	-
Total Expenditures	\$8,504,406	\$3,089,984	\$3,202,455	\$4,116,575	\$4,337,867	5.38%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,528,308	\$1,567,817	\$1,675,328	\$1,806,766	\$2,042,655	13.06%
FRINGE BENEFITS	\$6,017,355	\$611,552	\$631,161	\$665,688	\$825,102	23.95%
MATERIALS AND SUPPLI	\$13,649	\$30,624	\$22,059	\$65,161	\$30,661	-52.95%
EQUIPMENT M&O	-	-	-	\$60,000	-	-100.00%
CONTRACT AND SERVICE	\$358,825	\$368,892	\$393,877	\$951,766	\$872,255	-8.35%
INTERNAL SERVICE ALL	\$586,268	\$511,099	\$479,031	\$567,195	\$567,195	0.00%
CAPITAL OUTLAY	-	-	\$1,000	-	-	-
Total Expenditures	\$8,504,406	\$3,089,984	\$3,202,455	\$4,116,575	\$4,337,867	5.38%

Expenditures by Fund**Expenditures by Fund**

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$2,905,163	\$3,011,613	\$3,174,083	\$4,116,575	\$4,337,867	5.38%
OTHER INTER GOVERNMENTAL GRANT	\$131,278	\$78,370	\$26,706	-	-	-
DEPOSITS	-	-	\$1,000	-	-	-
FULL ACCRUAL FUND	-	-	\$666	-	-	-
PUBLIC FINANCING AUTHORITY	\$5,467,964	-	-	-	-	-
Total Expenditures	\$8,504,406	\$3,089,984	\$3,202,455	\$4,116,575	\$4,337,867	5.38%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(75%)	Total Staff Hours:	24,960
Proposed	FY 2025-26	(75%)	Total Staff Hours:	24,960

Planning Services

- Issued 17 administrative decisions on 2-3 unit residential applications, with 100% completed within 45-60 days.
- Rendered an administrative decision for 8 modifications within 21 days of submittal of an application.
- Completed the processing of 20 applications requiring approval of the Planning Commission, Harbor Commission, and City Council.
- Processed 6 applications requiring Historic Preservation Commission consideration.
- Completed 3 zoning amendments.
- Conducted 20 final inspections for development projects within 48 hours of the request for inspection.
- Performed 540 reviews of development plans submitted for plan check, 416 (80%) completed within 4 weeks and 124 (20%) completed within 6 weeks.
- Issued 14 temporary use permits.
- Completed 20 zoning letters.
- Processed 10 entertainment permits, including new and renewals.
- Monitored and process 10 massage business registrations.
- Processed 17 Tobacco Retail Permits
- Provided staff access to continuing education seminars and certifications.

Building Services

- Completed an average of 145 permit requests per week for a total of 7,677 permits yearly.
- Performed 9,096 annual Building Services division inspections within 24 hours of the request for inspection.
- Completed 1522 Building Services division plan checks. (1410 does not include resubmittals)
- Prepared 390 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 6,685 customers at the Building & Safety counter.
- Implement 2025 code adoption and update RBMC to reflect new code changes.
- Supported Public Works on 60 Capital Improvement Projects, contributing to infrastructure development and interdepartmental coordination.
- Collaborated with Community Services on 12 special events to enhance community engagement and service visibility.
- Partnered with the Fire Department on film permit requests, balancing production needs with public safety requirements.
- Worked jointly with Quality of Life staff to identify and resolve code violations and unpermitted construction activities.

Key Projects and Assignments

Adopted	FY 2024-25	(15%)	Total Staff Hours:	4,992
Proposed	FY 2025-26	(15%)	Total Staff Hours:	4,992

Planning Services

- Continue coordination of an update to the City's General Plan Land Use, Open Space & Conservation, Noise, and Safety Elements including facilitation of public hearings before the City Council with formalization of recommendations and amendments.
- Prepare and adopt zoning ordinance amendments to implement the Land Use, Open Space & Conservation, Noise, and Safety Element updates as required for consistency with the General Plan.
- Prepare a floor area ratio analysis to evaluate the City's approach for the Institutional land use designation inclusive of the Beach Cities Health District.
- Prepare a floor area ratio analysis to evaluate the City's approach to development standards for the Artesia and Aviation corridors.
- Prepare Historic Resources Survey program
- Monitor and research State housing bills that may impact the City.
- Review and process amendments to the entitlements for the South Bay Social District as required for additional residential development consistent with the Housing Element (Phase 2).
- 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.
- Conduct analysis of and provide recommendations on the City's ongoing (Covid response initiative) temporary use permit program for outdoor dining in private parking lots.
- Assist with the Business Concierge Program to expedite business development in the City.
- Coordinate and implement the new iWorQs Permit Software.
- Complete comprehensive analysis of departments permit and planning entitlement fees and prepare proposed updated fee schedule.
- Coordinate document scanning efforts to convert planning entitlement files into Laserfiche.

Building Services

- 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. New 300+ units being added to the project and will require plan check and permit issuance.
- Legado Mixed-Use allowed to operate on TCO, comprising of 115 residential units. On-going Commercial Development serving the residential units and ongoing Hotel Development
- Implementation of the iWorQ Permits Software allowing Citizen's Self-Serve through an interactive portal providing real-time status and transparency, remains ongoing.
- Provide concierge service of Plan Check support for South Bay Social District Mixed-Use Development, GrubHaus, and Nick's Market on PCH, remains ongoing along with other projects that come to our attention from WED.
- Supporting the execution of strategic initiatives based on the Matrix assessment findings, with a focus on enhancing processes and outcomes.
- Collaboration with Revenue and Cost Specialists of fee study to evaluate current rates and align them with service delivery costs and policy goals.
- Maintained accurate records of monthly statistics to support reporting, trend analysis, and informed decision-making.
- Monitored evolving budget reports and emerging financial needs to support strategic planning and resource allocation and ensure organizational goals.

Customer Service and Referrals

Adopted	FY 2024-25	(10%)	Total Staff Hours:	3,328
Proposed	FY 2025-26	(10%)	Total Staff Hours:	3,328

Planning Services

- Respond to approximately 3,600 public counter information inquiries and 10,000 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 (iWorQs).

Building Services

- Research permit history and respond to 840 Public Records Request.
- Monitor and track resident requests, complaints, and feedback (averaging approximately 337 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.
- Approximately 45,000 incoming and outgoing phone calls
- Efficiently respond to approximately 12,000 emails, ensuring timely and accurate communication with clients and stakeholders.
- Assisted users in understanding and using newly implementing software, addressing questions and resolving issues promptly.

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.

Expenditures by Object

Expenditures by Object

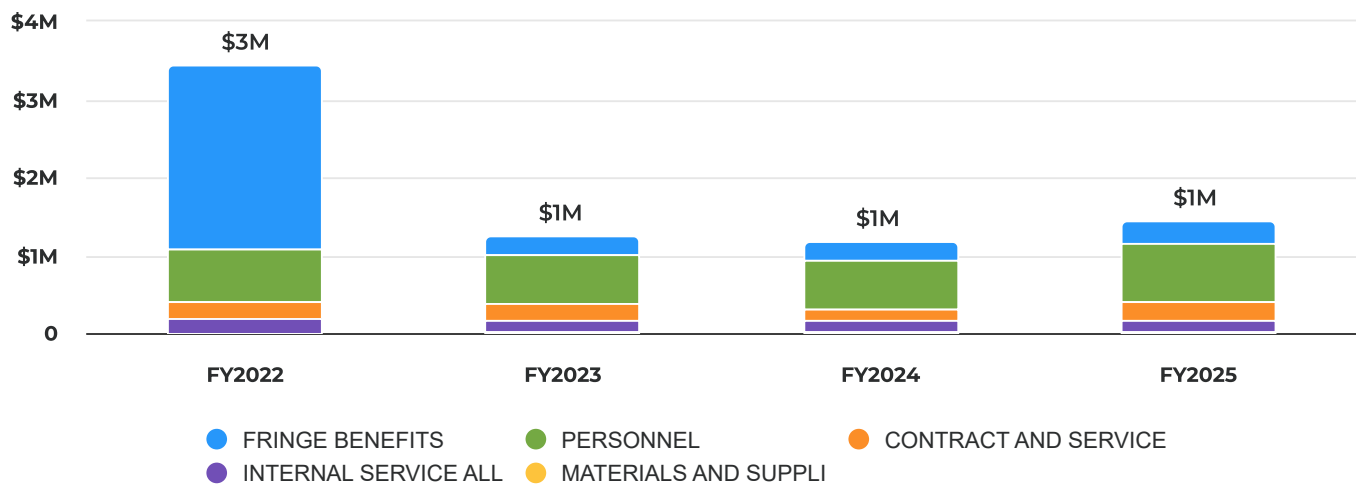
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$615,948	\$614,221	\$602,012	\$751,193	\$870,794	15.92%
PART-TIME SALARIES	\$48,667	\$162	-	-	-	-
OVERTIME	\$521	\$418	\$555	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$10,441	\$23,758	\$34,001	\$5,902	\$29,515	400.08%
CAR ALLOWANCE	\$2,256	\$2,256	\$433	\$2,250	-	-100.00%
OTHER PAY	\$2,755	\$14,633	\$14,558	\$5,423	\$47,304	772.28%
CELL PHONE ALLOWANCE	\$331	\$331	\$63	\$1,320	-	-100.00%
FICA	\$42,956	\$40,940	\$42,403	\$45,051	\$62,961	39.75%
LIFE INSURANCE	\$1,219	\$1,157	\$1,200	\$1,506	\$988	-34.40%
MEDICAL INSURANCE	\$90,884	\$90,601	\$76,602	\$104,520	\$127,686	22.16%
MEDICARE	\$10,426	\$10,005	\$9,932	\$10,536	\$14,725	39.76%
PSYCHOLOGICAL INSURANCE	\$25	\$26	\$25	\$33	\$35	6.06%
PENSION (EMPLOYER SHARE)	\$46,935	\$49,558	\$59,729	\$74,419	\$86,212	15.85%
PENSION (POB)	\$2,116,631	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$12,152	\$840	\$448	\$497	\$1,092	119.72%
OTHER POST EMP BENEFITS (OPEB)	\$24,205	\$20,696	\$19,744	\$24,705	\$31,446	27.29%
UNEMPLOYMENT	\$1,720	\$1,752	\$1,702	\$3,288	\$3,495	6.30%
OFFICE SUPPLIES	\$2,107	\$4,000	\$3,062	\$4,938	\$4,000	-19.00%
TRAINING/MEETINGS/CONFERENCE	\$567	\$4,375	\$2,601	\$6,149	\$4,375	-28.85%
MILEAGE REIMBURSEMENT	-	\$35	-	\$800	\$400	-50.00%
POSTAGE	\$3,390	\$6,996	\$5,342	\$6,806	\$6,074	-10.76%
PUBLICATIONS/SUBSCRIPTIONS	\$774	\$850	\$847	\$850	\$850	0.00%
MEMBERSHIPS/DUES	\$2,317	\$2,300	\$2,217	\$2,300	\$2,300	0.00%
ADVERTISING/PROMOTIONS	\$7,537	\$4,856	\$4,241	\$13,857	\$9,665	-30.25%
CONTRACTS/PROFESSIONAL SERVICE	\$212,762	\$208,179	\$141,250	\$487,764	\$49,284	-89.90%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
INFORMATION TECH EQUIP MAINT	\$68,731	\$57,547	\$60,308	\$82,846	\$82,846	0.00%
INFORMATION TECH EQUIP REPLACE	\$6,768	-	\$7,374	\$9,918	\$9,918	0.00%
WORKERS COMPENSATION INSURANCE	\$6,803	\$7,277	\$5,531	\$5,584	\$5,584	0.00%
LIABILITY INSURANCE	\$9,965	\$11,915	\$4,128	\$5,063	\$5,063	0.00%
BUILDING OCCUPANCY	\$6,460	\$6,863	\$7,388	\$8,469	\$8,469	0.00%
MAJOR FACILITIES REPAIR	\$255	\$112	\$112	\$145	\$145	0.00%
CITY FACILITY SEWER FEE	\$387	\$434	\$373	\$373	\$373	0.00%
OVERHEAD	\$81,078	\$61,180	\$66,763	\$78,456	\$78,456	0.00%
Total Expenditures	\$3,437,974	\$1,248,273	\$1,174,947	\$1,744,960	\$1,544,055	-11.51%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$675,578	\$638,559	\$636,568	\$757,095	\$900,310	18.92%
FRINGE BENEFITS	\$2,352,495	\$232,794	\$226,839	\$273,547	\$375,942	37.43%
MATERIALS AND SUPPLI	\$9,155	\$18,556	\$14,070	\$21,842	\$17,999	-17.59%
CONTRACT AND SERVICE	\$220,299	\$213,036	\$145,491	\$501,621	\$58,949	-88.25%
INTERNAL SERVICE ALL	\$180,446	\$145,328	\$151,978	\$190,855	\$190,855	0.00%
Total Expenditures	\$3,437,974	\$1,248,273	\$1,174,947	\$1,744,960	\$1,544,055	-11.51%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,190,064	\$1,169,903	\$1,148,241	\$1,744,960	\$1,544,055	-11.51%
OTHER INTER GOVERNMENTAL GRANT	\$131,278	\$78,370	\$26,706	-	-	-
PUBLIC FINANCING AUTHORITY	\$2,116,631	-	-	-	-	-
Total Expenditures	\$3,437,974	\$1,248,273	\$1,174,947	\$1,744,960	\$1,544,055	-11.51%

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.

Expenditures by Object

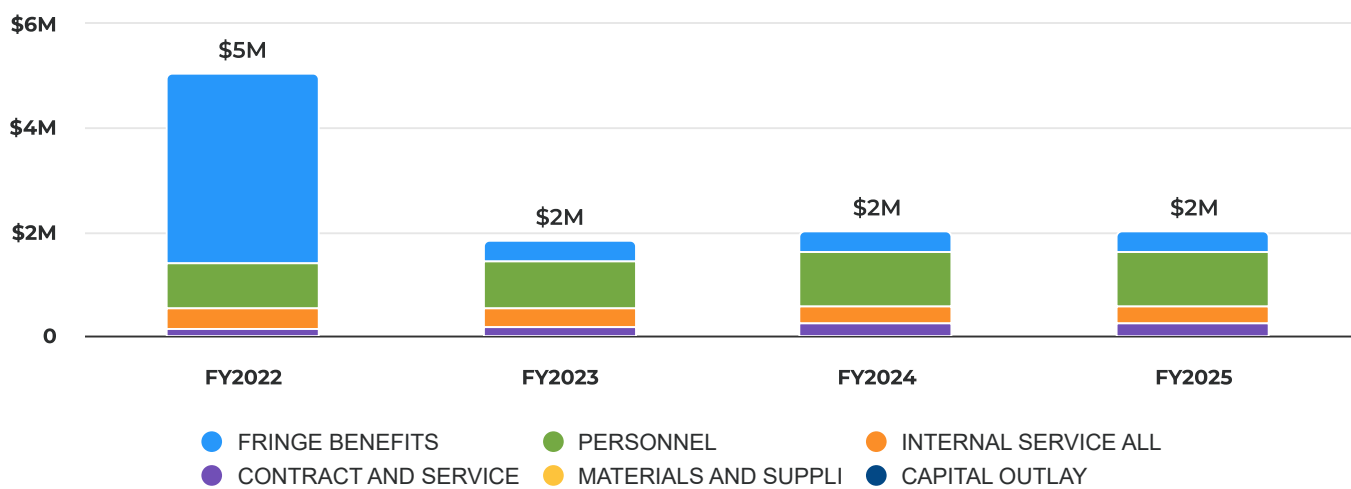
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$745,723	\$891,930	\$972,095	\$1,017,191	\$1,087,849	6.95%
PART-TIME SALARIES	\$30,619	\$17,154	\$37,947	-	-	-
OVERTIME	\$9,209	\$9,597	\$13,431	-	\$18,000	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$67,180	\$10,576	\$15,287	\$32,480	\$36,496	12.36%
CAR ALLOWANCE	\$2,256	\$2,256	\$433	\$2,250	-	-100.00%
OTHER PAY	\$10,737	\$21,196	\$16,278	\$6,352	\$18,683	194.13%
SICK LEAVE BONUS	-	\$225	-	\$225	-	-100.00%
STANDBY BONUS	\$7,821	\$7,821	\$3,900	\$7,800	\$8,292	6.31%
CELL PHONE ALLOWANCE	\$1,175	\$1,858	\$1,553	\$1,500	\$1,148	-23.47%
FICA	\$54,723	\$60,445	\$68,042	\$60,649	\$77,648	28.03%
LIFE INSURANCE	\$1,232	\$1,445	\$1,533	\$1,599	\$1,250	-21.83%
MEDICAL INSURANCE	\$122,378	\$158,312	\$159,552	\$156,756	\$168,559	7.53%
MEDICARE	\$13,178	\$14,567	\$15,928	\$14,184	\$18,160	28.03%
PSYCHOLOGICAL INSURANCE	\$34	\$43	\$44	\$48	\$45	-6.25%
PENSION (EMPLOYER SHARE)	\$48,834	\$65,324	\$85,006	\$86,178	\$84,270	-2.21%
PENSION (POB)	\$3,351,333	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$19,288	\$15,631	\$16,632	\$16,553	\$27,209	64.38%
OTHER POST EMP BENEFITS (OPEB)	\$29,485	\$26,692	\$32,432	\$33,259	\$39,338	18.28%
UNEMPLOYMENT	\$2,385	\$2,942	\$2,989	\$4,788	\$4,558	-4.80%
WORKPLACE UNIFORMS/ACCESSORIES	\$1,017	-	-	-	-	-
OFFICE SUPPLIES	\$425	\$4,370	\$2,920	\$5,820	\$4,370	-24.91%
SPECIAL DEPARMENTAL SUPPLIES	\$815	\$1,000	-	\$3,800	\$500	-86.84%
TRAINING/MEETINGS/CONFERENCE	\$1,990	\$2,719	\$2,621	\$26,750	\$2,719	-89.84%
MILEAGE REIMBURSEMENT	-	\$35	-	\$500	\$500	0.00%
POSTAGE	\$7	-	-	\$380	\$380	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PUBLICATIONS/SUBSCRIPTIONS	\$60	\$2,795	\$1,122	\$4,936	\$3,029	-38.63%
MEMBERSHIPS/DUES	\$180	\$1,148	\$1,326	\$1,133	\$1,164	2.74%
MAINTENANCE AGREEMENTS	-	-	-	\$60,000	-	-100.00%
CONTRACTS/PROFESSIONAL SERVICE	\$138,526	\$155,856	\$247,720	\$450,144	\$813,306	80.68%
DEPRECIATION	-	-	\$666	-	-	-
VEHICLE MAINTENANCE	\$54,497	\$50,824	\$43,714	\$47,169	\$47,169	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$16,482	\$33,425	\$18,753	\$23,416	\$23,416	0.00%
INFORMATION TECH EQUIP MAINT	\$118,924	\$99,125	\$118,811	\$131,175	\$131,175	0.00%
INFORMATION TECH EQUIP REPLACE	\$11,856	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$7,308	\$8,501	\$8,185	\$8,899	\$8,899	0.00%
LIABILITY INSURANCE	\$17,630	\$43,264	\$8,958	\$8,739	\$8,739	0.00%
BUILDING OCCUPANCY	\$11,429	\$12,143	\$10,798	\$11,400	\$11,400	0.00%
MAJOR FACILITIES REPAIR	\$410	\$198	\$198	\$208	\$208	0.00%
CITY FACILITY SEWER FEE	\$155	\$173	\$173	\$159	\$159	0.00%
OVERHEAD	\$167,130	\$118,118	\$117,463	\$145,176	\$145,176	0.00%
BUILDING/IMPROVEMENTS	-	-	\$1,000	-	-	-
Total Expenditures	\$5,066,432	\$1,841,710	\$2,027,509	\$2,371,615	\$2,793,813	17.80%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$852,730	\$929,257	\$1,038,760	\$1,049,671	\$1,142,345	8.83%
FRINGE BENEFITS	\$3,664,860	\$378,758	\$404,321	\$392,141	\$449,159	14.54%
MATERIALS AND SUPPLI	\$4,494	\$12,068	\$7,989	\$43,319	\$12,662	-70.77%
EQUIPMENT M&O	-	-	-	\$60,000	-	-100.00%
CONTRACT AND SERVICE	\$138,526	\$155,856	\$248,386	\$450,144	\$813,306	80.68%
INTERNAL SERVICE ALL	\$405,822	\$365,771	\$327,053	\$376,340	\$376,340	0.00%
CAPITAL OUTLAY	-	-	\$1,000	-	-	-
Total Expenditures	\$5,066,432	\$1,841,710	\$2,027,509	\$2,371,615	\$2,793,813	17.80%

Expenditures by Fund**Expenditures by Fund**

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,715,099	\$1,841,710	\$2,025,843	\$2,371,615	\$2,793,813	17.80%
DEPOSITS	-	-	\$1,000	-	-	-
FULL ACCRUAL FUND	-	-	\$666	-	-	-
PUBLIC FINANCING AUTHORITY	\$3,351,333	-	-	-	-	-
Total Expenditures	\$5,066,432	\$1,841,710	\$2,027,509	\$2,371,615	\$2,793,813	17.80%



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Waterfront & Economic Development

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

Position Title	Position Count
Waterfront & Economic Development Director	1.00
Waterfront & Economic Development Manager	1.00
Senior Management Analyst	1.00
Administrative Analyst	1.00
Total Personnel	4.00

Expenditures by Object

Expenditures by Object

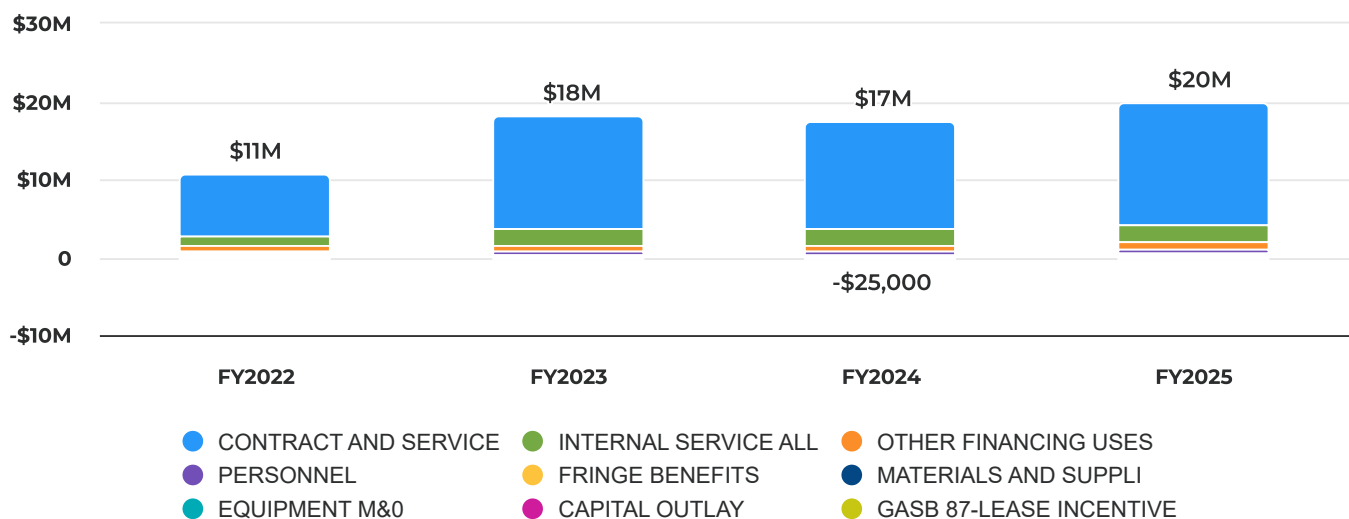
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$240,092	\$377,285	\$383,837	\$559,983	\$701,041	25.19%
PART-TIME SALARIES	\$763	\$18	-	-	-	-
VAC/HOLIDAY CASHOUT (NON-PERS)	\$21,761	\$3,842	\$24,229	\$9,573	\$10,277	7.35%
PERSONNEL ADJUSTMENTS	-	-	-	\$30,000	\$30,000	0.00%
CAR ALLOWANCE	\$3,474	\$4,512	\$4,525	\$173	\$4,784	2,665.32%
OTHER PAY	\$46,402	\$41,285	\$24,957	\$41,613	-	-100.00%
CELL PHONE ALLOWANCE	\$509	\$662	\$664	\$1,320	\$702	-46.82%
FICA	\$19,434	\$24,595	\$24,052	\$30,846	\$33,471	8.51%
LIFE INSURANCE	\$540	\$603	\$683	\$928	\$603	-35.02%
MEDICAL INSURANCE	\$31,346	\$42,184	\$40,804	\$49,800	-	-100.00%
MEDICARE	\$5,767	\$5,830	\$6,400	\$7,214	\$7,828	8.51%
PSYCHOLOGICAL INSURANCE	\$11	\$12	\$14	\$20	\$21	5.00%
PENSION (EMPLOYER SHARE)	\$16,483	\$20,779	\$34,032	\$51,294	\$63,477	23.75%
PENSION (POB)	\$169,807	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$7,639	\$7,750	\$2,567	\$7,925	-	-100.00%
OTHER POST EMP BENEFITS (OPEB)	\$12,054	\$11,631	\$13,079	\$16,916	\$23,043	36.22%
UNEMPLOYMENT	\$746	\$828	\$951	\$2,000	\$2,126	6.30%
OFFICE SUPPLIES	\$2,807	\$1,537	\$280	\$4,450	\$3,950	-11.24%
SPECIAL DEPARTMENTAL SUPPLIES	\$150,888	\$125,341	\$36,578	\$164,100	\$164,100	0.00%
TRAINING/MEETINGS/CONFERENCE	\$670	\$2,795	\$3,009	\$24,531	\$24,531	0.00%
MILEAGE REIMBURSEMENT	-	\$1,665	-	\$800	\$800	0.00%
POSTAGE	\$758	\$310	\$642	\$1,350	\$1,350	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$167	\$1,074	\$423	\$1,180	\$1,180	0.00%
MEMBERSHIPS/DUES	\$36,008	\$55,203	\$60,985	\$75,117	\$74,259	-1.14%
UTILITIES - WATER	\$14,803	\$10,925	\$17,419	\$30,000	\$30,000	0.00%
MAINTENANCE AGREEMENTS	\$51,975	\$51,975	\$51,975	\$53,000	\$52,000	-1.89%
MAINTENANCE/REPAIR	\$15,021	\$19,759	\$4,661	\$19,000	\$25,000	31.58%
ADVERTISING/PROMOTIONS	-	-	-	\$10,000	\$10,000	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$391,176	\$279,150	\$300,470	\$1,319,798	\$621,701	-52.89%
DEBT ISSUANCE COST	\$1,103,923	-\$7,716	-	-	-	-
DEPRECIATION	\$553,919	\$630,561	\$1,667	-	-	-



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PRINCIPAL PAYMENTS	\$570,000	\$7,148,148	\$7,219,128	\$8,240,000	\$8,335,000	1.15%
INTEREST EXPENSE	\$4,960,185	\$5,922,565	\$5,868,835	\$6,515,082	\$6,408,163	-1.64%
ADMIN EXPENSE	\$89,212	\$105,572	\$109,263	\$97,252	\$96,766	-0.50%
PASS THRU PAYMENT	\$234,297	\$292,173	\$175,000	\$150,426	\$151,770	0.89%
INFORMATION TECH EQUIP MAINT	\$45,821	\$38,364	\$40,205	\$58,317	\$58,317	0.00%
INFORMATION TECH EQUIP REPLACE	\$5,993	\$1,482	\$13,648	\$38,540	\$38,540	0.00%
WORKERS COMPENSATION INSURANCE	\$3,956	\$2,638	\$3,170	\$3,375	\$3,375	0.00%
LIABILITY INSURANCE	\$839,638	\$1,865,149	\$1,876,244	\$2,094,481	\$2,094,481	0.00%
BUILDING OCCUPANCY	\$11,994	\$12,744	\$12,194	\$13,323	\$13,323	0.00%
MAJOR FACILITIES REPAIR	\$56,164	\$57,851	\$57,851	\$68,375	\$68,375	0.00%
CITY FACILITY SEWER FEE	\$161	\$180	\$180	\$141	\$141	0.00%
OVERHEAD	\$218,126	\$165,030	\$140,090	\$151,340	\$151,340	0.00%
FURNITURE/EQUIPMENT	\$11,632	-	-	-	-	-
TRANSFERS OUT	\$814,145	\$815,788	\$811,366	\$805,876	-	-100.00%
GASB 87-LEASE INCENTIVE	-	-	-\$25,000	-	-	-
Total Expenditures	\$10,760,266	\$18,142,078	\$17,341,077	\$20,749,459	\$19,305,835	-6.96%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$262,615	\$381,145	\$408,066	\$599,556	\$741,318	23.64%
FRINGE BENEFITS	\$314,211	\$160,670	\$152,727	\$210,049	\$136,055	-35.23%
MATERIALS AND SUPPLI	\$206,101	\$198,851	\$119,336	\$301,528	\$300,170	-0.45%
EQUIPMENT M&O	\$66,996	\$71,734	\$56,636	\$72,000	\$77,000	6.94%
CONTRACT AND SERVICE	\$7,902,712	\$14,370,452	\$13,674,363	\$16,332,558	\$15,623,400	-4.34%
OTHER FINANCING USES	\$814,145	\$815,788	\$811,366	\$805,876	-	-100.00%
INTERNAL SERVICE ALL	\$1,181,854	\$2,143,438	\$2,143,583	\$2,427,892	\$2,427,892	0.00%
CAPITAL OUTLAY	\$11,632	-	-	-	-	-
GASB 87-LEASE INCENTIVE	-	-	-\$25,000	-	-	-
Total Expenditures	\$10,760,266	\$18,142,078	\$17,341,077	\$20,749,459	\$19,305,835	-6.96%

Expenditures by Fund**Expenditures by Fund**

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$259,484	\$223,083	\$195,425	\$239,550	\$239,869	0.13%
OTHER INTER GOVERNMENTAL GRANT	-	-	-	\$32,500	-	-100.00%
HARBOR TIDELANDS	\$704,827	\$845,399	\$849,914	\$1,754,290	\$1,360,815	-22.43%
HARBOR UPLANDS	\$1,292,998	\$2,079,570	\$2,029,592	\$2,804,879	\$2,604,706	-7.14%
REDEVELOPMENT AGENCY FUND-CITY	\$67,829	\$78,697	\$83,956	\$83,307	\$83,307	0.00%
FULL ACCRUAL FUND	\$553,919	\$630,561	-	-	-	-
PUBLIC FINANCING AUTHORITY	\$7,881,209	\$14,284,767	\$14,182,190	\$15,834,933	\$15,017,138	-5.16%
Total Expenditures	\$10,760,266	\$18,142,078	\$17,341,077	\$20,749,459	\$19,305,835	-6.96%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(45%)	Total Staff Hours:	2,840
Proposed	FY 2025-26	(45%)	Total Staff Hours:	2,840

Waterfront

- Monitored City operations within King Harbor: Approximately 1,400 slips and 68 businesses.
- Managed the terms and conditions of the ground leases between the City and private businesses, including conducting a general audit of all businesses and a detailed audit of one (1) leasehold on an annual basis.
- Monitored and coordinated efforts between Police, Fire, Community Services, and Public Works for services funded by Harbor Tidelands and Harbor Uplands funds.
- Assisted with planning and oversight of Capital Improvement Projects.
- Assisted with the processing of film application requests for proposed filming locations within the pier and harbor.
- Oversaw administration and distribution of boat hoist coupon books.
- Processed master leases and subleases and any related amendments including extensions for consideration by the City Council.
- Monitored use of 20 storage spaces at the Pier.
- Coordinated and attended Harbor Commission meetings and present department-related items before other boards, commissions, and council.
- Researched and assisted with grant application packages for Waterfront improvements.
- Maintained and updated Waterfront and Economic Development department City web pages.
- Performed property inspections and address findings with tenants.
- Oversaw Waterfront property management operations, including billing, collection, reporting of rents, storage fees, and sanitation district fees as well as maintenance of Waterfront leaseholds.
- Attended Redondo Beach Travel & Tourism board meetings and serve as City advisor.
- Compiled and transmit base data for dues calculations to the lessee associations in the Harbor Enterprise (Pier Association and King Harbor Association).
- Attended Pier Association and King Harbor Association meetings.
- As a member of the Pier Association and King Harbor Association, took a leadership role in meetings and promotional events.
- Verified and processed all vendor invoices through the MUNIS financial system.
- Monitored Harbor Tidelands and Harbor Uplands funds and verified expenditures are consistent with the City's Tidelands Trust Agreement.
- Processed Pier Entertainer Permits.

Economic Development



- Provided 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.
- Assisted businesses looking to establish or relocate to Redondo Beach.
- Managed the annual contract renewal process of the Riviera Village Business Improvement District.
- Managed the annual report process of the Redondo Beach Travel & Tourism group and its contract renewal.
- Utilized web-based and social media applications as tools for communications with the public and to inform the public about events and emerging activities.
- Maintained and updated (as necessary) the Economic Development division web pages.

Key Projects and Assignments

Adopted	FY 2024-25	(45%)	Total Staff Hours:	2,812
Proposed	FY 2025-26	(45%)	Total Staff Hours:	2,812

- Continued to manage the remainder of Nuvis's contract to renovate Seaside Lagoon. (280 hours)
- Continued to oversee the design of the public boat launch at Mole D. (200 hours)
- Sought 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)
- Sought a grant opportunity with the Coastal Commission for a Climate Resiliency Master Plan to study sea level rise impacts with assessment, next steps, and mitigation funding sources. (100 hours)
- Continued to manage the consultant to install a two-pen White Sea Bass program at the Harbor Patrol docks. (40 Hours)
- Coordinated with Community Development to introduce an ordinance to amend the municipal code to reduce minimum parking requirements for slips to align with slip parking requirements in surrounding jurisdictions. (120 Hours)
- Coordinated with Community Development to introduce an ordinance to amend the municipal code to regulate commercial businesses operating within the water. (120 Hours)
- Worked with the State of California to secure \$1.3 million in grant funding to reconstruct a portion of the Basin III slips. (80 Hours)
- Coordinated with Community Development Department and representatives of the Port Royal Marina leasehold to reconstruct the slips within Port Royal Marina, as well as construct a portion of the pedestrian promenade as envisioned in the Public Amenities Plan. (80 Hours)
- Coordinated with the Community Services Department, Public Safety Departments and the various leaseholders within the Harbor on scheduling future BeachLife Festivals and processing BeachLife Festival license amendments. (120 Hours)
- Worked with the current master leaseholder of King Harbor Marina to divide the existing leasehold into smaller leaseholds based on use type. (280 Hours)
- Continued to provide support to International Boardwalk Storefront Improvement Program grantees. (80 hours)
- Provided updates of the City's webpage to support economic development recovery efforts. (80 Hours)
- Maintained and QA/QC audited lease management software to assist with the administration and operation of City-owned properties in the Harbor. (120 hours)
- Collaborated with Public Works to complete active capital improvement projects within specified duration. (240 hours)
- Oversaw administration of Riviera Village Business Improvement District (BID) contract and funding through June 2026. (80 Hours)
- Conducted community outreach to local business community regarding economic development programs. (96 hours)
- Managed accountant firm consultant to conduct tenant audits (80 Hours)
- Managed falconry consultant. (80 Hours)

- Met with local brokers to discuss opportunities for use of commercial spaces within key corridors of the City. (196 Hours)
- Continued to work with the Community Development Department with a business concierge program to help expedite business development in the City. (160 Hours)

Customer Service and Referrals

Adopted	FY 2024-25	(10%)	Total Staff Hours:	624
Proposed	FY 2025-26	(10%)	Total Staff Hours:	624

- Responded within 2 to 3 business days to all inquiries sent through the Comcate "Customer Service Center" system.
- Provided at least 10 hours of relevant training to department staff, including customer service skills.
- Responded within 2 business days to public inquiries and/or complaints related to Pier/Harbor activities.
- Responded to phone calls for information concerning the Pier, Boardwalk or Harbor areas.
- Responded to approximately 10 visitors at public counters each month for information concerning Pier Entertainer Permits, film permits, and general waterfront-related inquiries.

<i>Waterfront and Economic Development</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>	<i>Proposed FY 2025-26</i>
Audit Leaseholders / Tenants	1	1	1
Conduct Quality Control Checks on Master Leaseholder Information in Property Management System	1	1	1
Process and Present to City Council applications for the International Boardwalk Storefront Improvement Program	N/A	2	2
Submit to City Council for consideration lease items (new leases, lease renewals, assignments, estoppels)	18	21	20

Waterfront & 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.

Expenditures by Object

Expenditures by Object

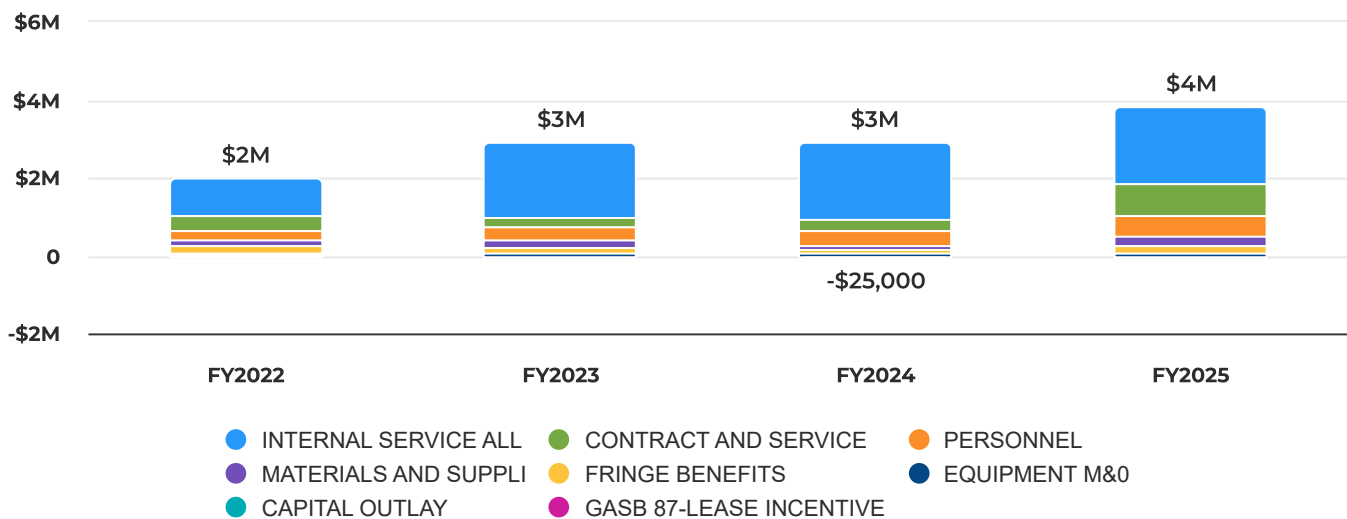
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$209,410	\$341,337	\$333,549	\$501,268	\$632,803	26.24%
PART-TIME SALARIES	\$763	\$18	-	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$19,585	\$3,842	\$23,499	\$9,008	\$9,249	2.68%
PERSONNEL ADJUSTMENTS	-	-	-	\$30,000	\$30,000	0.00%
CAR ALLOWANCE	\$3,127	\$4,061	\$4,073	\$156	\$4,306	2,660.26%
OTHER PAY	\$42,329	\$39,403	\$23,206	\$39,716	-	-100.00%
CELL PHONE ALLOWANCE	\$458	\$595	\$597	\$1,254	\$631	-49.68%
FICA	\$17,495	\$22,289	\$21,261	\$27,749	\$30,886	11.30%
LIFE INSURANCE	\$481	\$536	\$595	\$840	\$543	-35.36%
MEDICAL INSURANCE	\$27,837	\$38,562	\$35,088	\$47,220	-	-100.00%
MEDICARE	\$5,192	\$5,283	\$5,670	\$6,490	\$7,223	11.29%
PSYCHOLOGICAL INSURANCE	\$9	\$11	\$12	\$18	\$19	5.56%
PENSION (EMPLOYER SHARE)	\$14,073	\$17,923	\$29,444	\$46,144	\$57,324	24.23%
PENSION (POB)	\$37,517	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$7,639	\$7,750	\$2,567	\$7,925	-	-100.00%
OTHER POST EMP BENEFITS (OPEB)	\$10,846	\$10,465	\$11,465	\$15,217	\$20,810	36.75%
UNEMPLOYMENT	\$667	\$736	\$826	\$1,800	\$1,914	6.33%
OFFICE SUPPLIES	\$2,807	\$1,537	\$280	\$4,000	\$3,500	-12.50%
SPECIAL DEPARMENTAL SUPPLIES	\$149,526	\$125,341	\$36,578	\$161,000	\$161,000	0.00%
TRAINING/MEETINGS/CONFERENCES	-	\$1,891	\$143	\$19,400	\$19,400	0.00%
MILEAGE REIMBURSEMENT	-	\$1,665	-	\$400	\$400	0.00%
POSTAGE	\$758	\$310	\$642	\$1,000	\$1,000	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$167	\$1,074	\$423	\$1,050	\$1,050	0.00%
MEMBERSHIPS/DUES	\$32,522	\$46,717	\$49,688	\$62,000	\$62,000	0.00%
MAINTENANCE AGREEMENTS	\$51,975	\$51,975	\$51,975	\$53,000	\$52,000	-1.89%
MAINTENANCE/REPAIR	\$15,021	\$19,759	\$4,661	\$19,000	\$25,000	31.58%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
ADVERTISING/PROMOTIONS	-	-	-	\$10,000	\$10,000	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$336,173	\$224,592	\$267,792	\$1,267,752	\$576,201	-54.55%
DEBT ISSUANCE COST	\$5,796	-	-	-	-	-
DEPRECIATION	-	-	\$1,667	-	-	-
INTEREST EXPENSE	\$20,292	-\$1	\$12,700	-	-	-
INFORMATION TECH EQUIP MAINT	\$45,821	\$38,364	\$40,205	\$58,317	\$58,317	0.00%
INFORMATION TECH EQUIP REPLACE	\$5,993	\$1,482	\$13,648	\$38,540	\$38,540	0.00%
WORKERS COMPENSATION INSURANCE	\$3,956	\$2,302	\$2,834	\$2,963	\$2,963	0.00%
LIABILITY INSURANCE	\$800,452	\$1,813,254	\$1,825,723	\$2,034,771	\$2,034,771	0.00%
MAJOR FACILITIES REPAIR	\$54,622	\$56,049	\$56,049	\$66,162	\$66,162	0.00%
CITY FACILITY SEWER FEE	\$161	\$180	\$180	\$141	\$141	0.00%
OVERHEAD	\$62,723	\$45,667	\$47,466	\$57,369	\$57,369	0.00%
FURNITURE/EQUIPMENT	\$11,632	-	-	-	-	-
GASB 87-LEASE INCENTIVE	-	-	-\$25,000	-	-	-
Total Expenditures	\$1,997,825	\$2,924,969	\$2,879,506	\$4,591,669	\$3,965,521	-13.64%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$229,758	\$345,197	\$357,048	\$540,276	\$672,052	24.39%
FRINGE BENEFITS	\$167,670	\$147,614	\$134,804	\$194,529	\$123,656	-36.43%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MATERIALS AND SUPPLI	\$185,781	\$178,535	\$87,755	\$248,850	\$248,350	-0.20%
EQUIPMENT M&O	\$66,996	\$71,734	\$56,636	\$72,000	\$77,000	6.94%
CONTRACT AND SERVICE	\$362,261	\$224,591	\$282,158	\$1,277,752	\$586,201	-54.12%
INTERNAL SERVICE ALL	\$973,727	\$1,957,298	\$1,986,106	\$2,258,262	\$2,258,262	0.00%
CAPITAL OUTLAY	\$11,632	-	-	-	-	-
GASB 87-LEASE INCENTIVE	-	-	-\$25,000	-	-	-
Total Expenditures	\$1,997,825	\$2,924,969	\$2,879,506	\$4,591,669	\$3,965,521	-13.64%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
OTHER INTER GOVERNMENTAL GRANT	-	-	-	\$32,500	-	-100.00%
HARBOR TIDELANDS	\$704,827	\$845,399	\$849,914	\$1,754,290	\$1,360,815	-22.43%
HARBOR UPLANDS	\$1,292,998	\$2,079,570	\$2,029,592	\$2,804,879	\$2,604,706	-7.14%
Total Expenditures	\$1,997,825	\$2,924,969	\$2,879,506	\$4,591,669	\$3,965,521	-13.64%

Waterfront & 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.

Expenditures by Object

Expenditures by Object

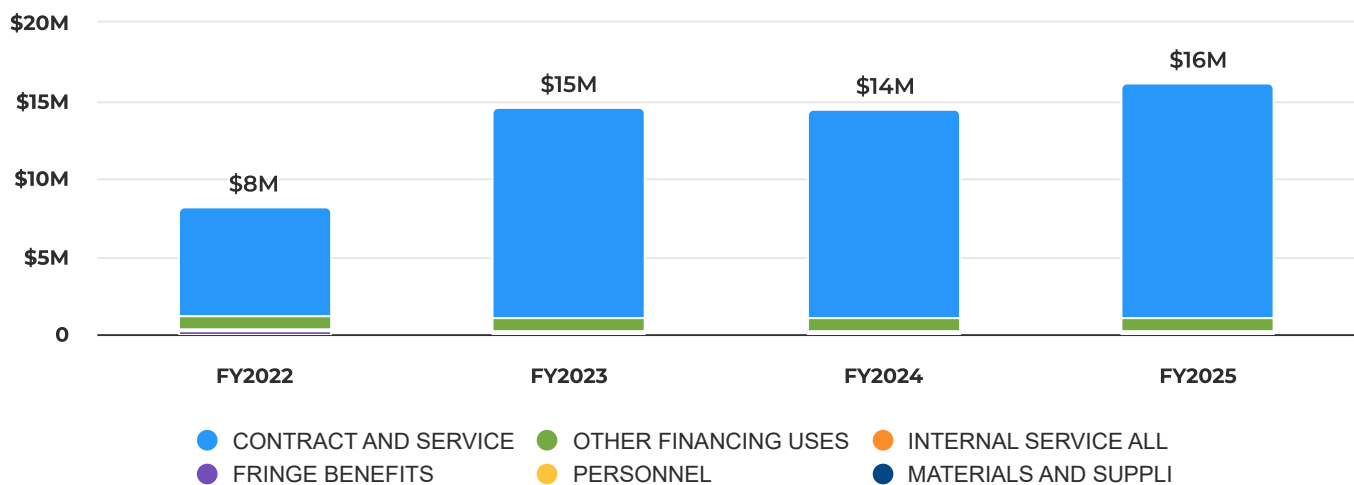
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$30,682	\$35,948	\$50,288	\$58,715	\$68,238	16.22%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$2,176	-	\$730	\$565	\$1,028	81.95%
CAR ALLOWANCE	\$347	\$451	\$452	\$17	\$478	2,711.76%
OTHER PAY	\$4,073	\$1,882	\$1,751	\$1,897	-	-100.00%
CELL PHONE ALLOWANCE	\$51	\$66	\$66	\$66	\$70	6.06%
FICA	\$1,938	\$2,306	\$2,791	\$3,097	\$2,585	-16.53%
LIFE INSURANCE	\$59	\$67	\$88	\$88	\$60	-31.82%
MEDICAL INSURANCE	\$3,508	\$3,622	\$5,715	\$2,580	-	-100.00%
MEDICARE	\$576	\$547	\$730	\$724	\$605	-16.44%
PSYCHOLOGICAL INSURANCE	\$1	\$1	\$2	\$2	\$2	0.00%
PENSION (EMPLOYER SHARE)	\$2,410	\$2,856	\$4,588	\$5,150	\$6,154	19.50%
PENSION (POB)	\$132,289	-	-	-	-	-
OTHER POST EMP BENEFITS (OPEB)	\$1,208	\$1,165	\$1,613	\$1,698	\$2,233	31.51%
UNEMPLOYMENT	\$80	\$92	\$125	\$200	\$213	6.50%
OFFICE SUPPLIES	-	-	-	\$450	\$450	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$1,361	-	-	\$3,100	\$3,100	0.00%
TRAINING/MEETINGS/CONFERENCES	\$670	\$904	\$2,866	\$5,131	\$5,131	0.00%
MILEAGE REIMBURSEMENT	-	-	-	\$400	\$400	0.00%
POSTAGE	-	-	-	\$350	\$350	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	-	-	\$130	\$130	0.00%
MEMBERSHIPS/DUES	\$3,485	\$8,486	\$11,297	\$13,117	\$12,259	-6.54%
UTILITIES - WATER	\$14,803	\$10,925	\$17,419	\$30,000	\$30,000	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$55,003	\$54,557	\$32,677	\$52,047	\$45,500	-12.58%
DEBT ISSUANCE COST	\$1,098,128	-\$7,716	-	-	-	-



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PRINCIPAL PAYMENTS	\$570,000	\$7,148,148	\$7,219,128	\$8,240,000	\$8,335,000	1.15%
INTEREST EXPENSE	\$4,939,893	\$5,922,566	\$5,856,135	\$6,515,082	\$6,408,163	-1.64%
ADMIN EXPENSE	\$89,212	\$105,572	\$109,263	\$97,252	\$96,766	-0.50%
PASS THRU PAYMENT	\$234,297	\$292,173	\$175,000	\$150,426	\$151,770	0.89%
WORKERS COMPENSATION INSURANCE	-	\$336	\$336	\$413	\$413	0.00%
LIABILITY INSURANCE	\$39,185	\$51,895	\$50,521	\$59,710	\$59,710	0.00%
BUILDING OCCUPANCY	\$11,994	\$12,744	\$12,194	\$13,323	\$13,323	0.00%
MAJOR FACILITIES REPAIR	\$1,543	\$1,802	\$1,802	\$2,213	\$2,213	0.00%
OVERHEAD	\$155,404	\$119,363	\$92,624	\$93,971	\$93,971	0.00%
TRANSFERS OUT	\$814,145	\$815,788	\$811,366	\$805,876	-	-100.00%
Total Expenditures	\$8,208,522	\$14,586,548	\$14,461,570	\$16,157,790	\$15,340,314	-5.06%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$32,858	\$35,948	\$51,018	\$59,280	\$69,266	16.85%
FRINGE BENEFITS	\$146,541	\$13,056	\$17,923	\$15,520	\$12,399	-20.11%
MATERIALS AND SUPPLI	\$20,320	\$20,316	\$31,582	\$52,678	\$51,820	-1.63%
CONTRACT AND SERVICE	\$6,986,532	\$13,515,300	\$13,392,204	\$15,054,807	\$15,037,199	-0.12%
OTHER FINANCING USES	\$814,145	\$815,788	\$811,366	\$805,876	-	-100.00%
INTERNAL SERVICE ALL	\$208,126	\$186,140	\$157,477	\$169,630	\$169,630	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
Total Expenditures	\$8,208,522	\$14,586,548	\$14,461,570	\$16,157,790	\$15,340,314	-5.06%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$259,484	\$223,083	\$195,425	\$239,550	\$239,869	0.13%
REDEVELOPMENT AGENCY FUND-CITY	\$67,829	\$78,697	\$83,956	\$83,307	\$83,307	0.00%
PUBLIC FINANCING AUTHORITY	\$7,881,209	\$14,284,767	\$14,182,190	\$15,834,933	\$15,017,138	-5.16%
Total Expenditures	\$8,208,522	\$14,586,548	\$14,461,570	\$16,157,790	\$15,340,314	-5.06%

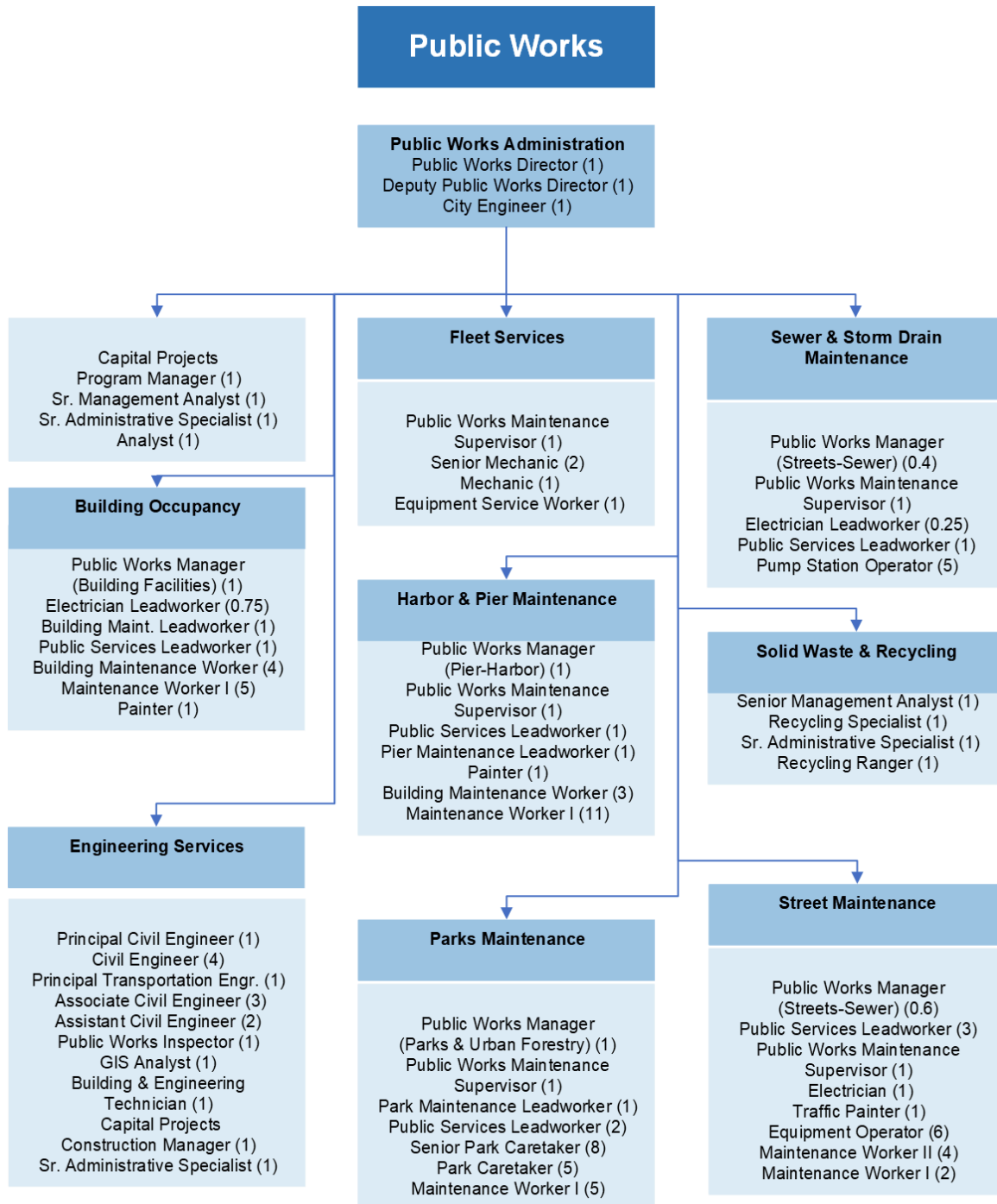


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Public Works

Mission Statement: To provide 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

Position Title	Position Count	Position Title	Position Count
Administration		Parks Maintenance	
Public Works Director	1.00	Public Works Manager/Parks and Urban Forestry	1.00
Deputy Public Works Director	1.00	Public Works Maintenance Supervisor	1.00
City Engineer	1.00	Park Maintenance Leadworker	1.00
Capital Projects Program Manager	1.00	Public Services Leadworker	2.00
Senior Management Analyst	1.00	Senior Park Caretaker	8.00
Senior Administrative Specialist	1.00	Park Caretaker	5.00
Analyst	1.00	Maintenance Worker I	5.00
Administration Total	7.00	Parks Maintenance Total	23.00
Sewer / Storm Drain Maintenance		Street Maintenance	
Public Works Manager/Streets-Sewers	0.40	Public Works Manager/Streets-Sewers	0.60
Public Works Maintenance Supervisor	1.00	Public Works Maintenance Supervisor	1.00
Electrician Leadworker	0.25	Electrician	1.00
Public Services Leadworker	1.00	Public Services Leadworker	3.00
Pump Station Operator	5.00	Traffic Painter	1.00
Sewer / Storm Drain Maintenance Total	7.65	Equipment Operator	6.00
Harbor / Pier Maintenance		Maintenance Worker II	4.00
Public Works Manager/Pier-Harbor	1.00	Maintenance Worker I	2.00
Public Works Maintenance Supervisor	1.00	Street Maintenance Total	18.60
Pier Maintenance Leadworker	1.00	Building Occupancy	
Public Services Leadworker	1.00	Public Works Manager/Building Facilities	1.00
Painter	1.00	Electrician Leadworker	0.75
Building Maintenance Worker	3.00	Building Maintenance Leadworker	1.00
Maintenance Worker I	11.00	Public Services Leadworker	1.00
Harbor / Pier Maintenance Total	19.00	Building Maintenance Worker	4.00
Engineering Services		Maintenance Worker I	5.00
Principal Civil Engineer	1.00	Painter	1.00
Civil Engineer	4.00	Building Occupancy Total	13.75
Principal Transportation Engineer	1.00	Solid Waste / Recycling	
Associate Civil Engineer	3.00	Senior Management Analyst	1.00
Assistant Civil Engineer	2.00	Recycling Specialist	1.00
Capital Projects Construction Manager	1.00	Senior Administrative Specialist	1.00
Public Works Inspector	1.00	Recycle Ranger	1.00
GIS Analyst	1.00	Solid Waste / Recycling Total	4.00
Building and Engineering Technician	1.00	Fleet Services	
Senior Administrative Specialist	1.00	Public Works Maintenance Supervisor	1.00
Engineering Services Total	16.00	Senior Mechanic	2.00
		Mechanic	1.00
		Equipment Service Worker	1.00
		Fleet Services Total	5.00
Total Personnel 114.00			



Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$5,956,978	\$6,844,773	\$7,656,986	\$9,268,669	\$10,644,622	14.85%
PART-TIME SALARIES	\$169,993	\$293,393	\$379,706	\$198,302	\$174,702	-11.90%
OVERTIME	\$466,205	\$436,809	\$398,246	\$450,000	\$162,386	-63.91%
VAC/HOLIDAY CASHOUT (NON-PERS)	\$189,540	\$115,478	\$193,126	\$207,066	\$353,652	70.79%
PERSONNEL ADJUSTMENTS	-\$3	\$118,750	-	-\$675,000	-\$250,000	-62.96%
CAR ALLOWANCE	\$7,521	\$7,521	\$5,769	\$4,575	\$2,700	-40.98%
OTHER PAY	\$127,825	\$453,914	\$645,838	\$142,176	\$52,274	-63.23%
SICK LEAVE BONUS	\$4,125	\$3,638	\$4,832	\$1,725	-	-100.00%
STANDBY BONUS	\$76,250	\$73,450	\$117,378	\$66,902	\$87,534	30.84%
CELL PHONE ALLOWANCE	\$10,983	\$10,648	\$7,704	\$9,399	\$7,674	-18.35%
FICA	\$455,007	\$518,196	\$586,826	\$540,571	\$767,362	41.95%
LIFE INSURANCE	\$12,362	\$12,911	\$13,466	\$15,865	\$13,682	-13.76%
MEDICAL INSURANCE	\$1,495,909	\$1,587,142	\$1,612,778	\$1,863,834	\$1,747,390	-6.25%
MEDICARE	\$108,375	\$123,580	\$139,618	\$127,139	\$179,464	41.16%
PSYCHOLOGICAL INSURANCE	\$408	\$431	\$452	\$571	\$591	3.50%
GASB 68 PENSION EXPENSE	-\$786,440	\$441,598	\$560,091	-	-	-
GASB 75 OPEB EXPENSE	-\$130,970	-\$13,570	-\$65,988	-	-	-
PENSION (EMPLOYER SHARE)	\$454,506	\$494,471	\$650,746	\$788,783	\$856,973	8.64%
PENSION (POB)	\$12,357,102	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$213,979	\$200,636	\$205,523	\$196,899	\$272,914	38.61%
OTHER POST EMP BENEFITS (OPEB)	\$245,853	\$242,164	\$274,470	\$297,032	\$366,944	23.54%
UNEMPLOYMENT	\$28,548	\$29,598	\$30,985	\$57,125	\$59,028	3.33%
WORKPLACE UNIFORMS/ACCESSORIES	\$55,870	\$86,759	\$86,332	\$49,240	\$49,240	0.00%
OFFICE SUPPLIES	\$17,207	\$26,284	\$16,711	\$20,950	\$20,950	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$1,411,344	\$1,392,338	\$1,511,383	\$1,504,080	\$1,109,833	-26.21%
TRAINING/MEETINGS/CONFERENCES	\$9,436	\$20,963	\$11,294	\$27,008	\$27,008	0.00%
MILEAGE REIMBURSEMENT	-	\$82	\$52	\$1,000	\$1,000	0.00%
POSTAGE	\$3,167	\$1,459	\$2,136	\$5,225	\$5,225	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$559	\$99	\$615	\$3,830	\$3,830	0.00%
MEMBERSHIPS/DUES	\$3,327	\$2,979	\$2,389	\$3,630	\$3,630	0.00%
CELL PHONES	\$52,825	\$4,352	\$5,060	\$1,900	\$1,900	0.00%

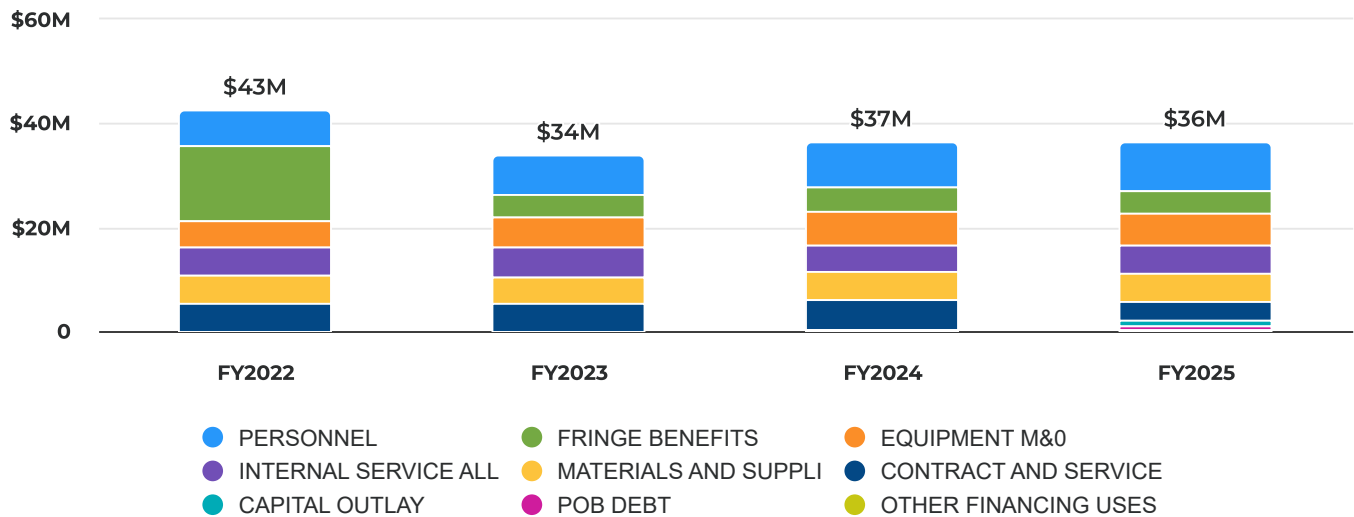


Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MOTOR						
FUEL/PETROLEUM PRODUCTS	\$653,845	\$704,038	\$723,399	\$842,330	\$842,330	0.00%
UTILITIES - ELECTRIC	\$1,931,616	\$1,837,592	\$1,995,485	\$2,043,114	\$2,043,114	0.00%
UTILITIES - GAS	\$62,786	\$61,923	\$77,051	\$86,512	\$86,512	0.00%
UTILITIES - WASTE DISPOSAL	\$159,356	\$155,000	\$159,786	\$127,000	\$127,000	0.00%
UTILITIES - WATER	\$948,539	\$785,496	\$769,152	\$797,795	\$694,795	-12.91%
MAINTENANCE AGREEMENTS	\$4,503,067	\$5,353,498	\$5,858,747	\$5,953,177	\$5,845,082	-1.82%
MAINTENANCE/REPAIR	\$483,356	\$642,008	\$534,776	\$468,058	\$394,210	-15.78%
ADVERTISING/PROMOTIONS	\$10,925	\$5,004	\$7,333	\$26,628	\$26,628	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$1,684,665	\$1,887,682	\$1,997,436	\$2,852,787	\$2,486,278	-12.85%
RENT/LEASE-EQUIPMENT	\$6,985	\$26,044	\$6,247	\$45,150	\$45,150	0.00%
OTHER NON-CAPITAL EQUIPMENT	-	\$9,046	\$5,232	\$7,510	\$7,510	0.00%
DONATION EXPENDITURES	-	\$607	-	-	-	-
DEBT ISSUANCE COST	\$66,271	\$2,213	-	-	-	-
DEPRECIATION	\$3,107,208	\$2,826,377	\$3,134,490	-	-	-
PRINCIPAL PAYMENTS	-	-	-	\$310,000	\$375,000	20.97%
PRINCIPAL PAYMENT POB MISC	-	-	-	\$401,374	-	-100.00%
INTEREST EXPENSE	\$513,298	\$509,833	\$643,282	\$234,138	\$170,738	-27.08%
INTEREST EXPENSE POB MISC	-	-	\$17	\$297,025	-	-100.00%
VEHICLE MAINTENANCE	\$714,627	\$674,465	\$883,693	\$673,527	\$803,989	19.37%
VEHICLE EQUIPMENT REPLACEMENT	\$364,641	\$766,352	\$701,615	\$806,248	\$806,248	0.00%
INFORMATION TECH EQUIP MAINT	\$412,854	\$348,463	\$398,295	\$396,711	\$398,578	0.47%
INFORMATION TECH EQUIP REPLACE	\$46,235	\$10,980	\$16,106	\$17,120	\$17,120	0.00%
COMMUNICATION EQUIP REPLACE	\$29,677	\$29,677	\$29,677	\$26,984	\$26,984	0.00%
WORKERS COMPENSATION INSURANCE	\$207,292	\$296,082	\$282,489	\$443,490	\$459,391	3.59%
LIABILITY INSURANCE	\$1,228,819	\$1,675,865	\$587,089	\$831,209	\$831,209	0.00%
BUILDING OCCUPANCY	\$216,968	\$250,178	\$244,876	\$291,804	\$291,804	0.00%
MAJOR FACILITIES REPAIR	\$3,738	\$4,060	\$4,060	\$4,732	\$4,732	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
CITY FACILITY SEWER FEE	\$1,892	\$2,112	\$1,810	-\$13,202	\$1,441	-110.92%
OVERHEAD	\$2,301,125	\$1,770,056	\$2,179,836	\$2,151,881	\$2,152,105	0.01%
VEHICLE EQUIPMENT	-	-	\$5,867	\$1,859,938	-	-100.00%
FURNITURE/EQUIPMENT	\$1,000	-	-	\$6,300	-	-100.00%
TRANSFERS OUT	\$405	\$83	\$224,804	\$252,980	\$225,372	-10.91%
GASB 96 AMORTIZATION EXPENSE	-	\$30,798	\$44,187	-	-	-
INTEREST EXPENSE- SUBSCRIPTIONS	-	\$2,737	\$3,569	-	-	-
GASB 96 SUBSCRIPTION EXPENSE	-	-\$66,388	-\$40,499	-	-	-
Total Expenditures	\$42,678,981	\$34,132,727	\$36,534,430	\$37,420,818	\$35,885,828	-4.10%

Expenditures by Object Summary

Historical and Proposed Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$6,782,714	\$7,809,203	\$8,628,064	\$9,449,037	\$11,085,362	17.32%
FRINGE BENEFITS	\$14,681,341	\$4,150,737	\$4,794,177	\$4,112,596	\$4,414,530	7.34%
MATERIALS AND SUPPLI	\$5,309,878	\$5,079,365	\$5,360,845	\$5,513,614	\$5,016,367	-9.02%
EQUIPMENT M&O	\$4,986,423	\$5,995,506	\$6,393,523	\$6,421,235	\$6,239,292	-2.83%
CONTRACT AND SERVICE	\$5,389,352	\$5,269,543	\$5,797,587	\$3,476,213	\$3,111,304	-10.50%
POB DEBT	-	-	\$17	\$698,399	-	-100.00%
OTHER FINANCING USES	\$405	\$83	\$224,804	\$252,980	\$225,372	-10.91%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
INTERNAL SERVICE ALL	\$5,527,868	\$5,828,290	\$5,329,545	\$5,630,505	\$5,793,601	2.90%
CAPITAL OUTLAY	\$1,000	-	\$5,867	\$1,866,238	-	-100.00%
Total Expenditures	\$42,678,981	\$34,132,727	\$36,534,430	\$37,420,818	\$35,885,828	-4.10%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$6,914,994	\$7,515,995	\$7,608,911	\$8,053,415	\$8,624,633	7.09%
STATE GAS TAX	\$1,314,297	\$1,714,702	\$1,461,956	\$1,398,664	\$1,350,971	-3.41%
STREET LANDSCAPING&LGHTNG DIST	\$2,502,886	\$2,676,691	\$2,548,429	\$2,863,348	\$2,807,500	-1.95%
PROP C LOCAL TRANS SALE TX 1/2	\$1,262	\$3,900	-	-	-	-
MEASURE R	-	\$2,144	-	-	-	-
MEASURE W	\$162,160	\$213,365	\$209,104	\$336,686	\$331,770	-1.46%
OTHER INTER GOVERNMENTAL GRANT	\$72,862	\$19,530	\$180,616	\$280,740	\$102,174	-63.61%
DISASTER RECOVERY	-	\$500	-	-	-	-
CAPITAL PROJECT FUND	\$185,097	\$158,493	\$149,652	\$194,050	\$194,590	0.28%
HARBOR TIDELANDS	\$2,476,722	\$2,469,057	\$2,906,559	\$2,434,640	\$2,333,766	-4.14%
HARBOR UPLANDS	\$1,881,959	\$1,972,580	\$2,081,489	\$1,876,135	\$2,029,356	8.17%
SOLID WASTE	\$5,210,993	\$5,574,428	\$6,620,114	\$6,969,684	\$6,934,816	-0.50%
WASTEWATER	\$2,638,485	\$4,133,609	\$3,662,924	\$4,141,037	\$4,241,817	2.43%
VEHICLE REPLACEMENT	\$3,107,155	\$3,528,794	\$3,917,661	\$4,799,207	\$2,971,468	-38.08%
BUILDING OCCUPANCY	\$3,415,258	\$3,289,779	\$4,082,161	\$4,073,211	\$3,962,968	-2.71%
FULL ACCRUAL FUND	\$866,751	\$859,161	\$1,104,853	-	-	-
PUBLIC FINANCING AUTHORITY	\$11,928,100	-	-	-	-	-
Total Expenditures	\$42,678,981	\$34,132,727	\$36,534,430	\$37,420,818	\$35,885,828	-4.10%

Performance Measures

Core Service Activities

Adopted	FY 2024-25	(81%)	Total Staff Hours:	192,089
Proposed	FY 2025-26	(81%)	Total Staff Hours:	191,179

- 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, 4 speed tables, 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), 15 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 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. Plant 100 new trees annually.
- 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.
- Respond to approximately 270 Comate residential requests for solid waste service and approximately 460 requests for assistance with bulky item removal or illegal dumping.
- Oversee the preventative and corrective 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. Maintain 63 City-owned buildings totaling 433,366 square feet.
- Coordinate maintenance and repairs for the City's EV charging stations (18 ports).
- Perform 4,300 annual engineering right of way inspections.
- Process 1,600 Engineering permits annually (or 133 permits monthly).
- Complete over 2,850 annual engineering plan checks and land management transactions.



- Respond to 335 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, procurement and construction of approximately 120 capital improvement projects, completing approximately 25 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 65 annual critical pollution source inspections and 1,050 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

Adopted	FY 2024-25	(6%)	Total Staff Hours:	13,920
Proposed	FY 2025-26	(6%)	Total Staff Hours:	14,200

Facility Projects

- Continue retrofit of lighting fixtures in City buildings to reduce energy usage and costs by June 2026. (1,000 Hours)
- Assist with next phase of carpeting replacement in City Hall by June 2026. (1,000 Hours)
- Paint exterior of City Hall and interior as-needed by December 2025. (500 Hours)
- Paint interior and exterior of various City facilities by December 2025. (400 Hours)
- Continue HVAC upgrades at City facilities by June 2026. (400 Hours)
-
- Pier/Harbor Projects
- Secure loose utility lines under the Pier by June 2026. (300 Hours)
- Continue Pier/Harbor restroom upgrades for Restrooms 3,4,6 by December 2025. (400 Hours)
- Replace corroded hangers at the Seaside Lagoon deck with stainless steel hangers by August 2025. (50 Hours)
- Replace/Repair all damaged wooden benches in step down fishing area on Monstad Pier by September 2025. (200 Hours)
- Timber Deck Replacement on Municipal Pier by September 2025. (100 Hours)
- Install & Paint T1-11 on water side of stub wall in Basin III by July 2025. (80 Hours)
- Construct new compactor room to house new organics compactor by January 2026. (1500 Hours)
- Construct seismic retrofit and spalling of the North Pier Parking Structure by June 2026. (200 Hours)
- Remove Hand Boat Launch for inspection & repairs by November 2025 (300 Hours)
- Remove broken and re-install all concrete parking blocks in both parking structures by September 2025. (80 hours)
- Rebuild staircase from Kincaid's parking to Pier walking path by January 2026. (300 Hours)
- Refurbish wind breaks located in main parking structure further west end by November 2025. (80 Hours)
- Re-paint all hand, ramp, stair railing at Fire Station 3 by February 2026. (250 Hours)
- New Roof installation for elevator tower #3 by March 2026. (160 Hours)
- Refurbishment of Gateway sign by February 2026. (250 Hours)
- Steam clean Esplanade multiple times throughout year joint effort with Parks dept. (100 Hours)
- Upper Boardwalk deck strip & re-sealing – Phase 1 by July 2026. (500 Hours)

Streets/Sewers Projects

- Steam clean approximately 135,000 square feet of sidewalk on Artesia Boulevard a minimum of 6 times by December 2025. (200 Hours)

- Steam clean approximately 50,000 square feet of sidewalk pavers on the Esplanade a minimum of 12 times by December 2025. (350 Hours)
- Perform root foaming on 400,000 lineal feet of sewer main line by December 2025. (260 Hours)
- Perform sewer main line cleaning of our entire Sanitary Sewer System which is a total of 58 miles by June 2026. (360 Hours)
- Remove and replace selected sidewalks, curb, gutters, driveway approaches, and cross gutters in all districts by December 2025. (700 Hours)
- Remove and replace existing pad in the City yard for the commercial vehicle lifts by December 2025. (700 Hours)
- Remove and replace 15 lights poles at the upper walk path from George Freeth to Knob Hill by December 2025. (200 Hours)

Parks/Landscaping Projects

- Oversee planting of 100 new trees at various locations by December 2025. (200 Hours)
- Implement landscape enhancements at Inglewood Avenue and Grant Avenue by September 2025. (1,000 Hours)
- Upgrade irrigation systems and landscaping at City Hall exterior by December 2025. (100 Hours)
- Renovate medians on Catalina Avenue by September 2025. (500 Hours)
- New landscape and pollinator fountain at City Hall Courtyard by September 2025. (450 Hours)
- Renovation of Prospect Median by June 2026. (300 Hours)

Fleet Projects

- Continue improving functionality of MaintStar fleet management system software and explore additional opportunities to increase efficiencies in Fleet management and reporting, particular in asset inventory. (100 Hours)
- Complete work identified in CIP project for repair of City Yard garage including repaving, security gates by June 2026. (40 Hours)
- Work with Financial Services Department to update Fleet Administrative Policy/Procedures by June 2026. (40 Hours)
- Design and develop plans for infrastructure and explore grant opportunities to support increased Fleet EV charging capacity by June 2026. (100 Hours)
- Monitor and comply with California Air Resources Board (CARB) Advanced Clean Fleets (ACT) Regulation for the local governments related to fleet procurement; implement testing and reporting for CARB related to the Clean Truck program by June 2026. (100 Hours)

Solid Waste Projects

- Continue educational outreach with hauler and City residential and commercial customers related to SB1383 and organics disposal by June 2026. (50 Hours)
- Work with hauler to complete move from two-stream to three-stream collection where necessary. (50 Hours)
- Present proposed changes to hauler franchise agreement to City Council for their consideration. (150 Hours)
- Implement new waste tracking system to improve Construction and Demolition waste tracking and integrate processes with new Community Development permitting software. (50 Hours)
- Complete SB1383 gap analysis and implement required steps to fully comply with SB1383 by December 2025. (50 Hours)

Customer Service and Referrals

Adopted	FY 2024-25	(13%)	Total Staff Hours:	31,741
Proposed	FY 2025-26	(13%)	Total Staff Hours:	31,741

- Processed over 4,100 work order requests through the OPRA system each year.
- Processed and documented over 13,400 annual public inquiries and requests for service within 24 hours.
- Responded to all work orders within 48 hours and provide a follow-up work schedule and completion date.
- Monitored and tracked approximately 475 resident service requests and complaints through the online Comcate "Customer Service Center" software system each year.

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.

Expenditures by Object

Expenditures by Object

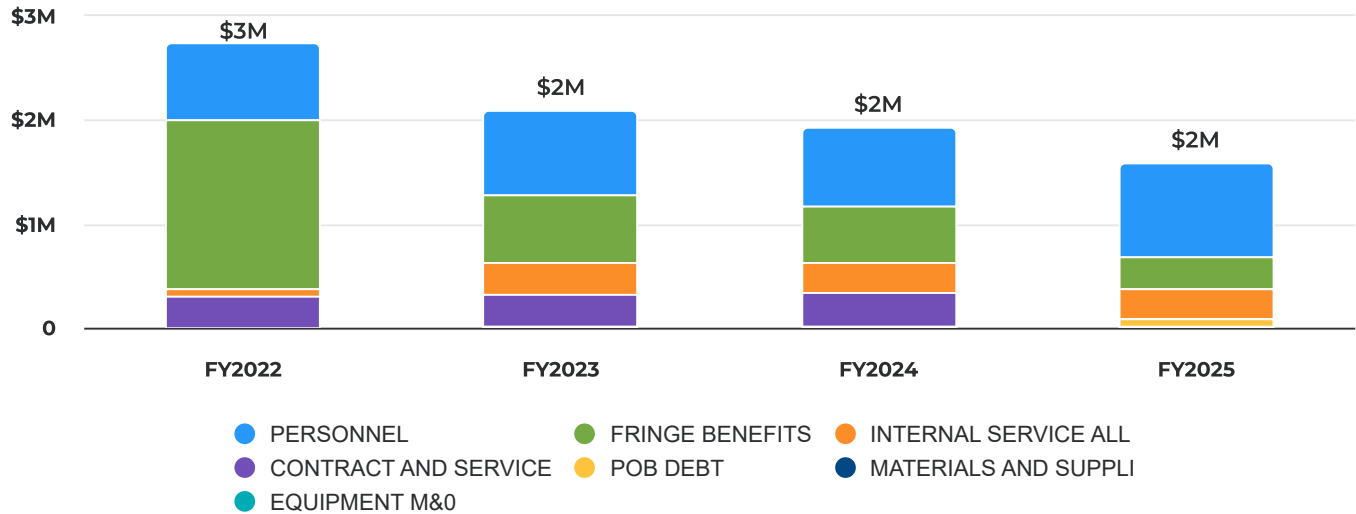
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$655,793	\$649,144	\$672,871	\$871,369	\$1,068,752	22.65%
PART-TIME SALARIES	\$25,211	\$10,406	\$40,783	\$17,997	\$41,556	130.91%
OVERTIME	\$5,433	\$7,358	\$3,222	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$48,754	\$14,400	\$37,830	\$11,669	\$17,659	51.33%
PERSONNEL ADJUSTMENTS	-	\$118,750	-	-	-	-
CAR ALLOWANCE	\$7,521	\$7,521	\$5,769	\$4,575	\$2,700	-40.98%
OTHER PAY	\$58,772	\$69,091	\$40,957	\$50,372	-	-100.00%
SICK LEAVE BONUS	\$225	\$113	-	-	-	-
CELL PHONE ALLOWANCE	\$1,083	\$1,083	\$930	\$1,179	\$545	-53.77%
FICA	\$45,016	\$43,230	\$44,658	\$45,832	\$51,448	12.25%
LIFE INSURANCE	\$1,170	\$1,174	\$1,042	\$1,297	\$996	-23.21%
MEDICAL INSURANCE	\$85,631	\$88,820	\$69,249	\$86,430	\$15,860	-81.65%
MEDICARE	\$12,382	\$11,884	\$12,279	\$11,434	\$12,032	5.23%
PSYCHOLOGICAL INSURANCE	\$25	\$26	\$23	\$30	\$32	6.67%
GASB 68 PENSION EXPENSE	-\$538,902	\$332,164	\$307,030	-	-	-
GASB 75 OPEB EXPENSE	-\$81,310	\$2,407	-\$29,888	-	-	-
PENSION (EMPLOYER SHARE)	\$50,960	\$55,339	\$60,051	\$67,879	\$79,426	17.01%
PENSION (POB)	\$1,945,112	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$11,438	\$11,605	\$12,112	\$11,942	\$16,505	38.21%
OTHER POST EMP BENEFITS (OPEB)	\$27,449	\$24,003	\$23,152	\$25,899	\$34,261	32.29%
UNEMPLOYMENT	\$1,742	\$1,767	\$1,590	\$3,000	\$3,189	6.30%
OFFICE SUPPLIES	\$5,646	\$9,070	\$9,070	\$9,070	\$9,070	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	-	-	-	\$12,000	\$12,000	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
TRAINING/MEETINGS/CONFERENCES	\$1,359	\$1,154	\$619	\$2,239	\$2,239	0.00%
POSTAGE	\$1,495	\$171	\$397	\$450	\$450	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	\$99	\$345	\$720	\$720	0.00%
MEMBERSHIPS/DUES	\$363	\$450	\$447	\$450	\$450	0.00%
MAINTENANCE AGREEMENTS	-	-	\$1,010	\$1,010	\$1,010	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$50	\$2,400	\$2,500	\$2,500	\$2,500	0.00%
DEBT ISSUANCE COST	\$4,032	\$497	-	-	-	-
DEPRECIATION	\$288,510	\$311,976	\$315,176	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$37,512	-	-100.00%
INTEREST EXPENSE	\$13,869	-	\$8,680	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$27,760	-	-100.00%
INFORMATION TECH EQUIP MAINT	\$1,089	\$49,531	\$51,876	\$62,678	\$62,678	0.00%
INFORMATION TECH EQUIP REPLACE	\$27	\$1,387	\$6,513	\$8,489	\$8,489	0.00%
COMMUNICATION EQUIP REPLACE	\$581	\$29,677	\$29,677	\$26,984	\$26,984	0.00%
WORKERS COMPENSATION INSURANCE	\$623	\$7,457	\$5,947	\$37,627	\$52,097	38.46%
LIABILITY INSURANCE	\$617	\$31,541	\$35,270	\$192,871	\$192,871	0.00%
BUILDING OCCUPANCY	\$2,703	\$147,206	\$142,651	\$151,669	\$151,669	0.00%
MAJOR FACILITIES REPAIR	-	\$931	\$931	\$1,060	\$1,060	0.00%
CITY FACILITY SEWER FEE	-	\$109	\$109	\$97	\$97	0.00%
OVERHEAD	\$58,129	\$46,859	\$15,362	\$38,140	\$38,357	0.57%
Total Expenditures	\$2,742,598	\$2,090,798	\$1,930,241	\$1,824,231	\$1,907,704	4.58%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$735,190	\$800,058	\$754,706	\$901,035	\$1,127,967	25.19%
FRINGE BENEFITS	\$1,628,315	\$650,227	\$548,954	\$309,870	\$216,995	-29.97%
MATERIALS AND SUPPLI	\$8,863	\$10,943	\$10,879	\$24,929	\$24,929	0.00%
EQUIPMENT M&O	-	-	\$1,010	\$1,010	\$1,010	0.00%
CONTRACT AND SERVICE	\$306,461	\$314,873	\$326,356	\$2,500	\$2,500	0.00%
POB DEBT	-	-	-	\$65,272	-	-100.00%
INTERNAL SERVICE ALL	\$63,769	\$314,698	\$288,337	\$519,616	\$534,302	2.83%
Total Expenditures	\$2,742,598	\$2,090,798	\$1,930,241	\$1,824,231	\$1,907,704	4.58%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$525,860	\$920,470	\$790,432	\$954,671	\$1,011,982	6.00%
STREET LANDSCAPING&LGHTNG DIST	\$73,479	\$69,610	\$67,806	\$64,593	\$79,964	23.80%
CAPITAL PROJECT FUND	\$185,097	\$144,144	\$149,652	\$194,050	\$194,590	0.28%
HARBOR TIDELANDS	\$46,918	\$46,391	\$54,249	\$124,564	\$119,086	-4.40%
HARBOR UPLANDS	-	\$173	\$2,170	\$87,828	\$87,828	0.00%
SOLID WASTE	\$127,394	-\$17,506	\$205,323	\$157,446	\$161,525	2.59%
WASTEWATER	-\$160,834	\$923,077	\$650,963	\$241,080	\$252,727	4.83%
FULL ACCRUAL FUND	\$4,439	\$4,439	\$9,646	-	-	-
PUBLIC FINANCING AUTHORITY	\$1,940,245	-	-	-	-	-
Total Expenditures	\$2,742,598	\$2,090,798	\$1,930,241	\$1,824,231	\$1,907,704	4.58%

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.

Expenditures by Object

Expenditures by Object

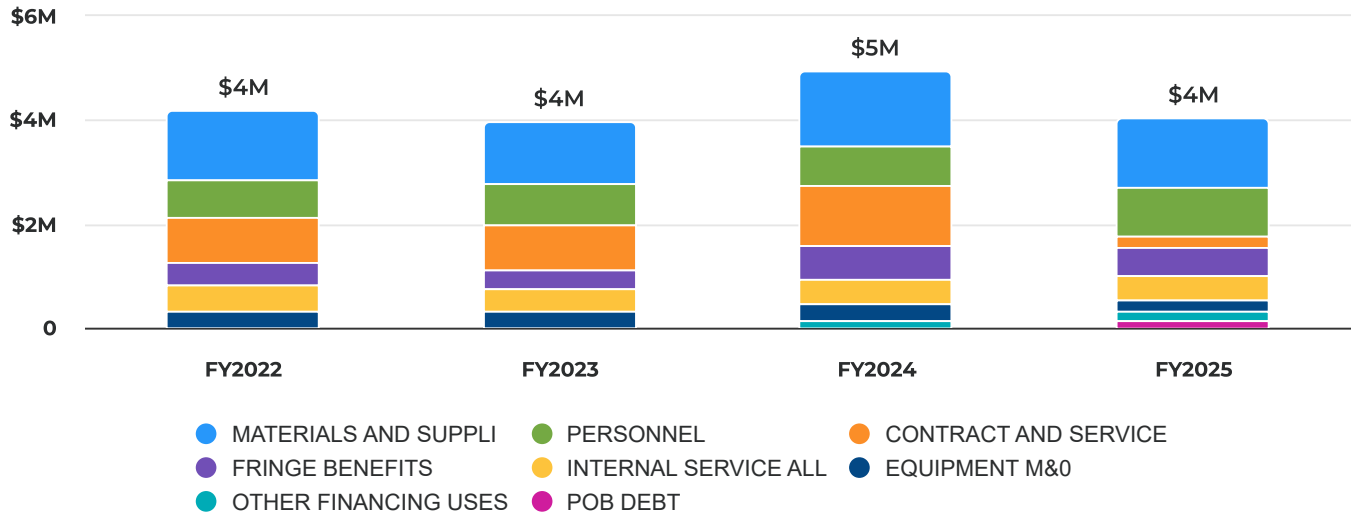
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$673,759	\$748,591	\$749,208	\$888,742	\$1,011,336	13.79%
PART-TIME SALARIES	-	-	\$1,756	-	-	-
OVERTIME	\$39,658	\$35,700	\$29,784	\$33,000	\$15,000	-54.55%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$4,774	\$4,227	\$7,256	\$24,471	\$40,876	67.04%
OTHER PAY	\$7,548	\$13,529	\$90,754	\$17,988	-	-100.00%
SICK LEAVE BONUS	\$900	\$1,200	\$868	\$600	-	-100.00%
STANDBY BONUS	\$25,743	\$19,355	\$32,746	\$19,513	\$15,946	-18.28%
CELL PHONE ALLOWANCE	\$2,000	\$1,578	\$1,086	\$1,080	\$1,148	6.30%
FICA	\$50,060	\$53,618	\$56,000	\$54,005	\$85,024	57.44%
LIFE INSURANCE	\$1,420	\$1,316	\$1,279	\$1,557	\$1,533	-1.54%
MEDICAL INSURANCE	\$210,548	\$202,552	\$205,149	\$278,400	\$311,077	11.74%
MEDICARE	\$11,708	\$12,540	\$13,097	\$12,630	\$19,885	57.44%
PSYCHOLOGICAL INSURANCE	\$54	\$51	\$48	\$65	\$69	6.15%
GASB 68 PENSION EXPENSE	-\$64,284	-\$34,190	\$168,148	-	-	-
GASB 75 OPEB EXPENSE	-\$29,831	-\$12,045	-\$18,241	-	-	-
PENSION (EMPLOYER SHARE)	\$55,459	\$50,946	\$61,951	\$77,177	\$85,572	10.88%
PENSION (POB)	\$94,609	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$26,421	\$23,763	\$21,761	\$22,307	\$26,425	18.46%
OTHER POST EMP BENEFITS (OPEB)	\$28,613	\$26,214	\$27,629	\$29,616	\$36,216	22.29%
UNEMPLOYMENT	\$3,834	\$3,462	\$3,325	\$6,500	\$6,910	6.31%
WORKPLACE UNIFORMS/ACCESSORIES	\$8,614	\$10,190	\$10,761	\$7,590	\$7,590	0.00%
OFFICE SUPPLIES	\$174	\$1,412	-	\$600	\$600	0.00%
SPECIAL DEPARMENTAL SUPPLIES	\$101,388	\$154,751	\$147,724	\$196,003	\$156,802	-20.00%
TRAINING/MEETINGS/CONFERENCES	\$300	\$180	\$2,185	\$3,103	\$3,103	0.00%
POSTAGE	-	-	-	\$40	\$40	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	-	-	\$300	\$300	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MEMBERSHIPS/DUES	-	-	-	\$370	\$370	0.00%
CELL PHONES	\$49,796	\$1,507	\$1,328	\$520	\$520	0.00%
UTILITIES - ELECTRIC	\$1,019,097	\$873,383	\$1,144,668	\$978,852	\$978,852	0.00%
UTILITIES - GAS	\$62,786	\$61,923	\$77,051	\$86,512	\$86,512	0.00%
UTILITIES - WATER	\$97,181	\$74,431	\$63,747	\$67,400	\$67,400	0.00%
MAINTENANCE AGREEMENTS	\$175,685	\$163,326	\$178,164	\$60,000	\$60,000	0.00%
MAINTENANCE/REPAIR	\$147,257	\$168,637	\$136,101	\$174,000	\$134,000	-22.99%
CONTRACTS/PROFESSIONAL SERVICE	\$121,448	\$129,217	\$165,350	\$221,300	\$171,300	-22.59%
OTHER NON-CAPITAL EQUIPMENT	-	-	-	\$500	\$500	0.00%
DEBT ISSUANCE COST	\$14,615	\$525	-	-	-	-
DEPRECIATION	\$691,953	\$682,671	\$904,759	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$87,257	-	-100.00%
INTEREST EXPENSE	\$61,809	\$64,639	\$63,985	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$64,572	-	-100.00%
VEHICLE MAINTENANCE	\$72,849	\$77,838	\$83,767	\$137,955	\$137,955	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$66,468	\$112,419	\$98,321	\$85,191	\$85,191	0.00%
INFORMATION TECH EQUIP MAINT	\$29,451	\$19,182	\$20,103	-	-	-
INFORMATION TECH EQUIP REPLACE	\$2,419	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$3,486	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$7,061	\$7,681	\$6,205	\$7,014	\$7,014	0.00%
LIABILITY INSURANCE	\$3,704	-	-	-	-	-
MAJOR FACILITIES REPAIR	\$153	-	-	-	-	-
CITY FACILITY SEWER FEE	\$131	\$130	\$130	\$105	\$105	0.00%
OVERHEAD	\$314,383	\$204,174	\$257,455	\$255,800	\$255,800	0.00%
TRANSFERS OUT	\$261	\$77	\$151,612	\$170,577	\$151,995	-10.89%
Total Expenditures	\$4,195,461	\$3,960,700	\$4,967,017	\$4,073,211	\$3,962,968	-2.71%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$718,192	\$788,518	\$788,004	\$946,213	\$1,067,212	12.79%
FRINGE BENEFITS	\$424,801	\$363,889	\$665,600	\$521,438	\$589,806	13.11%
MATERIALS AND SUPPLI	\$1,339,336	\$1,177,777	\$1,447,463	\$1,341,290	\$1,302,089	-2.92%
EQUIPMENT M&O	\$322,942	\$331,963	\$314,264	\$234,000	\$194,000	-17.09%
CONTRACT AND SERVICE	\$889,825	\$877,052	\$1,134,094	\$221,800	\$171,800	-22.54%
POB DEBT	-	-	-	\$151,829	-	-100.00%
OTHER FINANCING USES	\$261	\$77	\$151,612	\$170,577	\$151,995	-10.89%
INTERNAL SERVICE ALL	\$500,105	\$421,424	\$465,980	\$486,065	\$486,065	0.00%
Total Expenditures	\$4,195,461	\$3,960,700	\$4,967,017	\$4,073,211	\$3,962,968	-2.71%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$100,000	-	-	-	-	-
BUILDING OCCUPANCY	\$3,415,258	\$3,289,779	\$4,082,161	\$4,073,211	\$3,962,968	-2.71%
FULL ACCRUAL FUND	\$680,203	\$670,921	\$884,856	-	-	-
Total Expenditures	\$4,195,461	\$3,960,700	\$4,967,017	\$4,073,211	\$3,962,968	-2.71%

Public Works - Fleet Service

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.

Expenditures by Object

Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$341,088	\$359,241	\$333,021	\$412,618	\$446,432	8.19%
PART-TIME SALARIES	-	-	\$22,315	\$15,000	-	-100.00%
OVERTIME	\$11,081	\$9,680	\$10,050	\$10,000	\$2,000	-80.00%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$6,848	\$2,918	\$12,182	\$7,734	\$19,538	152.62%
OTHER PAY	\$538	\$886	\$27,377	\$2,006	\$2,008	0.10%
SICK LEAVE BONUS	\$300	-	-	-	-	-
STANDBY BONUS	\$10,829	\$10,979	\$17,871	\$11,150	\$11,853	6.30%
CELL PHONE ALLOWANCE	\$744	\$662	\$664	\$660	\$702	6.36%
FICA	\$23,592	\$25,873	\$26,237	\$24,460	\$36,860	50.70%
LIFE INSURANCE	\$680	\$701	\$632	\$719	\$619	-13.91%
MEDICAL INSURANCE	\$81,818	\$88,509	\$81,053	\$103,200	\$117,440	13.80%
MEDICARE	\$5,517	\$6,051	\$6,136	\$5,720	\$8,620	50.70%
PSYCHOLOGICAL INSURANCE	\$22	\$24	\$21	\$26	\$28	7.69%
GASB 68 PENSION EXPENSE	-\$183,254	\$143,624	\$84,913	-	-	-
GASB 75 OPEB EXPENSE	-\$19,829	-\$3,932	-\$17,859	-	-	-
PENSION (EMPLOYER SHARE)	\$22,871	\$23,306	\$25,525	\$32,160	\$35,109	9.17%
PENSION (POB)	\$45,674	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$14,978	\$14,651	\$11,294	\$11,495	\$13,665	18.88%
OTHER POST EMP BENEFITS (OPEB)	\$13,639	\$12,734	\$12,044	\$13,414	\$16,428	22.47%
UNEMPLOYMENT	\$1,564	\$1,625	\$1,438	\$2,600	\$2,764	6.31%
WORKPLACE UNIFORMS/ACCESSORIES	\$5,131	\$4,725	\$7,571	\$2,700	\$2,700	0.00%
OFFICE SUPPLIES	\$1,470	\$1,848	-	\$120	\$120	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$293,635	\$320,288	\$333,717	\$261,886	\$199,200	-23.94%
TRAINING/MEETINGS/CONFERENCES	\$2,365	\$11,245	\$4,861	\$1,755	\$1,755	0.00%
POSTAGE	\$483	-	\$30	\$260	\$260	0.00%
MEMBERSHIPS/DUES	-	-	-	\$240	\$240	0.00%
CELL PHONES	\$405	\$656	\$533	-	-	-
MOTOR FUEL/PETROLEUM	\$653,845	\$704,038	\$723,399	\$840,580	\$840,580	0.00%

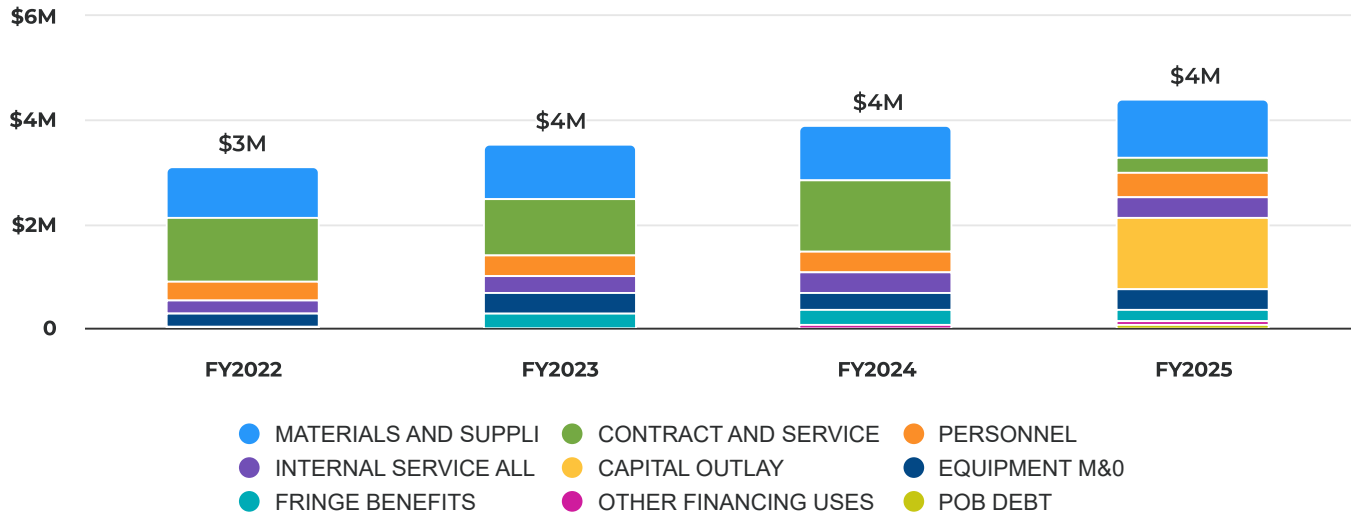


Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PRODUCTS						
MAINTENANCE AGREEMENTS	\$55,118	\$60,776	\$57,790	\$180,960	\$180,960	0.00%
MAINTENANCE/REPAIR	\$206,828	\$327,675	\$278,260	\$203,088	\$169,240	-16.67%
CONTRACTS/PROFESSIONAL SERVICE	-	\$55,601	\$227,682	\$295,000	\$295,000	0.00%
RENT/LEASE-EQUIPMENT	-	-	-	\$15,000	\$15,000	0.00%
DEBT ISSUANCE COST	\$7,055	\$323	-	-	-	-
DEPRECIATION	\$1,210,192	\$998,333	\$1,108,401	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$42,153	-	-100.00%
INTEREST EXPENSE	\$29,870	\$31,203	\$30,909	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$31,194	-	-100.00%
VEHICLE MAINTENANCE	-	\$16,388	\$32,274	\$37,156	\$37,156	0.00%
VEHICLE EQUIPMENT REPLACEMENT	-	\$47,685	\$40,336	\$47,848	\$47,848	0.00%
INFORMATION TECH EQUIP MAINT	\$31,534	\$23,954	\$30,043	\$34,898	\$34,898	0.00%
INFORMATION TECH EQUIP REPLACE	\$2,611	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$1,996	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$4,410	\$4,199	\$3,536	\$4,154	\$4,154	0.00%
LIABILITY INSURANCE	\$63,312	\$136,534	\$130,802	\$154,913	\$154,913	0.00%
BUILDING OCCUPANCY	\$9,250	-	-	-	-	-
MAJOR FACILITIES REPAIR	\$92	\$371	\$371	\$457	\$457	0.00%
CITY FACILITY SEWER FEE	\$78	\$78	-	\$12	\$12	0.00%
OVERHEAD	\$147,648	\$118,189	\$165,915	\$199,532	\$199,532	0.00%
VEHICLE EQUIPMENT	-	-	\$5,867	\$1,709,938	-	-100.00%
FURNITURE/EQUIPMENT	\$1,000	-	-	-	-	-
TRANSFERS OUT	\$126	\$6	\$73,192	\$82,404	\$73,377	-10.95%
GASB 96 AMORTIZATION EXPENSE	-	\$30,798	\$44,187	-	-	-
INTEREST EXPENSE-SUBSCRIPTIONS	-	\$2,737	\$3,569	-	-	-
GASB 96 SUBSCRIPTION EXPENSE	-	-\$66,388	-\$40,499	-	-	-
Total Expenditures	\$3,107,155	\$3,528,794	\$3,917,661	\$4,799,207	\$2,971,468	-38.08%



Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$359,017	\$371,839	\$377,568	\$445,352	\$467,970	5.08%
FRINGE BENEFITS	\$19,682	\$290,102	\$281,035	\$207,609	\$246,097	18.54%
MATERIALS AND SUPPLI	\$957,335	\$1,042,800	\$1,070,111	\$1,107,541	\$1,044,855	-5.66%
EQUIPMENT M&O	\$261,946	\$388,451	\$336,051	\$384,048	\$350,200	-8.81%
CONTRACT AND SERVICE	\$1,247,117	\$1,088,198	\$1,370,560	\$310,000	\$310,000	0.00%
POB DEBT	-	-	-	\$73,347	-	-100.00%
OTHER FINANCING USES	\$126	\$6	\$73,192	\$82,404	\$73,377	-10.95%
INTERNAL SERVICE ALL	\$260,932	\$347,398	\$403,277	\$478,969	\$478,969	0.00%
CAPITAL OUTLAY	\$1,000	-	\$5,867	\$1,709,938	-	-100.00%
Total Expenditures	\$3,107,155	\$3,528,794	\$3,917,661	\$4,799,207	\$2,971,468	-38.08%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
VEHICLE REPLACEMENT	\$3,107,155	\$3,528,794	\$3,917,661	\$4,799,207	\$2,971,468	-38.08%
Total Expenditures	\$3,107,155	\$3,528,794	\$3,917,661	\$4,799,207	\$2,971,468	-38.08%

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.

Expenditures by Object

Expenditures by Object

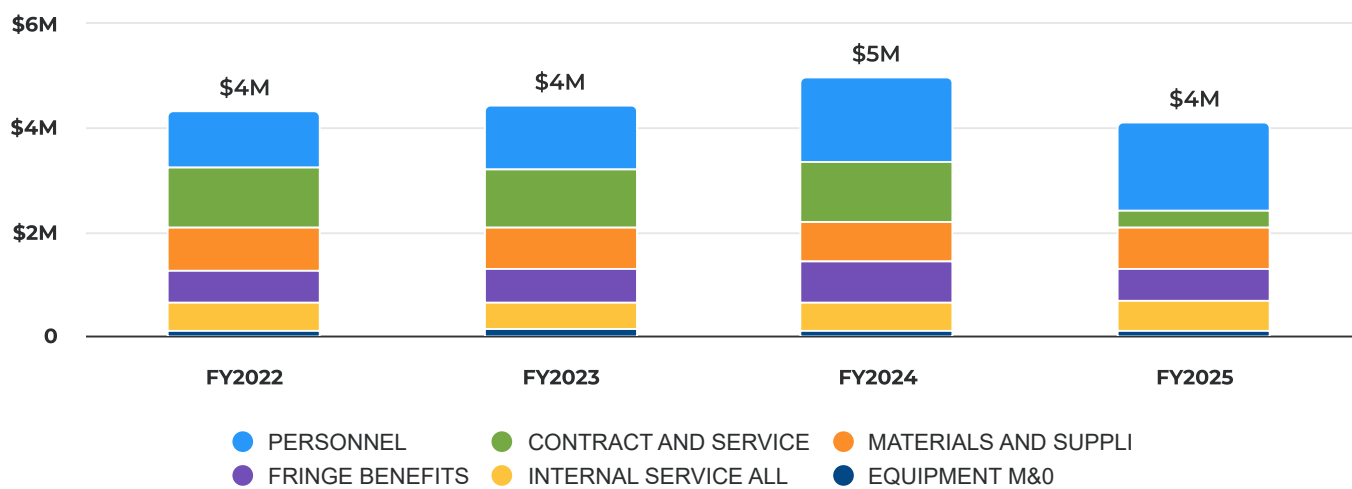
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$909,075	\$1,028,790	\$1,312,167	\$1,484,973	\$1,596,878	7.54%
PART-TIME SALARIES	\$78,803	\$110,103	\$211,523	\$95,305	\$133,146	39.71%
OVERTIME	\$85,314	\$82,918	\$77,467	\$89,000	\$55,300	-37.87%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$10,464	\$7,994	\$14,876	\$45,755	\$54,159	18.37%
OTHER PAY	\$6,830	\$108,207	\$149,574	\$8,065	-	-100.00%
SICK LEAVE BONUS	\$900	\$300	\$1,071	\$300	-	-100.00%
STANDBY BONUS	\$3,607	\$6,782	\$6,375	-	\$4,837	-
CELL PHONE ALLOWANCE	\$1,278	\$1,202	\$1,116	\$1,110	\$1,180	6.31%
FICA	\$70,146	\$86,041	\$112,634	\$87,443	\$119,154	36.26%
LIFE INSURANCE	\$2,010	\$2,111	\$2,457	\$2,650	\$2,362	-10.87%
MEDICAL INSURANCE	\$256,202	\$256,152	\$285,464	\$281,100	\$320,471	14.01%
MEDICARE	\$16,405	\$20,209	\$26,401	\$20,450	\$27,867	36.27%
PSYCHOLOGICAL INSURANCE	\$77	\$80	\$94	\$113	\$109	-3.54%
PENSION (EMPLOYER SHARE)	\$70,281	\$81,575	\$120,904	\$133,384	\$132,070	-0.99%
PENSION (POB)	\$118,260	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$30,912	\$27,446	\$26,375	\$25,003	\$30,445	21.77%
OTHER POST EMP BENEFITS (OPEB)	\$36,276	\$37,998	\$48,522	\$47,777	\$55,274	15.69%
UNEMPLOYMENT	\$5,413	\$5,573	\$6,419	\$11,250	\$10,897	-3.14%
WORKPLACE UNIFORMS/ACCESSORIES	\$11,116	\$22,324	\$19,501	\$11,500	\$11,500	0.00%
OFFICE SUPPLIES	\$2,670	\$2,546	\$364	\$710	\$710	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$310,787	\$256,070	\$270,192	\$326,506	\$257,000	-21.29%
TRAINING/MEETINGS/CONFERENCES	-	\$442	\$1,285	\$4,398	\$4,398	0.00%
CELL PHONES	\$942	\$363	\$1,125	\$260	\$260	0.00%
MOTOR FUEL/PETROLEUM PRODUCTS	-	-	-	\$1,750	\$1,750	0.00%
UTILITIES - ELECTRIC	\$155,658	\$213,921	\$199,476	\$202,740	\$202,740	0.00%
UTILITIES - WASTE DISPOSAL	\$159,356	\$155,000	\$159,786	\$127,000	\$127,000	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
UTILITIES - WATER	\$184,874	\$152,391	\$110,223	\$107,500	\$107,500	0.00%
MAINTENANCE AGREEMENTS	\$17,988	\$12,657	\$18,312	\$31,200	\$31,200	0.00%
MAINTENANCE/REPAIR	\$104,895	\$119,831	\$79,961	\$83,500	\$83,500	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$270,331	\$294,317	\$278,034	\$305,862	\$206,000	-32.65%
RENT/LEASE- EQUIPMENT	\$4,041	\$13,298	\$3,954	\$18,100	\$18,100	0.00%
DEBT ISSUANCE COST	\$18,269	\$868	-	-	-	-
DEPRECIATION	\$803,705	\$723,539	\$675,383	-	-	-
INTEREST EXPENSE	\$77,028	\$80,244	\$198,780	-	-	-
VEHICLE MAINTENANCE	\$57,494	\$59,452	\$106,630	\$102,533	\$102,533	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$41,261	\$125,956	\$69,616	\$61,933	\$61,933	0.00%
INFORMATION TECH EQUIP MAINT	\$22,529	\$12,788	\$13,402	\$340	\$2,206	548.82%
INFORMATION TECH EQUIP REPLACE	\$1,685	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$3,866	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$29,958	\$35,660	\$28,859	\$9,080	\$10,512	15.77%
LIABILITY INSURANCE	\$13,820	\$8,266	-	-	-	-
OVERHEAD	\$344,526	\$286,494	\$351,424	\$303,808	\$303,808	0.00%
Total Expenditures	\$4,339,051	\$4,439,908	\$4,989,748	\$4,032,398	\$4,076,798	1.10%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,083,656	\$1,229,805	\$1,616,034	\$1,715,033	\$1,839,483	7.26%
FRINGE BENEFITS	\$618,596	\$633,676	\$787,406	\$618,645	\$704,666	13.90%
MATERIALS AND SUPPLI	\$825,403	\$803,057	\$761,953	\$782,364	\$712,858	-8.88%
EQUIPMENT M&O	\$122,883	\$132,488	\$98,273	\$114,700	\$114,700	0.00%
CONTRACT AND SERVICE	\$1,173,374	\$1,112,266	\$1,156,151	\$323,962	\$224,100	-30.83%
INTERNAL SERVICE ALL	\$515,139	\$528,616	\$569,931	\$477,693	\$480,992	0.69%
Total Expenditures	\$4,339,051	\$4,439,908	\$4,989,748	\$4,032,398	\$4,076,798	1.10%

Expenditures by Fund**Expenditures by Fund**

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
OTHER INTER GOVERNMENTAL GRANT	-	\$2,000	-	-	-	-
HARBOR TIDELANDS	\$2,396,919	\$2,401,812	\$2,836,381	\$2,259,668	\$2,160,382	-4.39%
HARBOR UPLANDS	\$1,860,196	\$1,953,508	\$2,063,600	\$1,772,730	\$1,916,416	8.11%
FULL ACCRUAL FUND	\$81,936	\$82,589	\$89,767	-	-	-
Total Expenditures	\$4,339,051	\$4,439,908	\$4,989,748	\$4,032,398	\$4,076,798	1.10%

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.

Expenditures by Object

Expenditures by Object

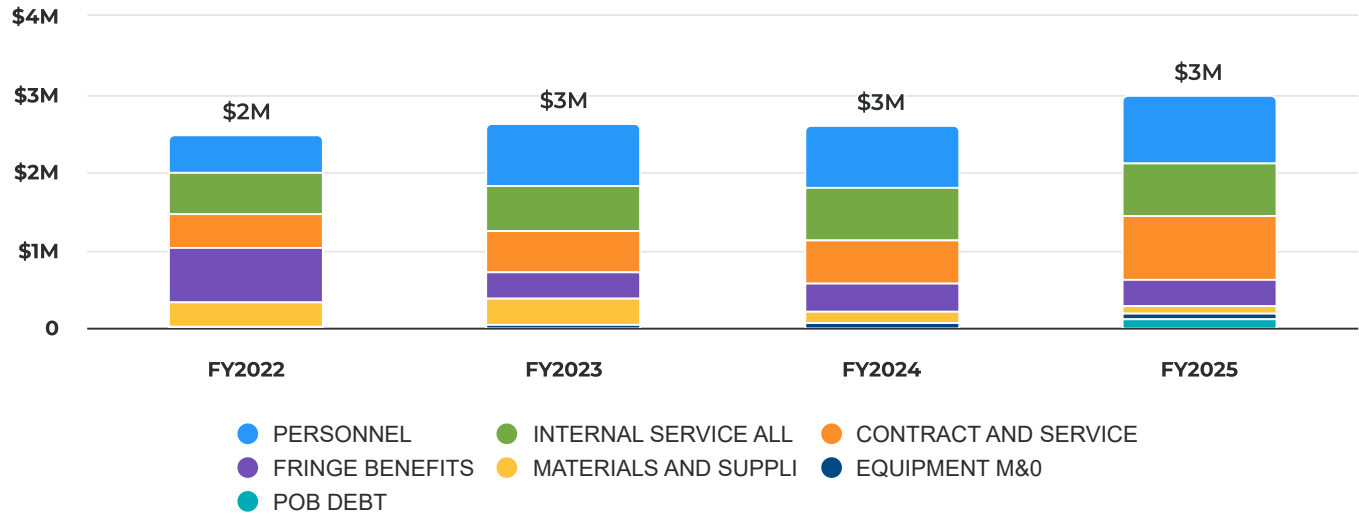
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$381,846	\$665,777	\$686,048	\$750,798	\$969,510	29.13%
OVERTIME	\$93,256	\$99,910	\$80,215	\$91,000	\$18,000	-80.22%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$9,823	\$32,246	\$20,521	\$18,997	\$33,269	75.13%
OTHER PAY	\$15,619	\$20,258	\$17,420	\$12,637	\$37,066	193.31%
SICK LEAVE BONUS	\$600	\$900	\$675	-	-	-
STANDBY BONUS	\$15,021	\$15,187	\$22,789	\$13,939	\$14,818	6.31%
CELL PHONE ALLOWANCE	\$1,724	\$1,455	\$1,412	\$1,719	\$1,547	-10.01%
FICA	\$39,661	\$46,791	\$50,447	\$42,390	\$62,998	48.62%
LIFE INSURANCE	\$983	\$995	\$1,034	\$1,202	\$1,002	-16.64%
MEDICAL INSURANCE	\$133,831	\$149,046	\$140,745	\$147,150	-	-100.00%
MEDICARE	\$9,276	\$11,029	\$11,857	\$9,914	\$14,733	48.61%
PSYCHOLOGICAL INSURANCE	\$32	\$34	\$35	\$43	\$40	-6.98%
PENSION (EMPLOYER SHARE)	\$32,971	\$38,919	\$48,112	\$55,143	\$63,426	15.02%
PENSION (POB)	\$393,524	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$26,827	\$21,660	\$29,559	\$32,086	\$38,767	20.82%
OTHER POST EMP BENEFITS (OPEB)	\$20,652	\$20,998	\$23,471	\$23,246	\$30,454	31.01%
UNEMPLOYMENT	\$2,235	\$2,322	\$2,377	\$4,275	\$3,907	-8.61%
WORKPLACE UNIFORMS/ACCESSORIES	\$6,973	\$10,202	\$9,874	\$2,500	\$2,500	0.00%
OFFICE SUPPLIES	\$741	\$1,471	\$407	\$500	\$500	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$230,107	\$108,887	\$88,188	\$36,700	\$30,400	-17.17%
TRAINING/MEETINGS/CONFERENCES	\$2,475	\$1,951	\$320	\$1,685	\$1,685	0.00%
POSTAGE	-	\$51	-	-	-	-
MEMBERSHIPS/DUES	\$2,227	\$2,375	\$643	\$400	\$400	0.00%
CELL PHONES	\$691	\$774	\$820	\$430	\$430	0.00%
UTILITIES - ELECTRIC	\$65,383	\$206,974	\$57,791	\$65,000	\$65,000	0.00%
UTILITIES - WATER	-	-	\$945	\$120	\$120	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MAINTENANCE AGREEMENTS	\$33,121	\$50,951	\$60,490	\$66,537	\$34,200	-48.60%
MAINTENANCE/REPAIR	-	\$4,315	\$7,897	-	-	-
CONTRACTS/PROFESSIONAL SERVICE	\$386,659	\$518,283	\$511,217	\$805,000	\$908,000	12.80%
DEBT ISSUANCE COST	\$9,701	-	-	-	-	-
DEPRECIATION	\$7,229	\$7,483	\$16,968	-	-	-
PRINCIPAL PAYMENT	-	-	-	\$67,155	-	-100.00%
POB MISC	-	-	-	\$49,696	-	-100.00%
INTEREST EXPENSE	\$33,934	-\$1	\$21,237	-	-	-
INTEREST EXPENSE	-	-	-	\$49,696	-	-100.00%
POB MISC	-	-	-	\$49,696	-	-100.00%
VEHICLE MAINTENANCE	\$102,099	\$81,671	\$59,988	-\$121,019	\$9,443	-107.80%
VEHICLE EQUIPMENT REPLACEMENT	\$84,899	\$131,192	\$124,975	\$304,507	\$304,507	0.00%
INFORMATION TECH EQUIP MAINT	\$45,764	\$35,184	\$60,086	\$59,254	\$59,254	0.00%
INFORMATION TECH EQUIP REPLACE	\$4,417	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$1,963	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$58,811	\$90,874	\$182,807	\$190,599	\$190,599	0.00%
LIABILITY INSURANCE	\$37,365	\$97,855	\$87,048	\$94,581	\$94,581	0.00%
BUILDING OCCUPANCY	\$7,961	-	-	-	-	-
MAJOR FACILITIES REPAIR	\$1,559	\$1,518	\$1,518	\$1,803	\$1,803	0.00%
CITY FACILITY SEWER FEE	\$279	\$326	\$326	-\$14,643	-	-100.00%
OVERHEAD	\$177,112	\$139,656	\$166,698	\$149,820	\$149,820	0.00%
Total Expenditures	\$2,481,355	\$2,619,521	\$2,596,961	\$2,965,162	\$3,142,779	5.99%



Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$484,926	\$797,934	\$786,784	\$860,794	\$1,020,779	18.59%
FRINGE BENEFITS	\$692,956	\$329,595	\$349,934	\$343,743	\$268,758	-21.81%
MATERIALS AND SUPPLI	\$310,598	\$332,685	\$158,989	\$107,335	\$101,035	-5.87%
EQUIPMENT M&O	\$33,121	\$55,265	\$68,387	\$66,537	\$34,200	-48.60%
CONTRACT AND SERVICE	\$437,524	\$525,765	\$549,422	\$805,000	\$908,000	12.80%
POB DEBT	-	-	-	\$116,851	-	-100.00%
INTERNAL SERVICE ALL	\$522,231	\$578,276	\$683,445	\$664,902	\$810,007	21.82%
Total Expenditures	\$2,481,355	\$2,619,521	\$2,596,961	\$2,965,162	\$3,142,779	5.99%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$50,047	\$57,267	\$161,198	\$119,969	\$146,186	21.85%
STATE GAS TAX	\$48,119	\$49,129	\$47,307	\$51,296	\$69,873	36.22%
MEASURE W	\$162,160	\$213,365	\$209,104	\$236,686	\$331,770	40.17%
WASTEWATER	\$1,890,307	\$2,299,761	\$2,171,409	\$2,557,210	\$2,594,950	1.48%
FULL ACCRUAL FUND	-	-	\$7,943	-	-	-
PUBLIC FINANCING AUTHORITY	\$330,724	-	-	-	-	-
Total Expenditures	\$2,481,355	\$2,619,521	\$2,596,961	\$2,965,162	\$3,142,779	5.99%

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.

Expenditures by Object

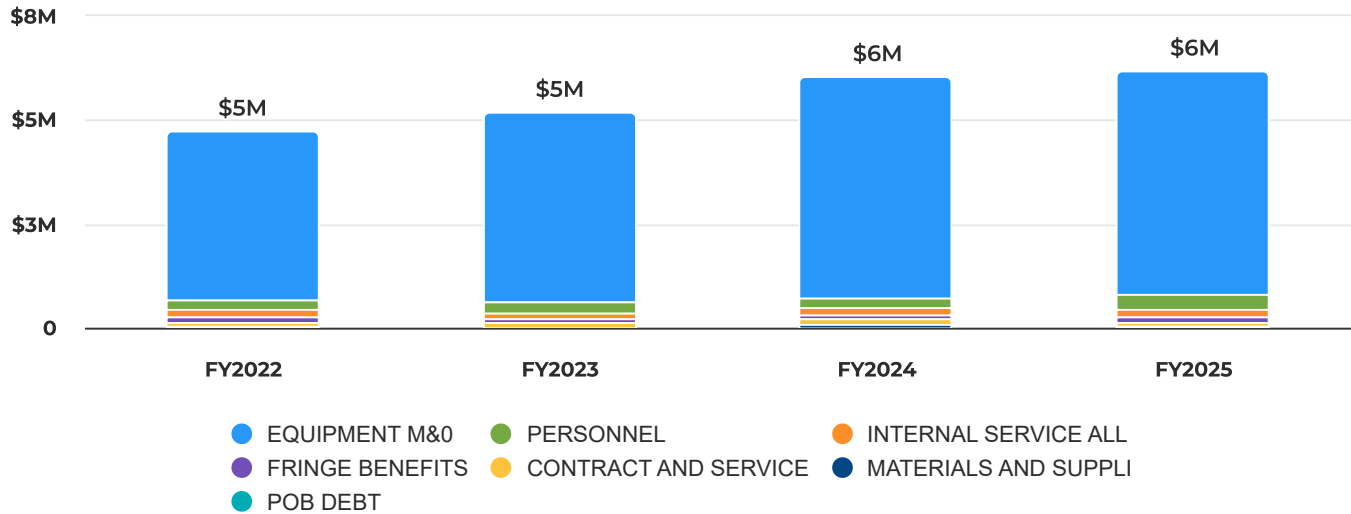
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$206,685	\$239,285	\$244,697	\$323,369	\$353,747	9.39%
OVERTIME	\$3,295	\$3,938	\$3,856	-	-	-
VAC/HOLIDAY CASHOUT (NON- PERS)	\$7,173	\$2,369	\$3,196	\$6,505	\$10,933	68.07%
OTHER PAY	\$6,638	\$8,001	\$4,343	\$8,065	-	-100.00%
SICK LEAVE BONUS	-	\$225	\$257	\$225	-	-100.00%
CELL PHONE ALLOWANCE	\$493	\$166	\$166	\$165	\$175	6.06%
FICA	\$15,991	\$16,160	\$14,492	\$18,385	\$24,143	31.32%
LIFE INSURANCE	\$411	\$439	\$409	\$561	\$507	-9.63%
MEDICAL INSURANCE	\$40,708	\$45,226	\$39,321	\$68,250	\$71,434	4.67%
MEDICARE	\$3,740	\$3,865	\$3,449	\$4,300	\$5,646	31.30%
PSYCHOLOGICAL INSURANCE	\$13	\$14	\$12	\$20	\$22	10.00%
PENSION (EMPLOYER SHARE)	\$13,514	\$16,351	\$20,263	\$27,171	\$29,673	9.21%
PENSION (POB)	\$28,546	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$10,627	\$7,109	\$7,662	\$7,726	\$8,961	15.98%
OTHER POST EMP BENEFITS (OPEB)	\$8,867	\$8,216	\$7,695	\$10,082	\$12,288	21.88%
UNEMPLOYMENT	\$914	\$930	\$833	\$2,025	\$2,153	6.32%
OFFICE SUPPLIES	-	\$31	-	\$350	\$350	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$28,715	\$23	\$69,144	\$102,016	\$27,043	-73.49%
TRAINING/MEETINGS/CONFERENCE	\$315	\$732	\$535	\$2,538	\$2,538	0.00%
MILEAGE REIMBURSEMENT	-	\$82	\$52	\$600	\$600	0.00%
POSTAGE	\$25	-	-	\$500	\$500	0.00%
PUBLICATIONS/SUBSCRIPTIONS	-	-	-	\$150	\$150	0.00%
MEMBERSHIPS/DUES	-	-	\$397	\$500	\$500	0.00%
UTILITIES - WATER	-	-	-	\$300	\$300	0.00%
MAINTENANCE AGREEMENTS	\$4,076,399	\$4,565,179	\$5,330,343	\$5,452,878	\$5,375,820	-1.41%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MAINTENANCE/REPAIR	-	-	\$5,995	-	-	-
ADVERTISING/PROMOTIONS	\$10,925	\$5,004	\$7,333	\$26,628	\$26,628	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$56,798	\$97,893	\$118,228	\$61,833	\$61,833	0.00%
DEBT ISSUANCE COST	\$4,410	-	-	-	-	-
DEPRECIATION	\$4,283	-	-	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$26,652	-	-100.00%
INTEREST EXPENSE	\$20,775	\$31,203	\$9,841	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$19,723	-	-100.00%
VEHICLE MAINTENANCE	\$10,422	\$9,844	\$10,426	\$13,913	\$13,913	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$5,483	\$4,886	\$4,818	\$4,818	\$4,818	0.00%
INFORMATION TECH EQUIP MAINT	\$27,057	\$19,182	\$20,103	\$5,496	\$5,496	0.00%
INFORMATION TECH EQUIP REPLACE	\$2,359	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$2,227	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$2,415	\$2,263	\$2,180	\$956	\$956	0.00%
LIABILITY INSURANCE	\$2,348	-	-	-	-	-
BUILDING OCCUPANCY	\$10,290	-	-	-	-	-
MAJOR FACILITIES REPAIR	\$357	-	-	-	-	-
CITY FACILITY SEWER FEE	\$304	\$323	\$262	\$262	\$262	0.00%
OVERHEAD	\$120,701	\$103,555	\$143,546	\$152,647	\$152,647	0.00%
VEHICLE EQUIPMENT	-	-	-	\$150,000	-	-100.00%
Total Expenditures	\$4,734,223	\$5,192,495	\$6,073,856	\$6,499,610	\$6,194,038	-4.70%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$217,153	\$245,592	\$251,749	\$329,873	\$364,681	10.55%
FRINGE BENEFITS	\$130,463	\$106,702	\$98,903	\$146,975	\$155,003	5.46%
MATERIALS AND SUPPLI	\$29,056	\$868	\$70,128	\$106,954	\$31,981	-70.10%
EQUIPMENT M&O	\$4,076,399	\$4,565,179	\$5,336,338	\$5,452,878	\$5,375,820	-1.41%
CONTRACT AND SERVICE	\$97,190	\$134,101	\$135,402	\$88,461	\$88,461	0.00%
POB DEBT	-	-	-	\$46,375	-	-100.00%
INTERNAL SERVICE ALL	\$183,963	\$140,053	\$181,336	\$178,093	\$178,093	0.00%
CAPITAL OUTLAY	-	-	-	\$150,000	-	-100.00%
Total Expenditures	\$4,734,223	\$5,192,495	\$6,073,856	\$6,499,610	\$6,194,038	-4.70%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
OTHER INTER GOVERNMENTAL GRANT	-	-	\$74,045	\$191,722	-	-100.00%
SOLID WASTE	\$4,734,223	\$5,192,495	\$5,999,810	\$6,307,889	\$6,194,038	-1.80%
Total Expenditures	\$4,734,223	\$5,192,495	\$6,073,856	\$6,499,610	\$6,194,038	-4.70%

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.

Expenditures by Object

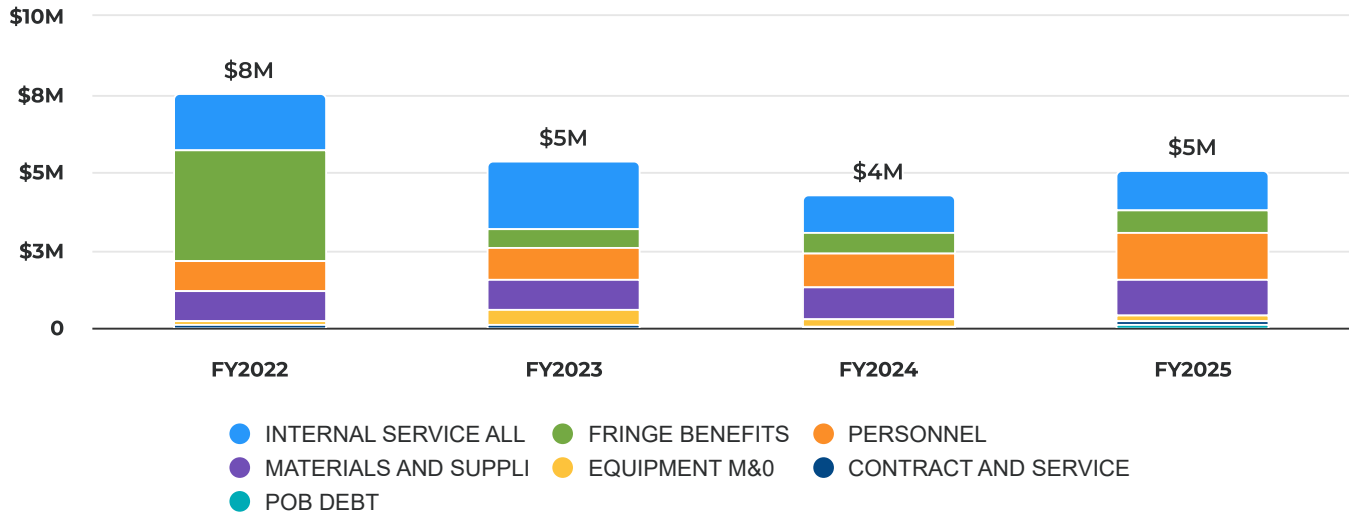
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$892,586	\$976,550	\$1,019,188	\$1,392,725	\$1,634,841	17.38%
OVERTIME	\$44,393	\$57,248	\$70,327	\$68,000	\$12,000	-82.35%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$11,442	\$29,738	\$11,549	\$36,947	\$64,002	73.23%
PERSONNEL ADJUSTMENTS	-\$3	-	-	-	-	-
OTHER PAY	\$10,880	\$85,957	\$89,676	\$14,592	\$2,400	-83.55%
SICK LEAVE BONUS	\$900	\$600	\$1,286	\$300	-	-100.00%
STANDBY BONUS	\$10,607	\$10,682	\$19,725	\$11,150	\$17,170	53.99%
CELL PHONE ALLOWANCE	\$1,509	\$1,448	\$725	\$1,086	\$734	-32.41%
FICA	\$60,885	\$73,594	\$75,772	\$82,961	\$122,526	47.69%
LIFE INSURANCE	\$1,804	\$1,834	\$1,753	\$2,367	\$2,171	-8.28%
MEDICAL INSURANCE	\$246,964	\$256,306	\$260,521	\$369,900	\$313,426	-15.27%
MEDICARE	\$14,239	\$17,298	\$17,780	\$19,402	\$28,655	47.69%
PSYCHOLOGICAL INSURANCE	\$68	\$70	\$68	\$99	\$96	-3.03%
PENSION (EMPLOYER SHARE)	\$67,225	\$71,063	\$87,028	\$122,229	\$124,593	1.93%
PENSION (POB)	\$3,049,998	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$46,947	\$43,756	\$46,079	\$45,453	\$71,094	56.41%
OTHER POST EMP BENEFITS (OPEB)	\$35,849	\$35,577	\$37,205	\$45,495	\$55,411	21.80%
UNEMPLOYMENT	\$4,754	\$4,840	\$4,675	\$9,850	\$9,621	-2.32%
WORKPLACE UNIFORMS/ACCESSORIES	\$10,822	\$18,161	\$17,474	\$9,950	\$9,950	0.00%
OFFICE SUPPLIES	\$114	\$561	\$73	\$1,300	\$1,300	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$274,939	\$391,993	\$430,850	\$394,774	\$311,325	-21.14%
TRAINING/MEETINGS/CONFERENCES	\$482	-	-	\$1,467	\$1,467	0.00%
MEMBERSHIPS/DUES	\$469	-	\$334	\$200	\$200	0.00%
CELL PHONES	\$422	\$532	\$728	\$50	\$50	0.00%
UTILITIES - ELECTRIC	\$670,538	\$515,859	\$550,228	\$761,824	\$761,824	0.00%
MAINTENANCE AGREEMENTS	\$135,727	\$493,604	\$205,228	\$151,352	\$152,652	0.86%
MAINTENANCE/REPAIR	-	\$675	\$18,602	-	-	-

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
CONTRACTS/PROFESSIONAL SERVICE	\$115,165	\$108,340	\$81,672	\$120,000	\$71,000	-40.83%
RENT/LEASE- EQUIPMENT	\$2,945	\$11,696	\$1,243	\$11,000	\$11,000	0.00%
DEBT ISSUANCE COST	\$1,134	-	-	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$69,877	-	-100.00%
INTEREST EXPENSE	\$3,922	\$1	\$2,455	-	-	-
INTEREST EXPENSE POB MISC	-	-	-	\$51,711	-	-100.00%
VEHICLE MAINTENANCE	\$254,378	\$228,312	\$345,695	\$116,241	\$116,241	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$96,254	\$190,515	\$204,923	\$167,996	\$167,996	0.00%
INFORMATION TECH EQUIP MAINT	\$31,664	\$19,182	\$25,073	\$26,344	\$26,344	0.00%
INFORMATION TECH EQUIP REPLACE	\$2,474	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$4,413	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$62,916	\$96,466	\$8,792	\$12,436	\$12,436	0.00%
LIABILITY INSURANCE	\$1,022,368	\$1,328,516	\$283,409	\$330,415	\$330,415	0.00%
BUILDING OCCUPANCY	\$21,724	-	-	-	-	-
MAJOR FACILITIES REPAIR	\$110	-	-	-	-	-
CITY FACILITY SEWER FEE	\$105	\$97	\$97	\$79	\$79	0.00%
OVERHEAD	\$339,599	\$286,232	\$368,328	\$334,837	\$334,844	0.00%
FURNITURE/EQUIPMENT	-	-	-	\$6,300	-	-100.00%
Total Expenditures	\$7,553,730	\$5,357,304	\$4,288,559	\$4,790,708	\$4,767,865	-0.48%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$948,418	\$1,063,536	\$1,101,064	\$1,497,671	\$1,710,844	14.23%
FRINGE BENEFITS	\$3,552,630	\$603,025	\$642,292	\$724,883	\$747,897	3.17%
MATERIALS AND SUPPLI	\$957,786	\$927,106	\$999,686	\$1,169,565	\$1,086,116	-7.14%
EQUIPMENT M&O	\$135,727	\$494,279	\$223,829	\$151,352	\$152,652	0.86%
CONTRACT AND SERVICE	\$123,166	\$120,037	\$85,370	\$131,000	\$82,000	-37.40%
POB DEBT	-	-	-	\$121,588	-	-100.00%
INTERNAL SERVICE ALL	\$1,836,005	\$2,149,320	\$1,236,317	\$988,349	\$988,355	0.00%
CAPITAL OUTLAY	-	-	-	\$6,300	-	-100.00%
Total Expenditures	\$7,553,730	\$5,357,304	\$4,288,559	\$4,790,708	\$4,767,865	-0.48%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$1,765,423	\$2,136,155	\$1,281,954	\$1,441,660	\$1,462,253	1.43%
STATE GAS TAX	\$1,266,179	\$1,665,574	\$1,414,649	\$1,347,368	\$1,281,098	-4.92%
STREET LANDSCAPING&LGHTNG DIST	\$1,344,713	\$1,353,405	\$1,384,083	\$1,657,787	\$1,646,164	-0.70%
DISASTER RECOVERY	-	\$500	-	-	-	-
SOLID WASTE	\$134,759	\$201,671	\$207,873	\$343,893	\$378,349	10.02%
PUBLIC FINANCING AUTHORITY	\$3,042,658	-	-	-	-	-
Total Expenditures	\$7,553,730	\$5,357,304	\$4,288,559	\$4,790,708	\$4,767,865	-0.48%

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.

Expenditures by Object

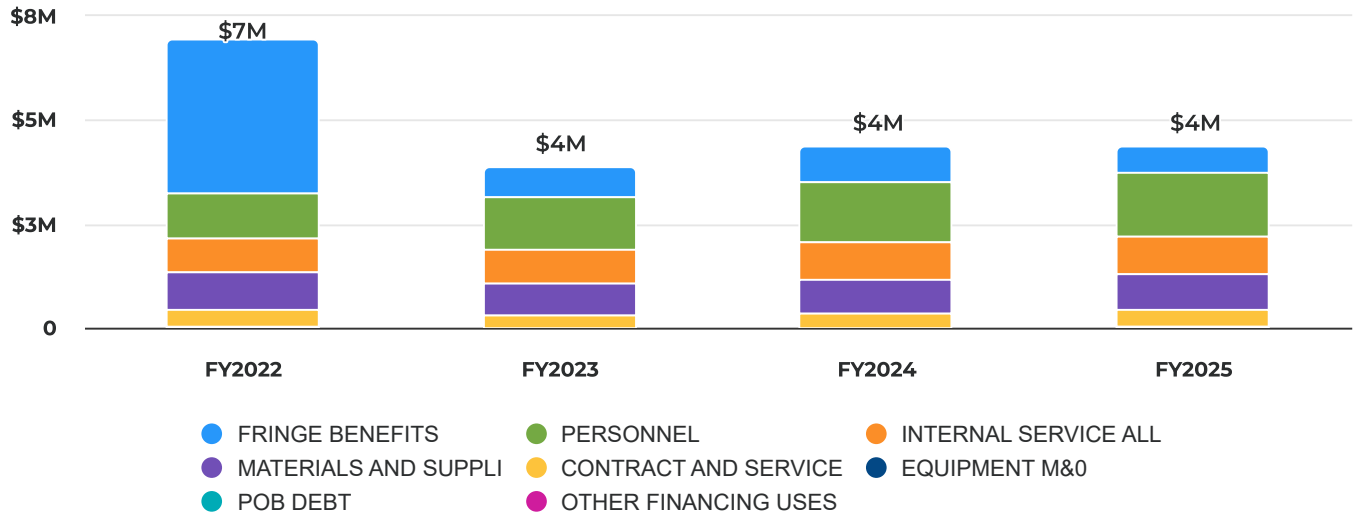
Expenditures by Object

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$884,575	\$1,038,802	\$1,219,429	\$1,361,794	\$1,567,266	15.09%
PART-TIME SALARIES	\$45,989	\$84,904	\$26,714	-	-	-
OVERTIME	\$180,940	\$137,096	\$120,595	\$157,000	\$53,170	-66.13%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$8,272	\$2,849	\$55,677	\$43,523	\$61,177	40.56%
OTHER PAY	\$10,124	\$139,139	\$204,883	\$19,045	-	-100.00%
SICK LEAVE BONUS	\$300	\$300	\$643	\$300	-	-100.00%
STANDBY BONUS	\$10,443	\$10,464	\$17,871	\$11,150	\$22,909	105.46%
CELL PHONE ALLOWANCE	\$1,309	\$1,680	\$635	\$1,320	\$750	-43.18%
FICA	\$72,117	\$89,289	\$105,475	\$84,008	\$127,832	52.17%
LIFE INSURANCE	\$1,938	\$2,167	\$2,363	\$2,523	\$2,542	0.75%
MEDICAL INSURANCE	\$253,790	\$308,698	\$333,428	\$346,800	\$421,724	21.60%
MEDICARE	\$16,866	\$20,882	\$24,668	\$19,647	\$29,896	52.17%
PSYCHOLOGICAL INSURANCE	\$70	\$82	\$92	\$105	\$117	11.43%
PENSION (EMPLOYER SHARE)	\$79,492	\$90,487	\$120,015	\$129,912	\$147,944	13.88%
PENSION (POB)	\$3,196,995	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$13,726	\$14,457	\$16,116	\$16,519	\$19,539	18.28%
OTHER POST EMP BENEFITS (OPEB)	\$37,003	\$39,881	\$49,225	\$46,069	\$57,147	24.05%
UNEMPLOYMENT	\$4,886	\$5,646	\$6,299	\$10,500	\$11,694	11.37%
WORKPLACE UNIFORMS/ACCESSORIES	\$13,215	\$21,157	\$21,151	\$15,000	\$15,000	0.00%
OFFICE SUPPLIES	\$1,337	\$2,572	\$54	\$3,000	\$3,000	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$167,995	\$157,857	\$169,867	\$168,960	\$110,828	-34.41%
TRAINING/MEETINGS/CONFERENCES	\$140	\$2,831	\$533	\$3,316	\$3,316	0.00%
POSTAGE	-	-	\$13	\$50	\$50	0.00%
CELL PHONES	\$538	\$520	\$526	\$520	\$520	0.00%
UTILITIES - ELECTRIC	\$20,940	\$27,455	\$43,322	\$34,698	\$34,698	0.00%
UTILITIES - WATER	\$666,484	\$558,674	\$594,237	\$622,475	\$519,475	-16.55%
MAINTENANCE/REPAIR	\$24,376	\$20,875	\$7,961	\$7,370	\$7,370	0.00%

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
CONTRACTS/PROFESSIONAL SERVICE	\$431,612	\$289,282	\$295,494	\$405,470	\$240,471	-40.69%
RENT/LEASE- EQUIPMENT	-	\$1,050	\$1,050	\$1,050	\$1,050	0.00%
OTHER NON-CAPITAL EQUIPMENT	-	\$9,046	\$5,232	\$7,010	\$7,010	0.00%
DEBT ISSUANCE COST	\$126	-	-	-	-	-
DEPRECIATION	\$10,737	\$11,776	\$23,204	-	-	-
PRINCIPAL PAYMENT POB MISC	-	-	-	\$27,757	-	-100.00%
INTEREST EXPENSE	\$341	-\$1	\$15,589	-	-	-
INTEREST EXPENSE POB MISC	-	-	\$17	\$20,540	-	-100.00%
VEHICLE MAINTENANCE	\$202,469	\$182,116	\$229,630	\$249,187	\$249,187	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$64,129	\$137,194	\$144,144	\$119,472	\$119,472	0.00%
INFORMATION TECH EQUIP MAINT	\$42,055	\$28,758	\$30,117	\$44,904	\$44,904	0.00%
INFORMATION TECH EQUIP REPLACE	\$3,389	-	-	-	-	-
COMMUNICATION EQUIP REPLACE	\$4,385	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$25,146	\$40,187	\$32,769	\$29,382	\$29,382	0.00%
LIABILITY INSURANCE	\$12,413	\$24,063	\$25,530	\$30,721	\$30,721	0.00%
BUILDING OCCUPANCY	\$91,171	\$57,694	\$58,898	\$92,799	\$92,799	0.00%
MAJOR FACILITIES REPAIR	\$881	\$500	\$500	\$569	\$569	0.00%
CITY FACILITY SEWER FEE	\$339	\$355	\$288	\$288	\$288	0.00%
OVERHEAD	\$364,434	\$318,212	\$397,291	\$392,914	\$392,914	0.00%
TRANSFERS OUT	\$18	-	-	-	-	-
Total Expenditures	\$6,967,506	\$3,878,996	\$4,401,546	\$4,527,668	\$4,426,731	-2.23%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,119,775	\$1,263,652	\$1,422,415	\$1,562,317	\$1,681,613	7.64%
FRINGE BENEFITS	\$3,699,060	\$723,172	\$881,714	\$687,900	\$842,095	22.42%
MATERIALS AND SUPPLI	\$870,649	\$771,065	\$829,703	\$848,019	\$686,887	-19.00%
EQUIPMENT M&O	\$24,376	\$20,875	\$7,961	\$7,370	\$7,370	0.00%
CONTRACT AND SERVICE	\$442,816	\$311,153	\$340,569	\$413,530	\$248,531	-39.90%
POB DEBT	-	-	\$17	\$48,297	-	-100.00%
OTHER FINANCING USES	\$18	-	-	-	-	-
INTERNAL SERVICE ALL	\$810,811	\$789,079	\$919,167	\$960,236	\$960,236	0.00%
Total Expenditures	\$6,967,506	\$3,878,996	\$4,401,546	\$4,527,668	\$4,426,731	-2.23%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$2,471,668	\$2,453,365	\$3,010,887	\$3,211,807	\$3,126,082	-1.74%
STREET LANDSCAPING&LGHTNG DIST	\$1,023,838	\$1,199,720	\$1,054,940	\$1,066,387	\$997,572	-0.18%
OTHER INTER GOVERNMENTAL GRANT	\$72,862	\$17,530	\$106,571	\$89,019	\$102,174	-100.00%
SOLID WASTE	\$214,617	\$197,768	\$207,108	\$160,456	\$200,903	10.50%
FULL ACCRUAL FUND	\$9,574	\$10,613	\$22,041	-	-	-
PUBLIC FINANCING AUTHORITY	\$3,174,947	-	-	-	-	-
Total Expenditures	\$6,967,506	\$3,878,996	\$4,401,546	\$4,527,668	\$4,426,731	-2.87%



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.

Expenditures by Object

Expenditures by Object

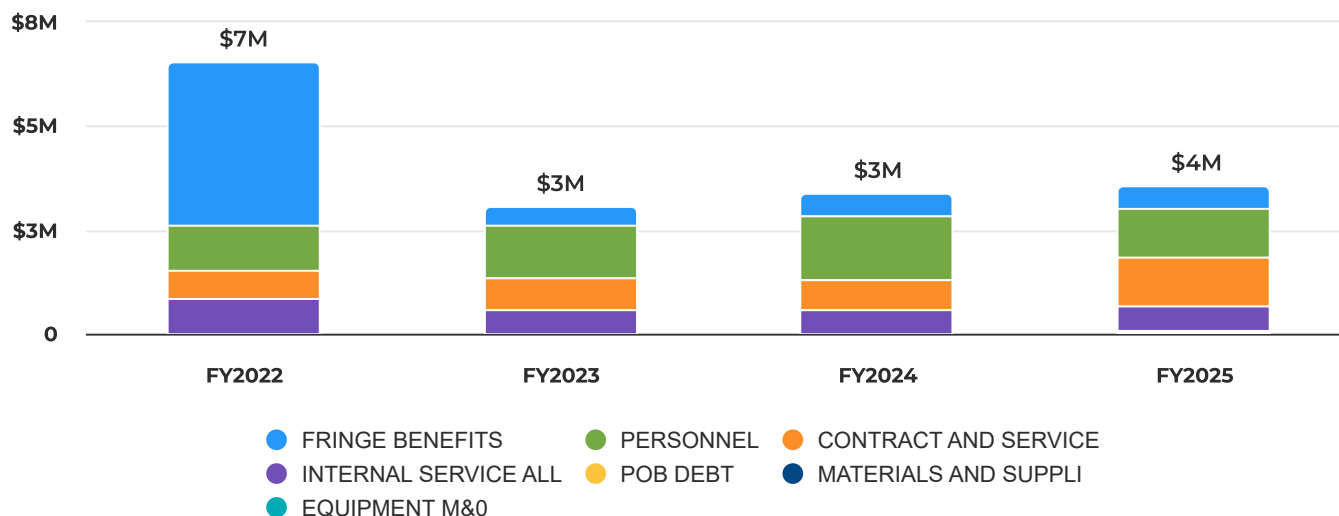
Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
FULL-TIME SALARIES	\$1,011,570	\$1,138,592	\$1,420,357	\$1,782,283	\$1,995,859	11.98%
PART-TIME SALARIES	\$19,991	\$87,980	\$76,614	\$70,000	-	-100.00%
OVERTIME	\$2,833	\$2,960	\$2,730	\$2,000	\$6,916	245.80%
VAC/HOLIDAY CASHOUT (NON- PERS)	\$81,991	\$18,736	\$30,039	\$11,465	\$52,039	353.89%
PERSONNEL ADJUSTMENTS	-	-	-	-\$675,000	-\$250,000	-62.96%
OTHER PAY	\$10,877	\$8,846	\$20,854	\$9,407	\$10,800	14.81%
SICK LEAVE BONUS	-	-	\$32	-	-	-
CELL PHONE ALLOWANCE	\$842	\$1,375	\$971	\$1,080	\$893	-17.31%
FICA	\$77,539	\$83,600	\$101,109	\$101,086	\$137,377	35.90%
LIFE INSURANCE	\$1,945	\$2,175	\$2,496	\$2,989	\$1,949	-34.79%
MEDICAL INSURANCE	\$186,418	\$191,833	\$197,848	\$182,604	\$175,957	-3.64%
MEDICARE	\$18,242	\$19,822	\$23,952	\$23,641	\$32,129	35.90%
PSYCHOLOGICAL INSURANCE	\$46	\$50	\$59	\$71	\$79	11.27%
PENSION (EMPLOYER SHARE)	\$61,733	\$66,484	\$106,898	\$143,729	\$159,159	10.74%
PENSION (POB)	\$3,484,383	-	-	-	-	-
PENSION (EMPLOYEE SHARE)	\$32,103	\$36,188	\$34,565	\$24,367	\$47,513	94.99%
OTHER POST EMP BENEFITS (OPEB)	\$37,506	\$36,543	\$45,527	\$55,434	\$69,464	25.31%
UNEMPLOYMENT	\$3,206	\$3,433	\$4,028	\$7,125	\$7,893	10.78%
OFFICE SUPPLIES	\$5,054	\$6,773	\$6,744	\$5,300	\$5,300	0.00%
SPECIAL DEPARTMENTAL SUPPLIES	\$3,777	\$2,471	\$1,700	\$5,235	\$5,235	0.00%
TRAINING/MEETINGS/CONFERENCES	-	\$2,428	\$955	\$6,507	\$6,507	0.00%
MILEAGE REIMBURSEMENT	-	-	-	\$400	\$400	0.00%
POSTAGE	\$1,164	\$1,237	\$1,696	\$3,925	\$3,925	0.00%
PUBLICATIONS/SUBSCRIPTIONS	\$559	-	\$270	\$2,660	\$2,660	0.00%
MEMBERSHIPS/DUES	\$269	\$154	\$568	\$1,470	\$1,470	0.00%
CELL PHONES	\$31	-	-	\$120	\$120	0.00%



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
MAINTENANCE AGREEMENTS	\$9,029	\$7,004	\$7,410	\$9,240	\$9,240	0.00%
MAINTENANCE/REPAIR	-	-	-	\$100	\$100	0.00%
CONTRACTS/PROFESSIONAL SERVICE	\$302,602	\$392,348	\$317,258	\$635,822	\$530,174	-16.62%
DONATION EXPENDITURES	-	\$607	-	-	-	-
DEBT ISSUANCE COST	\$6,929	-	-	-	-	-
DEPRECIATION	\$90,600	\$90,600	\$90,600	-	-	-
PRINCIPAL PAYMENTS	-	-	-	\$310,000	\$375,000	20.97%
PRINCIPAL PAYMENT POB MISC	-	-	-	\$43,011	-	-100.00%
INTEREST EXPENSE	\$271,749	\$302,545	\$291,805	\$234,138	\$170,738	-27.08%
INTEREST EXPENSE POB MISC	-	-	-	\$31,829	-	-100.00%
VEHICLE MAINTENANCE	\$14,915	\$18,844	\$15,282	\$137,561	\$137,561	0.00%
VEHICLE EQUIPMENT REPLACEMENT	\$6,148	\$16,505	\$14,483	\$14,483	\$14,483	0.00%
INFORMATION TECH EQUIP MAINT	\$181,711	\$140,702	\$147,493	\$162,798	\$162,798	0.00%
INFORMATION TECH EQUIP REPLACE	\$26,852	\$9,593	\$9,593	\$8,631	\$8,631	0.00%
COMMUNICATION EQUIP REPLACE	\$6,760	-	-	-	-	-
WORKERS COMPENSATION INSURANCE	\$15,951	\$11,295	\$11,393	\$152,241	\$152,241	0.00%
LIABILITY INSURANCE	\$72,871	\$49,090	\$25,030	\$27,708	\$27,708	0.00%
BUILDING OCCUPANCY	\$73,869	\$45,278	\$43,326	\$47,336	\$47,336	0.00%
MAJOR FACILITIES REPAIR	\$586	\$740	\$740	\$842	\$842	0.00%
CITY FACILITY SEWER FEE	\$657	\$694	\$598	\$598	\$598	0.00%
OVERHEAD	\$434,594	\$266,685	\$313,817	\$324,385	\$324,385	0.00%
Total Expenditures	\$6,557,901	\$3,064,211	\$3,368,841	\$3,908,621	\$4,435,478	13.48%

Expenditures by Object Summary

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
PERSONNEL	\$1,116,385	\$1,248,268	\$1,529,740	\$1,190,748	\$1,804,814	51.57%
FRINGE BENEFITS	\$3,914,839	\$450,349	\$538,340	\$551,533	\$643,212	16.62%
MATERIALS AND SUPPLI	\$10,853	\$13,064	\$11,932	\$25,617	\$25,617	0.00%
EQUIPMENT M&O	\$9,029	\$7,004	\$7,410	\$9,340	\$9,340	0.00%
CONTRACT AND SERVICE	\$671,880	\$786,099	\$699,663	\$1,179,960	\$1,075,912	-8.82%
POB DEBT	-	-	-	\$74,840	-	-100.00%
INTERNAL SERVICE ALL	\$834,913	\$559,426	\$581,756	\$876,583	\$876,583	0.00%
Total Expenditures	\$6,557,901	\$3,064,211	\$3,368,841	\$3,908,621	\$4,435,478	13.48%

Expenditures by Fund

Expenditures by Fund

Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
GENERAL FUND	\$2,001,997	\$1,948,738	\$2,364,441	\$2,325,309	\$2,878,130	23.77%
STREET LANDSCAPING&LGHTNG DIST	\$60,856	\$53,956	\$41,600	\$74,580	\$83,800	12.36%
PROP C LOCAL TRANS SALE TX 1/2	\$1,262	\$3,900	-	-	-	-
MEASURE R	-	\$2,144	-	-	-	-
MEASURE W	-	-	-	\$100,000	-	-100.00%
CAPITAL PROJECT FUND	-	\$14,350	-	-	-	-
HARBOR TIDELANDS	\$32,885	\$20,853	\$15,929	\$50,409	\$54,297	7.71%
HARBOR UPLANDS	\$21,763	\$18,899	\$15,719	\$15,576	\$25,112	61.22%
WASTEWATER	\$909,013	\$910,771	\$840,552	\$1,342,746	\$1,394,139	3.83%
FULL ACCRUAL FUND	\$90,600	\$90,600	\$90,600	-	-	-
PUBLIC FINANCING AUTHORITY	\$3,439,526	-	-	-	-	-



Category	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 REVISED	FY 2026 PROPOSED	Change (%)
Total Expenditures	\$6,557,901	\$3,064,211	\$3,368,841	\$3,908,621	\$4,435,478	13.48%



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Capital Improvement Plan

The City's Five-Year Capital Improvement Program (CIP) is a multi-year planning and budget document that matches financial resources with proposed infrastructure and facility improvements. The proposed FY 2025-26 CIP identifies \$64.3M of carryover funding for 98 previously approved projects, and \$29.7M of new net appropriations that are split between 28 previously approved projects and six new projects. Together, this brings the total FY 2025-26 CIP list to 104 projects, with an overall budget of approximately \$94M.

The five-year CIP model programs funding for projects that frequently take several years to fund, design, and build. Only the first year of the five-year CIP is adopted in the current budget cycle.

Capital Budgeting Process

The CIP planning process involves regular status checks with Department Directors to ensure accountability and cost-effective project completion. The process also involves periodic community review to ensure that the projects with the highest need receive priority effort and funding. The City Council's annual Strategic Planning Workshop, Strategic Plan updates, and year-end CIP review allow for incremental adjustments to the program. Additionally, the CIP is reviewed during the mid-year budget process and by several Commissions, making it a dynamic, collaborative, community-wide endeavor that stay, aligned with City goals and objectives.

Projects included in the CIP generally meet the following parameters:

- New, replacement of, or improvements to infrastructure (buildings, roads, parks, etc.) that have a minimum life expectancy of five-years and a minimum expense of \$60,000.
- Public Works projects that typically involve multiple phases of development including planning, environmental review, conceptual design, public outreach, final design & engineering (plans and specifications), construction, and project closeout.

Definitions and Criteria for Capital Projects

Projects included in the CIP generally meet the following parameters:

- New, replacement of, or improvements to infrastructure (buildings, roads, parks, etc.) that have a minimum life expectancy of five-years and a minimum expense of \$60,000
- Public Works projects that typically involve multiple phases of development including planning, environmental review, conceptual design, public outreach, final design & engineering (plans and specifications), construction, and project closeout.

The following City Council adopted criteria are used in developing the annual CIP recommendations:

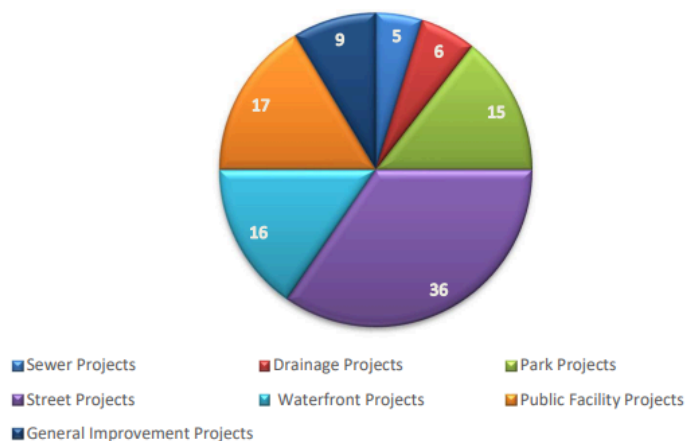
- Is it necessary to address an immediate public health or safety concern?
- Is it mandated by the state or federal government?
- Does it complete an existing project?
- Will it result in significant operating savings in the future?
- Is there significant outside funding for the project?
- Does it promote economic development?

Proposed Capital Improvement Program Summary

	Carryover Funding	New Appropriations FY 25-26	Total
❖ Sewer Projects	\$ 3,934,218	\$ (900,417)	\$ 3,033,801
❖ Drainage Projects	\$ 5,665,859	\$ 670,500	\$ 6,336,359
❖ Street Projects	\$ 26,519,679	\$ 23,428,761	\$ 42,343,824
❖ Waterfront Projects	\$ 14,214,236	\$ (413,101)	\$ 13,801,135
❖ Park Projects	\$ 3,795,792	\$ 537,428	\$ 4,333,220
❖ Public Facility Projects	\$ 7,400,217	\$ 6,548,097	\$ 13,948,314
❖ General Improvement Projects	\$ 2,738,027	\$ (169,004)	\$ 2,569,023
	<u>\$ 64,268,028</u>	<u>\$ 29,702,263</u>	<u>\$ 93,970,291</u>

This following chart shows the categorical distribution of projects for FY 2025-26 as proposed:

Number of Projects per Category for FY 25-26





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