



# PROPOSED ANNUAL BUDGET

FISCAL YEARS  
2024 - 2025  
2025 - 2026



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# REVENUE AND EXPENDITURE DETAILS BY FUND

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# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

|                                               | Actual<br>FY 2021/22  | Actual<br>FY 2022/23  | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 |
|-----------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|
| <b>101 - General Fund</b>                     |                       |                       |                       |                        |                        |
| <b>Revenues &amp; Transfers In</b>            |                       |                       |                       |                        |                        |
| 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              |
| <b>Total Revenues &amp; Transfers In</b>      | <b>\$ 314,108,281</b> | <b>\$ 360,686,269</b> | <b>\$ 333,496,263</b> | <b>\$ 360,849,468</b>  | <b>\$ 371,611,387</b>  |
| <b>Expenditures &amp; Transfers Out</b>       |                       |                       |                       |                        |                        |
| 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              |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 285,524,403</b> | <b>\$ 333,240,355</b> | <b>\$ 327,087,455</b> | <b>\$ 360,849,468</b>  | <b>\$ 371,611,387</b>  |
| <b>Total General Fund</b>                     | <b>\$ 28,583,878</b>  | <b>\$ 27,445,914</b>  | <b>\$ 6,408,808</b>   | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>110 - Measure Z Fund</b>                   |                       |                       |                       |                        |                        |
| <b>Revenues &amp; Transfers In</b>            |                       |                       |                       |                        |                        |
| 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                |
| <b>Total Revenues &amp; Transfers In</b>      | <b>\$ 95,000,066</b>  | <b>\$ 83,257,181</b>  | <b>\$ 84,458,000</b>  | <b>\$ 84,515,000</b>   | <b>\$ 87,247,000</b>   |
| <b>Expenditures &amp; Transfers Out</b>       |                       |                       |                       |                        |                        |
| 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<br>FY 2021/22 | Actual<br>FY 2022/23 | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>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             |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 64,928,385</b> | <b>\$ 97,649,459</b> | <b>\$ 96,798,344</b>  | <b>\$ 104,466,792</b>  | <b>\$ 102,038,844</b>  |

|                             |                      |                        |                        |                        |                        |
|-----------------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Total Measure Z Fund</b> | <b>\$ 30,071,681</b> | <b>\$ (14,392,278)</b> | <b>\$ (12,340,344)</b> | <b>\$ (19,951,792)</b> | <b>\$ (14,791,844)</b> |
|-----------------------------|----------------------|------------------------|------------------------|------------------------|------------------------|

|                                          |                     |                      |                      |                      |                     |
|------------------------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| <b>115 - Section 115 Trust - PERS</b>    |                     |                      |                      |                      |                     |
| <b>Revenues &amp; Transfers In</b>       |                     |                      |                      |                      |                     |
| 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           |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 9,001,463</b> | <b>\$ 13,290,509</b> | <b>\$ 26,091,353</b> | <b>\$ 12,000,000</b> | <b>\$ 9,000,000</b> |

|                                               |                  |                   |             |             |             |
|-----------------------------------------------|------------------|-------------------|-------------|-------------|-------------|
| <b>Expenditures &amp; Transfers Out</b>       |                  |                   |             |             |             |
| Debt Service/Debt Transfers Out               | \$ 90,340        | \$ 181,548        | \$ -        | \$ -        | \$ -        |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 90,340</b> | <b>\$ 181,548</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                                       |                     |                      |                      |                      |                     |
|---------------------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| <b>Total Section 115 Trust - PERS</b> | <b>\$ 8,911,123</b> | <b>\$ 13,108,961</b> | <b>\$ 26,091,353</b> | <b>\$ 12,000,000</b> | <b>\$ 9,000,000</b> |
|---------------------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|

|                                          |                   |                   |                   |                   |                   |
|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>170 - Development</b>                 |                   |                   |                   |                   |                   |
| <b>Revenues &amp; Transfers In</b>       |                   |                   |                   |                   |                   |
| Taxes                                    | \$ 875,587        | \$ 957,868        | \$ 908,240        | \$ 488,896        | \$ 521,814        |
| Miscellaneous                            | -                 | 26,870            | -                 | -                 | -                 |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 875,587</b> | <b>\$ 984,738</b> | <b>\$ 908,240</b> | <b>\$ 488,896</b> | <b>\$ 521,814</b> |

|                                               |                   |                   |                   |                   |                   |
|-----------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditures &amp; Transfers Out</b>       |                   |                   |                   |                   |                   |
| 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               | -                 | -                 | -                 | -                 |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 746,037</b> | <b>\$ 762,995</b> | <b>\$ 908,240</b> | <b>\$ 488,896</b> | <b>\$ 521,814</b> |

|                          |                   |                   |             |             |             |
|--------------------------|-------------------|-------------------|-------------|-------------|-------------|
| <b>Total Development</b> | <b>\$ 129,550</b> | <b>\$ 221,743</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
|--------------------------|-------------------|-------------------|-------------|-------------|-------------|

|                                          |                     |                     |             |             |             |
|------------------------------------------|---------------------|---------------------|-------------|-------------|-------------|
| <b>205 - UASI</b>                        |                     |                     |             |             |             |
| <b>Revenues &amp; Transfers In</b>       |                     |                     |             |             |             |
| Intergovernmental                        | \$ 2,571,602        | \$ 2,007,684        | \$ -        | \$ -        | \$ -        |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 2,571,602</b> | <b>\$ 2,007,684</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                                               |                     |                     |             |             |             |
|-----------------------------------------------|---------------------|---------------------|-------------|-------------|-------------|
| <b>Expenditures &amp; Transfers Out</b>       |                     |                     |             |             |             |
| Personnel Services                            | \$ 253,984          | \$ 262,307          | \$ -        | \$ -        | \$ -        |
| Capital Outlay                                | 2,317,620           | 1,745,376           | -           | -           | -           |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 2,571,604</b> | <b>\$ 2,007,683</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                   |               |             |             |             |             |
|-------------------|---------------|-------------|-------------|-------------|-------------|
| <b>Total UASI</b> | <b>\$ (2)</b> | <b>\$ 1</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
|-------------------|---------------|-------------|-------------|-------------|-------------|

# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

|                                               | Actual<br>FY 2021/22 | Actual<br>FY 2022/23 | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 |
|-----------------------------------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|
| <b>215 - Grants and Restricted Programs</b>   |                      |                      |                       |                        |                        |
| <b>Revenues &amp; Transfers In</b>            |                      |                      |                       |                        |                        |
| 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              | -                     | -                      | -                      |
| <b>Total Revenues &amp; Transfers In</b>      | <b>\$ 19,960,630</b> | <b>\$ 41,341,370</b> | <b>\$ 1,924,872</b>   | <b>\$ 2,494,018</b>    | <b>\$ 2,542,708</b>    |
| <b>Expenditures &amp; Transfers Out</b>       |                      |                      |                       |                        |                        |
| 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                |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 19,412,881</b> | <b>\$ 39,815,171</b> | <b>\$ 1,684,613</b>   | <b>\$ 2,889,941</b>    | <b>\$ 2,448,912</b>    |
| <b>Total Grants and Restricted Programs</b>   | <b>\$ 547,749</b>    | <b>\$ 1,526,199</b>  | <b>\$ 240,259</b>     | <b>\$ (395,923)</b>    | <b>\$ 93,796</b>       |
| <b>220 - CDBG-Community Development</b>       |                      |                      |                       |                        |                        |
| <b>Revenues &amp; Transfers In</b>            |                      |                      |                       |                        |                        |
| Intergovernmental                             | \$ 1,794,159         | \$ 5,109,916         | \$ 3,290,054          | \$ 2,920,525           | \$ 3,008,302           |
| Miscellaneous                                 | 5,867                | 5,957                | -                     | -                      | -                      |
| <b>Total Revenues &amp; Transfers In</b>      | <b>\$ 1,800,026</b>  | <b>\$ 5,115,873</b>  | <b>\$ 3,290,054</b>   | <b>\$ 2,920,525</b>    | <b>\$ 3,008,302</b>    |
| <b>Expenditures &amp; Transfers Out</b>       |                      |                      |                       |                        |                        |
| 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)              |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 2,126,885</b>  | <b>\$ 5,148,158</b>  | <b>\$ 3,290,054</b>   | <b>\$ 2,920,525</b>    | <b>\$ 3,008,302</b>    |
| <b>Total CDBG-Community Development</b>       | <b>\$ (326,859)</b>  | <b>\$ (32,285)</b>   | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>            |

# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

|                                              | Actual<br>FY 2021/22 |             | Actual<br>FY 2022/23 |            | Adopted<br>FY 2023/24 |           | Proposed<br>FY 2024/25 |           | Proposed<br>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<br>FY 2021/22 |            | Actual<br>FY 2022/23 |            | Adopted<br>FY 2023/24 |            | Proposed<br>FY 2024/25 |            | Proposed<br>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<br>FY 2021/22 |             | Actual<br>FY 2022/23 |           | Adopted<br>FY 2023/24 |             | Proposed<br>FY 2024/25 |             | Proposed<br>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<br>FY 2021/22 |           | Actual<br>FY 2022/23 |           | Adopted<br>FY 2023/24 |           | Proposed<br>FY 2024/25 |           | Proposed<br>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<br>FY 2021/22 |            | Actual<br>FY 2022/23 |            | Adopted<br>FY 2023/24 |            | Proposed<br>FY 2024/25 |            | Proposed<br>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<br>FY 2021/22 | Actual<br>FY 2022/23 | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 |
|--------------------------------------------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|
| <b>410 - Storm Drain</b>                               |                      |                      |                       |                        |                        |
| <b>Revenues &amp; Transfers In</b>                     |                      |                      |                       |                        |                        |
| 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                 |
| <b>Total Revenues &amp; Transfers In</b>               | <b>\$ 8,446,183</b>  | <b>\$ 2,992,499</b>  | <b>\$ 196,270</b>     | <b>\$ 202,500</b>      | <b>\$ 206,244</b>      |
| <b>Expenditures &amp; Transfers Out</b>                |                      |                      |                       |                        |                        |
| Capital Outlay                                         | \$ 8,603,665         | \$ 2,485,000         | \$ 129,343            | \$ 150,000             | \$ 150,000             |
| Charges from Others                                    | -                    | 17,889               | 20,657                | -                      | -                      |
| <b>Total Expenditures &amp; Transfers Out</b>          | <b>\$ 8,603,665</b>  | <b>\$ 2,502,889</b>  | <b>\$ 150,000</b>     | <b>\$ 150,000</b>      | <b>\$ 150,000</b>      |
| <b>Total Storm Drain</b>                               | <b>\$ (157,482)</b>  | <b>\$ 489,610</b>    | <b>\$ 46,270</b>      | <b>\$ 52,500</b>       | <b>\$ 56,244</b>       |
| <b>411 - Special Capital Improvement</b>               |                      |                      |                       |                        |                        |
| <b>Revenues &amp; Transfers In</b>                     |                      |                      |                       |                        |                        |
| Miscellaneous                                          | \$ 2,803,170         | \$ 2,354,692         | \$ 2,180,000          | \$ 2,180,000           | \$ 2,180,000           |
| Operating Transfers In                                 | -                    | -                    | -                     | 910,945                | 920,753                |
| <b>Total Revenues &amp; Transfers In</b>               | <b>\$ 2,803,170</b>  | <b>\$ 2,354,692</b>  | <b>\$ 2,180,000</b>   | <b>\$ 3,090,945</b>    | <b>\$ 3,100,753</b>    |
| <b>Expenditures &amp; Transfers Out</b>                |                      |                      |                       |                        |                        |
| 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                 |
| <b>Total Expenditures &amp; Transfers Out</b>          | <b>\$ 1,799,727</b>  | <b>\$ 1,797,295</b>  | <b>\$ 1,804,543</b>   | <b>\$ 3,090,945</b>    | <b>\$ 3,100,753</b>    |
| <b>Total Special Capital Improvement</b>               | <b>\$ 1,003,443</b>  | <b>\$ 557,397</b>    | <b>\$ 375,457</b>     | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>413 - Regional Park Special Capital Improvement</b> |                      |                      |                       |                        |                        |
| <b>Revenues &amp; Transfers In</b>                     |                      |                      |                       |                        |                        |
| Miscellaneous                                          | \$ 484,114           | \$ 861,675           | \$ 435,000            | \$ 435,000             | \$ 435,000             |
| <b>Total Revenues &amp; Transfers In</b>               | <b>\$ 484,114</b>    | <b>\$ 861,675</b>    | <b>\$ 435,000</b>     | <b>\$ 435,000</b>      | <b>\$ 435,000</b>      |
| <b>Expenditures &amp; Transfers Out</b>                |                      |                      |                       |                        |                        |
| Capital Outlay                                         | \$ 158,433           | \$ 170,866           | \$ -                  | \$ -                   | \$ -                   |
| <b>Total Expenditures &amp; Transfers Out</b>          | <b>\$ 158,433</b>    | <b>\$ 170,866</b>    | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>Total Regional Park Special Capital Improvement</b> | <b>\$ 325,681</b>    | <b>\$ 690,809</b>    | <b>\$ 435,000</b>     | <b>\$ 435,000</b>      | <b>\$ 435,000</b>      |
| <b>420 - Measure Z - Capital Projects</b>              |                      |                      |                       |                        |                        |
| <b>Revenues &amp; Transfers In</b>                     |                      |                      |                       |                        |                        |
| 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            | -                      | -                      |
| <b>Total Revenues &amp; Transfers In</b>               | <b>\$ 10,260,752</b> | <b>\$ 26,529,367</b> | <b>\$ 37,387,898</b>  | <b>\$ 17,532,500</b>   | <b>\$ 16,975,000</b>   |

# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

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

# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

|                                                       | Actual<br>FY 2021/22 |          | Actual<br>FY 2022/23 |          | Adopted<br>FY 2023/24 |   | Proposed<br>FY 2024/25 |   | Proposed<br>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<br>FY 2021/22   | Actual<br>FY 2022/23   | Adopted<br>FY 2023/24  | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 |
|-----------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>510 - Electric</b>                         |                        |                        |                        |                        |                        |
| <b>Revenues &amp; Transfers In</b>            |                        |                        |                        |                        |                        |
| 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)            | -                      | -                      | -                      | -                      |
| <b>Total Revenues &amp; Transfers In</b>      | <b>\$ 387,671,584</b>  | <b>\$ 436,034,901</b>  | <b>\$ 421,537,700</b>  | <b>\$ 453,619,700</b>  | <b>\$ 485,525,800</b>  |
| <b>Expenditures &amp; Transfers Out</b>       |                        |                        |                        |                        |                        |
| 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             |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 398,638,649</b>  | <b>\$ 447,344,177</b>  | <b>\$ 487,314,290</b>  | <b>\$ 505,336,602</b>  | <b>\$ 525,295,217</b>  |
| <b>Total Electric</b>                         | <b>\$ (10,967,065)</b> | <b>\$ (11,309,276)</b> | <b>\$ (65,776,590)</b> | <b>\$ (51,716,902)</b> | <b>\$ (39,769,417)</b> |
| <b>511 - Electric-Public Benefit Programs</b> |                        |                        |                        |                        |                        |
| <b>Revenues &amp; Transfers In</b>            |                        |                        |                        |                        |                        |
| 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              |
| <b>Total Revenues &amp; Transfers In</b>      | <b>\$ 8,977,806</b>    | <b>\$ 10,222,492</b>   | <b>\$ 11,793,000</b>   | <b>\$ 12,629,000</b>   | <b>\$ 13,739,000</b>   |
| <b>Expenditures &amp; Transfers Out</b>       |                        |                        |                        |                        |                        |
| 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              |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 5,473,309</b>    | <b>\$ 6,758,055</b>    | <b>\$ 15,401,548</b>   | <b>\$ 16,350,264</b>   | <b>\$ 16,732,703</b>   |
| <b>Total Electric-Public Benefit Programs</b> | <b>\$ 3,504,497</b>    | <b>\$ 3,464,437</b>    | <b>\$ (3,608,548)</b>  | <b>\$ (3,721,264)</b>  | <b>\$ (2,993,703)</b>  |
| <b>520 - Water</b>                            |                        |                        |                        |                        |                        |
| <b>Revenues &amp; Transfers In</b>            |                        |                        |                        |                        |                        |
| 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                |
| <b>Total Revenues &amp; Transfers In</b>      | <b>\$ 89,956,181</b>   | <b>\$ 88,673,858</b>   | <b>\$ 91,615,800</b>   | <b>\$ 98,854,300</b>   | <b>\$ 106,536,475</b>  |

# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

|                                               | Actual<br>FY 2021/22 | Actual<br>FY 2022/23 | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 |
|-----------------------------------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|
| <b>Expenditures &amp; Transfers Out</b>       |                      |                      |                       |                        |                        |
| 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              |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 92,410,969</b> | <b>\$ 97,529,142</b> | <b>\$ 116,961,060</b> | <b>\$ 125,481,561</b>  | <b>\$ 128,291,548</b>  |

|                    |                       |                       |                        |                        |                        |
|--------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|
| <b>Total Water</b> | <b>\$ (2,454,788)</b> | <b>\$ (8,855,284)</b> | <b>\$ (25,345,260)</b> | <b>\$ (26,627,261)</b> | <b>\$ (21,755,073)</b> |
|--------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|

|                                          |                     |                     |                     |                     |                     |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>521 - Water Conservation</b>          |                     |                     |                     |                     |                     |
| <b>Revenues &amp; Transfers In</b>       |                     |                     |                     |                     |                     |
| 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             |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 1,000,277</b> | <b>\$ 1,090,166</b> | <b>\$ 1,374,000</b> | <b>\$ 1,481,000</b> | <b>\$ 1,613,000</b> |

|                                               |                   |                   |                     |                     |                     |
|-----------------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Expenditures &amp; Transfers Out</b>       |                   |                   |                     |                     |                     |
| 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             |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 732,845</b> | <b>\$ 976,811</b> | <b>\$ 1,646,360</b> | <b>\$ 1,564,788</b> | <b>\$ 1,603,711</b> |

|                                 |                   |                   |                     |                    |                 |
|---------------------------------|-------------------|-------------------|---------------------|--------------------|-----------------|
| <b>Total Water Conservation</b> | <b>\$ 267,432</b> | <b>\$ 113,355</b> | <b>\$ (272,360)</b> | <b>\$ (83,788)</b> | <b>\$ 9,289</b> |
|---------------------------------|-------------------|-------------------|---------------------|--------------------|-----------------|

|                                          |                     |                     |                     |                     |                     |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>530 - Airport</b>                     |                     |                     |                     |                     |                     |
| <b>Revenues &amp; Transfers In</b>       |                     |                     |                     |                     |                     |
| 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               | -                   | -                   | -                   | -                   |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 1,812,625</b> | <b>\$ 2,122,997</b> | <b>\$ 1,749,317</b> | <b>\$ 1,971,935</b> | <b>\$ 2,030,319</b> |

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

|                      |                   |                   |                  |               |                  |
|----------------------|-------------------|-------------------|------------------|---------------|------------------|
| <b>Total Airport</b> | <b>\$ 309,700</b> | <b>\$ 214,795</b> | <b>\$ 33,200</b> | <b>\$ 926</b> | <b>\$ 58,633</b> |
|----------------------|-------------------|-------------------|------------------|---------------|------------------|

|                                          |                      |                      |                      |                      |                      |
|------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>540 - Refuse</b>                      |                      |                      |                      |                      |                      |
| <b>Revenues &amp; Transfers In</b>       |                      |                      |                      |                      |                      |
| 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           | -                    | -                    | -                    |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 30,302,002</b> | <b>\$ 42,983,830</b> | <b>\$ 31,968,946</b> | <b>\$ 34,900,693</b> | <b>\$ 37,045,592</b> |

|                                               |                      |                      |                      |                      |                      |
|-----------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Expenditures &amp; Transfers Out</b>       |                      |                      |                      |                      |                      |
| 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              | -                    | -                    |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 29,053,647</b> | <b>\$ 33,483,079</b> | <b>\$ 33,129,130</b> | <b>\$ 38,212,068</b> | <b>\$ 37,267,501</b> |

|                     |                     |                     |                       |                       |                     |
|---------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|
| <b>Total Refuse</b> | <b>\$ 1,248,355</b> | <b>\$ 9,500,751</b> | <b>\$ (1,160,184)</b> | <b>\$ (3,311,375)</b> | <b>\$ (221,909)</b> |
|---------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|

|                                          |                      |                      |                      |                      |                      |
|------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>550 - Sewer</b>                       |                      |                      |                      |                      |                      |
| <b>Revenues &amp; Transfers In</b>       |                      |                      |                      |                      |                      |
| 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              | -                    | -                    | -                    |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 69,708,685</b> | <b>\$ 73,658,632</b> | <b>\$ 69,376,857</b> | <b>\$ 82,636,717</b> | <b>\$ 78,333,474</b> |

|                                         |               |               |               |               |               |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Expenditures &amp; Transfers Out</b> |               |               |               |               |               |
| 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<br>FY 2021/22 | Actual<br>FY 2022/23 | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>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               | -                      | -                      |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 58,349,293</b> | <b>\$ 69,682,215</b> | <b>\$ 73,646,104</b>  | <b>\$ 83,147,471</b>   | <b>\$ 78,855,389</b>   |

|                    |                      |                     |                       |                     |                     |
|--------------------|----------------------|---------------------|-----------------------|---------------------|---------------------|
| <b>Total Sewer</b> | <b>\$ 11,359,392</b> | <b>\$ 3,976,417</b> | <b>\$ (4,269,247)</b> | <b>\$ (510,754)</b> | <b>\$ (521,915)</b> |
|--------------------|----------------------|---------------------|-----------------------|---------------------|---------------------|

|                                          |                     |                     |                     |                     |                     |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>560 - Special Transit</b>             |                     |                     |                     |                     |                     |
| <b>Revenues &amp; Transfers In</b>       |                     |                     |                     |                     |                     |
| 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              | -                   | -                   | -                   |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 2,773,173</b> | <b>\$ 4,524,177</b> | <b>\$ 6,003,437</b> | <b>\$ 6,092,175</b> | <b>\$ 6,257,711</b> |

|                                               |                     |                     |                     |                     |                     |
|-----------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditures &amp; Transfers Out</b>       |                     |                     |                     |                     |                     |
| 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               | -                   | -                   | -                   | -                   |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 3,505,520</b> | <b>\$ 4,691,558</b> | <b>\$ 6,003,437</b> | <b>\$ 5,742,802</b> | <b>\$ 5,887,734</b> |

|                              |                     |                     |             |                   |                   |
|------------------------------|---------------------|---------------------|-------------|-------------------|-------------------|
| <b>Total Special Transit</b> | <b>\$ (732,347)</b> | <b>\$ (167,381)</b> | <b>\$ -</b> | <b>\$ 349,373</b> | <b>\$ 369,977</b> |
|------------------------------|---------------------|---------------------|-------------|-------------------|-------------------|

|                                          |                     |                      |                     |                      |                      |
|------------------------------------------|---------------------|----------------------|---------------------|----------------------|----------------------|
| <b>570 - Public Parking</b>              |                     |                      |                     |                      |                      |
| <b>Revenues &amp; Transfers In</b>       |                     |                      |                     |                      |                      |
| 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            | -                   | -                    | -                    |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 6,817,432</b> | <b>\$ 10,473,209</b> | <b>\$ 7,576,000</b> | <b>\$ 10,428,349</b> | <b>\$ 11,181,798</b> |

|                                               |                     |                     |                     |                      |                      |
|-----------------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| <b>Expenditures &amp; Transfers Out</b>       |                     |                     |                     |                      |                      |
| 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              | -                    | -                    |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 6,420,598</b> | <b>\$ 7,252,073</b> | <b>\$ 8,546,872</b> | <b>\$ 10,981,845</b> | <b>\$ 10,613,870</b> |

|                             |                   |                     |                     |                     |                   |
|-----------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| <b>Total Public Parking</b> | <b>\$ 396,834</b> | <b>\$ 3,221,136</b> | <b>\$ (970,872)</b> | <b>\$ (553,496)</b> | <b>\$ 567,928</b> |
|-----------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|

# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

|                                    | Actual<br>FY 2021/22 |            | Actual<br>FY 2022/23 |            | Adopted<br>FY 2023/24 |            | Proposed<br>FY 2024/25 |            | Proposed<br>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<br>FY 2021/22 |            | Actual<br>FY 2022/23 |            | Adopted<br>FY 2023/24 |            | Proposed<br>FY 2024/25 |            | Proposed<br>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<br>FY 2021/22 | Actual<br>FY 2022/23 | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>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                  | -                    | -                     | -                      | -                      |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 37,098,776</b> | <b>\$ 7,221,090</b>  | <b>\$ 11,365,941</b>  | <b>\$ 12,483,711</b>   | <b>\$ 13,056,025</b>   |

|                                        |                        |                     |                     |                   |                   |
|----------------------------------------|------------------------|---------------------|---------------------|-------------------|-------------------|
| <b>Total Liability Insurance Trust</b> | <b>\$ (26,150,863)</b> | <b>\$ 4,545,622</b> | <b>\$ 2,148,959</b> | <b>\$ 761,509</b> | <b>\$ 607,935</b> |
|----------------------------------------|------------------------|---------------------|---------------------|-------------------|-------------------|

|                                          |                      |                     |             |             |             |
|------------------------------------------|----------------------|---------------------|-------------|-------------|-------------|
| <b>631 - Parada Settlement Fund</b>      |                      |                     |             |             |             |
| <b>Revenues &amp; Transfers In</b>       |                      |                     |             |             |             |
| Miscellaneous                            | \$ (28,534)          | \$ (235,286)        | \$ -        | \$ -        | \$ -        |
| Operating Transfers In                   | 24,000,000           | -                   | -           | -           | -           |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 23,971,466</b> | <b>\$ (235,286)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                                               |             |                   |             |             |             |
|-----------------------------------------------|-------------|-------------------|-------------|-------------|-------------|
| <b>Expenditures &amp; Transfers Out</b>       |             |                   |             |             |             |
| Non-personnel Expenses                        | \$ -        | \$ 257,855        | \$ -        | \$ -        | \$ -        |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ -</b> | <b>\$ 257,855</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                                     |                      |                     |             |             |             |
|-------------------------------------|----------------------|---------------------|-------------|-------------|-------------|
| <b>Total Parada Settlement Fund</b> | <b>\$ 23,971,466</b> | <b>\$ (493,141)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
|-------------------------------------|----------------------|---------------------|-------------|-------------|-------------|

|                                          |                     |                     |                     |                     |                     |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>640 - Central Stores</b>              |                     |                     |                     |                     |                     |
| <b>Revenues &amp; Transfers In</b>       |                     |                     |                     |                     |                     |
| Charges for Services                     | \$ 1,285,009        | \$ 1,267,363        | \$ 1,342,638        | \$ 1,342,638        | \$ 1,342,638        |
| Other Financing Sources                  | 2,125               | -                   | -                   | -                   | -                   |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 1,287,134</b> | <b>\$ 1,267,363</b> | <b>\$ 1,342,638</b> | <b>\$ 1,342,638</b> | <b>\$ 1,342,638</b> |

|                                               |                     |                   |                     |                     |                     |
|-----------------------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Expenditures &amp; Transfers Out</b>       |                     |                   |                     |                     |                     |
| 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                 | -                 | -                   | -                   | -                   |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 1,081,482</b> | <b>\$ 812,469</b> | <b>\$ 1,188,305</b> | <b>\$ 1,358,490</b> | <b>\$ 1,244,490</b> |

|                             |                   |                   |                   |                    |                  |
|-----------------------------|-------------------|-------------------|-------------------|--------------------|------------------|
| <b>Total Central Stores</b> | <b>\$ 205,652</b> | <b>\$ 454,894</b> | <b>\$ 154,333</b> | <b>\$ (15,852)</b> | <b>\$ 98,148</b> |
|-----------------------------|-------------------|-------------------|-------------------|--------------------|------------------|

|                                          |                      |                      |                      |                      |                      |
|------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>650 - Central Garage</b>              |                      |                      |                      |                      |                      |
| <b>Revenues &amp; Transfers In</b>       |                      |                      |                      |                      |                      |
| 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               | -                    | -                    | -                    |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$ 12,089,237</b> | <b>\$ 12,846,341</b> | <b>\$ 14,343,464</b> | <b>\$ 14,408,720</b> | <b>\$ 14,768,938</b> |

# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

|                                                           | Actual<br>FY 2021/22 |                   | Actual<br>FY 2022/23 |                   | Adopted<br>FY 2023/24 |                   | Proposed<br>FY 2024/25 |                    | Proposed<br>FY 2025/26 |                    |
|-----------------------------------------------------------|----------------------|-------------------|----------------------|-------------------|-----------------------|-------------------|------------------------|--------------------|------------------------|--------------------|
| <b>Expenditures &amp; Transfers Out</b>                   |                      |                   |                      |                   |                       |                   |                        |                    |                        |                    |
| 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             |                      | -                 |                       | -                 |                        | -                  |                        | -                  |
| <b>Total Expenditures &amp; Transfers Out</b>             | <b>\$</b>            | <b>11,757,234</b> | <b>\$</b>            | <b>13,670,661</b> | <b>\$</b>             | <b>14,304,725</b> | <b>\$</b>              | <b>15,603,271</b>  | <b>\$</b>              | <b>15,863,280</b>  |
| <b>Total Central Garage</b>                               | <b>\$</b>            | <b>332,003</b>    | <b>\$</b>            | <b>(824,320)</b>  | <b>\$</b>             | <b>38,739</b>     | <b>\$</b>              | <b>(1,194,551)</b> | <b>\$</b>              | <b>(1,094,342)</b> |
| <b>741 - Assessment District -<br/>Miscellaneous</b>      |                      |                   |                      |                   |                       |                   |                        |                    |                        |                    |
| <b>Revenues &amp; Transfers In</b>                        |                      |                   |                      |                   |                       |                   |                        |                    |                        |                    |
| Special Assessments                                       | \$                   | 416,064           | \$                   | 406,571           | \$                    | 410,855           | \$                     | -                  | \$                     | -                  |
| Miscellaneous                                             |                      | 1,014             |                      | 17,881            |                       | -                 |                        | -                  |                        | -                  |
| <b>Total Revenues &amp; Transfers In</b>                  | <b>\$</b>            | <b>417,078</b>    | <b>\$</b>            | <b>424,452</b>    | <b>\$</b>             | <b>410,855</b>    | <b>\$</b>              | <b>-</b>           | <b>\$</b>              | <b>-</b>           |
| <b>Expenditures &amp; Transfers Out</b>                   |                      |                   |                      |                   |                       |                   |                        |                    |                        |                    |
| Debt Service/Debt Transfers Out                           | \$                   | 408,845           | \$                   | 402,482           | \$                    | 409,610           | \$                     | 410,860            | \$                     | -                  |
| Charges from Others                                       |                      | 5,458             |                      | -                 |                       | -                 |                        | -                  |                        | -                  |
| <b>Total Expenditures &amp; Transfers Out</b>             | <b>\$</b>            | <b>414,303</b>    | <b>\$</b>            | <b>402,482</b>    | <b>\$</b>             | <b>409,610</b>    | <b>\$</b>              | <b>410,860</b>     | <b>\$</b>              | <b>-</b>           |
| <b>Total Assessment District -<br/>Miscellaneous</b>      | <b>\$</b>            | <b>2,775</b>      | <b>\$</b>            | <b>21,970</b>     | <b>\$</b>             | <b>1,245</b>      | <b>\$</b>              | <b>(410,860)</b>   | <b>\$</b>              | <b>-</b>           |
| <b>742 - Hunter Business Park<br/>Assessment District</b> |                      |                   |                      |                   |                       |                   |                        |                    |                        |                    |
| <b>Revenues &amp; Transfers In</b>                        |                      |                   |                      |                   |                       |                   |                        |                    |                        |                    |
| 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           |                       | -                 |                        | -                  |                        | -                  |
| <b>Total Revenues &amp; Transfers In</b>                  | <b>\$</b>            | <b>1,037,542</b>  | <b>\$</b>            | <b>1,395,178</b>  | <b>\$</b>             | <b>1,027,970</b>  | <b>\$</b>              | <b>990,900</b>     | <b>\$</b>              | <b>990,160</b>     |
| <b>Expenditures &amp; Transfers Out</b>                   |                      |                   |                      |                   |                       |                   |                        |                    |                        |                    |
| 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             |
| <b>Total Expenditures &amp; Transfers Out</b>             | <b>\$</b>            | <b>1,018,514</b>  | <b>\$</b>            | <b>1,392,726</b>  | <b>\$</b>             | <b>1,027,970</b>  | <b>\$</b>              | <b>990,900</b>     | <b>\$</b>              | <b>990,160</b>     |
| <b>Total Hunter Business Park<br/>Assessment District</b> | <b>\$</b>            | <b>19,028</b>     | <b>\$</b>            | <b>2,452</b>      | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>           | <b>\$</b>              | <b>-</b>           |

# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

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

# REVENUE AND EXPENDITURES BY FUND AND CATEGORY

|                                    | Actual<br>FY 2021/22 |            | Actual<br>FY 2022/23 |             | Adopted<br>FY 2023/24 |            | Proposed<br>FY 2024/25 |            | Proposed<br>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<br>FY 2021/22    | Actual<br>FY 2022/23    | Adopted<br>FY 2023/24   | Proposed<br>FY 2024/25  | Proposed<br>FY 2025/26  |
|-----------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Expenditures &amp; Transfers Out</b>       |                         |                         |                         |                         |                         |
| 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                  | -                       | -                       | -                       |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$ 14,074,948</b>    | <b>\$ 13,799,856</b>    | <b>\$ 20,052,160</b>    | <b>\$ 19,976,330</b>    | <b>\$ 16,899,550</b>    |
| <b>Total Successor Agency Trust Fund</b>      | <b>\$ 989,592</b>       | <b>\$ 4,693,242</b>     | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             |
| <b>Total Revenues and Transfers In</b>        | <b>\$ 1,300,530,788</b> | <b>\$ 1,418,540,650</b> | <b>\$ 1,313,436,326</b> | <b>\$ 1,364,889,434</b> | <b>\$ 1,414,466,244</b> |
| <b>Total Expenditures and Transfers Out</b>   | <b>\$ 1,220,398,365</b> | <b>\$ 1,343,074,020</b> | <b>\$ 1,383,538,692</b> | <b>\$ 1,456,914,984</b> | <b>\$ 1,479,469,747</b> |

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# DEPARTMENT EXPENDITURE DETAILS

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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<br>FY 2021/22 |           | Actual<br>FY 2022/23 |           | Adopted<br>FY 2023/24 |             | Proposed<br>FY 2024/25 |           | Proposed<br>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<br>FY 2021/22 |             | Actual<br>FY 2022/23 |             | Adopted<br>FY 2023/24 |             | Proposed<br>FY 2024/25 |             | Proposed<br>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<br>FY 2021/22 |                  | Actual<br>FY 2022/23 |                   | Adopted<br>FY 2023/24 |                   | Proposed<br>FY 2024/25 |                   | Proposed<br>FY 2025/26 |                   |
|---------------------------------------------|----------------------|------------------|----------------------|-------------------|-----------------------|-------------------|------------------------|-------------------|------------------------|-------------------|
| Charges from Others                         | -                    |                  | -                    |                   | -                     |                   | 6,000                  |                   | 6,000                  |                   |
| <b>Total Grants and Restricted Programs</b> | \$                   | -                | \$                   | -                 | \$                    | -                 | \$                     | 350,000           | \$                     | 350,000           |
| <b>Total Marketing &amp; Communications</b> | \$                   | -                | \$                   | -                 | \$                    | -                 | \$                     | 3,350,258         | \$                     | 2,687,172         |
| <b>21 - Human Resources</b>                 |                      |                  |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>101 - General Fund</b>                   |                      |                  |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)         |
| <b>Total General Fund</b>                   | \$                   | <b>2,792,203</b> | \$                   | <b>3,637,240</b>  | \$                    | <b>3,800,691</b>  | \$                     | <b>6,583,859</b>  | \$                     | <b>6,437,102</b>  |
| <b>110 - Measure Z Fund</b>                 |                      |                  |                      |                   |                       |                   |                        |                   |                        |                   |
| 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             |
| <b>Total Measure Z Fund</b>                 | \$                   | <b>156,604</b>   | \$                   | <b>171,309</b>    | \$                    | <b>162,182</b>    | \$                     | <b>183,049</b>    | \$                     | <b>185,544</b>    |
| <b>215 - Grants and Restricted Programs</b> |                      |                  |                      |                   |                       |                   |                        |                   |                        |                   |
| Non-personnel Expenses                      | \$                   | 366              | \$                   | 11,190            | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| Special Projects                            |                      | 6,395            |                      | 37,636            |                       | -                 |                        | -                 |                        | -                 |
| Operating Grants                            |                      | -                |                      | 61,183            |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Grants and Restricted Program</b>  | \$                   | <b>6,761</b>     | \$                   | <b>110,009</b>    | \$                    | <b>-</b>          | \$                     | <b>-</b>          | \$                     | <b>-</b>          |
| <b>610 - Workers' Compensation Trust</b>    |                      |                  |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)             |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Workers' Compensation Trust</b>    | \$                   | <b>6,552,436</b> | \$                   | <b>6,841,858</b>  | \$                    | <b>7,451,753</b>  | \$                     | <b>7,953,358</b>  | \$                     | <b>8,272,592</b>  |
| <b>Total Human Resources</b>                | \$                   | <b>9,508,004</b> | \$                   | <b>10,760,416</b> | \$                    | <b>11,414,626</b> | \$                     | <b>14,720,266</b> | \$                     | <b>14,895,238</b> |
| <b>22 - General Services</b>                |                      |                  |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>101 - General Fund</b>                   |                      |                  |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)         |
| <b>Total General Fund</b>                   | \$                   | <b>3,941,829</b> | \$                   | <b>4,517,018</b>  | \$                    | <b>4,973,999</b>  | \$                     | <b>5,599,489</b>  | \$                     | <b>5,795,088</b>  |

# EXPENDITURES BY DEPARTMENT AND FUND

|                                           | Actual<br>FY 2021/22 |                   | Actual<br>FY 2022/23 |                   | Adopted<br>FY 2023/24 |                   | Proposed<br>FY 2024/25 |                   | Proposed<br>FY 2025/26 |                   |
|-------------------------------------------|----------------------|-------------------|----------------------|-------------------|-----------------------|-------------------|------------------------|-------------------|------------------------|-------------------|
| <b>110 - Measure Z Fund</b>               |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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         |
| <b>Total Measure Z Fund</b>               | <b>\$</b>            | <b>507,714</b>    | <b>\$</b>            | <b>509,143</b>    | <b>\$</b>             | <b>520,494</b>    | <b>\$</b>              | <b>2,520,032</b>  | <b>\$</b>              | <b>2,531,843</b>  |
| <b>401 - Capital Outlay</b>               |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Capital Outlay                            | \$                   | -                 | \$                   | 407,710           | \$                    | 650,000           | \$                     | -                 | \$                     | -                 |
| <b>Total Capital Outlay</b>               | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>407,710</b>    | <b>\$</b>             | <b>650,000</b>    | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
| <b>420 - Measure Z - Capital Projects</b> |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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            |                        | -                 |                        | -                 |
| <b>Total Measure Z - Capital Projects</b> | <b>\$</b>            | <b>1,010,011</b>  | <b>\$</b>            | <b>5,607,970</b>  | <b>\$</b>             | <b>25,902,971</b> | <b>\$</b>              | <b>2,000,000</b>  | <b>\$</b>              | <b>2,000,000</b>  |
| <b>530 - Airport</b>                      |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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             |                        | -                 |                        | -                 |
| <b>Total Airport</b>                      | <b>\$</b>            | <b>1,317,326</b>  | <b>\$</b>            | <b>1,724,568</b>  | <b>\$</b>             | <b>1,487,303</b>  | <b>\$</b>              | <b>1,776,980</b>  | <b>\$</b>              | <b>1,771,894</b>  |
| <b>580 - Convention Center</b>            |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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         |
| <b>Total Convention Center</b>            | <b>\$</b>            | <b>12,589,912</b> | <b>\$</b>            | <b>16,284,386</b> | <b>\$</b>             | <b>14,968,982</b> | <b>\$</b>              | <b>17,543,898</b> | <b>\$</b>              | <b>17,992,171</b> |
| <b>582 - Cheech Marin Center</b>          |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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         |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Cheech Marin Center</b>          | <b>\$</b>            | <b>6,948,247</b>  | <b>\$</b>            | <b>2,087,593</b>  | <b>\$</b>             | <b>1,289,665</b>  | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
| <b>650 - Central Garage</b>               |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)          |
| <b>Total Central Garage</b>               | <b>\$</b>            | <b>10,982,180</b> | <b>\$</b>            | <b>12,988,692</b> | <b>\$</b>             | <b>13,588,016</b> | <b>\$</b>              | <b>14,895,834</b> | <b>\$</b>              | <b>15,134,901</b> |
| <b>Total General Services</b>             | <b>\$</b>            | <b>37,297,219</b> | <b>\$</b>            | <b>44,127,080</b> | <b>\$</b>             | <b>63,381,430</b> | <b>\$</b>              | <b>44,336,233</b> | <b>\$</b>              | <b>45,225,897</b> |

# EXPENDITURES BY DEPARTMENT AND FUND

|                                   | Actual<br>FY 2021/22 |            | Actual<br>FY 2022/23 |             | Adopted<br>FY 2023/24 |             | Proposed<br>FY 2024/25 |             | Proposed<br>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<br>FY 2021/22 | Actual<br>FY 2022/23 | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 |
|-----------------------------------------------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|
| Capital Outlay                                            | 360                  | 374                  | -                     | 500                    | 515                    |
| Charges from Others                                       | 130                  | 120                  | 7,598                 | 151                    | 152                    |
| Charges to Others                                         | -                    | (134)                | -                     | -                      | -                      |
| <b>Total Central Stores</b>                               | <b>\$ 851,426</b>    | <b>\$ 1,019,793</b>  | <b>\$ 1,080,639</b>   | <b>\$ 1,251,140</b>    | <b>\$ 1,133,961</b>    |
| <b>741 - Assessment District -<br/>Miscellaneous</b>      |                      |                      |                       |                        |                        |
| Debt Service/Debt Transfers Out                           | \$ 408,845           | \$ 402,482           | \$ 409,610            | \$ 410,860             | \$ -                   |
| <b>Total Assessment District -<br/>Miscellaneous</b>      | <b>\$ 408,845</b>    | <b>\$ 402,482</b>    | <b>\$ 409,610</b>     | <b>\$ 410,860</b>      | <b>\$ -</b>            |
| <b>742 - Hunter Business Park<br/>Assessment District</b> |                      |                      |                       |                        |                        |
| 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                 |
| <b>Total Hunter Business Park<br/>Assessment District</b> | <b>\$ 1,005,354</b>  | <b>\$ 1,392,726</b>  | <b>\$ 1,027,970</b>   | <b>\$ 990,900</b>      | <b>\$ 990,160</b>      |
| <b>745 - Riverwalk Assessment District</b>                |                      |                      |                       |                        |                        |
| 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                 |
| <b>Total Riverwalk Assessment District</b>                | <b>\$ 723,358</b>    | <b>\$ 736,173</b>    | <b>\$ 735,680</b>     | <b>\$ 736,220</b>      | <b>\$ 734,110</b>      |
| <b>746 - Riverwalk Business<br/>Assessment District</b>   |                      |                      |                       |                        |                        |
| 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                  |
| <b>Total Riverwalk Business<br/>Assessment District</b>   | <b>\$ 294,585</b>    | <b>\$ 300,133</b>    | <b>\$ 303,982</b>     | <b>\$ 303,644</b>      | <b>\$ 304,390</b>      |
| <b>756 - CFD-Riverwalk Vista</b>                          |                      |                      |                       |                        |                        |
| 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                 |
| <b>Total CFD-Riverwalk Vista</b>                          | <b>\$ 294,671</b>    | <b>\$ 368,835</b>    | <b>\$ 313,870</b>     | <b>\$ 314,380</b>      | <b>\$ 314,544</b>      |
| <b>758 - CFD Sycamore Canyon 92-1</b>                     |                      |                      |                       |                        |                        |
| 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                 |
| <b>Total CFD Syc. Canyon 92-1</b>                         | <b>\$ 651,836</b>    | <b>\$ 661,203</b>    | <b>\$ 663,899</b>     | <b>\$ 660,775</b>      | <b>\$ 666,625</b>      |
| <b>759 - CFD 2006-1-Riverwalk Vista<br/>Area #2</b>       |                      |                      |                       |                        |                        |
| 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                 |
| <b>Total CFD 2006-1-Riverwalk Vista<br/>Area #2</b>       | <b>\$ 378,493</b>    | <b>\$ 390,818</b>    | <b>\$ 389,885</b>     | <b>\$ 389,887</b>      | <b>\$ 380,372</b>      |
| <b>760 - CFD 2014-2 Highlands</b>                         |                      |                      |                       |                        |                        |
| 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                 |
| <b>Total CFD 2014-2 Highlands</b>                         | <b>\$ 151,855</b>    | <b>\$ 163,594</b>    | <b>\$ 162,250</b>     | <b>\$ 165,414</b>      | <b>\$ 163,353</b>      |

# EXPENDITURES BY DEPARTMENT AND FUND

|                                             | Actual<br>FY 2021/22 |                   | Actual<br>FY 2022/23 |                   | Adopted<br>FY 2023/24 |                   | Proposed<br>FY 2024/25 |                   | Proposed<br>FY 2025/26 |                   |
|---------------------------------------------|----------------------|-------------------|----------------------|-------------------|-----------------------|-------------------|------------------------|-------------------|------------------------|-------------------|
| <b>761 - CFD 2013-1 Kunny Ranch</b>         |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Debt Service/Debt Transfers Out             | \$                   | -                 | \$                   | 5,410             | \$                    | 10,000            | \$                     | 11,526            | \$                     | 11,757            |
| Charges from Others                         |                      | -                 |                      | -                 |                       | 15,000            |                        | 5,000             |                        | 15,000            |
| <b>Total CFD 2013-1 Kunny Ranch</b>         | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>5,410</b>      | <b>\$</b>             | <b>25,000</b>     | <b>\$</b>              | <b>16,526</b>     | <b>\$</b>              | <b>26,757</b>     |
|                                             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>762 - CFD 2015-1 Orangecrest Grove</b>   |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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            |
| <b>Total CFD 2015-1 Orangecrest Grove</b>   | <b>\$</b>            | <b>149,150</b>    | <b>\$</b>            | <b>190,012</b>    | <b>\$</b>             | <b>174,630</b>    | <b>\$</b>              | <b>173,156</b>    | <b>\$</b>              | <b>176,607</b>    |
|                                             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>763 - CFD 2015-2 Pomelo</b>              |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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            |
| <b>Total CFD 2015-2 Pomelo</b>              | <b>\$</b>            | <b>213,460</b>    | <b>\$</b>            | <b>4,296,395</b>  | <b>\$</b>             | <b>333,470</b>    | <b>\$</b>              | <b>349,294</b>    | <b>\$</b>              | <b>357,429</b>    |
|                                             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>Total Finance</b>                        | <b>\$</b>            | <b>64,869,408</b> | <b>\$</b>            | <b>89,463,800</b> | <b>\$</b>             | <b>64,876,685</b> | <b>\$</b>              | <b>63,780,157</b> | <b>\$</b>              | <b>64,580,505</b> |
|                                             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>24 - Innovation and Technology</b>       |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>101 - General Fund</b>                   |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)       |
| <b>Total General Fund</b>                   | <b>\$</b>            | <b>10,493,522</b> | <b>\$</b>            | <b>14,684,026</b> | <b>\$</b>             | <b>12,821,303</b> | <b>\$</b>              | <b>14,383,984</b> | <b>\$</b>              | <b>15,267,830</b> |
|                                             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>110 - Measure Z Fund</b>                 |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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         |
| <b>Total Measure Z Fund</b>                 | <b>\$</b>            | <b>790,894</b>    | <b>\$</b>            | <b>965,251</b>    | <b>\$</b>             | <b>1,501,315</b>  | <b>\$</b>              | <b>2,300,132</b>  | <b>\$</b>              | <b>2,300,336</b>  |
|                                             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>215 - Grants and Restricted Programs</b> |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Equipment Outlay                            | \$                   | -                 | \$                   | 363,019           | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| <b>Total Grants and Restricted Programs</b> | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>363,019</b>    | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
|                                             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>401 - Capital Outlay</b>                 |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Equipment Outlay                            | \$                   | 385,205           | \$                   | 114,700           | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| Capital Outlay                              |                      | 91,324            |                      | 42,310            |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Capital Outlay</b>                 | <b>\$</b>            | <b>476,529</b>    | <b>\$</b>            | <b>157,010</b>    | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
|                                             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>420 - Measure Z - Capital Projects</b>   |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Equipment Outlay                            | \$                   | 418,480           | \$                   | 264,473           | \$                    | -                 | \$                     | -                 | \$                     | -                 |

## EXPENDITURES BY DEPARTMENT AND FUND

|                                                  | Actual<br>FY 2021/22 |                   | Actual<br>FY 2022/23 |                   | Adopted<br>FY 2023/24 |                   | Proposed<br>FY 2024/25 |                   | Proposed<br>FY 2025/26 |                   |
|--------------------------------------------------|----------------------|-------------------|----------------------|-------------------|-----------------------|-------------------|------------------------|-------------------|------------------------|-------------------|
| Capital Outlay                                   |                      | 477,315           |                      | 241,127           |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Measure Z - Capital Projects</b>        | <b>\$</b>            | <b>895,795</b>    | <b>\$</b>            | <b>505,600</b>    | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
| <b>Total Innovation and Technology</b>           | <b>\$</b>            | <b>12,656,740</b> | <b>\$</b>            | <b>16,674,906</b> | <b>\$</b>             | <b>14,322,618</b> | <b>\$</b>              | <b>16,684,116</b> | <b>\$</b>              | <b>17,568,166</b> |
| <b>25 - Housing and Human Services</b>           |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>101 - General Fund</b>                        |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)          |
| <b>Total General Fund</b>                        | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>-</b>          | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>2,732,858</b>  | <b>\$</b>              | <b>2,949,050</b>  |
| <b>110 - Measure Z Fund</b>                      |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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            |
| <b>Total Measure Z Fund</b>                      | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>-</b>          | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>6,513,831</b>  | <b>\$</b>              | <b>6,570,193</b>  |
| <b>215 - Grants and Restricted Programs</b>      |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)         |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Grants and Restricted Program</b>       | <b>\$</b>            | <b>294,894</b>    | <b>\$</b>            | <b>955,768</b>    | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>109,864</b>    | <b>\$</b>              | <b>114,302</b>    |
| <b>220 - CDBG-Community Development</b>          |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)         |
| <b>Total CDBG-Community Development</b>          | <b>\$</b>            | <b>35,114</b>     | <b>\$</b>            | <b>1,449,442</b>  | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>2,920,525</b>  | <b>\$</b>              | <b>3,008,302</b>  |
| <b>221 - Home Investment Partnership Program</b> |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Special Projects                                 | \$                   | -                 | \$                   | -                 | \$                    | -                 | \$                     | 1,141,826         | \$                     | 1,164,663         |
| Charges from Others                              |                      | -                 |                      | -                 |                       | -                 |                        | 126,869           |                        | 129,406           |
| <b>Total Home Investment Partnership Program</b> | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>-</b>          | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>1,268,695</b>  | <b>\$</b>              | <b>1,294,069</b>  |

# EXPENDITURES BY DEPARTMENT AND FUND

|                                                     | Actual<br>FY 2021/22 |                   | Actual<br>FY 2022/23 |                   | Adopted<br>FY 2023/24 |                   | Proposed<br>FY 2024/25 |                   | Proposed<br>FY 2025/26 |                   |
|-----------------------------------------------------|----------------------|-------------------|----------------------|-------------------|-----------------------|-------------------|------------------------|-------------------|------------------------|-------------------|
| <b>222 - Housing Opportunity for Persons w/Aids</b> |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Special Projects                                    | \$                   | -                 | \$                   | -                 | \$                    | -                 | \$                     | 4,593,193         | \$                     | 4,685,057         |
| Charges from Others                                 |                      | -                 |                      | -                 |                       | -                 |                        | 142,057           |                        | 144,898           |
| <b>Total Housing Opportunity for Persons w/Aid</b>  | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>-</b>          | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>4,735,250</b>  | <b>\$</b>              | <b>4,829,955</b>  |
|                                                     |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>223 - Development Grants</b>                     |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Operating Grants                                    | \$                   | 4,761,724         | \$                   | 4,934,471         | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| Capital Outlay                                      |                      | 117,147           |                      | 200,007           |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Development Grants</b>                     | <b>\$</b>            | <b>4,878,871</b>  | <b>\$</b>            | <b>5,134,478</b>  | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
|                                                     |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>225 - Neighborhood Stabilization Program</b>     |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Capital Outlay                                      | \$                   | 3,183             | \$                   | 204,230           | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| <b>Total Neighborhood Stabilization Program</b>     | <b>\$</b>            | <b>3,183</b>      | <b>\$</b>            | <b>204,230</b>    | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
|                                                     |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>280 - Housing Authority</b>                      |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)         |
| <b>Total Housing Authority</b>                      | <b>\$</b>            | <b>2,307,969</b>  | <b>\$</b>            | <b>50,810</b>     | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>1,385,785</b>  | <b>\$</b>              | <b>1,445,368</b>  |
|                                                     |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>Total Housing and Human Services</b>             | <b>\$</b>            | <b>7,520,031</b>  | <b>\$</b>            | <b>7,794,728</b>  | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>19,666,808</b> | <b>\$</b>              | <b>20,211,239</b> |
|                                                     |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>28 - Community Development</b>                   |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>101 - General Fund</b>                           |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)       |
| <b>Total General Fund</b>                           | <b>\$</b>            | <b>12,530,272</b> | <b>\$</b>            | <b>15,457,985</b> | <b>\$</b>             | <b>21,374,111</b> | <b>\$</b>              | <b>18,000,696</b> | <b>\$</b>              | <b>19,103,476</b> |
|                                                     |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>110 - Measure Z Fund</b>                         |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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             |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Measure Z Fund</b>                         | <b>\$</b>            | <b>1,230,188</b>  | <b>\$</b>            | <b>1,525,362</b>  | <b>\$</b>             | <b>3,166,417</b>  | <b>\$</b>              | <b>1,200,000</b>  | <b>\$</b>              | <b>-</b>          |
|                                                     |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>170 - Development</b>                            |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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<br>FY 2021/22 | Actual<br>FY 2022/23 | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>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)              |
| <b>Total Development</b>                            | <b>\$ 591,602</b>    | <b>\$ 614,976</b>    | <b>\$ 756,612</b>     | <b>\$ 364,625</b>      | <b>\$ 394,764</b>      |
| <b>215 - Grants and Restricted Programs</b>         |                      |                      |                       |                        |                        |
| 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                |
| <b>Total Grants and Restricted Program</b>          | <b>\$ 8,661,156</b>  | <b>\$ 4,954,569</b>  | <b>\$ 759,702</b>     | <b>\$ 1,338,793</b>    | <b>\$ 860,170</b>      |
| <b>220 - CDBG-Community Development</b>             |                      |                      |                       |                        |                        |
| 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)             | -                      | -                      |
| <b>Total CDBG-Community Development</b>             | <b>\$ 2,091,771</b>  | <b>\$ 3,698,716</b>  | <b>\$ 3,290,054</b>   | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>221 - Home Investment Partnership Program</b>    |                      |                      |                       |                        |                        |
| Special Projects                                    | \$ 3,232,323         | \$ 1,365,928         | \$ 1,098,267          | \$ -                   | \$ -                   |
| Charges from Others                                 | 27,329               | 83,935               | 122,030               | -                      | -                      |
| <b>Total Home Investment Partnership Program</b>    | <b>\$ 3,259,652</b>  | <b>\$ 1,449,863</b>  | <b>\$ 1,220,297</b>   | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>222 - Housing Opportunity for Persons w/Aids</b> |                      |                      |                       |                        |                        |
| Special Projects                                    | \$ 2,367,629         | \$ 3,193,699         | \$ 3,640,019          | \$ -                   | \$ -                   |
| Charges from Others                                 | 61,677               | 68,347               | 112,577               | -                      | -                      |
| <b>Total Housing Opportunity for Persons w/Aid</b>  | <b>\$ 2,429,306</b>  | <b>\$ 3,262,046</b>  | <b>\$ 3,752,596</b>   | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>223 - Development Grants</b>                     |                      |                      |                       |                        |                        |
| 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)              | -                     | -                      | -                      |
| <b>Total Development Grants</b>                     | <b>\$ 19,486,939</b> | <b>\$ 4,687,185</b>  | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>280 - Housing Authority</b>                      |                      |                      |                       |                        |                        |
| 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<br>FY 2021/22  | Actual<br>FY 2022/23  | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>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)             | -                      | -                      |
| <b>Total Housing Authority</b>                             | <b>\$ 922,354</b>     | <b>\$ 528,835</b>     | <b>\$ 1,105,857</b>   | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>480 - Redevelopment Successor<br/>Agency 2007 Bonds</b> |                       |                       |                       |                        |                        |
| Capital Outlay                                             | \$ 16,048             | \$ 29,765             | \$ -                  | \$ -                   | \$ -                   |
| <b>Total Redevelopment Successor<br/>Agency 2007 Bonds</b> | <b>\$ 16,048</b>      | <b>\$ 29,765</b>      | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>581 - Entertainment</b>                                 |                       |                       |                       |                        |                        |
| 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                   | -                      | -                      |
| <b>Total Entertainment</b>                                 | <b>\$ 10,341,969</b>  | <b>\$ 11,435,499</b>  | <b>\$ 10,711,404</b>  | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>770 - Successor Agency Trust Fund</b>                   |                       |                       |                       |                        |                        |
| Non-personnel Expenses                                     | \$ 4,600              | \$ 179,610            | \$ -                  | \$ -                   | \$ -                   |
| Special Projects                                           | 150,000               | 62,713                | -                     | -                      | -                      |
| Capital Outlay                                             | 106,296               | 90,529                | -                     | -                      | -                      |
| <b>Total Successor Agency Trust Fund</b>                   | <b>\$ 260,896</b>     | <b>\$ 332,852</b>     | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>Total Community Development</b>                         | <b>\$ 61,822,153</b>  | <b>\$ 47,977,653</b>  | <b>\$ 46,137,050</b>  | <b>\$ 20,904,114</b>   | <b>\$ 20,358,410</b>   |
| <b>31 - Police</b>                                         |                       |                       |                       |                        |                        |
| <b>101 - General Fund</b>                                  |                       |                       |                       |                        |                        |
| 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)            |
| <b>Total General Fund</b>                                  | <b>\$ 105,067,836</b> | <b>\$ 110,210,548</b> | <b>\$ 112,411,221</b> | <b>\$ 119,236,751</b>  | <b>\$ 122,981,197</b>  |
| <b>110 - Measure Z Fund</b>                                |                       |                       |                       |                        |                        |
| 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              |
| <b>Total Measure Z Fund</b>                                | <b>\$ 17,029,719</b>  | <b>\$ 32,842,838</b>  | <b>\$ 29,165,711</b>  | <b>\$ 28,356,509</b>   | <b>\$ 29,383,222</b>   |
| <b>215 - Grants and Restricted<br/>Programs</b>            |                       |                       |                       |                        |                        |
| Personnel Services                                         | \$ 834,580            | \$ 744,297            | \$ -                  | \$ -                   | \$ -                   |
| Non-personnel Expenses                                     | 513,670               | 588,402               | -                     | (1,960)                | (2,020)                |

# EXPENDITURES BY DEPARTMENT AND FUND

|                                             | Actual<br>FY 2021/22  | Actual<br>FY 2022/23  | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>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                  |
| <b>Total Grants and Restricted Program</b>  | <b>\$ 2,734,595</b>   | <b>\$ 2,612,022</b>   | <b>\$ 554</b>         | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>Total Police</b>                         | <b>\$ 124,832,150</b> | <b>\$ 145,665,408</b> | <b>\$ 141,577,486</b> | <b>\$ 147,593,260</b>  | <b>\$ 152,364,419</b>  |
| <b>35 - Fire</b>                            |                       |                       |                       |                        |                        |
| <b>101 - General Fund</b>                   |                       |                       |                       |                        |                        |
| 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               | -                     | -                     | -                      | -                      |
| <b>Total General Fund</b>                   | <b>\$ 61,178,957</b>  | <b>\$ 65,377,207</b>  | <b>\$ 63,839,107</b>  | <b>\$ 67,046,067</b>   | <b>\$ 71,335,724</b>   |
| <b>110 - Measure Z Fund</b>                 |                       |                       |                       |                        |                        |
| 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              |
| <b>Total Measure Z Fund</b>                 | <b>\$ 8,128,348</b>   | <b>\$ 6,349,053</b>   | <b>\$ 8,904,313</b>   | <b>\$ 11,930,013</b>   | <b>\$ 11,089,309</b>   |
| <b>205 - UASI</b>                           |                       |                       |                       |                        |                        |
| Personnel Services                          | \$ 253,984            | \$ 262,307            | \$ -                  | \$ -                   | \$ -                   |
| Capital Outlay                              | 2,317,620             | 1,745,376             | -                     | -                      | -                      |
| <b>Total UASI</b>                           | <b>\$ 2,571,604</b>   | <b>\$ 2,007,683</b>   | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>215 - Grants and Restricted Programs</b> |                       |                       |                       |                        |                        |
| 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)               | -                     | -                     | -                      | -                      |
| <b>Total Grants and Restricted Program</b>  | <b>\$ 2,880,280</b>   | <b>\$ 2,449,665</b>   | <b>\$ 675,276</b>     | <b>\$ 1,091,284</b>    | <b>\$ 1,124,440</b>    |
| <b>Total Fire</b>                           | <b>\$ 74,759,189</b>  | <b>\$ 76,183,608</b>  | <b>\$ 73,418,696</b>  | <b>\$ 80,067,364</b>   | <b>\$ 83,549,473</b>   |
| <b>41 - Public Works</b>                    |                       |                       |                       |                        |                        |
| <b>101 - General Fund</b>                   |                       |                       |                       |                        |                        |
| 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<br>FY 2021/22 | Actual<br>FY 2022/23 | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>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)           |
| <b>Total General Fund</b>                   | <b>\$ 14,048,142</b> | <b>\$ 17,020,109</b> | <b>\$ 20,285,551</b>  | <b>\$ 25,721,253</b>   | <b>\$ 26,494,168</b>   |
| <b>110 - Measure Z Fund</b>                 |                      |                      |                       |                        |                        |
| 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             | -                      | -                      |
| <b>Total Measure Z Fund</b>                 | <b>\$ 983,450</b>    | <b>\$ 2,083,019</b>  | <b>\$ 5,480,000</b>   | <b>\$ 4,850,000</b>    | <b>\$ 4,850,000</b>    |
| <b>215 - Grants and Restricted Programs</b> |                      |                      |                       |                        |                        |
| 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            | -                     | -                      | -                      |
| <b>Total Grants and Restricted Program</b>  | <b>\$ 1,543,254</b>  | <b>\$ 7,984,701</b>  | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>230 - Special Gas Tax</b>                |                      |                      |                       |                        |                        |
| 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              | -                     | -                      | -                      |
| <b>Total Special Gas Tax</b>                | <b>\$ 8,479,891</b>  | <b>\$ 13,164,123</b> | <b>\$ 13,818,042</b>  | <b>\$ 15,070,712</b>   | <b>\$ 14,652,973</b>   |
| <b>240 - Air Quality Improvement Fund</b>   |                      |                      |                       |                        |                        |
| 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                  |
| <b>Total Air Quality Improvement Fund</b>   | <b>\$ 91,697</b>     | <b>\$ 291,415</b>    | <b>\$ 421,681</b>     | <b>\$ 423,079</b>      | <b>\$ 423,149</b>      |
| <b>260 - NPDES Storm Drain</b>              |                      |                      |                       |                        |                        |
| 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                |
| <b>Total NPDES Storm Drain</b>              | <b>\$ 980,460</b>    | <b>\$ 1,802,207</b>  | <b>\$ 1,479,259</b>   | <b>\$ 1,496,040</b>    | <b>\$ 1,519,788</b>    |
| <b>291 - Special Districts</b>              |                      |                      |                       |                        |                        |
| Operating Transfers Out                     | \$ 139,168           | \$ -                 | \$ -                  | \$ -                   | \$ -                   |
| <b>Total Special Districts</b>              | <b>\$ 139,168</b>    | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>292 - Riverwalk LMD</b>                  |                      |                      |                       |                        |                        |
| 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                |
| <b>Total Riverwalk LMD</b>                  | <b>\$ 309,842</b>    | <b>\$ 283,273</b>    | <b>\$ 384,904</b>     | <b>\$ 419,704</b>      | <b>\$ 459,234</b>      |

# EXPENDITURES BY DEPARTMENT AND FUND

|                                                     | Actual<br>FY 2021/22 |                   | Actual<br>FY 2022/23 |                  | Adopted<br>FY 2023/24 |                   | Proposed<br>FY 2024/25 |                   | Proposed<br>FY 2025/26 |                   |
|-----------------------------------------------------|----------------------|-------------------|----------------------|------------------|-----------------------|-------------------|------------------------|-------------------|------------------------|-------------------|
| <b>293 - Highlander LMD</b>                         |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| Non-personnel Expenses                              | \$                   | 106,371           | \$                   | 91,021           | \$                    | 122,267           | \$                     | 109,092           | \$                     | 114,391           |
| Special Projects                                    |                      | 376               |                      | -                |                       | 433               |                        | 400               |                        | 410               |
| <b>Total Highlander LMD</b>                         | <b>\$</b>            | <b>106,747</b>    | <b>\$</b>            | <b>91,021</b>    | <b>\$</b>             | <b>122,700</b>    | <b>\$</b>              | <b>109,492</b>    | <b>\$</b>              | <b>114,801</b>    |
|                                                     |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| <b>391 - Debt Service Fund - Public Work</b>        |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| Debt Service/Debt Transfers Out                     | \$                   | 2,997,488         | \$                   | 2,998,738        | \$                    | 2,995,740         | \$                     | 2,723,000         | \$                     | 2,725,250         |
| <b>Total Debt Service Fund - Public Works</b>       | <b>\$</b>            | <b>2,997,488</b>  | <b>\$</b>            | <b>2,998,738</b> | <b>\$</b>             | <b>2,995,740</b>  | <b>\$</b>              | <b>2,723,000</b>  | <b>\$</b>              | <b>2,725,250</b>  |
|                                                     |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| <b>410 - Storm Drain</b>                            |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| Capital Outlay                                      | \$                   | 8,603,665         | \$                   | 2,485,000        | \$                    | 129,343           | \$                     | 150,000           | \$                     | 150,000           |
| Charges from Others                                 |                      | -                 |                      | -                |                       | 1,357             |                        | -                 |                        | -                 |
| <b>Total Storm Drain</b>                            | <b>\$</b>            | <b>8,603,665</b>  | <b>\$</b>            | <b>2,485,000</b> | <b>\$</b>             | <b>130,700</b>    | <b>\$</b>              | <b>150,000</b>    | <b>\$</b>              | <b>150,000</b>    |
|                                                     |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| <b>420 - Measure Z - Capital Projects</b>           |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| Capital Outlay                                      | \$                   | 12,926,837        | \$                   | 7,576,325        | \$                    | 11,447,249        | \$                     | 11,475,000        | \$                     | 11,475,000        |
| Charges from Others                                 |                      | -                 |                      | -                |                       | (48,189)          |                        | -                 |                        | -                 |
| <b>Total Measure Z - Capital Projects</b>           | <b>\$</b>            | <b>12,926,837</b> | <b>\$</b>            | <b>7,576,325</b> | <b>\$</b>             | <b>11,399,060</b> | <b>\$</b>              | <b>11,475,000</b> | <b>\$</b>              | <b>11,475,000</b> |
|                                                     |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| <b>430 - Capital Outlay - Grants</b>                |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| Operating Grants                                    | \$                   | -                 | \$                   | 72,113           | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| Capital Outlay                                      |                      | 2,225,899         |                      | 1,642,728        |                       | -                 |                        | -                 |                        | -                 |
| Operating Transfers Out                             |                      | -                 |                      | 795,061          |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Capital Outlay - Grants</b>                | <b>\$</b>            | <b>2,225,899</b>  | <b>\$</b>            | <b>2,509,902</b> | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
|                                                     |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| <b>431 - Transportation Projects</b>                |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| Capital Outlay                                      | \$                   | -                 | \$                   | 105              | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| <b>Total Transportation Projects</b>                | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>105</b>       | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
|                                                     |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| <b>432 - Measure A Capital Outlay</b>               |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| 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         |
| <b>Total Measure A Capital Outlay</b>               | <b>\$</b>            | <b>4,996,767</b>  | <b>\$</b>            | <b>5,663,212</b> | <b>\$</b>             | <b>7,230,630</b>  | <b>\$</b>              | <b>8,844,500</b>  | <b>\$</b>              | <b>7,502,250</b>  |
|                                                     |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| <b>433 - Transportation Development Impact Fees</b> |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| Capital Outlay                                      | \$                   | 24,328            | \$                   | 21,592           | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| <b>Total Transportation Development Impact Fees</b> | <b>\$</b>            | <b>24,328</b>     | <b>\$</b>            | <b>21,592</b>    | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
|                                                     |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| <b>434 - Transportation Uniform Mitigation Fee</b>  |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| Capital Outlay                                      | \$                   | 523,458           | \$                   | 1,021,285        | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| Operating Transfers Out                             |                      | -                 |                      | 47,071           |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Transportation Uniform Mitigation Fee</b>  | <b>\$</b>            | <b>523,458</b>    | <b>\$</b>            | <b>1,068,356</b> | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
|                                                     |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| <b>540 - Refuse</b>                                 |                      |                   |                      |                  |                       |                   |                        |                   |                        |                   |
| 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<br>FY 2021/22  | Actual<br>FY 2022/23  | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>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)               |
| <b>Total Refuse</b>                         | <b>\$ 26,767,482</b>  | <b>\$ 32,353,573</b>  | <b>\$ 31,675,011</b>  | <b>\$ 37,038,728</b>   | <b>\$ 36,059,424</b>   |
| <b>550 - Sewer</b>                          |                       |                       |                       |                        |                        |
| 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)            |
| <b>Total Sewer</b>                          | <b>\$ 55,625,713</b>  | <b>\$ 67,377,494</b>  | <b>\$ 70,424,245</b>  | <b>\$ 81,017,268</b>   | <b>\$ 76,662,102</b>   |
| <b>570 - Public Parking</b>                 |                       |                       |                       |                        |                        |
| 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)            |
| <b>Total Public Parking</b>                 | <b>\$ 6,043,556</b>   | <b>\$ 6,922,715</b>   | <b>\$ 8,133,333</b>   | <b>\$ 10,647,603</b>   | <b>\$ 10,269,909</b>   |
| <b>Total Public Works</b>                   | <b>\$ 147,417,844</b> | <b>\$ 171,696,880</b> | <b>\$ 173,980,856</b> | <b>\$ 199,986,379</b>  | <b>\$ 193,358,048</b>  |
| <b>51 - Library</b>                         |                       |                       |                       |                        |                        |
| <b>101 - General Fund</b>                   |                       |                       |                       |                        |                        |
| 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)              | -                     | -                      | -                      |
| <b>Total General Fund</b>                   | <b>\$ 8,007,636</b>   | <b>\$ 8,285,447</b>   | <b>\$ 9,618,801</b>   | <b>\$ 11,150,480</b>   | <b>\$ 11,768,284</b>   |
| <b>110 - Measure Z Fund</b>                 |                       |                       |                       |                        |                        |
| 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              |
| <b>Total Measure Z Fund</b>                 | <b>\$ 3,131,593</b>   | <b>\$ 2,742,130</b>   | <b>\$ 2,738,750</b>   | <b>\$ 2,737,000</b>    | <b>\$ 2,736,630</b>    |
| <b>215 - Grants and Restricted Programs</b> |                       |                       |                       |                        |                        |
| Non-personnel Expenses                      | \$ 25,150             | \$ 14,945             | \$ -                  | \$ -                   | \$ -                   |
| Special Projects                            | 351,564               | 347,266               | -                     | -                      | -                      |
| Operating Grants                            | 124,859               | 466,411               | -                     | -                      | -                      |
| <b>Total Grants and Restricted Program</b>  | <b>\$ 501,573</b>     | <b>\$ 828,622</b>     | <b>\$ -</b>           | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>Total Library</b>                        | <b>\$ 11,640,802</b>  | <b>\$ 11,856,199</b>  | <b>\$ 12,357,551</b>  | <b>\$ 13,887,480</b>   | <b>\$ 14,504,914</b>   |

## EXPENDITURES BY DEPARTMENT AND FUND

|                                                 | Actual<br>FY 2021/22 |            | Actual<br>FY 2022/23 |            | Adopted<br>FY 2023/24 |            | Proposed<br>FY 2024/25 |            | Proposed<br>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<br>FY 2021/22 |                   | Actual<br>FY 2022/23 |                   | Adopted<br>FY 2023/24 |                   | Proposed<br>FY 2024/25 |                   | Proposed<br>FY 2025/26 |                   |
|---------------------------------------------------------|----------------------|-------------------|----------------------|-------------------|-----------------------|-------------------|------------------------|-------------------|------------------------|-------------------|
| <b>560 - Special Transit</b>                            |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)             |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Special Transit</b>                            | <b>\$</b>            | <b>3,021,654</b>  | <b>\$</b>            | <b>4,139,958</b>  | <b>\$</b>             | <b>5,428,113</b>  | <b>\$</b>              | <b>5,166,473</b>  | <b>\$</b>              | <b>5,294,331</b>  |
| <b>581 - Entertainment</b>                              |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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               |
| <b>Total Entertainment</b>                              | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>-</b>          | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>11,531,596</b> | <b>\$</b>              | <b>11,926,653</b> |
| <b>582 - Cheech Marin Center</b>                        |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Non-personnel Expenses                                  | \$                   | -                 | \$                   | -                 | \$                    | -                 | \$                     | 472,671           | \$                     | 498,525           |
| Special Projects                                        |                      | -                 |                      | -                 |                       | -                 |                        | 875,000           |                        | 900,000           |
| <b>Total Cheech Marin Center</b>                        | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>-</b>          | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>1,347,671</b>  | <b>\$</b>              | <b>1,398,525</b>  |
| <b>Total Parks, Recreation &amp; Community Services</b> | <b>\$</b>            | <b>28,335,523</b> | <b>\$</b>            | <b>35,738,627</b> | <b>\$</b>             | <b>35,577,858</b> | <b>\$</b>              | <b>60,704,095</b> | <b>\$</b>              | <b>61,212,416</b> |
| <b>53 - Museum of Riverside</b>                         |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| <b>101 - General Fund</b>                               |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| 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)             |                      | -                 |                       | -                 |                        | -                 |                        | -                 |
| <b>Total General Fund</b>                               | <b>\$</b>            | <b>1,809,271</b>  | <b>\$</b>            | <b>1,895,649</b>  | <b>\$</b>             | <b>2,302,734</b>  | <b>\$</b>              | <b>2,587,129</b>  | <b>\$</b>              | <b>2,725,987</b>  |
| <b>110 - Measure Z Fund</b>                             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Non-personnel Expenses                                  | \$                   | -                 | \$                   | -                 | \$                    | 453,543           | \$                     | -                 | \$                     | -                 |
| Debt Service/Debt Transfers Out                         |                      | -                 |                      | 1,319,894         |                       | 3,596,381         |                        | 2,264,738         |                        | 2,264,738         |
| <b>Total Measure Z Fund</b>                             | <b>\$</b>            | <b>-</b>          | <b>\$</b>            | <b>1,319,894</b>  | <b>\$</b>             | <b>4,049,924</b>  | <b>\$</b>              | <b>2,264,738</b>  | <b>\$</b>              | <b>2,264,738</b>  |
| <b>215 - Grants and Restricted Programs</b>             |                      |                   |                      |                   |                       |                   |                        |                   |                        |                   |
| Personnel Services                                      | \$                   | 1,447             | \$                   | 10,829            | \$                    | -                 | \$                     | -                 | \$                     | -                 |
| Non-personnel Expenses                                  |                      | -                 |                      | 11,375            |                       | -                 |                        | -                 |                        | -                 |
| Capital Outlay                                          |                      | 500               |                      | 216,441           |                       | -                 |                        | -                 |                        | -                 |
| Charges to Others                                       |                      | (500)             |                      | (4,806)           |                       | -                 |                        | -                 |                        | -                 |
| <b>Total Grants and Restricted Program</b>              | <b>\$</b>            | <b>1,447</b>      | <b>\$</b>            | <b>233,839</b>    | <b>\$</b>             | <b>-</b>          | <b>\$</b>              | <b>-</b>          | <b>\$</b>              | <b>-</b>          |
| <b>Total Museum of Riverside</b>                        | <b>\$</b>            | <b>1,810,718</b>  | <b>\$</b>            | <b>3,449,382</b>  | <b>\$</b>             | <b>6,352,658</b>  | <b>\$</b>              | <b>4,851,867</b>  | <b>\$</b>              | <b>4,990,725</b>  |

# EXPENDITURES BY DEPARTMENT AND FUND

|                                               | Actual<br>FY 2021/22  | Actual<br>FY 2022/23  | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 |
|-----------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|
| <b>60 - Public Utilities-Administration</b>   |                       |                       |                       |                        |                        |
| <b>510 - Electric</b>                         |                       |                       |                       |                        |                        |
| 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)           |
| <b>Total Electric</b>                         | <b>\$ (6,513,420)</b> | <b>\$ 16,703,134</b>  | <b>\$ 28,347,475</b>  | <b>\$ 28,093,550</b>   | <b>\$ 29,786,859</b>   |
| <b>511 - Electric-Public Benefit Programs</b> |                       |                       |                       |                        |                        |
| 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              |
| <b>Total Electric-Public Benefit Programs</b> | <b>\$ 5,252,941</b>   | <b>\$ 6,629,600</b>   | <b>\$ 15,262,932</b>  | <b>\$ 16,218,451</b>   | <b>\$ 16,596,993</b>   |
| <b>Total Public Utilities-Administration</b>  | <b>\$ (1,260,479)</b> | <b>\$ 23,332,734</b>  | <b>\$ 43,610,407</b>  | <b>\$ 44,312,001</b>   | <b>\$ 46,383,852</b>   |
| <b>61 - Public Utilities-Electric</b>         |                       |                       |                       |                        |                        |
| <b>510 - Electric</b>                         |                       |                       |                       |                        |                        |
| 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             |
| <b>Total Electric</b>                         | <b>\$ 395,668,161</b> | <b>\$ 421,996,551</b> | <b>\$ 446,382,158</b> | <b>\$ 468,288,245</b>  | <b>\$ 486,288,859</b>  |
| <b>Total Public Utilities-Electric</b>        | <b>\$ 395,668,161</b> | <b>\$ 421,996,551</b> | <b>\$ 446,382,158</b> | <b>\$ 468,288,245</b>  | <b>\$ 486,288,859</b>  |
| <b>62 - Public Utilities-Water</b>            |                       |                       |                       |                        |                        |
| <b>520 - Water</b>                            |                       |                       |                       |                        |                        |
| 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              |
| <b>Total Water</b>                            | <b>\$ 88,631,241</b>  | <b>\$ 94,083,244</b>  | <b>\$ 112,176,295</b> | <b>\$ 121,921,888</b>  | <b>\$ 124,626,443</b>  |

# EXPENDITURES BY DEPARTMENT AND FUND

|                                              | Actual<br>FY 2021/22 |                   | Actual<br>FY 2022/23 |                    | Adopted<br>FY 2023/24 |                    | Proposed<br>FY 2024/25 |                    | Proposed<br>FY 2025/26 |                    |
|----------------------------------------------|----------------------|-------------------|----------------------|--------------------|-----------------------|--------------------|------------------------|--------------------|------------------------|--------------------|
| <b>521 - Water Conservation</b>              |                      |                   |                      |                    |                       |                    |                        |                    |                        |                    |
| 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            |
| <b>Total Water Conservation</b>              | <b>\$</b>            | <b>709,957</b>    | <b>\$</b>            | <b>965,027</b>     | <b>\$</b>             | <b>1,633,661</b>   | <b>\$</b>              | <b>1,552,709</b>   | <b>\$</b>              | <b>1,591,275</b>   |
| <b>Total Public Utilities-Water</b>          | <b>\$</b>            | <b>89,341,198</b> | <b>\$</b>            | <b>95,048,271</b>  | <b>\$</b>             | <b>113,809,956</b> | <b>\$</b>              | <b>123,474,597</b> | <b>\$</b>              | <b>126,217,718</b> |
| <b>64 - Public Utilities-Central Stores</b>  |                      |                   |                      |                    |                       |                    |                        |                    |                        |                    |
| <b>640 - Central Stores</b>                  |                      |                   |                      |                    |                       |                    |                        |                    |                        |                    |
| Capital Outlay                               | \$                   | 3,135             | \$                   | 1,605              | \$                    | -                  | \$                     | -                  | \$                     | -                  |
| <b>Total Central Stores</b>                  | <b>\$</b>            | <b>3,135</b>      | <b>\$</b>            | <b>1,605</b>       | <b>\$</b>             | <b>-</b>           | <b>\$</b>              | <b>-</b>           | <b>\$</b>              | <b>-</b>           |
| <b>Total Public Utilities-Central Stores</b> | <b>\$</b>            | <b>3,135</b>      | <b>\$</b>            | <b>1,605</b>       | <b>\$</b>             | <b>-</b>           | <b>\$</b>              | <b>-</b>           | <b>\$</b>              | <b>-</b>           |
| <b>72 - Non Departmental</b>                 |                      |                   |                      |                    |                       |                    |                        |                    |                        |                    |
| <b>101 - General Fund</b>                    |                      |                   |                      |                    |                       |                    |                        |                    |                        |                    |
| 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         |
| <b>Total General Fund</b>                    | <b>\$</b>            | <b>49,130,102</b> | <b>\$</b>            | <b>67,228,391</b>  | <b>\$</b>             | <b>48,277,873</b>  | <b>\$</b>              | <b>39,558,563</b>  | <b>\$</b>              | <b>36,349,652</b>  |
| <b>110 - Measure Z Fund</b>                  |                      |                   |                      |                    |                       |                    |                        |                    |                        |                    |
| 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         |
| <b>Total Measure Z Fund</b>                  | <b>\$</b>            | <b>19,945,516</b> | <b>\$</b>            | <b>19,939,106</b>  | <b>\$</b>             | <b>19,939,556</b>  | <b>\$</b>              | <b>22,039,396</b>  | <b>\$</b>              | <b>21,538,826</b>  |
| <b>215 - Grants and Restricted Programs</b>  |                      |                   |                      |                    |                       |                    |                        |                    |                        |                    |
| 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         |                       | -                  |                        | -                  |                        | -                  |
| <b>Total Grants and Restricted Program</b>   | <b>\$</b>            | <b>749,346</b>    | <b>\$</b>            | <b>16,127,080</b>  | <b>\$</b>             | <b>-</b>           | <b>\$</b>              | <b>-</b>           | <b>\$</b>              | <b>-</b>           |
| <b>Total Non Departmental</b>                | <b>\$</b>            | <b>69,824,964</b> | <b>\$</b>            | <b>103,294,577</b> | <b>\$</b>             | <b>68,217,429</b>  | <b>\$</b>              | <b>61,597,959</b>  | <b>\$</b>              | <b>57,888,478</b>  |
| <b>00 - Non-Classified</b>                   |                      |                   |                      |                    |                       |                    |                        |                    |                        |                    |
| <b>101 - General Fund</b>                    |                      |                   |                      |                    |                       |                    |                        |                    |                        |                    |
| Operating Transfers Out                      | \$                   | 265,182           | \$                   | 182,867            | \$                    | -                  | \$                     | -                  | \$                     | -                  |
| Water GFT Offset                             |                      | -                 |                      | -                  |                       | -                  |                        | 8,522,700          |                        | 9,183,200          |
| <b>Total General Fund</b>                    | <b>\$</b>            | <b>265,182</b>    | <b>\$</b>            | <b>182,867</b>     | <b>\$</b>             | <b>-</b>           | <b>\$</b>              | <b>8,522,700</b>   | <b>\$</b>              | <b>9,183,200</b>   |

# EXPENDITURES BY DEPARTMENT AND FUND

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

# EXPENDITURES BY DEPARTMENT AND FUND

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

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# **CAPITAL IMPROVEMENT PLAN**

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### CAPITAL PROJECT OVERVIEW BY PROJECT CATEGORY

|                                           | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 | Proposed<br>FY 2026/27 | Proposed<br>FY 2027/28 | Proposed<br>FY 2028/29 |
|-------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Funding Sources</b>                    |                        |                        |                        |                        |                        |
| 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                |
| <b>Total Funding Sources</b>              | <b>\$ 137,473,508</b>  | <b>\$ 140,796,255</b>  | <b>\$ 143,320,477</b>  | <b>\$ 140,360,207</b>  | <b>\$ 143,862,926</b>  |
| <b>Funding Uses</b>                       |                        |                        |                        |                        |                        |
| 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             |
| <b>Grand Total</b>                        | <b>\$ 137,473,508</b>  | <b>\$ 140,796,255</b>  | <b>\$ 143,320,477</b>  | <b>\$ 140,360,207</b>  | <b>\$ 143,862,926</b>  |

### CAPITAL PROJECT OVERVIEW BY DEPARTMENT

|                                           | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 | Proposed<br>FY 2026/27 | Proposed<br>FY 2027/28 | Proposed<br>FY 2028/29 |
|-------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>City Department</b>                    |                        |                        |                        |                        |                        |
| 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             |
| <b>Total City Department</b>              | <b>\$ 137,473,508</b>  | <b>\$ 140,796,255</b>  | <b>\$ 143,320,477</b>  | <b>\$ 140,360,207</b>  | <b>\$ 143,862,926</b>  |

## CAPITAL PROJECT LISTING

| Fund/Project                                                               | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 | Proposed<br>FY 2026/27 | Proposed<br>FY 2027/28 | Proposed<br>FY 2028/29 |
|----------------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>230 - Special Gas Tax</b>                                               |                        |                        |                        |                        |                        |
| 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                | -                      | -                      | -                      |
| <b>230 - Special Gas Tax Total</b>                                         | <b>\$ 11,943,615</b>   | <b>\$ 11,525,876</b>   | <b>\$ 11,415,287</b>   | <b>\$ 11,505,770</b>   | <b>\$ 11,597,339</b>   |
| <b>410 - Storm Drain</b>                                                   |                        |                        |                        |                        |                        |
| 7001 - Miscellaneous Storm Drain Construction                              | \$ 100,000             | \$ 100,000             | \$ 100,000             | \$ 100,000             | \$ 100,000             |
| <b>410 - Storm Drain Total</b>                                             | <b>\$ 100,000</b>      | <b>\$ 100,000</b>      | <b>\$ 100,000</b>      | <b>\$ 100,000</b>      | <b>\$ 100,000</b>      |
| <b>420 - Measure Z - Capital Projects</b>                                  |                        |                        |                        |                        |                        |
| 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             |
| <b>420 - Measure Z - Capital Projects Total</b>                            | <b>\$ 17,532,500</b>   | <b>\$ 16,975,000</b>   | <b>\$ 16,475,000</b>   | <b>\$ 16,475,000</b>   | <b>\$ 16,475,000</b>   |
| <b>432 - Measure A Capital Outlay</b>                                      |                        |                        |                        |                        |                        |
| 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<br>FY 2024/25 | Proposed<br>FY 2025/26 | Proposed<br>FY 2026/27 | Proposed<br>FY 2027/28 | Proposed<br>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                | -                      | -                      | -                      |
| <b>432 - Measure A Capital Outlay Total</b>                                | <b>\$ 5,541,000</b>    | <b>\$ 4,200,000</b>    | <b>\$ 3,000,000</b>    | <b>\$ 2,975,000</b>    | <b>\$ 2,975,000</b>    |

#### 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<br>FY 2024/25 | Proposed<br>FY 2025/26 | Proposed<br>FY 2026/27 | Proposed<br>FY 2027/28 | Proposed<br>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              |
| <b>510 - Electric Total</b>                                                        | <b>\$ 61,322,116</b>   | <b>\$ 68,722,302</b>   | <b>\$ 67,056,271</b>   | <b>\$ 70,375,302</b>   | <b>\$ 71,488,487</b>   |
| <b>520 - Water</b>                                                                 |                        |                        |                        |                        |                        |
| 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              |
| <b>520 - Water Total</b>                                                           | <b>\$ 29,569,277</b>   | <b>\$ 34,573,077</b>   | <b>\$ 44,440,585</b>   | <b>\$ 36,679,135</b>   | <b>\$ 41,227,100</b>   |
| <b>550 - Sewer</b>                                                                 |                        |                        |                        |                        |                        |
| 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                | -                      | -                      | -                      |
| <b>550 - Sewer Total</b>                                                           | <b>\$ 9,920,000</b>    | <b>\$ 3,800,000</b>    | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            |

# CAPITAL PROJECT LISTING

| Fund/Project                                              | Proposed<br>FY 2024/25 | Proposed<br>FY 2025/26 | Proposed<br>FY 2026/27 | Proposed<br>FY 2027/28 | Proposed<br>FY 2028/29 |
|-----------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>570 - Public Parking</b>                               |                        |                        |                        |                        |                        |
| 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                | -                      | -                      |
| <b>570 - Public Parking Total</b>                         | <b>\$ 1,545,000</b>    | <b>\$ 900,000</b>      | <b>\$ 833,334</b>      | <b>\$ 2,250,000</b>    | <b>\$ -</b>            |
| <b>Total Capital Improvement Plan</b>                     | <b>\$ 137,473,508</b>  | <b>\$ 140,796,255</b>  | <b>\$ 143,320,477</b>  | <b>\$ 140,360,207</b>  | <b>\$ 143,862,926</b>  |

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# **CITYWIDE PERSONNEL DETAIL**

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## PERSONNEL SUMMARY BY FUND

| Job Code and Position Title          | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Change       | Proposed<br>FY 2025/26 | Change      |
|--------------------------------------|-----------------------|------------------------|--------------|------------------------|-------------|
| <b>City Fund</b>                     |                       |                        |              |                        |             |
| 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                  | -           |
| <b>Total Budgeted FTE</b>            | <b>2,668.15</b>       | <b>2,736.24</b>        | <b>68.09</b> | <b>2,738.24</b>        | <b>2.00</b> |

## PERSONNEL SUMMARY BY DEPARTMENT

| Job Code and Position Title        | Adopted<br>FY 2023/24 | Proposed<br>FY 2024/25 | Change       | Proposed<br>FY 2025/26 | Change      |
|------------------------------------|-----------------------|------------------------|--------------|------------------------|-------------|
| <b>City Department</b>             |                       |                        |              |                        |             |
| 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                 | -           |
| <b>Total Budgeted FTE</b>          | <b>2,668.15</b>       | <b>2,736.24</b>        | <b>68.09</b> | <b>2,738.24</b>        | <b>2.00</b> |

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# **FIVE-YEAR FINANCIAL PLANS**

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# GENERAL FUND FIVE-YEAR FINANCIAL PLAN

|                                                      | Projected<br>FY 2023/24 | Projected<br>FY 2024/25 | Projected<br>FY 2025/26 | Projected<br>FY 2026/27 | Projected<br>FY 2027/28 | Projected<br>FY 2028/29 |      |
|------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------|
| <b>Revenue / Transfers In</b>                        |                         |                         |                         |                         |                         |                         |      |
| 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              |      |
| <b>Total Revenues/Transfers In</b>                   | <b>\$ 340,514,379</b>   | <b>\$ 360,849,468</b>   | <b>\$ 371,611,387</b>   | <b>\$ 385,240,557</b>   | <b>\$ 399,173,496</b>   | <b>\$ 411,148,240</b>   |      |
| <b>Expenditures / Transfers Out</b>                  |                         |                         |                         |                         |                         |                         |      |
| 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) |
| <b>Total Expenditures/Transfers Out</b>              | <b>\$ 362,493,502</b>   | <b>\$ 360,849,468</b>   | <b>\$ 371,611,387</b>   | <b>\$ 385,240,557</b>   | <b>\$ 399,173,496</b>   | <b>\$ 411,148,240</b>   |      |
| <b>Net Operating Budget</b>                          | <b>\$ (21,979,123)</b>  | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             |      |
| Use of Reserves – General Fund                       | 29,219,477              | -                       | -                       | -                       | -                       | -                       |      |
| Contribution to Infrastructure & Technology Reserves | (5,000,000)             | -                       | -                       | -                       | -                       | -                       |      |
| <b>Five-Year Financial Plan Surplus/(Deficit)</b>    | <b>\$ 2,240,353</b>     | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             |      |

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<br>FY 2023/24 | Preliminary<br>FY 2024/25 | Preliminary<br>FY 2025/26 | Preliminary<br>FY 2026/27 | Preliminary<br>FY 2027/28 | Preliminary<br>FY 2028/29 |
| <b>REVENUE</b>                                                 |                         |                           |                           |                           |                           |                           |
| 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                   |
| <b>Total Revenues</b>                                          | <b>\$ 80,535,000</b>    | <b>\$ 84,515,000</b>      | <b>\$ 86,997,000</b>      | <b>\$ 89,801,000</b>      | <b>\$ 92,648,000</b>      | <b>\$ 95,593,000</b>      |
| <b>EXPENDITURES</b>                                            |                         |                           |                           |                           |                           |                           |
| 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<br>FY 2023/24 | Preliminary<br>FY 2024/25 | Preliminary<br>FY 2025/26 | Preliminary<br>FY 2026/27 | Preliminary<br>FY 2027/28 | Preliminary<br>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 |
|--------------------------------------------|----------------|-----------------|-----------------|-----------------|----------------|------------|

| 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    |               |               |               |               |              |              |  |