








CITY OF RIVERSIDE

PROPOSED ANNUAL BUDGET

FISCAL YEARS

2024 - 2025

2025 - 2026

REVENUE AND EXPENDITURE DETAILS BY FUND

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

REVENUE AND EXPENDITURES BY FUND AND CATEGORY	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Charges from Others	8,437	7,043	14,882	18,270	18,818
Operating Transfers Out	29,784,744	44,441,181	35,353,924	35,798,526	35,241,026
Total Expenditures & Transfers Out	**$ 64,928,385**	**$ 97,649,459**	**$ 96,798,344**	**$ 104,466,792**	**$ 102,038,844**
Total Measure Z Fund	**$ 30,071,681**	**$ (14,392,278)**	**$ (12,340,344)**	**$ (19,951,792)**	**$ (14,791,844)**
115 - Section 115 Trust - PERS					
Revenues & Transfers In					
Miscellaneous	$ (1,182,258)	$ 1,969,759	$ -	$ -	$ -
Operating Transfers In	10,183,721	11,320,750	26,091,353	12,000,000	9,000,000
Total Revenues & Transfers In	**$ 9,001,463**	**$ 13,290,509**	**$ 26,091,353**	**$ 12,000,000**	**$ 9,000,000**
Expenditures & Transfers Out					
Debt Service/Debt Transfers Out	$ 90,340	$ 181,548	$ -	$ -	$ -
Total Expenditures & Transfers Out	**$ 90,340**	**$ 181,548**	**$ -**	**$ -**	**$ -**
Total Section 115 Trust - PERS	**$ 8,911,123**	**$ 13,108,961**	**$ 26,091,353**	**$ 12,000,000**	**$ 9,000,000**
170 - Development					
Revenues & Transfers In					
Taxes	$ 875,587	$ 957,868	$ 908,240	$ 488,896	$ 521,814
Miscellaneous	-	26,870	-	-	-
Total Revenues & Transfers In	**$ 875,587**	**$ 984,738**	**$ 908,240**	**$ 488,896**	**$ 521,814**
Expenditures & Transfers Out					
Personnel Services	$ 344,799	$ 225,087	$ 479,449	$ 496,682	$ 524,813
Non-personnel Expenses	28,293	73,802	105,810	131,820	145,310
Special Projects	366,785	390,620	-	-	-
Charges from Others	280,874	263,284	376,535	255,402	263,704
Charges to Others	(275,164)	(189,798)	(53,554)	(395,008)	(412,013)
Operating Transfers Out	450	-	-	-	-
Total Expenditures & Transfers Out	**$ 746,037**	**$ 762,995**	**$ 908,240**	**$ 488,896**	**$ 521,814**
Total Development	**$ 129,550**	**$ 221,743**	**$ -**	**$ -**	**$ -**
205 - UASI					
Revenues & Transfers In					
Intergovernmental	$ 2,571,602	$ 2,007,684	$ -	$ -	$ -
Total Revenues & Transfers In	**$ 2,571,602**	**$ 2,007,684**	**$ -**	**$ -**	**$ -**
Expenditures & Transfers Out					
Personnel Services	$ 253,984	$ 262,307	$ -	$ -	$ -
Capital Outlay	2,317,620	1,745,376	-	-	-
Total Expenditures & Transfers Out	**$ 2,571,604**	**$ 2,007,683**	**$ -**	**$ -**	**$ -**
Total UASI	**$ (2)**	**$ 1**	**$ -**	**$ -**	**$ -**

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

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

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

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

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

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

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

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

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

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

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

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

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

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

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

REVENUE AND EXPENDITURES BY FUND AND CATEGORY	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Expenditures & Transfers Out					
Personnel Services	$ 17,041,388	$ 23,981,267	$ 25,405,710	$ 26,506,627	$ 27,373,976
Non-personnel Expenses	18,801,771	19,022,702	24,251,700	27,522,970	28,571,460
Special Projects	257,047	90,458	378,888	386,470	394,200
Equipment Outlay	22,007	328,839	-	4,285,000	-
Debt Service/Debt Transfers Out	18,912,506	20,737,059	24,235,333	25,326,546	26,775,115
Capital Outlay	22,849,831	19,851,696	29,930,773	29,569,277	34,573,077
Charges from Others	13,195,542	10,924,226	10,590,584	10,906,306	10,907,269
Charges to Others	(6,377,523)	(5,576,605)	(7,554,742)	(7,544,335)	(9,486,749)
Operating Transfers Out	7,708,400	8,169,500	9,722,814	8,522,700	9,183,200
Total Expenditures & Transfers Out	**$ 92,410,969**	**$ 97,529,142**	**$ 116,961,060**	**$ 125,481,561**	**$ 128,291,548**
Total Water	**$ (2,454,788)**	**$ (8,855,284)**	**$ (25,345,260)**	**$ (26,627,261)**	**$ (21,755,073)**
521 - Water Conservation					
Revenues & Transfers In					
Charges for Services	$ 1,091,280	$ 1,047,271	$ 1,149,000	$ 1,225,000	$ 1,312,000
Miscellaneous	(91,003)	42,895	225,000	256,000	301,000
Total Revenues & Transfers In	**$ 1,000,277**	**$ 1,090,166**	**$ 1,374,000**	**$ 1,481,000**	**$ 1,613,000**
Expenditures & Transfers Out					
Non-personnel Expenses	$ 6,975	$ (2,204)	$ -	$ -	$ -
Special Projects	214,711	485,166	1,140,494	1,163,300	1,186,550
Charges from Others	511,159	493,849	505,866	401,488	417,161
Total Expenditures & Transfers Out	**$ 732,845**	**$ 976,811**	**$ 1,646,360**	**$ 1,564,788**	**$ 1,603,711**
Total Water Conservation	**$ 267,432**	**$ 113,355**	**$ (272,360)**	**$ (83,788)**	**$ 9,289**
530 - Airport					
Revenues & Transfers In					
Taxes	$ 54,752	$ 34,578	$ -	$ 25,000	$ 25,000
Intergovernmental	60,096	205,446	-	-	-
Charges for Services	1,727,376	1,871,609	1,741,317	1,917,935	1,976,319
Fines & Forfeits	(29)	7,545	-	-	-
Miscellaneous	(35,299)	3,819	8,000	29,000	29,000
Other Financing Sources	5,729	-	-	-	-
Total Revenues & Transfers In	**$ 1,812,625**	**$ 2,122,997**	**$ 1,749,317**	**$ 1,971,935**	**$ 2,030,319**
Expenditures & Transfers Out					
Personnel Services	$ 528,906	$ 751,072	$ 736,218	$ 849,616	$ 884,862
Non-personnel Expenses	453,098	688,238	629,805	821,281	779,860
Operating Grants	495	12,006	-	-	-
Equipment Outlay	40,026	59,538	-	-	-
Debt Service/Debt Transfers Out	66,680	75,382	83,530	88,020	88,330
Capital Outlay	224,977	135,300	-	-	-
Charges from Others	194,730	192,868	222,129	212,092	218,634

REVENUE AND EXPENDITURES BY FUND AND CATEGORY	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Charges to Others	(6,677)	(6,202)	6,453	-	-
Operating Transfers Out	690	-	37,982	-	-
Total Expenditures & Transfers Out	**$ 1,502,925**	**$ 1,908,202**	**$ 1,716,117**	**$ 1,971,009**	**$ 1,971,686**
Total Airport	**$ 309,700**	**$ 214,795**	**$ 33,200**	**$ 926**	**$ 58,633**
540 - Refuse					
Revenues & Transfers In					
Charges for Services	$ 28,562,261	$ 30,120,360	$ 30,393,727	$ 33,228,480	$ 35,226,143
Fines & Forfeits	1,205,337	1,357,346	1,495,219	1,458,602	1,604,462
Miscellaneous	(159,314)	491,854	80,000	213,611	214,987
Other Financing Sources	-	14,270	-	-	-
Operating Transfers In	693,718	11,000,000	-	-	-
Total Revenues & Transfers In	**$ 30,302,002**	**$ 42,983,830**	**$ 31,968,946**	**$ 34,900,693**	**$ 37,045,592**
Expenditures & Transfers Out					
Personnel Services	$ 4,398,799	$ 6,360,284	$ 6,656,489	$ 7,795,252	$ 8,043,991
Non-personnel Expenses	12,416,627	13,925,704	13,700,528	15,824,899	14,781,010
Special Projects	6,247,893	6,973,329	6,736,614	7,473,111	7,691,572
Equipment Outlay	17,359	1,329,332	500,000	1,500,000	1,100,000
Debt Service/Debt Transfers Out	490,344	545,076	596,185	624,420	626,420
Capital Outlay	36,165	11,443	-	170,011	224,588
Charges from Others	5,017,035	4,610,787	4,726,622	4,871,364	4,846,987
Charges to Others	(594,687)	(272,876)	(46,766)	(46,989)	(47,067)
Operating Transfers Out	1,024,112	-	259,458	-	-
Total Expenditures & Transfers Out	**$ 29,053,647**	**$ 33,483,079**	**$ 33,129,130**	**$ 38,212,068**	**$ 37,267,501**
Total Refuse	**$ 1,248,355**	**$ 9,500,751**	**$ (1,160,184)**	**$ (3,311,375)**	**$ (221,909)**
550 - Sewer					
Revenues & Transfers In					
Intergovernmental	$ 20,005	$ -	$ -	$ -	$ -
Charges for Services	72,154,443	72,463,574	68,468,089	70,891,758	71,898,510
Miscellaneous	(2,474,163)	1,094,956	908,768	11,744,959	6,434,964
Other Financing Sources	8,400	100,102	-	-	-
Total Revenues & Transfers In	**$ 69,708,685**	**$ 73,658,632**	**$ 69,376,857**	**$ 82,636,717**	**$ 78,333,474**
Expenditures & Transfers Out					
Personnel Services	$ 10,203,240	$ 14,097,746	$ 15,936,114	$ 16,843,066	$ 17,459,961
Non-personnel Expenses	13,904,293	19,417,120	20,345,170	21,204,749	22,221,348
Special Projects	2,060,924	2,136,267	2,328,547	2,390,199	2,453,639
Equipment Outlay	747,682	1,087,015	924,110	980,708	1,230,708
Debt Service/Debt Transfers Out	24,451,574	24,604,905	28,027,412	28,115,007	28,123,322
Capital Outlay	3,592,942	5,900,410	1,385,672	9,980,000	3,860,000
Charges from Others	5,653,805	4,702,410	4,884,017	4,663,255	4,550,722

REVENUE AND EXPENDITURES BY FUND AND CATEGORY	Actual FY 2021/22	Actual FY 2022/23	Adopted FY 2023/24	Proposed FY 2024/25	Proposed FY 2025/26
Charges to Others	(2,279,597)	(2,263,658)	(977,762)	(1,029,513)	(1,044,311)
Operating Transfers Out	14,430	-	792,824	-	-
Total Expenditures & Transfers Out	**$ 58,349,293**	**$ 69,682,215**	**$ 73,646,104**	**$ 83,147,471**	**$ 78,855,389**
Total Sewer	**$ 11,359,392**	**$ 3,976,417**	**$ (4,269,247)**	**$ (510,754)**	**$ (521,915)**
560 - Special Transit					
Revenues & Transfers In					
Intergovernmental	$ 2,672,417	$ 4,249,270	$ 5,884,562	$ 5,949,525	$ 6,091,286
Charges for Services	168,452	257,631	118,875	142,650	166,425
Miscellaneous	(67,696)	17,276	-	-	-
Total Revenues & Transfers In	**$ 2,773,173**	**$ 4,524,177**	**$ 6,003,437**	**$ 6,092,175**	**$ 6,257,711**
Expenditures & Transfers Out					
Personnel Services	$ 1,817,368	$ 2,855,911	$ 3,913,003	$ 3,259,361	$ 3,348,216
Non-personnel Expenses	735,466	905,677	946,512	1,310,955	1,332,803
Debt Service/Debt Transfers Out	191,418	219,993	246,690	261,420	262,460
Capital Outlay	73,380	19,503	-	-	-
Charges from Others	692,250	690,575	897,232	911,066	944,255
Charges to Others	(6,982)	(101)	-	-	-
Operating Transfers Out	2,620	-	-	-	-
Total Expenditures & Transfers Out	**$ 3,505,520**	**$ 4,691,558**	**$ 6,003,437**	**$ 5,742,802**	**$ 5,887,734**
Total Special Transit	**$ (732,347)**	**$ (167,381)**	**$ -**	**$ 349,373**	**$ 369,977**
570 - Public Parking					
Revenues & Transfers In					
Licenses & Permits	$ 3,139,506	$ 3,895,110	$ 4,650,481	$ 6,366,866	$ 6,784,428
Fines & Forfeits	1,593,157	2,193,018	2,060,068	3,059,037	3,364,941
Miscellaneous	784,769	885,081	865,451	1,002,446	1,032,429
Operating Transfers In	1,300,000	3,500,000	-	-	-
Total Revenues & Transfers In	**$ 6,817,432**	**$ 10,473,209**	**$ 7,576,000**	**$ 10,428,349**	**$ 11,181,798**
Expenditures & Transfers Out					
Personnel Services	$ 804,325	$ 1,259,129	$ 1,493,071	$ 1,876,438	$ 1,959,157
Non-personnel Expenses	3,252,983	3,941,484	5,050,818	6,027,713	6,359,766
Equipment Outlay	880,672	-	-	114,000	-
Debt Service/Debt Transfers Out	1,752,487	1,766,700	1,782,910	1,755,530	1,755,060
Capital Outlay	-	617,137	490,000	1,545,000	900,000
Charges from Others	746,987	684,970	704,282	808,722	834,659
Charges to Others	(1,018,066)	(1,017,347)	(1,043,320)	(1,145,558)	(1,194,772)
Operating Transfers Out	1,210	-	69,111	-	-
Total Expenditures & Transfers Out	**$ 6,420,598**	**$ 7,252,073**	**$ 8,546,872**	**$ 10,981,845**	**$ 10,613,870**
Total Public Parking	**$ 396,834**	**$ 3,221,136**	**$ (970,872)**	**$ (553,496)**	**$ 567,928**

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

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

REVENUE AND EXPENDITURES BY FUND AND CATEGORY		Actual FY 2021/22		Actual FY 2022/23		Adopted FY 2023/24		Proposed FY 2024/25		Proposed FY 2025/26
Charges from Others		3,751,411		3,824,491		3,987,383		4,017,245		4,186,680
Operating Transfers Out		490		-		-		-		-
Total Expenditures & Transfers Out	**$**	**37,098,776**	**$**	**7,221,090**	**$**	**11,365,941**	**$**	**12,483,711**	**$**	**13,056,025**
Total Liability Insurance Trust	**$**	**(26,150,863)**	**$**	**4,545,622**	**$**	**2,148,959**	**$**	**761,509**	**$**	**607,935**
631 - Parada Settlement Fund										
Revenues & Transfers In										
Miscellaneous	$	(28,534)	$	(235,286)	$	-	$	-	$	-
Operating Transfers In		24,000,000		-		-		-		-
Total Revenues & Transfers In	**$**	**23,971,466**	**$**	**(235,286)**	**$**	**-**	**$**	**-**	**$**	**-**
Expenditures & Transfers Out										
Non-personnel Expenses	$	-	$	257,855	$	-	$	-	$	-
Total Expenditures & Transfers Out	**$**	**-**	**$**	**257,855**	**$**	**-**	**$**	**-**	**$**	**-**
Total Parada Settlement Fund	**$**	**23,971,466**	**$**	**(493,141)**	**$**	**-**	**$**	**-**	**$**	**-**
640 - Central Stores										
Revenues & Transfers In										
Charges for Services	$	1,285,009	$	1,267,363	$	1,342,638	$	1,342,638	$	1,342,638
Other Financing Sources		2,125		-		-		-		-
Total Revenues & Transfers In	**$**	**1,287,134**	**$**	**1,267,363**	**$**	**1,342,638**	**$**	**1,342,638**	**$**	**1,342,638**
Expenditures & Transfers Out										
Personnel Services	$	736,539	$	868,919	$	901,060	$	916,370	$	945,098
Non-personnel Expenses		192,517		(222,928)		103,202		111,619		115,376
Equipment Outlay		517		1,277		1,529		151,320		1,360
Debt Service/Debt Transfers Out		52,495		60,118		67,250		71,180		71,460
Capital Outlay		3,495		1,979		-		500		515
Charges from Others		95,229		103,238		115,264		107,501		110,681
Charges to Others		-		(134)		-		-		-
Operating Transfers Out		690		-		-		-		-
Total Expenditures & Transfers Out	**$**	**1,081,482**	**$**	**812,469**	**$**	**1,188,305**	**$**	**1,358,490**	**$**	**1,244,490**
Total Central Stores	**$**	**205,652**	**$**	**454,894**	**$**	**154,333**	**$**	**(15,852)**	**$**	**98,148**
650 - Central Garage										
Revenues & Transfers In										
Intergovernmental	$	92,035	$	-	$	-	$	-	$	-
Charges for Services		12,199,727		12,370,754		14,343,464		14,408,720		14,768,938
Miscellaneous		(307,222)		423,778		-		-		-
Other Financing Sources		104,697		51,809		-		-		-
Total Revenues & Transfers In	**$**	**12,089,237**	**$**	**12,846,341**	**$**	**14,343,464**	**$**	**14,408,720**	**$**	**14,768,938**

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

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

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

REVENUE AND EXPENDITURES BY FUND AND CATEGORY

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

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

DEPARTMENT EXPENDITURE DETAILS

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

EXPENDITURES BY DEPARTMENT AND FUND

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECT OVERVIEW BY PROJECT CATEGORY

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

CAPITAL PROJECT OVERVIEW BY DEPARTMENT

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

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

CAPITAL PROJECT LISTING					
Fund/Project	**Proposed FY 2024/25**	**Proposed FY 2025/26**	**Proposed FY 2026/27**	**Proposed FY 2027/28**	**Proposed FY 2028/29**
9215 - Traffic Detection Replacement Program	25,000	25,000	25,000	-	-
9216 - Traffic Signal Communication Equipment	10,000	10,000	10,000	10,000	10,000
9253 - Traffic Signal Backplates, LPI & Mission Inn Median Barrier Project	-	200,000	-	-	-
9265 - Five Points Intersection Improvements	891,000	-	-	-	-
9901 - BNSF/Third Street Grade Separation	500,000	500,000	-	-	-
432 - Measure A Capital Outlay Total	**$ 5,541,000**	**$ 4,200,000**	**$ 3,000,000**	**$ 2,975,000**	**$ 2,975,000**
510 - Electric					
470601E - Distribution Line Extensions	$ 5,178,956	$ 3,196,798	$ 3,215,149	$ 3,334,023	$ 3,353,435
470603E - Line Rebuilds	2,557,834	6,659,676	6,357,922	6,437,424	6,437,424
470607E - Street Lighting	300,000	794,772	794,772	994,772	994,772
470608E - System Substation Modifications	447,771	565,168	851,987	601,439	601,439
470611E - Transformers	4,700,000	4,700,000	5,752,165	5,970,907	5,970,907
470613E - Meters	300,000	300,000	300,000	300,000	300,000
470615E - Services	400,000	400,000	400,000	400,000	400,000
470616E - Substation Bus & Upgrades	2,137,465	4,505,011	4,505,011	4,505,011	4,505,011
470619E - Major Overhead / Underground Conversions	500,000	500,000	500,000	600,000	600,000
470620E - Major Transmission Line Projects	300,000	300,000	300,000	400,000	400,000
470623E - General Order 165 Upgrades/Line Rebuilds/Relocation - Overhead	5,592,151	7,323,582	6,921,229	7,203,745	7,203,745
470627E - Generating Station	3,983,626	3,200,000	750,000	700,000	3,850,000
470632E - Substation Transformer Addition	8,720,116	9,368,749	9,777,407	10,730,969	9,368,749
470633E - Major Feeders	600,000	600,000	600,000	600,000	600,000
470634E - Southern California Edison (SCE) Condemnation Costs	400,000	400,000	400,000	400,000	400,000
470635E - Cable Replacement	8,129,335	8,783,584	8,166,364	8,730,603	8,730,603
470637E - Major Streetlight Projects	300,000	794,773	794,773	994,773	994,773
470638E - Neighborhood Streetlight Retrofit	1,064,273	1,480,938	1,480,938	1,480,938	1,480,938
470644E - Major 4-12 kV Conversion	6,440,698	5,099,092	5,099,092	5,778,628	5,778,628
470655E - Distribution Automation	685,000	685,000	685,000	685,000	685,000
470664E - Citywide Communications	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
470672E - Supervisory Control and Data Acquisition (SCADA)	600,000	600,000	600,000	600,000	600,000
470822E - Enterprise Operation Data Management System	1,001,669	1,030,217	-	-	-
470823E - Advanced Metering Infrastructure	1,252,087	1,287,771	3,843,621	3,861,894	1,962,021
470824E - Operational Technology Governance	455,760	468,749	482,108	495,848	422,555
470825E - Work, Asset, & Inventory Management Systems	626,043	643,886	662,236	681,110	756,563
470826E - Network Communication System	1,252,087	1,287,771	1,324,472	1,362,220	1,288,960
470827E - Land Mobile Radio	374,374	-	-	-	365,672

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

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

CITYWIDE
PERSONNEL DETAIL

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

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

FIVE-YEAR FINANCIAL PLANS

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

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

1) **Property Tax:** Assumes a steady growth of 4.2% in FY 2024/25 followed by a 5% increase in subsequent fiscal years. Also includes an estimated $900,000 in revenue from the Redevelopment Property Tax Trust Fund (RPTTF) from the March JPA territory tax and revenue sharing agreement with the County of Riverside and surrounding cities.

2) **Sales Tax:** Assumes a modest 1.5% growth in FY 2024/25 and 3.0% to 3.3% growth in subsequent years. Also includes an estimated yearly sales tax revenue of $1.5M from the March JPA agreement, with an annual growth assumption of 2%.

3) **Cannabis Tax:** Voter approved Measure B allows the City Council to set a cannabis tax of up to 10%. The Budget conservatively assumes $500,000 in FY 2024/25, reflecting initial growth of cannabis sales, with an anticipated increase to $1M.

4) **Transient Occupancy Tax:** Includes $160,000 in Transient Occupancy Tax revenues, with 3% annual growth, from the March JPA agreement.

5) **Franchise Fees:** Includes $132,000 in Franchise Fee revenues, with 4% annual growth, from the March JPA agreement.

6) **Licenses & Non-Developer Permits:** Includes a projected annual $1.0 to $1.5M in revenue from implementation of the Business Tax Discovery Program to bring businesses into full compliance with Riverside Municipal Code Section 5.04 – Taxes, Licenses and Regulations.

7) **Charges for Services:** Includes projected fee and charge increases resulting from the FY 2024/25 User Fees and Charges study. The request for fee increases will be recommended for Council adoption in two phases, with the first set aligning with budget adoption and the second set scheduled for the summer.

8) **Other Financing Sources:** Includes an anticipated $3.2M from the March JPA agreement for land sales in FY 2024/25, with $1.7M projected annually thereafter. Additionally, the FY 2024/25 projection includes an estimated $2.0M for the sale of two surplus Police department helicopters.

9) **Use of Section 115 Trust Set Aside Funds:** On December 19, 2023, the City Council directed that $20M of the FY 2022/23 year-end surplus and $15M of other General Fund reserves be used to offset Section 115 Trust contributions as needed, allowing the relieved funds to be used to close deficits caused by the Water GFT revenue loss. This one-time source of funds will provide a temporary solution to this particular fiscal challenge while the Water GFT issue is litigated.

10) **Personnel:** Personnel costs are budgeted based on current salaries and benefits for existing staff, along with mid-range estimates for vacant positions. This budget incorporates assumptions regarding salary and benefit increases, including merit raises and current Memorandums of Understanding. Additionally, it accounts for escalating costs to proactively anticipate future labor negotiations beyond the two-year budget. This helps to ensure a more realistic projection of future expenditures related to employee compensation. This approach mitigates budget shortfalls and surprises due to currently unknown future labor pressures. It also enables better resource allocation over the entire 5-year General Fund Long-Term Plan without overcommitting resources now and potentially generating long term pressures on the general fund and creation of a structural deficit.

11) **Vacancy Factor:** The budget includes a 6% vacancy savings recorded in the Non-Departmental budget to account for the City's ongoing recruitment and hiring challenges, and the natural turnover of personnel. This is not to set a target for departments. The City is committed to filling positions to address workload issues and provide quality services.

12) **Escrow Water GFT:** The Water General Fund Transfer (GFT) accounts for approximately 5% of ongoing General Fund revenues. On September 19, 2023, the City Council directed that all future Water GFT collections be placed in a reserve account pending the outcome of litigation.

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

Measure Z Spending Plan							
	Spending Items	**Projected FY 2023/24**	**Preliminary FY 2024/25**	**Preliminary FY 2025/26**	**Preliminary FY 2026/27**	**Preliminary FY 2027/28**	**Preliminary FY 2028/29**
49	Public Safety & Engagement Team Program (PSET) - Wildlands	5,315,839	4,857,007	5,129,488	5,457,914	5,203,270	4,890,851
50	Public Safety Enterprise Communication System (PSEC) Radios	343,438	343,438	343,438	-	-	-
51	Office of Sustainability	380,988	404,395	421,711	439,172	457,776	476,505
52	Sidewalk Repair	600,000	600,000	600,000	600,000	600,000	600,000
55	Parks Capital Improvement Projects	-	4,057,500	3,500,000	3,500,000	3,500,000	3,500,000
56	Fire - Analog Simulcast Communication System	1,566,441	-	-	-	-	-
57	Non-Safety Vehicles		1,600,000	1,600,000	1,300,000	1,300,000	1,300,000
58	Community Safety - Security Guards Expansion		500,000	-	-	-	-
59	Police Radios Replacement		3,296,344	-	-	-	-
60	Senior & Disabled Programming		500,000	500,000	500,000	500,000	500,000
61	One Stop Shop Refresh		1,200,000	(250,000)	(250,000)	(250,000)	(250,000)
	Total Expenditures	**$ 87,592,000**	**$ 104,466,792**	**$ 101,788,844**	**$ 99,987,335**	**$ 97,320,054**	**$ 94,828,672**
	Five-Year Financial Plan Surplus/(Deficit)	**$ (7,057,000)**	**$ (19,951,792)**	**$ (14,791,844)**	**$ (10,186,335)**	**$ (4,672,054)**	**$ 764,328**

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						