



PROPOSED ANNUAL BUDGET

FISCAL YEARS
2024 - 2025
2025 - 2026



REVENUE AND EXPENDITURE DETAILS BY FUND



REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
101 - General Fund					
Revenues & Transfers In					
Taxes	\$ 215,829,114	\$ 226,503,063	\$ 226,415,703	\$ 237,489,782	\$ 248,139,379
Licenses & Permits	11,302,744	12,444,145	11,962,755	14,398,837	15,528,999
Intergovernmental	4,462,610	2,718,301	1,438,525	1,908,757	1,957,498
Charges for Services	15,309,034	16,379,257	16,341,270	18,302,395	18,617,360
Fines & Forfeits	2,095,699	1,131,593	1,918,827	1,157,400	1,157,800
Special Assessments	315,823	305,080	550,853	377,838	390,900
Miscellaneous	(3,913,902)	7,764,766	3,400,004	5,654,444	5,353,013
Rents	1,709,665	3,357,974	-	-	-
Other Financing Sources	1,436,235	4,299,400	-	5,125,000	1,650,000
Operating/Debt Transfers In	65,561,259	85,782,690	71,468,326	71,670,926	74,464,726
Use of Section 115 Trust Set-Aside	-	-	-	4,764,089	4,351,712
Total Revenues & Transfers In	\$ 314,108,281	\$ 360,686,269	\$ 333,496,263	\$ 360,849,468	\$ 371,611,387
Expenditures & Transfers Out					
Personnel Services	\$ 209,339,207	\$ 229,320,611	\$ 236,478,740	\$ 252,774,853	\$ 271,090,421
Non-personnel Expenses	53,050,279	61,377,433	67,394,090	78,336,629	78,646,541
Special Projects	5,402,734	7,392,003	9,654,925	10,899,976	10,547,698
Operating Grants	67,839	208,535	-	-	-
Equipment Outlay	237,904	635,206	727,781	3,532,761	329,217
Debt Service/Debt Transfers Out	32,769,206	32,938,951	22,716,810	23,100,284	22,047,769
Capital Outlay	84,499	91,315	573,832	176,021	178,381
Charges from Others	40,869,624	42,056,267	44,755,420	41,668,316	42,899,131
Charges to Others	(82,962,383)	(83,036,171)	(87,745,265)	(84,130,206)	(86,567,510)
Operating Transfers Out	26,665,494	42,256,205	32,531,122	25,968,134	23,256,539
Water GFT Offset	-	-	-	8,522,700	9,183,200
Total Expenditures & Transfers Out	\$ 285,524,403	\$ 333,240,355	\$ 327,087,455	\$ 360,849,468	\$ 371,611,387
Total General Fund	\$ 28,583,878	\$ 27,445,914	\$ 6,408,808	\$ -	\$ -
110 - Measure Z Fund					
Revenues & Transfers In					
Taxes	\$ 83,156,696	\$ 84,015,703	\$ 84,158,000	\$ 83,715,000	\$ 86,197,000
Miscellaneous	551,806	(1,095,598)	300,000	800,000	800,000
Rents	-	336,948	-	-	-
Operating/Debt Transfers In	11,291,564	128	-	-	250,000
Total Revenues & Transfers In	\$ 95,000,066	\$ 83,257,181	\$ 84,458,000	\$ 84,515,000	\$ 87,247,000
Expenditures & Transfers Out					
Personnel Services	\$ 19,019,893	\$ 22,595,038	\$ 26,267,835	\$ 28,128,468	\$ 29,476,325
Non-personnel Expenses	3,781,542	5,882,178	9,908,175	10,966,432	8,870,753
Special Projects	4,109,215	2,240,627	5,235,017	12,856,322	11,813,523
Equipment Outlay	1,312,499	12,231,485	3,589,334	5,762,613	2,343,818
Debt Service/Debt Transfers Out	6,912,055	10,251,907	16,429,177	10,637,971	13,981,314
Capital Outlay	-	-	-	298,190	293,267

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Charges from Others	8,437	7,043	14,882	18,270	18,818
Operating Transfers Out	29,784,744	44,441,181	35,353,924	35,798,526	35,241,026
Total Expenditures & Transfers Out	\$ 64,928,385	\$ 97,649,459	\$ 96,798,344	\$ 104,466,792	\$ 102,038,844

Total Measure Z Fund	\$ 30,071,681	\$ (14,392,278)	\$ (12,340,344)	\$ (19,951,792)	\$ (14,791,844)
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115 - Section 115 Trust - PERS					
Revenues & Transfers In					
Miscellaneous	\$ (1,182,258)	\$ 1,969,759	\$ -	\$ -	\$ -
Operating Transfers In	10,183,721	11,320,750	26,091,353	12,000,000	9,000,000
Total Revenues & Transfers In	\$ 9,001,463	\$ 13,290,509	\$ 26,091,353	\$ 12,000,000	\$ 9,000,000

Expenditures & Transfers Out					
Debt Service/Debt Transfers Out	\$ 90,340	\$ 181,548	\$ -	\$ -	\$ -
Total Expenditures & Transfers Out	\$ 90,340	\$ 181,548	\$ -	\$ -	\$ -

Total Section 115 Trust - PERS	\$ 8,911,123	\$ 13,108,961	\$ 26,091,353	\$ 12,000,000	\$ 9,000,000
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170 - Development					
Revenues & Transfers In					
Taxes	\$ 875,587	\$ 957,868	\$ 908,240	\$ 488,896	\$ 521,814
Miscellaneous	-	26,870	-	-	-
Total Revenues & Transfers In	\$ 875,587	\$ 984,738	\$ 908,240	\$ 488,896	\$ 521,814

Expenditures & Transfers Out					
Personnel Services	\$ 344,799	\$ 225,087	\$ 479,449	\$ 496,682	\$ 524,813
Non-personnel Expenses	28,293	73,802	105,810	131,820	145,310
Special Projects	366,785	390,620	-	-	-
Charges from Others	280,874	263,284	376,535	255,402	263,704
Charges to Others	(275,164)	(189,798)	(53,554)	(395,008)	(412,013)
Operating Transfers Out	450	-	-	-	-
Total Expenditures & Transfers Out	\$ 746,037	\$ 762,995	\$ 908,240	\$ 488,896	\$ 521,814

Total Development	\$ 129,550	\$ 221,743	\$ -	\$ -	\$ -
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205 - UASI					
Revenues & Transfers In					
Intergovernmental	\$ 2,571,602	\$ 2,007,684	\$ -	\$ -	\$ -
Total Revenues & Transfers In	\$ 2,571,602	\$ 2,007,684	\$ -	\$ -	\$ -

Expenditures & Transfers Out					
Personnel Services	\$ 253,984	\$ 262,307	\$ -	\$ -	\$ -
Capital Outlay	2,317,620	1,745,376	-	-	-
Total Expenditures & Transfers Out	\$ 2,571,604	\$ 2,007,683	\$ -	\$ -	\$ -

Total UASI	\$ (2)	\$ 1	\$ -	\$ -	\$ -
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REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
215 - Grants and Restricted Programs					
Revenues & Transfers In					
Intergovernmental	\$ 15,199,723	\$ 36,321,293	\$ -	\$ -	\$ -
Charges for Services	1,579,610	1,553,984	1,524,872	2,034,154	2,078,406
Miscellaneous	2,566,918	3,247,581	400,000	459,864	464,302
Rents	-	12,097	-	-	-
Other Financing Sources	6,000	7,000	-	-	-
Operating/Debt Transfers In	608,379	199,415	-	-	-
Total Revenues & Transfers In	\$ 19,960,630	\$ 41,341,370	\$ 1,924,872	\$ 2,494,018	\$ 2,542,708
Expenditures & Transfers Out					
Personnel Services	\$ 1,851,755	\$ 2,200,217	\$ 230,637	\$ 718,274	\$ 738,826
Non-personnel Expenses	2,431,496	2,899,429	86,899	998,277	468,733
Special Projects	684,914	992,357	394,000	344,000	344,000
Operating Grants	10,302,053	8,493,107	-	-	-
Equipment Outlay	221,107	600,527	-	-	-
Debt Service/Debt Transfers Out	207,980	207,980	207,970	207,980	-
Capital Outlay	1,962,013	3,629,008	-	-	-
Charges from Others	995,379	784,486	916,026	1,001,649	1,031,394
Charges to Others	(646,603)	(3,640,866)	(150,919)	(380,239)	(384,041)
Operating Transfers Out	1,402,787	23,648,926	-	-	250,000
Total Expenditures & Transfers Out	\$ 19,412,881	\$ 39,815,171	\$ 1,684,613	\$ 2,889,941	\$ 2,448,912
Total Grants and Restricted Programs	\$ 547,749	\$ 1,526,199	\$ 240,259	\$ (395,923)	\$ 93,796
220 - CDBG-Community Development					
Revenues & Transfers In					
Intergovernmental	\$ 1,794,159	\$ 5,109,916	\$ 3,290,054	\$ 2,920,525	\$ 3,008,302
Miscellaneous	5,867	5,957	-	-	-
Total Revenues & Transfers In	\$ 1,800,026	\$ 5,115,873	\$ 3,290,054	\$ 2,920,525	\$ 3,008,302
Expenditures & Transfers Out					
Personnel Services	\$ 421,136	\$ 539,071	\$ 505,277	\$ 551,822	\$ 583,318
Non-personnel Expenses	46,168	58,640	92,968	82,588	82,944
Special Projects	893,584	2,057,768	2,661,466	2,336,564	2,406,661
Debt Service/Debt Transfers Out	33,207	38,816	44,060	46,960	47,160
Capital Outlay	745,934	2,509,205	-	-	-
Charges from Others	37,560	13,058	98,860	44,648	33,117
Charges to Others	(50,704)	(68,400)	(112,577)	(142,057)	(144,898)
Total Expenditures & Transfers Out	\$ 2,126,885	\$ 5,148,158	\$ 3,290,054	\$ 2,920,525	\$ 3,008,302
Total CDBG-Community Development	\$ (326,859)	\$ (32,285)	\$ -	\$ -	\$ -

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26		
221 - Home Investment Partnership Program											
Revenues & Transfers In											
Intergovernmental	\$	1,122,076	\$	631,006	\$	1,220,297	\$	1,268,695	\$	1,294,069	
Miscellaneous		991,112		337,375		-		-		-	
Total Revenues & Transfers In	\$	2,113,188	\$	968,381	\$	1,220,297	\$	1,268,695	\$	1,294,069	
Expenditures & Transfers Out											
Special Projects	\$	3,232,323	\$	1,365,928	\$	1,098,267	\$	1,141,826	\$	1,164,663	
Charges from Others		27,329		83,935		122,030		126,869		129,406	
Total Expenditures & Transfers Out	\$	3,259,652	\$	1,449,863	\$	1,220,297	\$	1,268,695	\$	1,294,069	
Total Home Investment Partnership Program	\$	(1,146,464)	\$	(481,482)	\$	-	\$	-	\$	-	
222 - Housing Opportunity for Persons w/Aids											
Revenues & Transfers In											
Intergovernmental	\$	2,502,819	\$	2,848,475	\$	3,752,596	\$	4,735,250	\$	4,829,955	
Total Revenues & Transfers In	\$	2,502,819	\$	2,848,475	\$	3,752,596	\$	4,735,250	\$	4,829,955	
Expenditures & Transfers Out											
Special Projects	\$	2,367,629	\$	3,193,699	\$	3,640,019	\$	4,593,193	\$	4,685,057	
Charges from Others		61,677		68,347		112,577		142,057		144,898	
Total Expenditures & Transfers Out	\$	2,429,306	\$	3,262,046	\$	3,752,596	\$	4,735,250	\$	4,829,955	
Total Housing Opportunity for Persons w/Aids	\$	73,513	\$	(413,571)	\$	-	\$	-	\$	-	
223 - Development Grants											
Revenues & Transfers In											
Intergovernmental	\$	22,259,017	\$	11,634,020	\$	-	\$	-	\$	-	
Fines & Forfeits		-		109		-		-		-	
Miscellaneous		(814,235)		439,831		-		-		-	
Total Revenues & Transfers In	\$	21,444,782	\$	12,073,960	\$	-	\$	-	\$	-	
Expenditures & Transfers Out											
Personnel Services	\$	101,608	\$	206,368	\$	-	\$	-	\$	-	
Non-personnel Expenses		-		5		-		-		-	
Operating Grants		23,874,073		9,419,024		-		-		-	
Capital Outlay		391,592		201,621		-		-		-	
Charges to Others		(1,463)		(5,355)		-		-		-	
Total Expenditures & Transfers Out	\$	24,365,810	\$	9,821,663	\$	-	\$	-	\$	-	
Total Development Grants	\$	(2,921,028)	\$	2,252,297	\$	-	\$	-	\$	-	

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
225 - Neighborhood Stabilization Program										
Revenues & Transfers In										
Intergovernmental	\$	-	\$	148,035	\$	-	\$	-	\$	-
Miscellaneous		15,918		6,046		-		-		-
Total Revenues & Transfers In	\$	15,918	\$	154,081	\$	-	\$	-	\$	-
Expenditures & Transfers Out										
Capital Outlay	\$	3,183	\$	204,230	\$	-	\$	-	\$	-
Total Expenditures & Transfers Out	\$	3,183	\$	204,230	\$	-	\$	-	\$	-
Total Neighborhood Stabilization Program	\$	12,735	\$	(50,149)	\$	-	\$	-	\$	-
230 - Special Gas Tax										
Revenues & Transfers In										
Intergovernmental	\$	14,120,330	\$	15,042,807	\$	17,336,700	\$	16,789,344	\$	17,192,288
Miscellaneous		(752,918)		346,508		150,000		150,000		150,000
Operating Transfers In		-		148,577		-		-		-
Total Revenues & Transfers In	\$	13,367,412	\$	15,537,892	\$	17,486,700	\$	16,939,344	\$	17,342,288
Expenditures & Transfers Out										
Capital Outlay	\$	5,392,794	\$	9,861,938	\$	10,730,945	\$	11,983,615	\$	11,565,876
Charges from Others		3,087,097		3,087,102		3,087,097		3,087,097		3,087,097
Operating Transfers Out		-		215,083		-		-		-
Total Expenditures & Transfers Out	\$	8,479,891	\$	13,164,123	\$	13,818,042	\$	15,070,712	\$	14,652,973
Total Special Gas Tax	\$	4,887,521	\$	2,373,769	\$	3,668,658	\$	1,868,632	\$	2,689,315
240 - Air Quality Improvement Fund										
Revenues & Transfers In										
Intergovernmental	\$	465,538	\$	452,022	\$	528,442	\$	464,914	\$	474,164
Miscellaneous		(30,289)		19,592		-		-		-
Total Revenues & Transfers In	\$	435,249	\$	471,614	\$	528,442	\$	464,914	\$	474,164
Expenditures & Transfers Out										
Non-personnel Expenses	\$	52,252	\$	48,273	\$	103,200	\$	103,230	\$	103,210
Special Projects		37,815		-		316,800		316,800		316,800
Equipment Outlay		-		241,612		-		-		-
Charges from Others		1,630		1,530		1,681		3,049		3,139
Total Expenditures & Transfers Out	\$	91,697	\$	291,415	\$	421,681	\$	423,079	\$	423,149
Total Air Quality Improvement Fund	\$	343,552	\$	180,199	\$	106,761	\$	41,835	\$	51,015

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
260 - NPDES Storm Drain										
Revenues & Transfers In										
Special Assessments	\$	979,516	\$	1,795,547	\$	1,419,337	\$	1,496,040	\$	1,528,224
Miscellaneous		(1,290)		6,358		-		-		-
Rents		943		-		-		-		-
Total Revenues & Transfers In	\$	979,169	\$	1,801,905	\$	1,419,337	\$	1,496,040	\$	1,528,224
Expenditures & Transfers Out										
Personnel Services	\$	305,095	\$	358,480	\$	331,439	\$	357,046	\$	371,482
Non-personnel Expenses		19,811		19,751		171,095		260,145		260,170
Special Projects		246,619		762,640		457,000		410,000		410,000
Equipment Outlay		-		241,612		-		-		-
Capital Outlay		-		10,299		-		-		-
Charges from Others		408,935		409,425		519,725		468,849		478,136
Operating Transfers Out		290		-		-		-		-
Total Expenditures & Transfers Out	\$	980,750	\$	1,802,207	\$	1,479,259	\$	1,496,040	\$	1,519,788
Total NPDES Storm Drain	\$	(1,581)	\$	(302)	\$	(59,922)	\$	-	\$	8,436
280 - Housing Authority										
Revenues & Transfers In										
Miscellaneous	\$	15,463	\$	141,485	\$	-	\$	-	\$	-
Other Financing Sources		45,284		-		-		-		-
Total Revenues & Transfers In	\$	60,747	\$	141,485	\$	-	\$	-	\$	-
Expenditures & Transfers Out										
Personnel Services	\$	924,986	\$	1,019,621	\$	806,729	\$	893,963	\$	941,411
Non-personnel Expenses		175,592		61,092		237,147		254,067		263,884
Special Projects		-		3,279		150,000		150,000		150,000
Debt Service/Debt Transfers Out		73,412		85,528		96,840		92,990		93,140
Capital Outlay		2,308,263		50,912		-		-		-
Charges from Others		632,153		672,556		712,050		676,632		697,478
Charges to Others		(410,075)		(802,063)		(368,688)		(146,519)		(149,253)
Operating Transfers Out		930		-		-		-		-
Total Expenditures & Transfers Out	\$	3,705,261	\$	1,090,925	\$	1,634,078	\$	1,921,133	\$	1,996,660
Total Housing Authority	\$	(3,644,514)	\$	(949,440)	\$	(1,634,078)	\$	(1,921,133)	\$	(1,996,660)
281 - Low/Mod Housing Asset Fund										
Revenues & Transfers In										
Miscellaneous	\$	473,216	\$	283,985	\$	-	\$	-	\$	-
Other Financing Sources		-		(350,780)		-		-		-
Total Revenues & Transfers In	\$	473,216	\$	(66,795)	\$	-	\$	-	\$	-
Total Low/Mod Housing Asset Fund	\$	473,216	\$	(66,795)	\$	-	\$	-	\$	-

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26		
291 - Special Districts											
Revenues & Transfers In											
Special Assessments	\$	3,607,103	\$	3,641,039	\$	3,579,240	\$	3,590,700	\$	3,593,400	
Miscellaneous		1,349		5,468		-		-		-	
Operating/Debt Transfers In		1,107,424		1,350,950		1,291,246		1,581,380		1,636,840	
Total Revenues & Transfers In	\$	4,715,876	\$	4,997,457	\$	4,870,486	\$	5,172,080	\$	5,230,240	
Expenditures & Transfers Out											
Non-personnel Expenses	\$	4,638,508	\$	4,910,768	\$	4,791,246	\$	5,081,380	\$	5,136,840	
Special Projects		38,163		15,077		79,240		90,700		93,400	
Charges from Others		139,168		-		-		-		-	
Total Expenditures & Transfers Out	\$	4,815,839	\$	4,925,845	\$	4,870,486	\$	5,172,080	\$	5,230,240	
Total Special Districts	\$	(99,963)	\$	71,612	\$	-	\$	-	\$	-	
292 - Riverwalk LMD											
Revenues & Transfers In											
Special Assessments	\$	417,419	\$	459,922	\$	462,408	\$	508,863	\$	525,664	
Miscellaneous		498		8,170		-		-		-	
Operating Transfers In		431,844		95,399		123,044		92,147		117,610	
Total Revenues & Transfers In	\$	849,761	\$	563,491	\$	585,452	\$	601,010	\$	643,274	
Expenditures & Transfers Out											
Non-personnel Expenses	\$	259,310	\$	270,371	\$	633,699	\$	332,016	\$	368,922	
Special Projects		56,065		1,470		-		-		-	
Charges from Others		169,084		198,425		201,753		268,994		274,352	
Total Expenditures & Transfers Out	\$	484,459	\$	470,266	\$	835,452	\$	601,010	\$	643,274	
Total Riverwalk LMD	\$	365,302	\$	93,225	\$	(250,000)	\$	-	\$	-	
293 - Highlander LMD											
Revenues & Transfers In											
Special Assessments	\$	96,428	\$	101,925	\$	104,030	\$	108,200	\$	111,400	
Miscellaneous		391		163		-		-		-	
Operating Transfers In		9,927		(11,067)		18,670		1,292		3,401	
Total Revenues & Transfers In	\$	106,746	\$	91,021	\$	122,700	\$	109,492	\$	114,801	
Expenditures & Transfers Out											
Non-personnel Expenses	\$	106,371	\$	91,021	\$	122,267	\$	109,092	\$	114,391	
Special Projects		376		-		433		400		410	
Total Expenditures & Transfers Out	\$	106,747	\$	91,021	\$	122,700	\$	109,492	\$	114,801	
Total Highlander LMD	\$	(1)	\$	-	\$	-	\$	-	\$	-	

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26		
390 - Debt Service Fund - General											
Revenues & Transfers In											
Taxes	\$	1,920,405	\$	1,924,776	\$	1,780,800	\$	1,787,850	\$	-	
Special Assessments		1,234,133		1,237,671		1,236,370		1,233,270		1,234,490	
Miscellaneous		4,350		238,733		110,000		110,000		110,000	
Rents		11,291,564		-		-		-		-	
Debt Transfers In		41,639,240		45,128,836		41,103,957		36,988,510		39,079,727	
Operating Transfers In		33		-		-		-		-	
Total Revenues & Transfers In	\$	56,089,725	\$	48,530,016	\$	44,231,127	\$	40,119,630	\$	40,424,217	
Expenditures & Transfers Out											
Non-personnel Expenses	\$	-	\$	-	\$	10,000	\$	10,000	\$	10,000	
Debt Service/Debt Transfers Out		44,705,457		45,903,978		44,221,127		40,109,630		40,414,217	
Operating Transfers Out		11,291,564		584,381		-		-		-	
Total Expenditures & Transfers Out	\$	55,997,021	\$	46,488,359	\$	44,231,127	\$	40,119,630	\$	40,424,217	
Total Debt Service Fund - General	\$	92,704	\$	2,041,657	\$	-	\$	-	\$	-	
391 - Debt Service Fund - Public Works											
Revenues & Transfers In											
Miscellaneous	\$	(29,150)	\$	26,585	\$	-	\$	-	\$	-	
Operating/Debt Transfers In		2,997,490		2,998,740		2,995,740		2,723,000		2,725,250	
Total Revenues & Transfers In	\$	2,968,340	\$	3,025,325	\$	2,995,740	\$	2,723,000	\$	2,725,250	
Expenditures & Transfers Out											
Debt Service/Debt Transfers Out	\$	2,997,488	\$	2,998,738	\$	2,995,740	\$	2,723,000	\$	2,725,250	
Total Expenditures & Transfers Out	\$	2,997,488	\$	2,998,738	\$	2,995,740	\$	2,723,000	\$	2,725,250	
Total Debt Service Fund - Public Works	\$	(29,148)	\$	26,587	\$	-	\$	-	\$	-	
401 - Capital Outlay											
Revenues & Transfers In											
Miscellaneous	\$	(53,294)	\$	21,139	\$	-	\$	-	\$	-	
Operating/Debt Transfers In		500,000		11,725,000		650,000		-		-	
Total Revenues & Transfers In	\$	446,706	\$	11,746,139	\$	650,000	\$	-	\$	-	
Expenditures & Transfers Out											
Equipment Outlay	\$	385,205	\$	114,700	\$	-	\$	-	\$	-	
Capital Outlay		91,324		450,020		650,000		-		-	
Operating Transfers Out		48,246		-		-		-		-	
Total Expenditures & Transfers Out	\$	524,775	\$	564,720	\$	650,000	\$	-	\$	-	
Total Capital Outlay	\$	(78,069)	\$	11,181,419	\$	-	\$	-	\$	-	

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
410 - Storm Drain					
Revenues & Transfers In					
Licenses & Permits	\$ 152,183	\$ 272,306	\$ 183,770	\$ 190,000	\$ 193,744
Intergovernmental	8,428,552	2,535,878	-	-	-
Miscellaneous	(134,552)	184,315	12,500	12,500	12,500
Total Revenues & Transfers In	\$ 8,446,183	\$ 2,992,499	\$ 196,270	\$ 202,500	\$ 206,244
Expenditures & Transfers Out					
Capital Outlay	\$ 8,603,665	\$ 2,485,000	\$ 129,343	\$ 150,000	\$ 150,000
Charges from Others	-	17,889	20,657	-	-
Total Expenditures & Transfers Out	\$ 8,603,665	\$ 2,502,889	\$ 150,000	\$ 150,000	\$ 150,000
Total Storm Drain	\$ (157,482)	\$ 489,610	\$ 46,270	\$ 52,500	\$ 56,244
411 - Special Capital Improvement					
Revenues & Transfers In					
Miscellaneous	\$ 2,803,170	\$ 2,354,692	\$ 2,180,000	\$ 2,180,000	\$ 2,180,000
Operating Transfers In	-	-	-	910,945	920,753
Total Revenues & Transfers In	\$ 2,803,170	\$ 2,354,692	\$ 2,180,000	\$ 3,090,945	\$ 3,100,753
Expenditures & Transfers Out					
Debt Service/Debt Transfers Out	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 3,042,275	\$ 3,050,644
Charges from Others	49,727	47,295	54,543	48,670	50,109
Total Expenditures & Transfers Out	\$ 1,799,727	\$ 1,797,295	\$ 1,804,543	\$ 3,090,945	\$ 3,100,753
Total Special Capital Improvement	\$ 1,003,443	\$ 557,397	\$ 375,457	\$ -	\$ -
413 - Regional Park Special Capital Improvement					
Revenues & Transfers In					
Miscellaneous	\$ 484,114	\$ 861,675	\$ 435,000	\$ 435,000	\$ 435,000
Total Revenues & Transfers In	\$ 484,114	\$ 861,675	\$ 435,000	\$ 435,000	\$ 435,000
Expenditures & Transfers Out					
Capital Outlay	\$ 158,433	\$ 170,866	\$ -	\$ -	\$ -
Total Expenditures & Transfers Out	\$ 158,433	\$ 170,866	\$ -	\$ -	\$ -
Total Regional Park Special Capital Improvement	\$ 325,681	\$ 690,809	\$ 435,000	\$ 435,000	\$ 435,000
420 - Measure Z - Capital Projects					
Revenues & Transfers In					
Miscellaneous	\$ (564,248)	\$ 354,212	\$ -	\$ -	\$ -
Operating Transfers In	10,825,000	26,175,155	17,087,898	17,532,500	16,975,000
Long-term Obligation Proceeds	-	-	20,300,000	-	-
Total Revenues & Transfers In	\$ 10,260,752	\$ 26,529,367	\$ 37,387,898	\$ 17,532,500	\$ 16,975,000

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
Expenditures & Transfers Out										
Equipment Outlay	\$	418,480	\$	265,947	\$	-	\$	-	\$	-
Capital Outlay		14,415,451		14,648,033		37,297,478		17,532,500		16,975,000
Charges from Others		47,432		80,883		90,420		-		-
Operating Transfers Out		33		128		-		-		-
Total Expenditures & Transfers Out	\$	14,881,396	\$	14,994,991	\$	37,387,898	\$	17,532,500	\$	16,975,000
Total Measure Z - Capital Projects	\$	(4,620,644)	\$	11,534,376	\$	-	\$	-	\$	-
430 - Capital Outlay - Grants										
Revenues & Transfers In										
Intergovernmental	\$	2,045,903	\$	2,674,425	\$	-	\$	-	\$	-
Miscellaneous		2,006		(12,149)		-		-		-
Operating Transfers In		325,694		215,083		-		-		-
Total Revenues & Transfers In	\$	2,373,603	\$	2,877,359	\$	-	\$	-	\$	-
Expenditures & Transfers Out										
Operating Grants	\$	-	\$	72,113	\$	-	\$	-	\$	-
Capital Outlay		2,225,899		1,642,728		-		-		-
Operating Transfers Out		-		795,061		-		-		-
Total Expenditures & Transfers Out	\$	2,225,899	\$	2,509,902	\$	-	\$	-	\$	-
Total Capital Outlay - Grants	\$	147,704	\$	367,457	\$	-	\$	-	\$	-
431 - Transportation Projects										
Revenues & Transfers In										
Miscellaneous	\$	2	\$	(3)	\$	-	\$	-	\$	-
Total Revenues & Transfers In	\$	2	\$	(3)	\$	-	\$	-	\$	-
Expenditures & Transfers Out										
Capital Outlay	\$	-	\$	105	\$	-	\$	-	\$	-
Total Expenditures & Transfers Out	\$	-	\$	105	\$	-	\$	-	\$	-
Total Transportation Projects	\$	2	\$	(108)	\$	-	\$	-	\$	-
432 - Measure A Capital Outlay										
Revenues & Transfers In										
Intergovernmental	\$	11,438,627	\$	11,110,303	\$	10,462,000	\$	10,747,000	\$	10,962,000
Miscellaneous		(626,167)		226,757		150,000		150,000		150,000
Other Financing Sources		96,092		30,325		-		-		-
Operating Transfers In		-		693,555		-		-		-
Total Revenues & Transfers In	\$	10,908,552	\$	12,060,940	\$	10,612,000	\$	10,897,000	\$	11,112,000
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	3,001,302	\$	2,998,740	\$	2,997,740	\$	2,728,500	\$	2,727,250

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
Capital Outlay		1,995,465		2,664,472		4,232,890		6,116,000		4,775,000
Total Expenditures & Transfers Out	\$	4,996,767	\$	5,663,212	\$	7,230,630	\$	8,844,500	\$	7,502,250
Total Measure A Capital Outlay	\$	5,911,785	\$	6,397,728	\$	3,381,370	\$	2,052,500	\$	3,609,750
433 - Transportation Development Impact Fees										
Revenues & Transfers In										
Special Assessments	\$	536,736	\$	540,690	\$	597,378	\$	510,000	\$	510,000
Miscellaneous		451,152		297,923		30,000		30,000		30,000
Total Revenues & Transfers In	\$	987,888	\$	838,613	\$	627,378	\$	540,000	\$	540,000
Expenditures & Transfers Out										
Capital Outlay	\$	24,328	\$	21,592	\$	-	\$	-	\$	-
Total Expenditures & Transfers Out	\$	24,328	\$	21,592	\$	-	\$	-	\$	-
Total Transportation Development Impact Fees	\$	963,560	\$	817,021	\$	627,378	\$	540,000	\$	540,000
434 - Transportation Uniform Mitigation Fee										
Revenues & Transfers In										
Intergovernmental	\$	344,306	\$	1,068,096	\$	-	\$	-	\$	-
Miscellaneous		11		50		-		-		-
Total Revenues & Transfers In	\$	344,317	\$	1,068,146	\$	-	\$	-	\$	-
Expenditures & Transfers Out										
Capital Outlay	\$	523,458	\$	1,021,285	\$	-	\$	-	\$	-
Operating Transfers Out		-		47,071		-		-		-
Total Expenditures & Transfers Out	\$	523,458	\$	1,068,356	\$	-	\$	-	\$	-
Total Transportation Uniform Mitigation Fee	\$	(179,141)	\$	(210)	\$	-	\$	-	\$	-
442 - Hunter Business Park Assessment District										
Revenues & Transfers In										
Miscellaneous	\$	(53,576)	\$	32,562	\$	-	\$	-	\$	-
Total Revenues & Transfers In	\$	(53,576)	\$	32,562	\$	-	\$	-	\$	-
Expenditures & Transfers Out										
Operating Transfers Out	\$	-	\$	327,328	\$	-	\$	-	\$	-
Total Expenditures & Transfers Out	\$	-	\$	327,328	\$	-	\$	-	\$	-
Total Hunter Business Park Assessment District	\$	(53,576)	\$	(294,766)	\$	-	\$	-	\$	-

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
450 - Canyon Springs Assessment District										
Revenues & Transfers In										
Miscellaneous	\$	(3,071)	\$	1,574	\$	-	\$	-	\$	-
Total Revenues & Transfers In	\$	(3,071)	\$	1,574	\$	-	\$	-	\$	-
Total Canyon Springs Assessment District	\$	(3,071)	\$	1,574	\$	-	\$	-	\$	-
456 - CFD-Riverwalk Vista										
Revenues & Transfers In										
Miscellaneous	\$	(3,558)	\$	1,885	\$	-	\$	-	\$	-
Total Revenues & Transfers In	\$	(3,558)	\$	1,885	\$	-	\$	-	\$	-
Expenditures & Transfers Out										
Capital Outlay	\$	34,654	\$	14,860	\$	-	\$	-	\$	-
Total Expenditures & Transfers Out	\$	34,654	\$	14,860	\$	-	\$	-	\$	-
Total CFD-Riverwalk Vista	\$	(38,212)	\$	(12,975)	\$	-	\$	-	\$	-
458 - CFD Sycamore Canyon 92-1										
Revenues & Transfers In										
Miscellaneous	\$	(410)	\$	211	\$	-	\$	-	\$	-
Total Revenues & Transfers In	\$	(410)	\$	211	\$	-	\$	-	\$	-
Total CFD Sycamore Canyon 92-1	\$	(410)	\$	211	\$	-	\$	-	\$	-
459 - CFD 2006-1-Riverwalk Vista Area #2										
Revenues & Transfers In										
Miscellaneous	\$	17	\$	17	\$	-	\$	-	\$	-
Total Revenues & Transfers In	\$	17	\$	17	\$	-	\$	-	\$	-
Total CFD 2006-1-Riverwalk Vista Area #2	\$	17	\$	17	\$	-	\$	-	\$	-
480 - Redevelopment Successor Agency 2007 Bonds										
Revenues & Transfers In										
Miscellaneous	\$	32,919	\$	30,622	\$	-	\$	-	\$	-
Total Revenues & Transfers In	\$	32,919	\$	30,622	\$	-	\$	-	\$	-
Expenditures & Transfers Out										
Capital Outlay	\$	16,048	\$	29,765	\$	-	\$	-	\$	-
Total Expenditures & Transfers Out	\$	16,048	\$	29,765	\$	-	\$	-	\$	-
Total 480 - Redevelopment Successor Agency 2007 Bonds	\$	16,871	\$	857	\$	-	\$	-	\$	-

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
510 - Electric					
Revenues & Transfers In					
Charges for Services	\$ 388,988,256	\$ 409,149,174	\$ 407,331,100	\$ 432,008,100	\$ 467,855,300
Miscellaneous	3,895,952	21,212,720	13,721,600	21,114,600	17,173,500
Other Financing Sources	535,023	5,673,007	485,000	497,000	497,000
Extraordinary Gain/Loss	(5,747,647)	-	-	-	-
Total Revenues & Transfers In	\$ 387,671,584	\$ 436,034,901	\$ 421,537,700	\$ 453,619,700	\$ 485,525,800
Expenditures & Transfers Out					
Personnel Services	\$ 41,177,421	\$ 64,070,879	\$ 74,132,470	\$ 76,900,381	\$ 80,030,543
Non-personnel Expenses	250,701,869	275,997,988	262,774,644	277,857,021	288,034,386
Special Projects	342,765	276,981	1,664,750	1,670,090	1,673,490
Equipment Outlay	1,788,068	208,518	230,733	235,350	240,060
Debt Service/Debt Transfers Out	44,921,745	45,123,554	58,547,370	59,693,717	58,431,905
Capital Outlay	30,719,928	26,974,506	56,657,003	61,322,116	68,722,302
Charges from Others	18,199,223	17,532,701	18,975,766	19,208,486	19,704,587
Charges to Others	(28,648,170)	(25,166,750)	(33,814,478)	(36,432,759)	(38,557,556)
Operating Transfers Out	39,435,800	42,325,800	48,146,032	44,882,200	47,015,500
Total Expenditures & Transfers Out	\$ 398,638,649	\$ 447,344,177	\$ 487,314,290	\$ 505,336,602	\$ 525,295,217
Total Electric	\$ (10,967,065)	\$ (11,309,276)	\$ (65,776,590)	\$ (51,716,902)	\$ (39,769,417)
511 - Electric-Public Benefit Programs					
Revenues & Transfers In					
Charges for Services	\$ 9,623,577	\$ 9,919,406	\$ 10,331,000	\$ 10,818,000	\$ 11,674,000
Miscellaneous	(645,771)	303,086	1,462,000	1,811,000	2,065,000
Total Revenues & Transfers In	\$ 8,977,806	\$ 10,222,492	\$ 11,793,000	\$ 12,629,000	\$ 13,739,000
Expenditures & Transfers Out					
Non-personnel Expenses	\$ 53,472	\$ 3,972	\$ -	\$ -	\$ -
Special Projects	3,775,600	5,083,865	13,676,369	13,949,900	14,228,890
Debt Service/Debt Transfers Out	7,760	7,753	7,760	7,760	7,760
Charges from Others	1,636,477	1,662,465	1,717,419	2,392,604	2,496,053
Total Expenditures & Transfers Out	\$ 5,473,309	\$ 6,758,055	\$ 15,401,548	\$ 16,350,264	\$ 16,732,703
Total Electric-Public Benefit Programs	\$ 3,504,497	\$ 3,464,437	\$ (3,608,548)	\$ (3,721,264)	\$ (2,993,703)
520 - Water					
Revenues & Transfers In					
Intergovernmental	\$ 1,208,844	\$ 1,235,438	\$ -	\$ -	\$ -
Charges for Services	79,534,846	77,614,370	85,334,900	90,376,100	96,454,000
Miscellaneous	6,128,597	7,155,248	4,480,700	5,489,800	6,936,500
Rents	2,370,478	2,538,659	1,740,200	2,829,400	2,983,600
Other Financing Sources	713,416	130,143	60,000	159,000	162,375
Total Revenues & Transfers In	\$ 89,956,181	\$ 88,673,858	\$ 91,615,800	\$ 98,854,300	\$ 106,536,475

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Expenditures & Transfers Out					
Personnel Services	\$ 17,041,388	\$ 23,981,267	\$ 25,405,710	\$ 26,506,627	\$ 27,373,976
Non-personnel Expenses	18,801,771	19,022,702	24,251,700	27,522,970	28,571,460
Special Projects	257,047	90,458	378,888	386,470	394,200
Equipment Outlay	22,007	328,839	-	4,285,000	-
Debt Service/Debt Transfers Out	18,912,506	20,737,059	24,235,333	25,326,546	26,775,115
Capital Outlay	22,849,831	19,851,696	29,930,773	29,569,277	34,573,077
Charges from Others	13,195,542	10,924,226	10,590,584	10,906,306	10,907,269
Charges to Others	(6,377,523)	(5,576,605)	(7,554,742)	(7,544,335)	(9,486,749)
Operating Transfers Out	7,708,400	8,169,500	9,722,814	8,522,700	9,183,200
Total Expenditures & Transfers Out	\$ 92,410,969	\$ 97,529,142	\$ 116,961,060	\$ 125,481,561	\$ 128,291,548

Total Water	\$ (2,454,788)	\$ (8,855,284)	\$ (25,345,260)	\$ (26,627,261)	\$ (21,755,073)
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521 - Water Conservation					
Revenues & Transfers In					
Charges for Services	\$ 1,091,280	\$ 1,047,271	\$ 1,149,000	\$ 1,225,000	\$ 1,312,000
Miscellaneous	(91,003)	42,895	225,000	256,000	301,000
Total Revenues & Transfers In	\$ 1,000,277	\$ 1,090,166	\$ 1,374,000	\$ 1,481,000	\$ 1,613,000

Expenditures & Transfers Out					
Non-personnel Expenses	\$ 6,975	\$ (2,204)	\$ -	\$ -	\$ -
Special Projects	214,711	485,166	1,140,494	1,163,300	1,186,550
Charges from Others	511,159	493,849	505,866	401,488	417,161
Total Expenditures & Transfers Out	\$ 732,845	\$ 976,811	\$ 1,646,360	\$ 1,564,788	\$ 1,603,711

Total Water Conservation	\$ 267,432	\$ 113,355	\$ (272,360)	\$ (83,788)	\$ 9,289
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530 - Airport					
Revenues & Transfers In					
Taxes	\$ 54,752	\$ 34,578	\$ -	\$ 25,000	\$ 25,000
Intergovernmental	60,096	205,446	-	-	-
Charges for Services	1,727,376	1,871,609	1,741,317	1,917,935	1,976,319
Fines & Forfeits	(29)	7,545	-	-	-
Miscellaneous	(35,299)	3,819	8,000	29,000	29,000
Other Financing Sources	5,729	-	-	-	-
Total Revenues & Transfers In	\$ 1,812,625	\$ 2,122,997	\$ 1,749,317	\$ 1,971,935	\$ 2,030,319

Expenditures & Transfers Out					
Personnel Services	\$ 528,906	\$ 751,072	\$ 736,218	\$ 849,616	\$ 884,862
Non-personnel Expenses	453,098	688,238	629,805	821,281	779,860
Operating Grants	495	12,006	-	-	-
Equipment Outlay	40,026	59,538	-	-	-
Debt Service/Debt Transfers Out	66,680	75,382	83,530	88,020	88,330
Capital Outlay	224,977	135,300	-	-	-
Charges from Others	194,730	192,868	222,129	212,092	218,634

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Charges to Others	(6,677)	(6,202)	6,453	-	-
Operating Transfers Out	690	-	37,982	-	-
Total Expenditures & Transfers Out	\$ 1,502,925	\$ 1,908,202	\$ 1,716,117	\$ 1,971,009	\$ 1,971,686

Total Airport	\$ 309,700	\$ 214,795	\$ 33,200	\$ 926	\$ 58,633
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540 - Refuse					
Revenues & Transfers In					
Charges for Services	\$ 28,562,261	\$ 30,120,360	\$ 30,393,727	\$ 33,228,480	\$ 35,226,143
Fines & Forfeits	1,205,337	1,357,346	1,495,219	1,458,602	1,604,462
Miscellaneous	(159,314)	491,854	80,000	213,611	214,987
Other Financing Sources	-	14,270	-	-	-
Operating Transfers In	693,718	11,000,000	-	-	-
Total Revenues & Transfers In	\$ 30,302,002	\$ 42,983,830	\$ 31,968,946	\$ 34,900,693	\$ 37,045,592

Expenditures & Transfers Out					
Personnel Services	\$ 4,398,799	\$ 6,360,284	\$ 6,656,489	\$ 7,795,252	\$ 8,043,991
Non-personnel Expenses	12,416,627	13,925,704	13,700,528	15,824,899	14,781,010
Special Projects	6,247,893	6,973,329	6,736,614	7,473,111	7,691,572
Equipment Outlay	17,359	1,329,332	500,000	1,500,000	1,100,000
Debt Service/Debt Transfers Out	490,344	545,076	596,185	624,420	626,420
Capital Outlay	36,165	11,443	-	170,011	224,588
Charges from Others	5,017,035	4,610,787	4,726,622	4,871,364	4,846,987
Charges to Others	(594,687)	(272,876)	(46,766)	(46,989)	(47,067)
Operating Transfers Out	1,024,112	-	259,458	-	-
Total Expenditures & Transfers Out	\$ 29,053,647	\$ 33,483,079	\$ 33,129,130	\$ 38,212,068	\$ 37,267,501

Total Refuse	\$ 1,248,355	\$ 9,500,751	\$ (1,160,184)	\$ (3,311,375)	\$ (221,909)
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550 - Sewer					
Revenues & Transfers In					
Intergovernmental	\$ 20,005	\$ -	\$ -	\$ -	\$ -
Charges for Services	72,154,443	72,463,574	68,468,089	70,891,758	71,898,510
Miscellaneous	(2,474,163)	1,094,956	908,768	11,744,959	6,434,964
Other Financing Sources	8,400	100,102	-	-	-
Total Revenues & Transfers In	\$ 69,708,685	\$ 73,658,632	\$ 69,376,857	\$ 82,636,717	\$ 78,333,474

Expenditures & Transfers Out					
Personnel Services	\$ 10,203,240	\$ 14,097,746	\$ 15,936,114	\$ 16,843,066	\$ 17,459,961
Non-personnel Expenses	13,904,293	19,417,120	20,345,170	21,204,749	22,221,348
Special Projects	2,060,924	2,136,267	2,328,547	2,390,199	2,453,639
Equipment Outlay	747,682	1,087,015	924,110	980,708	1,230,708
Debt Service/Debt Transfers Out	24,451,574	24,604,905	28,027,412	28,115,007	28,123,322
Capital Outlay	3,592,942	5,900,410	1,385,672	9,980,000	3,860,000
Charges from Others	5,653,805	4,702,410	4,884,017	4,663,255	4,550,722

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Charges to Others	(2,279,597)	(2,263,658)	(977,762)	(1,029,513)	(1,044,311)
Operating Transfers Out	14,430	-	792,824	-	-
Total Expenditures & Transfers Out	\$ 58,349,293	\$ 69,682,215	\$ 73,646,104	\$ 83,147,471	\$ 78,855,389

Total Sewer	\$ 11,359,392	\$ 3,976,417	\$ (4,269,247)	\$ (510,754)	\$ (521,915)
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560 - Special Transit					
Revenues & Transfers In					
Intergovernmental	\$ 2,672,417	\$ 4,249,270	\$ 5,884,562	\$ 5,949,525	\$ 6,091,286
Charges for Services	168,452	257,631	118,875	142,650	166,425
Miscellaneous	(67,696)	17,276	-	-	-
Total Revenues & Transfers In	\$ 2,773,173	\$ 4,524,177	\$ 6,003,437	\$ 6,092,175	\$ 6,257,711

Expenditures & Transfers Out					
Personnel Services	\$ 1,817,368	\$ 2,855,911	\$ 3,913,003	\$ 3,259,361	\$ 3,348,216
Non-personnel Expenses	735,466	905,677	946,512	1,310,955	1,332,803
Debt Service/Debt Transfers Out	191,418	219,993	246,690	261,420	262,460
Capital Outlay	73,380	19,503	-	-	-
Charges from Others	692,250	690,575	897,232	911,066	944,255
Charges to Others	(6,982)	(101)	-	-	-
Operating Transfers Out	2,620	-	-	-	-
Total Expenditures & Transfers Out	\$ 3,505,520	\$ 4,691,558	\$ 6,003,437	\$ 5,742,802	\$ 5,887,734

Total Special Transit	\$ (732,347)	\$ (167,381)	\$ -	\$ 349,373	\$ 369,977
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570 - Public Parking					
Revenues & Transfers In					
Licenses & Permits	\$ 3,139,506	\$ 3,895,110	\$ 4,650,481	\$ 6,366,866	\$ 6,784,428
Fines & Forfeits	1,593,157	2,193,018	2,060,068	3,059,037	3,364,941
Miscellaneous	784,769	885,081	865,451	1,002,446	1,032,429
Operating Transfers In	1,300,000	3,500,000	-	-	-
Total Revenues & Transfers In	\$ 6,817,432	\$ 10,473,209	\$ 7,576,000	\$ 10,428,349	\$ 11,181,798

Expenditures & Transfers Out					
Personnel Services	\$ 804,325	\$ 1,259,129	\$ 1,493,071	\$ 1,876,438	\$ 1,959,157
Non-personnel Expenses	3,252,983	3,941,484	5,050,818	6,027,713	6,359,766
Equipment Outlay	880,672	-	-	114,000	-
Debt Service/Debt Transfers Out	1,752,487	1,766,700	1,782,910	1,755,530	1,755,060
Capital Outlay	-	617,137	490,000	1,545,000	900,000
Charges from Others	746,987	684,970	704,282	808,722	834,659
Charges to Others	(1,018,066)	(1,017,347)	(1,043,320)	(1,145,558)	(1,194,772)
Operating Transfers Out	1,210	-	69,111	-	-
Total Expenditures & Transfers Out	\$ 6,420,598	\$ 7,252,073	\$ 8,546,872	\$ 10,981,845	\$ 10,613,870

Total Public Parking	\$ 396,834	\$ 3,221,136	\$ (970,872)	\$ (553,496)	\$ 567,928
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REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26		
580 - Convention Center											
Revenues & Transfers In											
Charges for Services	\$	5,612,597	\$	9,886,011	\$	9,663,992	\$	10,968,399	\$	11,291,956	
Miscellaneous		842		1,649		-		-		-	
Operating/Debt Transfers In		6,977,278		6,782,064		5,304,990		6,575,499		6,700,215	
Total Revenues & Transfers In	\$	12,590,717	\$	16,669,724	\$	14,968,982	\$	17,543,898	\$	17,992,171	
Expenditures & Transfers Out											
Non-personnel Expenses	\$	105,685	\$	129,478	\$	149,880	\$	183,130	\$	205,590	
Special Projects		9,458,847		13,082,078		11,784,382		14,299,658		14,730,709	
Debt Service/Debt Transfers Out		3,025,380		3,072,830		3,034,720		3,061,110		3,055,872	
Total Expenditures & Transfers Out	\$	12,589,912	\$	16,284,386	\$	14,968,982	\$	17,543,898	\$	17,992,171	
Total Convention Center	\$	805	\$	385,338	\$	-	\$	-	\$	-	
581 - Entertainment											
Revenues & Transfers In											
Intergovernmental	\$	3,479,911	\$	-	\$	-	\$	-	\$	-	
Charges for Services		6,255,778		8,274,803		6,775,830		7,708,960		8,067,330	
Miscellaneous		8,271		5,564		71,874		74,030		76,251	
Operating Transfers In		4,132,003		3,120,345		3,863,700		3,748,606		3,783,072	
Total Revenues & Transfers In	\$	13,875,963	\$	11,400,712	\$	10,711,404	\$	11,531,596	\$	11,926,653	
Expenditures & Transfers Out											
Non-personnel Expenses	\$	5,572,781	\$	7,823,149	\$	6,749,008	\$	7,601,517	\$	7,990,282	
Special Projects		600,000		653,362		835,000		835,000		835,000	
Debt Service/Debt Transfers Out		4,168,910		2,958,422		3,126,980		3,094,688		3,100,971	
Charges from Others		278		566		416		391		400	
Total Expenditures & Transfers Out	\$	10,341,969	\$	11,435,499	\$	10,711,404	\$	11,531,596	\$	11,926,653	
Total Entertainment	\$	3,533,994	\$	(34,787)	\$	-	\$	-	\$	-	
582 - Cheech Marin Center											
Revenues & Transfers In											
Intergovernmental	\$	6,694,475	\$	1,187,234	\$	-	\$	-	\$	-	
Charges for Services		14,047		207,593		275,625		289,406		303,877	
Miscellaneous		70,550		20		-		-		-	
Operating Transfers In		169,175		673,348		1,014,040		1,058,265		1,094,648	
Total Revenues & Transfers In	\$	6,948,247	\$	2,068,195	\$	1,289,665	\$	1,347,671	\$	1,398,525	
Expenditures & Transfers Out											
Non-personnel Expenses	\$	117,004	\$	164,931	\$	439,665	\$	472,671	\$	498,525	
Special Projects		133,333		804,167		850,000		875,000		900,000	
Capital Outlay		6,697,910		1,118,495		-		-		-	
Total Expenditures & Transfers Out	\$	6,948,247	\$	2,087,593	\$	1,289,665	\$	1,347,671	\$	1,398,525	
Total Cheech Marin Center	\$	-	\$	(19,398)	\$	-	\$	-	\$	-	

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
610 - Workers' Compensation Trust										
Revenues & Transfers In										
Charges for Services	\$	9,234,928	\$	9,696,701	\$	10,036,100	\$	9,000,000	\$	9,000,000
Miscellaneous		(522,453)		346,610		-		-		-
Total Revenues & Transfers In	\$	8,712,475	\$	10,043,311	\$	10,036,100	\$	9,000,000	\$	9,000,000
Expenditures & Transfers Out										
Personnel Services	\$	365,379	\$	542,688	\$	561,786	\$	641,244	\$	675,692
Non-personnel Expenses		7,611,934		2,725,184		6,378,368		6,767,780		7,041,826
Debt Service/Debt Transfers Out		44,345		51,102		57,420		60,910		61,150
Charges from Others		1,092,445		1,076,411		1,211,277		1,242,940		1,275,438
Charges to Others		(636)		(286)		-		-		-
Operating Transfers Out		570		-		-		-		-
Total Expenditures & Transfers Out	\$	9,114,037	\$	4,395,099	\$	8,208,851	\$	8,712,874	\$	9,054,106
Total Workers' Compensation Trust	\$	(401,562)	\$	5,648,212	\$	1,827,249	\$	287,126	\$	(54,106)
620 - Unemployment Insurance										
Revenues & Transfers In										
Charges for Services	\$	126,339	\$	156,089	\$	170,260	\$	183,989	\$	189,603
Miscellaneous		(1,546)		(1,712)		-		-		-
Operating Transfers In		215,400		-		-		-		-
Total Revenues & Transfers In	\$	340,193	\$	154,377	\$	170,260	\$	183,989	\$	189,603
Expenditures & Transfers Out										
Non-personnel Expenses	\$	53,710	\$	41,520	\$	166,831	\$	180,962	\$	186,486
Charges from Others		5,020		2,948		3,429		3,027		3,117
Charges to Others		(83,830)		-		-		-		-
Total Expenditures & Transfers Out	\$	(25,100)	\$	44,468	\$	170,260	\$	183,989	\$	189,603
Total Unemployment Insurance	\$	365,293	\$	109,909	\$	-	\$	-	\$	-
630 - Liability Insurance Trust										
Revenues & Transfers In										
Charges for Services	\$	8,793,307	\$	11,154,101	\$	13,384,900	\$	13,115,220	\$	13,533,960
Miscellaneous		(345,394)		612,611		130,000		130,000		130,000
Operating/Debt Transfers In		2,500,000		-		-		-		-
Total Revenues & Transfers In	\$	10,947,913	\$	11,766,712	\$	13,514,900	\$	13,245,220	\$	13,663,960
Expenditures & Transfers Out										
Personnel Services	\$	365,806	\$	510,339	\$	565,442	\$	1,269,166	\$	1,332,391
Non-personnel Expenses		8,790,596		2,205,700		6,555,706		6,939,530		7,279,139
Special Projects		185,160		674,227		250,000		250,000		250,000
Equipment Outlay		162		182		310		150		155
Debt Service/Debt Transfers Out		24,005,151		6,151		7,100		7,620		7,660

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Charges from Others	3,751,411	3,824,491	3,987,383	4,017,245	4,186,680
Operating Transfers Out	490	-	-	-	-
Total Expenditures & Transfers Out	\$ 37,098,776	\$ 7,221,090	\$ 11,365,941	\$ 12,483,711	\$ 13,056,025

Total Liability Insurance Trust	\$ (26,150,863)	\$ 4,545,622	\$ 2,148,959	\$ 761,509	\$ 607,935
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631 - Parada Settlement Fund					
Revenues & Transfers In					
Miscellaneous	\$ (28,534)	\$ (235,286)	\$ -	\$ -	\$ -
Operating Transfers In	24,000,000	-	-	-	-
Total Revenues & Transfers In	\$ 23,971,466	\$ (235,286)	\$ -	\$ -	\$ -

Expenditures & Transfers Out					
Non-personnel Expenses	\$ -	\$ 257,855	\$ -	\$ -	\$ -
Total Expenditures & Transfers Out	\$ -	\$ 257,855	\$ -	\$ -	\$ -

Total Parada Settlement Fund	\$ 23,971,466	\$ (493,141)	\$ -	\$ -	\$ -
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640 - Central Stores					
Revenues & Transfers In					
Charges for Services	\$ 1,285,009	\$ 1,267,363	\$ 1,342,638	\$ 1,342,638	\$ 1,342,638
Other Financing Sources	2,125	-	-	-	-
Total Revenues & Transfers In	\$ 1,287,134	\$ 1,267,363	\$ 1,342,638	\$ 1,342,638	\$ 1,342,638

Expenditures & Transfers Out					
Personnel Services	\$ 736,539	\$ 868,919	\$ 901,060	\$ 916,370	\$ 945,098
Non-personnel Expenses	192,517	(222,928)	103,202	111,619	115,376
Equipment Outlay	517	1,277	1,529	151,320	1,360
Debt Service/Debt Transfers Out	52,495	60,118	67,250	71,180	71,460
Capital Outlay	3,495	1,979	-	500	515
Charges from Others	95,229	103,238	115,264	107,501	110,681
Charges to Others	-	(134)	-	-	-
Operating Transfers Out	690	-	-	-	-
Total Expenditures & Transfers Out	\$ 1,081,482	\$ 812,469	\$ 1,188,305	\$ 1,358,490	\$ 1,244,490

Total Central Stores	\$ 205,652	\$ 454,894	\$ 154,333	\$ (15,852)	\$ 98,148
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650 - Central Garage					
Revenues & Transfers In					
Intergovernmental	\$ 92,035	\$ -	\$ -	\$ -	\$ -
Charges for Services	12,199,727	12,370,754	14,343,464	14,408,720	14,768,938
Miscellaneous	(307,222)	423,778	-	-	-
Other Financing Sources	104,697	51,809	-	-	-
Total Revenues & Transfers In	\$ 12,089,237	\$ 12,846,341	\$ 14,343,464	\$ 14,408,720	\$ 14,768,938

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
Expenditures & Transfers Out										
Personnel Services	\$	2,239,488	\$	3,462,532	\$	3,868,734	\$	4,217,856	\$	4,349,450
Non-personnel Expenses		6,629,079		7,379,059		7,568,107		8,348,182		8,511,941
Special Projects		-		48		-		-		-
Equipment Outlay		570,541		997,947		1,065,300		1,197,260		1,130,177
Debt Service/Debt Transfers Out		273,746		326,056		355,510		377,320		378,870
Capital Outlay		1,054,337		160,274		-		-		-
Charges from Others		1,023,316		1,367,408		1,468,522		1,487,935		1,519,477
Charges to Others		(36,693)		(22,663)		(21,448)		(25,282)		(26,635)
Operating Transfers Out		3,420		-		-		-		-
Total Expenditures & Transfers Out	\$	11,757,234	\$	13,670,661	\$	14,304,725	\$	15,603,271	\$	15,863,280
Total Central Garage	\$	332,003	\$	(824,320)	\$	38,739	\$	(1,194,551)	\$	(1,094,342)
741 - Assessment District - Miscellaneous										
Revenues & Transfers In										
Special Assessments	\$	416,064	\$	406,571	\$	410,855	\$	-	\$	-
Miscellaneous		1,014		17,881		-		-		-
Total Revenues & Transfers In	\$	417,078	\$	424,452	\$	410,855	\$	-	\$	-
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	408,845	\$	402,482	\$	409,610	\$	410,860	\$	-
Charges from Others		5,458		-		-		-		-
Total Expenditures & Transfers Out	\$	414,303	\$	402,482	\$	409,610	\$	410,860	\$	-
Total Assessment District - Miscellaneous	\$	2,775	\$	21,970	\$	1,245	\$	(410,860)	\$	-
742 - Hunter Business Park Assessment District										
Revenues & Transfers In										
Special Assessments	\$	1,035,421	\$	1,046,654	\$	1,001,155	\$	964,027	\$	963,228
Miscellaneous		2,121		21,196		26,815		26,873		26,932
Operating Transfers In		-		327,328		-		-		-
Total Revenues & Transfers In	\$	1,037,542	\$	1,395,178	\$	1,027,970	\$	990,900	\$	990,160
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	1,005,354	\$	1,352,044	\$	1,005,970	\$	968,900	\$	968,160
Charges from Others		13,160		40,682		22,000		22,000		22,000
Total Expenditures & Transfers Out	\$	1,018,514	\$	1,392,726	\$	1,027,970	\$	990,900	\$	990,160
Total Hunter Business Park Assessment District	\$	19,028	\$	2,452	\$	-	\$	-	\$	-

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
745 - Riverwalk Assessment District										
Revenues & Transfers In										
Special Assessments	\$	744,657	\$	754,181	\$	725,180	\$	725,720	\$	723,610
Miscellaneous		479		5,919		10,500		10,500		10,500
Total Revenues & Transfers In	\$	745,136	\$	760,100	\$	735,680	\$	736,220	\$	734,110
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	723,358	\$	721,250	\$	720,680	\$	721,220	\$	719,110
Charges from Others		9,472		14,923		15,000		15,000		15,000
Total Expenditures & Transfers Out	\$	732,830	\$	736,173	\$	735,680	\$	736,220	\$	734,110
Total Riverwalk Assessment District	\$	12,306	\$	23,927	\$	-	\$	-	\$	-
746 - Riverwalk Business Assessment District										
Revenues & Transfers In										
Special Assessments	\$	309,486	\$	310,043	\$	297,182	\$	296,844	\$	297,590
Miscellaneous		585		9,059		6,800		6,800		6,800
Total Revenues & Transfers In	\$	310,071	\$	319,102	\$	303,982	\$	303,644	\$	304,390
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	294,585	\$	294,158	\$	295,482	\$	298,644	\$	295,890
Charges from Others		3,891		5,975		8,500		5,000		8,500
Total Expenditures & Transfers Out	\$	298,476	\$	300,133	\$	303,982	\$	303,644	\$	304,390
Total Riverwalk Business Assessment District	\$	11,595	\$	18,969	\$	-	\$	-	\$	-
753 - CFD 90-1 Highlander Debt Service										
Revenues & Transfers In										
Miscellaneous	\$	2,021	\$	4,458	\$	-	\$	-	\$	-
Total Revenues & Transfers In	\$	2,021	\$	4,458	\$	-	\$	-	\$	-
Total CFD 90-1 Highlander Debt Service	\$	2,021	\$	4,458	\$	-	\$	-	\$	-
756 - CFD-Riverwalk Vista										
Revenues & Transfers In										
Special Assessments	\$	320,938	\$	317,734	\$	308,870	\$	309,380	\$	309,544
Miscellaneous		872		8,829		5,000		5,000		5,000
Total Revenues & Transfers In	\$	321,810	\$	326,563	\$	313,870	\$	314,380	\$	314,544
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	294,671	\$	299,106	\$	298,870	\$	299,380	\$	299,544

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
Charges from Others	3,945		69,729		15,000		15,000		15,000	
Total Expenditures & Transfers Out	\$	298,616	\$	368,835	\$	313,870	\$	314,380	\$	314,544
Total CFD-Riverwalk Vista	\$	23,194	\$	(42,272)	\$	-	\$	-	\$	-
758 - CFD Sycamore Canyon 92-1										
Revenues & Transfers In										
Special Assessments	\$	682,958	\$	672,648	\$	653,899	\$	650,775	\$	656,625
Miscellaneous		1,079		20,135		10,000		10,000		10,000
Total Revenues & Transfers In	\$	684,037	\$	692,783	\$	663,899	\$	660,775	\$	666,625
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	651,836	\$	645,265	\$	648,899	\$	645,775	\$	651,625
Charges from Others		8,595		15,938		15,000		15,000		15,000
Total Expenditures & Transfers Out	\$	660,431	\$	661,203	\$	663,899	\$	660,775	\$	666,625
Total CFD Sycamore Canyon 92-1	\$	23,606	\$	31,580	\$	-	\$	-	\$	-
759 - CFD 2006-1-Riverwalk Vista Area #2										
Revenues & Transfers In										
Special Assessments	\$	398,149	\$	392,346	\$	384,885	\$	384,887	\$	375,372
Miscellaneous		355		1,370		5,000		5,000		5,000
Total Revenues & Transfers In	\$	398,504	\$	393,716	\$	389,885	\$	389,887	\$	380,372
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	378,493	\$	378,838	\$	378,885	\$	378,887	\$	369,372
Charges from Others		4,953		11,980		11,000		11,000		11,000
Total Expenditures & Transfers Out	\$	383,446	\$	390,818	\$	389,885	\$	389,887	\$	380,372
Total CFD 2006-1-Riverwalk Vista Area #2	\$	15,058	\$	2,898	\$	-	\$	-	\$	-
760 - CFD 2014-2 Highlands										
Revenues & Transfers In										
Special Assessments	\$	161,936	\$	163,646	\$	158,250	\$	161,414	\$	159,353
Miscellaneous		301		824		4,000		4,000		4,000
Total Revenues & Transfers In	\$	162,237	\$	164,470	\$	162,250	\$	165,414	\$	163,353
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	151,855	\$	150,101	\$	149,950	\$	153,114	\$	151,053
Charges from Others		2,000		13,493		12,300		12,300		12,300
Total Expenditures & Transfers Out	\$	153,855	\$	163,594	\$	162,250	\$	165,414	\$	163,353
Total CFD 2014-2 Highlands	\$	8,382	\$	876	\$	-	\$	-	\$	-

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
761 - CFD 2013-1 Kunny Ranch										
Revenues & Transfers In										
Special Assessments	\$	-	\$	50,517	\$	25,000	\$	16,526	\$	26,757
Miscellaneous		-		257		-		-		-
Total Revenues & Transfers In	\$	-	\$	50,774	\$	25,000	\$	16,526	\$	26,757
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	-	\$	5,410	\$	10,000	\$	11,526	\$	11,757
Charges from Others		-		-		15,000		5,000		15,000
Total Expenditures & Transfers Out	\$	-	\$	5,410	\$	25,000	\$	16,526	\$	26,757
Total CFD 2013-1 Kunny Ranch	\$	-	\$	45,364	\$	-	\$	-	\$	-
762 - CFD 2015-1 Orangecrest Grove										
Revenues & Transfers In										
Special Assessments	\$	173,762	\$	171,049	\$	170,630	\$	169,156	\$	172,607
Miscellaneous		426		1,238		4,000		4,000		4,000
Total Revenues & Transfers In	\$	174,188	\$	172,287	\$	174,630	\$	173,156	\$	176,607
Expenditures & Transfers Out										
Debt Service/Debt Transfers Out	\$	149,150	\$	152,518	\$	152,630	\$	151,156	\$	154,607
Charges from Others		2,196		37,494		22,000		22,000		22,000
Total Expenditures & Transfers Out	\$	151,346	\$	190,012	\$	174,630	\$	173,156	\$	176,607
Total CFD 2015-1 Orangecrest Grove	\$	22,842	\$	(17,725)	\$	-	\$	-	\$	-
763 - CFD 2015-2 Pomelo										
Revenues & Transfers In										
Special Assessments	\$	156,976	\$	358,236	\$	333,470	\$	349,294	\$	357,429
Miscellaneous		327		1,492		-		-		-
Long-term Obligation Proceeds		4,805,000		-		-		-		-
Total Revenues & Transfers In	\$	4,962,303	\$	359,728	\$	333,470	\$	349,294	\$	357,429
Expenditures & Transfers Out										
Non-personnel Expenses	\$	-	\$	4,128,245	\$	-	\$	-	\$	-
Debt Service/Debt Transfers Out		310,499		168,150		305,102		307,687		305,089
Charges from Others		-		-		28,368		41,607		52,340
Total Expenditures & Transfers Out	\$	310,499	\$	4,296,395	\$	333,470	\$	349,294	\$	357,429
Total CFD 2015-2 Pomelo	\$	4,651,804	\$	(3,936,667)	\$	-	\$	-	\$	-
770 - Successor Agency Trust Fund										
Revenues & Transfers In										
Taxes	\$	15,135,771	\$	17,714,745	\$	17,445,300	\$	17,330,990	\$	16,899,550
Miscellaneous		(71,231)		778,353		2,606,860		2,645,340		-
Total Revenues & Transfers In	\$	15,064,540	\$	18,493,098	\$	20,052,160	\$	19,976,330	\$	16,899,550

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Expenditures & Transfers Out					
Non-personnel Expenses	\$ 4,600	\$ 179,610	\$ -	\$ -	\$ -
Special Projects	150,000	62,713	-	-	-
Debt Service/Debt Transfers Out	13,814,052	13,467,004	20,052,160	19,976,330	16,899,550
Capital Outlay	106,296	90,529	-	-	-
Total Expenditures & Transfers Out	\$ 14,074,948	\$ 13,799,856	\$ 20,052,160	\$ 19,976,330	\$ 16,899,550
Total Successor Agency Trust Fund	\$ 989,592	\$ 4,693,242	\$ -	\$ -	\$ -
Total Revenues and Transfers In	\$ 1,300,530,788	\$ 1,418,540,650	\$ 1,313,436,326	\$ 1,364,889,434	\$ 1,414,466,244
Total Expenditures and Transfers Out	\$ 1,220,398,365	\$ 1,343,074,020	\$ 1,383,538,692	\$ 1,456,914,984	\$ 1,479,469,747

DEPARTMENT EXPENDITURE DETAILS



The following schedule lists total proposed appropriations by department, fund, and major expenditure category. The schedule excludes the allocation of General Fund internal service departments produced by the cost allocation plan to provide a more informative picture of the department's operating costs within each fund.

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
01 - Mayor										
101 - General Fund										
Personnel Services	\$	747,831	\$	809,788	\$	789,003	\$	860,799	\$	932,361
Non-personnel Expenses		38,733		65,340		69,084		69,392		71,504
Special Projects		71,831		36,316		72,055		66,780		67,388
Charges from Others		12		2,045		250		258		265
Charges to Others		(28,235)		(5,486)		-		-		-
Total General Fund	\$	830,172	\$	908,003	\$	930,392	\$	997,229	\$	1,071,518
Total Mayor	\$	830,172	\$	908,003	\$	930,392	\$	997,229	\$	1,071,518
02 - City Council										
101 - General Fund										
Personnel Services	\$	1,158,758	\$	1,267,796	\$	1,488,342	\$	1,568,933	\$	1,667,334
Non-personnel Expenses		44,174		43,261		108,712		133,289		137,334
Special Projects		-		3,035		-		-		-
Charges from Others		46,344		49,828		74,109		42,651		44,982
Charges to Others		-		-		(325,227)		-		-
Total General Fund	\$	1,249,276	\$	1,363,920	\$	1,345,936	\$	1,744,873	\$	1,849,650
Total City Council	\$	1,249,276	\$	1,363,920	\$	1,345,936	\$	1,744,873	\$	1,849,650
11 - City Manager										
101 - General Fund										
Personnel Services	\$	3,557,712	\$	4,297,256	\$	4,922,766	\$	3,245,982	\$	3,630,637
Non-personnel Expenses		682,252		1,226,571		1,476,241		1,162,923		1,196,428
Special Projects		92,579		109,604		160,854		13,647		13,982
Equipment Outlay		1,778		1,767		10,000		-		-
Charges from Others		372,544		61,596		133,078		182,349		188,704
Charges to Others		(686,485)		(727,232)		(1,886,406)		(271,963)		(281,887)
Total General Fund	\$	4,020,380	\$	4,969,562	\$	4,816,533	\$	4,332,938	\$	4,747,864
110 - Measure Z Fund										
Personnel Services	\$	179,622	\$	168,945	\$	333,971	\$	190,745	\$	201,645
Non-personnel Expenses		292,837		1,816,492		3,088,495		213,650		220,066
Special Projects		82,053		15,429		-		-		-
Equipment Outlay		-		11,477		-		-		-
Total Measure Z Fund	\$	554,512	\$	2,012,343	\$	3,422,466	\$	404,395	\$	421,711
215 - Grants and Restricted Programs										
Personnel Services	\$	80,273	\$	182,868	\$	-	\$	280,239	\$	284,041
Non-personnel Expenses		3,044		12,097		-		100,000		100,000
Special Projects		326,955		555,735		394,000		-		-
Charges from Others		-		6,000		6,000		-		-
Charges to Others		-		-		(150,919)		(380,239)		(384,041)
Total Grants and Restricted Programs	\$	410,272	\$	756,700	\$	249,081	\$	-	\$	-
Total City Manager	\$	4,985,164	\$	7,738,605	\$	8,488,080	\$	4,737,333	\$	5,169,575

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26		
12 - City Clerk											
101 - General Fund											
Personnel Services	\$	1,092,357	\$	1,312,887	\$	1,267,526	\$	1,525,582	\$	1,665,081	
Non-personnel Expenses		586,521		304,899		909,961		582,055		602,713	
Special Projects		15,735		11,475		15,450		17,900		18,437	
Charges from Others		99,542		89,545		115,968		104,675		108,270	
Charges to Others		(140,517)		(105,667)		(202,393)		(163,898)		(170,363)	
Total General Fund	\$	1,653,638	\$	1,613,139	\$	2,106,512	\$	2,066,314	\$	2,224,138	
110 - Measure Z Fund											
Non-personnel Expenses	\$	-	\$	-	\$	23,000	\$	-	\$	-	
Charges from Others		-		7,043		14,882		-		-	
Total Measure Z Fund	\$	-	\$	7,043	\$	37,882	\$	-	\$	-	
Total City Clerk	\$	1,653,638	\$	1,620,182	\$	2,144,394	\$	2,066,314	\$	2,224,138	
13 - Office of the City Attorney											
101 - General Fund											
Personnel Services	\$	5,424,126	\$	5,993,018	\$	6,007,508	\$	6,566,889	\$	7,135,031	
Non-personnel Expenses		764,459		785,298		1,120,325		1,096,412		1,129,121	
Special Projects		13,600		(50)		-		-		-	
Charges from Others		6,119		2,568		102,985		6,226		6,413	
Charges to Others		(1,517,107)		(1,596,391)		(1,796,363)		(1,637,592)		(1,730,941)	
Total General Fund	\$	4,691,197	\$	5,184,443	\$	5,434,455	\$	6,031,935	\$	6,539,624	
110 - Measure Z Fund											
Personnel Services	\$	324,326	\$	385,408	\$	356,586	\$	396,497	\$	411,929	
Non-personnel Expenses		2,100		2,600		3,120		2,950		3,040	
Total Measure Z Fund	\$	326,426	\$	388,008	\$	359,706	\$	399,447	\$	414,969	
630 - Liability Insurance Trust											
Personnel Services	\$	170,540	\$	229,943	\$	293,027	\$	983,330	\$	1,030,062	
Non-personnel Expenses		4,780,774		4,420,777		4,893,670		4,520,625		4,544,832	
Debt Service/Debt Transfers Out		2,446		2,922		3,370		3,620		3,640	
Charges from Others		1,168,148		1,226,763		1,262,219		1,193,549		1,278,460	
Total Liability Insurance Trust	\$	6,121,908	\$	5,880,405	\$	6,452,286	\$	6,701,124	\$	6,856,994	
Total Office of the City Attorney	\$	11,139,531	\$	11,452,856	\$	12,246,447	\$	13,132,506	\$	13,811,587	
14 - Marketing & Communications											
101 - General Fund											
Personnel Services	\$	-	\$	-	\$	-	\$	2,294,685	\$	2,480,300	
Non-personnel Expenses		-		-		-		1,253,845		429,936	
Special Projects		-		-		-		213,733		218,645	
Charges to Others		-		-		-		(762,005)		(791,709)	
Total General Fund	\$	-	\$	-	\$	-	\$	3,000,258	\$	2,337,172	
215 - Grants and Restricted Programs											
Special Projects	\$	-	\$	-	\$	-	\$	344,000	\$	344,000	

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
Charges from Others	-		-		-		6,000		6,000	
Total Grants and Restricted Programs	\$	-	\$	-	\$	-	\$	350,000	\$	350,000
Total Marketing & Communications	\$	-	\$	-	\$	-	\$	3,350,258	\$	2,687,172
21 - Human Resources										
101 - General Fund										
Personnel Services	\$	3,114,911	\$	3,822,444	\$	4,393,700	\$	5,003,832	\$	5,460,193
Non-personnel Expenses		200,858		296,544		389,948		1,365,173		934,913
Special Projects		124,745		221,227		119,060		873,560		734,060
Charges from Others		21,990		3,450		68,322		57,528		59,215
Charges to Others		(670,301)		(706,425)		(1,170,339)		(716,234)		(751,279)
Total General Fund	\$	2,792,203	\$	3,637,240	\$	3,800,691	\$	6,583,859	\$	6,437,102
110 - Measure Z Fund										
Personnel Services	\$	155,546	\$	170,009	\$	160,622	\$	181,579	\$	184,024
Non-personnel Expenses		1,058		1,300		1,560		1,470		1,520
Total Measure Z Fund	\$	156,604	\$	171,309	\$	162,182	\$	183,049	\$	185,544
215 - Grants and Restricted Programs										
Non-personnel Expenses	\$	366	\$	11,190	\$	-	\$	-	\$	-
Special Projects		6,395		37,636		-		-		-
Operating Grants		-		61,183		-		-		-
Total Grants and Restricted Program	\$	6,761	\$	110,009	\$	-	\$	-	\$	-
610 - Workers' Compensation Trust										
Personnel Services	\$	365,379	\$	542,688	\$	561,786	\$	641,244	\$	675,692
Non-personnel Expenses		5,822,934		5,904,184		6,378,368		6,767,780		7,041,826
Debt Service/Debt Transfers Out		44,345		51,102		57,420		60,910		61,150
Charges from Others		320,414		344,170		454,179		483,424		493,924
Charges to Others		(636)		(286)		-		-		-
Total Workers' Compensation Trust	\$	6,552,436	\$	6,841,858	\$	7,451,753	\$	7,953,358	\$	8,272,592
Total Human Resources	\$	9,508,004	\$	10,760,416	\$	11,414,626	\$	14,720,266	\$	14,895,238
22 - General Services										
101 - General Fund										
Personnel Services	\$	3,086,707	\$	3,482,907	\$	3,816,498	\$	4,432,360	\$	4,586,766
Non-personnel Expenses		1,159,924		1,415,499		1,476,734		1,358,597		1,402,021
Special Projects		499		958		4,735		4,655		4,795
Equipment Outlay		37,933		39,990		68,185		69,044		69,970
Capital Outlay		20,624		31,929		173,832		176,021		178,381
Charges from Others		76,478		46,943		113,213		62,409		65,116
Charges to Others		(440,336)		(501,208)		(679,198)		(503,597)		(511,961)
Total General Fund	\$	3,941,829	\$	4,517,018	\$	4,973,999	\$	5,599,489	\$	5,795,088

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
110 - Measure Z Fund										
Personnel Services	\$	464,562	\$	440,687	\$	513,254	\$	513,132	\$	524,763
Non-personnel Expenses		43,152		68,456		7,240		6,900		7,080
Special Projects		-		-		-		2,000,000		2,000,000
Total Measure Z Fund	\$	507,714	\$	509,143	\$	520,494	\$	2,520,032	\$	2,531,843
401 - Capital Outlay										
Capital Outlay	\$	-	\$	407,710	\$	650,000	\$	-	\$	-
Total Capital Outlay	\$	-	\$	407,710	\$	650,000	\$	-	\$	-
420 - Measure Z - Capital Projects										
Equipment Outlay	\$	-	\$	1,474	\$	-	\$	-	\$	-
Capital Outlay		1,010,011		5,606,496		25,850,229		2,000,000		2,000,000
Charges from Others		-		-		52,742		-		-
Total Measure Z - Capital Projects	\$	1,010,011	\$	5,607,970	\$	25,902,971	\$	2,000,000	\$	2,000,000
530 - Airport										
Personnel Services	\$	528,906	\$	751,072	\$	736,218	\$	849,616	\$	884,862
Non-personnel Expenses		453,098		688,238		629,805		821,281		779,860
Operating Grants		495		12,006		-		-		-
Equipment Outlay		40,026		59,538		-		-		-
Debt Service/Debt Transfers Out		66,680		75,382		83,530		88,020		88,330
Capital Outlay		224,977		135,300		-		-		-
Charges from Others		9,821		9,234		31,297		18,063		18,842
Charges to Others		(6,677)		(6,202)		6,453		-		-
Total Airport	\$	1,317,326	\$	1,724,568	\$	1,487,303	\$	1,776,980	\$	1,771,894
580 - Convention Center										
Non-personnel Expenses	\$	105,685	\$	129,478	\$	149,880	\$	183,130	\$	205,590
Special Projects		9,458,847		13,082,078		11,784,382		14,299,658		14,730,709
Debt Service/Debt Transfers Out		3,025,380		3,072,830		3,034,720		3,061,110		3,055,872
Total Convention Center	\$	12,589,912	\$	16,284,386	\$	14,968,982	\$	17,543,898	\$	17,992,171
582 - Cheech Marin Center										
Non-personnel Expenses	\$	117,004	\$	164,931	\$	439,665	\$	-	\$	-
Special Projects		133,333		804,167		850,000		-		-
Capital Outlay		6,697,910		1,118,495		-		-		-
Total Cheech Marin Center	\$	6,948,247	\$	2,087,593	\$	1,289,665	\$	-	\$	-
650 - Central Garage										
Personnel Services	\$	2,239,488	\$	3,462,532	\$	3,868,734	\$	4,217,856	\$	4,349,450
Non-personnel Expenses		6,629,079		7,379,059		7,568,107		8,348,182		8,511,941
Special Projects		-		48		-		-		-
Equipment Outlay		570,541		997,947		1,065,300		1,197,260		1,130,177
Debt Service/Debt Transfers Out		273,746		326,056		355,510		377,320		378,870
Capital Outlay		1,054,337		160,274		-		-		-
Charges from Others		251,682		685,439		751,813		780,498		791,098
Charges to Others		(36,693)		(22,663)		(21,448)		(25,282)		(26,635)
Total Central Garage	\$	10,982,180	\$	12,988,692	\$	13,588,016	\$	14,895,834	\$	15,134,901
Total General Services	\$	37,297,219	\$	44,127,080	\$	63,381,430	\$	44,336,233	\$	45,225,897

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
23 - Finance										
101 - General Fund										
Personnel Services	\$	5,495,236	\$	6,233,552	\$	7,178,728	\$	8,232,129	\$	8,933,484
Non-personnel Expenses		963,024		1,036,700		1,324,413		1,453,613		1,397,067
Equipment Outlay		9,994		9,392		11,143		6,760		6,962
Charges from Others		231,302		399,345		515,279		430,342		441,416
Charges to Others		(311,827)		(517,864)		(1,210,301)		(471,496)		(511,609)
Total General Fund	\$	6,387,729	\$	7,161,125	\$	7,819,262	\$	9,651,348	\$	10,267,320
110 - Measure Z Fund										
Personnel Services	\$	(993,965)	\$	(1,029,220)	\$	(1,080,000)	\$	(1,229,805)	\$	(1,209,260)
Non-personnel Expenses		7,211		3,825		1,200		23,250		23,948
Debt Service/Debt Transfers Out		993,965		1,029,220		1,080,000		1,232,305		1,211,835
Charges from Others		8,437		-		-		-		-
Total Measure Z Fund	\$	15,648	\$	3,825	\$	1,200	\$	25,750	\$	26,523
291 - Special Districts										
Non-personnel Expenses	\$	4,638,508	\$	4,910,768	\$	4,791,246	\$	5,081,380	\$	5,136,840
Total Special Districts	\$	4,638,508	\$	4,910,768	\$	4,791,246	\$	5,081,380	\$	5,136,840
390 - Debt Service Fund - General										
Non-personnel Expenses	\$	-	\$	-	\$	10,000	\$	10,000	\$	10,000
Debt Service/Debt Transfers Out		44,705,457		45,903,978		44,221,127		40,109,630		40,414,217
Total Debt Service Fund - General	\$	44,705,457	\$	45,903,978	\$	44,231,127	\$	40,119,630	\$	40,424,217
456 - CFD-Riverwalk Vista										
Capital Outlay	\$	34,654	\$	14,860	\$	-	\$	-	\$	-
Total CFD-Riverwalk Vista	\$	34,654	\$	14,860	\$	-	\$	-	\$	-
620 - Unemployment Insurance										
Non-personnel Expenses	\$	71,094	\$	50,996	\$	166,831	\$	180,962	\$	186,486
Charges from Others		-		-		245		-		-
Charges to Others		(83,830)		-		-		-		-
Total Unemployment Insurance	\$	(12,736)	\$	50,996	\$	167,076	\$	180,962	\$	186,486
630 - Liability Insurance Trust										
Personnel Services	\$	195,266	\$	280,396	\$	272,415	\$	285,836	\$	302,329
Non-personnel Expenses		1,343,822		1,591,923		1,662,036		2,418,905		2,734,307
Special Projects		185,160		674,227		250,000		250,000		250,000
Equipment Outlay		162		182		310		150		155
Debt Service/Debt Transfers Out		2,705		3,229		3,730		4,000		4,020
Charges from Others		-		-		57,398		-		-
Total Liability Insurance Trust	\$	1,727,115	\$	2,549,957	\$	2,245,889	\$	2,958,891	\$	3,290,811
631 - Parada Settlement Fund										
Non-personnel Expenses	\$	2,250,000	\$	18,940,717	\$	-	\$	-	\$	-
Total Parada Settlement Fund	\$	2,250,000	\$	18,940,717	\$	-	\$	-	\$	-
640 - Central Stores										
Personnel Services	\$	736,539	\$	868,919	\$	901,060	\$	916,370	\$	945,098
Non-personnel Expenses		61,385		89,119		103,202		111,619		115,376
Equipment Outlay		517		1,277		1,529		151,320		1,360
Debt Service/Debt Transfers Out		52,495		60,118		67,250		71,180		71,460

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Capital Outlay	360	374	-	500	515
Charges from Others	130	120	7,598	151	152
Charges to Others	-	(134)	-	-	-
Total Central Stores	\$ 851,426	\$ 1,019,793	\$ 1,080,639	\$ 1,251,140	\$ 1,133,961
741 - Assessment District - Miscellaneous					
Debt Service/Debt Transfers Out	\$ 408,845	\$ 402,482	\$ 409,610	\$ 410,860	\$ -
Total Assessment District - Miscellaneous	\$ 408,845	\$ 402,482	\$ 409,610	\$ 410,860	\$ -
742 - Hunter Business Park Assessment District					
Debt Service/Debt Transfers Out	\$ 1,005,354	\$ 1,352,044	\$ 1,005,970	\$ 968,900	\$ 968,160
Charges from Others	-	40,682	22,000	22,000	22,000
Total Hunter Business Park Assessment District	\$ 1,005,354	\$ 1,392,726	\$ 1,027,970	\$ 990,900	\$ 990,160
745 - Riverwalk Assessment District					
Debt Service/Debt Transfers Out	\$ 723,358	\$ 721,250	\$ 720,680	\$ 721,220	\$ 719,110
Charges from Others	-	14,923	15,000	15,000	15,000
Total Riverwalk Assessment District	\$ 723,358	\$ 736,173	\$ 735,680	\$ 736,220	\$ 734,110
746 - Riverwalk Business Assessment District					
Debt Service/Debt Transfers Out	\$ 294,585	\$ 294,158	\$ 295,482	\$ 298,644	\$ 295,890
Charges from Others	-	5,975	8,500	5,000	8,500
Total Riverwalk Business Assessment District	\$ 294,585	\$ 300,133	\$ 303,982	\$ 303,644	\$ 304,390
756 - CFD-Riverwalk Vista					
Debt Service/Debt Transfers Out	\$ 294,671	\$ 299,106	\$ 298,870	\$ 299,380	\$ 299,544
Charges from Others	-	69,729	15,000	15,000	15,000
Total CFD-Riverwalk Vista	\$ 294,671	\$ 368,835	\$ 313,870	\$ 314,380	\$ 314,544
758 - CFD Sycamore Canyon 92-1					
Debt Service/Debt Transfers Out	\$ 651,836	\$ 645,265	\$ 648,899	\$ 645,775	\$ 651,625
Charges from Others	-	15,938	15,000	15,000	15,000
Total CFD Syc. Canyon 92-1	\$ 651,836	\$ 661,203	\$ 663,899	\$ 660,775	\$ 666,625
759 - CFD 2006-1-Riverwalk Vista Area #2					
Debt Service/Debt Transfers Out	\$ 378,493	\$ 378,838	\$ 378,885	\$ 378,887	\$ 369,372
Charges from Others	-	11,980	11,000	11,000	11,000
Total CFD 2006-1-Riverwalk Vista Area #2	\$ 378,493	\$ 390,818	\$ 389,885	\$ 389,887	\$ 380,372
760 - CFD 2014-2 Highlands					
Debt Service/Debt Transfers Out	\$ 151,855	\$ 150,101	\$ 149,950	\$ 153,114	\$ 151,053
Charges from Others	-	13,493	12,300	12,300	12,300
Total CFD 2014-2 Highlands	\$ 151,855	\$ 163,594	\$ 162,250	\$ 165,414	\$ 163,353

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
761 - CFD 2013-1 Kunny Ranch										
Debt Service/Debt Transfers Out	\$	-	\$	5,410	\$	10,000	\$	11,526	\$	11,757
Charges from Others		-		-		15,000		5,000		15,000
Total CFD 2013-1 Kunny Ranch	\$	-	\$	5,410	\$	25,000	\$	16,526	\$	26,757
762 - CFD 2015-1 Orangecrest Grove										
Debt Service/Debt Transfers Out	\$	149,150	\$	152,518	\$	152,630	\$	151,156	\$	154,607
Charges from Others		-		37,494		22,000		22,000		22,000
Total CFD 2015-1 Orangecrest Grove	\$	149,150	\$	190,012	\$	174,630	\$	173,156	\$	176,607
763 - CFD 2015-2 Pomelo										
Non-personnel Expenses	\$	-	\$	4,128,245	\$	-	\$	-	\$	-
Debt Service/Debt Transfers Out		213,460		168,150		305,102		307,687		305,089
Charges from Others		-		-		28,368		41,607		52,340
Total CFD 2015-2 Pomelo	\$	213,460	\$	4,296,395	\$	333,470	\$	349,294	\$	357,429
Total Finance	\$	64,869,408	\$	89,463,800	\$	64,876,685	\$	63,780,157	\$	64,580,505
24 - Innovation and Technology										
101 - General Fund										
Personnel Services	\$	7,411,374	\$	8,504,126	\$	9,199,136	\$	9,666,597	\$	10,408,850
Non-personnel Expenses		4,571,634		8,039,662		6,279,411		7,545,235		7,802,001
Equipment Outlay		94,665		91,927		65,000		65,000		65,000
Debt Service/Debt Transfers Out		256,160		93,200		-		-		-
Capital Outlay		(9,650)		-		-		-		-
Charges from Others		(25)		2,549		66,906		1,447		1,493
Charges to Others		(1,830,636)		(2,047,438)		(2,789,150)		(2,894,295)		(3,009,514)
Total General Fund	\$	10,493,522	\$	14,684,026	\$	12,821,303	\$	14,383,984	\$	15,267,830
110 - Measure Z Fund										
Personnel Services	\$	128,916	\$	148,125	\$	140,421	\$	152,851	\$	154,998
Non-personnel Expenses		-		338,247		1,560		1,470		1,520
Special Projects		-		-		-		800,000		800,000
Equipment Outlay		661,978		478,879		1,359,334		1,345,811		1,343,818
Total Measure Z Fund	\$	790,894	\$	965,251	\$	1,501,315	\$	2,300,132	\$	2,300,336
215 - Grants and Restricted Programs										
Equipment Outlay	\$	-	\$	363,019	\$	-	\$	-	\$	-
Total Grants and Restricted Programs	\$	-	\$	363,019	\$	-	\$	-	\$	-
401 - Capital Outlay										
Equipment Outlay	\$	385,205	\$	114,700	\$	-	\$	-	\$	-
Capital Outlay		91,324		42,310		-		-		-
Total Capital Outlay	\$	476,529	\$	157,010	\$	-	\$	-	\$	-
420 - Measure Z - Capital Projects										
Equipment Outlay	\$	418,480	\$	264,473	\$	-	\$	-	\$	-

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
Capital Outlay		477,315		241,127		-		-		-
Total Measure Z - Capital Projects	\$	895,795	\$	505,600	\$	-	\$	-	\$	-
Total Innovation and Technology	\$	12,656,740	\$	16,674,906	\$	14,322,618	\$	16,684,116	\$	17,568,166
25 - Housing and Human Services										
101 - General Fund										
Personnel Services	\$	-	\$	-	\$	-	\$	2,037,812	\$	2,239,472
Non-personnel Expenses		-		-		-		664,866		676,465
Special Projects		-		-		-		2,500		2,500
Charges from Others		-		-		-		67,012		70,338
Charges to Others		-		-		-		(39,332)		(39,725)
Total General Fund	\$	-	\$	-	\$	-	\$	2,732,858	\$	2,949,050
110 - Measure Z Fund										
Personnel Services	\$	-	\$	-	\$	-	\$	2,449,339	\$	2,575,634
Non-personnel Expenses		-		-		-		3,925,764		3,975,741
Equipment Outlay		-		-		-		120,458		-
Charges from Others		-		-		-		18,270		18,818
Total Measure Z Fund	\$	-	\$	-	\$	-	\$	6,513,831	\$	6,570,193
215 - Grants and Restricted Programs										
Non-personnel Expenses	\$	-	\$	-	\$	-	\$	109,864	\$	114,302
Operating Grants		294,894		779,401		-		-		-
Capital Outlay		11,000		281,310		-		-		-
Charges to Others		(11,000)		(104,943)		-		-		-
Total Grants and Restricted Program	\$	294,894	\$	955,768	\$	-	\$	109,864	\$	114,302
220 - CDBG-Community Development										
Personnel Services	\$	-	\$	-	\$	-	\$	551,822	\$	583,318
Non-personnel Expenses		-		-		-		82,588		82,944
Special Projects		-		-		-		2,336,564		2,406,661
Debt Service/Debt Transfers Out		-		-		-		46,960		47,160
Capital Outlay		35,114		1,449,442		-		-		-
Charges from Others		-		-		-		44,648		33,117
Charges to Others		-		-		-		(142,057)		(144,898)
Total CDBG-Community Development	\$	35,114	\$	1,449,442	\$	-	\$	2,920,525	\$	3,008,302
221 - Home Investment Partnership Program										
Special Projects	\$	-	\$	-	\$	-	\$	1,141,826	\$	1,164,663
Charges from Others		-		-		-		126,869		129,406
Total Home Investment Partnership Program	\$	-	\$	-	\$	-	\$	1,268,695	\$	1,294,069

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
222 - Housing Opportunity for Persons w/Aids										
Special Projects	\$	-	\$	-	\$	-	\$	4,593,193	\$	4,685,057
Charges from Others		-		-		-		142,057		144,898
Total Housing Opportunity for Persons w/Aid	\$	-	\$	-	\$	-	\$	4,735,250	\$	4,829,955
223 - Development Grants										
Operating Grants	\$	4,761,724	\$	4,934,471	\$	-	\$	-	\$	-
Capital Outlay		117,147		200,007		-		-		-
Total Development Grants	\$	4,878,871	\$	5,134,478	\$	-	\$	-	\$	-
225 - Neighborhood Stabilization Program										
Capital Outlay	\$	3,183	\$	204,230	\$	-	\$	-	\$	-
Total Neighborhood Stabilization Program	\$	3,183	\$	204,230	\$	-	\$	-	\$	-
280 - Housing Authority										
Personnel Services	\$	-	\$	-	\$	-	\$	893,963	\$	941,411
Non-personnel Expenses		-		-		-		254,067		263,884
Special Projects		-		-		-		150,000		150,000
Debt Service/Debt Transfers Out		-		-		-		92,990		93,140
Capital Outlay		2,307,969		50,810		-		-		-
Charges from Others		-		-		-		141,284		146,186
Charges to Others		-		-		-		(146,519)		(149,253)
Total Housing Authority	\$	2,307,969	\$	50,810	\$	-	\$	1,385,785	\$	1,445,368
Total Housing and Human Services	\$	7,520,031	\$	7,794,728	\$	-	\$	19,666,808	\$	20,211,239
28 - Community Development										
101 - General Fund										
Personnel Services	\$	10,749,185	\$	12,356,641	\$	15,658,212	\$	14,964,407	\$	16,331,134
Non-personnel Expenses		1,638,481		2,229,897		2,829,385		2,728,912		2,595,287
Special Projects		778,373		1,414,822		2,698,876		588,000		588,000
Operating Grants		-		1,233		-		-		-
Equipment Outlay		22,068		19,751		68,712		159,724		35,766
Capital Outlay		-		57,045		400,000		-		-
Charges from Others		897,041		1,054,340		1,217,110		706,407		727,204
Charges to Others		(1,554,876)		(1,675,744)		(1,498,184)		(1,146,754)		(1,173,915)
Total General Fund	\$	12,530,272	\$	15,457,985	\$	21,374,111	\$	18,000,696	\$	19,103,476
110 - Measure Z Fund										
Personnel Services	\$	327,419	\$	648,067	\$	2,202,961	\$	-	\$	-
Non-personnel Expenses		902,769		870,443		963,456		1,200,000		-
Equipment Outlay		-		6,852		-		-		-
Total Measure Z Fund	\$	1,230,188	\$	1,525,362	\$	3,166,417	\$	1,200,000	\$	-
170 - Development										
Personnel Services	\$	344,799	\$	225,087	\$	479,449	\$	496,682	\$	524,813
Non-personnel Expenses		28,293		73,802		105,810		131,820		145,310
Special Projects		366,785		390,620		-		-		-

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Charges from Others	126,889	115,265	224,907	131,131	136,654
Charges to Others	(275,164)	(189,798)	(53,554)	(395,008)	(412,013)
Total Development	\$ 591,602	\$ 614,976	\$ 756,612	\$ 364,625	\$ 394,764
215 - Grants and Restricted Programs					
Non-personnel Expenses	\$ 30,954	\$ 23,375	\$ 55,797	\$ 620,000	\$ 84,033
Operating Grants	7,811,073	5,632,124	-	-	-
Debt Service/Debt Transfers Out	207,980	207,980	207,970	207,980	-
Capital Outlay	422,419	112,554	-	-	-
Charges from Others	582,850	486,936	495,935	510,813	526,137
Charges to Others	(394,120)	(1,508,400)	-	-	-
Operating Transfers Out	-	-	-	-	250,000
Total Grants and Restricted Program	\$ 8,661,156	\$ 4,954,569	\$ 759,702	\$ 1,338,793	\$ 860,170
220 - CDBG-Community Development					
Personnel Services	\$ 421,136	\$ 539,071	\$ 505,277	\$ -	\$ -
Non-personnel Expenses	46,168	58,640	92,968	-	-
Special Projects	893,584	2,057,768	2,661,466	-	-
Debt Service/Debt Transfers Out	33,207	38,816	44,060	-	-
Capital Outlay	710,820	1,059,763	-	-	-
Charges from Others	37,560	13,058	98,860	-	-
Charges to Others	(50,704)	(68,400)	(112,577)	-	-
Total CDBG-Community Development	\$ 2,091,771	\$ 3,698,716	\$ 3,290,054	\$ -	\$ -
221 - Home Investment Partnership Program					
Special Projects	\$ 3,232,323	\$ 1,365,928	\$ 1,098,267	\$ -	\$ -
Charges from Others	27,329	83,935	122,030	-	-
Total Home Investment Partnership Program	\$ 3,259,652	\$ 1,449,863	\$ 1,220,297	\$ -	\$ -
222 - Housing Opportunity for Persons w/Aids					
Special Projects	\$ 2,367,629	\$ 3,193,699	\$ 3,640,019	\$ -	\$ -
Charges from Others	61,677	68,347	112,577	-	-
Total Housing Opportunity for Persons w/Aid	\$ 2,429,306	\$ 3,262,046	\$ 3,752,596	\$ -	\$ -
223 - Development Grants					
Personnel Services	\$ 101,608	\$ 206,368	\$ -	\$ -	\$ -
Non-personnel Expenses	-	5	-	-	-
Operating Grants	19,112,349	4,484,553	-	-	-
Capital Outlay	274,445	1,614	-	-	-
Charges to Others	(1,463)	(5,355)	-	-	-
Total Development Grants	\$ 19,486,939	\$ 4,687,185	\$ -	\$ -	\$ -
280 - Housing Authority					
Personnel Services	\$ 924,986	\$ 1,019,621	\$ 806,729	\$ -	\$ -
Non-personnel Expenses	175,592	61,092	237,147	-	-
Special Projects	-	3,279	150,000	-	-
Debt Service/Debt Transfers Out	73,412	85,528	96,840	-	-

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Capital Outlay	294	102	-	-	-
Charges from Others	158,145	161,276	183,829	-	-
Charges to Others	(410,075)	(802,063)	(368,688)	-	-
Total Housing Authority	\$ 922,354	\$ 528,835	\$ 1,105,857	\$ -	\$ -
480 - Redevelopment Successor Agency 2007 Bonds					
Capital Outlay	\$ 16,048	\$ 29,765	\$ -	\$ -	\$ -
Total Redevelopment Successor Agency 2007 Bonds	\$ 16,048	\$ 29,765	\$ -	\$ -	\$ -
581 - Entertainment					
Non-personnel Expenses	\$ 5,572,781	\$ 7,823,149	\$ 6,749,008	\$ -	\$ -
Special Projects	600,000	653,362	835,000	-	-
Debt Service/Debt Transfers Out	4,168,910	2,958,422	3,126,980	-	-
Charges from Others	278	566	416	-	-
Total Entertainment	\$ 10,341,969	\$ 11,435,499	\$ 10,711,404	\$ -	\$ -
770 - Successor Agency Trust Fund					
Non-personnel Expenses	\$ 4,600	\$ 179,610	\$ -	\$ -	\$ -
Special Projects	150,000	62,713	-	-	-
Capital Outlay	106,296	90,529	-	-	-
Total Successor Agency Trust Fund	\$ 260,896	\$ 332,852	\$ -	\$ -	\$ -
Total Community Development	\$ 61,822,153	\$ 47,977,653	\$ 46,137,050	\$ 20,904,114	\$ 20,358,410
31 - Police					
101 - General Fund					
Personnel Services	\$ 89,190,262	\$ 93,280,986	\$ 100,603,358	\$ 106,008,615	\$ 112,062,377
Non-personnel Expenses	8,464,261	9,913,164	10,785,391	10,494,301	11,128,334
Special Projects	367,313	362,434	399,203	409,678	379,130
Operating Grants	1	293	-	-	-
Equipment Outlay	22,384	40,659	-	2,000,000	-
Debt Service/Debt Transfers Out	9,146,000	9,044,050	1,791,140	1,748,760	859,920
Charges from Others	786,371	883,305	1,586,963	1,023,622	1,060,649
Charges to Others	(2,908,756)	(3,314,343)	(2,754,834)	(2,448,225)	(2,509,213)
Total General Fund	\$ 105,067,836	\$ 110,210,548	\$ 112,411,221	\$ 119,236,751	\$ 122,981,197
110 - Measure Z Fund					
Personnel Services	\$ 12,113,784	\$ 16,784,999	\$ 19,275,219	\$ 20,541,741	\$ 21,449,107
Non-personnel Expenses	531,383	848,792	1,773,354	965,868	970,518
Special Projects	3,734,031	2,143,480	2,269,017	2,314,398	2,360,686
Equipment Outlay	650,521	11,070,384	-	3,296,344	-
Debt Service/Debt Transfers Out	-	1,995,183	5,848,121	1,238,158	4,602,911
Total Measure Z Fund	\$ 17,029,719	\$ 32,842,838	\$ 29,165,711	\$ 28,356,509	\$ 29,383,222
215 - Grants and Restricted Programs					
Personnel Services	\$ 834,580	\$ 744,297	\$ -	\$ -	\$ -
Non-personnel Expenses	513,670	588,402	-	(1,960)	(2,020)

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Operating Grants	1,277,883	1,240,390	-	-	-
Equipment Outlay	107,372	38,393	-	-	-
Charges from Others	1,090	540	554	1,960	2,020
Total Grants and Restricted Program	\$ 2,734,595	\$ 2,612,022	\$ 554	\$ -	\$ -
Total Police	\$ 124,832,150	\$ 145,665,408	\$ 141,577,486	\$ 147,593,260	\$ 152,364,419
35 - Fire					
101 - General Fund					
Personnel Services	\$ 51,439,198	\$ 54,566,652	\$ 56,634,580	\$ 59,512,551	\$ 63,943,456
Non-personnel Expenses	3,369,742	4,641,940	4,761,873	5,667,394	5,472,262
Operating Grants	56,999	207,009	-	-	-
Equipment Outlay	4,994	4,531	12,126	12,490	12,865
Debt Service/Debt Transfers Out	4,390,960	4,240,480	145,740	138,900	138,710
Capital Outlay	15,005	-	-	-	-
Charges from Others	5,440,803	5,659,569	5,300,023	5,050,459	5,196,297
Charges to Others	(3,727,790)	(3,942,974)	(3,015,235)	(3,335,727)	(3,427,866)
Operating Transfers Out	189,046	-	-	-	-
Total General Fund	\$ 61,178,957	\$ 65,377,207	\$ 63,839,107	\$ 67,046,067	\$ 71,335,724
110 - Measure Z Fund					
Personnel Services	\$ 6,038,269	\$ 4,679,495	\$ 4,354,271	\$ 4,848,579	\$ 5,096,252
Non-personnel Expenses	304,548	86,834	91,647	47,110	47,820
Special Projects	293,131	81,718	2,966,000	5,541,924	4,452,837
Equipment Outlay	-	8,606	-	-	-
Debt Service/Debt Transfers Out	1,492,400	1,492,400	1,492,395	1,492,400	1,492,400
Total Measure Z Fund	\$ 8,128,348	\$ 6,349,053	\$ 8,904,313	\$ 11,930,013	\$ 11,089,309
205 - UASI					
Personnel Services	\$ 253,984	\$ 262,307	\$ -	\$ -	\$ -
Capital Outlay	2,317,620	1,745,376	-	-	-
Total UASI	\$ 2,571,604	\$ 2,007,683	\$ -	\$ -	\$ -
215 - Grants and Restricted Programs					
Personnel Services	\$ 855,967	\$ 1,031,636	\$ 230,637	\$ 438,035	\$ 454,785
Non-personnel Expenses	988,375	1,029,441	31,102	170,373	172,418
Operating Grants	517,450	(101,537)	-	-	-
Equipment Outlay	113,735	199,115	-	-	-
Charges from Others	411,154	291,010	413,537	482,876	497,237
Charges to Others	(6,401)	-	-	-	-
Total Grants and Restricted Program	\$ 2,880,280	\$ 2,449,665	\$ 675,276	\$ 1,091,284	\$ 1,124,440
Total Fire	\$ 74,759,189	\$ 76,183,608	\$ 73,418,696	\$ 80,067,364	\$ 83,549,473
41 - Public Works					
101 - General Fund					
Personnel Services	\$ 12,992,380	\$ 15,746,684	\$ 17,459,449	\$ 18,944,312	\$ 20,376,722
Non-personnel Expenses	10,861,189	10,641,185	12,427,546	16,438,706	16,813,672
Special Projects	-	1,000	17,991	18,310	18,638
Equipment Outlay	20,858	15,559	24,205	852,631	25,679

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Debt Service/Debt Transfers Out	1,359,020	1,347,580	1,352,810	1,363,403	1,367,122
Charges from Others	2,363,684	2,278,628	2,456,854	2,192,412	2,276,718
Charges to Others	(13,548,989)	(13,010,527)	(13,453,304)	(14,088,521)	(14,384,383)
Total General Fund	\$ 14,048,142	\$ 17,020,109	\$ 20,285,551	\$ 25,721,253	\$ 26,494,168
110 - Measure Z Fund					
Non-personnel Expenses	\$ 983,450	\$ 1,592,682	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000
Special Projects	-	-	-	1,600,000	1,600,000
Equipment Outlay	-	490,337	2,230,000	-	-
Total Measure Z Fund	\$ 983,450	\$ 2,083,019	\$ 5,480,000	\$ 4,850,000	\$ 4,850,000
215 - Grants and Restricted Programs					
Non-personnel Expenses	\$ 28,543	\$ 210,602	\$ -	\$ -	\$ -
Special Projects	-	51,720	-	-	-
Operating Grants	214,711	222,379	-	-	-
Capital Outlay	23,600	1,813,683	-	-	-
Charges to Others	(23,600)	(1,813,683)	-	-	-
Operating Transfers Out	1,300,000	7,500,000	-	-	-
Total Grants and Restricted Program	\$ 1,543,254	\$ 7,984,701	\$ -	\$ -	\$ -
230 - Special Gas Tax					
Capital Outlay	\$ 5,392,794	\$ 9,861,938	\$ 10,730,945	\$ 11,983,615	\$ 11,565,876
Charges from Others	3,087,097	3,087,102	3,087,097	3,087,097	3,087,097
Operating Transfers Out	-	215,083	-	-	-
Total Special Gas Tax	\$ 8,479,891	\$ 13,164,123	\$ 13,818,042	\$ 15,070,712	\$ 14,652,973
240 - Air Quality Improvement Fund					
Non-personnel Expenses	\$ 52,252	\$ 48,273	\$ 103,200	\$ 103,230	\$ 103,210
Special Projects	37,815	-	316,800	316,800	316,800
Equipment Outlay	-	241,612	-	-	-
Charges from Others	1,630	1,530	1,681	3,049	3,139
Total Air Quality Improvement Fund	\$ 91,697	\$ 291,415	\$ 421,681	\$ 423,079	\$ 423,149
260 - NPDES Storm Drain					
Personnel Services	\$ 305,095	\$ 358,480	\$ 331,439	\$ 357,046	\$ 371,482
Non-personnel Expenses	19,811	19,751	171,095	260,145	260,170
Special Projects	246,619	762,640	457,000	410,000	410,000
Equipment Outlay	-	241,612	-	-	-
Capital Outlay	-	10,299	-	-	-
Charges from Others	408,935	409,425	519,725	468,849	478,136
Total NPDES Storm Drain	\$ 980,460	\$ 1,802,207	\$ 1,479,259	\$ 1,496,040	\$ 1,519,788
291 - Special Districts					
Operating Transfers Out	\$ 139,168	\$ -	\$ -	\$ -	\$ -
Total Special Districts	\$ 139,168	\$ -	\$ -	\$ -	\$ -
292 - Riverwalk LMD					
Non-personnel Expenses	\$ 204,949	\$ 164,530	\$ 263,250	\$ 238,680	\$ 275,369
Special Projects	54,526	-	-	-	-
Charges from Others	50,367	118,743	121,654	181,024	183,865
Total Riverwalk LMD	\$ 309,842	\$ 283,273	\$ 384,904	\$ 419,704	\$ 459,234

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
293 - Highlander LMD										
Non-personnel Expenses	\$	106,371	\$	91,021	\$	122,267	\$	109,092	\$	114,391
Special Projects		376		-		433		400		410
Total Highlander LMD	\$	106,747	\$	91,021	\$	122,700	\$	109,492	\$	114,801
391 - Debt Service Fund - Public Work										
Debt Service/Debt Transfers Out	\$	2,997,488	\$	2,998,738	\$	2,995,740	\$	2,723,000	\$	2,725,250
Total Debt Service Fund - Public Works	\$	2,997,488	\$	2,998,738	\$	2,995,740	\$	2,723,000	\$	2,725,250
410 - Storm Drain										
Capital Outlay	\$	8,603,665	\$	2,485,000	\$	129,343	\$	150,000	\$	150,000
Charges from Others		-		-		1,357		-		-
Total Storm Drain	\$	8,603,665	\$	2,485,000	\$	130,700	\$	150,000	\$	150,000
420 - Measure Z - Capital Projects										
Capital Outlay	\$	12,926,837	\$	7,576,325	\$	11,447,249	\$	11,475,000	\$	11,475,000
Charges from Others		-		-		(48,189)		-		-
Total Measure Z - Capital Projects	\$	12,926,837	\$	7,576,325	\$	11,399,060	\$	11,475,000	\$	11,475,000
430 - Capital Outlay - Grants										
Operating Grants	\$	-	\$	72,113	\$	-	\$	-	\$	-
Capital Outlay		2,225,899		1,642,728		-		-		-
Operating Transfers Out		-		795,061		-		-		-
Total Capital Outlay - Grants	\$	2,225,899	\$	2,509,902	\$	-	\$	-	\$	-
431 - Transportation Projects										
Capital Outlay	\$	-	\$	105	\$	-	\$	-	\$	-
Total Transportation Projects	\$	-	\$	105	\$	-	\$	-	\$	-
432 - Measure A Capital Outlay										
Debt Service/Debt Transfers Out	\$	3,001,302	\$	2,998,740	\$	2,997,740	\$	2,728,500	\$	2,727,250
Capital Outlay		1,995,465		2,664,472		4,232,890		6,116,000		4,775,000
Total Measure A Capital Outlay	\$	4,996,767	\$	5,663,212	\$	7,230,630	\$	8,844,500	\$	7,502,250
433 - Transportation Development Impact Fees										
Capital Outlay	\$	24,328	\$	21,592	\$	-	\$	-	\$	-
Total Transportation Development Impact Fees	\$	24,328	\$	21,592	\$	-	\$	-	\$	-
434 - Transportation Uniform Mitigation Fee										
Capital Outlay	\$	523,458	\$	1,021,285	\$	-	\$	-	\$	-
Operating Transfers Out		-		47,071		-		-		-
Total Transportation Uniform Mitigation Fee	\$	523,458	\$	1,068,356	\$	-	\$	-	\$	-
540 - Refuse										
Personnel Services	\$	4,398,799	\$	6,360,284	\$	6,656,489	\$	7,795,252	\$	8,043,991
Non-personnel Expenses		12,416,627		13,925,704		13,700,528		15,824,899		14,781,010
Special Projects		6,247,893		6,973,329		6,736,614		7,473,111		7,691,572
Equipment Outlay		17,359		1,329,332		500,000		1,500,000		1,100,000

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Debt Service/Debt Transfers Out	490,344	545,076	596,185	624,420	626,420
Capital Outlay	36,165	11,443	-	170,011	224,588
Charges from Others	3,754,982	3,481,281	3,531,961	3,698,024	3,638,910
Charges to Others	(594,687)	(272,876)	(46,766)	(46,989)	(47,067)
Total Refuse	\$ 26,767,482	\$ 32,353,573	\$ 31,675,011	\$ 37,038,728	\$ 36,059,424
550 - Sewer					
Personnel Services	\$ 10,203,240	\$ 14,097,746	\$ 15,936,114	\$ 16,843,066	\$ 17,459,961
Non-personnel Expenses	13,904,297	19,417,120	20,345,170	21,204,749	22,221,348
Special Projects	2,060,924	2,136,267	2,328,547	2,390,199	2,453,639
Equipment Outlay	747,682	1,087,015	924,110	980,708	1,230,708
Debt Service/Debt Transfers Out	24,451,574	24,604,905	28,027,412	28,115,007	28,123,322
Capital Outlay	3,592,942	5,900,410	1,385,672	9,980,000	3,860,000
Charges from Others	2,944,651	2,397,689	2,454,982	2,533,052	2,357,435
Charges to Others	(2,279,597)	(2,263,658)	(977,762)	(1,029,513)	(1,044,311)
Total Sewer	\$ 55,625,713	\$ 67,377,494	\$ 70,424,245	\$ 81,017,268	\$ 76,662,102
570 - Public Parking					
Personnel Services	\$ 804,325	\$ 1,259,129	\$ 1,493,071	\$ 1,876,438	\$ 1,959,157
Non-personnel Expenses	3,252,983	3,941,484	5,050,818	6,027,713	6,359,766
Equipment Outlay	880,672	-	-	114,000	-
Debt Service/Debt Transfers Out	1,752,487	1,766,700	1,782,910	1,755,530	1,755,060
Capital Outlay	-	617,137	490,000	1,545,000	900,000
Charges from Others	371,155	355,612	359,854	474,480	490,698
Charges to Others	(1,018,066)	(1,017,347)	(1,043,320)	(1,145,558)	(1,194,772)
Total Public Parking	\$ 6,043,556	\$ 6,922,715	\$ 8,133,333	\$ 10,647,603	\$ 10,269,909
Total Public Works	\$ 147,417,844	\$ 171,696,880	\$ 173,980,856	\$ 199,986,379	\$ 193,358,048
51 - Library					
101 - General Fund					
Personnel Services	\$ 4,372,835	\$ 5,393,036	\$ 5,845,356	\$ 6,679,947	\$ 7,191,343
Non-personnel Expenses	2,706,660	1,998,111	2,704,139	3,388,399	3,486,303
Operating Grants	10,839	-	-	-	-
Equipment Outlay	-	-	-	72,862	72,981
Debt Service/Debt Transfers Out	768,650	765,870	766,920	764,560	765,053
Charges from Others	1,340,624	177,139	302,386	244,712	252,604
Charges to Others	(1,191,972)	(48,709)	-	-	-
Total General Fund	\$ 8,007,636	\$ 8,285,447	\$ 9,618,801	\$ 11,150,480	\$ 11,768,284
110 - Measure Z Fund					
Non-personnel Expenses	\$ 380,393	\$ -	\$ -	\$ -	\$ -
Debt Service/Debt Transfers Out	2,751,200	2,742,130	2,738,750	2,737,000	2,736,630
Total Measure Z Fund	\$ 3,131,593	\$ 2,742,130	\$ 2,738,750	\$ 2,737,000	\$ 2,736,630
215 - Grants and Restricted Programs					
Non-personnel Expenses	\$ 25,150	\$ 14,945	\$ -	\$ -	\$ -
Special Projects	351,564	347,266	-	-	-
Operating Grants	124,859	466,411	-	-	-
Total Grants and Restricted Program	\$ 501,573	\$ 828,622	\$ -	\$ -	\$ -
Total Library	\$ 11,640,802	\$ 11,856,199	\$ 12,357,551	\$ 13,887,480	\$ 14,504,914

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
52 - Parks, Recreation & Community Services										
101 - General Fund										
Personnel Services	\$	8,362,323	\$	11,046,421	\$	11,622,447	\$	14,743,405	\$	15,683,883
Non-personnel Expenses		10,578,505		12,340,112		13,762,679		15,617,902		15,869,033
Special Projects		430,328		468,164		403,107		3,556,153		3,573,039
Equipment Outlay		23,230		397,786		468,410		294,250		39,994
Debt Service/Debt Transfers Out		1,955,630		1,462,070		1,474,080		173,718		173,740
Charges from Others		434,748		458,611		610,521		144,402		147,888
Charges to Others		(831,469)		(976,673)		(735,099)		(453,256)		(472,754)
Total General Fund	\$	20,953,295	\$	25,196,491	\$	27,606,145	\$	34,076,574	\$	35,014,823
110 - Measure Z Fund										
Personnel Services	\$	276,414	\$	198,523	\$	10,530	\$	83,810	\$	87,233
Non-personnel Expenses		332,641		252,507		250,000		828,000		369,500
Equipment Outlay		-		164,950		-		-		-
Capital Outlay		-		-		-		298,190		293,267
Total Measure Z Fund	\$	609,055	\$	615,980	\$	260,530	\$	1,210,000	\$	750,000
215 - Grants and Restricted Programs										
Personnel Services	\$	79,488	\$	233,161	\$	-	\$	-	\$	-
Non-personnel Expenses		165,287		974,901		-		-		-
Capital Outlay		1,504,494		1,205,020		-		-		-
Charges to Others		(210,982)		(209,034)		-		-		-
Operating Transfers Out		90,731		235,129		-		-		-
Total Grants and Restricted Program	\$	1,629,018	\$	2,439,177	\$	-	\$	-	\$	-
291 - Special Districts										
Special Projects	\$	38,163	\$	15,077	\$	79,240	\$	90,700	\$	93,400
Total Special Districts	\$	38,163	\$	15,077	\$	79,240	\$	90,700	\$	93,400
292 - Riverwalk LMD										
Non-personnel Expenses	\$	54,361	\$	105,841	\$	370,449	\$	93,336	\$	93,553
Special Projects		1,539		1,470		-		-		-
Charges from Others		118,717		79,682		80,099		87,970		90,487
Total Riverwalk LMD	\$	174,617	\$	186,993	\$	450,548	\$	181,306	\$	184,040
411 - Special Capital Improvement										
Debt Service/Debt Transfers Out	\$	1,750,000	\$	1,750,000	\$	1,750,000	\$	3,042,275	\$	3,050,644
Charges from Others		-		-		3,282		-		-
Total Special Capital Improvement	\$	1,750,000	\$	1,750,000	\$	1,753,282	\$	3,042,275	\$	3,050,644
413 - Regional Park Special Capital Improvement										
Capital Outlay	\$	158,433	\$	170,866	\$	-	\$	-	\$	-
Total Regional Park Special Capital Improvement	\$	158,433	\$	170,866	\$	-	\$	-	\$	-
420 - Measure Z - Capital Projects										
Capital Outlay	\$	1,288	\$	1,224,085	\$	-	\$	4,057,500	\$	3,500,000
Total Measure Z - Capital Projects	\$	1,288	\$	1,224,085	\$	-	\$	4,057,500	\$	3,500,000

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
560 - Special Transit										
Personnel Services	\$	1,817,368	\$	2,855,911	\$	3,913,003	\$	3,259,361	\$	3,348,216
Non-personnel Expenses		735,466		905,677		946,512		1,310,955		1,332,803
Debt Service/Debt Transfers Out		191,418		219,993		246,690		261,420		262,460
Capital Outlay		73,380		19,503		-		-		-
Charges from Others		211,004		138,975		321,908		334,737		350,852
Charges to Others		(6,982)		(101)		-		-		-
Total Special Transit	\$	3,021,654	\$	4,139,958	\$	5,428,113	\$	5,166,473	\$	5,294,331
581 - Entertainment										
Non-personnel Expenses	\$	-	\$	-	\$	-	\$	7,601,517	\$	7,990,282
Special Projects		-		-		-		835,000		835,000
Debt Service/Debt Transfers Out		-		-		-		3,094,688		3,100,971
Charges from Others		-		-		-		391		400
Total Entertainment	\$	-	\$	-	\$	-	\$	11,531,596	\$	11,926,653
582 - Cheech Marin Center										
Non-personnel Expenses	\$	-	\$	-	\$	-	\$	472,671	\$	498,525
Special Projects		-		-		-		875,000		900,000
Total Cheech Marin Center	\$	-	\$	-	\$	-	\$	1,347,671	\$	1,398,525
Total Parks, Recreation & Community Services	\$	28,335,523	\$	35,738,627	\$	35,577,858	\$	60,704,095	\$	61,212,416
53 - Museum of Riverside										
101 - General Fund										
Personnel Services	\$	1,143,801	\$	1,206,417	\$	1,590,324	\$	1,733,188	\$	1,945,423
Non-personnel Expenses		557,908		554,604		571,999		716,356		631,123
Special Projects		42,299		73,512		77,000		55,000		65,000
Equipment Outlay		-		13,844		-		-		-
Debt Service/Debt Transfers Out		40,110		34,820		34,960		34,093		34,187
Capital Outlay		18,520		2,341		-		-		-
Charges from Others		7,305		10,111		28,451		48,492		50,254
Charges to Others		(672)		-		-		-		-
Total General Fund	\$	1,809,271	\$	1,895,649	\$	2,302,734	\$	2,587,129	\$	2,725,987
110 - Measure Z Fund										
Non-personnel Expenses	\$	-	\$	-	\$	453,543	\$	-	\$	-
Debt Service/Debt Transfers Out		-		1,319,894		3,596,381		2,264,738		2,264,738
Total Measure Z Fund	\$	-	\$	1,319,894	\$	4,049,924	\$	2,264,738	\$	2,264,738
215 - Grants and Restricted Programs										
Personnel Services	\$	1,447	\$	10,829	\$	-	\$	-	\$	-
Non-personnel Expenses		-		11,375		-		-		-
Capital Outlay		500		216,441		-		-		-
Charges to Others		(500)		(4,806)		-		-		-
Total Grants and Restricted Program	\$	1,447	\$	233,839	\$	-	\$	-	\$	-
Total Museum of Riverside	\$	1,810,718	\$	3,449,382	\$	6,352,658	\$	4,851,867	\$	4,990,725

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
60 - Public Utilities-Administration					
510 - Electric					
Personnel Services	\$ (138,369)	\$ 18,012,295	\$ 20,805,384	\$ 22,214,867	\$ 23,105,486
Non-personnel Expenses	7,023,763	9,723,801	15,611,966	15,370,732	15,738,780
Special Projects	126,610	89,698	234,750	240,090	243,490
Equipment Outlay	40,908	208,518	200,000	204,000	208,080
Capital Outlay	98,727	139,519	-	-	-
Charges from Others	6,192,334	5,875,180	6,498,667	7,002,512	7,211,867
Charges to Others	(19,857,393)	(17,345,877)	(15,003,292)	(16,938,651)	(16,720,844)
Total Electric	\$ (6,513,420)	\$ 16,703,134	\$ 28,347,475	\$ 28,093,550	\$ 29,786,859
511 - Electric-Public Benefit Programs					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Non-personnel Expenses	53,472	3,972	-	-	-
Special Projects	3,775,600	5,083,865	13,676,369	13,949,900	14,228,890
Debt Service/Debt Transfers Out	7,760	7,753	7,760	7,760	7,760
Charges from Others	1,416,109	1,534,010	1,578,803	2,260,791	2,360,343
Total Electric-Public Benefit Programs	\$ 5,252,941	\$ 6,629,600	\$ 15,262,932	\$ 16,218,451	\$ 16,596,993
Total Public Utilities-Administration	\$ (1,260,479)	\$ 23,332,734	\$ 43,610,407	\$ 44,312,001	\$ 46,383,852
61 - Public Utilities-Electric					
510 - Electric					
Personnel Services	\$ 41,315,790	\$ 46,058,584	\$ 53,327,086	\$ 54,685,514	\$ 56,925,057
Non-personnel Expenses	243,678,106	266,274,187	247,162,678	262,486,289	272,295,606
Special Projects	216,155	187,283	1,430,000	1,430,000	1,430,000
Equipment Outlay	1,747,160	-	30,733	31,350	31,980
Debt Service/Debt Transfers Out	44,921,745	45,123,554	58,547,370	59,693,717	58,431,905
Capital Outlay	30,621,201	26,834,987	56,657,003	61,322,116	68,722,302
Charges from Others	2,522,981	3,013,029	3,401,974	3,251,167	3,273,221
Charges to Others	(8,790,777)	(7,820,873)	(18,811,186)	(19,494,108)	(21,836,712)
Operating Transfers Out	39,435,800	42,325,800	44,636,500	44,882,200	47,015,500
Total Electric	\$ 395,668,161	\$ 421,996,551	\$ 446,382,158	\$ 468,288,245	\$ 486,288,859
Total Public Utilities-Electric	\$ 395,668,161	\$ 421,996,551	\$ 446,382,158	\$ 468,288,245	\$ 486,288,859
62 - Public Utilities-Water					
520 - Water					
Personnel Services	\$ 17,041,388	\$ 23,981,267	\$ 25,405,710	\$ 26,506,627	\$ 27,373,976
Non-personnel Expenses	18,801,771	19,022,702	24,251,700	27,522,970	28,571,460
Special Projects	257,047	90,458	378,888	386,470	394,200
Equipment Outlay	22,007	328,839	-	4,285,000	-
Debt Service/Debt Transfers Out	18,912,506	20,737,059	24,235,333	25,326,546	26,775,115
Capital Outlay	22,849,831	19,851,696	29,930,773	29,569,277	34,573,077
Charges from Others	9,415,814	7,478,328	6,962,833	7,346,633	7,242,164
Charges to Others	(6,377,523)	(5,576,605)	(7,554,742)	(7,544,335)	(9,486,749)
Operating Transfers Out	7,708,400	8,169,500	8,565,800	8,522,700	9,183,200
Total Water	\$ 88,631,241	\$ 94,083,244	\$ 112,176,295	\$ 121,921,888	\$ 124,626,443

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
521 - Water Conservation										
Non-personnel Expenses	\$	6,975	\$	(2,204)	\$	-	\$	-	\$	-
Special Projects		214,711		485,166		1,140,494		1,163,300		1,186,550
Charges from Others		488,271		482,065		493,167		389,409		404,725
Total Water Conservation	\$	709,957	\$	965,027	\$	1,633,661	\$	1,552,709	\$	1,591,275
Total Public Utilities-Water	\$	89,341,198	\$	95,048,271	\$	113,809,956	\$	123,474,597	\$	126,217,718
64 - Public Utilities-Central Stores										
640 - Central Stores										
Capital Outlay	\$	3,135	\$	1,605	\$	-	\$	-	\$	-
Total Central Stores	\$	3,135	\$	1,605	\$	-	\$	-	\$	-
Total Public Utilities-Central Stores	\$	3,135	\$	1,605	\$	-	\$	-	\$	-
72 - Non Departmental										
101 - General Fund										
Personnel Services	\$	211	\$	-	\$	(12,001,652)	\$	(15,247,172)	\$	(15,583,426)
Non-personnel Expenses		5,861,954		5,844,646		6,396,249		6,599,259		6,871,024
Special Projects		3,465,432		4,689,506		5,686,594		5,080,060		4,864,084
Debt Service/Debt Transfers Out		14,852,676		15,950,881		17,151,160		18,876,850		18,709,037
Capital Outlay		40,000		-		-		-		-
Charges from Others		464,598		485,412		517,942		553,628		567,739
Charges to Others		(1,766,035)		(1,815,392)		(2,003,542)		(2,272,196)		(2,335,345)
Operating Transfers Out		26,211,266		42,073,338		32,531,122		25,968,134		23,256,539
Total General Fund	\$	49,130,102	\$	67,228,391	\$	48,277,873	\$	39,558,563	\$	36,349,652
110 - Measure Z Fund										
Personnel Services	\$	5,000	\$	-	\$	-	\$	-	\$	-
Non-personnel Expenses		-		-		-		500,000		-
Special Projects		-		-		-		600,000		600,000
Equipment Outlay		-		-		-		1,000,000		1,000,000
Debt Service/Debt Transfers Out		1,674,490		1,673,080		1,673,530		1,673,370		1,672,800
Operating Transfers Out		18,266,026		18,266,026		18,266,026		18,266,026		18,266,026
Total Measure Z Fund	\$	19,945,516	\$	19,939,106	\$	19,939,556	\$	22,039,396	\$	21,538,826
215 - Grants and Restricted Programs										
Personnel Services	\$	-	\$	(2,574)	\$	-	\$	-	\$	-
Non-personnel Expenses		676,107		23,101		-		-		-
Operating Grants		61,183		192,756		-		-		-
Operating Transfers Out		12,056		15,913,797		-		-		-
Total Grants and Restricted Program	\$	749,346	\$	16,127,080	\$	-	\$	-	\$	-
Total Non Departmental	\$	69,824,964	\$	103,294,577	\$	68,217,429	\$	61,597,959	\$	57,888,478
00 - Non-Classified										
101 - General Fund										
Operating Transfers Out	\$	265,182	\$	182,867	\$	-	\$	-	\$	-
Water GFT Offset		-		-		-		8,522,700		9,183,200
Total General Fund	\$	265,182	\$	182,867	\$	-	\$	8,522,700	\$	9,183,200

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
110 - Measure Z Fund										
Operating Transfers Out	\$	11,518,718	\$	26,175,155	\$	17,087,898	\$	17,532,500	\$	16,975,000
Total Measure Z Fund	\$	11,518,718	\$	26,175,155	\$	17,087,898	\$	17,532,500	\$	16,975,000
115 - Section 115 Trust - PERS										
Debt Service/Debt Transfers Out	\$	90,340	\$	181,548	\$	-	\$	-	\$	-
Total Section 115 Trust - PERS	\$	90,340	\$	181,548	\$	-	\$	-	\$	-
170 - Development										
Operating Transfers Out	\$	450	\$	-	\$	-	\$	-	\$	-
Total Development	\$	450	\$	-	\$	-	\$	-	\$	-
260 - NPDES Storm Drain										
Operating Transfers Out	\$	290	\$	-	\$	-	\$	-	\$	-
Total NPDES Storm Drain	\$	290	\$	-	\$	-	\$	-	\$	-
280 - Housing Authority										
Operating Transfers Out	\$	930	\$	-	\$	-	\$	-	\$	-
Total Housing Authority	\$	930	\$	-	\$	-	\$	-	\$	-
390 - Debt Service Fund - General										
Operating Transfers Out	\$	11,291,564	\$	584,381	\$	-	\$	-	\$	-
Total Debt Service Fund - General	\$	11,291,564	\$	584,381	\$	-	\$	-	\$	-
401 - Capital Outlay										
Operating Transfers Out	\$	48,246	\$	-	\$	-	\$	-	\$	-
Total Capital Outlay	\$	48,246	\$	-	\$	-	\$	-	\$	-
420 - Measure Z - Capital Projects										
Operating Transfers Out	\$	33	\$	128	\$	-	\$	-	\$	-
Total Measure Z - Capital Projects	\$	33	\$	128	\$	-	\$	-	\$	-
442 - Hunter Business Park Assessment District										
Operating Transfers Out	\$	-	\$	327,328	\$	-	\$	-	\$	-
Total Hunter Business Park Assessment District	\$	-	\$	327,328	\$	-	\$	-	\$	-
510 - Electric										
Operating Transfers Out	\$	-	\$	-	\$	3,509,532	\$	-	\$	-
Total Electric	\$	-	\$	-	\$	3,509,532	\$	-	\$	-
520 - Water										
Operating Transfers Out	\$	-	\$	-	\$	1,157,014	\$	-	\$	-
Total Water	\$	-	\$	-	\$	1,157,014	\$	-	\$	-
530 - Airport										
Operating Transfers Out	\$	690	\$	-	\$	37,982	\$	-	\$	-
Total Airport	\$	690	\$	-	\$	37,982	\$	-	\$	-
540 - Refuse										
Operating Transfers Out	\$	1,024,112	\$	-	\$	259,458	\$	-	\$	-
Total Refuse	\$	1,024,112	\$	-	\$	259,458	\$	-	\$	-

EXPENDITURES BY DEPARTMENT AND FUND

	Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26	
550 - Sewer										
Non-personnel Expenses	\$	(4)	\$	-	\$	-	\$	-	\$	-
Operating Transfers Out		14,430		-		792,824		-		-
Total Sewer	\$	14,426	\$	-	\$	792,824	\$	-	\$	-
560 - Special Transit										
Operating Transfers Out	\$	2,620	\$	-	\$	-	\$	-	\$	-
Total Special Transit	\$	2,620	\$	-	\$	-	\$	-	\$	-
570 - Public Parking										
Operating Transfers Out	\$	1,210	\$	-	\$	69,111	\$	-	\$	-
Total Public Parking	\$	1,210	\$	-	\$	69,111	\$	-	\$	-
610 - Workers' Compensation Trust										
Non-personnel Expenses	\$	1,789,000	\$	(3,179,000)	\$	-	\$	-	\$	-
Operating Transfers Out		570		-		-		-		-
Total Workers' Compensation Trust	\$	1,789,570	\$	(3,179,000)	\$	-	\$	-	\$	-
620 - Unemployment Insurance										
Non-personnel Expenses	\$	(17,384)	\$	(9,476)	\$	-	\$	-	\$	-
Total Unemployment Insurance	\$	(17,384)	\$	(9,476)	\$	-	\$	-	\$	-
630 - Liability Insurance Trust										
Non-personnel Expenses	\$	2,666,000	\$	(3,807,000)	\$	-	\$	-	\$	-
Debt Service/Debt Transfers Out		24,000,000		-		-		-		-
Operating Transfers Out		490		-		-		-		-
Total Liability Insurance Trust	\$	26,666,490	\$	(3,807,000)	\$	-	\$	-	\$	-
631 - Parada Settlement Fund										
Operating Transfers Out	\$	(2,250,000)	\$	(18,682,862)	\$	-	\$	-	\$	-
Total Parada Settlement Fund	\$	(2,250,000)	\$	(18,682,862)	\$	-	\$	-	\$	-
640 - Central Stores										
Non-personnel Expenses	\$	131,132	\$	(312,047)	\$	-	\$	-	\$	-
Operating Transfers Out		690		-		-		-		-
Total Central Stores	\$	131,822	\$	(312,047)	\$	-	\$	-	\$	-
650 - Central Garage										
Operating Transfers Out	\$	3,420	\$	-	\$	-	\$	-	\$	-
Total Central Garage	\$	3,420	\$	-	\$	-	\$	-	\$	-
763 - CFD 2015-2 Pomelo										
Debt Service/Debt Transfers Out	\$	97,039	\$	-	\$	-	\$	-	\$	-
Total CFD 2015-2 Pomelo	\$	97,039	\$	-	\$	-	\$	-	\$	-
770 - Successor Agency Trust Fund										
Debt Service/Debt Transfers Out	\$	13,814,052	\$	13,467,004	\$	20,052,160	\$	19,976,330	\$	16,899,550
Total Successor Agency Trust Fund	\$	13,814,052	\$	13,467,004	\$	20,052,160	\$	19,976,330	\$	16,899,550
Total Non-Classified	\$	64,493,820	\$	14,928,026	\$	42,965,979	\$	46,031,530	\$	43,057,750
Total Citywide Expenditures and Transfers Out										
	\$	1,220,398,361	\$	1,343,074,017	\$	1,383,538,692	\$	1,456,914,984	\$	1,479,469,747

CAPITAL IMPROVEMENT PLAN



CAPITAL PROJECT OVERVIEW BY PROJECT CATEGORY

	Proposed FY 2024/25	Proposed FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Proposed FY 2028/29
Funding Sources					
Electric Utility	\$ 61,322,116	\$ 68,722,302	\$ 67,056,271	\$ 70,375,302	\$ 71,488,487
Measure Z Capital	17,532,500	16,975,000	16,475,000	16,475,000	16,475,000
Sewer	9,920,000	3,800,000	-	-	-
Transportation Funds	17,484,615	15,725,876	14,415,287	14,480,770	14,572,339
Water Utility	29,569,277	34,573,077	44,440,585	36,679,135	41,227,100
Other	1,645,000	1,000,000	933,334	2,350,000	100,000
Total Funding Sources	\$ 137,473,508	\$ 140,796,255	\$ 143,320,477	\$ 140,360,207	\$ 143,862,926
Funding Uses					
Electric	\$ 61,322,116	\$ 68,722,302	\$ 67,056,271	\$ 70,375,302	\$ 71,488,487
Municipal Buildings and Facilities	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000
Parks, Recreation, and Community Services	4,057,500	3,500,000	3,500,000	3,500,000	3,500,000
Public Parking	1,545,000	900,000	833,334	2,250,000	-
Railroad	1,000,000	1,000,000	-	-	-
Sewer	9,920,000	3,800,000	-	-	-
Storm Drain	600,000	100,000	100,000	100,000	100,000
Transportation	27,459,615	26,200,876	25,890,287	25,955,770	26,047,339
Water	29,569,277	34,573,077	44,440,585	36,679,135	41,227,100
Grand Total	\$ 137,473,508	\$ 140,796,255	\$ 143,320,477	\$ 140,360,207	\$ 143,862,926

CAPITAL PROJECT OVERVIEW BY DEPARTMENT

	Proposed FY 2024/25	Proposed FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Proposed FY 2028/29
City Department					
General Services	\$ 2,000,000	\$ 2,000,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Parks, Recreation, and Community Services	4,057,500	3,500,000	3,500,000	3,500,000	3,500,000
Public Utilities - Electric	61,322,116	68,722,302	67,056,271	70,375,302	71,488,487
Public Utilities - Water	29,569,277	34,573,077	44,440,585	36,679,135	41,227,100
Public Works	40,524,615	32,000,876	26,823,621	28,305,770	26,147,339
Total City Department	\$ 137,473,508	\$ 140,796,255	\$ 143,320,477	\$ 140,360,207	\$ 143,862,926

CAPITAL PROJECT LISTING

Fund/Project	Proposed FY 2024/25	Proposed FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Proposed FY 2028/29
230 - Special Gas Tax					
4107 - Mitchell Ave Sidepath Project	\$ 709,000	\$ -	\$ -	\$ -	\$ -
5070 - Miscellaneous Street Construction	500,000	500,000	500,000	500,000	500,000
5991 - Coolidge Avenue Storm Drain	250,000	-	-	-	-
8832 - Miscellaneous Traffic Projects	75,000	75,000	75,000	75,000	75,000
8883 - Curb & Gutter Repairs	200,000	200,000	200,000	200,000	200,000
8884 - Minor Street Rehabilitation	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
8885 - Sidewalk/Trail Construction	300,000	300,000	300,000	300,000	300,000
8886 - Sidewalk Repair Program	300,000	300,000	300,000	300,000	300,000
8887 - Pedestrian Ramps	300,000	300,000	300,000	300,000	300,000
8888 - CDBG Street Improvements - Matching Funds	150,000	150,000	150,000	150,000	150,000
8894 - Minor Street Preservation	500,000	500,000	500,000	500,000	500,000
8973 - Miscellaneous Bridge Repair	50,000	50,000	50,000	50,000	50,000
9151 - RMRA Rehabilitation & Traffic Improvements	7,109,615	7,450,876	7,540,287	7,630,770	7,722,339
9253 - Traffic Signal Backplates, LPI & Mission Inn Median Barrier Project	-	200,000	-	-	-
230 - Special Gas Tax Total	\$ 11,943,615	\$ 11,525,876	\$ 11,415,287	\$ 11,505,770	\$ 11,597,339
410 - Storm Drain					
7001 - Miscellaneous Storm Drain Construction	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
410 - Storm Drain Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
420 - Measure Z - Capital Projects					
2762 - Bordwell Park Slurry/Stripe Parking Lots	\$ 57,500	\$ -	\$ -	\$ -	\$ -
2807 - Parks Deferred Maintenance	4,000,000	3,500,000	3,500,000	3,500,000	3,500,000
8886 - Sidewalk Repair Program	600,000	600,000	600,000	600,000	600,000
9019 - City Buildings Deferred Maintenance	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000
9027 - Pavement Rehabilitation & Improvements	10,875,000	10,875,000	10,875,000	10,875,000	10,875,000
420 - Measure Z - Capital Projects Total	\$ 17,532,500	\$ 16,975,000	\$ 16,475,000	\$ 16,475,000	\$ 16,475,000
432 - Measure A Capital Outlay					
5183 - Controller Assembly Replacement	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
5861 - Miscellaneous Signal Revisions	125,000	125,000	125,000	125,000	125,000
5862 - Arterial Interconnect Maintenance & Replacement	40,000	40,000	40,000	40,000	40,000
5931 - Traffic Management Center	50,000	50,000	50,000	50,000	50,000
5991 - Coolidge Avenue Storm Drain	250,000	-	-	-	-
8341 - New Traffic Signal Installations	250,000	250,000	250,000	250,000	250,000
8610 - BNSF Quiet Zone - Mission Inn to Marlborough Ave	500,000	500,000	-	-	-
8619 - LED Signal Lens Replacements	20,000	20,000	20,000	20,000	20,000
8880 - Major Streets Rehabilitation	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
9136 - Battery Backup System Installation	400,000	-	-	-	-
9146 - Traffic Signal Preemption Device Replacement	10,000	10,000	10,000	10,000	10,000

CAPITAL PROJECT LISTING

Fund/Project	Proposed FY 2024/25	Proposed FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Proposed FY 2028/29
9215 - Traffic Detection Replacement Program	25,000	25,000	25,000	-	-
9216 - Traffic Signal Communication Equipment	10,000	10,000	10,000	10,000	10,000
9253 - Traffic Signal Backplates, LPI & Mission Inn Median Barrier Project	-	200,000	-	-	-
9265 - Five Points Intersection Improvements	891,000	-	-	-	-
9901 - BNSF/Third Street Grade Separation	500,000	500,000	-	-	-
432 - Measure A Capital Outlay Total	\$ 5,541,000	\$ 4,200,000	\$ 3,000,000	\$ 2,975,000	\$ 2,975,000

510 - Electric					
470601E - Distribution Line Extensions	\$ 5,178,956	\$ 3,196,798	\$ 3,215,149	\$ 3,334,023	\$ 3,353,435
470603E - Line Rebuilds	2,557,834	6,659,676	6,357,922	6,437,424	6,437,424
470607E - Street Lighting	300,000	794,772	794,772	994,772	994,772
470608E - System Substation Modifications	447,771	565,168	851,987	601,439	601,439
470611E - Transformers	4,700,000	4,700,000	5,752,165	5,970,907	5,970,907
470613E - Meters	300,000	300,000	300,000	300,000	300,000
470615E - Services	400,000	400,000	400,000	400,000	400,000
470616E - Substation Bus & Upgrades	2,137,465	4,505,011	4,505,011	4,505,011	4,505,011
470619E - Major Overhead / Underground Conversions	500,000	500,000	500,000	600,000	600,000
470620E - Major Transmission Line Projects	300,000	300,000	300,000	400,000	400,000
470623E - General Order 165 Upgrades/Line Rebuilds/Relocation - Overhead	5,592,151	7,323,582	6,921,229	7,203,745	7,203,745
470627E - Generating Station	3,983,626	3,200,000	750,000	700,000	3,850,000
470632E - Substation Transformer Addition	8,720,116	9,368,749	9,777,407	10,730,969	9,368,749
470633E - Major Feeders	600,000	600,000	600,000	600,000	600,000
470634E - Southern California Edison (SCE) Condemnation Costs	400,000	400,000	400,000	400,000	400,000
470635E - Cable Replacement	8,129,335	8,783,584	8,166,364	8,730,603	8,730,603
470637E - Major Streetlight Projects	300,000	794,773	794,773	994,773	994,773
470638E - Neighborhood Streetlight Retrofit	1,064,273	1,480,938	1,480,938	1,480,938	1,480,938
470644E - Major 4-12 kV Conversion	6,440,698	5,099,092	5,099,092	5,778,628	5,778,628
470655E - Distribution Automation	685,000	685,000	685,000	685,000	685,000
470664E - Citywide Communications	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
470672E - Supervisory Control and Data Acquisition (SCADA)	600,000	600,000	600,000	600,000	600,000
470822E - Enterprise Operation Data Management System	1,001,669	1,030,217	-	-	-
470823E - Advanced Metering Infrastructure	1,252,087	1,287,771	3,843,621	3,861,894	1,962,021
470824E - Operational Technology Governance	455,760	468,749	482,108	495,848	422,555
470825E - Work, Asset, & Inventory Management Systems	626,043	643,886	662,236	681,110	756,563
470826E - Network Communication System	1,252,087	1,287,771	1,324,472	1,362,220	1,288,960
470827E - Land Mobile Radio	374,374	-	-	-	365,672

CAPITAL PROJECT LISTING

Fund/Project	Proposed FY 2024/25	Proposed FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Proposed FY 2028/29
470829E - Outage Management System	701,168	-	-	-	776,178
470830E - Advanced Distribution Management System	1,021,703	2,446,765	1,192,025	1,225,998	1,361,114
510 - Electric Total	\$ 61,322,116	\$ 68,722,302	\$ 67,056,271	\$ 70,375,302	\$ 71,488,487
520 - Water					
470655W - Distribution Automation/Reliability	\$ 513,356	\$ 721,152	\$ 662,236	\$ -	\$ -
470701W - System Expansion	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
470702W - Meters	1,001,669	1,030,217	1,059,578	1,089,776	769,377
470705W - Water Stock	-	-	25,000	-	13,623
470706W - Distribution System Facilities Replacements	1,956,260	2,063,314	3,120,693	2,836,660	3,831,742
470707W - Main Replacements Program	10,342,235	11,233,755	11,887,151	12,259,980	16,276,830
470735W - Transmission Mains	5,884,807	2,413,994	11,220,021	15,536,445	11,201,725
470803W - Facility Rehabilitation Program	1,815,525	2,215,828	2,668,249	2,406,274	2,104,151
470811W - Recycled Water - Jackson Street Phase I Facilities & Site Conversions	-	8,495,000	4,505,000	-	-
470823W - Advanced Metering Infrastructure	626,043	1,045,670	-	-	-
470824W - Operational Technology Governance	245,409	252,403	148,341	150,000	150,000
470825W - Work, Asset, & Inventory Management Systems	751,252	772,663	821,173	-	-
470832W - SCADA Upgrade & System Automation	1,502,504	1,929,081	1,523,143	-	-
470833W - Potable/Irrigation Well Replacements	3,130,217	600,000	5,000,000	600,000	5,079,652
520 - Water Total	\$ 29,569,277	\$ 34,573,077	\$ 44,440,585	\$ 36,679,135	\$ 41,227,100
550 - Sewer					
8334 - Fairgrounds Wastewater	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
8659 - Dexter Wastewater	1,800,000	-	-	-	-
9115 - Priority Pipeline Assessment & Repair	-	1,000,000	-	-	-
9116 - Water Quality Control Plant - Upgrade Flow Meters to Electromagnetic Meters	6,320,000	-	-	-	-
9117 - Water Quality Control Plant - Headworks Area Rehabilitation	-	2,000,000	-	-	-
9118 - Water Quality Control Plant - Activated Treatment Train Rehabilitation	-	550,000	-	-	-
9119 - Water Quality Control Plant - Plant II Sludge Pumps I & II Rehabilitation	-	250,000	-	-	-
550 - Sewer Total	\$ 9,920,000	\$ 3,800,000	\$ -	\$ -	\$ -

CAPITAL PROJECT LISTING

Fund/Project	Proposed FY 2024/25	Proposed FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Proposed FY 2028/29
570 - Public Parking					
5992 - Digital Valet System	\$ 100,000	\$ -	\$ -	\$ -	\$ -
5993 - Parking Garage #6 - Structural Maintenance	420,000	-	-	-	-
5994 - Vehicle Exit Warning Signs	150,000	-	-	-	-
5996 - Uninterrupted Power Supply Backup System	100,000	-	-	-	-
5997 - Downtown Parking Garage #3 - Feasibility Study	150,000	-	-	-	-
5999 - Repaving and Restriping Parking Lots	-	-	-	1,500,000	-
6000 - Restriping On-Street Parking Spaces	-	-	-	250,000	-
6001 - On-Street Space Monitoring System	400,000	500,000	-	-	-
6003 - Parking Garage #7 - Structural Maintenance	25,000	-	-	500,000	-
6005 - Downtown Parking Garage #8	100,000	-	-	-	-
9134 - Parking Garage - Guidance, Lighting, Camera System	100,000	400,000	833,334	-	-
570 - Public Parking Total	\$ 1,545,000	\$ 900,000	\$ 833,334	\$ 2,250,000	\$ -
Total Capital Improvement Plan	\$ 137,473,508	\$ 140,796,255	\$ 143,320,477	\$ 140,360,207	\$ 143,862,926

CITYWIDE PERSONNEL DETAIL



PERSONNEL SUMMARY BY FUND

Job Code and Position Title	Adopted FY 2023/24	Proposed FY 2024/25	Change	Proposed FY 2025/26	Change
City Fund					
101 - General Fund	1,529.90	1,585.99	56.09	1,587.99	2.00
110 - Measure Z Fund	172.00	173.25	1.25	173.25	-
170 - Development	3.00	3.00	-	3.00	-
215 - Grants and Restricted Programs	2.00	6.00	4.00	6.00	-
220 - CDBG-Community Development	4.00	4.00	-	4.00	-
260 - NPDES Storm Drain	2.00	2.00	-	2.00	-
280 - Housing Authority	6.00	7.00	1.00	7.00	-
510 - Electric	473.00	473.00	-	473.00	-
520 - Water	165.00	165.00	-	165.00	-
530 - Airport	7.00	8.00	1.00	8.00	-
540 - Refuse	62.00	67.00	5.00	67.00	-
550 - Sewer	118.00	121.00	3.00	121.00	-
560 - Special Transit	48.25	36.00	(12.25)	36.00	-
570 - Public Parking	19.00	23.00	4.00	23.00	-
610 - Workers' Compensation Trust	5.00	5.00	-	5.00	-
630 - Liability Insurance Trust	5.00	10.00	5.00	10.00	-
640 - Central Stores	9.00	9.00	-	9.00	-
650 - Central Garage	38.00	38.00	-	38.00	-
Total Budgeted FTE	2,668.15	2,736.24	68.09	2,738.24	2.00

PERSONNEL SUMMARY BY DEPARTMENT

Job Code and Position Title	Adopted FY 2023/24	Proposed FY 2024/25	Change	Proposed FY 2025/26	Change
City Department					
01 - Mayor	7.75	7.75	-	7.75	-
02 - City Council	17.50	17.50	-	17.50	-
11 - City Manager	35.55	18.00	(17.55)	19.00	1.00
12 - City Clerk	12.00	13.00	1.00	13.00	-
13 - Office of the City Attorney	40.00	45.50	5.50	45.50	-
14 - Marketing & Communications		19.55	19.55	19.55	-
21 - Human Resources	41.00	44.00	3.00	44.00	-
22 - General Services	80.00	82.00	2.00	82.00	-
23 - Finance	69.00	76.50	7.50	76.50	-
24 - Innovation and Technology	63.00	63.00	-	63.00	-
25 - Housing and Human Services		51.00	51.00	51.00	-
28 - Community Development	159.50	112.50	(47.00)	112.50	-
31 - Police	626.00	628.25	2.25	628.25	-
35 - Fire	252.00	262.00	10.00	262.00	-
41 - Public Works	340.00	356.25	16.25	356.25	-
51 - Library	68.00	74.50	6.50	74.50	-
52 - Parks, Recreation & Comm Svcs	205.35	213.44	8.09	213.44	-
53 - Museum of Riverside	13.50	13.50	-	14.50	1.00
60 - Public Utilities-Admin	190.00	190.00	-	190.00	-
61 - Public Utilities-Electric	283.00	283.00	-	283.00	-
62 - Public Utilities-Water	165.00	165.00	-	165.00	-
Total Budgeted FTE	2,668.15	2,736.24	68.09	2,738.24	2.00

FIVE-YEAR FINANCIAL PLANS



GENERAL FUND FIVE-YEAR FINANCIAL PLAN

	Projected FY 2023/24	Projected FY 2024/25	Projected FY 2025/26	Projected FY 2026/27	Projected FY 2027/28	Projected FY 2028/29	
Revenue / Transfers In							
Property Tax	\$ 88,827,442	\$ 92,590,680	\$ 97,220,210	\$ 102,081,219	\$ 107,185,284	\$ 112,544,533	(1)
Sales and Use Tax	91,944,765	93,841,056	96,581,194	99,667,027	102,799,276	106,039,517	(2)
Cannabis	-	500,000	1,000,000	1,000,000	1,000,000	1,000,000	(3)
Utility Users Tax	32,917,679	34,942,616	37,155,220	39,024,663	40,411,629	41,642,100	
Transient Occupancy Tax	8,277,960	8,708,750	8,969,985	9,239,065	9,516,294	9,801,777	(4)
Franchise Fees	6,594,790	6,906,680	7,212,770	7,550,951	7,914,035	8,302,524	(5)
Licenses & Non-Developer Permits	11,031,655	11,957,737	12,998,537	13,952,737	14,425,137	14,916,437	(6)
Intergovernmental Revenues	1,835,525	2,305,757	2,354,498	2,391,335	2,429,433	2,468,721	
Non-Development Charges for Services	10,927,129	12,041,304	12,228,772	12,451,220	12,713,349	12,960,300	(7)
Developer Fees & Charges for Services	7,371,746	8,456,081	8,672,950	8,808,540	8,949,013	9,086,311	(7)
Fines and Forfeits	1,917,827	1,157,400	1,157,800	1,158,200	1,158,600	1,159,000	
Special Assessments	550,853	377,838	390,900	399,100	407,600	416,300	
Miscellaneous Revenues	4,720,508	5,503,554	5,202,113	4,549,989	4,642,780	4,738,224	
Other Financing Sources	1,933,874	5,125,000	1,650,000	1,650,000	1,650,000	1,650,000	(8)
General Fund Transfer - Electric	45,289,100	44,882,200	47,015,500	50,551,600	52,923,800	52,334,700	
General Fund Transfer - Water	8,107,500	8,522,700	9,183,200	9,826,000	10,527,100	11,255,000	
Use of Section 115 Trust Set Aside Funds	-	4,764,089	4,351,712	2,672,885	2,254,140	2,566,770	(9)
Measure Z Transfer In	18,266,026	18,266,026	18,266,026	18,266,026	18,266,026	18,266,026	
Total Revenues/Transfers In	\$ 340,514,379	\$ 360,849,468	\$ 371,611,387	\$ 385,240,557	\$ 399,173,496	\$ 411,148,240	
Expenditures / Transfers Out							
Personnel	\$ 240,168,803	\$ 256,935,940	\$ 270,409,026	\$ 281,799,432	\$ 292,400,684	\$ 301,799,727	(10)
Vacancy Factor	(16,512,853)	(15,541,253)	(15,889,516)	(16,110,961)	(16,345,423)	(16,504,500)	(11)
CalPERS UAL - Safety	8,952,862	9,207,831	12,733,041	14,022,610	15,341,857	19,542,543	
CalPERS UAL - Miscellaneous	-	2,172,335	3,837,870	5,433,280	7,032,574	8,633,502	
Transfer to Section 115 Trust	20,265,432	12,000,000	9,000,000	8,000,000	6,000,000	-	
Non-Personnel - Discretionary	51,463,315	49,506,139	48,650,490	45,436,717	46,305,551	47,076,788	
Non-Personnel - Non-Discretionary	27,977,048	28,841,070	30,006,896	31,250,058	32,566,230	33,961,365	
Special Projects	12,198,819	10,889,396	10,536,853	10,226,618	10,442,461	10,705,046	
Minor Capital	1,944,152	3,708,782	507,598	518,370	529,464	540,888	
Capital Maintenance	-	-	-	2,500,000	2,500,000	2,500,000	
Debt Service	28,878,510	29,256,082	28,204,612	28,809,842	29,365,325	30,080,433	
Charges To/From	(18,882,138)	(20,286,060)	(20,836,899)	(21,301,779)	(21,790,424)	(22,225,722)	
Cost Allocation Plan	(24,105,039)	(22,175,830)	(22,831,480)	(23,516,422)	(24,221,913)	(24,948,573)	
Contribution to Special Districts Fund	1,432,960	1,674,819	1,757,851	1,807,203	1,863,650	1,925,951	
Contribution to Convention Center Fund	2,270,270	3,514,389	3,644,343	3,764,925	3,891,509	4,024,568	
Contribution to Entertainment Fund	736,720	653,918	682,101	714,948	662,568	677,908	
Contribution to Cheech Marin Center	1,014,040	1,058,265	1,094,648	1,132,132	1,170,863	1,210,972	
Contribution to Parks Capital Fund	-	910,945	920,753	927,584	931,420	892,344	
Transfers to Other Funds	16,583,100	-	-	-	-	-	
Escrow Water GFT	8,107,500	8,522,700	9,183,200	9,826,000	10,527,100	11,255,000	(12)
Total Expenditures/Transfers Out	\$ 362,493,502	\$ 360,849,468	\$ 371,611,387	\$ 385,240,557	\$ 399,173,496	\$ 411,148,240	
Net Operating Budget	\$ (21,979,123)	\$ -	\$ -	\$ -	\$ -	\$ -	
Use of Reserves – General Fund	29,219,477	-	-	-	-	-	
Contribution to Infrastructure & Technology Reserves	(5,000,000)	-	-	-	-	-	
Five-Year Financial Plan Surplus/(Deficit)	\$ 2,240,353	\$ -	\$ -	\$ -	\$ -	\$ -	

The FY 2024-2029 General Fund Long-Term Plan (Plan) employs innovative fiscal strategies to achieve a balanced budget and addresses two major budget challenges: the potential loss of the Water General Fund Transfer and the rising cost of the California Public Employees' Retirement System Unfunded Accrued Liability (CalPERS UAL). The following outlines Plan assumptions related to the strategies employed to create a structurally balance budget while laying the groundwork for a more prosperous future:

- 1) **Property Tax:** Assumes a steady growth of 4.2% in FY 2024/25 followed by a 5% increase in subsequent fiscal years. Also includes an estimated \$900,000 in revenue from the Redevelopment Property Tax Trust Fund (RPTTF) from the March JPA territory tax and revenue sharing agreement with the County of Riverside and surrounding cities.
- 2) **Sales Tax:** Assumes a modest 1.5% growth in FY 2024/25 and 3.0% to 3.3% growth in subsequent years. Also includes an estimated yearly sales tax revenue of \$1.5M from the March JPA agreement, with an annual growth assumption of 2%.
- 3) **Cannabis Tax:** Voter approved Measure B allows the City Council to set a cannabis tax of up to 10%. The Budget conservatively assumes \$500,000 in FY 2024/25, reflecting initial growth of cannabis sales, with an anticipated increase to \$1M.
- 4) **Transient Occupancy Tax:** Includes \$160,000 in Transient Occupancy Tax revenues, with 3% annual growth, from the March JPA agreement.
- 5) **Franchise Fees:** Includes \$132,000 in Franchise Fee revenues, with 4% annual growth, from the March JPA agreement.
- 6) **Licenses & Non-Developer Permits:** Includes a projected annual \$1.0 to \$1.5M in revenue from implementation of the Business Tax Discovery Program to bring businesses into full compliance with Riverside Municipal Code Section 5.04 – Taxes, Licenses and Regulations.
- 7) **Charges for Services:** Includes projected fee and charge increases resulting from the FY 2024/25 User Fees and Charges study. The request for fee increases will be recommended for Council adoption in two phases, with the first set aligning with budget adoption and the second set scheduled for the summer.
- 8) **Other Financing Sources:** Includes an anticipated \$3.2M from the March JPA agreement for land sales in FY 2024/25, with \$1.7M projected annually thereafter. Additionally, the FY 2024/25 projection includes an estimated \$2.0M for the sale of two surplus Police department helicopters.
- 9) **Use of Section 115 Trust Set Aside Funds:** On December 19, 2023, the City Council directed that \$20M of the FY 2022/23 year-end surplus and \$15M of other General Fund reserves be used to offset Section 115 Trust contributions as needed, allowing the relieved funds to be used to close deficits caused by the Water GFT revenue loss. This one-time source of funds will provide a temporary solution to this particular fiscal challenge while the Water GFT issue is litigated.
- 10) **Personnel:** Personnel costs are budgeted based on current salaries and benefits for existing staff, along with mid-range estimates for vacant positions. This budget incorporates assumptions regarding salary and benefit increases, including merit raises and current Memorandums of Understanding. Additionally, it accounts for escalating costs to proactively anticipate future labor negotiations beyond the two-year budget. This helps to ensure a more realistic projection of future expenditures related to employee compensation. This approach mitigates budget shortfalls and surprises due to currently unknown future labor pressures. It also enables better resource allocation over the entire 5-year General Fund Long-Term Plan without overcommitting resources now and potentially generating long term pressures on the general fund and creation of a structural deficit.
- 11) **Vacancy Factor:** The budget includes a 6% vacancy savings recorded in the Non-Departmental budget to account for the City's ongoing recruitment and hiring challenges, and the natural turnover of personnel. This is not to set a target for departments. The City is committed to filling positions to address workload issues and provide quality services.
- 12) **Escrow Water GFT:** The Water General Fund Transfer (GFT) accounts for approximately 5% of ongoing General Fund revenues. On September 19, 2023, the City Council directed that all future Water GFT collections be placed in a reserve account pending the outcome of litigation.

Measure Z Spending Plan						
Spending Items	Projected FY 2023/24	Preliminary FY 2024/25	Preliminary FY 2025/26	Preliminary FY 2026/27	Preliminary FY 2027/28	Preliminary FY 2028/29
REVENUE						
Transaction & Use Tax	\$ 80,235,000	\$ 83,715,000	\$ 86,197,000	\$ 89,001,000	\$ 91,848,000	\$ 94,793,000
Interest Earnings	300,000	800,000	800,000	800,000	800,000	800,000
Total Revenues	\$ 80,535,000	\$ 84,515,000	\$ 86,997,000	\$ 89,801,000	\$ 92,648,000	\$ 95,593,000
EXPENDITURES						
2 Payoff of the Balloon \$32 million Pension Obligation Bond	\$ 1,673,530	\$ 1,673,370	\$ 1,672,800	\$ 1,673,150	\$ -	\$ -
5 Additional Sworn Police Positions	12,549,623	13,134,404	13,600,928	14,143,542	14,421,902	14,934,119
6 Public Safety Non-Sworn Positions and Recruitment Costs	1,014,830	1,186,207	1,227,874	1,268,595	1,312,437	1,344,298
7 Police Officer Lateral Hire Incentives and Recruitment Costs	200,000	-	-	-	-	-
8 Additional Public Safety Dispatchers	1,340,627	1,350,390	1,398,075	1,467,993	1,504,314	1,528,201
9 Maintain Firefighter Staffing Level	1,587,087	1,638,201	1,717,483	1,784,874	1,836,830	1,916,872
10 Fire Captains (Training and Arson)	708,920	1,522,182	1,582,455	1,604,065	1,632,004	1,685,120
11 Reinstatement of Battalion Chief	368,685	440,206	458,806	463,565	470,435	486,583
12 Police Vehicle Replacement and Maintenance Plan	2,269,017	2,314,398	2,360,686	2,407,899	2,456,057	2,505,179
14 Fire Vehicle Replacement and Maintenance Plan	4,458,395	7,034,324	5,945,237	7,253,510	6,438,288	3,758,277
16 Additional Fleet Mechanics for Police Department	257,521	242,063	249,872	257,268	265,356	267,606
17 Additional Fleet Mechanics for Fire Department	262,973	277,969	281,971	285,094	288,556	291,075
18 General Fund Support - Maintain Existing Services	18,266,026	18,266,026	18,266,026	18,266,026	18,266,026	18,266,026
19 General Plan Update	-	-	-	-	-	-
20 Homeless Prevention & Services	500,000	758,858	638,760	639,131	639,513	639,906
21 Principal Analyst - City Manager's Office	154,543	-	-	-	-	-
22 Budget Engagement Commission Support	39,082	25,750	26,523	27,318	28,138	28,983
23 New Downtown Main Library	2,738,750	2,737,000	2,736,630	2,737,380	2,734,130	2,731,750
24 SPC Jesus S. Duran Eastside Library	2,000,000	-	-	-	-	-
25 New Police Headquarters (\$52M, 30-yr)	-	-	3,364,753	3,364,753	3,364,753	3,364,753
26 Museum Expansion and Rehabilitation (\$35M, 30yr)	-	2,264,738	2,264,738	2,264,738	2,264,738	2,264,738
28 Annual Deferred Maintenance (Existing Facilities)	1,500,000	4,000,000	4,000,000	2,500,000	2,500,000	2,500,000
29 Maximize Roads/Streets (Pavement Condition Index)	10,875,000	12,475,000	12,475,000	11,675,000	11,675,000	11,675,000
30 Tree Trimming	3,500,000	3,960,000	3,500,000	2,000,000	2,000,000	2,000,000
31 Ward Action Team - City Attorney's Office	359,706	399,447	414,969	424,003	429,064	432,423
33 Technology Improvements	1,501,315	2,300,132	2,300,336	1,900,475	1,900,512	1,900,474
34 4-Person Staffing on Fire Trucks	1,199,078	1,295,100	1,385,328	1,455,040	1,481,706	1,553,091
39 Public Safety & Engagement Team Program (PSET) - Urban	4,572,806	4,253,060	4,391,723	4,781,599	4,190,127	3,762,074
45 Motorhome Removal & Disposal	45,000	45,000	45,000	45,000	45,000	45,000
46 Park and Neighborhood Specialist (PANS) Program	1,815,973	2,094,773	2,208,560	2,311,058	2,417,664	2,476,297
47 Police Helicopters Capital Lease	1,238,158	1,238,158	1,238,158	1,238,158	1,238,158	1,238,158
48 Office of Homeless Solutions Expansion	158,649	181,352	191,516	201,015	208,300	215,313

Measure Z Spending Plan							
Spending Items		Projected FY 2023/24	Preliminary FY 2024/25	Preliminary FY 2025/26	Preliminary FY 2026/27	Preliminary FY 2027/28	Preliminary FY 2028/29
49	Public Safety & Engagement Team Program (PSET) - Wildlands	5,315,839	4,857,007	5,129,488	5,457,914	5,203,270	4,890,851
50	Public Safety Enterprise Communication System (PSEC) Radios	343,438	343,438	343,438	-	-	-
51	Office of Sustainability	380,988	404,395	421,711	439,172	457,776	476,505
52	Sidewalk Repair	600,000	600,000	600,000	600,000	600,000	600,000
55	Parks Capital Improvement Projects	-	4,057,500	3,500,000	3,500,000	3,500,000	3,500,000
56	Fire - Analog Simulcast Communication System	1,566,441	-	-	-	-	-
57	Non-Safety Vehicles		1,600,000	1,600,000	1,300,000	1,300,000	1,300,000
58	Community Safety - Security Guards Expansion		500,000	-	-	-	-
59	Police Radios Replacement		3,296,344	-	-	-	-
60	Senior & Disabled Programming		500,000	500,000	500,000	500,000	500,000
61	One Stop Shop Refresh		1,200,000	(250,000)	(250,000)	(250,000)	(250,000)
Total Expenditures		\$ 87,592,000	\$ 104,466,792	\$ 101,788,844	\$ 99,987,335	\$ 97,320,054	\$ 94,828,672

Five-Year Financial Plan Surplus/(Deficit)	\$ (7,057,000)	\$ (19,951,792)	\$ (14,791,844)	\$ (10,186,335)	\$ (4,672,054)	\$ 764,328
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Available Balance							
Beginning Measure Z Favailable Balance	\$ 58,980,266	\$ 51,923,266	\$ 31,971,474	\$ 17,179,630	\$ 6,993,295	\$ 2,321,241	
Five-Year Financial Plan Surplus/(Deficit)	(7,057,000)	(19,951,792)	(14,791,844)	(10,186,335)	(4,672,054)	764,328	
Ending Measure Z Fund Available Balance	\$ 51,923,266	\$ 31,971,474	\$ 17,179,630	\$ 6,993,295	\$ 2,321,241	\$ 3,085,569	
Permanent Policy Reserve Set-Aside \$5M							