

# CITY OF LANCASTER

Proposed Budget & Five-year  
Capital Improvement Program

**Fiscal Year 2024-2025**

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# City of Lancaster

## FISCAL YEAR 2024-2025 ADOPTED BUDGET & CAPITAL IMPROVEMENT PROGRAM

### CITY COUNCIL

<b>R. Rex Parris</b>	Mayor
<b>Marvin E. Crist</b>	Vice Mayor
<b>Raj Malhi</b>	Council Member
<b>Kenneth Mann</b>	Council Member
<b>Lauren Hughes-Leslie</b>	Council Member

### CITY MANAGERS/DIRECTORS

<b>Jason D. Caudle</b>	City Manager
<b>Trolis Niebla</b>	Assistant City Manager
<b>Allison E. Burns</b>	City Attorney
<b>George N. Harris II</b>	Finance and Information Technology Director
<b>Rodrick Armalin</b>	Chief of Police/Lancaster PD
<b>Sonya Patterson</b>	Parks, Arts, Recreation & Community Services Director
<b>Marissa Diaz</b>	Public Works Director
<b>Larissa De La Cruz</b>	Community Development Director

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# Understanding the Budget Document

The **Introduction** features the **City Manager's Message**, which presents the budget document to the City Council and the citizens of Lancaster highlighting policy directives and budget priorities.

The **Community Profile**, found in the **Introduction**, provides specific details about Lancaster – including city demographics, development activity and important statistics.

The **Budget Overview** includes a detailed explanation of the budget process, the basis of budgeting and financial policies. This section also provides the budget summary for the current fiscal year as well as the projected budget for the coming fiscal year.

The **Revenue Sources** explains the source of the City's revenue.

The **Expenditure** section provides information on the Council approved appropriations that make up the operating budget. This section is segregated into Departments and the Divisions within the Departments.

The **Fund Balances** section shows in summary form the status of the General Fund, along with the other funds (component units) that comprise the comprehensive financial unit of the City of Lancaster. These are the same units that are included in the City's Annual Comprehensive Financial Report (ACFR) – the City's other main financial document.

The **Personnel Analysis** presents the current staffing by position and adopted changes for the upcoming Fiscal Year.

The **Capital Improvement Program** contains the Five-Year Capital Improvement Program (CIP) for the City. This section includes the CIP policy, summary pages, detail of each capital improvement project, and expenditure plan for the current year and four years into the future.

The **Appendix** contains budget supplemental information. This outlines revenue sources, taxes, fees and all City funds. A Glossary, list of Acronyms, and a Fund Listing.

To find any of this information, please refer to the **Table of Contents**.

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## **INTRODUCTION**

# welcome to Lancaster.

Lancaster is a diverse community of people that is leading the future through science, technology, art, culture, and collaboration. Home to astronauts, rocket scientists, families, and innovative businesses large and small, Lancaster is leading the USA with innovation. Combined with spectacular landscapes and clean air, Lancaster has the confidence, expertise, spirit, and imagination to transform tomorrow.

**Bold. Confident. Innovative. Progressive.**  
**Authentic. Optimistic. Flexible. Resilient.**  
**Welcome to Lancaster.**

## our vision.

The City of Lancaster's vision is to build a city known for its economic and environmental sustainability, commitment to design excellence, and relentless innovation.

## our guiding principles.

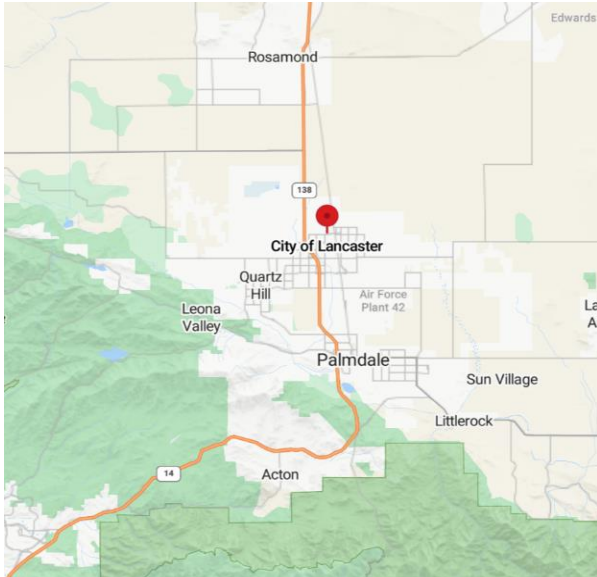
With guiding principles that include putting people first, enhancing the quality of life, and incorporating technology, innovation, and resilience to propel our city into a successful future, the City of Lancaster is strategically positioned to achieve our vision through the delivery of highly effective public services for the common good.

## our values.

Integrity  
Involvement  
Courage  
Commitment  
Accountability  
Respect  
Excellence  
Pride



# Community Profile



## LOCATION

The City is situated on the north side of Los Angeles County, about 70 miles from downtown Los Angeles. It is bordered by unincorporated Los Angeles County and the City of Palmdale. Lancaster is served by State Route 14

## AREA

94.6 square miles

## COUNTY

Los Angeles County  
[www.lacounty.gov](http://www.lacounty.gov)

## INCORPORATION

November 22, 1977

## GOVERNMENT

Lancaster is a charter city operating under the Council-Manager form of government.

## CLIMATE

Lancaster has a pleasant semiarid prairie-like climate. The average daytime highs in the summertime are around the mid-90s and the average winter daytime highs are in the upper 50s. Overnight lows during the coldest months (December to March) can dip into the low 20s.

## POPULATION

According to the State of California Department of Finance, the City of Lancaster's estimated population was 173,516 or about 1,709 persons per square mile in 2020. The City's population has increased by approximately 3.6% since 2010.

## POPULATION CHARACTERISTICS

White.....	30.39%
Black or African American.....	21.88%
American Indian/ Alaska Native.....	1.81%
Asian Alone.....	4.48%
Native Hawaiian/Other.....	43.1%
Two or More Races.....	16.16%

## HOUSEHOLD INCOME

Average Household Income.....	\$85,470
93534.....	\$65,730
93535.....	\$72,260
93536.....	\$116,703

## MEDIAN HOUSING

Housing Units (Estimate).....	52,345
Persons Per Household (avg.).....	3
Homeowners (avg.).....	53.75%

## SCHOOLS

Antelope Valley High School District  
[www.avdistrict.org](http://www.avdistrict.org)  
 Lancaster School District  
[www.lancsd.org](http://www.lancsd.org)  
 Westside Union School District  
[www.westside.k12.ca.us](http://www.westside.k12.ca.us)  
 Eastside Union School District  
[www.eastside.k12.ca.us](http://www.eastside.k12.ca.us)

# City Highlights



## A GLIMPSE OF HISTORY

Following the completion of the Southern Pacific Railroad in 1867, Lancaster was established as a water stop along the route. In 1898, gold was discovered in the hills north of Lancaster and attracted many prospectors to the area.

The 1930s introduced the first airplane to the area and the Air Force started conducting flight tests at Muroc Air Base – now Edwards Air Force Base. Today, the activity in the area is probably most recognized for significantly contributing to the aerospace industry. Edwards Air Force Base, which is famous for its space shuttle landings and Air Force Flight Test Center programs, sits just to the northeast of Lancaster. U.S. Air Force Plant 42 – located just south of the city limits – sits on 5,840 acres and is the main construction, modification and test center for the United States Advanced Aviation programs. It is home to aerospace behemoths including Boeing, Lockheed Martin and Northrop Grumman Companies.

## LANCASTER: WHERE DEVELOPMENT HAPPENS



A flourishing business community is essential to a strong and prosperous city. Lancaster focuses on attracting new businesses, creating jobs for residents in the community, and facilitating meaningful developments while maintaining a business-friendly atmosphere and limiting bureaucracy. There are dozens of projects under construction and in the pipeline that will strengthen Lancaster's economy, creating an increased demand for a local workforce. From new commercial tenants and small businesses to housing developments and

large-scale industrial projects, development in Lancaster is booming like never before.

Several new businesses made Lancaster their home this year including Smart and Final Extra, Ulta Beauty, and Tractor Supply Co. A brand-new Courtyard Marriott and other retailers will be developed adjacent to the recently opened Fairfield Inn and Suites near 20<sup>th</sup> Street West and Avenue J-8.

Additional retail developments are underway throughout the city, including near 20<sup>th</sup> Street East and Avenue J, 10<sup>th</sup> Street West and Avenue L, and 30<sup>th</sup> Street West and Avenue K.

### BURGEONING INDUSTRIAL MARKET

Lancaster's industrial market is thriving. There are currently several million square feet of new industrial projects in various stages of the development review pipeline, with several slated to break ground later this year. These developments will bring thousands of logistics and warehousing jobs to the City's residents and transform the industrial market within Lancaster.



### HOUSING AND MIXED-USE ON THE HORIZON

In addition to the retail and industrial sectors, the housing market is also on the rise. Construction has commenced at Desert Meadows, a cutting-edge 420-unit luxury apartment and townhome complex at Lancaster Blvd. and 30<sup>th</sup> Street West. Further, the City entered into an agreement with Greens Group for the development of roughly 27 acres around Lancaster Municipal Stadium. This mixed-use development will consist of housing, retail, and two additional hotels.



## LANCASTER'S VIBRANT BUSINESS COMMUNITY

### SHOP MORE IN LANCASTER WITH OPEN REWARDS



During the COVID-19 pandemic, Lancaster sought to provide meaningful assistance to the local small business community and residents through various relief programs. These programs, packaged together as the "Lancaster Stand Strong" initiative, included the Small Business Loan Program, Operation Jump Start, Reopening Assistance, Restaurant Rescue Package and other shop local campaigns, and the Youth Sports Loan Program. In June 2023, Lancaster received an Award of Merit from the California Association for Local Economic Development

(CALED) for its efforts in supporting the local economy in response to the pandemic.

Understanding the vital role small businesses play in the community, the City wanted to continue to find ways to incentivize consumers to patronize locally-owned businesses beyond the pandemic. While the initial programs aimed specifically at shopping locally were a resounding success, Lancaster explored innovative ways to make the program easier and more user-friendly. In December 2022, Lancaster partnered with Bludot Technologies to create the "Shop Local: Open Rewards" smartphone application. Lancaster automatically enrolled over 400 locally-owned and eligible businesses into the program and sponsored thousands of dollars in rewards. Sixteen months post-launch, the application has garnered almost 5,000 registered users and Lancaster has seen \$1.2 million invested into the local economy. With varied promotional and marketing content and several holiday campaigns, this economic impact is expected to steadily grow.



### "LIGHTS, CAMERA, ACTION!" AT THE LANCASTER FILM OFFICE



The Lancaster Film Office joined the Economic Development Division in July 2023. Despite the Writer's Guild and SAG strikes, which significantly impacted the Southern California film industry, Lancaster's filming efforts have been rebounding. Following a Fam Tour with location managers and film scouts, several productions have chosen Lancaster to be their backdrop. The Lancaster Film Office recently hosted some exciting projects, including scenes from the "SWAT" season finale and a major commercial for Truist Bank. Additionally,



Lancaster has been involved in the BC Project, an upcoming Warner Bros. film, which highlights the City's versatility as a filming location. The Film Office looks forward to showcasing the community's unique charm and resources to a global audience through these exciting collaborations.

## LANCASTER: A MUNICIPAL SUSTAINABILITY LEADER

### LANCASTER ENERGY (LE)

Lancaster has been at the forefront of creating a new sustainable approach to modern living. The City has been proactive in promoting green energy alternatives, conservation, and smart energy consumption. Lancaster Energy is a locally run, not-for-profit power program created by the City of Lancaster. In 2019, Lancaster achieved the milestone goal of becoming the nation's first net-zero city, generating more clean energy than it consumes. Through partnerships with private-sector innovators, the City has demonstrated how this vision can be achieved, earning global recognition along the way.

Lancaster Energy (LE) is the next logical step in our journey toward sustainability. By bringing energy decisions closer to home, we empower our community to play a pivotal role in power generation, energy conservation, and sustainability. One key initiative is the Power Choice program, which partners with Tesla to offer residents solar panels and Tesla Powerwall batteries at no upfront cost. This ensures predictable energy costs and emergency backup power during outages. This program highlights our commitment to making clean energy accessible and affordable for all. Next for LE is hydrogen.



### THE FIRST HYDROGEN CITY

The City of Lancaster has advanced a bold vision for hydrogen, extending the benefits of clean energy throughout our community—a mission we embarked on over a decade ago in 2009. Hydrogen, a zero-carbon energy carrier, offers wide-reaching benefits, including improving local air quality, providing a secure and reliable energy source, reducing greenhouse gas emissions, and creating highly skilled jobs. Hydrogen is abundant in our environment and can be produced from diverse domestic resources with the potential for near-zero greenhouse gas emissions. Its ability to power fuel cells with domestic production,

fast fueling times, and high efficiency make it an attractive alternative fuel. With about half of the US population living in areas where air pollution levels are high enough to negatively impact public health and the environment, hydrogen offers a promising solution.

Lancaster is proud to continue its leadership in the hydrogen energy sector. Building upon our leadership role in the hydrogen sector, we will expand partnerships and pursue additional funding opportunities to enhance Lancaster's position as a pioneer in green hydrogen production. Our continued collaboration with industry leaders and the success of the Pacific Hydrogen Alliance, as well as our involvement with ARCHES, underscores our dedication to clean energy innovation and represents millions of dollars added to our region.

## **ZERO-EMISSIONS TRANSPORTATION**

To meet the growing need for public transportation in the Antelope Valley, the Cities of Lancaster and Palmdale, along with the County of Los Angeles, created the Antelope Valley Transit Authority (AVTA) in 1992. AVTA began transit service on July 1 of that year with three bus services: Transit, Commuter, and Dial-A-Ride. In 1996, AVTA added Access Services to serve the disabled as a "complementary paratransit service" in accordance with the Americans with Disabilities Act.

In 2016, AVTA made history by committing to a 100% electric fleet, officially becoming the first transit agency in the nation to purchase new all-electric, zero-emission buses from BYD. By 2020, AVTA had become the first all-electric local bus fleet in the nation, operating 85 battery-electric vehicles on their local fixed routes, all of which are zero-emission. AVTA also launched an On-Request Micro Transit Ride Service pilot program with zero-emission, all-electric vehicles.

On January 24, 2023, AVTA reached another milestone by surpassing ten million electric miles driven, saving approximately 2.5 million gallons of diesel fuel and reducing the carbon footprint by over 59.4 million pounds of CO<sub>2</sub>. This achievement highlights AVTA's commitment to sustainability and its role as the first and largest all-electric local bus fleet in the nation. The fleet includes 57 local fixed-route buses, eight fully-electric vans, and 24 zero-emission, high-capacity electric commuter coaches.

AVTA continues to innovate and expand its services. Starting June 3, 2024, additional commuter runs will improve connectivity for residents commuting to downtown Los Angeles, Century City, San Fernando Valley, and Newhall. The agency has also been actively involved in educational initiatives, such as the GoPass program, which provides unlimited, free transit rides to K-12 students in participating school districts, improving access to education and essential services.

AVTA's service area covers 1,200 square miles, serving over 450,000 residents in Lancaster, Palmdale, and the unincorporated portions of northern Los Angeles County. The agency remains dedicated to developing creative solutions to address transportation challenges and enhance the quality of life for the Antelope Valley community.

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# City Manager's Message

As we reflect on the past year's achievements and look ahead to an exciting future, I am delighted to share with you the remarkable accomplishments and initiatives that will shape our City's growth and enhance the quality of life for all our residents.

First and foremost, I express my deepest appreciation to the Lancaster City staff for their unwavering dedication and commitment. Under the leadership of our City Council, their resilience and hard work have been instrumental in keeping our City running smoothly. I am proud to work alongside such incredible individuals who strive to make Lancaster a better place for everyone.



**Public safety** remains a top priority, and we have made significant strides this year to enhance it. One of our most notable achievements has been the collaborative partnership between the newly formed Lancaster Police Department (LPD) and the Los Angeles Sheriff's Department (LASD). Through coordinated efforts and effective communication, we have achieved a notable **4.32% decrease in crime** in 2023 despite challenges faced by other jurisdictions. This success underscores our commitment to leveraging resources efficiently and

proactively addressing public safety concerns.

Community-led policing has emerged as a cornerstone of our strategy, engaging residents and stakeholders in shaping our approach to law enforcement. The **establishment of a dedicated police department**, working in tandem with the Sheriff's Department, reflects our commitment to inclusivity and responsiveness to community needs. We have launched innovative measures, including community panels in the hiring process for peace officers, ensuring that our law enforcement personnel reflect the Lancaster community's public safety priorities. Additionally, we have broken ground on a new police station to house our new department, further enhancing our capabilities and commitment to public safety.





Furthermore, the deployment of law enforcement technicians has resulted in reduced response times, while increased parking and code enforcement technicians have facilitated the resolution of quality-of-life issues and public nuisances. In our commitment to traffic safety, collaborative efforts with LASD have led to effective measures to combat mini-bike-related problems, mitigate speeding incidents, and achieve a **49% increase in DUI arrests this year.**



In addition to traditional law enforcement approaches, we have embraced technology to enhance public safety. The implementation of FLOCK cameras has been instrumental, contributing to an impressive **100% identification or apprehension rate** of homicide suspects in 2023. Our groundbreaking Digital Shield Initiative, championed by Mayor R. Rex Parris and supported by Chief of Police Rodrick Armalin, underscores our unwavering commitment to safeguarding our community by utilizing cutting-edge tools, AI systems, and proactive measures to prevent and combat criminal activity.

We are also focused on **community empowerment**; with initiatives such as increasing neighborhood watch groups and business watch participation. Through our "Safe Shopping" initiative, we have implemented increased patrols at shopping centers and engaged in proactive dialogue with store managers to provide guidance and support. Additionally, we are poised to solicit feedback from patrons via surveys, ensuring that the Lancaster Police Department remains attuned to resident concerns and equipped to address them effectively.



One of our most transformative projects this year has been the planning and development of the **Multi-Agency Regional Resiliency Center (MARRC)**. This state-of-the-art facility will include a 140,000-square-foot event center, a 23,000-square-foot emergency operations center, a 7,000-square-foot culinary kitchen, and a 15,000 to 20,000-square-foot energy center, which will be powered by renewable hydrogen. The MARRC will enhance our emergency preparedness, providing a centralized location for disaster response and community support. This project demonstrates our dedication to creating a resilient and sustainable future for Lancaster. The estimated total cost of the project is **over \$100 million**,

and we are proud to partner with numerous agencies and organizations to bring this vision to life. Construction is set to begin in the spring of 2024 and is expected to be completed by the end of 2025.



Inspired by the successful launch of the **1st Time Home Buyer Program** and the vitality of our business community, as evidenced by numerous ribbon cuttings and special events, we aim to stimulate economic growth and housing affordability further. Our focus will include supporting local businesses, attracting new investments, and implementing housing initiatives that meet the diverse needs of Lancaster residents.

Recognizing the critical importance of **environmental stewardship**, our strategies will include continuing clean energy ventures, supporting sustainable transit solutions through AVTA, and promoting renewable energy projects that benefit our community and the planet. Lancaster is proud to continue its leadership in the hydrogen energy sector. Building upon our leadership role in the hydrogen sector, we will expand partnerships and pursue additional funding opportunities to enhance Lancaster's position as a **pioneer in green hydrogen production**. Our continued collaboration with industry leaders and the success of the Pacific Hydrogen Alliance, as well as our involvement with ARCHES, underscores our dedication to clean energy innovation.



In the coming year, we will **leverage technology** to improve city services, enhance the quality of life for our residents, and make Lancaster a model for innovative city initiatives nationwide. This includes further development of smart infrastructure, improving connectivity, and advancing our **smart city initiatives** to create a more livable, efficient, and sustainable community. PoppyFi, a free public Wi-Fi network, was launched this year and will be rolled out at all City parks.

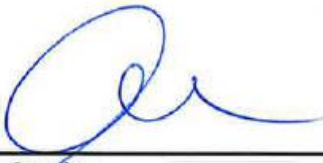
Reflecting on the success of our **community engagement** efforts and special events, we are committed to fostering a more connected and inclusive Lancaster. Our initiatives will focus



on expanding community outreach, supporting local events celebrating our city's diversity, and creating opportunities for meaningful public participation in city governance. City events surpassed previous years and are targeted to continue growing. Our Lancaster Community Center served over 12,000 community members. Rawley Duntley Park, Mariposa Park, El Dorado Park, and more are **undergoing significant renovations**. This year, the City unveiled new hardcourts at Sgt. Steve Owen Memorial Park and a new recording studio – Studio 606.

With healthy reserves, a balanced budget, and a thriving economy, the City is ideally positioned to implement this aspirational vision for Lancaster's future. Together, we will continue to build a City known for its economic and environmental sustainability, commitment to design excellence, and relentless innovation.

To a future filled with promise,



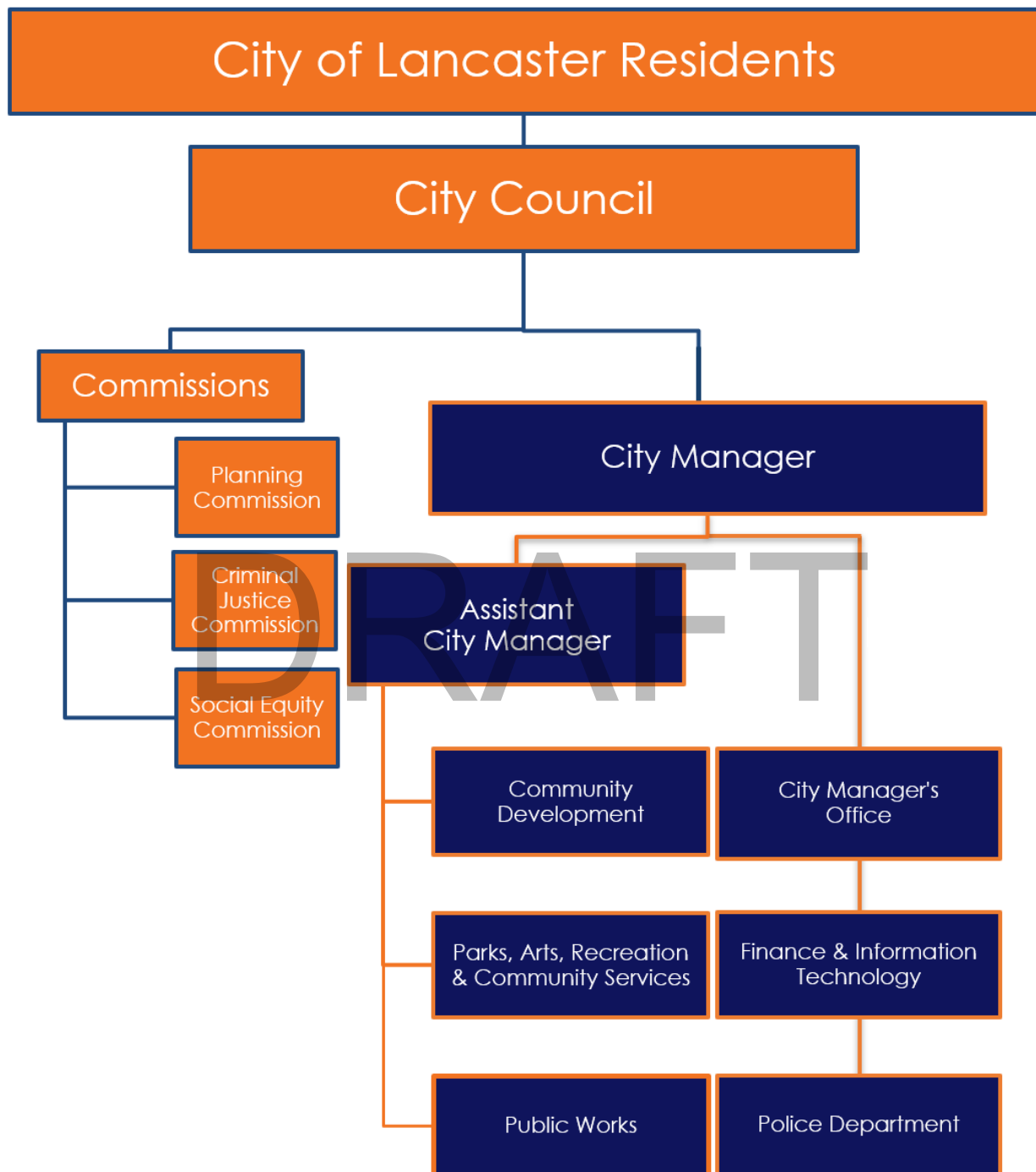
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Jason D. Caudle  
City Manager

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# **ORGANIZATIONAL STRUCTURE**

## CITYWIDE ORGANIZATIONAL STRUCTURE



# **BUDGET OVERVIEW**

# The Budget Process

**December – January:** Operating budget preparation begins with determination of the base budget for the upcoming year. The base budget establishes the current year adopted budget service levels with updated costs, removes one-time revenue and expenses (including grants), and adds ongoing expenditures as approved by the City Council. The capital budget preparation process begins with department staff meeting to review and discuss potential modifications to the five-year capital plan.

In January, Finance distributes the Budget Guide to departments. The Budget Guide includes budget preparation calendar, budget priorities, instructions, and sample worksheets to be used in budget development. Finance prepares budget worksheets that include base budget amounts and year to date actuals for current year. Departments use these worksheets to submit small dollar budget requests and for submitting the current year-end estimates.

**February – March:** Departments develop year-end estimates for the current fiscal year and prepare their revenue and expenditure projections for the coming fiscal year.

Early in March, Capital Improvement project proposals are submitted to Finance. A meeting is held to review each requested project in detail. A few weeks later, a second meeting is held to determine the highest priority projects.

The selected projects are then incorporated into the budget model, and fund balances are projected for the capital project funds. Since capital projects tend to span more than one fiscal year, the practice is to appropriate the total amount needed to fund the project (or one 'self-contained' phase of the project). This ensures there is sufficient funding to complete the project the following year. Any unexpended funds at the end of the current fiscal year automatically roll over to the next fiscal year.

**April:** The budget team and departments meet to review and discuss their budget submittals. The budget meetings are interactive and informative in making critical policy and funding decisions, as well as strategic and economic decisions for long-term planning.

Subsequent meetings are held to review Capital Outlay, Capital Replacement and Information Technology needs. The purpose of the meetings is to ensure consistency and accuracy for equipment needs, and to develop funding strategies to meet these needs.

By the end of April, rewrites of the department budgets take place as the program expenditures are brought into alignment with the available resources. During periods of abundant resources, additional improvements may be made, or additional reserves created; during periods of economic downturns, this can be a very hard, frustrating time as budget requests may be reduced substantially, depending on how they align with the overall goals, mission, and vision of the City.

**May:** Budget briefings are held with the City Council. Special meetings are scheduled individually with each Council member to ask questions and/or make modifications to the budget. Based on the questions and concerns of the City Council, these meetings may be as few as one or as many as necessary.

**June:** The City Manager and budget team formally present the budget to the City Council at the first Council meeting in June. This is a noticed, formal hearing for the budget that allows for input from the citizens regarding the budget. Modifications may be made to the budget at this time. The second Council meeting in June, the Council formally adopts the budget with a roll call vote by Resolution. The budget then becomes effective the beginning of the fiscal year, which starts July 1. It is the policy in Lancaster to adopt the budget before the beginning of the fiscal year.

## Amending the Budget

The budget is a flexible document in that once adopted, it can be modified to fit the changes necessary to run the City smoothly. The City Council adopts the budget; the City Manager has the authority to modify line items within each fund if the total appropriation for that fund remains the same. An increase to the total budget appropriation above the City Manager's contract authority requires Council approval.

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## BASIS OF BUDGETING

The budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP). The City utilizes the modified accrual basis of budgeting; obligations of the City are budgeted as expenses, but revenues are recorded when we know how much to expect (measurable) and we receive the revenues within the time needed to make payments for costs incurred within the fiscal year.

All annual appropriations (authorizations to expend funding) lapse at the end of the fiscal year unless there are outstanding encumbrances (commitments to pay for goods/services ordered through the utilization of a purchase order, a formal authorization of the City, or a contract).

The budget is the City's financial plan for delivering effective services and efficiently managing the revenues which support those services. The City's charter and municipal code provide broad governance for preparation of the operating and capital budgets. The adopted budgets are also developed based on the following:

- The City Council's top priorities and other City Council directives
- The City's long-range financial forecast – which is updated annually and presented to the City Council prior to the release of the adopted budget
- Service level prioritization as identified by the City Manager
- Availability and sustainability of revenues
- Legal mandates
- Prioritization criteria outlined in the capital budget
- The City's policies regarding land use and community design, transportation, housing, natural environment, business, and economics

## ANNUAL APPROPRIATIONS LIMIT

The Appropriations Limit – otherwise known as the “Gann Limit or Gann Initiative” – sets a limit to the amount of tax proceeds municipalities can appropriate each fiscal year. This limit was originally established when California voters approved Proposition 4 during the special election in 1979. It became part of the California State Constitution as Article XIII-B.

In June 1990, Proposition 111 was approved by the California voters which modified Article XIII-B and established a new method for municipalities to calculate the annual appropriations limit. Prior to Proposition 111, the annual appropriations limit was adjusted annually by the change in the cost of living (Consumer Price Index) or by the change in California per capita personal income, whichever was less, and by the percentage change in the population of the City as provided by the California Department of Finance.

Under the guidelines set forth by Proposition 111 beginning with the FY 1990-1991 appropriations limit, a city may choose between two annual adjustment factors. The factors include the growth in the California per capita personal income or the change in the local assessment tax roll due to local nonresidential construction. The annual appropriations limit will not exceed a base year adjusted by the adjustment factor that is chosen by the City.

Proposition 111 also established the base year as FY 1986-1987. Although the limits for FY 1986-1987 through FY 1989-1990 were not affected, municipalities were required to recalculate these years using the new method to determine the correct limit for FY 1990-1991 and future.

## Allocating the Cost of Services

The City allocates administrative costs among the services and funds that benefit from those activities. The City commissions a full and detailed cost allocation study on a regular basis to ensure utilization of the appropriate allocation amounts for distribution amongst those activities not funded by the General Fund.

# Financial Policies

## RESERVE POLICIES

On an annual basis, the Finance Division and/or Budget Manager will appropriate assigned reserves according to the Reserve Policy. The Finance Director and/or Budget Manager will ensure that minimum fund reserves are met and present to the City Council through the budget process.

The following guidelines will be followed for setting aside reserve amounts in any fiscal year:

### General Fund

- I. General Fund Reserve – 40%
  - a. Working Capital Reserve – At a minimum, the City will maintain 10 percent of annual revenues in the Working Capital Fund Reserve. The Working Capital reserve is intended to ensure sufficient resources to pay budgeted operating expenses, recognizing the timing differences between payment of expenditures and receipt of revenues. This reserve will provide cash flow for the times of the year where cumulative expenditures exceed cumulative revenues. The working capital reserve funds will be held in the fund 101-General Fund balance.
  - b. Emergency Operational Reserves – The City will maintain a minimum fund balance of at least 15 percent of annual operating revenues in any given year. Funds in this reserve may be used to fund normal operations related to unforeseen catastrophic events or economic downturns that result in a loss of revenues or a significant increase in expenditures. Emergency reserves will be held and tracked in Fund 120 – Employee Benefits.
  - c. Emergency Response Reserves – The City will maintain a minimum fund balance of at least 5 percent of annual operating revenues in any given year for emergency response needs that may arise. This amount may be replenished either from surplus revenues that are surplus year-end end or from reimbursement from either Federal, State, or private sources. Emergency response reserves will be held and tracked in Fund 109 along with Emergency Operational Reserves.

- d. Business Opportunity/Pension Resiliency Reserves – The City will maintain a minimum fund balance of at least 10 percent of annual operating revenues in any given year to respond to new enterprise opportunities that may arise from time to time. This amount may be replenished either from surplus revenues that are surplus at year end or gains from enterprise opportunities. Additionally, this reserve can be used to fund any significant increases in pension costs caused by poor investment performance of the CALPERS investment pool. The Business Opportunity/Pension Resiliency reserves will be held and tracked in Fund 141.

## Internal Service Funds

- II. **General Liability Fund Reserve** – The City will maintain a reserve in the General Liability fund equal to the amount identified in an annual actuarial that represents the net annual liability after annual budgeted program resources. This reserve can be used at the City Council's discretion to pay one-time insurance and liability related costs, such as large unexpected legal claims, and settlements. The City will maintain a separate General Liability Fund (113) to account for program activities.
- III. **Fleet Maintenance Fund Reserve** – The City will maintain a reserve amount in an amount equal to 20 percent of the annual Fleet Maintenance program budget. The Fleet Maintenance Fund (111) is funded by departments on a cost allocation basis. Departmental charges are set aside to cover costs associated with fleet maintenance and operations. It is important the City builds a reserve for fleet-related emergencies and one-time unexpected expenditures.
- IV. **Information Technology Fund Reserve** – The City will maintain a reserve amount of 20 percent of the annual Information Technology program budget. This fund (112) is intended for Information Technology services and equipment. Costs are charged to departments depending on usage, service, and I.T equipment. Funds should be set aside for unexpected costs and to build a reserve for emergency replacement of IT equipment.

## Enterprise Funds

- V. **Lancaster Choice Energy Fund Reserve** – The City will set a reserve goal of 25% of operating costs in the Lancaster Choice Energy fund. The accumulation of funds to reach the goal will be derived from net operating revenues. The reserve calculation shall include the base working capital reserve held in the lockbox account.

## LONG-TERM POLICIES

### Operating Budget Policies

- The City will present to the City Council a Program and Financial Plan that is a balanced document. Expenditures will not exceed available resources, including funding carried over from the previous year.
- The City will maintain a General Fund Reserve that provides the necessary cash flow, a safety net for handling the unexpected, and flexibility in day-to-day operations. The City

Council has formally established this reserve at 40% of operating expenditures as the minimum desired level.

- To ensure that the largest revenue source will cover the largest expenditure item, we closely compare the Sheriff's Department contract to the Sales and Property Tax Revenue
- The planning and approval process for any new capital improvement project will include an analysis of future operating costs to ensure that not only is funding available to build the project, but future operational costs can be covered once construction is complete
- The City will seek financial co-sponsors and partners for special events and recreational programs that are a benefit to the community. Prime examples of this include corporate sponsorship for the annual Poppy Festival, co-sponsorship of special theatrical performances for students to gain an appreciation of the performing arts, and community partnerships to provide community neighborhood impact homes and wellness homes

## Revenue Policies

- The City will attempt to maintain a diversified and stable revenue system to shelter it from short-term fluctuations of any one revenue source
- The City will diversify its general fund revenue base away from past reliance on sales tax alone.
- The City will utilize one-time non-recurring revenues for one-time expenditures or reserves and avoid using one-time revenues for ongoing expenses or program.
- The City will seek out additional sources of revenue as a way of enduring a balanced budget necessary for the quality of services expected by our citizens
- The City will require user fees that cover the direct cost of adult recreation programs, and the cost of development services (building permits, etc.) provided to developer
- The City will do cost comparisons with other cities to ensure that our fee structure is reasonable
- The City will update fees annually based on the prior year's annual average consumer price index for the Los Angeles-Riverside-Orange Co. All Urban Consumers percentage change.

## Cash Management/Investment Policies

- Investment of city funds will be in accordance with the Adopted Investment Policy. Safety of principals will continue to be the number one priority, followed closely by ensuring that funds will be available when needed (liquidity). Only after these two priorities have been fully satisfied will the City consider yield as an investment criterion.
- The City will aggressively collect revenues on a timely basis.

## Debt Policies

- The City's General Fund does not currently have any long-term debt obligations. Current operations will be funded with current revenues.

## Accounting, Auditing, and Financial Reporting Policies

- The City will have an independent audit performed annually. An interim audit will be performed mid-way through the fiscal year to ensure correct accounting and internal control procedures are followed.
- The City will produce an Annual Comprehensive Financial Report (ACFR) each year in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).
- The City will maintain a strong internal audit capability.

## Capital Budget Policies

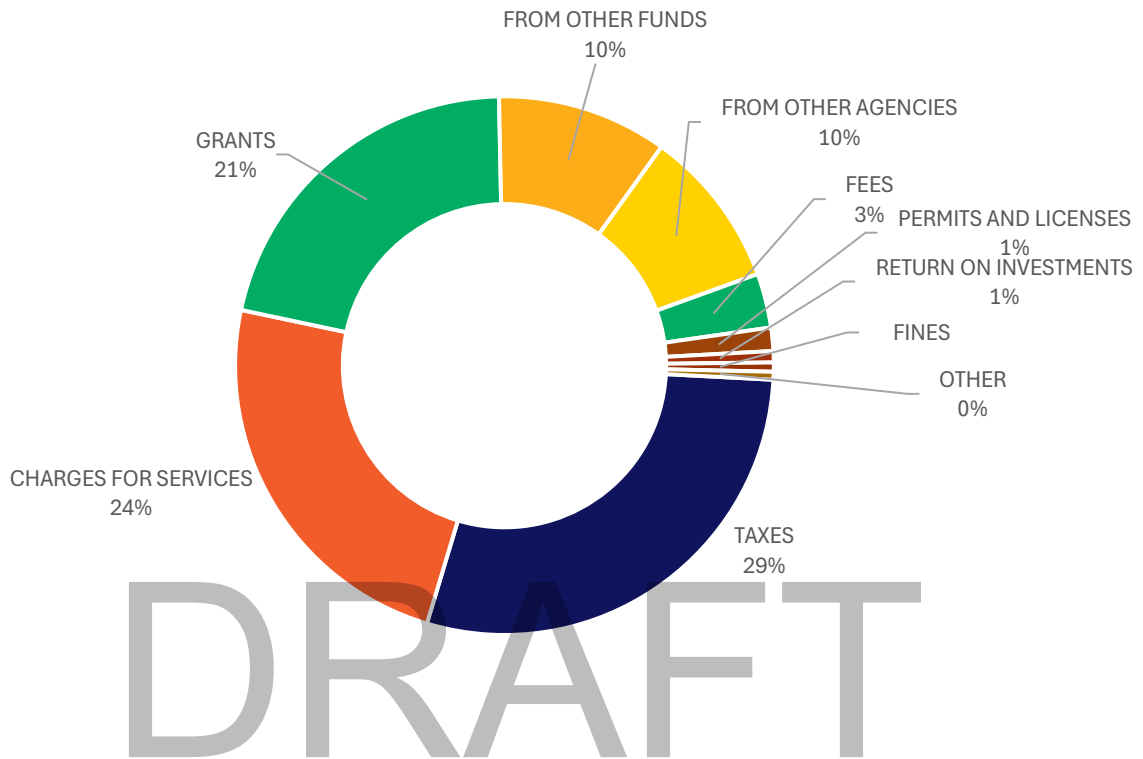
- The City will update its multi-year plan for capital improvements. This will include modification of existing projects and adding/deleting projects in keeping with the General Plan as adopted by the City Council.
- The City will maintain a capital replacement fund for ensuring that the equipment necessary for the operations of the City is always available.
- The City will ensure that prime commercial and industrial acreage is available and ready for development, thus being able to quickly assist in the provision of jobs and diversity in the economy.

DRAFT

DRAFT **REVENUE**

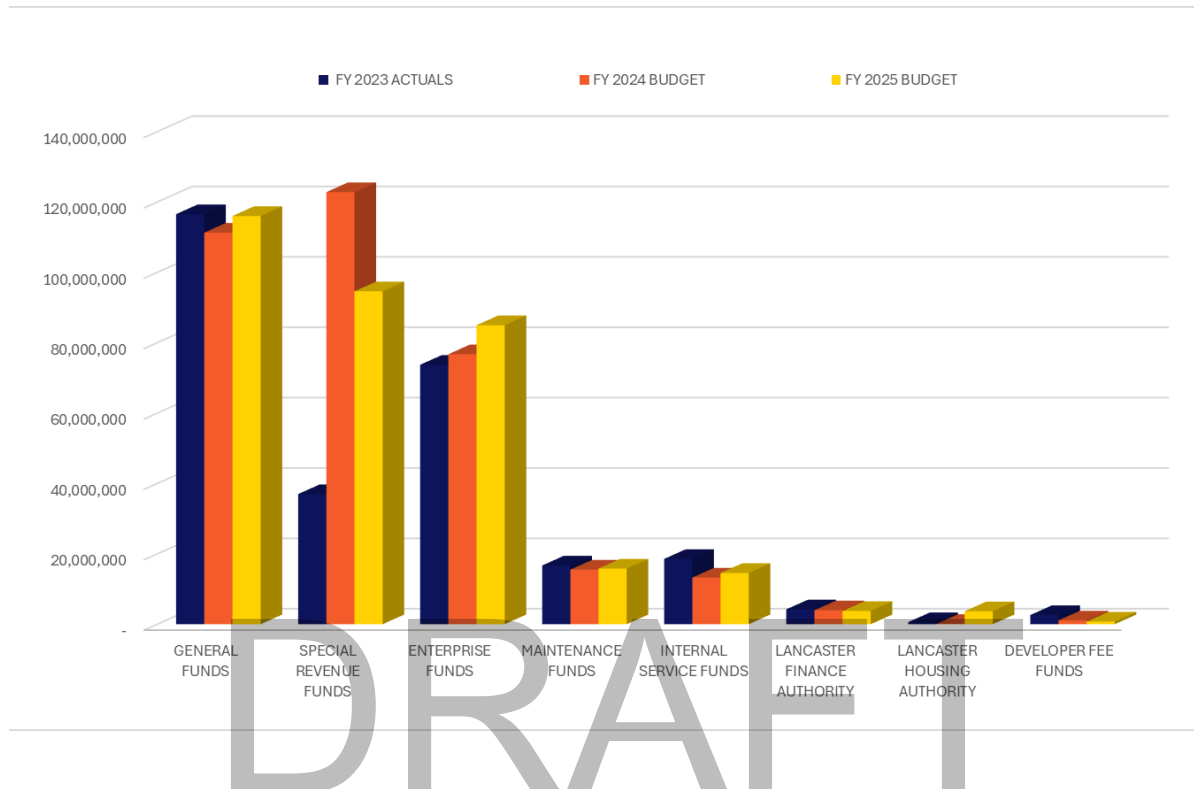
# Revenues

## REVENUES BY CATEGORY



REVENUE CATEGORY	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
TAXES	101,766,310	99,328,625	103,194,973
CHARGES FOR SERVICES	76,363,759	81,589,031	89,200,723
GRANTS	8,642,006	74,072,971	47,969,371
FROM OTHER FUNDS	37,853,877	35,282,862	35,776,479
FROM OTHER AGENCIES	18,461,048	32,958,487	30,752,042
FEES	12,291,549	11,235,551	11,150,772
RETURN ON INVESTMENTS	5,092,858	2,334,725	7,235,209
PERMITS AND LICENSES	6,234,961	4,822,800	5,821,200
OTHER	1,973,517	1,623,674	1,536,847
FINES	1,211,337	1,903,114	1,534,000
Grand Total	269,891,222	345,151,839	334,171,616

## REVENUES BY FUND TYPE



FUND TYPE	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
GENERAL FUNDS	116,538,560	111,289,561	116,017,931
SPECIAL REVENUE FUNDS	36,976,167	123,252,445	94,614,451
ENTERPRISE FUNDS	73,734,151	76,724,540	84,975,300
MAINTENANCE FUNDS	16,691,777	15,513,508	15,813,547
INTERNAL SERVICE FUNDS	18,556,573	13,258,317	14,566,116
LANCASTER FINANCE AUTHORITY	4,219,144	3,953,841	3,767,181
LANCASTER HOUSING AUTHORITY	578,431	85,628	3,667,090
DEVELOPER FEE FUNDS	2,596,419	1,074,000	750,000
Grand Total	269,891,222	345,151,839	334,171,616



## CITYWIDE REVENUE DETAIL

FUND NAME	DESCRIPTION	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
101 - GENERAL FUND	PROPERTY TAXES - UNSECURED	19,070,441	19,968,659	20,948,350
	PROPERTY TAXES - SECURED	10,691,826	9,199,240	10,680,000
	PROPERTY TAX TRANSFER	659,695	750,000	600,000
	TRANSIENT OCCUPANCY TAX	2,676,338	2,730,000	2,401,882
	SALES AND USE TAX	27,547,477	26,861,000	27,114,607
	MEASURE LC SALES TAX	21,682,349	20,837,000	21,404,000
	VEHICLE IN-LIEU FEE	180,915	130,000	220,000
	OTHER AGENCY FEE ADMIN	51,152	-	-
	LEGAL SETTLEMENTS	-	126,148	80,000
	INTER-FUND TRANSFERS IN	1,812,462	993,851	900,000
	C. O. P. S. REVENUE	395,434	568,711	500,000
	ASES AFTERSCHOOL PROGRAM	1,026,488	175,255	-
	PUBLIC SAFETY-ADMIN CITATION	-	1,000	4,000
	PARKING VIOLATION FINES	488,288	906,949	850,000
	IMPOUND FEES	49,440	51,454	35,000
	CODE ENFORCEMENT FINES	102,872	215,000	45,000
	INTEREST INCOME	2,543,936	1,232,079	3,232,079
	FORMER ED LAND RENTAL INCOME	287,759	-	270,284
	NET SWEEP INTEREST	(38,779)	36,000	-
	INTEREST - UNREALIZED	(60,461)	603,586	-
	NOTE RECV REVENUE	279,500		
	FILMING PERMIT FEES	16,111	41,100	41,100
	MC-PRIMARY LICENSE/RENEWAL FEE	9,306	10,400	12,000
	MC - RETAIL DELIVERY SURCHARGE	-	-	250,000
	MC-PRIMARY LIC SITE REG FEE	(238,014)	40,000	40,000
	MC - CULTIVATION SURCHARGE	80,011	55,000	80,000
	MC - MANUFACTURING SURCHARGE	83,660	60,000	60,000
	MC - CONDITIONAL USE PERMIT	-	25,000	5,000
	PEG FEES	179,984	345,845	345,845
	FRANCHISES	7,451,316	9,273,079	9,273,000
	PLANNING AND ZONE FEES	658,754	450,000	670,000
	PLANNING - LANDSCAPE FEES	2,790	11,000	31,000
	PLANNING - PLAN/BLDG PLAN REV	23,593	35,000	35,000

FUND NAME	DESCRIPTION	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
101 - GENERAL FUND	PLANNING - GENERAL PLAN MAINT	41,453	30,000	30,000
	PW OTHER REIMBURSEMENTS	13,985	-	-
	SB1186-DISABLT ACCESS BL FEE	30,305	25,000	25,000
	TOBACCO LICENSE-PROCESS FEE	6,616	7,700	7,700
	RENTAL HOUSING BUSINESS LIC	92,928	76,000	100,000
	RENTAL HOUSING INSPECTION FEE	51,201	47,000	20,000
	MOBILE HOME INSPECTION FEE	6,272	6,000	6,000
	TAXI AND TOW LICENSE FEE	4,141	3,000	3,000
	APPEALS	2,752	2,000	2,000
	PLUMBING PERMIT FEES	54,853	56,000	56,000
	BUILDING AND SAFETY FEES	1,807,490	1,200,000	1,700,000
	ELECTRICAL PERMIT FEES	766,248	680,000	680,000
	MECHANICAL PERMIT FEES	70,149	71,000	71,000
	GRADING PLAN CHECK FEES	253,445	170,000	170,000
	TRAFFIC PLAN CHECK FEES	90,505	60,000	60,000
	ENGRNG FEES - PERMITS AND MISC	1,664,416	700,000	700,000
	ENGINEERING ADD'L FEES	78,900	40,000	40,000
	ENGINEERING FEES - TR & P MAPS	190,679	166,000	166,000
	INSPECTION FEES	42,906	78,927	278,927
	BUSINESS PERMITS	860,644	775,000	900,000
	ADMISSIONS/TICKETS	1,287,329	992,600	925,000
	FACILITY FEE	-	-	20,000
	RENTAL STAFF LABOR	126,327	64,200	89,000
	RENTAL INDOOR/OUTDOOR	382,209	306,900	237,000
	RENTAL EQUIPMENT	2,246	2,000	1,000
	RENTAL CLEANING	39	2,650	250
	MISCELLENOUS RENTALS	107,192	37,000	4,500
	PARCS ACTIVITY/PROGRAM	879,318	591,525	593,025
	DONATION	5,493	45,500	5,000
	VENDOR SPACE	-	120,000	106,600
	PARKING REVENUE	49,541	40,000	20,000
	MERCHANDISE/SOUVENIO	2,188	23,500	17,000
	URS			
	MOAH - STAFF FEES	-	-	-
	CONCESSION / LEASE FEES	462,035	855,020	769,740
	INSURANCE FOR FACILITY RENTAL	2,531	15,000	-
	SPECIAL EVENT REVENUE	404	-	-

FUND NAME	DESCRIPTION	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
101 - GENERAL FUND	COMMUNITY CENTER PROGRAMS	32,368	-	-
	OTHER PRKS REVENUE AND REIMB	19,312	-	-
	SPONSORSHIP REVENUE	-	146,906	150,000
	IMPACT FEE REVENUE	1,238,540	40,000	40,000
	IMPACT FEE - OPEN SPACE	145,217	-	-
	MISCELLANEOUS	413,224	250,750	-
	WASTE MGMT COMMUNITY PROGRAMS	-	45,000	45,000
	CREDIT CARD CHARGES	8,855	46,010	9,950
	PUBLICATIONS AND COPIES	3	500	-
	INSURANCE REIMBURSEMENTS	1,034,325	1,034,325	-
	PASSPORT EXECUTION FEE	-	-	-
	PUBLIC WORKS SERVICES	3,146	3,000	-
	E WASTE RECYCLING	33,337	17,000	17,000
	INCUBATOR RENTAL INCOME	286,008	65,004	55,284
	PW SHARED INFRASTRUCTURE SPACE	14,663	14,190	14,190
	OVERHEAD REIMBURSEMENT	5,256,786	6,314,525	6,642,629
	COVID STAND STRONG	-	-	-
	LOAN REPAYM	8,090	-	-
	WM CONTRACT FEES AB939	77,359	200,000	800,000
	AUTO MALL EXPENSE REIMBURSEMNT	8,404	-	-
	CODE ENF-CRT ORDERED REST	2,506	-	-
101 - GENERAL FUND Total		115,733,523	111,199,088	115,705,942
111 - FLEET ISF	INTER-FUND TRANSFERS IN	17,628	531,430	-
	SALE OF SURPLUS PROPERTY	256,272	70,698	-
	OTHER FINANCING SOURCES	888,875	-	-
	ISF COST ALLOCATION	3,768,521	1,616,490	2,574,238
111 - FLEET ISF Total		4,931,295	2,218,618	2,574,238
112 - INFORMATION TECHNOLOGY ISF	INTER-FUND TRANSFERS IN	3,606,937	1,615,851	1,083,670
	ISF COST ALLOCATION	4,289,251	4,007,252	4,636,321
112 - INFORMATION TECHNOLOGY ISF Total		7,896,188	5,623,103	5,719,991
113 - GENERAL LIABILITY ISF	INTER-FUND TRANSFERS IN	619,017	579,402	579,403
	ISF COST ALLOCATION	5,110,073	4,837,194	5,692,484
113 - GENERAL LIABILITY ISF Total		5,729,090	5,416,596	6,271,887
120 - EMPLOYEE BENEFITS	INTER-FUND TRANSFERS IN	802,700	90,473	311,989
	MISCELLANEOUS	2,337	-	-
120 - EMPLOYEE BENEFITS Total		805,037	90,473	311,989
200 - LOCAL GRANTS - OTHER	INTEREST INCOME	218	-	-

FUND NAME	DESCRIPTION	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
<b>200 - LOCAL GRANTS - OTHER Total</b>		<b>218</b>	<b>-</b>	<b>-</b>
<b>201 - AQMD</b>	INTER-FUND TRANSFERS IN	26,750	-	-
	AB 2766 AIR QUALITY-GRANT REV	112,875	-	17,750
	GRANT REVENUE	-	99,810	-
<b>201 - AQMD Total</b>		<b>139,625</b>	<b>99,810</b>	<b>17,750</b>
<b>202 - LA COUNTY REIMBURSEMENT</b>	GRANT REVENUE	467,712	4,436,769	1,499,314
<b>202 - LA COUNTY REIMBURSEMENT Total</b>		<b>467,712</b>	<b>4,436,769</b>	<b>1,499,314</b>
<b>203 - PARK BOND</b>	LICENSES & PERMITS	-	40,000	-
	IMPACT FEE - DWELLING UNIT	161,464	-	-
<b>203 - PARK BOND Total</b>		<b>161,464</b>	<b>40,000</b>	<b>-</b>
<b>210 - MEASURE A</b>	INTEREST INCOME	-	-	-
	GRANT REVENUE	-	1,603,725	-
<b>210 - MEASURE A Total</b>		<b>-</b>	<b>1,603,725</b>	<b>-</b>
<b>211 - MEASURE M</b>	LACMTA LOCAL RETURN REVENUE	2,984,100	3,569,278	3,438,178
	INTEREST INCOME	30,540	10,000	10,000
	INTEREST - UNREALIZED	(1,629)	744,292	62,024
<b>211 - MEASURE M Total</b>		<b>3,013,011</b>	<b>4,323,570</b>	<b>3,510,202</b>
<b>212 - MEASURE R - HIGHWAY</b>	LACMTA LOCAL RETURN REVENUE	-	-	-
	GRANT REVENUE	-	26,713,998	32,681,641
<b>212 - MEASURE R - HIGHWAY Total</b>		<b>-</b>	<b>26,713,998</b>	<b>32,681,641</b>
<b>213 - METRO - LOCAL</b>	INTER-FUND TRANSFERS IN	45,493	-	-
	GRANT REVENUE	2,121,789	1,460,390	1,361,561
<b>213 - METRO - LOCAL Total</b>		<b>2,167,281</b>	<b>1,460,390</b>	<b>1,361,561</b>
<b>214 - GAS TAX</b>	GAS TAX REVENUE	4,416,714	4,709,726	4,792,087
	INTER-FUND TRANSFERS IN	7,107,105	10,018,879	9,203,564
	INTEREST INCOME	159,608	-	-
	INTEREST - UNREALIZED	(1,104)	-	-
	PW OTHER REIMBURSEMENTS	-	1,032	-
	ASSESSMENT REVENUE	4,071	-	-
	GEN GOV - OVERHEAD REIMB	2,702	-	-
	OVERHEAD REIMBURSEMENT	-	240	-
<b>214 - GAS TAX Total</b>		<b>11,689,095</b>	<b>14,729,877</b>	<b>13,995,651</b>
<b>215 - GAS TAX - SB 1</b>	ROAD & REHAB MAINTENANCE	3,939,018	4,276,849	4,517,025
<b>215 - GAS TAX - SB 1 Total</b>		<b>3,939,018</b>	<b>4,276,849</b>	<b>4,517,025</b>
<b>216 - TDA 3</b>	LACMTA LOCAL RETURN REVENUE	201,185	-	-
	TDA ARTICLE 3	-	204,932	178,032
<b>216 - TDA 3 Total</b>		<b>201,185</b>	<b>204,932</b>	<b>178,032</b>

FUND NAME	DESCRIPTION	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
217 - TDA 8	LACMTA LOCAL RETURN REVENUE	-	-	-
	TDA ARTICLE 8	-	12,071,326	10,663,722
<b>217 - TDA 8 Total</b>		<b>-</b>	<b>12,071,326</b>	<b>10,663,722</b>
218 - PROPOSITION A	LACMTA LOCAL RETURN REVENUE	4,241,614	5,302,428	4,876,484
	INTEREST INCOME	111,811	14,040	14,040
	INTEREST - UNREALIZED	(1,532)	-	-
<b>218 - PROPOSITION A Total</b>		<b>4,351,892</b>	<b>5,316,468</b>	<b>4,890,524</b>
219 - PROPOSITION B	INTEREST INCOME	133	-	-
	INTEREST - UNREALIZED	(103)	-	-
<b>219 - PROPOSITION B Total</b>		<b>30</b>	<b>-</b>	<b>-</b>
220 - PROPOSITION C	LACMTA LOCAL RETURN REVENUE	3,518,298	4,199,151	4,044,915
	INTEREST INCOME	202,350	18,000	18,000
	INTEREST - UNREALIZED	(2,683)	-	-
<b>220 - PROPOSITION C Total</b>		<b>3,717,964</b>	<b>4,217,151</b>	<b>4,062,915</b>
222 - SURFACE TRANSPORTATION PROGRAM	GRANT REVENUE	(340)	682,900	491,598
<b>222 - SURFACE TRANSPORTATION PROGRAM</b>		<b>(340)</b>	<b>682,900</b>	<b>491,598</b>
223 - OFFICE OF TRAFFIC SAFETY	INTEREST INCOME	-	-	-
	GRANT REVENUE	-	61,250	-
<b>223 - OFFICE OF TRAFFIC SAFETY Total</b>		<b>-</b>	<b>61,250</b>	<b>-</b>
224 - RECYCLING	INTER-FUND TRANSFERS IN	4,259	-	-
	INTEREST INCOME	7,909	-	-
	INTEREST - UNREALIZED	(204)	-	-
	GRANT REVENUE	174,362	658,975	326,115
<b>224 - RECYCLING Total</b>		<b>186,326</b>	<b>658,975</b>	<b>326,115</b>
225 - MEASURE R	LACMTA LOCAL RETURN REVENUE	2,637,963	3,149,363	3,033,686
	INTEREST INCOME	14,029	20,500	20,500
	INTEREST - UNREALIZED	(879)	-	-
	GRANT REVENUE	1,026,249	-	-
<b>225 - MEASURE R Total</b>		<b>3,677,362</b>	<b>3,169,863</b>	<b>3,054,186</b>
230 - STATE GRANTS - OTHER	INTER-FUND TRANSFERS IN	48,754	-	-
<b>Total</b>	GRANT REVENUE	216,200	22,425,663	4,964,176
<b>230 - STATE GRANTS - OTHER Total</b>		<b>264,954</b>	<b>22,425,663</b>	<b>4,964,176</b>
300 - FEDERAL GRANTS - OTHER	INTER-FUND TRANSFERS IN	9,764	-	-
	GRANT REVENUE	1,400,674	7,956,288	4,377,559
<b>300 - FEDERAL GRANTS - OTHER Total</b>		<b>1,410,438</b>	<b>7,956,288</b>	<b>4,377,559</b>
301 - HOMELAND SECURITY	CODE ENFORCEMENT FINES	172,797	160,000	100,000
	MISCELLANEOUS	38,316	100,000	-

FUND NAME	DESCRIPTION	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
<b>301 - HOMELAND SECURITY Total</b>		<b>211,113</b>	<b>260,000</b>	<b>100,000</b>
<b>310 - CDBG</b>	INTER-FUND TRANSFERS IN	-	-	-
	GRANT REVENUE	445,140	5,228,911	1,463,022
	MISCELLANEOUS REVENUE	-	-	-
<b>310 - CDBG Total</b>		<b>445,140</b>	<b>5,228,911</b>	<b>1,463,022</b>
<b>312 - NEIGHBORHOOD STABILIZATION</b>	INTER-FUND TRANSFERS IN	107,772	-	-
<b>312 - NEIGHBORHOOD STABILIZATION</b>	GRANT REVENUE	206,500	-	-
<b>312 - NEIGHBORHOOD STABILIZATION</b>		<b>314,271</b>	<b>-</b>	<b>-</b>
<b>313 - HOME GRANT</b>	INTER-FUND TRANSFERS IN	1,556	-	-
	GRANT REVENUE	17,027	2,000,000	724,611
<b>313 - HOME GRANT Total</b>		<b>18,582</b>	<b>2,000,000</b>	<b>724,611</b>
<b>314 - LOW-MODERATE INCOME HOUSING</b>	INTEREST INCOME	-	-	-
	FORMER ED LAND RENTAL INCOME	-	25,628	-
	INTEREST - UNREALIZED	25,164	-	-
	GAIN ON ASSETS	241,320	10,000	3,385,832
	LEASES - LAND	25,628	-	256,258
	MISCELLANEOUS	-	50,000	25,000
	GRANT REVENUE	233,048	-	-
<b>314 - LOW-MODERATE INCOME HOUSING Total</b>		<b>578,431</b>	<b>85,628</b>	<b>3,667,090</b>
<b>410 - SIGNAL DEVELOPER FEES</b>	INTEREST INCOME	-	-	-
	IMPACT FEE - TRAFFIC SIGNAL	252,592	84,000	-
<b>410 - SIGNAL DEVELOPER FEES Total</b>		<b>252,592</b>	<b>84,000</b>	<b>-</b>
<b>411 - DRAINAGE DEVELOPER FEES</b>	INTEREST INCOME	-	-	-
	IMPACT FEE - PLANNED LOC DRNGE	1,371,218	450,000	450,000
<b>411 - DRAINAGE DEVELOPER FEES Total</b>		<b>1,371,218</b>	<b>450,000</b>	<b>450,000</b>
<b>412 - BIOLOGICAL IMPACT FEES</b>	INTEREST INCOME	-	-	-
	IMPACT FEE REVENUE	116,897	300,000	300,000
<b>412 - BIOLOGICAL IMPACT FEES Total</b>		<b>116,897</b>	<b>300,000</b>	<b>300,000</b>
<b>413 - URBAN STRUCTURES IMPACT FEE</b>	IMPACT FEE REVENUE	50,414	-	-
	IMPACT FEE - PARK DEV	329,668	-	-
<b>413 - URBAN STRUCTURES IMPACT FEE Total</b>		<b>380,082</b>	<b>-</b>	<b>-</b>
<b>414 - TRAFFIC IMPACT FEES</b>	INTEREST INCOME	-	-	-
	IMPACT FEE - TRAFFIC	302,661	200,000	-
<b>414 - TRAFFIC IMPACT FEES Total</b>		<b>302,661</b>	<b>200,000</b>	<b>-</b>
<b>416 - STILL MEADOW LN SWR ASSMNT DST</b>	PROPERTY TAXES - OTHERS	11,505	-	-
<b>416 - STILL MEADOW LN SWR ASSMNT DST Total</b>		<b>11,505</b>	<b>-</b>	<b>-</b>
<b>420 - SEWER MAINTENANCE DISTRICT</b>	PROPERTY TAXES - OTHERS	4,404,875	4,400,000	4,400,000

FUND NAME	DESCRIPTION	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
<b>420 - SEWER MAINTENANCE DISTRICT</b>	PW OTHER REIMBURSEMENTS	1,592	-	-
	INSPECTION FEES	2,086	700	-
	DEVELOPER IN-LIEU PAYMENTS REV	-	160,000	80,000
	FOG APPLICATION FEE	11,879	6,500	110,000
	FOG APPLICATION FEES	-	-	-
	FOG ANNUAL FEE	116,026	104,000	-
	FOG - PLAN REVIEW	2,914	1,200	500
	FRONTAGE FEES	-	-	1,000
	FIRST YEAR ASSESSMENTS	51,909	-	15,000
	MISCELLANEOUS REVENUE	-	1,000	-
<b>420 - SEWER MAINTENANCE DISTRICT Total</b>		<b>4,591,281</b>	<b>4,673,400</b>	<b>4,606,500</b>
<b>421 - LANDSCAPE MAINTENANCE DISTRICT</b>	PROPERTY TAXES - OTHERS	1,980,924	1,950,000	2,047,423
	INTER-FUND TRANSFERS IN DEVELOPER IN-LIEU PAYMENTS REV	1,111,985	929,108	60,000
	INSURANCE REIMBURSEMENTS	57,632	-	-
		3,300	-	-
<b>421 - LANDSCAPE MAINTENANCE DISTRICT Total</b>		<b>3,153,841</b>	<b>2,879,108</b>	<b>2,107,423</b>
<b>422 - LIGHTING MAINTENANCE DISTRICT</b>	PROPERTY TAXES - OTHERS	6,148,331	5,750,000	6,354,730
	INTEREST INCOME	329	-	-
	INSURANCE FOR FACILITY RENTAL	32,599	-	-
	DEVELOPER IN-LIEU PAYMENTS REV	-	78,000	78,000
	FIRST YEAR ASSESSMENTS	57,043	-	15,000
	MAINT-INSURANCE REIMB	103,516	-	-
<b>422 - LIGHTING MAINTENANCE DISTRICT Total</b>		<b>6,314,817</b>	<b>5,828,000</b>	<b>6,447,730</b>
<b>423 - DRAINAGE MAINT DISTRICT</b>	PROPERTY TAXES - OTHERS	2,106,189	2,038,000	2,176,894
	INTER-FUND TRANSFERS IN DEVELOPER IN-LIEU PAYMENTS REV	422,941	-	360,000
		-	95,000	95,000
	FIRST YEAR ASSESSMENTS	75,708	-	20,000
<b>423 - DRAINAGE MAINT DISTRICT Total</b>		<b>2,604,838</b>	<b>2,133,000</b>	<b>2,651,894</b>
<b>424 - RECYCLED WATER FUND</b>	INTER-FUND TRANSFERS IN	197,375	194,486	180,000
	RECYCLED WATER SALES	159,286	125,000	125,000
<b>424 - RECYCLED WATER FUND Total</b>		<b>356,661</b>	<b>319,486</b>	<b>305,000</b>
<b>500 - LANCASTER POWER AUTHORITY</b>	INTEREST INCOME	313	-	-
	LCE ENERGY GENERATION REV	-	1,911,335	-
	POWER PURCHASE REVENUE	1,910,499	-	1,600,000
<b>500 - LANCASTER POWER AUTHORITY Total</b>		<b>1,910,812</b>	<b>1,911,335</b>	<b>1,600,000</b>
<b>501 - LANCASTER CHOICE ENERGY</b>	DONATION	-	-	2,000



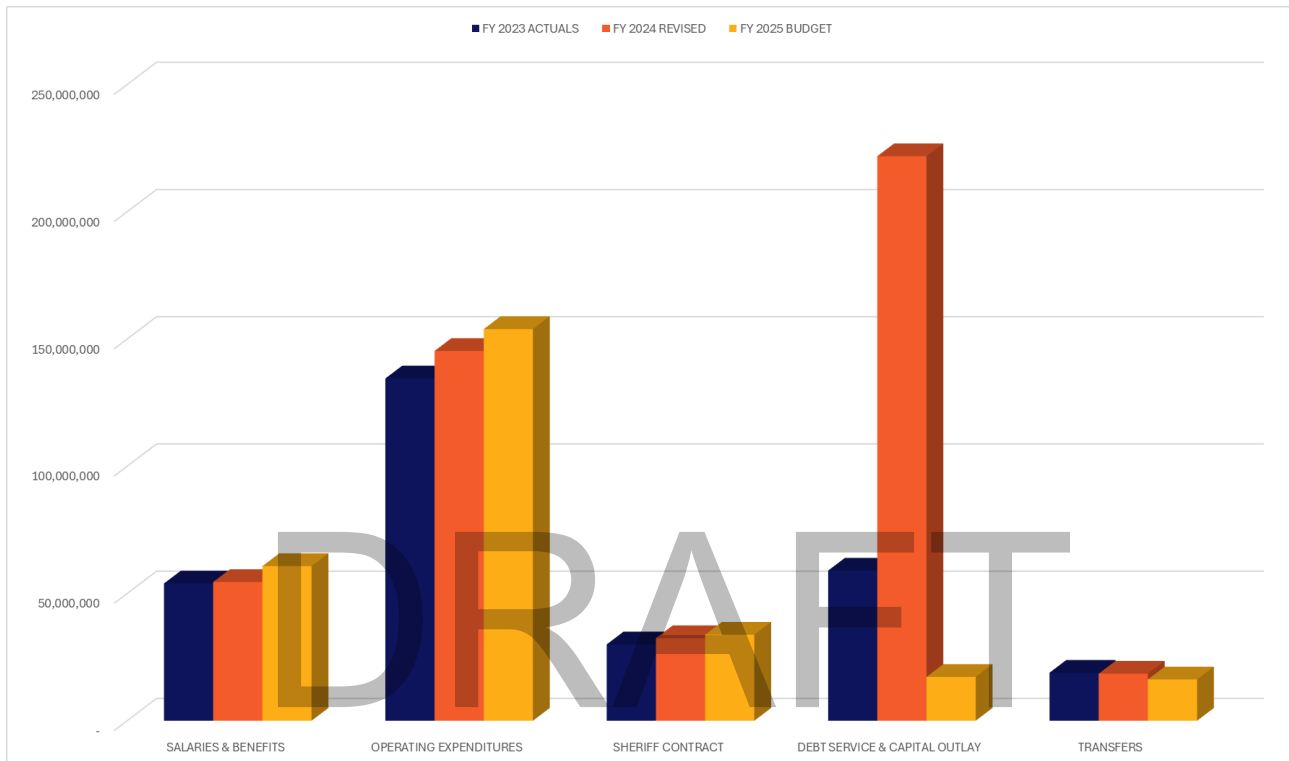
FUND NAME	DESCRIPTION	FY 2023 ACTUALS	FY 2024 BUDGET	FY 2025 BUDGET
<b>501 - LANCASTER CHOICE ENERGY</b>	MISCELLANEOUS	1,022,489	-	-
	LCE ENERGY GENERATION REV	67,233,857	73,755,605	83,266,180
	S-POWER GENERATION	1,241,877	1,005,600	-
	EV CHARGING STATION	37,323	32,000	33,500
	LCE SMART CHOICE REVENUE	74,120	-	73,620
	GRANT REVENUE	2,212,681	-	-
	MISCELLANEOUS REVENUE	-	20,000	-
<b>501 - LANCASTER CHOICE ENERGY Total</b>		<b>71,823,339</b>	<b>74,813,205</b>	<b>83,375,300</b>
<b>530 - LANCASTER FINANCING AUTHORITY</b>	INTER-FUND TRANSFERS IN	3,484,047	3,553,681	3,552,181
	INTEREST INCOME	735,097	215,000	215,000
	OTHER FINANCING SOURCES	-	185,160	-
<b>530 - LANCASTER FINANCING AUTHORITY Total</b>		<b>4,219,144</b>	<b>3,953,841</b>	<b>3,767,181</b>
<b>601 - AVAQMD</b>	MISCELLANEOUS REVENUE	404,625	1,029,244	1,424,847
<b>601 - AVAQMD Total</b>		<b>404,625</b>	<b>1,029,244</b>	<b>1,424,847</b>
<b>850 - CFD 21-1 PUBLIC SERVICES</b>	PROPERTY TAXES - OTHERS	-	5,000	5,000
<b>850 - CFD 21-1 PUBLIC SERVICES Total</b>		<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>Grand Total</b>		<b>269,891,222</b>	<b>345,151,839</b>	<b>334,171,616</b>

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# DRAFT EXPENDITURES

# Expenditures

## EXPENDITURES BY CATEGORY (INCLUDING TRANSFERS)



EXPENSE CATEGORY	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
SALARIES & BENEFITS	53,946,836	54,523,984	60,753,861
OPERATING EXPENDITURES	134,512,416	145,312,210	154,021,359
SHERIFF CONTRACT	30,000,475	32,441,022	33,812,284
DEBT SERVICE & CAPITAL OUTLAY	58,997,589	221,839,235	17,227,471
TRANSFERS	18,856,691	18,507,162	16,230,806
<b>Grand Total</b>	<b>296,314,007</b>	<b>472,623,613</b>	<b>282,045,781</b>

## CITYWIDE EXPENDITURES DETAIL

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	1000 - CITY ADMINISTRATION	SALARIES & BENEFITS	FULL-TIME SALARIES	890,689	839,496	829,456
			OVER-TIME SALARIES	1,373	2,000	2,000
			TEMPORARY SALARIES	168,252	90,000	40,000
			HEALTH/DENTAL INSURANCE	99,935	124,269	133,756
			LIFE INSURANCE	1,301	-	939
			ACCIDENTAL DEATH DISMEMBER	224	-	214
			LT/ST DISABILITY	4,341	-	3,018
			FICA/MEDICARE	15,748	-	12,027
			CALPERS RETIREMENT	285,627	246,351	265,258
			WORKERS' COMPENSATION	31,177	36,770	36,330
			DEFERRED COMPENSATION	63,597	63,387	48,879
			UNEMPLOYMENT	3,162	-	3,318
			FRINGE BENEFITS	-	20,580	-
		SALARIES & BENEFITS Total		1,593,052	1,422,852	1,397,412
		OPERATING EXPENDITURES	POSTAGE	179	1,350	350
			SPECIAL ACTIVITY SUPPLIES	46,999	53,000	40,000
			FUEL	-	84	2,977
			EMERGENCY SUPPLIES	9,195	165,971	35,972
			CHARITABLE CONTRIBUTIONS	-	-	70,000
			NON-CAPITAL EQUIPMENT	-	54,000	15,000
			COMPUTERS HARDWARE	262,409	138,937	183,120
			DUES & MEMBERSHIPS	112,613	173,600	133,600
			GENERAL LIABILITY	124,316	112,653	215,643
			PROFESSIONAL/TECHNICAL SERVICE	586,232	940,166	300,000

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			ADVERTISING	2,035	13,500	3,500
			SPONSORSHIP EXPENSE	12,161	255,512	150,000
			PRINTING/BINDING	-	215	215
			REPAIR & MAINTENANCE SERVICES	-	8,180	8,180
			MEETINGS & CONFERENCES	79	24,195	20,000
			TRAVEL/MILEAGE REIMBURSEMENT	58,334	162,505	20,000
			TRAINING	7,175	6,000	6,000
		OPERATING EXPENDITURES Total		1,233,762	2,113,595	1,213,969
	<b>1000 - CITY ADMINISTRATION Total</b>			<b>2,826,814</b>	<b>3,536,447</b>	<b>2,611,381</b>
	<b>1100 - CITY COUNCIL</b>	SALARIES & BENEFITS	SALARIES- OTHER	43,275	42,300	45,000
			HEALTH/DENTAL INSURANCE	244,481	234,131	308,807
			LIFE INSURANCE	495	-	714
			ACCIDENTAL DEATH DISMEMBER	86	-	120
			FICA/MEDICARE	1,246	-	1,262
			CALPERS RETIREMENT	13,530	14,258	6,102
			WORKERS' COMPENSATION	2,427	3,692	3,811
			UNEMPLOYMENT	248	-	348
			FRINGE BENEFITS	-	2,352	-
		SALARIES & BENEFITS Total		305,787	296,733	366,163
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	856	5,000	3,000
			POSTAGE	-	550	550
			SPECIAL ACTIVITY SUPPLIES	83,719	68,203	165,000
			FUEL	1,013	335	2,977
			VEHICLE OPERATIONS	8,978	1,002	4,504
			COMPUTERS HARDWARE	540	-	2,373

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			DUES & MEMBERSHIPS	1,241	11,000	13,000
			PROFESSIONAL/TECHNICAL SERVICE	260,837	375,047	375,000
			ADVERTISING	70,825	72,000	50,000
			PRINTING/BINDING	27	554	554
			LEGAL SERVICES	952,247	900,000	900,000
			REPAIR & MAINTENANCE SERVICES	-	8,978	8,978
			TELEPHONE	6,000	6,000	6,000
			MEETINGS & CONFERENCES	-	3,000	3,000
			TRAVEL/MILEAGE REIMBURSEMENT	9,400	23,839	20,000
			TRAINING	1,332	2,005	2,505
		OPERATING EXPENDITURES Total		1,397,015	1,477,513	1,557,441
1100 - CITY COUNCIL				1,702,802	1,774,246	1,923,604
Total						
1200 - CITY CLERK		SALARIES & BENEFITS	FULL-TIME SALARIES	322,884	559,362	463,007
			OVER-TIME SALARIES	134	750	750
			TEMPORARY SALARIES	14,848	63,040	8,040
			HEALTH/DENTAL INSURANCE	51,011	90,000	85,917
			LIFE INSURANCE	515	-	564
			ACCIDENTAL DEATH DISMEMBER	89	-	129
			LT/ST DISABILITY	1,465	-	1,780
			FICA/MEDICARE	4,886	-	6,714
			CALPERS RETIREMENT	102,604	164,210	148,068
			WORKERS' COMPENSATION	9,721	24,500	20,280
			DEFERRED COMPENSATION	16,144	42,210	23,150
			RETIREE HEALTH SAVINGS	10,247	-	13,268
			UNEMPLOYMENT	981	-	1,852



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			FRINGE BENEFITS	-	13,834	-
		SALARIES & BENEFITS Total		535,529	957,906	773,519
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	1,745	4,975	6,975
			POSTAGE	-	150	150
			ELECTIONS EXPENSE	1,235	450,000	20,000
			COMPUTERS HARDWARE	103,469	69,563	124,138
			DUES & MEMBERSHIPS	675	859	859
			GENERAL LIABILITY	57,387	77,709	66,385
			MISC EXPENSES	6,950	11,953	18,000
			PROFESSIONAL/TECHNICAL SERVICE	209,079	130,000	150,000
			ADVERTISING	29,569	85,000	20,000
			PRINTING/BINDING	-	353	353
			MEETINGS & CONFERENCES	-	8,300	5,000
			TRAVEL/MILEAGE REIMBURSEMENT	-	270	270
			TRAINING	399	500	500
		OPERATING EXPENDITURES Total		410,509	839,632	412,630
		<b>1200 - CITY CLERK Total</b>		<b>946,037</b>	<b>1,797,538</b>	<b>1,186,149</b>
	<b>1300 - LEGAL SERVICES</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	192,528	196,429	-
			HEALTH/DENTAL INSURANCE	15,991	18,000	-
			LIFE INSURANCE	269	-	-
			ACCIDENTAL DEATH DISMEMBER	46	-	-
			LT/ST DISABILITY	771	-	-
			FICA/MEDICARE	2,767	-	-
			CALPERS RETIREMENT	57,007	57,665	-
			WORKERS' COMPENSATION	5,542	8,604	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			DEFERRED COMPENSATION	9,626	15,850	-
			RETIREE HEALTH SAVINGS	6,863	-	-
			UNEMPLOYMENT	559	-	-
			FRINGE BENEFITS	-	4,730	-
		SALARIES & BENEFITS Total		291,969	301,278	-
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	750	100
			POSTAGE	-	500	100
			COMPUTERS HARDWARE	11,109	19,423	-
			DUES & MEMBERSHIPS	2,309	2,500	-
			GENERAL LIABILITY	19,126	16,927	2,777
			PROFESSIONAL/TECHNICAL SERVICE	178,916	91,744	50,000
			LEGAL SERVICES	-	59,256	59,256
			MEETINGS & CONFERENCES	1,522	1,000	-
			TRAVEL/MILEAGE REIMBURSEMENT	710	1,000	-
		OPERATING EXPENDITURES Total		213,693	193,100	112,233
	<b>1300 - LEGAL SERVICES Total</b>			<b>505,662</b>	<b>494,378</b>	<b>112,233</b>
	<b>1400 - HUMAN RESOURCES</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	721,837	1,015,597	1,144,770
			OVER-TIME SALARIES	1,010	-	-
			TEMPORARY SALARIES	170,371	120,000	100,000
			HEALTH/DENTAL INSURANCE	140,411	171,000	193,316
			LIFE INSURANCE	1,186	-	1,379
			ACCIDENTAL DEATH DISMEMBER	205	-	315
			LT/ST DISABILITY	4,514	-	5,510
			FICA/MEDICARE	13,239	-	16,599
			CALPERS RETIREMENT	248,828	298,145	366,095

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			WORKERS' COMPENSATION	26,292	44,483	50,141
			DEFERRED COMPENSATION	36,084	74,658	57,239
			RETIREE HEALTH SAVINGS	20,834	-	35,270
			UNEMPLOYMENT	2,692	-	4,579
			FRINGE BENEFITS	-	26,533	-
		SALARIES & BENEFITS Total		1,387,502	1,750,416	1,975,212
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,764	5,000	8,000
			POSTAGE	482	250	250
			SPECIAL ACTIVITY SUPPLIES	87,129	94,312	50,000
			NON-CAPITAL EQUIPMENT	-	7,195	-
			COMPUTERS HARDWARE	367,985	115,854	378,388
			DUES & MEMBERSHIPS	425	11,000	6,000
			GENERAL LIABILITY	174,129	170,336	212,372
			RECRUITMENT EXPENSE	72,960	51,810	40,000
			GOVERNMENT FEES/LICENSES	5,638	-	-
			MISC EXPENSES	-	4,864	-
			PROFESSIONAL/TECHNICAL SERVICE	461,276	507,175	260,000
			PRINTING/BINDING	-	400	-
			REPAIR & MAINTENANCE SERVICES	2,210	-	-
			MEETINGS & CONFERENCES	-	4,056	5,000
			TRAVEL/MILEAGE REIMBURSEMENT	1,074	-	-
			TUITION REIMBURSEMENT	18,586	41,414	50,000
			TRAINING	225,117	50,000	25,000
			PUBLICATIONS/JOURNALS	-	5,000	5,000
		OPERATING EXPENDITURES Total		1,419,776	1,068,664	1,040,010

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>1400 - HUMAN RESOURCES Total</b>			<b>2,807,278</b>	<b>2,819,080</b>	<b>3,015,222</b>
	<b>1500 - COMMUNICATIONS</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	555,164	565,723	425,114
			OVER-TIME SALARIES	68	-	-
			TEMPORARY SALARIES	97,280	100,734	100,000
			HEALTH/DENTAL INSURANCE	75,278	90,000	75,612
			LIFE INSURANCE	802	-	477
			ACCIDENTAL DEATH DISMEMBER	138	-	109
			LT/ST DISABILITY	2,452	-	1,747
			FICA/MEDICARE	9,394	-	6,164
			CALPERS RETIREMENT	176,913	166,077	135,950
			WORKERS' COMPENSATION	18,176	24,779	18,620
			DEFERRED COMPENSATION	26,708	41,978	21,256
			RETIREE HEALTH SAVINGS	16,680	-	11,100
			UNEMPLOYMENT	1,895	-	1,700
			FRINGE BENEFITS	-	14,017	-
		SALARIES & BENEFITS Total		980,948	1,003,308	797,850
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,278	7,000	3,000
			POSTAGE	74,186	85,000	85,000
			SPECIAL ACTIVITY SUPPLIES	17,323	45,693	50,000
			NON-CAPITAL EQUIPMENT	-	61,559	58,959
			COMPUTERS HARDWARE	118,959	79,110	118,978
			DUES & MEMBERSHIPS	7,805	18,964	5,964
			GENERAL LIABILITY	95,628	77,692	66,352
			PROFESSIONAL/TECHNICAL SERVICE	295,698	431,230	427,730
			ADVERTISING	103,769	126,990	126,990

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			PRINTING/BINDING	134,739	555,337	381,737
			TRAVEL/MILEAGE REIMBURSEMENT	234	19,856	19,856
			TRAINING	14,362	15,000	15,000
		OPERATING EXPENDITURES Total		864,981	1,523,431	1,359,566
		TRANSFERS	INTER-FUND TRANSFERS OUT	-	57,400	-
		TRANSFERS Total		-	57,400	-
	<b>1500 - COMMUNICATIONS Total</b>			<b>1,845,929</b>	<b>2,584,139</b>	<b>2,157,416</b>
	<b>1510 - LANCASTER TV</b>	SALARIES & BENEFITS	TEMPORARY SALARIES	11,486	58,200	58,200
			FICA/MEDICARE	167	-	-
			CALPERS RETIREMENT	118	-	-
			WORKERS' COMPENSATION	331	-	-
			UNEMPLOYMENT	33	-	-
		SALARIES & BENEFITS Total		12,134	58,200	58,200
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	107	-	-
			PEG EXPENSE	196,378	1,011,664	420,768
			NON-CAPITAL EQUIPMENT	-	17,275	-
			COMPUTERS HARDWARE	42	26,507	-
			DUES & MEMBERSHIPS	-	500	500
			PROFESSIONAL/TECHNICAL SERVICE	443,198	311,957	600,000
			ADVERTISING	34,967	65,000	65,000
			PRINTING/BINDING	318	8,000	8,000
		OPERATING EXPENDITURES Total		675,010	1,440,903	1,094,268
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	139,475	157,299	174,574
		DEBT SERVICE & CAPITAL OUTLAY Total		139,475	157,299	174,574

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>1510 - LANCASTER TV</b>					
	<b>Total</b>			<b>826,619</b>	<b>1,656,402</b>	<b>1,327,042</b>
	<b>1700 - FINANCE/IT</b>					
	<b>ADMINISTRATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	379,167	392,074	619,631
			OVER-TIME SALARIES	4,018	-	5,000
			TEMPORARY SALARIES	29,668	111,000	180,000
			SALARIES- OTHER	524	-	-
			HEALTH/DENTAL INSURANCE	46,480	54,000	82,414
			LIFE INSURANCE	526	-	713
			ACCIDENTAL DEATH DISMEMBER	91	-	163
			LT/ST DISABILITY	1,987	-	2,292
			FICA/MEDICARE	6,871	-	8,985
			CALPERS RETIREMENT	135,012	115,100	198,156
			WORKERS' COMPENSATION	13,468	17,173	27,140
			DEFERRED COMPENSATION	26,178	30,814	36,561
			RETIREE HEALTH SAVINGS	12,188	-	18,534
			UNEMPLOYMENT	1,384	-	2,479
			FRINGE BENEFITS	(40,780)	10,101	-
		SALARIES & BENEFITS Total		616,783	730,262	1,182,068
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,684	3,000	3,500
			POSTAGE	213	400	1,000
			COMPUTERS HARDWARE	111,931	98,736	120,280
			DUES & MEMBERSHIPS	1,773	190	900
			GENERAL LIABILITY	57,385	54,613	98,936
			CASH VARIANCE	2	-	-
			SERVICES	-	29,000	24,000
			PROFESSIONAL/TECHNICAL SERVICE	212,955	245,000	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			PRINTING/BINDING	113,334	185,132	185,132
			MEETINGS & CONFERENCES	-	6,000	10,000
			TRAVEL/MILEAGE REIMBURSEMENT	1,630	5,700	12,000
			TRAINING	347	2,700	5,000
			CREDIT CARD CHARGES	211,563	-	200,000
		OPERATING EXPENDITURES Total		713,818	630,471	660,748
	<b>1700 - FINANCE/IT ADMINISTRATION Total</b>			<b>1,330,601</b>	<b>1,360,733</b>	<b>1,842,815</b>
	<b>1710 - ACCOUNTING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	1,047,851	866,425	738,670
			OVER-TIME SALARIES	6,053	2,000	2,400
			TEMPORARY SALARIES	117,888	100,000	-
			HEALTH/DENTAL INSURANCE	174,814	126,000	128,195
			LIFE INSURANCE	1,655	-	898
			ACCIDENTAL DEATH DISMEMBER	286	-	205
			LT/ST DISABILITY	5,112	-	3,036
			FICA/MEDICARE	17,542	-	10,711
			CALPERS RETIREMENT	338,280	254,353	236,225
			WORKERS' COMPENSATION	34,612	37,949	32,354
			DEFERRED COMPENSATION	52,012	63,914	36,934
			RETIREE HEALTH SAVINGS	27,382	-	20,035
			UNEMPLOYMENT	3,546	-	2,955
			FRINGE BENEFITS	-	21,453	-
		SALARIES & BENEFITS Total		1,827,033	1,472,094	1,212,616
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,426	3,500	3,500
			COMPUTERS HARDWARE	113,391	86,454	145,458
			DUES & MEMBERSHIPS	-	1,700	500



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			GENERAL LIABILITY	211,337	108,768	132,703
			GOVERNMENT FEES/LICENSES	-	1,700	-
			PROFESSIONAL/TECHNICAL SERVICE	231,251	294,468	250,000
			MEETINGS & CONFERENCES	75	7,300	-
			TRAVEL/MILEAGE REIMBURSEMENT	-	7,000	-
		OPERATING EXPENDITURES Total		558,480	510,890	532,161
	<b>1710 - ACCOUNTING</b>					
	<b>Total</b>			<b>2,385,513</b>	<b>1,982,984</b>	<b>1,744,778</b>
	<b>1720 - TREASURY</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	101,494	430,068	329,227
			OVER-TIME SALARIES	50	750	-
			HEALTH/DENTAL INSURANCE	21,217	72,000	75,971
			LIFE INSURANCE	150	-	375
			ACCIDENTAL DEATH DISMEMBER	26	-	86
			LT/ST DISABILITY	462	-	1,353
			FICA/MEDICARE	1,604	-	4,774
			CALPERS RETIREMENT	33,176	126,254	105,286
			WORKERS' COMPENSATION	3,174	18,837	14,420
			DEFERRED COMPENSATION	5,075	31,731	16,461
			RETIREE HEALTH SAVINGS	1,730	-	7,720
			UNEMPLOYMENT	320	-	1,317
			FRINGE BENEFITS	-	10,703	-
		SALARIES & BENEFITS Total		168,479	690,343	556,990
		OPERATING EXPENDITURES	COMPUTERS HARDWARE	45,706	29,528	20,718
			DUES & MEMBERSHIPS	-	-	500
			GENERAL LIABILITY	19,126	62,153	49,764
			PROFESSIONAL/TECHNICAL SERVICE	18,751	36,000	17,600

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			CREDIT CARD CHARGES	-	80,000	-
		OPERATING EXPENDITURES Total		83,583	207,681	88,582
	<b>1720 - TREASURY</b>	<b>Total</b>		<b>252,061</b>	<b>898,024</b>	<b>645,572</b>
	<b>1730 - PROCUREMENT</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	112,349	302,295	203,407
			HEALTH/DENTAL INSURANCE	20,200	54,000	47,839
			LIFE INSURANCE	161	-	234
			ACCIDENTAL DEATH DISMEMBER	28	-	53
			LT/ST DISABILITY	522	-	836
			FICA/MEDICARE	1,625	-	2,949
			CALPERS RETIREMENT	36,688	88,744	65,049
			WORKERS' COMPENSATION	3,234	13,241	8,909
			DEFERRED COMPENSATION	5,617	21,415	10,170
			RETIREE HEALTH SAVINGS	3,309	-	4,200
			UNEMPLOYMENT	326	-	814
			FRINGE BENEFITS	-	7,498	-
		SALARIES & BENEFITS Total		184,061	487,193	344,462
		OPERATING EXPENDITURES	COMPUTERS HARDWARE	81,830	28,346	-
			DUES & MEMBERSHIPS	140	2,800	1,500
			GENERAL LIABILITY	40,164	46,615	33,176
			PRINTING/BINDING	-	1,500	1,500
			MEETINGS & CONFERENCES	-	1,500	-
			TRAINING	-	1,620	-
		OPERATING EXPENDITURES Total		122,134	82,381	36,176
	<b>1730 - PROCUREMENT</b>	<b>Total</b>		<b>306,195</b>	<b>569,574</b>	<b>380,637</b>
	<b>1800 - INFORMATION TECHNOLOGY</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	5,393	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			HEALTH/DENTAL INSURANCE	1,251	-	-
			LIFE INSURANCE	7	-	-
			ACCIDENTAL DEATH DISMEMBER	1	-	-
			LT/ST DISABILITY	23	-	-
			FICA/MEDICARE	78	-	-
			CALPERS RETIREMENT	1,767	-	-
			WORKERS' COMPENSATION	155	-	-
			DEFERRED COMPENSATION	270	-	-
			RETIREE HEALTH SAVINGS	105	-	-
			UNEMPLOYMENT	16	-	-
		SALARIES & BENEFITS Total		9,066	-	-
		OPERATING EXPENDITURES	POSTAGE	46	-	-
			SPECIAL ACTIVITY SUPPLIES	182	-	-
			COMPUTERS HARDWARE	513	-	-
			PROFESSIONAL/TECHNICAL SERVICE	100	-	-
			TELEPHONE	644	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	4,871	-	-
		OPERATING EXPENDITURES Total		6,356	-	-
		<b>1800 - INFORMATION TECHNOLOGY Total</b>		<b>15,422</b>	-	-
	<b>1900 - GENERAL GOVERNMENT</b>	SALARIES & BENEFITS	SALARIES (OFFSET)	-	(3,300,000)	(2,300,000)
			FRINGE BENEFITS	-	155,000	-
		SALARIES & BENEFITS Total		-	(3,145,000)	(2,300,000)
		OPERATING EXPENDITURES	GOVERNMENT FEES/LICENSES	99	-	-
			MISC EXPENSES	550,553	-	-
			BAD DEBT EXPENSE	577,037	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			PROFESSIONAL/TECHNICAL SERVICE	115,982	2,000	2,000
			MEETINGS & CONFERENCES	-	100,000	-
			OTHER FINANCING USES	12,545	-	-
		OPERATING EXPENDITURES Total		1,256,215	102,000	2,000
		DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	238,551	-	3,400,000
		DEBT SERVICE & CAPITAL OUTLAY Total		238,551	-	3,400,000
		TRANSFERS	FLEET ISF	17,628	-	-
			INFORMATION TECHNOLOGY ISF	2,432,086	-	-
			INTER-FUND TRANSFERS OUT	2,350,182	2,633,716	999,444
		TRANSFERS Total		4,799,896	2,633,716	999,444
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>6,294,662</b>	<b>(409,284)</b>	<b>2,101,444</b>
	<b>1990 - GEN GOV CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	4,222,430	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	4,222,430	-
	<b>1990 - GEN GOV CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>4,222,430</b>	<b>-</b>
	<b>2000 - COMMUNITY DEVELOPMENT</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	414,483	626,649
			TEMPORARY SALARIES	-	200,000	228,771
			HEALTH/DENTAL INSURANCE	-	54,000	132,236
			LIFE INSURANCE	-	-	740
			ACCIDENTAL DEATH DISMEMBER	-	-	169
			LT/ST DISABILITY	-	-	3,297
			FICA/MEDICARE	-	-	9,086
			CALPERS RETIREMENT	-	121,678	200,401
			WORKERS' COMPENSATION	-	18,154	27,447
			DEFERRED COMPENSATION	-	31,266	38,081

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	-	-	14,999
			UNEMPLOYMENT	-	-	2,507
			FRINGE BENEFITS	-	11,155	-
		SALARIES & BENEFITS Total		-	850,736	1,284,383
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	-	65,000
			SPECIAL ACTIVITY SUPPLIES	-	85,000	-
			COMPUTERS HARDWARE	-	53,679	94,785
			GENERAL LIABILITY	-	46,615	82,939
			MISC EXPENSES	-	2,765	-
			ASSESSMENTS	-	-	250
			PROFESSIONAL/TECHNICAL SERVICE	-	597,235	200,308
			MEETINGS & CONFERENCES	-	80,447	71,908
		OPERATING EXPENDITURES Total		-	865,741	515,191
		DEBT SERVICE & CAPITAL OUTLAY	PROPERTY ACQUISITION	-	375,000	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	375,000	-
		<b>2000 - COMMUNITY DEVELOPMENT Total</b>		<b>-</b>	<b>2,091,477</b>	<b>1,799,574</b>
	<b>2100 - PLANNING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	939,625	1,117,834	1,184,549
			OVER-TIME SALARIES	302	-	-
			TEMPORARY SALARIES	14,512	-	-
			SALARIES- OTHER	4,125	5,000	6,300
			HEALTH/DENTAL INSURANCE	175,943	162,000	199,967
			LIFE INSURANCE	1,391	-	1,345
			ACCIDENTAL DEATH DISMEMBER	240	-	307
			LT/ST DISABILITY	4,361	-	5,693

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			FICA/MEDICARE	14,076	-	17,176
			CALPERS RETIREMENT	306,349	328,158	378,816
			WORKERS' COMPENSATION	28,122	48,961	51,883
			DEFERRED COMPENSATION	54,437	89,345	66,830
			RETIREE HEALTH SAVINGS	30,205	-	36,097
			UNEMPLOYMENT	2,850	-	4,738
			FRINGE BENEFITS	-	28,669	-
		SALARIES & BENEFITS Total		1,576,536	1,779,967	1,953,701
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	4,996	4,150	9,085
			POSTAGE	6,222	1,700	1,200
			SPECIAL ACTIVITY SUPPLIES	208,524	-	-
			FUEL	205	168	2,977
			UNIFORMS	-	500	-
			VEHICLE OPERATIONS	4,090	501	4,513
			COMPUTERS HARDWARE	189,032	106,314	124,095
			DUES & MEMBERSHIPS	3,310	-	-
			GENERAL LIABILITY	153,004	139,845	149,291
			GOVERNMENT FEES/LICENSES	-	4,064	4,065
			MISC EXPENSES	-	4,936	-
			GRANT EXPENSE	3,914	-	-
			PROFESSIONAL/TECHNICAL SERVICE	27,602	726,495	166,450
			ADVERTISING	40,156	50,000	40,000
			PRINTING/BINDING	-	710	710
			REPAIR & MAINTENANCE SERVICES	-	4,090	-
			MEETINGS & CONFERENCES	13,445	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			TRAVEL/MILEAGE REIMBURSEMENT	10,299	-	-
			TRAINING	1,072	-	-
			PUBLICATIONS/JOURNALS	-	220	220
		OPERATING EXPENDITURES Total		665,872	1,043,693	502,606
	<b>2100 - PLANNING Total</b>			<b>2,242,408</b>	<b>2,823,660</b>	<b>2,456,307</b>
	<b>2200 - HOUSING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	255,412	210,711	217,879
			HEALTH/DENTAL INSURANCE	41,312	36,000	38,473
			LIFE INSURANCE	363	-	242
			ACCIDENTAL DEATH DISMEMBER	63	-	55
			LT/ST DISABILITY	1,463	-	895
			FICA/MEDICARE	3,548	-	3,159
			CALPERS RETIREMENT	83,302	61,858	69,677
			WORKERS' COMPENSATION	7,423	9,229	9,543
			DEFERRED COMPENSATION	14,896	12,006	10,894
			RETIREE HEALTH SAVINGS	3,738	-	2,370
			UNEMPLOYMENT	749	-	872
			FRINGE BENEFITS	-	5,211	-
		SALARIES & BENEFITS Total		412,268	335,015	354,060
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	400	-
			POSTAGE	-	550	-
			SPECIAL ACTIVITY SUPPLIES	-	145,000	-
			FUEL	861	168	-
			UNIFORMS	-	200	-
			VEHICLE OPERATIONS	-	551	-
			COMPUTERS HARDWARE	1,550	71,955	127,052

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			GENERAL LIABILITY	76,502	77,692	82,939
			MEETINGS & CONFERENCES	2,418	-	-
			TRAINING	-	1,000	-
		OPERATING EXPENDITURES Total		81,331	297,516	209,992
		DEBT SERVICE & CAPITAL OUTLAY	PROPERTY ACQUISITION	-	346,330	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	346,330	-
	<b>2200 - HOUSING Total</b>			<b>493,599</b>	<b>978,861</b>	<b>564,052</b>
	<b>2300 - BUILDING AND SAFETY</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	1,012,261	1,096,377	1,143,934
			OVER-TIME SALARIES	818	4,288	-
			HEALTH/DENTAL INSURANCE	163,050	180,000	184,719
			LIFE INSURANCE	1,351	-	1,307
			ACCIDENTAL DEATH DISMEMBER	233	-	298
			LT/ST DISABILITY	6,584	-	6,374
			FICA/MEDICARE	16,068	-	16,587
			CALPERS RETIREMENT	337,023	321,859	365,827
			WORKERS' COMPENSATION	31,971	48,021	50,104
			DEFERRED COMPENSATION	58,307	75,739	65,876
			RETIREE HEALTH SAVINGS	23,567	-	23,833
			UNEMPLOYMENT	3,228	-	4,576
			FRINGE BENEFITS	-	29,086	-
		SALARIES & BENEFITS Total		1,654,462	1,755,370	1,863,435
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	3,777	5,000	4,500
			POSTAGE	-	300	-
			SPECIAL ACTIVITY SUPPLIES	-	100	-



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			FUEL	8,020	503	8,932
			UNIFORMS	1,210	2,100	-
			VEHICLE OPERATIONS	34,213	1,877	13,520
			NON-CAPITAL EQUIPMENT	-	500	-
			COMPUTERS HARDWARE	122,093	141,418	68,816
			DUES & MEMBERSHIPS	4,367	-	-
			GENERAL LIABILITY	210,381	155,383	165,879
			PROFESSIONAL/TECHNICAL SERVICE	105,694	429,496	100,000
			PRINTING/BINDING	-	250	-
			REPAIR & MAINTENANCE SERVICES	-	34,213	-
			MEETINGS & CONFERENCES	4,350	-	-
		OPERATING EXPENDITURES Total		494,105	771,140	361,647
	<b>2300 - BUILDING AND SAFETY Total</b>			<b>2,148,567</b>	<b>2,526,510</b>	<b>2,225,083</b>
	<b>2400 - ECONOMIC DEVELOPMENT</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	424,987	576,471	425,915
			OVER-TIME SALARIES	1,001	-	-
			TEMPORARY SALARIES	14,008	-	-
			HEALTH/DENTAL INSURANCE	76,493	90,000	66,211
			LIFE INSURANCE	684	-	473
			ACCIDENTAL DEATH DISMEMBER	118	-	108
			LT/ST DISABILITY	3,007	-	2,540
			FICA/MEDICARE	6,368	-	6,176
			CALPERS RETIREMENT	138,714	169,232	136,207
			WORKERS' COMPENSATION	12,636	25,249	18,655
			DEFERRED COMPENSATION	30,070	43,065	31,215
			H.S.A. CONTRIBUTION	83	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	13,492	-	11,168
			UNEMPLOYMENT	1,286	-	1,704
			FRINGE BENEFITS	-	15,223	-
		SALARIES & BENEFITS Total		722,948	919,240	700,371
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	1,766	1,000	1,000
			POSTAGE	298	300	560
			SPECIAL ACTIVITY SUPPLIES	902,852	424,481	202,960
			COMPUTERS HARDWARE	293,851	75,978	67,851
			DUES & MEMBERSHIPS	153,170	259,569	315,097
			GENERAL LIABILITY	111,569	104,208	119,385
			GRANT EXPENSE	160	-	-
			PROFESSIONAL/TECHNICAL SERVICE	70,605	173,010	67,500
			SPONSORSHIP EXPENSE	-	5,000	-
			PRINTING/BINDING	-	410	-
			MEETINGS & CONFERENCES	9,607	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	10,969	-	-
			TRAINING	430	-	-
		OPERATING EXPENDITURES Total		1,555,278	1,043,956	774,353
		DEBT SERVICE & CAPITAL OUTLAY	PROPERTY ACQUISITION	-	540,000	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	540,000	-
		<b>2400 - ECONOMIC DEVELOPMENT Total</b>		<b>2,278,226</b>	<b>2,503,196</b>	<b>1,474,724</b>
	<b>2410 - COMMUNITY PRESERVATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	-	352,587
			HEALTH/DENTAL INSURANCE	-	-	77,925
			LIFE INSURANCE	-	-	433

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			ACCIDENTAL DEATH DISMEMBER	-	-	99
			LT/ST DISABILITY	-	-	1,449
			FICA/MEDICARE	-	-	5,113
			CALPERS RETIREMENT	-	-	112,756
			WORKERS' COMPENSATION	-	-	15,443
			DEFERRED COMPENSATION	-	-	17,629
			RETIREE HEALTH SAVINGS	-	-	4,890
			UNEMPLOYMENT	-	-	1,410
		SALARIES & BENEFITS Total		-	-	589,735
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	-	14,085
			POSTAGE	-	-	500
			SPECIAL ACTIVITY SUPPLIES	-	-	20,000
			FUEL	-	-	7,443
			VEHICLE OPERATIONS	-	-	11,260
			GENERAL LIABILITY	-	-	66,352
			PROFESSIONAL/TECHNICAL SERVICE	-	-	245,000
			LEGAL SERVICES	-	-	30,297
			CODE/DEMOLITION ACTIVITY	-	-	73,300
		OPERATING EXPENDITURES Total		-	-	468,236
	<b>2410 - COMMUNITY PRESERVATION Total</b>			-	-	<b>1,057,971</b>
	<b>2600 - BEAUTIFICATION</b>	OPERATING EXPENDITURES	FUEL	5,533	255	1,489
			VEHICLE OPERATIONS	50,183	2,112	2,252
			COMPUTERS HARDWARE	-	42,687	31,780
			GENERAL LIABILITY	47,814	85,156	64,691
			PROFESSIONAL/TECHNICAL SERVICE	475	125,260	166,000

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			LANDSCAPE CONTRACTS	-	-	582,000
			REPAIR & MAINTENANCE SERVICES	31,813	-	-
			EMERGENCY DAMAGE REPAIRS	-	275,000	100,000
		OPERATING EXPENDITURES Total		135,818	530,470	948,212
	<b>2600 - BEAUTIFICATION Total</b>			<b>135,818</b>	<b>530,470</b>	<b>948,212</b>
	<b>2700 - ENVIRONMENTAL</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	343,752	-
			TEMPORARY SALARIES	-	80,000	-
			HEALTH/DENTAL INSURANCE	-	54,000	-
			CALPERS RETIREMENT	-	100,914	-
			WORKERS' COMPENSATION	-	15,056	-
			DEFERRED COMPENSATION	-	22,123	-
			FRINGE BENEFITS	-	10,440	-
		SALARIES & BENEFITS Total		-	626,285	-
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	2,450	-
			SPECIAL ACTIVITY SUPPLIES	-	59,765	-
			FUEL	-	84	-
			UNIFORMS	-	6,350	-
			VEHICLE OPERATIONS	-	275	-
			NON-CAPITAL EQUIPMENT	-	1,500	-
			COMPUTERS HARDWARE	-	16,008	-
			GENERAL LIABILITY	-	46,880	-
			PROFESSIONAL/TECHNICAL SERVICE	-	306,447	-
			REPAIR & MAINTENANCE SERVICES	-	23,400	-
			HAZARDOUS MATERIALS SERVICES	-	105,740	-
		OPERATING EXPENDITURES Total		-	568,899	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		DEBT SERVICE & CAPITAL OUTLAY	VEHICLES	-	75,042	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	75,042	-
	<b>2700 - ENVIRONMENTAL</b>					
	<b>Total</b>			<b>-</b>	<b>1,270,226</b>	<b>-</b>
	<b>2800 - FILM</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	43,332	111,355	118,092
			SALARIES- OTHER	9,050	-	-
			HEALTH/DENTAL INSURANCE	6,396	18,000	18,767
			LIFE INSURANCE	61	-	131
			ACCIDENTAL DEATH DISMEMBER	10	-	30
			LT/ST DISABILITY	559	-	1,311
			FICA/MEDICARE	656	-	1,712
			CALPERS RETIREMENT	14,143	32,690	37,765
			WORKERS' COMPENSATION	1,324	4,877	5,172
			DEFERRED COMPENSATION	2,167	7,668	5,905
			H.S.A. CONTRIBUTION	434	-	1,080
			RETIREE HEALTH SAVINGS	1,205	-	3,000
			UNEMPLOYMENT	133	-	472
			FRINGE BENEFITS	-	4,699	-
		SALARIES & BENEFITS Total		79,469	179,289	193,438
		OPERATING EXPENDITURES	POSTAGE	-	500	-
			SPECIAL ACTIVITY SUPPLIES	24,649	28,950	40,450
			UNIFORMS	9,710	-	-
			CHARITABLE CONTRIBUTIONS	15,000	-	-
			COMPUTERS HARDWARE	-	5,336	-
			DUES & MEMBERSHIPS	-	1,950	1,950

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			GENERAL LIABILITY	-	15,538	16,588
			PROFESSIONAL/TECHNICAL SERVICE	-	12,000	7,000
			TRAVEL/MILEAGE REIMBURSEMENT	1,417	-	-
		OPERATING EXPENDITURES Total		50,775	64,274	65,988
	<b>2800 - FILM Total</b>			<b>130,244</b>	<b>243,563</b>	<b>259,426</b>
	<b>2990 - CD CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	2,608,340	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	2,608,340	-
	<b>2990 - CD CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>2,608,340</b>	<b>-</b>
	<b>3000 - PUBLIC SAFETY</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	1,678,008	3,949,971	1,270,647
			OVER-TIME SALARIES	22,994	32,160	5,000
			TEMPORARY SALARIES	782,573	96,000	60,000
			HEALTH/DENTAL INSURANCE	303,706	774,000	239,141
			LIFE INSURANCE	2,823	-	1,500
			ACCIDENTAL DEATH DISMEMBER	485	-	342
			LT/ST DISABILITY	9,099	-	4,987
			FICA/MEDICARE	36,348	-	18,424
			CALPERS RETIREMENT	560,937	1,159,727	406,350
			WORKERS' COMPENSATION	71,967	173,009	55,654
			DEFERRED COMPENSATION	104,270	299,044	77,956
			H.S.A. CONTRIBUTION	271	-	-
			RETIREE HEALTH SAVINGS	51,105	-	35,123
			UNEMPLOYMENT	7,351	-	5,083
			FRINGE BENEFITS	-	99,821	-
		SALARIES & BENEFITS Total		3,631,940	6,583,731	2,180,207

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,148	2,600	15,000
			POSTAGE	178	200	200
			SPECIAL ACTIVITY SUPPLIES	4,540	17,000	17,000
			FUEL	23,853	1,681	52,373
			UNIFORMS	42,452	132,401	20,000
			VEHICLE OPERATIONS	111,286	6,962	113,487
			NON-CAPITAL EQUIPMENT	-	140	-
			COMPUTERS HARDWARE	117,502	566,227	293,655
			DUES & MEMBERSHIPS	29	2,000	-
			GENERAL LIABILITY	313,497	701,422	284,289
			MISC EXPENSES	3,130	-	-
			PROFESSIONAL/TECHNICAL SERVICE	1,831,297	2,572,519	2,572,519
			ADVERTISING	6,892	15,000	8,000
			PRINTING/BINDING	6,673	13,227	13,225
			REPAIR & MAINTENANCE SERVICES	32,744	20,000	-
			WATER	-	3,000	-
			GAS	-	2,600	-
			ELECTRIC	-	16,900	-
			MEETINGS & CONFERENCES	15,718	29,000	20,000
			TRAVEL/MILEAGE REIMBURSEMENT	31,307	110,000	50,000
		OPERATING EXPENDITURES Total		2,543,244	4,212,880	3,459,750
	<b>3000 - PUBLIC SAFETY</b>					
	<b>Total</b>			<b>6,175,183</b>	<b>10,796,611</b>	<b>5,639,957</b>
	<b>3100 - COMMUNITY SAFETY</b>					
		SALARIES & BENEFITS	FULL-TIME SALARIES	250,929	200,723	2,685,876
			OVER-TIME SALARIES	-	50,000	50,000
			TEMPORARY SALARIES	192	504,000	500,000

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			HEALTH/DENTAL INSURANCE	51,407	36,000	514,601
			LIFE INSURANCE	365	-	3,452
			ACCIDENTAL DEATH DISMEMBER	63	-	788
			LT/ST DISABILITY	2,666	-	12,394
			FICA/MEDICARE	3,752	-	38,945
			CALPERS RETIREMENT	81,971	58,926	858,937
			WORKERS' COMPENSATION	7,336	8,792	117,641
			DEFERRED COMPENSATION	12,546	12,766	134,294
			H.S.A. CONTRIBUTION	1,084	-	1,080
			RETIREE HEALTH SAVINGS	3,151	-	70,618
			UNEMPLOYMENT	750	-	10,744
			FRINGE BENEFITS	-	7,619	-
		SALARIES & BENEFITS Total		416,213	878,826	4,999,369
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	492	700	-
			SPECIAL ACTIVITY SUPPLIES	1,869	5,000	5,000
			FUEL	7,188	923	10,421
			UNIFORMS	-	602	-
			VEHICLE OPERATIONS	40,633	3,377	19,530
			NON-CAPITAL EQUIPMENT	-	81,576	100,000
			DRONE (UAV) OPERATIONS	-	-	40,000
			COMPUTERS HARDWARE	-	747,120	177,365
			GENERAL LIABILITY	57,797	31,317	448,354
			PROFESSIONAL/TECHNICAL SERVICE	619,471	153,882	100,000
			OPIOID PROGRAM	-	126,148	80,000
			LEGAL SERVICES	-	-	20,000



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			ANIMAL CONTROL	1,414,783	2,167,650	2,829,555
			REPAIR & MAINTENANCE SERVICES	-	18,133	-
			TELEPHONE	3	-	-
			WATER	-	-	12,103
			GAS	-	-	20,147
			ELECTRIC	-	-	20,103
		OPERATING EXPENDITURES Total		2,142,237	3,336,428	3,882,577
		SHERIFF CONTRACT	LIABILITIES INSURANCE	-	-	3,730,195
			MISC EXPENSES	2,917,522	3,368,068	-
			SHERIFFS CONTRACT	27,082,953	28,832,428	29,841,563
			SHERIFF CONTRACT - SUPPLEMENTAL	-	240,526	240,526
		SHERIFF CONTRACT Total		30,000,475	32,441,022	33,812,284
	<b>3100 - COMMUNITY SAFETY Total</b>			<b>32,558,925</b>	<b>36,656,277</b>	<b>42,694,231</b>
	<b>3200 - CODE ENFORCEMENT</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	529,870	484,464	696,182
			OVER-TIME SALARIES	20,843	-	-
			TEMPORARY SALARIES	20,377	-	-
			HEALTH/DENTAL INSURANCE	71,668	78,231	164,091
			LIFE INSURANCE	736	-	1,065
			ACCIDENTAL DEATH DISMEMBER	127	-	243
			LT/ST DISABILITY	2,418	-	3,804
			FICA/MEDICARE	8,258	-	10,095
			CALPERS RETIREMENT	173,553	142,171	222,637
			WORKERS' COMPENSATION	15,817	21,219	30,493
			DEFERRED COMPENSATION	26,493	29,255	42,869
			H.S.A. CONTRIBUTION	1,421	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	7,568	-	21,989
			UNEMPLOYMENT	1,658	-	2,785
			FRINGE BENEFITS	-	13,061	-
		SALARIES & BENEFITS Total		880,808	768,401	1,196,253
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	3,105	13,135	-
			POSTAGE	-	125	-
			SPECIAL ACTIVITY SUPPLIES	30,657	20,000	-
			FUEL	4,720	419	1,489
			UNIFORMS	2,763	10	-
			EMERGENCY SUPPLIES	279,337	73,281	-
			VEHICLE OPERATIONS	42,310	1,551	2,252
			NON-CAPITAL EQUIPMENT	44,628	928,544	-
			COMPUTERS HARDWARE	260,778	77,376	93,495
			RADIO COMMUNICATIONS	-	-	73,281
			DUES & MEMBERSHIPS	853	1,985	-
			GENERAL LIABILITY	98,296	66,735	158,455
			PROFESSIONAL/TECHNICAL SERVICE	45,200	248,337	-
			ADVERTISING	-	500	-
			LEGAL SERVICES	105	14,000	-
			CODE/DEMOLITION ACTIVITY	-	73,318	-
			REPAIR & MAINTENANCE SERVICES	-	42,310	-
			MEETINGS & CONFERENCES	6,682	7,250	-
			TRAVEL/MILEAGE REIMBURSEMENT	8,651	4,750	-
			TRAINING	161	1,500	-
		OPERATING EXPENDITURES Total		828,245	1,575,127	328,972

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>3200 - CODE ENFORCEMENT Total</b>			<b>1,709,053</b>	<b>2,343,527</b>	<b>1,525,224</b>
	<b>3300 - EMERGENCY OPERATIONS</b>	OPERATING EXPENDITURES	EMERGENCY SUPPLIES	391	-	-
		OPERATING EXPENDITURES Total		391	-	-
	<b>3300 - EMERGENCY OPERATIONS Total</b>			<b>391</b>	<b>-</b>	<b>-</b>
	<b>3400 - EMERGENCY PREPAREDNESS</b>	OPERATING EXPENDITURES	SPECIAL ACTIVITY SUPPLIES	-	56,237	-
			NON-CAPITAL EQUIPMENT	437	-	-
			PROFESSIONAL/TECHNICAL SERVICE	150,675	-	-
		OPERATING EXPENDITURES Total		151,112	56,237	-
	<b>3400 - EMERGENCY PREPAREDNESS Total</b>			<b>151,112</b>	<b>56,237</b>	<b>-</b>
	<b>3990 - PS CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	150,000	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	150,000	-
	<b>3990 - PS CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>150,000</b>	<b>-</b>
	<b>4000 - PUBLIC WORKS</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	459,451	429,688	701,467
			TEMPORARY SALARIES	194,861	83,274	-
			SALARIES (OFFSET)	-	(98,214)	(98,214)
			HEALTH/DENTAL INSURANCE	67,044	54,000	67,545
			LIFE INSURANCE	618	-	800
			ACCIDENTAL DEATH DISMEMBER	107	-	183
			LT/ST DISABILITY	2,741	-	3,087
			FICA/MEDICARE	9,671	-	10,171
			CALPERS RETIREMENT	171,468	126,142	224,328
			WORKERS' COMPENSATION	19,364	18,820	30,724
			DEFERRED COMPENSATION	36,068	32,839	44,941
			RETIREE HEALTH SAVINGS	11,839	-	22,547

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			UNEMPLOYMENT	1,955	-	2,806
			FRINGE BENEFITS	-	11,551	-
			FRINGE BENEFITS (OFFSET)	-	(52,424)	(52,424)
		SALARIES & BENEFITS Total		975,185	605,676	957,961
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	22,645	1,475	6,175
			SPECIAL ACTIVITY SUPPLIES	15,279	12,400	15,400
			UNIFORMS	-	-	250
			VEHICLE OPERATIONS	11,307	-	-
			COMPUTERS HARDWARE	357,615	34,741	96,746
			DUES & MEMBERSHIPS	980	2,245	2,245
			GENERAL LIABILITY	723,783	184,661	375,619
			GOVERNMENT FEES/LICENSES	-	-	30,500
			MISC EXPENSES	-	31,435	-
			PROFESSIONAL/TECHNICAL SERVICE	-	76,830	147,600
			PRINTING/BINDING	57	890	890
			REPAIR & MAINTENANCE SERVICES	5,147	-	-
			EMERGENCY DAMAGE REPAIRS	189,737	-	-
			MEETINGS & CONFERENCES	1,595	2,250	5,490
			TRAVEL/MILEAGE REIMBURSEMENT	2,698	4,448	5,080
			TRAINING	-	24,724	29,724
		OPERATING EXPENDITURES Total		1,330,843	376,099	715,719
	<b>4000 - PUBLIC WORKS Total</b>			<b>2,306,028</b>	<b>981,775</b>	<b>1,673,680</b>
	<b>4100 - MAINTENANCE</b>	SALARIES & BENEFITS	OVER-TIME SALARIES	-	5,000	90,000
		SALARIES & BENEFITS Total		-	5,000	90,000
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	-	4,300

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			FUEL	-	84	-
			VEHICLE OPERATIONS	-	275	-
			COMPUTERS HARDWARE	-	108,495	192,595
			GENERAL LIABILITY	-	358,936	494,319
			REPAIR & MAINTENANCE SERVICES	-	25,254	25,254
		OPERATING EXPENDITURES Total		-	493,044	716,468
	<b>4100 - MAINTENANCE</b>					
	<b>Total</b>			-	<b>498,044</b>	<b>806,468</b>
	<b>4200 - TRANSPORTATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	299,286	-	-
			OVER-TIME SALARIES	88	5,000	20,000
			TEMPORARY SALARIES	18,606	-	-
			HEALTH/DENTAL INSURANCE	55,909	-	-
			LIFE INSURANCE	425	-	-
			ACCIDENTAL DEATH DISMEMBER	73	-	-
			LT/ST DISABILITY	2,217	-	-
			FICA/MEDICARE	4,594	-	-
			CALPERS RETIREMENT	100,304	-	-
			WORKERS' COMPENSATION	8,849	-	-
			DEFERRED COMPENSATION	14,964	-	-
			H.S.A. CONTRIBUTION	125	-	-
			RETIREE HEALTH SAVINGS	6,160	-	-
			UNEMPLOYMENT	901	-	-
		SALARIES & BENEFITS Total		512,501	5,000	20,000
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	823	-	-
			SPECIAL ACTIVITY SUPPLIES	397,327	-	-
			FUEL	3,199	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			UNIFORMS	2,870	-	-
			VEHICLE OPERATIONS	75,042	-	-
			NON-CAPITAL EQUIPMENT	869	-	-
			COMPUTERS HARDWARE	199,964	62,251	-
			GENERAL LIABILITY	219,395	153,890	182,356
			GOVERNMENT FEES/LICENSES	1,500	-	-
			GRANT EXPENSE	17,109	-	-
			PROFESSIONAL/TECHNICAL SERVICE	71,073	-	-
			REPAIR & MAINTENANCE SERVICES	18,066	-	-
			MEETINGS & CONFERENCES	5,288	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	185	-	-
		OPERATING EXPENDITURES Total		1,012,709	216,141	182,356
4200 - TRANSPORTATION				1,525,210	221,141	202,356
Total						
4300 - UTILITY SERVICES		SALARIES & BENEFITS	FULL-TIME SALARIES	5,228	-	-
			HEALTH/DENTAL INSURANCE	1,484	-	-
			LIFE INSURANCE	10	-	-
			ACCIDENTAL DEATH DISMEMBER	2	-	-
			LT/ST DISABILITY	21	-	-
			FICA/MEDICARE	75	-	-
			CALPERS RETIREMENT	1,617	-	-
			WORKERS' COMPENSATION	142	-	-
			DEFERRED COMPENSATION	243	-	-
			RETIREE HEALTH SAVINGS	143	-	-
			UNEMPLOYMENT	15	-	-
		SALARIES & BENEFITS Total		8,981	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		OPERATING EXPENDITURES	SPECIAL ACTIVITY SUPPLIES	1	-	-
			UNIFORMS	(113)	-	-
			COMPUTERS HARDWARE	211,508	87,152	183,073
			GENERAL LIABILITY	436,707	333,714	394,241
			GOVERNMENT FEES/LICENSES	-	-	3,000
			PROFESSIONAL/TECHNICAL SERVICE	-	8,550	8,200
		OPERATING EXPENDITURES Total		648,103	429,416	588,513
	<b>4300 - UTILITY SERVICES Total</b>			<b>657,084</b>	<b>429,416</b>	<b>588,513</b>
	<b>4400 - VEHICLE MAINTENANCE</b>	SALARIES & BENEFITS	OVER-TIME SALARIES	-	1,000	1,000
		SALARIES & BENEFITS Total		-	1,000	1,000
		OPERATING EXPENDITURES	UNIFORMS	(76)	-	-
			REPAIR & MAINTENANCE SERVICES	846	-	-
		OPERATING EXPENDITURES Total		770	-	-
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	38,772	889,804	-
		DEBT SERVICE & CAPITAL OUTLAY Total		38,772	889,804	-
	<b>4400 - VEHICLE MAINTENANCE Total</b>			<b>39,542</b>	<b>890,804</b>	<b>1,000</b>
	<b>4500 - ENVIRONMENTAL</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	-	347,189
			TEMPORARY SALARIES	-	-	80,000
			HEALTH/DENTAL INSURANCE	-	-	58,809
			LIFE INSURANCE	-	-	384
			ACCIDENTAL DEATH DISMEMBER	-	-	88
			LT/ST DISABILITY	-	-	2,208
			FICA/MEDICARE	-	-	5,034
			CALPERS RETIREMENT	-	-	111,030

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			WORKERS' COMPENSATION	-	-	15,207
			DEFERRED COMPENSATION	-	-	17,359
			RETIREE HEALTH SAVINGS	-	-	6,300
			UNEMPLOYMENT	-	-	1,389
		SALARIES & BENEFITS Total		-	-	644,997
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	-	3,750
			SPECIAL ACTIVITY SUPPLIES	-	-	59,965
			FUEL	-	-	4,737
			UNIFORMS	-	-	6,350
			VEHICLE OPERATIONS	-	-	24,408
			COMPUTERS HARDWARE	-	-	26,577
			GENERAL LIABILITY	-	-	66,882
			PROFESSIONAL/TECHNICAL SERVICE	-	-	174,628
			REPAIR & MAINTENANCE SERVICES	-	-	23,400
			HAZARDOUS MATERIALS SERVICES	-	-	100,000
			MEETINGS & CONFERENCES	-	-	5,000
		OPERATING EXPENDITURES Total		-	-	495,697
	<b>4500 - ENVIRONMENTAL Total</b>			-	-	<b>1,140,694</b>
	<b>4600 - TRAFFIC ENGINEERING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	540,537	263,988	-
			OVER-TIME SALARIES	374	-	-
			TEMPORARY SALARIES	43,185	-	-
			HEALTH/DENTAL INSURANCE	57,004	36,000	-
			LIFE INSURANCE	756	-	-
			ACCIDENTAL DEATH DISMEMBER	131	-	-
			LT/ST DISABILITY	5,333	-	-



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			FICA/MEDICARE	8,499	-	-
			CALPERS RETIREMENT	174,740	77,498	-
			WORKERS' COMPENSATION	17,157	11,563	-
			DEFERRED COMPENSATION	32,538	19,613	-
			H.S.A. CONTRIBUTION	2	-	-
			RETIREE HEALTH SAVINGS	15,235	-	-
			UNEMPLOYMENT	1,731	-	-
			FRINGE BENEFITS	-	7,856	-
		SALARIES & BENEFITS Total		897,222	416,518	-
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	597	-	-
			POSTAGE	109	-	-
			SPECIAL ACTIVITY SUPPLIES	6,402	-	-
			FUEL	85	34	1,489
			VEHICLE OPERATIONS	8,978	-	2,261
			COMPUTERS HARDWARE	29,025	-	-
			DUES & MEMBERSHIPS	35,157	-	-
			GENERAL LIABILITY	76,502	-	-
			GRANT EXPENSE	-	106,000	-
			PROFESSIONAL/TECHNICAL SERVICE	218,199	165,852	-
			PRINTING/BINDING	619	-	-
			TRAFFIC SIGNAL SERVICES	17,500	-	-
			MEETINGS & CONFERENCES	4,789	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	6,068	1,497	-
			TRAINING	40	-	-
		OPERATING EXPENDITURES Total		404,071	273,383	3,749

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>4600 - TRAFFIC ENGINEERING Total</b>			<b>1,301,293</b>	<b>689,901</b>	<b>3,749</b>
	<b>4700 - CAPITAL ENGINEERING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	2,301,756	3,534,863	3,307,090
			OVER-TIME SALARIES	2,924	11,792	-
			TEMPORARY SALARIES	1,699	-	-
			SALARIES- OTHER	37,926	-	-
			SALARIES (OFFSET)	-	(1,201,602)	(1,301,602)
			HEALTH/DENTAL INSURANCE	323,445	512,100	626,601
			LIFE INSURANCE	3,289	-	3,788
			ACCIDENTAL DEATH DISMEMBER	562	-	865
			LT/ST DISABILITY	14,388	-	19,160
			FICA/MEDICARE	36,001	-	47,953
			CALPERS RETIREMENT	754,354	1,037,716	1,057,599
			WORKERS' COMPENSATION	71,657	154,827	144,851
			DEFERRED COMPENSATION	129,161	241,411	171,967
			H.S.A. CONTRIBUTION	2,168	-	2,160
			RETIREE HEALTH SAVINGS	47,893	-	62,986
			UNEMPLOYMENT	7,214	-	13,228
			FRINGE BENEFITS	-	94,632	-
			FRINGE BENEFITS (OFFSET)	-	(683,895)	(783,895)
		SALARIES & BENEFITS Total		3,734,440	3,701,844	3,372,751
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	1,046	4,675	6,247
			POSTAGE	152	200	200
			SPECIAL ACTIVITY SUPPLIES	1,159	280	280
			FUEL	10,969	721	11,909
			UNIFORMS	-	1,125	2,478

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			VEHICLE OPERATIONS	58,651	2,428	18,015
			RENTALS/LEASES	-	-	3,750
			NON-CAPITAL EQUIPMENT	110	2,765	-
			COMPUTERS HARDWARE	370,574	377,473	310,848
			DUES & MEMBERSHIPS	1,768	40,167	5,100
			GENERAL LIABILITY	567,074	543,759	543,038
			PROFESSIONAL/TECHNICAL SERVICE	324,980	386,869	300,000
			PRINTING/BINDING	-	1,550	-
			REPAIR & MAINTENANCE SERVICES	-	73,651	-
			TRAFFIC SIGNAL SERVICES	-	17,500	-
			MEETINGS & CONFERENCES	579	4,359	5,085
			TRAVEL/MILEAGE REIMBURSEMENT	1,902	920	2,510
			TRAINING	300	4,973	3,860
			PUBLICATIONS/JOURNALS	-	3,473	4,000
		OPERATING EXPENDITURES Total		1,339,264	1,466,888	1,217,321
	<b>4700 - CAPITAL ENGINEERING Total</b>			<b>5,073,704</b>	<b>5,168,732</b>	<b>4,590,071</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	9,219,833	17,645,904	-
		DEBT SERVICE & CAPITAL OUTLAY Total		9,219,833	17,645,904	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>9,219,833</b>	<b>17,645,904</b>	<b>-</b>
	<b>6000 - PARCS</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	819,338	672,265	665,675
			OVER-TIME SALARIES	610	-	-
			TEMPORARY SALARIES	757,434	99,960	108,000
			SALARIES- OTHER	80,408	4,985	-
			HEALTH/DENTAL INSURANCE	153,226	90,000	119,579

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			LIFE INSURANCE	1,254	-	740
			ACCIDENTAL DEATH DISMEMBER	216	-	169
			LT/ST DISABILITY	3,667	-	2,409
			FICA/MEDICARE	23,087	-	9,652
			CALPERS RETIREMENT	284,378	197,354	212,881
			WORKERS' COMPENSATION	46,035	29,445	29,157
			DEFERRED COMPENSATION	48,174	47,659	40,724
			H.S.A. CONTRIBUTION	1,435	-	1,080
			RETIREE HEALTH SAVINGS	21,667	-	15,895
			UNEMPLOYMENT	4,650	-	2,663
			FRINGE BENEFITS	-	17,406	-
		SALARIES & BENEFITS Total		2,245,578	1,159,074	1,208,623
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	11,518	14,094	14,000
			POSTAGE	44,816	40,000	40,450
			SPECIAL ACTIVITY SUPPLIES	66,865	56,682	10,000
			FUEL	783	4,470	91,620
			UNIFORMS	2,291	4,300	3,000
			VEHICLE OPERATIONS	20,368	18,756	233,851
			RENTALS/LEASES	-	72,798	78,000
			COMPUTERS HARDWARE	210,324	86,610	251,644
			DUES & MEMBERSHIPS	6,708	6,975	7,600
			GENERAL LIABILITY	137,704	85,098	97,753
			GOVERNMENT FEES/LICENSES	-	-	1,000
			PROPERTY TAX ON LAND	-	7,978	6,000
			MISC EXPENSES	58,644	(2,128)	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			CASH VARIANCE	100	100	-
			SERVICES	-	436,026	125,000
			PROFESSIONAL/TECHNICAL SERVICE	122,251	40,000	180,000
			ADVERTISING	-	2,000	1,500
			PRINTING/BINDING	-	1,000	2,500
			MEETINGS & CONFERENCES	-	11,298	15,730
			TRAVEL/MILEAGE REIMBURSEMENT	-	23,730	29,000
			TRAINING	12,654	65,414	29,000
		OPERATING EXPENDITURES Total		695,025	975,200	1,217,647
	<b>6000 - PARCS Total</b>			<b>2,940,603</b>	<b>2,134,274</b>	<b>2,426,270</b>
	<b>6010 - PASSPORTS</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	57,714	61,196
			HEALTH/DENTAL INSURANCE	-	18,000	18,767
			LIFE INSURANCE	-	-	110
			ACCIDENTAL DEATH DISMEMBER	-	-	25
			LT/ST DISABILITY	-	-	252
			FICA/MEDICARE	-	-	887
			CALPERS RETIREMENT	-	16,943	19,570
			WORKERS' COMPENSATION	-	2,528	2,680
			DEFERRED COMPENSATION	-	4,986	3,060
			RETIREE HEALTH SAVINGS	-	-	3,000
			UNEMPLOYMENT	-	-	245
			FRINGE BENEFITS	-	1,498	-
		SALARIES & BENEFITS Total		-	101,669	109,792
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	3,350	3,350
			POSTAGE	-	750	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			UNIFORMS	-	300	300
			COMPUTERS HARDWARE	-	10,672	-
			GENERAL LIABILITY	-	15,538	16,588
			TRAINING	-	250	-
		OPERATING EXPENDITURES Total		-	30,860	20,238
	<b>6010 - PASSPORTS Total</b>			<b>-</b>	<b>132,529</b>	<b>130,030</b>
	<b>6200 - COMMUNITY CENTER</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	154,946	132,631	140,655
			TEMPORARY SALARIES	94,817	164,386	177,103
			SALARIES- OTHER	74,496	131,950	-
			HEALTH/DENTAL INSURANCE	26,421	27,000	33,105
			LIFE INSURANCE	246	-	176
			ACCIDENTAL DEATH DISMEMBER	42	-	40
			LT/ST DISABILITY	713	-	578
			FICA/MEDICARE	3,580	-	2,040
			CALPERS RETIREMENT	55,137	38,936	44,981
			WORKERS' COMPENSATION	7,189	5,809	6,161
			DEFERRED COMPENSATION	7,747	9,782	7,033
			RETIREE HEALTH SAVINGS	4,500	-	3,600
			UNEMPLOYMENT	725	-	563
			FRINGE BENEFITS	-	3,192	-
		SALARIES & BENEFITS Total		430,559	513,686	416,034
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	10,894	138,409	81,400
			POSTAGE	-	10,000	3,000
			SPECIAL ACTIVITY SUPPLIES	135,780	208,374	100,000
			FUEL	-	-	1,489

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			UNIFORMS	7,615	10,000	5,000
			CHARITABLE CONTRIBUTIONS	-	20,000	-
			VEHICLE OPERATIONS	-	-	2,261
			COMPUTERS HARDWARE	49,283	10,672	90,173
			DUES & MEMBERSHIPS	-	2,725	500
			GENERAL LIABILITY	57,941	23,308	24,882
			SERVICES	-	13,700	13,700
			PROFESSIONAL/TECHNICAL SERVICE	148,049	122,004	125,000
			ADVERTISING	6,921	8,700	5,000
			PRINTING/BINDING	1,882	4,200	5,000
			REPAIR & MAINTENANCE SERVICES	93,843	(444)	-
			WATER	3,127	-	-
			GAS	21,055	-	-
			ELECTRIC	24,489	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	-	5,000	1,500
			PUBLICATIONS/JOURNALS	-	5,000	2,500
		OPERATING EXPENDITURES Total		560,879	581,649	461,404
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	12,734	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		12,734	-	-
	<b>6200 - COMMUNITY CENTER Total</b>			<b>1,004,172</b>	<b>1,095,335</b>	<b>877,439</b>
	<b>6210 - COMMUNITY SERVICES</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	226,690	278,386	346,642
			TEMPORARY SALARIES	21,162	27,000	56,806
			HEALTH/DENTAL INSURANCE	44,080	45,000	61,952
			LIFE INSURANCE	350	-	395

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			ACCIDENTAL DEATH DISMEMBER	60	-	90
			LT/ST DISABILITY	2,039	-	2,376
			FICA/MEDICARE	3,635	-	5,026
			CALPERS RETIREMENT	74,001	81,725	110,855
			WORKERS' COMPENSATION	7,277	12,193	15,183
			DEFERRED COMPENSATION	11,334	21,927	17,332
			RETIREE HEALTH SAVINGS	7,521	-	10,282
			UNEMPLOYMENT	734	-	1,387
			FRINGE BENEFITS	-	7,854	-
		SALARIES & BENEFITS Total		398,885	474,085	628,328
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,540	3,000	3,100
			SPECIAL ACTIVITY SUPPLIES	5,848	950	5,000
			COMPUTERS HARDWARE	49,283	24,344	56,842
			GENERAL LIABILITY	-	54,384	46,446
			PROFESSIONAL/TECHNICAL SERVICE	78,782	122,000	31,650
			REPAIR & MAINTENANCE SERVICES	119,601	167,811	148,000
			WATER	3,419	-	-
			ELECTRIC	15,809	-	-
			PUBLICATIONS/JOURNALS	-	2,000	3,000
		OPERATING EXPENDITURES Total		275,282	374,489	294,038
	<b>6210 - COMMUNITY SERVICES</b>			<b>674,167</b>	<b>848,574</b>	<b>922,366</b>
	<b>6220 - YOUTH SERVICES</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	38,600	128,897	136,696
			TEMPORARY SALARIES	349,842	305,936	150,000
			HEALTH/DENTAL INSURANCE	10,026	27,000	42,199
			LIFE INSURANCE	57	-	167



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			ACCIDENTAL DEATH DISMEMBER	10	-	38
			LT/ST DISABILITY	144	-	562
			FICA/MEDICARE	5,666	-	1,982
			CALPERS RETIREMENT	17,653	37,840	43,715
			WORKERS' COMPENSATION	11,179	5,646	5,987
			DEFERRED COMPENSATION	1,938	9,595	6,835
			RETIREE HEALTH SAVINGS	893	-	3,150
			UNEMPLOYMENT	1,138	-	547
			FRINGE BENEFITS	-	3,113	-
		SALARIES & BENEFITS Total		437,146	518,027	391,878
		OPERATING EXPENDITURES	SPECIAL ACTIVITY SUPPLIES	79,178	110,433	85,433
			FUEL	2,646	-	-
			UNIFORMS	13,721	17,167	10,000
			VEHICLE OPERATIONS	13,068	-	-
			COMPUTERS HARDWARE	28,004	31,126	-
			GENERAL LIABILITY	77,595	23,308	24,882
			SERVICES	-	1,000	1,000
			ADVERTISING	925	-	-
		OPERATING EXPENDITURES Total		215,137	183,034	121,315
	<b>6220 - YOUTH SERVICES</b>					
	<b>Total</b>			<b>652,283</b>	<b>701,061</b>	<b>513,192</b>
	<b>6230 - COMMUNITY RECREATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	128,897	51,006
			TEMPORARY SALARIES	-	195,000	120,000
			HEALTH/DENTAL INSURANCE	-	27,000	14,066
			LIFE INSURANCE	-	-	57
			ACCIDENTAL DEATH DISMEMBER	-	-	13

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			LT/ST DISABILITY	-	-	210
			FICA/MEDICARE	-	-	740
			CALPERS RETIREMENT	-	37,840	16,312
			WORKERS' COMPENSATION	-	5,646	2,234
			DEFERRED COMPENSATION	-	9,595	2,550
			RETIREE HEALTH SAVINGS	-	-	1,050
			UNEMPLOYMENT	-	-	204
			FRINGE BENEFITS	-	3,113	-
		SALARIES & BENEFITS Total		-	407,091	208,441
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	8,225	-
			SPECIAL ACTIVITY SUPPLIES	-	-	5,000
			UNIFORMS	-	7,500	5,000
			COMPUTERS HARDWARE	-	4,447	-
			GENERAL LIABILITY	-	23,308	8,294
			SERVICES	-	41,648	30,000
		OPERATING EXPENDITURES Total		-	85,128	48,294
		<b>6230 - COMMUNITY RECREATION Total</b>		<b>-</b>	<b>492,219</b>	<b>256,735</b>
	<b>6300 - FACILITIES/MAINTENANCE</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	1,848,542	1,912,169	1,842,817
			OVER-TIME SALARIES	127,654	128,067	182,454
			TEMPORARY SALARIES	1,433,513	1,015,585	1,234,821
			HEALTH/DENTAL INSURANCE	401,410	396,000	501,973
			LIFE INSURANCE	3,395	-	2,539
			ACCIDENTAL DEATH DISMEMBER	587	-	580
			LT/ST DISABILITY	10,520	-	8,475
			FICA/MEDICARE	49,574	-	26,721

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			CALPERS RETIREMENT	611,150	561,348	589,328
			WORKERS' COMPENSATION	93,904	83,753	80,715
			DEFERRED COMPENSATION	96,052	137,691	92,141
			RETIREE HEALTH SAVINGS	49,724	-	41,993
			UNEMPLOYMENT	9,964	-	7,371
			FRINGE BENEFITS	-	49,030	-
		SALARIES & BENEFITS Total		4,735,987	4,283,643	4,611,928
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	181,174	217,771	141,942
			SPECIAL ACTIVITY SUPPLIES	101,436	116,250	47,000
			FUEL	35,188	1,513	28,555
			UNIFORMS	58,091	41,090	30,000
			VEHICLE OPERATIONS	534,418	6,089	64,824
			RENTALS/LEASES	-	13,987	-
			NON-CAPITAL EQUIPMENT	25,548	3,430	60,000
			COMPUTERS HARDWARE	187,886	295,964	152,096
			GENERAL LIABILITY	394,186	341,844	364,934
			GOVERNMENT FEES/LICENSES	75,459	5,366	5,366
			MISC EXPENSES	28,555	8,969	-
			PROFESSIONAL/TECHNICAL SERVICE	125,708	88,019	106,250
			ADVERTISING	300	-	-
			PRINTING/BINDING	357	1,500	1,500
			LANDSCAPE CONTRACTS	-	-	730,792
			REPAIR & MAINTENANCE SERVICES	1,851,075	2,008,150	1,534,007
			EMERGENCY DAMAGE REPAIRS	455,835	311,045	100,000
			VANDALISM	-	500,000	400,000

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			TELEPHONE	5,733	-	-
			WATER	571,998	654,492	654,492
			GAS	223,895	226,635	226,635
			ELECTRIC	1,132,922	1,993,362	1,083,362
			MEETINGS & CONFERENCES	-	580	580
			TRAINING	-	-	2,000
		OPERATING EXPENDITURES Total		5,989,762	6,836,056	5,734,336
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	78,438	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		78,438	-	-
		<b>6300 - FACILITIES/MAINTENANCE Total</b>		<b>10,804,187</b>	<b>11,119,699</b>	<b>10,346,264</b>
	<b>6400 - RECREATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	131,161	496,026	557,848
			OVER-TIME SALARIES	-	282	-
			TEMPORARY SALARIES	329,700	665,006	717,443
			SALARIES- OTHER	122	-	-
			HEALTH/DENTAL INSURANCE	26,370	95,400	100,230
			LIFE INSURANCE	220	-	682
			ACCIDENTAL DEATH DISMEMBER	38	-	156
			LT/ST DISABILITY	1,070	-	3,004
			FICA/MEDICARE	7,367	-	8,089
			CALPERS RETIREMENT	49,060	145,617	178,398
			WORKERS' COMPENSATION	14,054	21,726	24,434
			DEFERRED COMPENSATION	6,506	35,120	27,892
			H.S.A. CONTRIBUTION	217	-	-
			RETIREE HEALTH SAVINGS	3,887	-	15,838

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			UNEMPLOYMENT	1,477	-	2,231
			FRINGE BENEFITS	45,000	13,535	-
		SALARIES & BENEFITS Total		616,248	1,472,712	1,636,246
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	1,000	-
			SPECIAL ACTIVITY SUPPLIES	22,896	179,081	128,367
			FUEL	-	335	5,955
			UNIFORMS	8,116	32,100	28,000
			VEHICLE OPERATIONS	-	952	9,034
			NON-CAPITAL EQUIPMENT	-	43,594	-
			COMPUTERS HARDWARE	28,004	74,587	111,956
			GENERAL LIABILITY	19,126	84,181	99,866
			PROFESSIONAL/TECHNICAL SERVICE	35,479	-	-
		OPERATING EXPENDITURES Total		113,620	415,830	383,177
		<b>6400 - RECREATION Total</b>		<b>729,869</b>	<b>1,888,542</b>	<b>2,019,424</b>
	<b>6410 - ATHLETICS</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	165,482	165,452	184,068
			TEMPORARY SALARIES	198,539	143,371	148,856
			SALARIES- OTHER	56,128	-	-
			HEALTH/DENTAL INSURANCE	33,769	28,800	41,870
			LIFE INSURANCE	250	-	205
			ACCIDENTAL DEATH DISMEMBER	43	-	47
			LT/ST DISABILITY	1,713	-	1,806
			FICA/MEDICARE	5,447	-	2,669
			CALPERS RETIREMENT	51,717	48,571	58,865
			WORKERS' COMPENSATION	10,755	7,247	8,062
			DEFERRED COMPENSATION	8,274	12,067	9,203

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	2,483	-	2,264
			UNEMPLOYMENT	1,094	-	736
			FRINGE BENEFITS	-	5,057	-
		SALARIES & BENEFITS Total		535,693	410,565	458,652
		OPERATING EXPENDITURES	SPECIAL ACTIVITY SUPPLIES	99,710	88,065	101,065
			UNIFORMS	16,776	9,994	7,000
			COMPUTERS HARDWARE	28,004	12,450	-
			DUES & MEMBERSHIPS	-	150	150
			GENERAL LIABILITY	57,377	24,861	28,199
			PROFESSIONAL/TECHNICAL SERVICE	-	75,000	95,000
			PRINTING/BINDING	163	700	700
			MEETINGS & CONFERENCES	-	-	90
		OPERATING EXPENDITURES Total		202,031	211,220	232,204
	<b>6410 - ATHLETICS Total</b>			<b>737,723</b>	<b>621,785</b>	<b>690,856</b>
	<b>6430 - SPECIAL CLASSES</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	120,456	127,463	148,741
			TEMPORARY SALARIES	40,471	120,019	150,000
			SALARIES- OTHER	43,034	45,521	-
			HEALTH/DENTAL INSURANCE	13,729	23,400	17,562
			LIFE INSURANCE	190	-	170
			ACCIDENTAL DEATH DISMEMBER	33	-	39
			LT/ST DISABILITY	843	-	967
			FICA/MEDICARE	2,401	-	2,157
			CALPERS RETIREMENT	39,310	37,419	47,567
			WORKERS' COMPENSATION	4,748	5,583	6,515
			DEFERRED COMPENSATION	6,023	9,537	7,437

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	4,188	-	4,634
			UNEMPLOYMENT	481	-	595
			FRINGE BENEFITS	-	3,460	-
		SALARIES & BENEFITS Total		275,906	372,402	386,384
		OPERATING EXPENDITURES	SPECIAL ACTIVITY SUPPLIES	60,038	40,000	9,000
			UNIFORMS	16,116	4,000	2,000
			COMPUTERS HARDWARE	28,004	-	-
			GENERAL LIABILITY	19,126	20,200	23,223
			PROFESSIONAL/TECHNICAL SERVICE	-	-	45,000
			ADVERTISING	500	10,000	2,000
			PRINTING/BINDING	-	500	-
		OPERATING EXPENDITURES Total		123,784	74,700	81,223
	<b>6430 - SPECIAL CLASSES Total</b>			<b>399,689</b>	<b>447,102</b>	<b>467,607</b>
	<b>6440 - IMPACT PROGRAM</b>	SALARIES & BENEFITS	PART-TIME SALARIES	-	47,053	45,325
		SALARIES & BENEFITS Total		-	47,053	45,325
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	32,194	33,000
			UNIFORMS	-	14,859	15,000
			SERVICES	-	29,717	30,000
			IMPACT PROGRAM	-	159,906	159,905
		OPERATING EXPENDITURES Total		-	236,676	237,905
	<b>6440 - IMPACT PROGRAM Total</b>			<b>-</b>	<b>283,729</b>	<b>283,230</b>
	<b>6500 - SPECIAL EVENTS</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	98,400	102,345	132,996
			OVER-TIME SALARIES	763	2,558	-
			TEMPORARY SALARIES	108,607	137,577	140,957
			HEALTH/DENTAL INSURANCE	13,809	14,400	14,578

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			LIFE INSURANCE	140	-	147
			ACCIDENTAL DEATH DISMEMBER	24	-	34
			LT/ST DISABILITY	1,235	-	902
			FICA/MEDICARE	3,056	-	1,928
			CALPERS RETIREMENT	34,096	30,045	42,532
			WORKERS' COMPENSATION	6,014	4,483	5,825
			DEFERRED COMPENSATION	4,919	7,955	6,650
			RETIREE HEALTH SAVINGS	3,233	-	3,734
			UNEMPLOYMENT	614	-	532
			FRINGE BENEFITS	-	3,304	-
		SALARIES & BENEFITS Total		274,910	302,667	350,815
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	22	-	-
			SPECIAL ACTIVITY SUPPLIES	974,722	979,390	726,100
			UNIFORMS	25,046	21,974	10,000
			CHARITABLE CONTRIBUTIONS	67,959	-	-
			COMPUTERS HARDWARE	28,004	-	-
			AUDIO VISUALS	-	41,615	56,000
			GENERAL LIABILITY	-	13,240	19,866
			INSURANCE PREMIUM	-	20,000	20,000
			CASH VARIANCE	(185)	-	-
			ADVERTISING	-	86,170	64,100
			REPAIR & MAINTENANCE SERVICES	-	(57)	-
			MEETINGS & CONFERENCES	-	296	-
			TRAVEL/MILEAGE REIMBURSEMENT	-	759	-
		OPERATING EXPENDITURES Total		1,095,567	1,163,387	896,066



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>6500 - SPECIAL EVENTS</b>					
	<b>Total</b>			<b>1,370,477</b>	<b>1,466,054</b>	<b>1,246,881</b>
	<b>6600 - ARTS AND MUSEUMS</b>					
		SALARIES & BENEFITS	FULL-TIME SALARIES	433,364	544,336	627,841
			TEMPORARY SALARIES	627,891	765,000	749,356
			SALARIES- OTHER	13,095	-	-
			HEALTH/DENTAL INSURANCE	39,700	90,000	79,564
			LIFE INSURANCE	655	-	717
			ACCIDENTAL DEATH DISMEMBER	113	-	164
			LT/ST DISABILITY	2,835	-	3,389
			FICA/MEDICARE	15,476	-	9,104
			CALPERS RETIREMENT	151,141	159,799	200,782
			WORKERS' COMPENSATION	30,756	23,842	27,499
			DEFERRED COMPENSATION	21,668	40,909	31,392
			RETIREE HEALTH SAVINGS	14,691	-	19,535
			UNEMPLOYMENT	3,115	-	2,511
			FRINGE BENEFITS	-	14,371	-
		<b>SALARIES &amp; BENEFITS Total</b>		<b>1,354,499</b>	<b>1,638,257</b>	<b>1,751,854</b>
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	3,330	59,909	128,756
			POSTAGE	1,065	3,000	15,000
			SPECIAL ACTIVITY SUPPLIES	269,081	110,429	95,974
			FUEL	1,684	171	1,759
			UNIFORMS	5,506	5,000	6,000
			VEHICLE OPERATIONS	43,617	1,844	21,838
			COMPUTERS HARDWARE	197,430	94,377	209,598
			AUDIO VISUALS	-	72,000	5,000
			DUES & MEMBERSHIPS	10,536	4,063	4,082

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			GENERAL LIABILITY	76,503	77,692	89,575
			PROPERTY TAX ON LAND	-	70,943	-
			MISC EXPENSES	13,734	82,606	-
			SERVICES	44,539	30,500	29,455
			PROFESSIONAL/TECHNICAL SERVICE	7,733	262,100	148,500
			ADVERTISING	30,849	33,415	44,672
			PRINTING/BINDING	-	14,707	18,400
			REPAIR & MAINTENANCE SERVICES	70,110	-	-
			WATER	1,989	-	-
			GAS	14,703	-	-
			ELECTRIC	27,429	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	7,611	7,942	4,194
			PUBLICATIONS/JOURNALS	-	22,067	22,000
		OPERATING EXPENDITURES Total		827,449	952,765	844,802
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	10,300	37,943	-
		DEBT SERVICE & CAPITAL OUTLAY Total		10,300	37,943	-
	<b>6600 - ARTS AND MUSEUMS Total</b>			<b>2,192,248</b>	<b>2,628,965</b>	<b>2,596,656</b>
	<b>6700 - PERFORMING ARTS CENTER</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	374,462	406,990	483,027
			OVER-TIME SALARIES	284	-	-
			TEMPORARY SALARIES	278,237	366,040	383,394
			HEALTH/DENTAL INSURANCE	80,224	72,000	112,543
			LIFE INSURANCE	557	-	556
			ACCIDENTAL DEATH DISMEMBER	96	-	127
			LT/ST DISABILITY	3,448	-	3,709

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			FICA/MEDICARE	10,314	-	7,004
			CALPERS RETIREMENT	132,011	119,479	154,471
			WORKERS' COMPENSATION	20,632	17,826	21,157
			DEFERRED COMPENSATION	18,723	27,279	24,151
			RETIREE HEALTH SAVINGS	6,259	-	8,588
			UNEMPLOYMENT	2,083	-	1,932
			FRINGE BENEFITS	-	11,927	-
		SALARIES & BENEFITS Total		927,330	1,021,541	1,200,660
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,726	1,000	3,000
			POSTAGE	1,809	26,290	25,900
			SPECIAL ACTIVITY SUPPLIES	49,441	39,000	28,980
			UNIFORMS	357	5,000	3,300
			COMPUTERS HARDWARE	64,486	29,347	82,239
			AUDIO VISUALS	-	-	5,132
			DUES & MEMBERSHIPS	1,623	13,810	13,800
			GENERAL LIABILITY	81,238	63,677	74,375
			GOVERNMENT FEES/LICENSES	1,355	-	-
			MISC EXPENSES	44,057	-	-
			SERVICES	519,644	555,000	513,175
			PROFESSIONAL/TECHNICAL SERVICE	55,921	69,000	84,250
			ADVERTISING	105,824	47,438	35,000
			PRINTING/BINDING	-	45,000	45,500
			REPAIR & MAINTENANCE SERVICES	158,496	9,286	-
			WATER	3,377	-	-
			GAS	25,110	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			ELECTRIC	65,089	-	-
			MEETINGS & CONFERENCES	1,190	4,050	1,250
			TRAVEL/MILEAGE REIMBURSEMENT	4,728	5,650	3,128
			TRAINING	-	7,100	-
			PUBLICATIONS/JOURNALS	-	800	750
		OPERATING EXPENDITURES Total		1,186,472	921,448	919,779
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	203,935	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		203,935	-	-
		<b>6700 - PERFORMING ARTS CENTER Total</b>		<b>2,317,736</b>	<b>1,942,989</b>	<b>2,120,439</b>
	<b>6990 - PARCS CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	10,052,926	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	10,052,926	-
	<b>6990 - PARCS CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>10,052,926</b>	<b>-</b>
	<b>9100 - LANCASTER CHOICE ENERGY</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	19	-	-
			HEALTH/DENTAL INSURANCE	3	-	-
			LIFE INSURANCE	0	-	-
			LT/ST DISABILITY	0	-	-
			FICA/MEDICARE	0	-	-
			CALPERS RETIREMENT	6	-	-
			WORKERS' COMPENSATION	1	-	-
			DEFERRED COMPENSATION	1	-	-
			RETIREE HEALTH SAVINGS	1	-	-
			UNEMPLOYMENT	0	-	-
		SALARIES & BENEFITS Total		32	-	-
		OPERATING EXPENDITURES	VEHICLE OPERATIONS	4,090	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			COMPUTERS HARDWARE	26,846	9,868	-
			GENERAL LIABILITY	30,601	27,192	-
			REPAIR & MAINTENANCE SERVICES	-	4,090	-
		OPERATING EXPENDITURES Total		61,537	41,150	-
	<b>9100 - LANCASTER CHOICE ENERGY Total</b>			<b>61,569</b>	<b>41,150</b>	<b>-</b>
	<b>9150 - ENERGY</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	85,946	-	-
			HEALTH/DENTAL INSURANCE	9,960	-	-
			LIFE INSURANCE	122	-	-
			ACCIDENTAL DEATH DISMEMBER	21	-	-
			LT/ST DISABILITY	617	-	-
			FICA/MEDICARE	1,231	-	-
			CALPERS RETIREMENT	28,100	-	-
			WORKERS' COMPENSATION	2,474	-	-
			DEFERRED COMPENSATION	6,240	-	-
			RETIREE HEALTH SAVINGS	2,785	-	-
			UNEMPLOYMENT	250	-	-
		SALARIES & BENEFITS Total		137,747	-	-
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	100	-
			POSTAGE	18	200	-
			SPECIAL ACTIVITY SUPPLIES	419,780	-	-
			COMPUTERS HARDWARE	-	5,376	-
			GENERAL LIABILITY	38,251	-	-
			PROFESSIONAL/TECHNICAL SERVICE	45,000	175,000	-
			PRINTING/BINDING	-	100	-
			MEETINGS & CONFERENCES	650	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			TRAVEL/MILEAGE REIMBURSEMENT	921	-	-
			TRAINING	130	-	-
		OPERATING EXPENDITURES Total		504,750	180,776	-
	<b>9150 - ENERGY Total</b>			<b>642,496</b>	<b>180,776</b>	<b>-</b>
<b>101 - GENERAL FUND Total</b>				<b>114,719,033</b>	<b>151,469,072</b>	<b>113,596,974</b>
<b>111 - FLEET ISF</b>	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INTER-FUND TRANSFERS OUT	47,927	-	-
		TRANSFERS Total		47,927	-	-
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>47,927</b>	<b>-</b>	<b>-</b>
	<b>4000 - PUBLIC WORKS</b>	OPERATING EXPENDITURES	TRAINING	-	11,850	12,443
		OPERATING EXPENDITURES Total		-	11,850	12,443
	<b>4000 - PUBLIC WORKS Total</b>			<b>-</b>	<b>11,850</b>	<b>12,443</b>
	<b>4300 - UTILITY SERVICES</b>	OPERATING EXPENDITURES	FUEL	3,386	-	-
		OPERATING EXPENDITURES Total		3,386	-	-
	<b>4300 - UTILITY SERVICES Total</b>			<b>3,386</b>	<b>-</b>	<b>-</b>
	<b>4400 - VEHICLE MAINTENANCE</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	424,021	422,155	440,041
			OVER-TIME SALARIES	1,989	14,683	13,683
			TEMPORARY SALARIES	41,372	49,455	49,455
			HEALTH/DENTAL INSURANCE	60,769	88,200	65,939
			LIFE INSURANCE	733	-	566
			ACCIDENTAL DEATH DISMEMBER	127	-	129
			LT/ST DISABILITY	1,939	-	1,930
			FICA/MEDICARE	6,793	-	6,381
			CALPERS RETIREMENT	143,854	123,930	140,724
			WORKERS' COMPENSATION	13,444	18,490	19,274
			DEFERRED COMPENSATION	20,887	31,539	22,002

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	14,870	-	13,687
			UNEMPLOYMENT	1,362	-	1,760
			FRINGE BENEFITS	-	10,454	-
		SALARIES & BENEFITS Total		732,160	758,906	775,570
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	295	8,218	300
			SPECIAL ACTIVITY SUPPLIES	-	63,985	-
			FUEL	432,996	464,104	464,459
			UNIFORMS	8,717	10,500	9,300
			BULK VEHICLE MAINT SUPPLIES	-	36,970	39,000
			VEHICLE OPERATIONS	413,741	662,641	412,175
			VEHICLE UPFITTING	-	7,051	44,895
			NON-CAPITAL EQUIPMENT	20,176	22,250	27,650
			COMPUTERS HARDWARE	948	41,851	-
			GENERAL LIABILITY	95,627	77,378	83,762
			GOVERNMENT FEES/LICENSES	-	273	-
			MISC EXPENSES	7,489	1,131	-
			SERVICES	-	59,451	59,451
			PROFESSIONAL/TECHNICAL SERVICE	-	28,340	-
			REPAIR & MAINTENANCE SERVICES	150,050	68,921	85,639
			EMERGENCY DAMAGE REPAIRS	7,665	35,000	38,667
			MEETINGS & CONFERENCES	8,773	120	-
			TRAVEL/MILEAGE REIMBURSEMENT	142	-	-
			BOOT/PANT REIMBURSEMENT	-	2,400	2,250
		OPERATING EXPENDITURES Total		1,146,619	1,590,583	1,267,548
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	1,223,011	1,328,843	500,000

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			EQUIPMENT & FURNITURE	1,851	-	-
			VEHICLES	76,686	848,639	-
		DEBT SERVICE & CAPITAL OUTLAY Total		1,301,548	2,177,482	500,000
	<b>4400 - VEHICLE MAINTENANCE Total</b>			<b>3,180,327</b>	<b>4,526,970</b>	<b>2,543,118</b>
<b>111 - FLEET ISF Total</b>				<b>3,231,640</b>	<b>4,538,820</b>	<b>2,555,560</b>
<b>112 - INFORMATION TECHNOLOGY ISF</b>	<b>1800 - INFORMATION TECHNOLOGY</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	802,175	842,163	860,287
			OVER-TIME SALARIES	-	5,360	-
			HEALTH/DENTAL INSURANCE	146,758	126,000	169,375
			LIFE INSURANCE	1,189	-	980
			ACCIDENTAL DEATH DISMEMBER	205	-	224
			LT/ST DISABILITY	3,613	-	3,413
			FICA/MEDICARE	11,714	-	12,474
			CALPERS RETIREMENT	261,791	247,231	275,118
			WORKERS' COMPENSATION	23,235	36,887	37,681
			DEFERRED COMPENSATION	40,109	59,372	43,014
			RETIREE HEALTH SAVINGS	18,944	-	19,103
			UNEMPLOYMENT	2,344	-	3,441
			FRINGE BENEFITS	-	20,754	-
		SALARIES & BENEFITS Total		1,312,077	1,337,767	1,425,110
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,098	2,000	500
			POSTAGE	-	400	400
			SPECIAL ACTIVITY SUPPLIES	6,758	10,000	2,000
			FUEL	398	1,187	2,977
			VEHICLE OPERATIONS	4,090	3,193	4,513



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			NON-CAPITAL EQUIPMENT	271,993	-	-
			COMPUTERS HARDWARE	4,111,769	933,521	113,000
			COMPUTERS SOFTWARE	-	3,735,495	2,360,935
			DUES & MEMBERSHIPS	-	5,000	3,000
			GENERAL LIABILITY	133,879	108,768	116,115
			PROFESSIONAL/TECHNICAL SERVICE	629,233	364,244	100,000
			REPAIR & MAINTENANCE SERVICES	-	4,090	-
			TELEPHONE	509,432	471,200	278,000
			WIRELESS	-	225,800	206,600
			TRAVEL/MILEAGE REIMBURSEMENT	12,879	-	-
			TRAINING	-	25,000	25,000
		OPERATING EXPENDITURES Total		5,682,529	5,889,898	3,213,040
	<b>1800 - INFORMATION TECHNOLOGY Total</b>			<b>6,994,606</b>	<b>7,227,665</b>	<b>4,638,150</b>
	<b>1810 - INFORMATION TECHNOLOGY-GIS</b>	OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	-	1,000
			COMPUTERS HARDWARE	-	15,000	-
			COMPUTERS SOFTWARE	-	262,250	265,350
			PROFESSIONAL/TECHNICAL SERVICE	-	140,000	120,000
		OPERATING EXPENDITURES Total		-	417,250	386,350
	<b>1810 - INFORMATION TECHNOLOGY-GIS Total</b>			<b>-</b>	<b>417,250</b>	<b>386,350</b>
	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INTER-FUND TRANSFERS OUT	110,315	-	-
		TRANSFERS Total		110,315	-	-
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>110,315</b>	<b>-</b>	<b>-</b>
	<b>1990 - GEN GOV CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	274,994	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	274,994	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
1990 - GEN GOV CAPITAL IMPROVEMENT Total				-	274,994	-
4990 - PW CAPITAL IMPROVEMENT		DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	416,845	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		416,845	-	-
4990 - PW CAPITAL IMPROVEMENT Total				416,845	-	-
112 - INFORMATION TECHNOLOGY ISF Total				7,521,767	7,919,908	5,024,500
113 - GENERAL LIABILITY ISF	1320 - RISK MANAGEMENT	SALARIES & BENEFITS	FULL-TIME SALARIES	302,384	123,561	124,797
			OVER-TIME SALARIES	1,264	-	-
			HEALTH/DENTAL INSURANCE	31,735	18,000	-
			LIFE INSURANCE	456	-	138
			ACCIDENTAL DEATH DISMEMBER	79	-	32
			LT/ST DISABILITY	2,356	-	1,386
			FICA/MEDICARE	4,532	-	1,810
			CALPERS RETIREMENT	94,427	36,273	39,910
			WORKERS' COMPENSATION	9,024	5,412	5,466
			DEFERRED COMPENSATION	21,204	10,749	12,480
			RETIREE HEALTH SAVINGS	11,357	-	6,696
			UNEMPLOYMENT	920	-	499
			FRINGE BENEFITS	-	4,016	-
		SALARIES & BENEFITS Total		479,740	198,011	193,212
		OPERATING EXPENDITURES	POSTAGE	-	200	100
			COMPUTERS HARDWARE	10,033	-	-
			DUES & MEMBERSHIPS	-	2,019	2,019
			LIABILITIES INSURANCE	3,113,046	4,464,218	5,000,000
			LEGAL SERVICES	862,893	550,000	475,000

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			LEGAL CLAIMS	574,793	675,000	600,000
			MEETINGS & CONFERENCES	-	1,150	1,150
			TRAVEL/MILEAGE REIMBURSEMENT	-	1,000	1,000
		OPERATING EXPENDITURES Total		4,560,765	5,693,587	6,079,269
	<b>1320 - RISK MANAGEMENT Total</b>			<b>5,040,504</b>	<b>5,891,598</b>	<b>6,272,481</b>
	<b>1900 - GENERAL GOVERNMENT</b>	OPERATING EXPENDITURES	MISC EXPENSES	(1,500)	-	-
		OPERATING EXPENDITURES Total		(1,500)	-	-
		TRANSFERS	INTER-FUND TRANSFERS OUT	33,479	-	-
		TRANSFERS Total		33,479	-	-
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>31,979</b>	<b>-</b>	<b>-</b>
<b>113 - GENERAL LIABILITY ISF Total</b>				<b>5,072,483</b>	<b>5,891,598</b>	<b>6,272,481</b>
<b>120 - EMPLOYEE BENEFITS</b>	<b>1100 - CITY COUNCIL</b>	OPERATING EXPENDITURES	IMPACT PROGRAM	16,272	-	-
		OPERATING EXPENDITURES Total		16,272	-	-
	<b>1100 - CITY COUNCIL Total</b>			<b>16,272</b>	<b>-</b>	<b>-</b>
	<b>1900 - GENERAL GOVERNMENT</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	765,000	-	-
			HEALTH/DENTAL INSURANCE	2,813,547	1,080,580	2,064,381
		SALARIES & BENEFITS Total		3,578,547	1,080,580	2,064,381
		OPERATING EXPENDITURES	LEGAL CLAIMS	5,040	-	-
		OPERATING EXPENDITURES Total		5,040	-	-
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>3,583,587</b>	<b>1,080,580</b>	<b>2,064,381</b>
	<b>2400 - ECONOMIC DEVELOPMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	PROPERTY ACQUISITION	5,167,486	1,667,280	-
		DEBT SERVICE & CAPITAL OUTLAY Total		5,167,486	1,667,280	-
	<b>2400 - ECONOMIC DEVELOPMENT Total</b>			<b>5,167,486</b>	<b>1,667,280</b>	<b>-</b>
<b>120 - EMPLOYEE BENEFITS Total</b>				<b>8,767,345</b>	<b>2,747,860</b>	<b>2,064,381</b>

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
141 - EQUIPMENT REPLACEMENT	6300 - FACILITIES/MAINTENANCE	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	6,200	-	-
			REPAIR & MAINTENANCE SERVICES	322,014	3,859	-
			OPERATING EXPENDITURES Total	328,214	3,859	-
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	117	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		117	-	-
		6300 - FACILITIES/MAINTENANCE Total			328,331	3,859
141 - EQUIPMENT REPLACEMENT Total				328,331	3,859	-
200 - LOCAL GRANTS - OTHER	2200 - HOUSING	OPERATING EXPENDITURES	GRANT EXPENSE	59,000	-	-
			OPERATING EXPENDITURES Total	59,000	-	-
		2200 - HOUSING Total			59,000	-
	4400 - VEHICLE MAINTENANCE	DEBT SERVICE & CAPITAL OUTLAY	VEHICLES	51,000	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		51,000	-	-
		4400 - VEHICLE MAINTENANCE Total			51,000	-
	6200 - COMMUNITY CENTER	OPERATING EXPENDITURES	GRANT EXPENSE	547,712	-	-
			OPERATING EXPENDITURES Total	547,712	-	-
		6200 - COMMUNITY CENTER Total			547,712	-
	6500 - SPECIAL EVENTS	OPERATING EXPENDITURES	GRANT EXPENSE	38,784	-	-
			OPERATING EXPENDITURES Total	38,784	-	-
		6500 - SPECIAL EVENTS Total			38,784	-
200 - LOCAL GRANTS - OTHER Total				696,496	-	-
201 - AQMD	1900 - GENERAL GOVERNMENT	OPERATING EXPENDITURES	GRANT EXPENSE	17,750	-	-
			PROFESSIONAL/TECHNICAL SERVICE	-	-	17,750
			OPERATING EXPENDITURES Total	17,750	-	17,750
		TRANSFERS	INFORMATION TECHNOLOGY ISF	3,691	3,691	3,691

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			GENERAL LIABILITY ISF	-	1,588	1,588
			INTER-FUND TRANSFERS OUT	1,588	-	-
		TRANSFERS Total		5,279	5,279	5,279
	1900 - GENERAL GOVERNMENT Total			23,029	5,279	23,029
201 - AQMD Total				23,029	5,279	23,029
202 - LA COUNTY REIMBURSEMENT	3000 - PUBLIC SAFETY	OPERATING EXPENDITURES	GRANT EXPENSE	-	-	1,499,314
		OPERATING EXPENDITURES Total		-	-	1,499,314
	3000 - PUBLIC SAFETY Total			-	-	1,499,314
	6210 - COMMUNITY SERVICES	SALARIES & BENEFITS	FULL-TIME SALARIES	-	76,953	-
			HEALTH/DENTAL INSURANCE	-	18,000	-
			CALPERS RETIREMENT	-	22,591	-
			WORKERS' COMPENSATION	-	3,371	-
			DEFERRED COMPENSATION	-	5,948	-
			FRINGE BENEFITS	-	1,942	-
		SALARIES & BENEFITS Total		-	128,805	-
		OPERATING EXPENDITURES	GRANT EXPENSE	-	1,652,048	-
		OPERATING EXPENDITURES Total		-	1,652,048	-
	6210 - COMMUNITY SERVICES Total			-	1,780,853	-
	6500 - SPECIAL EVENTS	OPERATING EXPENDITURES	GRANT EXPENSE	-	586,154	-
		OPERATING EXPENDITURES Total		-	586,154	-
	6500 - SPECIAL EVENTS Total			-	586,154	-
202 - LA COUNTY REIMBURSEMENT Total				-	2,367,007	1,499,314
203 - PARK BOND	4990 - PW CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	260,143	134,750	-
		DEBT SERVICE & CAPITAL OUTLAY Total		260,143	134,750	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>260,143</b>	<b>134,750</b>	<b>-</b>
	<b>6990 - PARCS CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	268,363	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	268,363	-
	<b>6990 - PARCS CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>268,363</b>	<b>-</b>
<b>203 - PARK BOND Total</b>				<b>260,143</b>	<b>403,113</b>	<b>-</b>
<b>210 - MEASURE A</b>	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INTER-FUND TRANSFERS OUT	-	121,037	195,473
		TRANSFERS Total		-	121,037	195,473
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>-</b>	<b>121,037</b>	<b>195,473</b>
	<b>6000 - PARCS</b>	OPERATING EXPENDITURES	GRANT EXPENSE	-	300,000	-
		OPERATING EXPENDITURES Total		-	300,000	-
	<b>6000 - PARCS Total</b>			<b>-</b>	<b>300,000</b>	<b>-</b>
	<b>6990 - PARCS CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	1,091,703	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	1,091,703	-
	<b>6990 - PARCS CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>1,091,703</b>	<b>-</b>
<b>210 - MEASURE A Total</b>				<b>-</b>	<b>1,512,740</b>	<b>195,473</b>
<b>211 - MEASURE M</b>	<b>1900 - GENERAL GOVERNMENT</b>	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	2,800	-	-
		OPERATING EXPENDITURES Total		2,800	-	-
		DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	1,080	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		1,080	-	-
		TRANSFERS	INTER-FUND TRANSFERS OUT	1,620,512	6,363,906	1,621,380
		TRANSFERS Total		1,620,512	6,363,906	1,621,380
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>1,624,392</b>	<b>6,363,906</b>	<b>1,621,380</b>
	<b>4200 - TRANSPORTATION</b>	OPERATING EXPENDITURES	NON-CAPITAL EQUIPMENT	180,446	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		OPERATING EXPENDITURES Total		180,446	-	-
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	376,070	343,048	343,048
		DEBT SERVICE & CAPITAL OUTLAY Total		376,070	343,048	343,048
	<b>4200 - TRANSPORTATION Total</b>			<b>556,516</b>	<b>343,048</b>	<b>343,048</b>
	<b>4700 - CAPITAL ENGINEERING</b>	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	38,529	-	-
		OPERATING EXPENDITURES Total		38,529	-	-
	<b>4700 - CAPITAL ENGINEERING Total</b>			<b>38,529</b>	<b>-</b>	<b>-</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	1,600,896	2,627,543	-
		DEBT SERVICE & CAPITAL OUTLAY Total		1,600,896	2,627,543	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>1,600,896</b>	<b>2,627,543</b>	<b>-</b>
<b>211 - MEASURE M Total</b>				<b>3,820,333</b>	<b>9,334,497</b>	<b>1,964,428</b>
<b>212 - MEASURE R - HIGHWAY</b>	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	50,117,250	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	50,117,250	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>50,117,250</b>	<b>-</b>
<b>212 - MEASURE R - HIGHWAY Total</b>				<b>-</b>	<b>50,117,250</b>	<b>-</b>
<b>213 - METRO - LOCAL</b>	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INTER-FUND TRANSFERS OUT	244	-	-
		TRANSFERS Total		244	-	-
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>244</b>	<b>-</b>	<b>-</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	2,808,004	3,293,742	-
		DEBT SERVICE & CAPITAL OUTLAY Total		2,808,004	3,293,742	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>2,808,004</b>	<b>3,293,742</b>	<b>-</b>
<b>213 - METRO - LOCAL Total</b>				<b>2,808,249</b>	<b>3,293,742</b>	<b>-</b>
<b>214 - GAS TAX</b>	<b>1800 - INFORMATION TECHNOLOGY</b>	OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	24	24	24

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		OPERATING EXPENDITURES Total		24	24	24
	<b>1800 - INFORMATION TECHNOLOGY Total</b>			<b>24</b>	<b>24</b>	<b>24</b>
	<b>1900 - GENERAL GOVERNMENT</b>	OPERATING EXPENDITURES	BAD DEBT EXPENSE	20	-	-
			ADMINISTRATIVE OVERHEAD	6,086	6,086	6,086
		OPERATING EXPENDITURES Total		6,106	6,086	6,086
		TRANSFERS	INFORMATION TECHNOLOGY ISF	471,998	471,998	471,998
			GENERAL LIABILITY ISF	-	239,631	239,631
			INTER-FUND TRANSFERS OUT	553,278	25,504	169,525
		TRANSFERS Total		1,025,276	737,133	881,155
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>1,031,382</b>	<b>743,219</b>	<b>887,241</b>
	<b>2000 - COMMUNITY DEVELOPMENT</b>	OPERATING EXPENDITURES	MEETINGS & CONFERENCES	-	10,000	-
		OPERATING EXPENDITURES Total		-	10,000	-
	<b>2000 - COMMUNITY DEVELOPMENT Total</b>			<b>-</b>	<b>10,000</b>	<b>-</b>
	<b>2400 - ECONOMIC DEVELOPMENT</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	-	78,727
			HEALTH/DENTAL INSURANCE	-	-	28,132
			LIFE INSURANCE	-	-	110
			ACCIDENTAL DEATH DISMEMBER	-	-	25
			LT/ST DISABILITY	-	-	324
			FICA/MEDICARE	-	-	1,142
			CALPERS RETIREMENT	-	-	25,177
			WORKERS' COMPENSATION	-	-	3,448
			DEFERRED COMPENSATION	-	-	3,936
			RETIREE HEALTH SAVINGS	-	-	2,100
			UNEMPLOYMENT	-	-	315
		SALARIES & BENEFITS Total		-	-	143,437



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>2400 - ECONOMIC DEVELOPMENT</b>		<b>Total</b>	-	-	<b>143,437</b>
	<b>2600 - BEAUTIFICATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	112,812	388,747	234,233
			TEMPORARY SALARIES	20,859	22,509	-
			HEALTH/DENTAL INSURANCE	20,904	54,000	42,543
			LIFE INSURANCE	129	-	260
			ACCIDENTAL DEATH DISMEMBER	22	-	59
			LT/ST DISABILITY	524	-	963
			FICA/MEDICARE	1,977	-	3,396
			CALPERS RETIREMENT	36,364	114,123	74,907
			WORKERS' COMPENSATION	3,920	17,027	10,259
			DEFERRED COMPENSATION	5,571	28,983	11,712
			H.S.A. CONTRIBUTION	-	-	540
			RETIREE HEALTH SAVINGS	1,423	-	3,285
			UNEMPLOYMENT	395	-	937
			FRINGE BENEFITS	-	10,274	-
		SALARIES & BENEFITS Total		204,901	635,663	383,094
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	99,814	-
			SPECIAL ACTIVITY SUPPLIES	-	2,139	-
			REPAIR & MAINTENANCE SERVICES	623,330	613,789	-
			EMERGENCY DAMAGE REPAIRS	17,575	25,000	-
			WATER	122,641	188,289	138,289
			ELECTRIC	5,362	21,025	7,025
		OPERATING EXPENDITURES Total		768,908	950,056	145,314
	<b>2600 - BEAUTIFICATION</b>		<b>Total</b>	<b>973,809</b>	<b>1,585,719</b>	<b>528,408</b>
	<b>3000 - PUBLIC SAFETY</b>	OPERATING EXPENDITURES	VEHICLE OPERATIONS	4,888	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			REPAIR & MAINTENANCE SERVICES	-	4,888	-
		OPERATING EXPENDITURES Total		4,888	4,888	-
	<b>3000 - PUBLIC SAFETY</b>					
	<b>Total</b>			<b>4,888</b>	<b>4,888</b>	<b>-</b>
	<b>4000 - PUBLIC WORKS</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	1,800,111	-	62,399
			OVER-TIME SALARIES	90,625	-	-
			TEMPORARY SALARIES	308,419	62,100	26,500
			SALARIES- OTHER	40,871	-	-
			HEALTH/DENTAL INSURANCE	491,088	-	-
			LIFE INSURANCE	3,349	-	69
			ACCIDENTAL DEATH DISMEMBER	579	-	16
			LT/ST DISABILITY	9,961	-	693
			FICA/MEDICARE	31,935	-	905
			CALPERS RETIREMENT	620,283	-	19,955
			WORKERS' COMPENSATION	60,217	-	2,733
			DEFERRED COMPENSATION	87,553	-	6,240
			RETIREE HEALTH SAVINGS	43,535	-	3,348
			UNEMPLOYMENT	6,456	-	250
		SALARIES & BENEFITS Total		3,594,980	62,100	123,106
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	229,172	-	-
			FUEL	111,693	-	-
			UNIFORMS	50,153	-	-
			GRAFITTI REMOVAL	111,317	-	-
			TIDE CLEAN UPS	5,848	-	-
			VEHICLE OPERATIONS	1,369,677	-	-
			NON-CAPITAL EQUIPMENT	32,745	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			GOVERNMENT FEES/LICENSES	254	-	-
			MISC EXPENSES	51,531	-	-
			PROFESSIONAL/TECHNICAL SERVICE	821,365	-	-
			REPAIR & MAINTENANCE SERVICES	830,234	-	-
			EMERGENCY DAMAGE REPAIRS	14,121	-	-
			TRAFFIC SIGNAGE	10,861	-	-
			WATER	13,598	-	-
			MEETINGS & CONFERENCES	11,494	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	25,158	-	-
			TRAINING	-	85,330	89,595
			ADMINISTRATIVE OVERHEAD	1,473,336	1,473,336	1,473,336
		OPERATING EXPENDITURES Total		5,162,557	1,558,666	1,562,931
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	8,496	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		8,496	-	-
	<b>4000 - PUBLIC WORKS</b>	<b>Total</b>		<b>8,766,033</b>	<b>1,620,766</b>	<b>1,686,037</b>
	<b>4100 - MAINTENANCE</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	-	2,289,959
			OVER-TIME SALARIES	-	-	83,000
			TEMPORARY SALARIES	-	320,938	524,358
			HEALTH/DENTAL INSURANCE	-	-	684,429
			LIFE INSURANCE	-	-	3,172
			ACCIDENTAL DEATH DISMEMBER	-	-	724
			LT/ST DISABILITY	-	-	9,527
			FICA/MEDICARE	-	-	33,204
			CALPERS RETIREMENT	-	-	732,323

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			WORKERS' COMPENSATION	-	-	100,300
			DEFERRED COMPENSATION	-	-	114,498
			RETIREE HEALTH SAVINGS	-	-	50,564
			UNEMPLOYMENT	-	-	9,160
			FRINGE BENEFITS	-	41,392	-
		SALARIES & BENEFITS Total		-	362,330	4,635,218
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	11,717	85,060
			POSTAGE	-	93	-
			SPECIAL ACTIVITY SUPPLIES	-	9,088	-
			FUEL	-	81,142	127,889
			UNIFORMS	-	31,092	9,492
			GRAFFITI REMOVAL	-	246,794	294,190
			TIDE CLEAN UPS	-	50,000	50,000
			VEHICLE OPERATIONS	-	-	1,023,391
			ASPHALT OPERATIONS	-	4,648	109,068
			CONCRETE OPERATIONS	-	(10,000)	141,669
			HEAVY EQUIPMENT OPERATIONS	-	-	9,322
			PARKWAY OPERATIONS	-	-	105,470
			T.I.D.E OPERATIONS	-	591	15,334
			NON-CAPITAL EQUIPMENT	-	7,947	-
			DUES & MEMBERSHIPS	-	375	-
			MISC EXPENSES	-	18,585	-
			PROFESSIONAL/TECHNICAL SERVICE	-	962,417	376,339
			REPAIR & MAINTENANCE SERVICES	-	803,233	175,000
			EMERGENCY DAMAGE REPAIRS	-	112,939	124,228

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			WATER	-	17,198	17,198
			MEETINGS & CONFERENCES	-	15,947	11,650
			BOOT/PANT REIMBURSEMENT	-	9,947	5,053
			TRAINING	-	-	9,996
		OPERATING EXPENDITURES Total		-	2,373,754	2,690,349
	<b>4100 - MAINTENANCE</b>					
	<b>Total</b>			-	<b>2,736,084</b>	<b>7,325,567</b>
	<b>4200 - TRANSPORTATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	615,759	-	431,255
			OVER-TIME SALARIES	30,053	-	44,691
			TEMPORARY SALARIES	50,871	-	36,436
			HEALTH/DENTAL INSURANCE	141,522	-	98,278
			LIFE INSURANCE	898	-	577
			ACCIDENTAL DEATH DISMEMBER	155	-	132
			LT/ST DISABILITY	2,554	-	1,887
			FICA/MEDICARE	10,256	-	6,253
			CALPERS RETIREMENT	188,862	-	137,914
			WORKERS' COMPENSATION	18,084	-	18,889
			DEFERRED COMPENSATION	27,858	-	21,563
			H.S.A. CONTRIBUTION	1,080	-	-
			RETIREE HEALTH SAVINGS	9,027	-	9,270
			UNEMPLOYMENT	2,061	-	1,725
			FRINGE BENEFITS	-	16,150	-
		SALARIES & BENEFITS Total		1,099,039	16,150	808,869
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	820	466	38,600
			SPECIAL ACTIVITY SUPPLIES	-	2,584	63,200
			FUEL	10,536	16,911	20,706

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			UNIFORMS	9,515	9,185	6,485
			VEHICLE OPERATIONS	280,545	158,920	123,004
			NON-CAPITAL EQUIPMENT	5,001	2,481	-
			MISC EXPENSES	-	1,032	-
			PROFESSIONAL/TECHNICAL SERVICE	29,743	30,372	27,500
			TRAFFIC SIGNAL SERVICES	480,836	95,417	-
			EMERGENCY DAMAGE REPAIRS	217,174	85,173	29,705
			MARKING AND STRIPING	32,016	(7,213)	57,370
			TRAFFIC SIGNAGE	81,977	5,589	90,685
			ELECTRIC	164,383	200,547	-
			MEETINGS & CONFERENCES	10,061	9,996	1,650
			BOOT/PANT REIMBURSEMENT	-	2,000	1,800
		OPERATING EXPENDITURES Total		1,322,609	613,461	460,705
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	16,741	31,300	-
		DEBT SERVICE & CAPITAL OUTLAY Total		16,741	31,300	-
	<b>4200 - TRANSPORTATION</b>					
	<b>Total</b>			<b>2,438,389</b>	<b>660,911</b>	<b>1,269,574</b>
	<b>4300 - UTILITY SERVICES</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	120	-	-
			OVER-TIME SALARIES	8,415	21,440	21,440
			TEMPORARY SALARIES	17,537	20,000	20,000
			HEALTH/DENTAL INSURANCE	1,512	-	-
			LIFE INSURANCE	10	-	-
			ACCIDENTAL DEATH DISMEMBER	2	-	-
			LT/ST DISABILITY	25	-	-
			FICA/MEDICARE	377	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			CALPERS RETIREMENT	1,919	-	-
			WORKERS' COMPENSATION	674	-	-
			DEFERRED COMPENSATION	291	-	-
			RETIREE HEALTH SAVINGS	137	-	-
			UNEMPLOYMENT	76	-	-
		SALARIES & BENEFITS Total		31,093	41,440	41,440
		OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	22,948	22,700	22,700
			ADMINISTRATIVE OVERHEAD	43,404	43,404	43,404
		OPERATING EXPENDITURES Total		66,352	66,104	66,104
	<b>4300 - UTILITY SERVICES</b>					
	<b>Total</b>			<b>97,445</b>	<b>107,544</b>	<b>107,544</b>
	<b>4400 - VEHICLE MAINTENANCE</b>	DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	434,599	382,204	380,714
			EQUIPMENT & FURNITURE	47,505	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		482,104	382,204	380,714
	<b>4400 - VEHICLE MAINTENANCE</b>					
	<b>Total</b>			<b>482,104</b>	<b>382,204</b>	<b>380,714</b>
	<b>4500 - ENVIRONMENTAL</b>	SALARIES & BENEFITS	TEMPORARY SALARIES	-	-	50,000
		SALARIES & BENEFITS Total		-	-	50,000
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	-	1,000
			UNIFORMS	-	-	2,800
		OPERATING EXPENDITURES Total		-	-	3,800
	<b>4500 - ENVIRONMENTAL</b>					
	<b>Total</b>			<b>-</b>	<b>-</b>	<b>53,800</b>
	<b>4600 - TRAFFIC ENGINEERING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	263,988	-
			HEALTH/DENTAL INSURANCE	-	36,000	-
			CALPERS RETIREMENT	-	77,498	-
			WORKERS' COMPENSATION	-	11,563	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			DEFERRED COMPENSATION	-	19,613	-
			FRINGE BENEFITS	-	7,856	-
		SALARIES & BENEFITS Total		-	416,518	-
		OPERATING EXPENDITURES	TRAFFIC SIGNAL SERVICES	12,155	-	-
			ADMINISTRATIVE OVERHEAD	483,459	-	-
		OPERATING EXPENDITURES Total		495,614	-	-
	<b>4600 - TRAFFIC ENGINEERING Total</b>			<b>495,614</b>	<b>416,518</b>	<b>-</b>
	<b>4700 - CAPITAL ENGINEERING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	116,657	460,624
			TEMPORARY SALARIES	-	-	152,000
			HEALTH/DENTAL INSURANCE	-	9,900	69,807
			LIFE INSURANCE	-	-	510
			ACCIDENTAL DEATH DISMEMBER	-	-	116
			LT/ST DISABILITY	-	-	3,173
			FICA/MEDICARE	-	-	6,679
			CALPERS RETIREMENT	-	34,247	147,306
			WORKERS' COMPENSATION	-	5,110	20,175
			DEFERRED COMPENSATION	-	9,321	23,031
			RETIREE HEALTH SAVINGS	-	-	11,389
			UNEMPLOYMENT	-	-	1,843
			FRINGE BENEFITS	-	2,646	-
		SALARIES & BENEFITS Total		-	177,881	896,655
		OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	2,990	486,449	486,449
		OPERATING EXPENDITURES Total		2,990	486,449	486,449
	<b>4700 - CAPITAL ENGINEERING Total</b>			<b>2,990</b>	<b>664,330</b>	<b>1,383,104</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	1,113,089	-	-



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		DEBT SERVICE & CAPITAL OUTLAY Total		1,113,089	-	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>1,113,089</b>	<b>-</b>	<b>-</b>
	<b>6300 - FACILITIES/MAINTENANCE</b>	OPERATING EXPENDITURES	REPAIR & MAINTENANCE SERVICES	90,985	-	-
			WATER	1,162	-	-
		OPERATING EXPENDITURES Total		92,147	-	-
	<b>6300 - FACILITIES/MAINTENANCE Total</b>			<b>92,147</b>	<b>-</b>	<b>-</b>
<b>214 - GAS TAX Total</b>				<b>15,497,914</b>	<b>8,932,207</b>	<b>13,765,450</b>
<b>215 - GAS TAX - SB 1</b>	<b>4990 - PW CAPITAL IMPROVEMENT</b>	SALARIES & BENEFITS	CAPITAL IMPROVEMENT	-	3,955,279	-
		SALARIES & BENEFITS Total		-	3,955,279	-
		DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	7,840,726	6,420,147
		DEBT SERVICE & CAPITAL OUTLAY Total		-	7,840,726	6,420,147
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>11,796,005</b>	<b>6,420,147</b>
<b>215 - GAS TAX - SB 1 Total</b>				<b>-</b>	<b>11,796,005</b>	<b>6,420,147</b>
<b>216 - TDA 3</b>	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	194,669	604,760	-
		DEBT SERVICE & CAPITAL OUTLAY Total		194,669	604,760	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>194,669</b>	<b>604,760</b>	<b>-</b>
<b>216 - TDA 3 Total</b>				<b>194,669</b>	<b>604,760</b>	<b>-</b>
<b>217 - TDA 8</b>	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INTER-FUND TRANSFERS OUT	8,220,390	5,869,807	8,402,000
		TRANSFERS Total		8,220,390	5,869,807	8,402,000
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>8,220,390</b>	<b>5,869,807</b>	<b>8,402,000</b>
	<b>4100 - MAINTENANCE</b>	OPERATING EXPENDITURES	REPAIR & MAINTENANCE SERVICES	-	15,000	-
		OPERATING EXPENDITURES Total		-	15,000	-
	<b>4100 - MAINTENANCE Total</b>			<b>-</b>	<b>15,000</b>	<b>-</b>

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	4990 - PW CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	746,808	5,671,571	-
		DEBT SERVICE & CAPITAL OUTLAY Total		746,808	5,671,571	-
4990 - PW CAPITAL IMPROVEMENT Total				746,808	5,671,571	-
217 - TDA 8 Total				8,967,198	11,556,378	8,402,000
218 - PROPOSITION A	1000 - CITY ADMINISTRATION	OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	132,359	132,359	132,359
		OPERATING EXPENDITURES Total		132,359	132,359	132,359
	1000 - CITY ADMINISTRATION Total			132,359	132,359	132,359
	1900 - GENERAL GOVERNMENT	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	1,516,415	1,610,090	1,610,090
			REPAIR & MAINTENANCE SERVICES	87,422	-	-
		OPERATING EXPENDITURES Total		1,603,837	1,610,090	1,610,090
		TRANSFERS	INTER-FUND TRANSFERS OUT	21,955	20,110	-
		TRANSFERS Total		21,955	20,110	-
	1900 - GENERAL GOVERNMENT Total			1,625,792	1,630,200	1,610,090
	2990 - CD CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	2,087,877	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	2,087,877	-
	2990 - CD CAPITAL IMPROVEMENT Total			-	2,087,877	-
	4000 - PUBLIC WORKS	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	93,316	-	-
			ADMINISTRATIVE OVERHEAD	118	118	118
		OPERATING EXPENDITURES Total		93,434	118	118
	4000 - PUBLIC WORKS Total			93,434	118	118
	4100 - MAINTENANCE	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	-	94,126	94,126
		OPERATING EXPENDITURES Total		-	94,126	94,126
	4100 - MAINTENANCE Total			-	94,126	94,126
	4990 - PW CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	1,686,256	7,971,269	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		DEBT SERVICE & CAPITAL OUTLAY				
		Total		1,686,256	7,971,269	-
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	<b>Total</b>		<b>1,686,256</b>	<b>7,971,269</b>	<b>-</b>
	<b>6300 - FACILITIES/MAINTENANCE</b>	SALARIES & BENEFITS	TEMPORARY SALARIES	32,534	28,683	54,600
			HEALTH/DENTAL INSURANCE	2	-	-
			FICA/MEDICARE	459	-	-
			CALPERS RETIREMENT	3,928	-	-
			WORKERS' COMPENSATION	936	-	-
			UNEMPLOYMENT	94	-	-
		SALARIES & BENEFITS	Total	37,953	28,683	54,600
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	5,862	7,760	7,760
			REPAIR & MAINTENANCE SERVICES	213,474	233,760	233,760
			ADMINISTRATIVE OVERHEAD	22,110	22,110	22,110
		OPERATING EXPENDITURES	Total	241,446	263,630	263,630
	<b>6300 - FACILITIES/MAINTENANCE</b>	<b>Total</b>		<b>279,399</b>	<b>292,313</b>	<b>318,230</b>
	<b>6990 - PARCS CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	676,075	-
		DEBT SERVICE & CAPITAL OUTLAY	Total	-	676,075	-
	<b>6990 - PARCS CAPITAL IMPROVEMENT</b>	<b>Total</b>		<b>-</b>	<b>676,075</b>	<b>-</b>
<b>218 - PROPOSITION A</b>						
<b>Total</b>				<b>3,817,239</b>	<b>12,884,336</b>	<b>2,154,923</b>
<b>220 - PROPOSITION C</b>	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	2,314,199	25,016,579	-
		DEBT SERVICE & CAPITAL OUTLAY	Total	2,314,199	25,016,579	-
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	<b>Total</b>		<b>2,314,199</b>	<b>25,016,579</b>	<b>-</b>
<b>220 - PROPOSITION C</b>						
<b>Total</b>				<b>2,314,199</b>	<b>25,016,579</b>	<b>-</b>
<b>221 - PROP 42- CONGESTION MGT</b>	<b>4100 - MAINTENANCE</b>	OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	17,783	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		OPERATING EXPENDITURES Total		-	17,783	-
	<b>4100 - MAINTENANCE Total</b>			-	<b>17,783</b>	-
<b>221 - PROP 42- CONGESTION MGT Total</b>				-	<b>17,783</b>	-
<b>222 - SURFACE TRANSPORTATION PROGRAM</b>	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	35,661	1,090,873	-
		DEBT SERVICE & CAPITAL OUTLAY Total		35,661	1,090,873	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>35,661</b>	<b>1,090,873</b>	-
<b>222 - SURFACE TRANSPORTATION PROGRAM Total</b>				<b>35,661</b>	<b>1,090,873</b>	-
<b>223 - OFFICE OF TRAFFIC SAFETY</b>	<b>4600 - TRAFFIC ENGINEERING</b>	OPERATING EXPENDITURES	GRANT EXPENSE	-	61,250	-
		OPERATING EXPENDITURES Total		-	61,250	-
	<b>4600 - TRAFFIC ENGINEERING Total</b>			-	<b>61,250</b>	-
<b>223 - OFFICE OF TRAFFIC SAFETY Total</b>				-	<b>61,250</b>	-
<b>224 - RECYCLING</b>	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INTER-FUND TRANSFERS OUT	361	-	-
		TRANSFERS Total		361	-	-
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>361</b>	-	-
	<b>2700 - ENVIRONMENTAL</b>	SALARIES & BENEFITS	TEMPORARY SALARIES	-	51,030	-
		SALARIES & BENEFITS Total		-	51,030	-
		OPERATING EXPENDITURES	GRANT EXPENSE	-	333,808	-
		OPERATING EXPENDITURES Total		-	333,808	-
	<b>2700 - ENVIRONMENTAL Total</b>			-	<b>384,838</b>	-
	<b>4200 - TRANSPORTATION</b>	SALARIES & BENEFITS	FICA/MEDICARE	288	-	-
			CALPERS RETIREMENT	2,398	-	-
			WORKERS' COMPENSATION	873	-	-
			UNEMPLOYMENT	80	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		SALARIES & BENEFITS Total		3,639	-	-
		OPERATING EXPENDITURES	GRANT EXPENSE	31,799	-	-
		OPERATING EXPENDITURES Total		31,799	-	-
	<b>4200 - TRANSPORTATION</b>					
	<b>Total</b>			<b>35,438</b>	<b>-</b>	<b>-</b>
	<b>4300 - UTILITY SERVICES</b>	OPERATING EXPENDITURES	GRANT EXPENSE	1,700	-	-
		OPERATING EXPENDITURES Total		1,700	-	-
	<b>4300 - UTILITY SERVICES</b>					
	<b>Total</b>			<b>1,700</b>	<b>-</b>	<b>-</b>
	<b>4500 - ENVIRONMENTAL</b>	SALARIES & BENEFITS	TEMPORARY SALARIES	-	-	51,030
		SALARIES & BENEFITS Total		-	-	51,030
		OPERATING EXPENDITURES	GRANT EXPENSE	-	456,996	-
		OPERATING EXPENDITURES Total		-	456,996	-
	<b>4500 - ENVIRONMENTAL</b>					
	<b>Total</b>			<b>-</b>	<b>456,996</b>	<b>51,030</b>
	<b>6000 - PARCS</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	16,560	-	-
			TEMPORARY SALARIES	23,832	-	-
			HEALTH/DENTAL INSURANCE	5,353	-	-
			LIFE INSURANCE	30	-	-
			ACCIDENTAL DEATH DISMEMBER	5	-	-
			LT/ST DISABILITY	76	-	-
			FICA/MEDICARE	585	-	-
			CALPERS RETIREMENT	9,662	-	-
			WORKERS' COMPENSATION	1,027	-	-
			DEFERRED COMPENSATION	828	-	-
			RETIREE HEALTH SAVINGS	448	-	-
			UNEMPLOYMENT	107	-	-
		SALARIES & BENEFITS Total		58,514	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		OPERATING EXPENDITURES	GRANT EXPENSE	71,857	-	-
		OPERATING EXPENDITURES Total		71,857	-	-
	<b>6000 - PARCS Total</b>			<b>130,371</b>	<b>-</b>	<b>-</b>
<b>224 - RECYCLING Total</b>				<b>167,870</b>	<b>841,834</b>	<b>51,030</b>
<b>225 - MEASURE R</b>	<b>1900 - GENERAL GOVERNMENT</b>	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	900	-	-
		OPERATING EXPENDITURES Total		900	-	-
		DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	720	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		720	-	-
		TRANSFERS	INTER-FUND TRANSFERS OUT	1,080,341	1,081,420	2,682,484
		TRANSFERS Total		1,080,341	1,081,420	2,682,484
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>1,081,961</b>	<b>1,081,420</b>	<b>2,682,484</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	8,372,939	39,600	-
		DEBT SERVICE & CAPITAL OUTLAY Total		8,372,939	39,600	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>8,372,939</b>	<b>39,600</b>	<b>-</b>
<b>225 - MEASURE R Total</b>				<b>9,454,901</b>	<b>1,121,020</b>	<b>2,682,484</b>
<b>227 - MEASURE M - MSP</b>	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	80,698	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	80,698	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>80,698</b>	<b>-</b>
<b>227 - MEASURE M - MSP Total</b>				<b>-</b>	<b>80,698</b>	<b>-</b>
<b>230 - STATE GRANTS - OTHER</b>	<b>1990 - GEN GOV CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	659,242	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	659,242	-
	<b>1990 - GEN GOV CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>659,242</b>	<b>-</b>
	<b>2100 - PLANNING</b>	OPERATING EXPENDITURES	SPECIAL ACTIVITY SUPPLIES	69,312	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			GRANT EXPENSE	113,433	525,463	-
		OPERATING EXPENDITURES Total		182,745	525,463	-
	<b>2100 - PLANNING Total</b>			<b>182,745</b>	<b>525,463</b>	<b>-</b>
	<b>2200 - HOUSING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	2,657	84,001	-
			HEALTH/DENTAL INSURANCE	281	-	-
			LIFE INSURANCE	3	-	-
			ACCIDENTAL DEATH DISMEMBER	1	-	-
			LT/ST DISABILITY	31	-	-
			FICA/MEDICARE	38	-	-
			CALPERS RETIREMENT	871	-	-
			WORKERS' COMPENSATION	76	-	-
			DEFERRED COMPENSATION	266	-	-
			RETIREE HEALTH SAVINGS	109	-	-
			UNEMPLOYMENT	8	-	-
		SALARIES & BENEFITS Total		4,341	84,001	-
		OPERATING EXPENDITURES	GRANT EXPENSE	-	1,690,874	2,439,023
		OPERATING EXPENDITURES Total		-	1,690,874	2,439,023
	<b>2200 - HOUSING Total</b>			<b>4,341</b>	<b>1,774,875</b>	<b>2,439,023</b>
	<b>2990 - CD CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	4,858,743	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	4,858,743	-
	<b>2990 - CD CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>4,858,743</b>	<b>-</b>
	<b>3000 - PUBLIC SAFETY</b>	SALARIES & BENEFITS	TEMPORARY SALARIES	-	93,000	-
			FICA/MEDICARE	-	3,350	-
			CALPERS RETIREMENT	-	5,600	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			WORKERS' COMPENSATION	-	10,125	-
			UNEMPLOYMENT	-	925	-
		SALARIES & BENEFITS Total		-	113,000	-
		OPERATING EXPENDITURES	GRANT EXPENSE	-	169,000	-
		OPERATING EXPENDITURES Total		-	169,000	-
	<b>3000 - PUBLIC SAFETY Total</b>			-	<b>282,000</b>	-
	<b>3300 - EMERGENCY OPERATIONS</b>	OPERATING EXPENDITURES	GRANT EXPENSE	-	120,000	120,000
		OPERATING EXPENDITURES Total		-	120,000	120,000
	<b>3300 - EMERGENCY OPERATIONS Total</b>			-	<b>120,000</b>	<b>120,000</b>
	<b>4600 - TRAFFIC ENGINEERING</b>	OPERATING EXPENDITURES	GRANT EXPENSE	-	796,000	-
			PROFESSIONAL/TECHNICAL SERVICE	6,825	-	-
		OPERATING EXPENDITURES Total		6,825	796,000	-
	<b>4600 - TRAFFIC ENGINEERING Total</b>			<b>6,825</b>	<b>796,000</b>	-
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	1,042,525	13,624,318	-
		DEBT SERVICE & CAPITAL OUTLAY Total		1,042,525	13,624,318	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>1,042,525</b>	<b>13,624,318</b>	-
	<b>6990 - PARCS CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	7,977,277	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	7,977,277	-
	<b>6990 - PARCS CAPITAL IMPROVEMENT Total</b>			-	<b>7,977,277</b>	-
	<b>9150 - ENERGY</b>	OPERATING EXPENDITURES	SPECIAL ACTIVITY SUPPLIES	132,744	-	-
		OPERATING EXPENDITURES Total		132,744	-	-
	<b>9150 - ENERGY Total</b>			<b>132,744</b>	-	-
<b>230 - STATE GRANTS - OTHER Total</b>				<b>1,369,181</b>	<b>30,617,917</b>	<b>2,559,023</b>
<b>300 - FEDERAL GRANTS - OTHER</b>	<b>2200 - HOUSING</b>	OPERATING EXPENDITURES	GRANT EXPENSE	-	2,327,998	2,450,524



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			REPAIR & MAINTENANCE SERVICES	-	122,526	-
		OPERATING EXPENDITURES Total		-	2,450,524	2,450,524
	<b>2200 - HOUSING Total</b>			<b>-</b>	<b>2,450,524</b>	<b>2,450,524</b>
	<b>3000 - PUBLIC SAFETY</b>	OPERATING EXPENDITURES	GRANT EXPENSE	-	1,100,000	-
		OPERATING EXPENDITURES Total		-	1,100,000	-
	<b>3000 - PUBLIC SAFETY Total</b>			<b>-</b>	<b>1,100,000</b>	<b>-</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	3,566,734	6,837,248	-
		DEBT SERVICE & CAPITAL OUTLAY Total		3,566,734	6,837,248	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>3,566,734</b>	<b>6,837,248</b>	<b>-</b>
<b>300 - FEDERAL GRANTS - OTHER Total</b>				<b>3,566,734</b>	<b>10,387,772</b>	<b>2,450,524</b>
<b>301 - HOMELAND SECURITY</b>	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INTER-FUND TRANSFERS OUT	260,000	260,000	-
		TRANSFERS Total		260,000	260,000	-
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>260,000</b>	<b>260,000</b>	<b>-</b>
	<b>3000 - PUBLIC SAFETY</b>	TRANSFERS	INTER-FUND TRANSFERS OUT	-	-	100,000
		TRANSFERS Total		-	-	100,000
	<b>3000 - PUBLIC SAFETY Total</b>			<b>-</b>	<b>-</b>	<b>100,000</b>
<b>301 - HOMELAND SECURITY Total</b>				<b>260,000</b>	<b>260,000</b>	<b>100,000</b>
<b>310 - CDBG</b>	<b>1710 - ACCOUNTING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	32,242	-	-
			HEALTH/DENTAL INSURANCE	4,316	-	-
			LIFE INSURANCE	45	-	-
			ACCIDENTAL DEATH DISMEMBER	8	-	-
			LT/ST DISABILITY	148	-	-
			FICA/MEDICARE	487	-	-
			CALPERS RETIREMENT	10,492	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			WORKERS' COMPENSATION	1,466	-	-
			DEFERRED COMPENSATION	1,612	-	-
			RETIREE HEALTH SAVINGS	185	-	-
			UNEMPLOYMENT	134	-	-
		SALARIES & BENEFITS Total		51,134	-	-
	<b>1710 - ACCOUNTING Total</b>			<b>51,134</b>	<b>-</b>	<b>-</b>
	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INTER-FUND TRANSFERS OUT	3,163	-	-
		TRANSFERS Total		3,163	-	-
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>3,163</b>	<b>-</b>	<b>-</b>
	<b>2200 - HOUSING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	132,604	-
		SALARIES & BENEFITS Total		-	132,604	-
		OPERATING EXPENDITURES	GRANT EXPENSE	-	2,324,527	1,357,022
		OPERATING EXPENDITURES Total		-	2,324,527	1,357,022
		DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	209,187	210,891	106,000
		DEBT SERVICE & CAPITAL OUTLAY Total		209,187	210,891	106,000
	<b>2200 - HOUSING Total</b>			<b>209,187</b>	<b>2,668,022</b>	<b>1,463,022</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	46,659	4,024,784	-
		DEBT SERVICE & CAPITAL OUTLAY Total		46,659	4,024,784	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>46,659</b>	<b>4,024,784</b>	<b>-</b>
	<b>6210 - COMMUNITY SERVICES</b>	OPERATING EXPENDITURES	GRANT EXPENSE	93,924	-	-
			PROFESSIONAL/TECHNICAL SERVICE	132,457	-	-
		OPERATING EXPENDITURES Total		226,381	-	-
	<b>6210 - COMMUNITY SERVICES Total</b>			<b>226,381</b>	<b>-</b>	<b>-</b>
<b>310 - CDBG Total</b>				<b>536,524</b>	<b>6,692,806</b>	<b>1,463,022</b>

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
313 - HOME GRANT	1900 - GENERAL GOVERNMENT	TRANSFERS	INFORMATION TECHNOLOGY ISF	719	719	-
			INTER-FUND TRANSFERS OUT	318	-	-
		TRANSFERS Total		1,037	719	-
	1900 - GENERAL GOVERNMENT Total			1,037	719	-
	2200 - HOUSING	OPERATING EXPENDITURES	GRANT EXPENSE	-	2,922,046	724,611
		OPERATING EXPENDITURES Total		-	2,922,046	724,611
	2200 - HOUSING Total			-	2,922,046	724,611
	313 - HOME GRANT Total			1,037	2,922,765	724,611
314 - LOW-MODERATE INCOME HOUSING	1900 - GENERAL GOVERNMENT	TRANSFERS	INFORMATION TECHNOLOGY ISF	90,464	90,464	-
			INTER-FUND TRANSFERS OUT	73,303	24,365	-
		TRANSFERS Total		163,767	114,829	-
	1900 - GENERAL GOVERNMENT Total			163,767	114,829	-
	2000 - COMMUNITY DEVELOPMENT	OPERATING EXPENDITURES	MEETINGS & CONFERENCES	-	12,200	25,000
		OPERATING EXPENDITURES Total		-	12,200	25,000
	2000 - COMMUNITY DEVELOPMENT Total			-	12,200	25,000
	2200 - HOUSING	SALARIES & BENEFITS	FULL-TIME SALARIES	327,285	419,344	293,638
			TEMPORARY SALARIES	-	30,000	30,000
			HEALTH/DENTAL INSURANCE	46,747	54,000	38,473
			LIFE INSURANCE	475	-	326
			ACCIDENTAL DEATH DISMEMBER	82	-	74
			LT/ST DISABILITY	3,114	-	2,149
			FICA/MEDICARE	4,870	-	4,258
			CALPERS RETIREMENT	106,797	123,105	93,905
			WORKERS' COMPENSATION	9,724	18,367	12,861
			DEFERRED COMPENSATION	27,262	27,624	22,742

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	8,605	-	6,959
			UNEMPLOYMENT	981	-	1,175
			FRINGE BENEFITS	-	11,424	-
		SALARIES & BENEFITS Total		535,941	683,864	506,559
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	500	1,400
			POSTAGE	-	1,600	450
			SPECIAL ACTIVITY SUPPLIES	-	10,200	-
			UNIFORMS	-	250	-
			VEHICLE OPERATIONS	9,775	-	-
			DUES & MEMBERSHIPS	679	-	-
			GOVERNMENT FEES/LICENSES	100	-	-
			MISC EXPENSES	165	1,731	-
			PROFESSIONAL/TECHNICAL SERVICE	321,231	966,940	1,000,000
			ADVERTISING	-	3,000	3,000
			PRINTING/BINDING	-	400	-
			WATER	8,828	14,500	14,500
			GAS	111	-	-
			ELECTRIC	183	-	-
			MEETINGS & CONFERENCES	5,126	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	3,313	-	-
			ADMINISTRATIVE OVERHEAD	36,773	-	-
		OPERATING EXPENDITURES Total		386,284	999,121	1,019,350
	<b>2200 - HOUSING Total</b>			<b>922,225</b>	<b>1,682,985</b>	<b>1,525,909</b>
	<b>2400 - ECONOMIC DEVELOPMENT</b>	OPERATING EXPENDITURES	GOVERNMENT FEES/LICENSES	231	-	-
			PROFESSIONAL/TECHNICAL SERVICE	(6,423)	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			ADMINISTRATIVE OVERHEAD	157,276	-	-
		OPERATING EXPENDITURES Total		151,084	-	-
	<b>2400 - ECONOMIC DEVELOPMENT</b>	<b>Total</b>		<b>151,084</b>	<b>-</b>	<b>-</b>
	<b>2410 - COMMUNITY PRESERVATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	-	68,198
			HEALTH/DENTAL INSURANCE	-	-	14,066
			LIFE INSURANCE	-	-	76
			ACCIDENTAL DEATH DISMEMBER	-	-	17
			LT/ST DISABILITY	-	-	280
			FICA/MEDICARE	-	-	989
			CALPERS RETIREMENT	-	-	21,809
			WORKERS' COMPENSATION	-	-	2,987
			DEFERRED COMPENSATION	-	-	3,410
			RETIREE HEALTH SAVINGS	-	-	315
			UNEMPLOYMENT	-	-	273
		SALARIES & BENEFITS Total		-	-	112,420
	<b>2410 - COMMUNITY PRESERVATION</b>	<b>Total</b>		<b>-</b>	<b>-</b>	<b>112,420</b>
	<b>4100 - MAINTENANCE</b>	OPERATING EXPENDITURES	REPAIR & MAINTENANCE SERVICES	-	-	12,315
		OPERATING EXPENDITURES Total		-	-	12,315
	<b>4100 - MAINTENANCE</b>	<b>Total</b>		<b>-</b>	<b>-</b>	<b>12,315</b>
	<b>4400 - VEHICLE MAINTENANCE</b>	DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	-	12,315	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	12,315	-
	<b>4400 - VEHICLE MAINTENANCE</b>	<b>Total</b>		<b>-</b>	<b>12,315</b>	<b>-</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	4,400	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		4,400	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	4990 - PW CAPITAL IMPROVEMENT Total			4,400	-	-
	6210 - COMMUNITY SERVICES	OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	202,287	202,287	-
		OPERATING EXPENDITURES Total		202,287	202,287	-
	6210 - COMMUNITY SERVICES Total			202,287	202,287	-
	6990 - PARCS CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	135,565	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	135,565	-
	6990 - PARCS CAPITAL IMPROVEMENT Total			-	135,565	-
314 - LOW-MODERATE INCOME HOUSING Total				1,443,763	2,160,181	1,675,644
410 - SIGNAL DEVELOPER FEES	1900 - GENERAL GOVERNMENT	TRANSFERS	INTER-FUND TRANSFERS OUT	45,493	-	-
		TRANSFERS Total		45,493	-	-
	1900 - GENERAL GOVERNMENT Total			45,493	-	-
	4990 - PW CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	117,327	2,857,216	-
		DEBT SERVICE & CAPITAL OUTLAY Total		117,327	2,857,216	-
	4990 - PW CAPITAL IMPROVEMENT Total			117,327	2,857,216	-
410 - SIGNAL DEVELOPER FEES Total				162,820	2,857,216	-
411 - DRAINAGE DEVELOPER FEES	4990 - PW CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	279,562	9,694,985	-
		DEBT SERVICE & CAPITAL OUTLAY Total		279,562	9,694,985	-
	4990 - PW CAPITAL IMPROVEMENT Total			279,562	9,694,985	-
411 - DRAINAGE DEVELOPER FEES Total				279,562	9,694,985	-
412 - BIOLOGIAL IMPACT FEES	4990 - PW CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	5,810	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		5,810	-	-
	4990 - PW CAPITAL IMPROVEMENT Total			5,810	-	-
	6990 - PARCS CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	11,459	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		DEBT SERVICE & CAPITAL OUTLAY Total		-	11,459	-
6990 - PARCS CAPITAL IMPROVEMENT Total				-	11,459	-
412 - BIOLOGICAL IMPACT FEES Total				5,810	11,459	-
413 - URBAN STRUCTURES IMPACT FEE	1900 - GENERAL GOVERNMENT	TRANSFERS	INTER-FUND TRANSFERS OUT	28,474	42,507	42,494
		TRANSFERS Total		28,474	42,507	42,494
	1900 - GENERAL GOVERNMENT Total			28,474	42,507	42,494
	1990 - GEN GOV CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	5,900	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	5,900	-
	1990 - GEN GOV CAPITAL IMPROVEMENT Total			-	5,900	-
	4990 - PW CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	749,282	518,097	-
		DEBT SERVICE & CAPITAL OUTLAY Total		749,282	518,097	-
	4990 - PW CAPITAL IMPROVEMENT Total			749,282	518,097	-
	6990 - PARCS CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	930,979	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	930,979	-
	6990 - PARCS CAPITAL IMPROVEMENT Total			-	930,979	-
413 - URBAN STRUCTURES IMPACT FEE Total				777,757	1,497,482	42,494
414 - TRAFFIC IMPACT FEES	4990 - PW CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	582	1,852,194	-
		DEBT SERVICE & CAPITAL OUTLAY Total		582	1,852,194	-
	4990 - PW CAPITAL IMPROVEMENT Total			582	1,852,194	-
414 - TRAFFIC IMPACT FEES Total				582	1,852,194	-
416 - STILL MEADOW LN SWR ASSMNT DST	1900 - GENERAL GOVERNMENT	TRANSFERS	INTER-FUND TRANSFERS OUT	11,000	-	-
		TRANSFERS Total		11,000	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>11,000</b>	<b>-</b>	<b>-</b>
<b>416 - STILL MEADOW LN SWR ASSMNT DST Total</b>				<b>11,000</b>	<b>-</b>	<b>-</b>
<b>420 - SEWER MAINTENANCE DISTRICT</b>	<b>1400 - HUMAN RESOURCES</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	26,273	55,246	55,798
			HEALTH/DENTAL INSURANCE	5,970	9,000	14,066
			LIFE INSURANCE	42	-	62
			ACCIDENTAL DEATH DISMEMBER	7	-	14
			LT/ST DISABILITY	207	-	229
			FICA/MEDICARE	389	-	809
			CALPERS RETIREMENT	8,574	16,218	17,844
			WORKERS' COMPENSATION	786	2,420	2,444
			DEFERRED COMPENSATION	1,314	3,812	2,790
			RETIREE HEALTH SAVINGS	510	-	1,050
			UNEMPLOYMENT	79	-	223
			FRINGE BENEFITS	-	1,795	-
		SALARIES & BENEFITS Total		44,152	88,491	95,330
		OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	39,173	39,173	39,173
		OPERATING EXPENDITURES Total		39,173	39,173	39,173
	<b>1400 - HUMAN RESOURCES Total</b>			<b>83,325</b>	<b>127,664</b>	<b>134,503</b>
	<b>1800 - INFORMATION TECHNOLOGY</b>	OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	24	24	24
		OPERATING EXPENDITURES Total		24	24	24
	<b>1800 - INFORMATION TECHNOLOGY Total</b>			<b>24</b>	<b>24</b>	<b>24</b>
	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INFORMATION TECHNOLOGY ISF	221,491	221,491	-
			GENERAL LIABILITY ISF	-	110,035	-
			INTER-FUND TRANSFERS OUT	291,629	25,504	103,606



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		TRANSFERS Total		513,120	357,030	103,606
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>513,120</b>	<b>357,030</b>	<b>103,606</b>
	<b>2500 - SPECIAL DISTRICTS</b>	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	-	23,575	22,000
		OPERATING EXPENDITURES Total		-	23,575	22,000
	<b>2500 - SPECIAL DISTRICTS Total</b>			<b>-</b>	<b>23,575</b>	<b>22,000</b>
	<b>4000 - PUBLIC WORKS</b>	SALARIES & BENEFITS	TEMPORARY SALARIES	39,743	50,500	-
			FICA/MEDICARE	576	-	-
			CALPERS RETIREMENT	11,187	-	-
			WORKERS' COMPENSATION	1,144	-	-
			UNEMPLOYMENT	115	-	-
		SALARIES & BENEFITS Total		52,766	50,500	-
		OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	13,549	-	-
			TRAINING	-	9,605	10,309
			ADMINISTRATIVE OVERHEAD	57,617	40,457	40,457
		OPERATING EXPENDITURES Total		71,166	50,062	50,766
	<b>4000 - PUBLIC WORKS Total</b>			<b>123,932</b>	<b>100,562</b>	<b>50,766</b>
	<b>4100 - MAINTENANCE</b>	SALARIES & BENEFITS	TEMPORARY SALARIES	-	-	2,180
		SALARIES & BENEFITS Total		-	-	2,180
		OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	-	17,160	17,160
		OPERATING EXPENDITURES Total		-	17,160	17,160
	<b>4100 - MAINTENANCE Total</b>			<b>-</b>	<b>17,160</b>	<b>19,340</b>
	<b>4300 - UTILITY SERVICES</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	1,261,050	1,406,427	1,571,572
			OVER-TIME SALARIES	16,802	69,680	69,680
			TEMPORARY SALARIES	(1,474)	18,250	33,500
			HEALTH/DENTAL INSURANCE	339,447	297,900	415,819

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			LIFE INSURANCE	2,314	-	2,164
			ACCIDENTAL DEATH DISMEMBER	400	-	494
			LT/ST DISABILITY	7,194	-	8,567
			FICA/MEDICARE	18,603	-	22,788
			CALPERS RETIREMENT	406,283	402,995	502,585
			WORKERS' COMPENSATION	36,111	60,127	68,835
			DEFERRED COMPENSATION	67,782	95,838	91,904
			RETIREE HEALTH SAVINGS	28,488	-	35,693
			UNEMPLOYMENT	3,739	-	6,286
			FRINGE BENEFITS	-	35,595	-
		SALARIES & BENEFITS Total		2,186,740	2,386,812	2,829,887
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	7,294	32,348	32,348
			POSTAGE	534	800	200
			SPECIAL ACTIVITY SUPPLIES	6,413	4,700	600
			FUEL	45,359	27,641	39,382
			UNIFORMS	21,510	25,575	20,575
			VEHICLE OPERATIONS	320,584	226,337	210,312
			RENTALS/LEASES	-	14,360	10,450
			NON-CAPITAL EQUIPMENT	52,473	39,965	39,965
			DUES & MEMBERSHIPS	486	7,900	7,400
			LIABILITIES INSURANCE	-	51,258	-
			GOVERNMENT FEES/LICENSES	20,145	29,054	25,600
			MISC EXPENSES	3,025	7,136	-
			PROFESSIONAL/TECHNICAL SERVICE	112,674	223,654	261,800
			PRINTING/BINDING	505	1,000	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			REPAIR & MAINTENANCE SERVICES	279,160	64,558	128,500
			TRAFFIC SIGNAGE	13,944	-	-
			WATER	9,864	10,974	8,800
			ELECTRIC	6,643	11,600	8,700
			MEETINGS & CONFERENCES	47,478	45,952	33,000
			TRAVEL/MILEAGE REIMBURSEMENT	18,974	13,000	11,000
			TRAINING	-	10,400	7,900
			ADMINISTRATIVE OVERHEAD	1,086,576	1,086,576	1,086,576
		OPERATING EXPENDITURES Total		2,053,641	1,934,788	1,933,107
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	-	98,100	-
			EQUIPMENT & FURNITURE	25,049	43,375	-
		DEBT SERVICE & CAPITAL OUTLAY Total		25,049	141,475	-
	<b>4300 - UTILITY SERVICES Total</b>			<b>4,265,430</b>	<b>4,463,075</b>	<b>4,762,995</b>
	<b>4400 - VEHICLE MAINTENANCE</b>	DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	-	327,531	-
			EQUIPMENT & FURNITURE	14,582	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		14,582	327,531	-
	<b>4400 - VEHICLE MAINTENANCE Total</b>			<b>14,582</b>	<b>327,531</b>	<b>-</b>
	<b>4700 - CAPITAL ENGINEERING</b>	OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	174	174	174
		OPERATING EXPENDITURES Total		174	174	174
	<b>4700 - CAPITAL ENGINEERING Total</b>			<b>174</b>	<b>174</b>	<b>174</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	1,552,775	993,459	-
		DEBT SERVICE & CAPITAL OUTLAY Total		1,552,775	993,459	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>1,552,775</b>	<b>993,459</b>	<b>-</b>

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
420 - SEWER MAINTENANCE DISTRICT Total				6,553,362	6,410,254	5,093,408
421 - LANDSCAPE MAINTENANCE DISTRICT	1900 - GENERAL GOVERNMENT	TRANSFERS	INFORMATION TECHNOLOGY ISF	87,722	87,722	-
			GENERAL LIABILITY ISF	-	53,060	-
			INTER-FUND TRANSFERS OUT	143,173	110,517	116,054
		TRANSFERS Total		230,895	251,299	116,054
	1900 - GENERAL GOVERNMENT Total			230,895	251,299	116,054
	2500 - SPECIAL DISTRICTS	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	-	40,702	36,000
		OPERATING EXPENDITURES Total		-	40,702	36,000
		2500 - SPECIAL DISTRICTS Total			-	40,702
	2600 - BEAUTIFICATION	SALARIES & BENEFITS	FULL-TIME SALARIES	137,845	223,893	122,020
			OVER-TIME SALARIES	8,610	-	-
			TEMPORARY SALARIES	87	-	-
			HEALTH/DENTAL INSURANCE	23,179	36,000	14,411
			LIFE INSURANCE	165	-	135
			ACCIDENTAL DEATH DISMEMBER	29	-	31
LT/ST DISABILITY			606	-	502	
FICA/MEDICARE			2,126	-	1,769	
CALPERS RETIREMENT			43,003	65,727	39,022	
WORKERS' COMPENSATION			3,793	9,807	5,344	
DEFERRED COMPENSATION			6,570	14,712	6,101	
H.S.A. CONTRIBUTION			-	-	540	
RETIREE HEALTH SAVINGS			1,666	-	1,185	
UNEMPLOYMENT			425	-	488	
FRINGE BENEFITS	-	5,268	-			

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		SALARIES & BENEFITS				
		Total		228,103	355,407	191,547
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	104,780	3,000
			FUEL	-	2,423	6,225
			UNIFORMS	-	2,000	2,000
			GRAFITTI REMOVAL	-	-	8,660
			VEHICLE OPERATIONS	-	23,614	26,711
			NON-CAPITAL EQUIPMENT	2,421	-	-
			PROFESSIONAL/TECHNICAL SERVICE	728,755	-	-
			LANDSCAPE CONTRACTS	-	-	1,786,992
			REPAIR & MAINTENANCE SERVICES	925,402	2,010,620	93,120
			EMERGENCY DAMAGE REPAIRS	41,439	40,000	40,000
			WATER	441,965	580,858	460,000
			ELECTRIC	42,367	96,485	50,000
			ADMINISTRATIVE OVERHEAD	89	5,775	5,775
		OPERATING EXPENDITURES Total		2,182,438	2,866,555	2,482,483
	<b>2600 - BEAUTIFICATION</b>					
	<b>Total</b>			<b>2,410,540</b>	<b>3,221,962</b>	<b>2,674,030</b>
	<b>4000 - PUBLIC WORKS</b>	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	23,444	-	-
			REPAIR & MAINTENANCE SERVICES	1,351	-	-
			ADMINISTRATIVE OVERHEAD	11,941	6,166	6,166
		OPERATING EXPENDITURES Total		36,736	6,166	6,166
	<b>4000 - PUBLIC WORKS</b>					
	<b>Total</b>			<b>36,736</b>	<b>6,166</b>	<b>6,166</b>
	<b>4100 - MAINTENANCE</b>	OPERATING EXPENDITURES	FUEL	-	1,187	-
			VEHICLE OPERATIONS	-	3,895	-
		OPERATING EXPENDITURES Total		-	5,082	-
	<b>4100 - MAINTENANCE</b>					
	<b>Total</b>			<b>-</b>	<b>5,082</b>	<b>-</b>

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>4700 - CAPITAL ENGINEERING</b>	OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	126	126	126
		OPERATING EXPENDITURES Total		126	126	126
	<b>4700 - CAPITAL ENGINEERING Total</b>			<b>126</b>	<b>126</b>	<b>126</b>
<b>421 - LANDSCAPE MAINTENANCE DISTRICT Total</b>				<b>2,678,298</b>	<b>3,525,337</b>	<b>2,832,376</b>
<b>422 - LIGHTING MAINTENANCE DISTRICT</b>	<b>1900 - GENERAL GOVERNMENT</b>	TRANSFERS	INFORMATION TECHNOLOGY ISF	74,287	74,287	383,501
			GENERAL LIABILITY ISF	-	37,264	200,359
			INTER-FUND TRANSFERS OUT	64,153	16,303	22,876
		TRANSFERS Total		138,440	127,854	606,736
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>138,440</b>	<b>127,854</b>	<b>606,736</b>
	<b>2500 - SPECIAL DISTRICTS</b>	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	-	24,908	23,000
		OPERATING EXPENDITURES Total		-	24,908	23,000
	<b>2500 - SPECIAL DISTRICTS Total</b>			<b>-</b>	<b>24,908</b>	<b>23,000</b>
	<b>2600 - BEAUTIFICATION</b>	OPERATING EXPENDITURES	LANDSCAPE CONTRACTS	-	-	98,399
			REPAIR & MAINTENANCE SERVICES	99,310	93,713	-
		OPERATING EXPENDITURES Total		99,310	93,713	98,399
	<b>2600 - BEAUTIFICATION Total</b>			<b>99,310</b>	<b>93,713</b>	<b>98,399</b>
	<b>4000 - PUBLIC WORKS</b>	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	17,150	-	-
			TRAINING	-	2,370	2,489
			ADMINISTRATIVE OVERHEAD	5,501	5,336	5,336
		OPERATING EXPENDITURES Total		22,651	7,706	7,825
	<b>4000 - PUBLIC WORKS Total</b>			<b>22,651</b>	<b>7,706</b>	<b>7,825</b>
	<b>4200 - TRANSPORTATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	253,547	269,423	490,616
			OVER-TIME SALARIES	8,945	33,707	31,399
			TEMPORARY SALARIES	10,673	20,985	80,439

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			HEALTH/DENTAL INSURANCE	39,783	40,500	119,264
			LIFE INSURANCE	338	-	580
			ACCIDENTAL DEATH DISMEMBER	58	-	132
			LT/ST DISABILITY	1,190	-	2,131
			FICA/MEDICARE	3,952	-	7,114
			CALPERS RETIREMENT	79,500	79,093	156,898
			WORKERS' COMPENSATION	7,121	11,801	21,489
			DEFERRED COMPENSATION	11,767	18,310	24,531
			RETIREE HEALTH SAVINGS	3,246	-	7,845
			UNEMPLOYMENT	793	-	1,962
			FRINGE BENEFITS	-	6,408	-
		SALARIES & BENEFITS Total		420,914	480,227	944,401
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	402	300	300
			POSTAGE	-	300	-
			SPECIAL ACTIVITY SUPPLIES	29,945	346,468	2,000
			FUEL	2,647	2,423	7,985
			UNIFORMS	1,584	1,415	4,115
			VEHICLE OPERATIONS	84,168	23,614	48,064
			NON-CAPITAL EQUIPMENT	2,914	4,610	2,905
			PROFESSIONAL/TECHNICAL SERVICE	32,747	115,267	115,500
			STREET LIGHT SERVICES	2,344,800	588,493	421,250
			TRAFFIC SIGNAL SERVICES	-	838,292	572,205
			EMERGENCY DAMAGE REPAIRS	255,339	1,124,883	892,395
			TRAFFIC SIGNAL-MULTI JURSTICT	-	134,012	60,400
			ELECTRIC	-	2,858,067	1,639,777

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			MEETINGS & CONFERENCES	361	1,000	4,350
			BOOT/PANT REIMBURSEMENT	-	2,000	1,800
		OPERATING EXPENDITURES Total		2,754,908	6,041,145	3,773,046
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	-	6,252	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	6,252	-
	<b>4200 - TRANSPORTATION Total</b>			<b>3,175,822</b>	<b>6,527,624</b>	<b>4,717,447</b>
	<b>4600 - TRAFFIC ENGINEERING</b>	OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	213,267	-	-
		OPERATING EXPENDITURES Total		213,267	-	-
		DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	974,774	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		974,774	-	-
	<b>4600 - TRAFFIC ENGINEERING Total</b>			<b>1,188,041</b>	<b>-</b>	<b>-</b>
	<b>4700 - CAPITAL ENGINEERING</b>	OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	-	213,432	213,432
		OPERATING EXPENDITURES Total		-	213,432	213,432
		DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	-	971,741	-
			DEBT SERVICE - INTEREST	-	405,607	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	1,377,348	-
	<b>4700 - CAPITAL ENGINEERING Total</b>			<b>-</b>	<b>1,590,780</b>	<b>213,432</b>
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	169,391	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	169,391	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>169,391</b>	<b>-</b>
	<b>8000 - DEBT SERVICES</b>	DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	-	-	640,000
			DEBT SERVICE - INTEREST	-	-	333,156
		DEBT SERVICE & CAPITAL OUTLAY Total		-	-	973,156



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
8000 - DEBT SERVICES Total				-	-	973,156
422 - LIGHTING MAINTENANCE DISTRICT Total				4,624,263	8,541,976	6,639,994
423 - DRAINAGE MAINT DISTRICT	1900 - GENERAL GOVERNMENT	TRANSFERS	INFORMATION TECHNOLOGY ISF	80,506	80,506	80,506
			GENERAL LIABILITY ISF	-	39,854	39,854
			INTER-FUND TRANSFERS OUT	106,762	54,348	43,406
		TRANSFERS Total		187,268	174,708	163,766
1900 - GENERAL GOVERNMENT Total				187,268	174,708	163,766
2500 - SPECIAL DISTRICTS		OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	-	35,145	33,500
		OPERATING EXPENDITURES Total		-	35,145	33,500
2500 - SPECIAL DISTRICTS Total				-	35,145	33,500
2600 - BEAUTIFICATION		OPERATING EXPENDITURES	STREET SWEEPING	-	285,422	-
		OPERATING EXPENDITURES Total		-	285,422	-
2600 - BEAUTIFICATION Total				-	285,422	-
4000 - PUBLIC WORKS		SALARIES & BENEFITS	FULL-TIME SALARIES	211,767	-	-
			OVER-TIME SALARIES	8,910	-	-
			TEMPORARY SALARIES	19,216	22,000	-
			SALARIES- OTHER	2,947	-	-
			HEALTH/DENTAL INSURANCE	57,211	-	-
			LIFE INSURANCE	354	-	-
			ACCIDENTAL DEATH DISMEMBER	61	-	-
			LT/ST DISABILITY	1,208	-	-
			FICA/MEDICARE	3,479	-	-
			CALPERS RETIREMENT	67,464	-	-
			WORKERS' COMPENSATION	6,542	-	-
			DEFERRED COMPENSATION	10,208	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	5,305	-	-
			UNEMPLOYMENT	703	-	-
		SALARIES & BENEFITS Total		395,376	22,000	-
		OPERATING EXPENDITURES	FUEL	11,315	-	-
			UNIFORMS	3,107	-	-
			VEHICLE OPERATIONS	291,683	-	-
			RENTALS/LEASES	-	13,000	13,000
			NON-CAPITAL EQUIPMENT	10,079	-	-
			GOVERNMENT FEES/LICENSES	142	-	-
			MISC EXPENSES	13,000	-	-
			PROFESSIONAL/TECHNICAL SERVICE	33,312	-	-
			REPAIR & MAINTENANCE SERVICES	595,526	-	-
			EMERGENCY DAMAGE REPAIRS	350	-	-
			TRAFFIC SIGNAGE	9,000	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	5,575	-	-
			TRAINING	-	52,675	10,086
			ADMINISTRATIVE OVERHEAD	258,280	42,111	42,111
		OPERATING EXPENDITURES Total		1,231,368	107,786	65,197
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	5,161	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		5,161	-	-
	<b>4000 - PUBLIC WORKS Total</b>			<b>1,631,905</b>	<b>129,786</b>	<b>65,197</b>
	<b>4100 - MAINTENANCE</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	193,001	241,846
			OVER-TIME SALARIES	-	24,951	24,951
			HEALTH/DENTAL INSURANCE	-	41,400	74,270

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			LIFE INSURANCE	-	-	313
			ACCIDENTAL DEATH DISMEMBER	-	-	72
			LT/ST DISABILITY	-	-	988
			FICA/MEDICARE	-	-	3,507
			CALPERS RETIREMENT	-	56,659	77,342
			WORKERS' COMPENSATION	-	8,453	10,593
			DEFERRED COMPENSATION	-	14,819	12,092
			RETIREE HEALTH SAVINGS	-	-	5,333
			UNEMPLOYMENT	-	-	967
			FRINGE BENEFITS	-	4,278	-
		SALARIES & BENEFITS Total		-	343,561	452,272
		OPERATING EXPENDITURES	FUEL	-	12,065	18,946
			UNIFORMS	-	7,815	6,815
			GRAFITTI REMOVAL	-	5,000	-
			VEHICLE OPERATIONS	-	101,452	100,109
			ASPHALT OPERATIONS	-	10,000	-
			CONCRETE OPERATIONS	-	10,000	-
			HEAVY EQUIPMENT OPERATIONS	-	71,097	678
			T.I.D.E OPERATIONS	-	5,000	-
			NON-CAPITAL EQUIPMENT	-	6,350	-
			PROFESSIONAL/TECHNICAL SERVICE	-	50,003	30,000
			REPAIR & MAINTENANCE SERVICES	-	77,300	77,300
			EMERGENCY DAMAGE REPAIRS	-	50,000	-
			WATER	-	361	-
			MEETINGS & CONFERENCES	-	274	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			BOOT/PANT REIMBURSEMENT	-	-	600
			ADMINISTRATIVE OVERHEAD	-	216,169	216,169
		OPERATING EXPENDITURES Total		-	622,886	450,618
	<b>4100 - MAINTENANCE Total</b>			<b>-</b>	<b>966,447</b>	<b>902,890</b>
	<b>4300 - UTILITY SERVICES</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	263,060	265,339	260,242
			OVER-TIME SALARIES	1,594	16,556	16,000
			HEALTH/DENTAL INSURANCE	68,272	51,300	71,499
			LIFE INSURANCE	427	-	335
			ACCIDENTAL DEATH DISMEMBER	74	-	76
			LT/ST DISABILITY	1,352	-	1,228
			FICA/MEDICARE	3,832	-	3,774
			CALPERS RETIREMENT	82,489	77,895	83,225
			WORKERS' COMPENSATION	7,363	11,622	11,399
			DEFERRED COMPENSATION	14,199	18,705	15,374
			RETIREE HEALTH SAVINGS	5,867	-	5,607
			UNEMPLOYMENT	778	-	1,041
			FRINGE BENEFITS	-	6,562	-
		SALARIES & BENEFITS Total		449,307	447,979	469,798
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	6,305	5,171	-
			FUEL	-	1,236	1,759
			UNIFORMS	667	900	600
			VEHICLE OPERATIONS	45,295	37,669	19,955
			RENTALS/LEASES	-	39,715	40,000
			NON-CAPITAL EQUIPMENT	4,141	24,385	2,500
			DUES & MEMBERSHIPS	-	700	200

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			GOVERNMENT FEES/LICENSES	1,749	7,355	3,170
			MISC EXPENSES	43,571	89	-
			PROFESSIONAL/TECHNICAL SERVICE	61,954	78,446	83,150
			REPAIR & MAINTENANCE SERVICES	35,332	53,500	36,500
			EMERGENCY DAMAGE REPAIRS	1,774	35,000	10,000
			WATER	6,007	6,500	5,500
			ELECTRIC	10,549	8,550	8,500
			MEETINGS & CONFERENCES	-	1,750	2,000
			TRAVEL/MILEAGE REIMBURSEMENT	-	900	-
			ADMINISTRATIVE OVERHEAD	165,668	165,668	165,668
		OPERATING EXPENDITURES Total		383,011	467,534	379,502
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	-	12,204	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	12,204	-
	<b>4300 - UTILITY SERVICES Total</b>			<b>832,318</b>	<b>927,717</b>	<b>849,300</b>
	<b>4400 - VEHICLE MAINTENANCE</b>	DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	-	241,693	174,425
			EQUIPMENT & FURNITURE	38,885	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		38,885	241,693	174,425
	<b>4400 - VEHICLE MAINTENANCE Total</b>			<b>38,885</b>	<b>241,693</b>	<b>174,425</b>
	<b>4500 - ENVIRONMENTAL</b>	OPERATING EXPENDITURES	STREET SWEEPING	-	-	299,693
		OPERATING EXPENDITURES Total		-	-	299,693
	<b>4500 - ENVIRONMENTAL Total</b>			<b>-</b>	<b>-</b>	<b>299,693</b>
	<b>4700 - CAPITAL ENGINEERING</b>	OPERATING EXPENDITURES	ADMINISTRATIVE OVERHEAD	265	265	265
		OPERATING EXPENDITURES Total		265	265	265
	<b>4700 - CAPITAL ENGINEERING Total</b>			<b>265</b>	<b>265</b>	<b>265</b>

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	4990 - PW CAPITAL IMPROVEMENT	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	51,875	1,509,366	-
		DEBT SERVICE & CAPITAL OUTLAY Total		51,875	1,509,366	-
4990 - PW CAPITAL IMPROVEMENT Total				51,875	1,509,366	-
423 - DRAINAGE MAINT DISTRICT Total				2,742,515	4,270,550	2,489,037
424 - RECYCLED WATER FUND	1900 - GENERAL GOVERNMENT	TRANSFERS	INFORMATION TECHNOLOGY ISF	10,872	10,872	10,872
			GENERAL LIABILITY ISF	-	5,394	5,394
			INTER-FUND TRANSFERS OUT	10,930	-	5,870
		TRANSFERS Total		21,802	16,266	22,136
	1900 - GENERAL GOVERNMENT Total			21,802	16,266	22,136
	4300 - UTILITY SERVICES	SALARIES & BENEFITS	FULL-TIME SALARIES	53,325	53,448	-
			OVER-TIME SALARIES	1,061	1,536	1,500
			HEALTH/DENTAL INSURANCE	10,376	10,800	-
			LIFE INSURANCE	89	-	-
			ACCIDENTAL DEATH DISMEMBER	15	-	-
			LT/ST DISABILITY	243	-	-
			FICA/MEDICARE	767	-	-
			CALPERS RETIREMENT	17,349	15,691	-
			WORKERS' COMPENSATION	1,530	2,341	-
			DEFERRED COMPENSATION	3,041	3,313	-
			RETIREE HEALTH SAVINGS	634	-	-
			UNEMPLOYMENT	158	-	-
			FRINGE BENEFITS	-	1,190	-
		SALARIES & BENEFITS Total		88,588	88,319	1,500
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,906	2,250	1,450

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			SPECIAL ACTIVITY SUPPLIES	44,930	300	-
			UNIFORMS	566	850	500
			RENTALS/LEASES	-	-	2,000
			NON-CAPITAL EQUIPMENT	8,628	19,105	10,000
			DUES & MEMBERSHIPS	538	1,200	700
			MISC EXPENSES	602	-	-
			PROFESSIONAL/TECHNICAL SERVICE	24,115	16,600	12,000
			PRINTING/BINDING	218	-	-
			REPAIR & MAINTENANCE SERVICES	-	61,355	9,950
			ELECTRIC	60,812	106,000	81,000
			RECYCLED WATER PURCHASE	-	55,000	55,000
			ADMINISTRATIVE OVERHEAD	55,419	55,419	55,419
		OPERATING EXPENDITURES Total		198,735	318,079	228,019
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	5,988	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		5,988	-	-
	4300 - UTILITY SERVICES	Total		293,310	406,398	229,519
424 - RECYCLED WATER FUND Total				315,112	422,664	251,655
500 - LANCASTER POWER AUTHORITY	1000 - CITY ADMINISTRATION	DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICE - INTEREST	445,087	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		445,087	-	-
	1000 - CITY ADMINISTRATION Total			445,087	-	-
	1900 - GENERAL GOVERNMENT	TRANSFERS	INFORMATION TECHNOLOGY ISF	535	535	535
			GENERAL LIABILITY ISF	-	349	349
			INTER-FUND TRANSFERS OUT	349	-	-
		TRANSFERS Total		884	884	884

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>884</b>	<b>884</b>	<b>884</b>
	<b>8000 - DEBT SERVICES</b>	DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	-	-	830,000
			DEBT SERVICE - INTEREST	-	-	373,225
		DEBT SERVICE & CAPITAL OUTLAY Total		-	-	1,203,225
	<b>8000 - DEBT SERVICES Total</b>			<b>-</b>	<b>-</b>	<b>1,203,225</b>
	<b>9100 - LANCASTER CHOICE ENERGY</b>	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	4,450	5,000	5,000
			ELECTRIC	939,471	-	-
			ADMINISTRATIVE OVERHEAD	10,621	10,621	10,621
		OPERATING EXPENDITURES Total		954,542	15,621	15,621
		DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	-	735,000	-
			DEBT SERVICE - INTEREST	(40,576)	406,004	-
		DEBT SERVICE & CAPITAL OUTLAY Total		(40,576)	1,141,004	-
	<b>9100 - LANCASTER CHOICE ENERGY Total</b>			<b>913,966</b>	<b>1,156,625</b>	<b>15,621</b>
<b>500 - LANCASTER POWER AUTHORITY Total</b>				<b>1,359,937</b>	<b>1,157,509</b>	<b>1,219,730</b>
<b>501 - LANCASTER CHOICE ENERGY</b>	<b>1000 - CITY ADMINISTRATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	230,401	525,440
			HEALTH/DENTAL INSURANCE	-	30,070	86,618
			LIFE INSURANCE	-	-	577
			ACCIDENTAL DEATH DISMEMBER	-	-	132
			LT/ST DISABILITY	-	-	2,106
			FICA/MEDICARE	-	-	7,619
			CALPERS RETIREMENT	-	67,545	167,426
			WORKERS' COMPENSATION	-	10,091	23,014
			DEFERRED COMPENSATION	-	18,153	27,095
			RETIREE HEALTH SAVINGS	-	-	13,533



FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			UNEMPLOYMENT	-	-	2,102
			FRINGE BENEFITS	-	6,758	-
		SALARIES & BENEFITS Total		-	363,019	855,661
		OPERATING EXPENDITURES	SPECIAL ACTIVITY SUPPLIES	76,469	-	-
			CHARITABLE CONTRIBUTIONS	-	65,475	135,000
			PROFESSIONAL/TECHNICAL SERVICE	7,683	1,322	100,000
			SPONSORSHIP EXPENSE	-	156,640	175,000
			TRAVEL/MILEAGE REIMBURSEMENT	65,455	-	-
			PUBLICATIONS/JOURNALS	800	-	-
		OPERATING EXPENDITURES Total		150,407	223,437	410,000
	<b>1000 - CITY ADMINISTRATION Total</b>			<b>150,407</b>	<b>586,455</b>	<b>1,265,661</b>
	<b>1100 - CITY COUNCIL</b>	OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	13	-	-
			CHARITABLE CONTRIBUTIONS	16,810	-	-
			PROFESSIONAL/TECHNICAL SERVICE	130,506	-	-
		OPERATING EXPENDITURES Total		147,329	-	-
	<b>1100 - CITY COUNCIL Total</b>			<b>147,329</b>	<b>-</b>	<b>-</b>
	<b>1500 - COMMUNICATIONS</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	-	161,195
			HEALTH/DENTAL INSURANCE	-	-	25,780
			LIFE INSURANCE	-	-	179
			ACCIDENTAL DEATH DISMEMBER	-	-	41
			LT/ST DISABILITY	-	-	659
			FICA/MEDICARE	-	-	2,337
			CALPERS RETIREMENT	-	-	51,550
			WORKERS' COMPENSATION	-	-	7,060
			DEFERRED COMPENSATION	-	-	8,060

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	-	-	5,324
			UNEMPLOYMENT	-	-	645
		SALARIES & BENEFITS Total		-	-	262,829
		OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	51,668	-	-
			MEETINGS & CONFERENCES	3,593	-	-
			TRAVEL/MILEAGE REIMBURSEMENT	30	-	-
			ADMINISTRATIVE OVERHEAD	-	1,219,845	1,600,000
		OPERATING EXPENDITURES Total		55,290	1,219,845	1,600,000
	<b>1500 - COMMUNICATIONS</b>	<b>Total</b>		<b>55,290</b>	<b>1,219,845</b>	<b>1,862,829</b>
	<b>1700 - FINANCE/IT ADMINISTRATION</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	-	61,998
			HEALTH/DENTAL INSURANCE	-	-	2,425
			LIFE INSURANCE	-	-	62
			ACCIDENTAL DEATH DISMEMBER	-	-	14
			LT/ST DISABILITY	-	-	173
			FICA/MEDICARE	-	-	899
			CALPERS RETIREMENT	-	-	19,827
			WORKERS' COMPENSATION	-	-	2,716
			DEFERRED COMPENSATION	-	-	4,960
			RETIREE HEALTH SAVINGS	-	-	1,990
			UNEMPLOYMENT	-	-	248
		SALARIES & BENEFITS Total		-	-	95,312
	<b>1700 - FINANCE/IT ADMINISTRATION</b>	<b>Total</b>		<b>-</b>	<b>-</b>	<b>95,312</b>
	<b>1710 - ACCOUNTING</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	-	-	75,916
			HEALTH/DENTAL INSURANCE	-	-	7,459
			LIFE INSURANCE	-	-	84

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			ACCIDENTAL DEATH DISMEMBER	-	-	19
			LT/ST DISABILITY	-	-	312
			FICA/MEDICARE	-	-	1,101
			CALPERS RETIREMENT	-	-	24,278
			WORKERS' COMPENSATION	-	-	3,325
			DEFERRED COMPENSATION	-	-	3,796
			RETIREE HEALTH SAVINGS	-	-	2,250
			UNEMPLOYMENT	-	-	304
		SALARIES & BENEFITS Total		-	-	118,844
	<b>1710 - ACCOUNTING</b>					
	<b>Total</b>			-	-	<b>118,844</b>
	<b>1900 - GENERAL GOVERNMENT</b>	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	146,667	-	-
		OPERATING EXPENDITURES Total		146,667	-	-
		TRANSFERS	INFORMATION TECHNOLOGY ISF	132,566	132,566	132,566
			GENERAL LIABILITY ISF	-	92,227	92,227
			INTER-FUND TRANSFERS OUT	152,808	46,465	63,121
		TRANSFERS Total		285,374	271,258	287,915
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>432,040</b>	<b>271,258</b>	<b>287,915</b>
	<b>1990 - GEN GOV CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	1,609,242	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	1,609,242	-
	<b>1990 - GEN GOV CAPITAL IMPROVEMENT Total</b>			-	<b>1,609,242</b>	-
	<b>4200 - TRANSPORTATION</b>	OPERATING EXPENDITURES	REPAIR & MAINTENANCE SERVICES	-	33,454	30,000
			EMERGENCY DAMAGE REPAIRS	-	5,000	5,000
			ELECTRIC	33,778	60,000	60,000
		OPERATING EXPENDITURES Total		33,778	98,454	95,000

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	19,039	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		19,039	-	-
	<b>4200 - TRANSPORTATION</b>					
	<b>Total</b>			<b>52,817</b>	<b>98,454</b>	<b>95,000</b>
	<b>9100 - LANCASTER CHOICE ENERGY</b>					
		SALARIES & BENEFITS	FULL-TIME SALARIES	243,175	295,126	356,927
			SALARIES- OTHER	1,031,446	-	-
			HEALTH/DENTAL INSURANCE	32,844	19,430	28,132
			LIFE INSURANCE	301	-	248
			ACCIDENTAL DEATH DISMEMBER	52	-	57
			LT/ST DISABILITY	1,384	-	1,605
			FICA/MEDICARE	3,688	-	5,175
			CALPERS RETIREMENT	72,415	86,732	114,144
			WORKERS' COMPENSATION	7,337	12,927	15,633
			DEFERRED COMPENSATION	22,516	22,200	41,047
			RETIREE HEALTH SAVINGS	6,351	-	9,239
			UNEMPLOYMENT	750	-	1,428
			FRINGE BENEFITS	-	7,444	-
		SALARIES & BENEFITS Total		1,422,257	443,858	573,636
		OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	49,756	50,552	53,000
			POSTAGE	-	2,500	500
			SPECIAL ACTIVITY SUPPLIES	824,542	623,811	-
			FUEL	-	1,187	-
			VEHICLE OPERATIONS	-	3,193	-
			DUES & MEMBERSHIPS	162,218	107,596	108,000
			BAD DEBT EXPENSE	3,939,355	2,419,190	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			SERVICES	-	-	114,859
			PROFESSIONAL/TECHNICAL SERVICE	239,448	30,001	1,600,000
			ADVERTISING	146,363	61,100	30,000
			PRINTING/BINDING	-	500	500
			LEGAL SERVICES	4,851	23,500	12,000
			ELECTRIC	3,107	-	-
			POWER PURCHASE EXPENSE	59,104,631	45,787,927	75,003,697
			NEM PAYOUTS	346,304	205,000	-
			MEETINGS & CONFERENCES	400	3,400	9,000
			TRAVEL/MILEAGE REIMBURSEMENT	4,088	10,500	10,500
			TRAINING	1,650	1,000	1,000
			ADMINISTRATIVE OVERHEAD	629,806	629,806	629,806
		OPERATING EXPENDITURES Total		65,456,520	49,960,763	77,572,862
		<b>9100 - LANCASTER CHOICE ENERGY Total</b>		<b>66,878,777</b>	<b>50,404,621</b>	<b>78,146,498</b>
	<b>9150 - ENERGY</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	161,235	-	-
			HEALTH/DENTAL INSURANCE	21,412	-	-
			LIFE INSURANCE	229	-	-
			ACCIDENTAL DEATH DISMEMBER	40	-	-
			LT/ST DISABILITY	1,491	-	-
			FICA/MEDICARE	2,365	-	-
			CALPERS RETIREMENT	52,612	-	-
			WORKERS' COMPENSATION	4,779	-	-
			DEFERRED COMPENSATION	12,690	-	-
			RETIREE HEALTH SAVINGS	5,265	-	-
			UNEMPLOYMENT	482	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
		SALARIES & BENEFITS Total		262,601	-	-
		OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	75,879	189,603	150,000
		OPERATING EXPENDITURES Total		75,879	189,603	150,000
	<b>9150 - ENERGY Total</b>			<b>338,480</b>	<b>189,603</b>	<b>150,000</b>
	<b>9170 - HYDROGEN</b>	OPERATING EXPENDITURES	SPECIAL ACTIVITY SUPPLIES	-	1,000	2,000
			CHARITABLE CONTRIBUTIONS	-	40,000	50,000
			PROFESSIONAL/TECHNICAL SERVICE	-	750,000	750,000
			LEGAL SERVICES	-	3,000	10,000
			MEETINGS & CONFERENCES	-	15,000	15,000
		OPERATING EXPENDITURES Total		-	809,000	827,000
	<b>9170 - HYDROGEN Total</b>			<b>-</b>	<b>809,000</b>	<b>827,000</b>
<b>501 - LANCASTER CHOICE ENERGY Total</b>				<b>68,055,140</b>	<b>55,188,478</b>	<b>82,849,059</b>
<b>530 - LANCASTER FINANCING AUTHORITY</b>	<b>1900 - GENERAL GOVERNMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	3,551,615	3,553,681	-
		DEBT SERVICE & CAPITAL OUTLAY Total		3,551,615	3,553,681	-
	<b>1900 - GENERAL GOVERNMENT Total</b>			<b>3,551,615</b>	<b>3,553,681</b>	<b>-</b>
	<b>1990 - GEN GOV CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	818,008	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	818,008	-
	<b>1990 - GEN GOV CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>818,008</b>	<b>-</b>
	<b>2990 - CD CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	0	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	0	-
	<b>2990 - CD CAPITAL IMPROVEMENT Total</b>			<b>-</b>	<b>0</b>	<b>-</b>
	<b>4400 - VEHICLE MAINTENANCE</b>	DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	279,925	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		279,925	-	-

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
	<b>4400 - VEHICLE MAINTENANCE Total</b>			<b>279,925</b>	-	-
	<b>4990 - PW CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	9,070,145	4,466,628	-
		DEBT SERVICE & CAPITAL OUTLAY Total		9,070,145	4,466,628	-
	<b>4990 - PW CAPITAL IMPROVEMENT Total</b>			<b>9,070,145</b>	<b>4,466,628</b>	-
	<b>6200 - COMMUNITY CENTER</b>	DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	84,288	-	-
		DEBT SERVICE & CAPITAL OUTLAY Total		84,288	-	-
	<b>6200 - COMMUNITY CENTER Total</b>			<b>84,288</b>	-	-
	<b>6990 - PARCS CAPITAL IMPROVEMENT</b>	DEBT SERVICE & CAPITAL OUTLAY	CAPITAL IMPROVEMENT	-	670,039	-
		DEBT SERVICE & CAPITAL OUTLAY Total		-	670,039	-
	<b>6990 - PARCS CAPITAL IMPROVEMENT Total</b>			-	<b>670,039</b>	-
	<b>8000 - DEBT SERVICES</b>	DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	-	-	3,552,181
		DEBT SERVICE & CAPITAL OUTLAY Total		-	-	3,552,181
	<b>8000 - DEBT SERVICES Total</b>			-	-	<b>3,552,181</b>
<b>530 - LANCASTER FINANCING AUTHORITY Total</b>				<b>12,985,974</b>	<b>9,508,356</b>	<b>3,552,181</b>
<b>601 - AVAQMD</b>	<b>7100 - AVAQMD</b>	SALARIES & BENEFITS	FULL-TIME SALARIES	633,627	641,266	867,800
			HEALTH/DENTAL INSURANCE	65,202	108,000	149,776
			LIFE INSURANCE	654	-	990
			ACCIDENTAL DEATH DISMEMBER	112	-	226
			LT/ST DISABILITY	1,959	-	3,335
			FICA/MEDICARE	5,913	-	12,583
			CALPERS RETIREMENT	132,621	188,254	277,520
			WORKERS' COMPENSATION	11,705	28,087	38,010
			DEFERRED COMPENSATION	20,333	47,703	50,138

FUND NAME	DIVISION	EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
			RETIREE HEALTH SAVINGS	12,831	-	20,999
			UNEMPLOYMENT	1,182	-	3,471
			FRINGE BENEFITS	-	15,934	-
		SALARIES & BENEFITS Total		886,139	1,029,244	1,424,847
	7100 - AVAQMD Total			886,139	1,029,244	1,424,847
601 - AVAQMD Total				886,139	1,029,244	1,424,847
850 - CFD 21-1 PUBLIC SERVICES	2500 - SPECIAL DISTRICTS	OPERATING EXPENDITURES	PROFESSIONAL/TECHNICAL SERVICE	-	6,000	6,000
		OPERATING EXPENDITURES Total		-	6,000	6,000
	2500 - SPECIAL DISTRICTS Total			-	6,000	6,000
850 - CFD 21-1 PUBLIC SERVICES Total				-	6,000	6,000
Grand Total				296,314,007	472,623,613	282,045,781

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**EXPENDITURES BY  
DEPARTMENT**

# **CITY MANAGER'S OFFICE**

# City Manager's Office

## BUDGET OVERVIEW

### Department Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	12,165,206	14,884,157	12,333,046
113 - GENERAL LIABILITY ISF	5,040,504	5,891,598	6,272,481
120 - EMPLOYEE BENEFITS	16,272	-	-
218 - PROPOSITION A	132,359	132,359	132,359
230 - STATE GRANTS - OTHER	132,744	-	-
420 - SEWER MAINTENANCE DISTRICT	83,325	127,664	134,503
500 - LANCASTER POWER AUTHORITY	1,359,053	1,156,625	15,621
501 - LANCASTER CHOICE ENERGY	67,570,283	53,209,524	82,251,989
601 - AVAQMD	886,139	1,029,244	1,424,847
<b>Grand Total</b>	<b>87,385,885</b>	<b>76,431,171</b>	<b>102,564,847</b>

### Department Expense by Division

DIVISION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
1000 - CITY ADMINISTRATION	3,554,666	4,255,261	4,009,402
1100 - CITY COUNCIL	1,866,403	1,774,246	1,923,604
1200 - CITY CLERK	946,037	1,797,538	1,186,149
1300 - LEGAL SERVICES	505,662	494,378	112,233
1320 - RISK MANAGEMENT	5,040,504	5,891,598	6,272,481
1400 - HUMAN RESOURCES	2,890,603	2,946,744	3,149,725
1500 - COMMUNICATIONS	1,901,219	3,803,984	4,020,245
1510 - LANCASTER TV	826,619	1,656,402	1,327,042
7100 - AVAQMD	886,139	1,029,244	1,424,847
9100 - LANCASTER CHOICE ENERGY	67,854,311	51,602,396	78,162,119
9150 - ENERGY	1,113,721	370,379	150,000
9170 - HYDROGEN	-	809,000	827,000
<b>Grand Total</b>	<b>87,385,885</b>	<b>76,431,171</b>	<b>102,564,847</b>

### Department Expense by Category

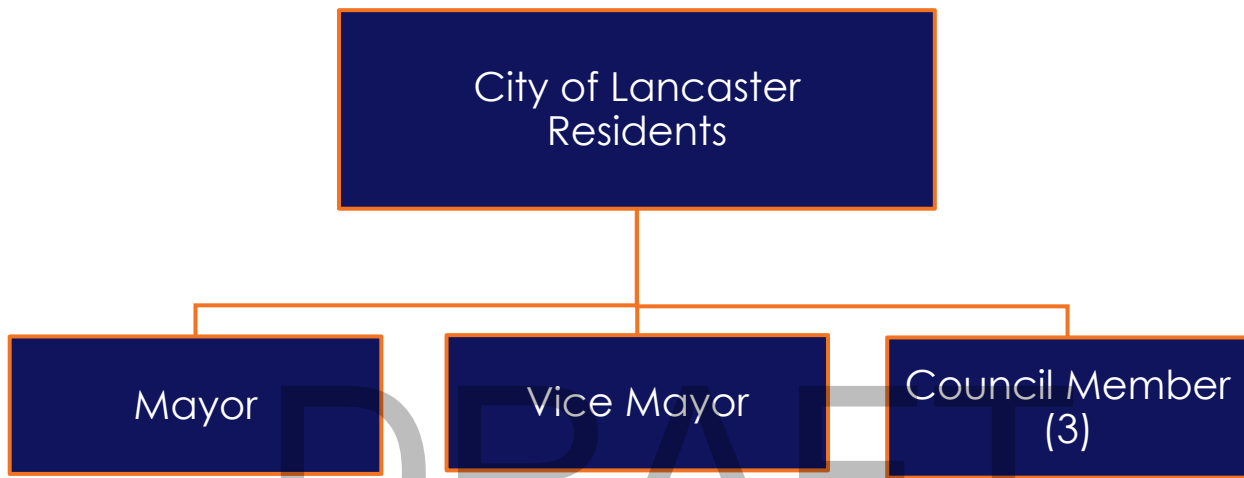
EXPENSE CATEGORY	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
SALARIES & BENEFITS	8,339,589	7,913,316	8,773,873
OPERATING EXPENDITURES	78,502,311	67,162,151	93,616,401
DEBT SERVICE & CAPITAL OUTLAY	543,986	1,298,303	174,574
TRANSFERS	-	57,400	-
<b>Grand Total</b>	<b>87,385,885</b>	<b>76,431,171</b>	<b>102,564,847</b>

Organization Detail:

City of Lancaster

**CITY COUNCIL**

Division no. 1100



## Budget Detail – City Council

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	1,702,802	1,774,246	1,923,604
120 - EMPLOYEE BENEFITS	16,272	-	-
501 - LANCASTER CHOICE ENERGY	147,329	-	-
<b>Grand Total</b>	<b>1,866,403</b>	<b>1,774,246</b>	<b>1,923,604</b>

### Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	SALARIES- OTHER	43,275	42,300	45,000
	HEALTH/DENTAL INSURANCE	244,481	234,131	308,807
	LIFE INSURANCE	495	-	714
	ACCIDENTAL DEATH DISMEMBER	86	-	120
	FICA/MEDICARE	1,246	-	1,262
	CALPERS RETIREMENT	13,530	14,258	6,102
	WORKERS' COMPENSATION	2,427	3,692	3,811
	UNEMPLOYMENT	248	-	348
	FRINGE BENEFITS	-	2,352	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>305,787</b>	<b>296,733</b>	<b>366,163</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	869	5,000	3,000
	POSTAGE	-	550	550
	SPECIAL ACTIVITY SUPPLIES	83,719	68,203	165,000
	FUEL	1,013	335	2,977
	CHARITABLE CONTRIBUTIONS	16,810	-	-
	VEHICLE OPERATIONS	8,978	1,002	4,504
	COMPUTERS HARDWARE	540	-	2,373
	DUES & MEMBERSHIPS	1,241	11,000	13,000
	PROFESSIONAL/TECHNICAL SERVICE	391,343	375,047	375,000
	ADVERTISING	70,825	72,000	50,000
	IMPACT PROGRAM	16,272	-	-
	PRINTING/BINDING	27	554	554
	LEGAL SERVICES	952,247	900,000	900,000
	REPAIR & MAINTENANCE SERVICES	-	8,978	8,978
	TELEPHONE	6,000	6,000	6,000
	MEETINGS & CONFERENCES	-	3,000	3,000
	TRAVEL/MILEAGE REIMBURSEMENT	9,400	23,839	20,000
	TRAINING	1,332	2,005	2,505
<b>OPERATING EXPENDITURES Total</b>		<b>1,560,615</b>	<b>1,477,513</b>	<b>1,557,441</b>
<b>Grand Total</b>		<b>1,866,403</b>	<b>1,774,246</b>	<b>1,923,604</b>

Organization Detail:

## City Manager's Office

### **ADMINISTRATION**

Division nos. 1000,1300



## Budget Detail – Administration

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	3,332,476	4,030,825	2,723,614
218 - PROPOSITION A	132,359	132,359	132,359
500 - LANCASTER POWER AUTHORITY	445,087	-	-
501 - LANCASTER CHOICE ENERGY	150,407	586,455	1,265,661
<b>Grand Total</b>	<b>4,060,328</b>	<b>4,749,639</b>	<b>4,121,634</b>

### Division Expense by Category

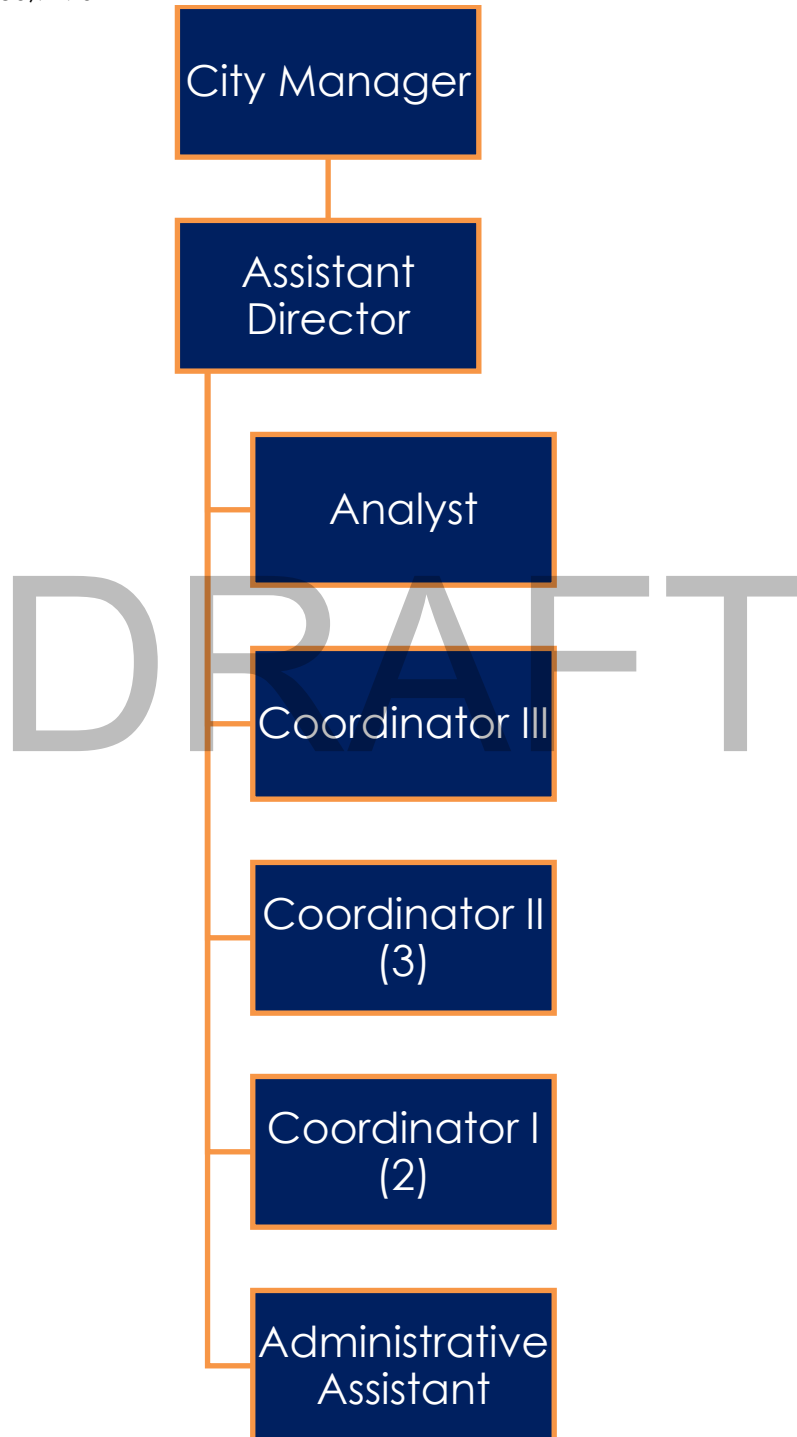
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	1,083,218	1,266,326	1,354,896
	OVER-TIME SALARIES	1,373	2,000	2,000
	TEMPORARY SALARIES	168,252	90,000	40,000
	HEALTH/DENTAL INSURANCE	115,925	172,340	220,374
	LIFE INSURANCE	1,569	-	1,516
	ACCIDENTAL DEATH DISMEMBER	271	-	346
	LT/ST DISABILITY	5,112	-	5,124
	FICA/MEDICARE	18,515	-	19,646
	CALPERS RETIREMENT	342,634	371,561	432,684
	WORKERS' COMPENSATION	36,719	55,465	59,344
	DEFERRED COMPENSATION	73,223	97,389	75,974
	RETIREE HEALTH SAVINGS	34,489	-	35,751
	UNEMPLOYMENT	3,721	-	5,420
	FRINGE BENEFITS	-	32,068	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>1,885,021</b>	<b>2,087,149</b>	<b>2,253,074</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	3,617	4,250	3,600
	POSTAGE	179	1,850	450
	SPECIAL ACTIVITY SUPPLIES	123,468	53,000	40,000
	FUEL	-	84	2,977
	EMERGENCY SUPPLIES	9,195	165,971	35,972
	CHARITABLE CONTRIBUTIONS	-	65,475	205,000
	VEHICLE OPERATIONS	8,417	226	5,911
	NON-CAPITAL EQUIPMENT	-	54,000	15,000
	COMPUTERS HARDWARE	273,518	158,360	183,120
	DUES & MEMBERSHIPS	114,922	176,100	133,600
	GENERAL LIABILITY	143,442	129,580	218,419
	PROFESSIONAL/TECHNICAL SERVICE	772,831	1,033,231	450,000
	ADVERTISING	2,035	13,500	3,500
	SPONSORSHIP EXPENSE	12,161	412,152	325,000
	PRINTING/BINDING	-	215	215
	LEGAL SERVICES	-	59,256	59,256
	REPAIR & MAINTENANCE SERVICES	-	8,180	8,180
	MEETINGS & CONFERENCES	1,601	25,195	20,000
	TRAVEL/MILEAGE REIMBURSEMENT	124,499	163,505	20,000
	TRAINING	7,175	6,000	6,000
	PUBLICATIONS/JOURNALS	800	-	-
	ADMINISTRATIVE OVERHEAD	132,359	132,359	132,359
<b>OPERATING EXPENDITURES Total</b>		<b>1,730,221</b>	<b>2,662,490</b>	<b>1,868,560</b>
≡ DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICE - INTEREST	445,087	-	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>445,087</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>4,060,328</b>	<b>4,749,639</b>	<b>4,121,634</b>

Organization Detail:

## City Manager's Office

### ADMINISTRATION SERVICES, LCE, & ENERGY

Division nos. 9100,9150,9170





## Budget Detail – Administration Services, LCE, & Energy

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	704,065	221,926	-
230 - STATE GRANTS - OTHER	132,744	-	-
500 - LANCASTER POWER AUTHORITY	913,966	1,156,625	15,621
501 - LANCASTER CHOICE ENERGY	67,217,257	51,403,224	79,123,498
<b>Grand Total</b>	<b>68,968,032</b>	<b>52,781,775</b>	<b>79,139,119</b>

### Division Expense by Category

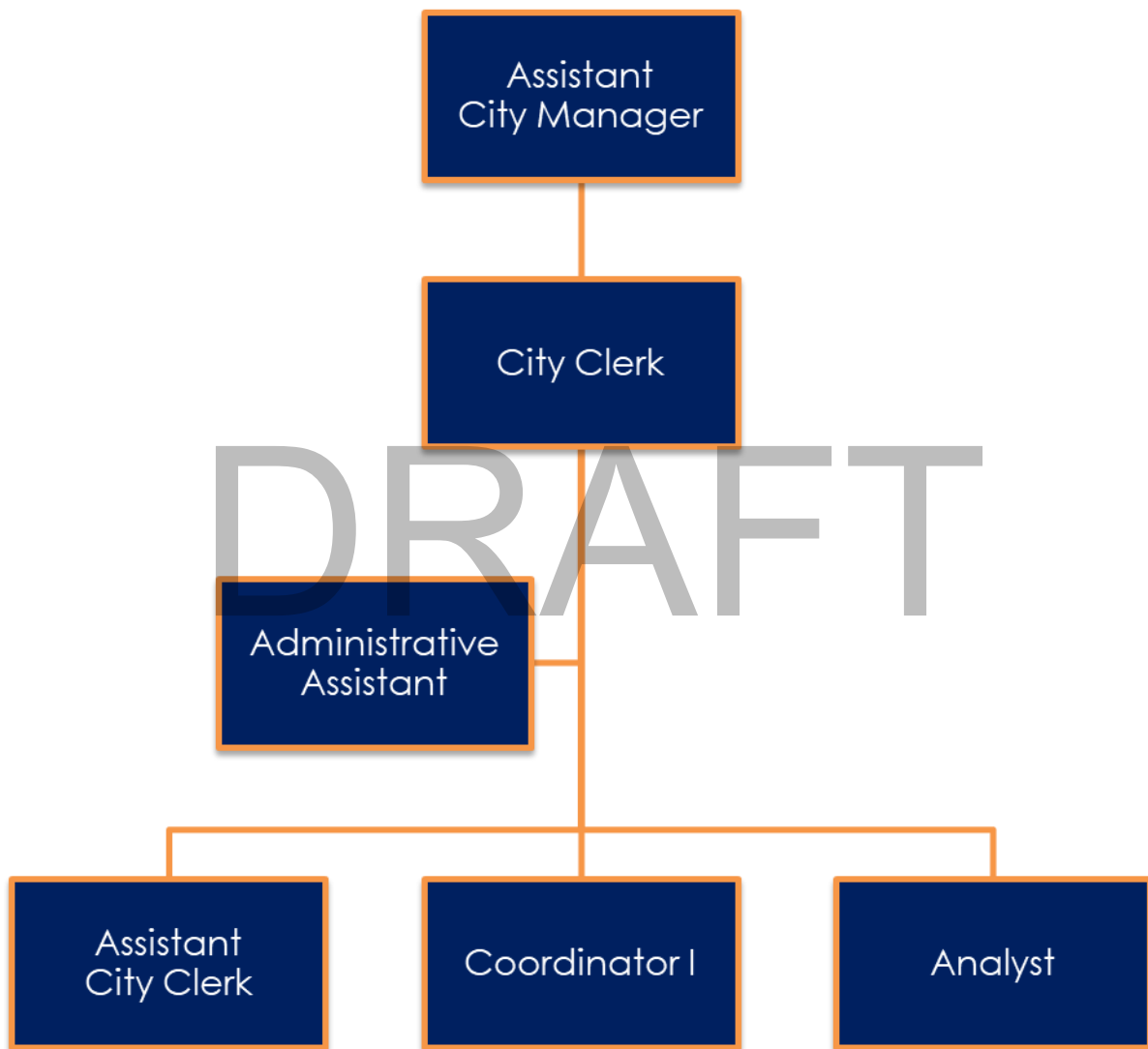
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	490,375	295,126	356,927
	SALARIES- OTHER	1,031,446	-	-
	HEALTH/DENTAL INSURANCE	64,220	19,430	28,132
	LIFE INSURANCE	652	-	248
	ACCIDENTAL DEATH DISMEMBER	113	-	57
	LT/ST DISABILITY	3,492	-	1,605
	FICA/MEDICARE	7,285	-	5,175
	CALPERS RETIREMENT	153,133	86,732	114,144
	WORKERS' COMPENSATION	14,591	12,927	15,633
	DEFERRED COMPENSATION	41,447	22,200	41,047
	RETIREE HEALTH SAVINGS	14,401	-	9,239
	UNEMPLOYMENT	1,482	-	1,428
	FRINGE BENEFITS	-	7,444	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>1,822,637</b>	<b>443,858</b>	<b>573,636</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	49,756	50,652	53,000
	POSTAGE	18	2,700	500
	SPECIAL ACTIVITY SUPPLIES	1,377,067	624,811	2,000
	FUEL	-	1,187	-
	CHARITABLE CONTRIBUTIONS	-	40,000	50,000
	VEHICLE OPERATIONS	4,090	3,193	-
	COMPUTERS HARDWARE	26,846	15,244	-
	DUES & MEMBERSHIPS	162,218	107,596	108,000
	GENERAL LIABILITY	68,852	27,192	-
	BAD DEBT EXPENSE	3,939,355	2,419,190	-
	SERVICES	-	-	114,859
	PROFESSIONAL/TECHNICAL SERVICE	364,777	1,149,604	2,505,000
	ADVERTISING	146,363	61,100	30,000
	PRINTING/BINDING	-	600	500
	LEGAL SERVICES	4,851	26,500	22,000
	REPAIR & MAINTENANCE SERVICES	-	4,090	-
	ELECTRIC	942,578	-	-
	POWER PURCHASE EXPENSE	59,104,631	45,787,927	75,003,697
	NEM PAYOUTS	346,304	205,000	-
	MEETINGS & CONFERENCES	1,050	18,400	24,000
	TRAVEL/MILEAGE REIMBURSEMENT	5,009	10,500	10,500
	TRAINING	1,780	1,000	1,000
	ADMINISTRATIVE OVERHEAD	640,427	640,427	640,427
<b>OPERATING EXPENDITURES Total</b>		<b>67,185,971</b>	<b>51,196,913</b>	<b>78,565,483</b>
≡ DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	-	735,000	-
	DEBT SERVICE - INTEREST	(40,576)	406,004	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>(40,576)</b>	<b>1,141,004</b>	<b>-</b>
<b>Grand Total</b>		<b>68,968,032</b>	<b>52,781,775</b>	<b>79,139,119</b>

Organization Detail:

## City Manager's Office

### CITY CLERK

Division nos. 1200,1320



## Budget Detail – City Clerk & Risk

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	946,037	1,797,538	1,186,149
113 - GENERAL LIABILITY ISF	5,040,504	5,891,598	6,272,481
<b>Grand Total</b>	<b>5,986,542</b>	<b>7,689,136</b>	<b>7,458,630</b>

### Division Expense by Category

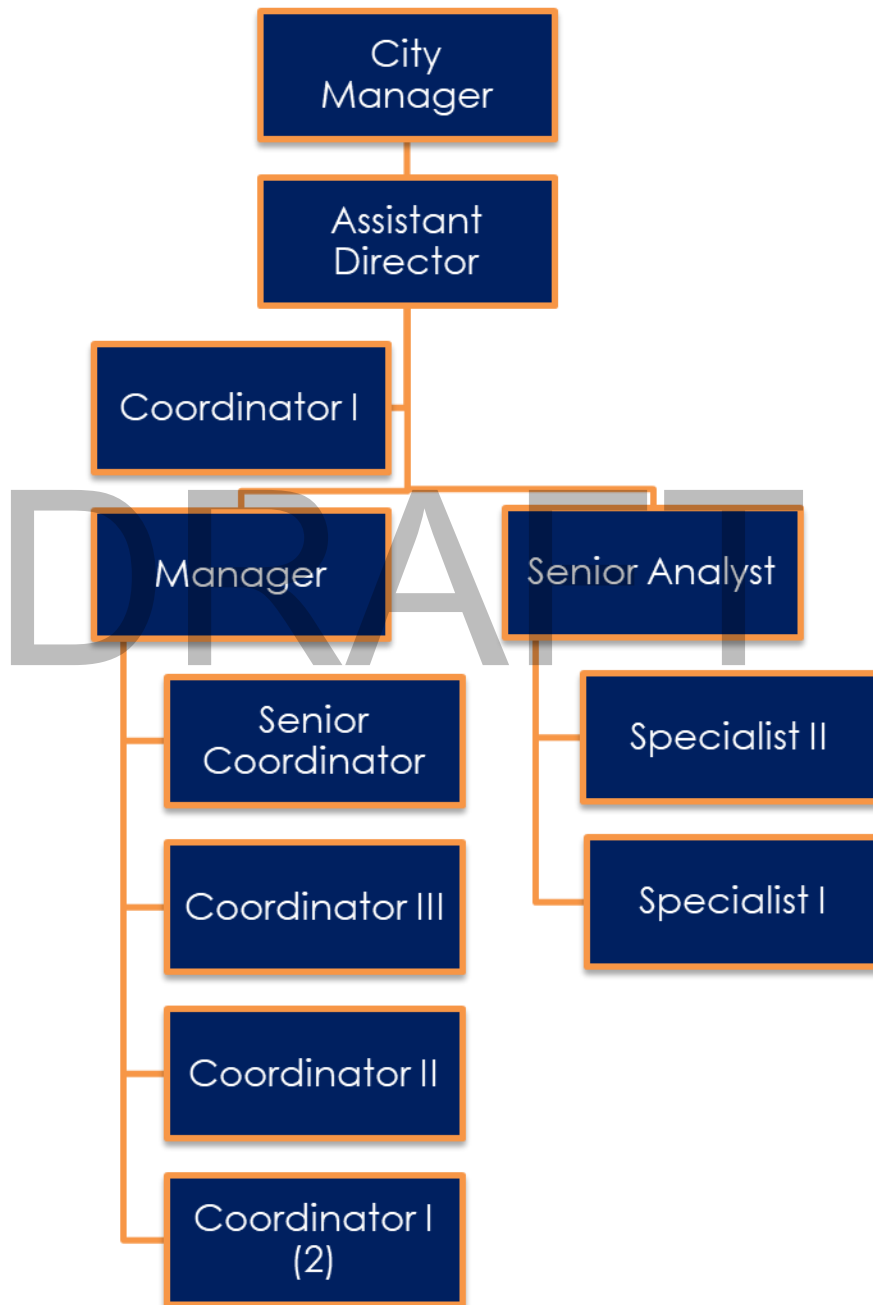
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	625,268	682,923	587,804
	OVER-TIME SALARIES	1,398	750	750
	TEMPORARY SALARIES	14,848	63,040	8,040
	HEALTH/DENTAL INSURANCE	82,746	108,000	85,917
	LIFE INSURANCE	971	-	702
	ACCIDENTAL DEATH DISMEMBER	168	-	160
	LT/ST DISABILITY	3,821	-	3,166
	FICA/MEDICARE	9,418	-	8,523
	CALPERS RETIREMENT	197,031	200,483	187,978
	WORKERS' COMPENSATION	18,745	29,912	25,746
	DEFERRED COMPENSATION	37,348	52,959	35,630
	RETIREE HEALTH SAVINGS	21,604	-	19,964
	UNEMPLOYMENT	1,901	-	2,351
	FRINGE BENEFITS	-	17,850	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>1,015,268</b>	<b>1,155,917</b>	<b>966,731</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	1,745	4,975	6,975
	POSTAGE	-	350	250
	ELECTIONS EXPENSE	1,235	450,000	20,000
	COMPUTERS HARDWARE	113,502	69,563	124,138
	DUES & MEMBERSHIPS	675	2,878	2,878
	GENERAL LIABILITY	57,387	77,709	66,385
	LIABILITIES INSURANCE	3,113,046	4,464,218	5,000,000
	MISC EXPENSES	6,950	11,953	18,000
	PROFESSIONAL/TECHNICAL SERVICE	209,079	130,000	150,000
	ADVERTISING	29,569	85,000	20,000
	PRINTING/BINDING	-	353	353
	LEGAL SERVICES	862,893	550,000	475,000
	LEGAL CLAIMS	574,793	675,000	600,000
	MEETINGS & CONFERENCES	-	9,450	6,150
	TRAVEL/MILEAGE REIMBURSEMENT	-	1,270	1,270
	TRAINING	399	500	500
<b>OPERATING EXPENDITURES Total</b>		<b>4,971,273</b>	<b>6,533,219</b>	<b>6,491,899</b>
<b>Grand Total</b>		<b>5,986,542</b>	<b>7,689,136</b>	<b>7,458,630</b>

Organization Detail:

## City Manager's Office

### HUMAN RESOURCES

Division no. 1400



## Budget Detail – Human Resources

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	2,807,278	2,819,080	3,015,222
420 - SEWER MAINTENANCE DISTRICT	83,325	127,664	134,503
<b>Grand Total</b>	<b>2,890,603</b>	<b>2,946,744</b>	<b>3,149,725</b>

### Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	748,110	1,070,843	1,200,568
	OVER-TIME SALARIES	1,010	-	-
	TEMPORARY SALARIES	170,371	120,000	100,000
	HEALTH/DENTAL INSURANCE	146,381	180,000	207,382
	LIFE INSURANCE	1,228	-	1,441
	ACCIDENTAL DEATH DISMEMBER	212	-	329
	LT/ST DISABILITY	4,721	-	5,739
	FICA/MEDICARE	13,628	-	17,408
	CALPERS RETIREMENT	257,402	314,363	383,939
	WORKERS' COMPENSATION	27,078	46,903	52,585
	DEFERRED COMPENSATION	37,398	78,470	60,028
	RETIREE HEALTH SAVINGS	21,344	-	36,320
	UNEMPLOYMENT	2,771	-	4,802
	FRINGE BENEFITS	-	28,328	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>1,431,654</b>	<b>1,838,907</b>	<b>2,070,542</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,764	5,000	8,000
	POSTAGE	482	250	250
	SPECIAL ACTIVITY SUPPLIES	87,129	94,312	50,000
	NON-CAPITAL EQUIPMENT	-	7,195	-
	COMPUTERS HARDWARE	367,985	115,854	378,388
	DUES & MEMBERSHIPS	425	11,000	6,000
	GENERAL LIABILITY	174,129	170,336	212,372
	RECRUITMENT EXPENSE	72,960	51,810	40,000
	GOVERNMENT FEES/LICENSES	5,638	-	-
	MISC EXPENSES	-	4,864	-
	PROFESSIONAL/TECHNICAL SERVICE	461,276	507,175	260,000
	PRINTING/BINDING	-	400	-
	REPAIR & MAINTENANCE SERVICES	2,210	-	-
	MEETINGS & CONFERENCES	-	4,056	5,000
	TRAVEL/MILEAGE REIMBURSEMENT	1,074	-	-
	TUITION REIMBURSEMENT	18,586	41,414	50,000
	TRAINING	225,117	50,000	25,000
	PUBLICATIONS/JOURNALS	-	5,000	5,000
	ADMINISTRATIVE OVERHEAD	39,173	39,173	39,173
<b>OPERATING EXPENDITURES Total</b>		<b>1,458,949</b>	<b>1,107,837</b>	<b>1,079,183</b>
<b>Grand Total</b>		<b>2,890,603</b>	<b>2,946,744</b>	<b>3,149,725</b>

Organization Detail:

City Manager's Office

## COMMUNICATIONS & LANCASTER TV

Division nos. 1500, 1510



## Budget Detail – Communications & Lancaster TV

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	2,672,548	4,240,541	3,484,458
501 - LANCASTER CHOICE ENERGY	55,290	1,219,845	1,862,829
<b>Grand Total</b>	<b>2,727,838</b>	<b>5,460,386</b>	<b>5,347,287</b>

### Division Expense by Category

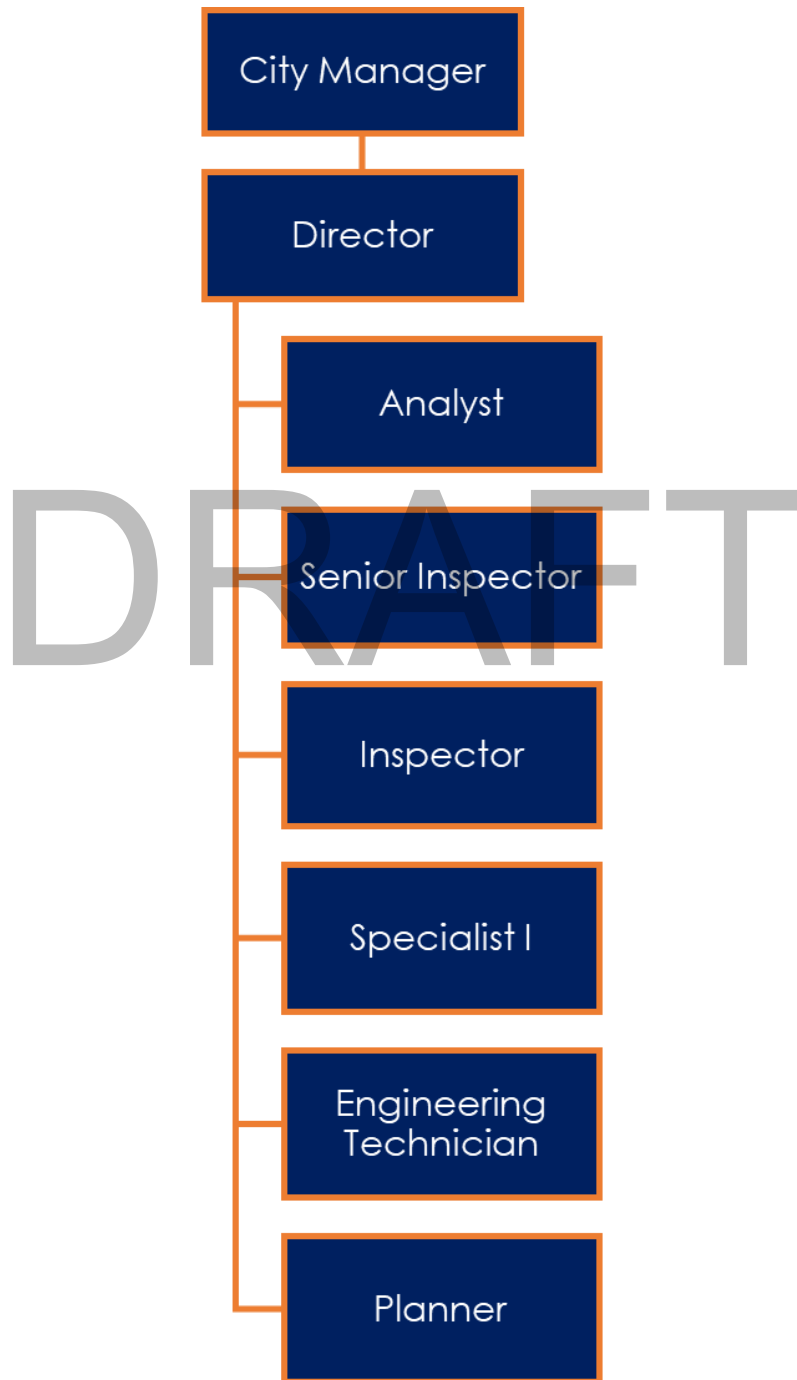
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡SALARIES & BENEFITS	FULL-TIME SALARIES	555,164	565,723	586,309
	OVER-TIME SALARIES	68	-	-
	TEMPORARY SALARIES	108,766	158,934	158,200
	HEALTH/DENTAL INSURANCE	75,278	90,000	101,392
	LIFE INSURANCE	802	-	656
	ACCIDENTAL DEATH DISMEMBER	138	-	150
	LT/ST DISABILITY	2,452	-	2,406
	FICA/MEDICARE	9,561	-	8,501
	CALPERS RETIREMENT	177,030	166,077	187,500
	WORKERS' COMPENSATION	18,507	24,779	25,680
	DEFERRED COMPENSATION	26,708	41,978	29,315
	RETIREE HEALTH SAVINGS	16,680	-	16,424
	UNEMPLOYMENT	1,928	-	2,345
	FRINGE BENEFITS	-	14,017	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>993,082</b>	<b>1,061,508</b>	<b>1,118,879</b>
≡OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,386	7,000	3,000
	POSTAGE	74,186	85,000	85,000
	SPECIAL ACTIVITY SUPPLIES	17,323	45,693	50,000
	PEG EXPENSE	196,378	1,011,664	420,768
	NON-CAPITAL EQUIPMENT	-	78,834	58,959
	COMPUTERS HARDWARE	119,001	105,617	118,978
	DUES & MEMBERSHIPS	7,805	19,464	6,464
	GENERAL LIABILITY	95,628	77,692	66,352
	PROFESSIONAL/TECHNICAL SERVICE	790,564	743,186	1,027,730
	ADVERTISING	138,736	191,990	191,990
	PRINTING/BINDING	135,057	563,337	389,737
	MEETINGS & CONFERENCES	3,593	-	-
	TRAVEL/MILEAGE REIMBURSEMENT	264	19,856	19,856
	TRAINING	14,362	15,000	15,000
	ADMINISTRATIVE OVERHEAD	-	1,219,845	1,600,000
<b>OPERATING EXPENDITURES Total</b>		<b>1,595,281</b>	<b>4,184,179</b>	<b>4,053,834</b>
≡DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	139,475	157,299	174,574
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>139,475</b>	<b>157,299</b>	<b>174,574</b>
≡TRANSFERS	INTER-FUND TRANSFERS OUT	-	57,400	-
<b>TRANSFERS Total</b>		<b>-</b>	<b>57,400</b>	<b>-</b>
<b>Grand Total</b>		<b>2,727,838</b>	<b>5,460,386</b>	<b>5,347,287</b>

Organization Detail:

City Manager's Office

## AIR QUALITY MANAGEMENT DISTRICT

Division nos. 7100





## Budget Detail – AVAQMD

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
601 - AVAQMD	886,139	1,029,244	1,424,847
<b>Grand Total</b>	<b>886,139</b>	<b>1,029,244</b>	<b>1,424,847</b>

### Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
SALARIES & BENEFITS	FULL-TIME SALARIES	633,627	641,266	867,800
	HEALTH/DENTAL INSURANCE	65,202	108,000	149,776
	LIFE INSURANCE	654	-	990
	ACCIDENTAL DEATH DISMEMBER	112	-	226
	LT/ST DISABILITY	1,959	-	3,335
	FICA/MEDICARE	5,913	-	12,583
	CALPERS RETIREMENT	132,621	188,254	277,520
	WORKERS' COMPENSATION	11,705	28,087	38,010
	DEFERRED COMPENSATION	20,333	47,703	50,138
	RETIREE HEALTH SAVINGS	12,831	-	20,999
	UNEMPLOYMENT	1,182	-	3,471
	FRINGE BENEFITS	-	15,934	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>886,139</b>	<b>1,029,244</b>	<b>1,424,847</b>
<b>Grand Total</b>		<b>886,139</b>	<b>1,029,244</b>	<b>1,424,847</b>

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# **FINANCE & INFORMATION TECHNOLOGY**

# Finance, Information Technology, General Government, and Debt Service

## BUDGET OVERVIEW

### Department Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	10,584,454	4,402,031	6,715,246
111 - FLEET ISF	47,927	-	-
112 - INFORMATION TECHNOLOGY ISF	7,104,921	7,644,915	5,024,500
113 - GENERAL LIABILITY ISF	31,979	-	-
120 - EMPLOYEE BENEFITS	3,583,587	1,080,580	2,064,381
201 - AQMD	23,029	5,279	23,029
210 - MEASURE A	-	121,037	195,473
211 - MEASURE M	1,624,392	6,363,906	1,621,380
213 - METRO - LOCAL	244	-	-
214 - GAS TAX	1,031,406	743,243	887,265
217 - TDA 8	8,220,390	5,869,807	8,402,000
218 - PROPOSITION A	1,625,792	1,630,200	1,610,090
224 - RECYCLING	361	-	-
301 - HOMELAND SECURITY	260,000	260,000	-
310 - CDBG	54,297	-	-
313 - HOME GRANT	1,037	719	-
314 - LOW-MODERATE INCOME HOUSING	163,767	114,829	-
410 - SIGNAL DEVELOPER FEES	45,493	-	-
413 - URBAN STRUCTURES IMPACT FEE	28,474	42,507	42,494
416 - STILL MEADOW LN SWR ASSMNT DST	11,000	-	-
420 - SEWER MAINTENANCE DISTRICT	513,144	357,054	103,630
421 - LANDSCAPE MAINTENANCE DISTRICT	230,895	251,299	116,054
422 - LIGHTING MAINTENANCE DISTRICT	138,440	127,854	1,579,892
423 - DRAINAGE MAINT DISTRICT	187,268	174,708	163,766
424 - RECYCLED WATER FUND	21,802	16,266	22,136
500 - LANCASTER POWER AUTHORITY	884	884	1,204,109
501 - LANCASTER CHOICE ENERGY	432,040	271,258	502,070
530 - LANCASTER FINANCING AUTHORITY	3,551,615	3,553,681	3,552,181
225 - MEASURE R	1,081,961	1,081,420	2,682,484
<b>Grand Total</b>	<b>40,600,599</b>	<b>34,113,477</b>	<b>36,512,181</b>

## Department Expense by Division

DIVISION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
1700 - FINANCE/IT ADMINISTRATION	1,330,601	1,360,733	1,938,127
1710 - ACCOUNTING	2,436,647	1,982,984	1,863,622
1720 - TREASURY	252,061	898,024	645,572
1730 - PROCUREMENT	306,195	569,574	380,637
1800 - INFORMATION TECHNOLOGY	7,010,077	7,227,713	4,638,198
1810 - INFORMATION TECHNOLOGY-GIS	-	417,250	386,350
1820 - IT - RADIO COMMUNICATIONS	-	-	-
1900 - GENERAL GOVERNMENT	29,265,018	21,657,199	20,931,113
8000 - DEBT SERVICES	-	-	5,728,563
<b>Grand Total</b>	<b>40,600,599</b>	<b>34,113,477</b>	<b>36,512,181</b>

## Department Expense by Category

EXPENSE CATEGORY	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
SALARIES & BENEFITS	7,747,179	2,653,239	4,699,782
OPERATING EXPENDITURES	10,204,764	9,456,795	6,553,030
DEBT SERVICE & CAPITAL OUTLAY	3,791,966	3,553,681	9,128,563
TRANSFERS	18,856,691	18,449,762	16,130,806
<b>Grand Total</b>	<b>40,600,599</b>	<b>34,113,477</b>	<b>36,512,181</b>

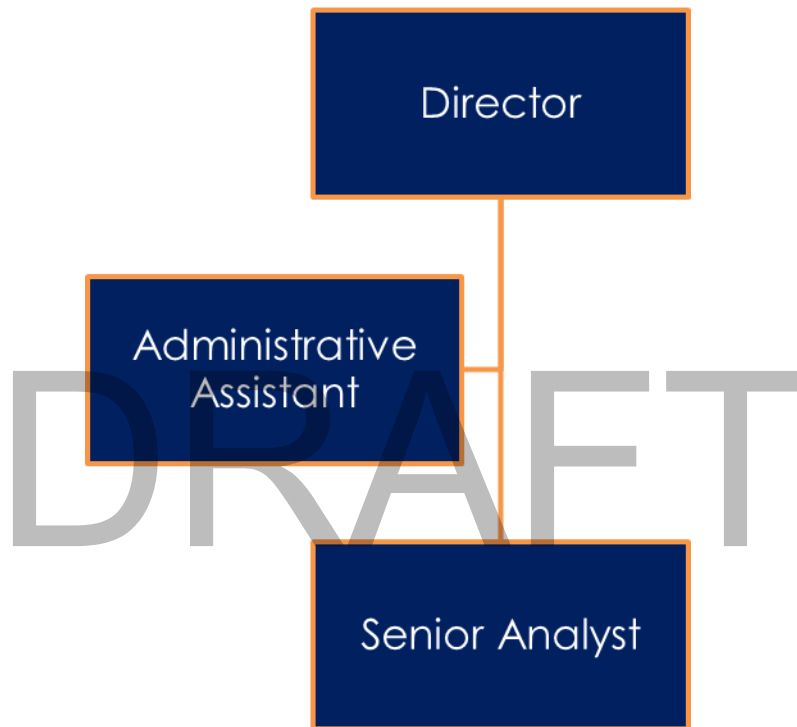
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Organization Detail:

Finance & Information Technology

## ADMINISTRATION

Division nos. 1700



## Budget Detail – Administration

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	1,330,601	1,360,733	1,842,815
501 - LANCASTER CHOICE ENERGY	-	-	95,312
<b>Grand Total</b>	<b>1,330,601</b>	<b>1,360,733</b>	<b>1,938,127</b>

### Division Expense by Category

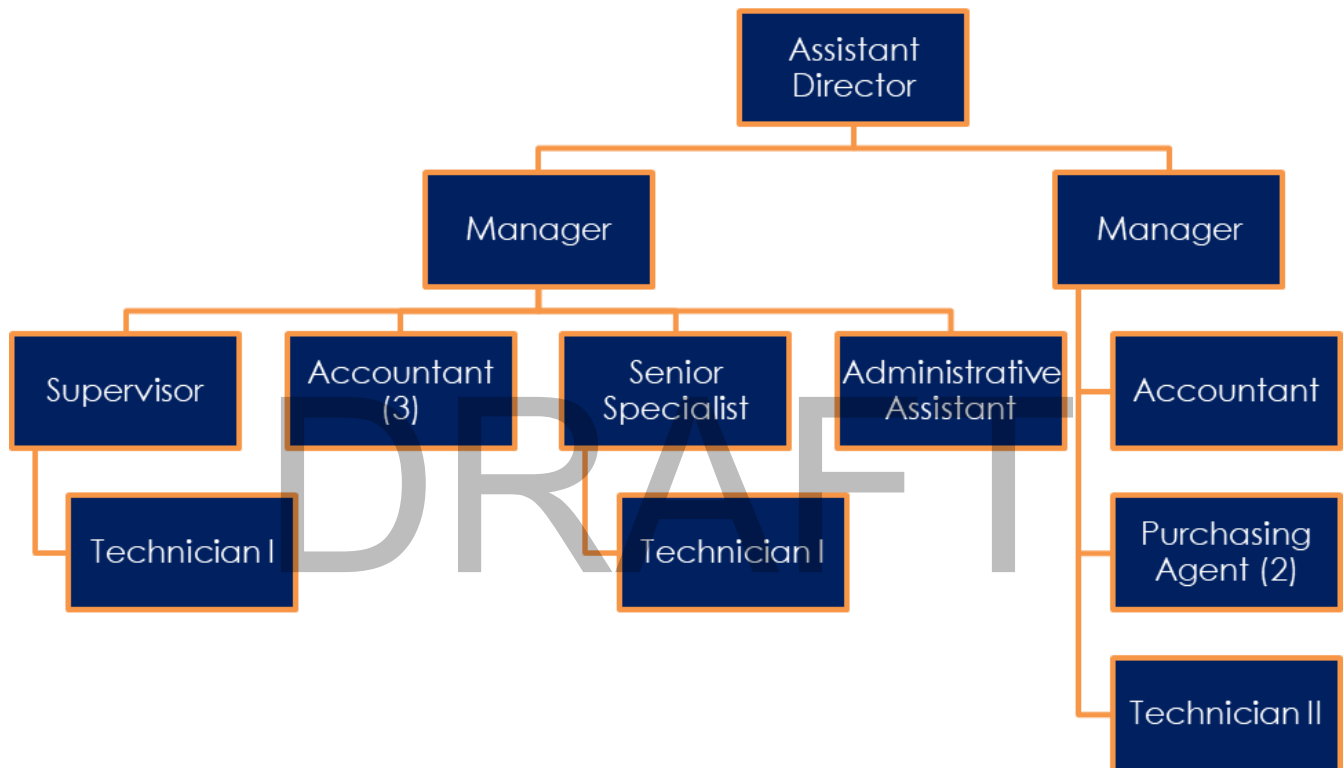
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	379,167	392,074	681,629
	OVER-TIME SALARIES	4,018	-	5,000
	TEMPORARY SALARIES	29,668	111,000	180,000
	SALARIES- OTHER	524	-	-
	HEALTH/DENTAL INSURANCE	46,480	54,000	84,839
	LIFE INSURANCE	526	-	775
	ACCIDENTAL DEATH DISMEMBER	91	-	177
	LT/ST DISABILITY	1,987	-	2,465
	FICA/MEDICARE	6,871	-	9,884
	CALPERS RETIREMENT	135,012	115,100	217,983
	WORKERS' COMPENSATION	13,468	17,173	29,855
	DEFERRED COMPENSATION	26,178	30,814	41,521
	RETIREE HEALTH SAVINGS	12,188	-	20,524
	UNEMPLOYMENT	1,384	-	2,727
	FRINGE BENEFITS	(40,780)	10,101	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>616,783</b>	<b>730,262</b>	<b>1,277,379</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,684	3,000	3,500
	POSTAGE	213	400	1,000
	COMPUTERS HARDWARE	111,931	98,736	120,280
	DUES & MEMBERSHIPS	1,773	190	900
	GENERAL LIABILITY	57,385	54,613	98,936
	CASH VARIANCE	2	-	-
	SERVICES	-	29,000	24,000
	PROFESSIONAL/TECHNICAL SERVICE	212,955	245,000	-
	PRINTING/BINDING	113,334	185,132	185,132
	MEETINGS & CONFERENCES	-	6,000	10,000
	TRAVEL/MILEAGE REIMBURSEMENT	1,630	5,700	12,000
	TRAINING	347	2,700	5,000
	CREDIT CARD CHARGES	211,563	-	200,000
<b>OPERATING EXPENDITURES Total</b>		<b>713,818</b>	<b>630,471</b>	<b>660,748</b>
<b>Grand Total</b>		<b>1,330,601</b>	<b>1,360,733</b>	<b>1,938,127</b>

Organization Detail:

## Finance & Information Technology

### **ACCOUNTING, TREASURY, & PROCUREMENT**

Division nos. 1700, 1720, 1730





## Budget Detail – Accounting, Treasury, and Procurement

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	2,943,769	3,450,582	2,770,986
310 - CDBG	51,134	-	-
501 - LANCASTER CHOICE ENERGY	-	-	118,844
<b>Grand Total</b>	<b>2,994,903</b>	<b>3,450,582</b>	<b>2,889,831</b>

### Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	1,293,936	1,598,788	1,347,220
	OVER-TIME SALARIES	6,103	2,750	2,400
	TEMPORARY SALARIES	117,888	100,000	-
	HEALTH/DENTAL INSURANCE	220,547	252,000	259,464
	LIFE INSURANCE	2,012	-	1,592
	ACCIDENTAL DEATH DISMEMBER	348	-	363
	LT/ST DISABILITY	6,244	-	5,537
	FICA/MEDICARE	21,257	-	19,535
	CALPERS RETIREMENT	418,636	469,351	430,838
	WORKERS' COMPENSATION	42,486	70,027	59,008
	DEFERRED COMPENSATION	64,316	117,060	67,361
	RETIREE HEALTH SAVINGS	32,606	-	34,205
	UNEMPLOYMENT	4,327	-	5,389
	FRINGE BENEFITS	-	39,654	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>2,230,706</b>	<b>2,649,630</b>	<b>2,232,912</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,426	3,500	3,500
	COMPUTERS HARDWARE	240,927	144,328	166,176
	DUES & MEMBERSHIPS	140	4,500	2,500
	GENERAL LIABILITY	270,627	217,536	215,643
	GOVERNMENT FEES/LICENSES	-	1,700	-
	PROFESSIONAL/TECHNICAL SERVICE	250,002	330,468	267,600
	PRINTING/BINDING	-	1,500	1,500
	MEETINGS & CONFERENCES	75	8,800	-
	TRAVEL/MILEAGE REIMBURSEMENT	-	7,000	-
	TRAINING	-	1,620	-
	CREDIT CARD CHARGES	-	80,000	-
<b>OPERATING EXPENDITURES Total</b>		<b>764,197</b>	<b>800,952</b>	<b>656,919</b>
<b>Grand Total</b>		<b>2,994,903</b>	<b>3,450,582</b>	<b>2,889,831</b>

## Budget Detail – General Government & Debt Services

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	6,294,662	(409,284)	2,101,444
111 - FLEET ISF	47,927	-	-
112 - INFORMATION TECHNOLOGY ISF	110,315	-	-
113 - GENERAL LIABILITY ISF	31,979	-	-
120 - EMPLOYEE BENEFITS	3,583,587	1,080,580	2,064,381
201 - AQMD	23,029	5,279	23,029
210 - MEASURE A	-	121,037	195,473
211 - MEASURE M	1,624,392	6,363,906	1,621,380
213 - METRO - LOCAL	244	-	-
214 - GAS TAX	1,031,382	743,219	887,241
217 - TDA 8	8,220,390	5,869,807	8,402,000
218 - PROPOSITION A	1,625,792	1,630,200	1,610,090
224 - RECYCLING	361	-	-
301 - HOMELAND SECURITY	260,000	260,000	-
310 - CDBG	3,163	-	-
313 - HOME GRANT	1,037	719	-
314 - LOW-MODERATE INCOME HOUSING	163,767	114,829	-
410 - SIGNAL DEVELOPER FEES	45,493	-	-
413 - URBAN STRUCTURES IMPACT FEE	28,474	42,507	42,494
416 - STILL MEADOW LN SWR ASSMNT DST	11,000	-	-
420 - SEWER MAINTENANCE DISTRICT	513,120	357,030	103,606
421 - LANDSCAPE MAINTENANCE DISTRICT	230,895	251,299	116,054
422 - LIGHTING MAINTENANCE DISTRICT	138,440	127,854	1,579,892
423 - DRAINAGE MAINT DISTRICT	187,268	174,708	163,766
424 - RECYCLED WATER FUND	21,802	16,266	22,136
500 - LANCASTER POWER AUTHORITY	884	884	1,204,109
501 - LANCASTER CHOICE ENERGY	432,040	271,258	287,915
530 - LANCASTER FINANCING AUTHORITY	3,551,615	3,553,681	3,552,181
225 - MEASURE R	1,081,961	1,081,420	2,682,484
<b>Grand Total</b>	<b>29,265,018</b>	<b>21,657,199</b>	<b>26,659,676</b>

## Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	765,000	-	-
	SALARIES (OFFSET)	-	(3,300,000)	(2,300,000)
	HEALTH/DENTAL INSURANCE	2,813,547	1,080,580	2,064,381
	FRINGE BENEFITS	-	155,000	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>3,578,547</b>	<b>(2,064,420)</b>	<b>(235,619)</b>
≡ OPERATING EXPENDITURES	GOVERNMENT FEES/LICENSES	99	-	-
	MISC EXPENSES	549,052	-	-
	BAD DEBT EXPENSE	577,057	-	-
	GRANT EXPENSE	17,750	-	-
	PROFESSIONAL/TECHNICAL SERVICE	1,782,764	1,612,090	1,629,840
	LEGAL CLAIMS	5,040	-	-
	REPAIR & MAINTENANCE SERVICES	87,422	-	-
	MEETINGS & CONFERENCES	-	100,000	-
	ADMINISTRATIVE OVERHEAD	6,086	6,086	6,086
	OTHER FINANCING USES	12,545	-	-
<b>OPERATING EXPENDITURES Total</b>		<b>3,037,815</b>	<b>1,718,176</b>	<b>1,635,926</b>
≡ DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	3,791,966	3,553,681	8,422,181
	DEBT SERVICE - INTEREST	-	-	706,382
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>3,791,966</b>	<b>3,553,681</b>	<b>9,128,563</b>
≡ TRANSFERS	FLEET ISF	17,628	-	-
	INFORMATION TECHNOLOGY ISF	3,606,937	1,174,851	1,083,670
	GENERAL LIABILITY ISF	-	579,402	579,402
	INTER-FUND TRANSFERS OUT	15,232,126	16,695,509	14,467,734
<b>TRANSFERS Total</b>		<b>18,856,691</b>	<b>18,449,762</b>	<b>16,130,806</b>
<b>Grand Total</b>		<b>29,265,018</b>	<b>21,657,199</b>	<b>26,659,676</b>

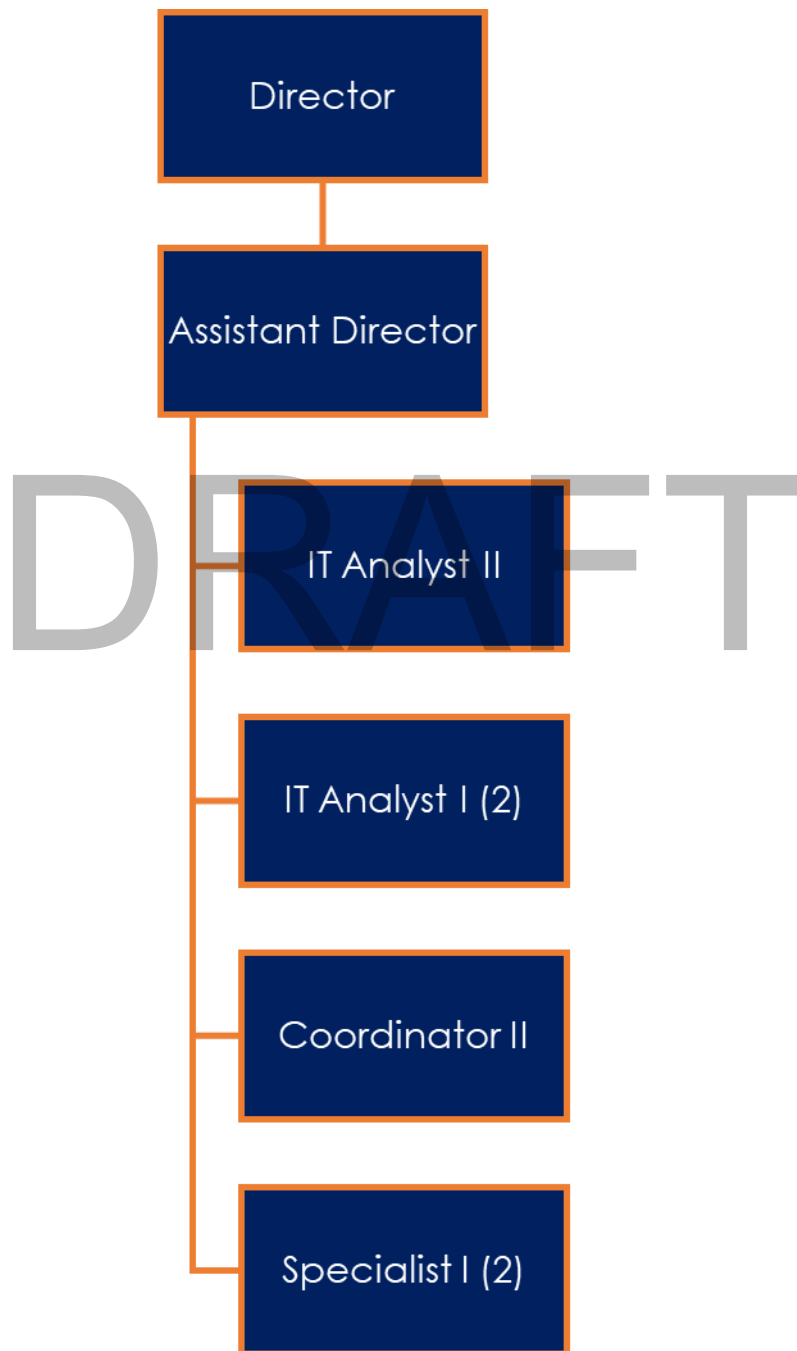
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Organization Detail:

## Finance & Information Technology

### **INFORMATION TECHNOLOGY**

Division nos. 1800, 1810, 1820



## Budget Detail – Information Technology

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	15,422	-	-
112 - INFORMATION TECHNOLOGY ISF	6,994,606	7,644,915	5,024,500
214 - GAS TAX	24	24	24
420 - SEWER MAINTENANCE DISTRICT	24	24	24
<b>Grand Total</b>	<b>7,010,077</b>	<b>7,644,963</b>	<b>5,024,548</b>

### Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	807,567	842,163	860,287
	OVER-TIME SALARIES	-	5,360	-
	HEALTH/DENTAL INSURANCE	148,008	126,000	169,375
	LIFE INSURANCE	1,196	-	980
	ACCIDENTAL DEATH DISMEMBER	207	-	224
	LT/ST DISABILITY	3,637	-	3,413
	FICA/MEDICARE	11,792	-	12,474
	CALPERS RETIREMENT	263,558	247,231	275,118
	WORKERS' COMPENSATION	23,390	36,887	37,681
	DEFERRED COMPENSATION	40,379	59,372	43,014
	RETIREE HEALTH SAVINGS	19,049	-	19,103
	UNEMPLOYMENT	2,360	-	3,441
	FRINGE BENEFITS	-	20,754	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>1,321,143</b>	<b>1,337,767</b>	<b>1,425,110</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,098	2,000	1,500
	POSTAGE	46	400	400
	SPECIAL ACTIVITY SUPPLIES	6,941	10,000	2,000
	FUEL	398	1,187	2,977
	VEHICLE OPERATIONS	4,090	3,193	4,513
	NON-CAPITAL EQUIPMENT	271,993	-	-
	COMPUTERS HARDWARE	4,112,282	948,521	113,000
	COMPUTERS SOFTWARE	-	3,997,745	2,626,285
	DUES & MEMBERSHIPS	-	5,000	3,000
	GENERAL LIABILITY	133,879	108,768	116,115
	PROFESSIONAL/TECHNICAL SERVICE	629,333	504,244	220,000
	REPAIR & MAINTENANCE SERVICES	-	4,090	-
	TELEPHONE	510,076	471,200	278,000
	WIRELESS	-	225,800	206,600
	TRAVEL/MILEAGE REIMBURSEMENT	17,751	-	-
	TRAINING	-	25,000	25,000
	ADMINISTRATIVE OVERHEAD	48	48	48
<b>OPERATING EXPENDITURES Total</b>		<b>5,688,933</b>	<b>6,307,196</b>	<b>3,599,438</b>
<b>Grand Total</b>		<b>7,010,077</b>	<b>7,644,963</b>	<b>5,024,548</b>

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# **COMMUNITY DEVELOPMENT**

# Community Development

## BUDGET OVERVIEW

### Department Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	7,428,862	12,967,964	10,785,348
120 - EMPLOYEE BENEFITS	5,167,486	1,667,280	-
200 - LOCAL GRANTS - OTHER	59,000	-	-
214 - GAS TAX	973,809	1,595,719	671,845
224 - RECYCLING	-	384,838	-
230 - STATE GRANTS - OTHER	187,086	2,300,338	2,439,023
300 - FEDERAL GRANTS - OTHER	-	2,450,524	2,450,524
310 - CDBG	209,187	2,668,022	1,463,022
313 - HOME GRANT	-	2,922,046	724,611
314 - LOW-MODERATE INCOME HOUSING	1,073,309	1,695,185	1,663,329
420 - SEWER MAINTENANCE DISTRICT	-	23,575	22,000
421 - LANDSCAPE MAINTENANCE DISTRICT	2,410,540	3,262,664	2,710,030
422 - LIGHTING MAINTENANCE DISTRICT	99,310	118,621	121,399
423 - DRAINAGE MAINT DISTRICT	-	320,567	33,500
850 - CFD 21-1 PUBLIC SERVICES	-	6,000	6,000
<b>Grand Total</b>	<b>17,608,588</b>	<b>32,383,342</b>	<b>23,090,632</b>

### Department Expense by Division

DIVISION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
2000 - COMMUNITY DEVELOPMENT	-	2,113,677	1,824,574
2100 - PLANNING	2,425,153	3,349,123	2,456,307
2200 - HOUSING	1,688,351	12,477,313	9,167,141
2300 - BUILDING AND SAFETY	2,148,567	2,526,510	2,225,083
2400 - ECONOMIC DEVELOPMENT	7,596,796	4,170,476	1,618,161
2410 - COMMUNITY PRESERVATION	-	-	1,170,391
2500 - SPECIAL DISTRICTS	-	130,330	120,500
2600 - BEAUTIFICATION	3,619,477	5,717,286	4,249,049
2700 - ENVIRONMENTAL	-	1,655,064	-
2800 - FILM	130,244	243,563	259,426
<b>Grand Total</b>	<b>17,608,588</b>	<b>32,383,342</b>	<b>23,090,632</b>

### Department Expense by Category

EXPENSE CATEGORY	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
SALARIES & BENEFITS	5,418,969	8,388,471	8,276,181
OPERATING EXPENDITURES	6,812,946	20,780,328	14,708,450
DEBT SERVICE & CAPITAL OUTLAY	5,376,673	3,214,543	106,000
<b>Grand Total</b>	<b>17,608,588</b>	<b>32,383,342</b>	<b>23,090,632</b>

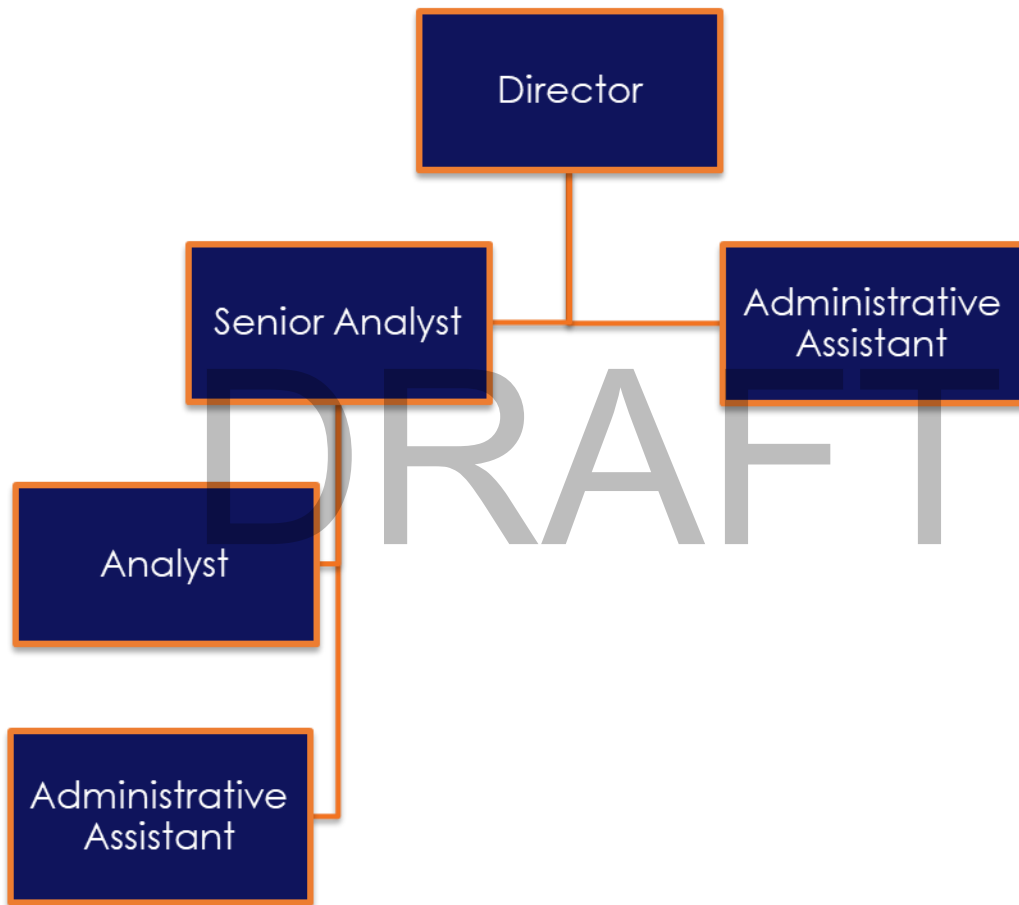


Organization Detail:

## Community Development

### **ADMINISTRATION**

Division no. 2000, 2500



## Budget Detail – Administration

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	-	2,091,477	1,799,574
214 - GAS TAX	-	10,000	-
314 - LOW-MODERATE INCOME HOUSING	-	12,200	25,000
420 - SEWER MAINTENANCE DISTRICT	-	23,575	22,000
421 - LANDSCAPE MAINTENANCE DISTRICT	-	40,702	36,000
422 - LIGHTING MAINTENANCE DISTRICT	-	24,908	23,000
423 - DRAINAGE MAINT DISTRICT	-	35,145	33,500
850 - CFD 21-1 PUBLIC SERVICES	-	6,000	6,000
<b>Grand Total</b>	-	<b>2,244,007</b>	<b>1,945,074</b>

### Division Expense by Category

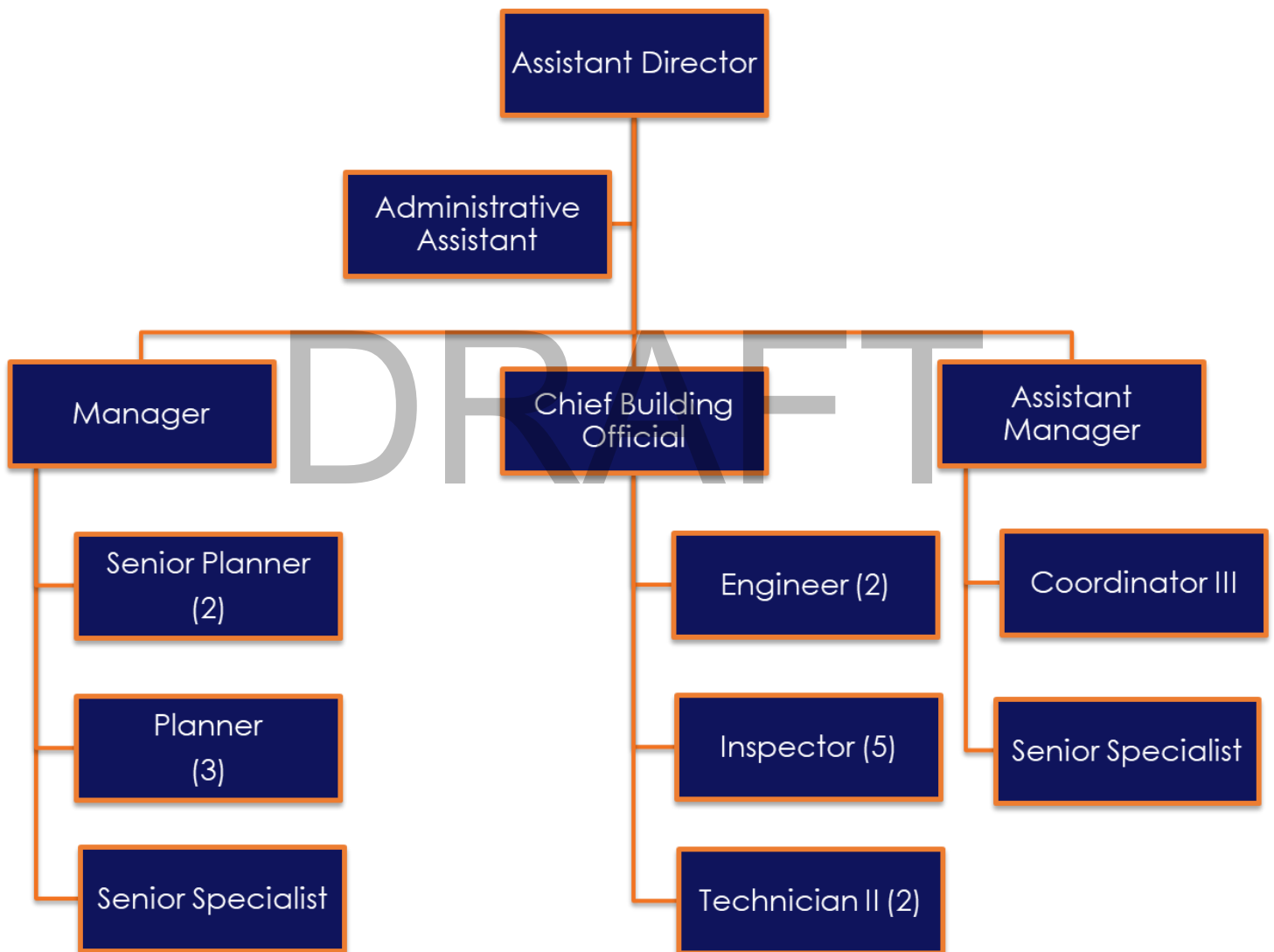
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	-	414,483	626,649
	TEMPORARY SALARIES	-	200,000	228,771
	HEALTH/DENTAL INSURANCE	-	54,000	132,236
	LIFE INSURANCE	-	-	740
	ACCIDENTAL DEATH DISMEMBER	-	-	169
	LT/ST DISABILITY	-	-	3,297
	FICA/MEDICARE	-	-	9,086
	CALPERS RETIREMENT	-	121,678	200,401
	WORKERS' COMPENSATION	-	18,154	27,447
	DEFERRED COMPENSATION	-	31,266	38,081
	RETIREE HEALTH SAVINGS	-	-	14,999
	UNEMPLOYMENT	-	-	2,507
	FRINGE BENEFITS	-	11,155	-
<b>SALARIES &amp; BENEFITS Total</b>		-	<b>850,736</b>	<b>1,284,383</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	-	-	65,000
	SPECIAL ACTIVITY SUPPLIES	-	85,000	-
	COMPUTERS HARDWARE	-	53,679	94,785
	GENERAL LIABILITY	-	46,615	82,939
	MISC EXPENSES	-	2,765	-
	ASSESSMENTS	-	-	250
	PROFESSIONAL/TECHNICAL SERVICE	-	727,565	320,808
	MEETINGS & CONFERENCES	-	102,647	96,908
<b>OPERATING EXPENDITURES Total</b>		-	<b>1,018,271</b>	<b>660,691</b>
≡ DEBT SERVICE & CAPITAL OUTLAY	PROPERTY ACQUISITION	-	375,000	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		-	<b>375,000</b>	<b>-</b>
<b>Grand Total</b>		-	<b>2,244,007</b>	<b>1,945,074</b>

Organization Detail:

## Community Development

### DEVELOPMENT AND BEAUTIFICATION

Division nos. 2100, 2300, 2600, 2700



## Budget Detail – Development and Beautification

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	4,526,793	7,150,866	5,629,602
214 - GAS TAX	973,809	1,585,719	528,408
224 - RECYCLING	-	384,838	-
230 - STATE GRANTS - OTHER	182,745	525,463	-
421 - LANDSCAPE MAINTENANCE DISTRICT	2,410,540	3,221,962	2,674,030
422 - LIGHTING MAINTENANCE DISTRICT	99,310	93,713	98,399
423 - DRAINAGE MAINT DISTRICT	-	285,422	-
<b>Grand Total</b>	<b>8,193,196</b>	<b>13,247,983</b>	<b>8,930,439</b>

### Division Expense by Category

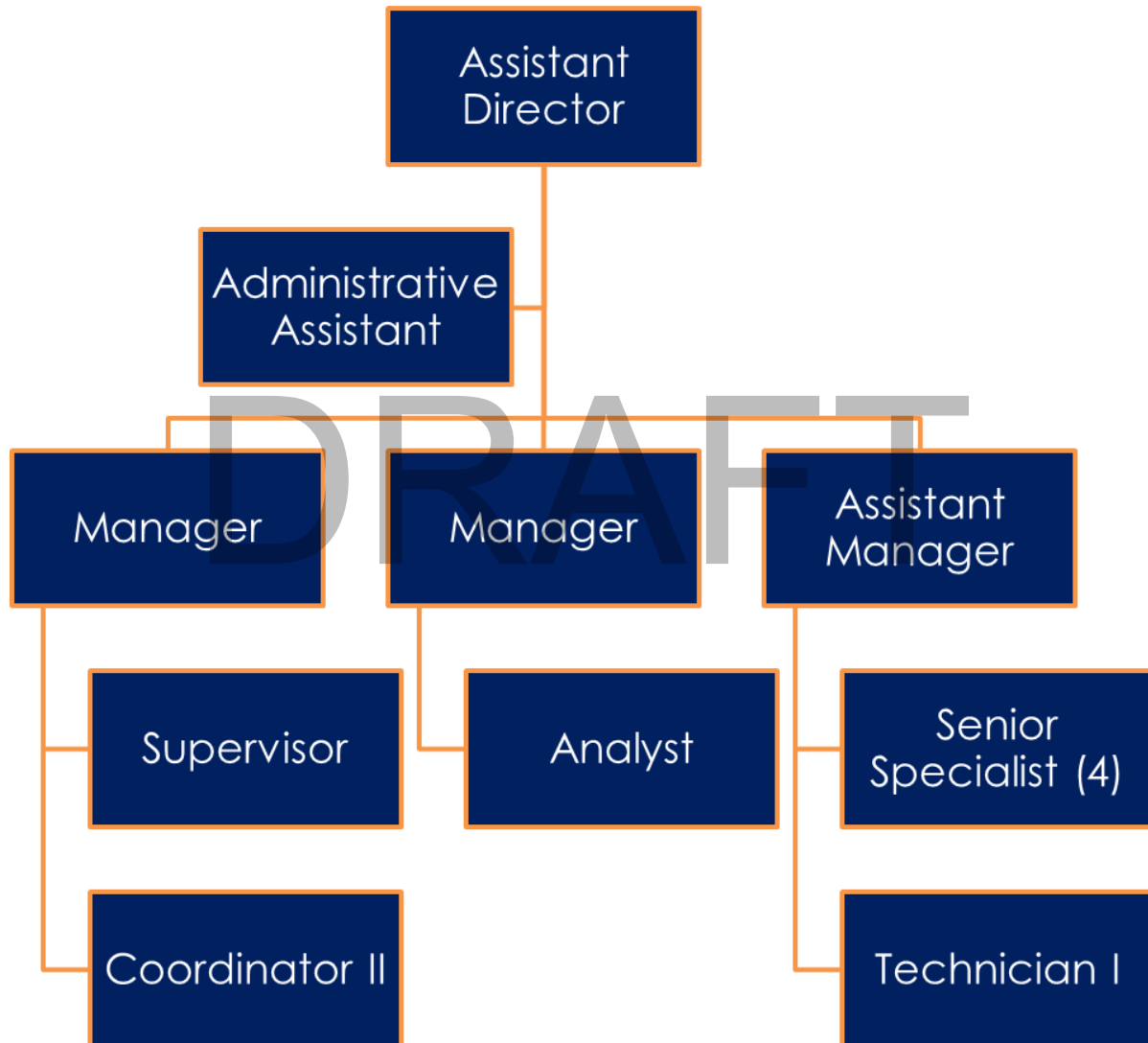
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	2,202,542	3,170,603	2,684,735
	OVER-TIME SALARIES	9,730	4,288	-
	TEMPORARY SALARIES	35,458	153,539	-
	SALARIES- OTHER	4,125	5,000	6,300
	HEALTH/DENTAL INSURANCE	383,077	486,000	441,639
	LIFE INSURANCE	3,035	-	3,047
	ACCIDENTAL DEATH DISMEMBER	524	-	696
	LT/ST DISABILITY	12,075	-	13,531
	FICA/MEDICARE	34,248	-	38,929
	CALPERS RETIREMENT	722,738	930,781	858,572
	WORKERS' COMPENSATION	67,805	138,872	117,591
	DEFERRED COMPENSATION	124,884	230,902	150,519
	H.S.A. CONTRIBUTION	-	-	1,080
	RETIREE HEALTH SAVINGS	56,861	-	64,400
	UNEMPLOYMENT	6,899	-	10,739
	FRINGE BENEFITS	-	83,737	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>3,664,001</b>	<b>5,203,722</b>	<b>4,391,778</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	8,774	216,194	16,585
	POSTAGE	6,222	2,000	1,200
	SPECIAL ACTIVITY SUPPLIES	277,836	62,004	-
	FUEL	13,759	3,433	19,623
	UNIFORMS	1,210	10,950	2,000
	GRAFITTI REMOVAL	-	-	8,660
	VEHICLE OPERATIONS	88,486	28,379	46,995
	NON-CAPITAL EQUIPMENT	2,421	2,000	-
	COMPUTERS HARDWARE	311,125	306,427	224,691
	DUES & MEMBERSHIPS	7,677	-	-
	GENERAL LIABILITY	411,199	427,264	379,861
	GOVERNMENT FEES/LICENSES	-	4,064	4,065
	MISC EXPENSES	-	4,936	-
	GRANT EXPENSE	117,347	859,271	-
	PROFESSIONAL/TECHNICAL SERVICE	862,526	1,587,699	432,450
	ADVERTISING	40,156	50,000	40,000
	PRINTING/BINDING	-	960	710
	LANDSCAPE CONTRACTS	-	-	2,467,391
	REPAIR & MAINTENANCE SERVICES	1,679,855	2,779,825	93,120
	EMERGENCY DAMAGE REPAIRS	59,014	340,000	140,000
	STREET SWEEPING	-	285,422	-
	HAZARDOUS MATERIALS SERVICES	-	105,740	-
	WATER	564,606	769,147	598,289
	ELECTRIC	47,728	117,510	57,025
	MEETINGS & CONFERENCES	17,795	-	-
	TRAVEL/MILEAGE REIMBURSEMENT	10,299	-	-
	TRAINING	1,072	-	-
	PUBLICATIONS/JOURNALS	-	220	220
	ADMINISTRATIVE OVERHEAD	89	5,775	5,775
<b>OPERATING EXPENDITURES Total</b>		<b>4,529,195</b>	<b>7,969,219</b>	<b>4,538,661</b>
≡ DEBT SERVICE & CAPITAL OUTLAY	VEHICLES	-	75,042	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>-</b>	<b>75,042</b>	<b>-</b>
<b>Grand Total</b>		<b>8,193,196</b>	<b>13,247,983</b>	<b>8,930,439</b>

Organization Detail:

## Community Development

# COMMUNITY REAL ESTATE & ECONOMIC DEVELOPMENT

Division nos. 2200, 2400, 2410, 2800



## Budget Detail – Community Real Estate & Economic Development

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	2,902,069	3,725,620	3,356,173
120 - EMPLOYEE BENEFITS	5,167,486	1,667,280	-
200 - LOCAL GRANTS - OTHER	59,000	-	-
214 - GAS TAX	-	-	143,437
230 - STATE GRANTS - OTHER	4,341	1,774,875	2,439,023
300 - FEDERAL GRANTS - OTHER	-	2,450,524	2,450,524
310 - CDBG	209,187	2,668,022	1,463,022
313 - HOME GRANT	-	2,922,046	724,611
314 - LOW-MODERATE INCOME HOUSING	1,073,309	1,682,985	1,638,329
<b>Grand Total</b>	<b>9,415,392</b>	<b>16,891,352</b>	<b>12,215,119</b>

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## Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	1,053,673	1,534,486	1,555,035
	OVER-TIME SALARIES	1,001	-	-
	TEMPORARY SALARIES	14,008	30,000	30,000
	SALARIES- OTHER	9,050	-	-
	HEALTH/DENTAL INSURANCE	171,230	198,000	282,048
	LIFE INSURANCE	1,585	-	1,791
	ACCIDENTAL DEATH DISMEMBER	274	-	409
	LT/ST DISABILITY	8,174	-	8,950
	FICA/MEDICARE	15,480	-	22,548
	CALPERS RETIREMENT	343,827	386,885	497,296
	WORKERS' COMPENSATION	31,182	57,722	68,111
	DEFERRED COMPENSATION	74,661	90,363	95,731
	H.S.A. CONTRIBUTION	517	-	1,080
	RETIREE HEALTH SAVINGS	27,149	-	30,802
	OPERATING MATERIALS & SUPPLIES	-	-	1,410
	UNEMPLOYMENT	3,157	-	4,810
	FRINGE BENEFITS	-	36,557	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>1,754,967</b>	<b>2,334,013</b>	<b>2,600,020</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	1,766	1,900	16,485
	POSTAGE	298	2,950	1,510
	SPECIAL ACTIVITY SUPPLIES	927,501	608,631	263,410
	FUEL	861	168	7,443
	UNIFORMS	9,710	450	-
	CHARITABLE CONTRIBUTIONS	15,000	-	-
	VEHICLE OPERATIONS	9,775	551	11,260
	COMPUTERS HARDWARE	295,401	153,269	194,904
	DUES & MEMBERSHIPS	153,849	261,519	317,047
	GENERAL LIABILITY	188,071	197,438	285,264
	GOVERNMENT FEES/LICENSES	331	-	-
	MISC EXPENSES	165	1,731	-
	GRANT EXPENSE	59,160	9,265,445	6,971,180
	PROFESSIONAL/TECHNICAL SERVICE	385,413	1,151,950	1,319,500
	ADVERTISING	-	3,000	3,000
	SPONSORSHIP EXPENSE	-	5,000	-
	PRINTING/BINDING	-	810	-
	LEGAL SERVICES	-	-	30,297
	CODE/DEMOLITION ACTIVITY	-	-	73,300
	REPAIR & MAINTENANCE SERVICES	-	122,526	-
	WATER	8,828	14,500	14,500
	GAS	111	-	-
	ELECTRIC	183	-	-
	MEETINGS & CONFERENCES	17,151	-	-
	TRAVEL/MILEAGE REIMBURSEMENT	15,699	-	-
	TRAINING	430	1,000	-
	ADMINISTRATIVE OVERHEAD	194,049	-	-
<b>OPERATING EXPENDITURES Total</b>		<b>2,283,752</b>	<b>11,792,838</b>	<b>9,509,099</b>
≡ DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	209,187	210,891	106,000
	PROPERTY ACQUISITION	5,167,486	2,553,610	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>5,376,673</b>	<b>2,764,501</b>	<b>106,000</b>
<b>Grand Total</b>		<b>9,415,392</b>	<b>16,891,352</b>	<b>12,215,119</b>

# DRAFT

## **PUBLIC SAFETY**



# Public Safety

## BUDGET OVERVIEW

### Department Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	40,594,664	49,852,651	49,859,412
202 - LA COUNTY REIMBURSEMENT	-	-	1,499,314
214 - GAS TAX	4,888	4,888	-
230 - STATE GRANTS - OTHER	-	402,000	120,000
300 - FEDERAL GRANTS - OTHER	-	1,100,000	-
301 - HOMELAND SECURITY	-	-	100,000
<b>Grand Total</b>	<b>40,599,552</b>	<b>51,359,539</b>	<b>51,578,726</b>

### Department Expense by Division

DIVISION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
3000 - PUBLIC SAFETY	6,180,071	12,183,499	7,239,271
3100 - COMMUNITY SAFETY	32,558,925	36,656,277	42,694,231
3200 - CODE ENFORCEMENT	1,709,053	2,343,527	1,525,224
3300 - EMERGENCY OPERATIONS	391	120,000	120,000
3400 - EMERGENCY PREPAREDNESS	151,112	56,237	-
<b>Grand Total</b>	<b>40,599,552</b>	<b>51,359,539</b>	<b>51,578,726</b>

### Department Expense by Category

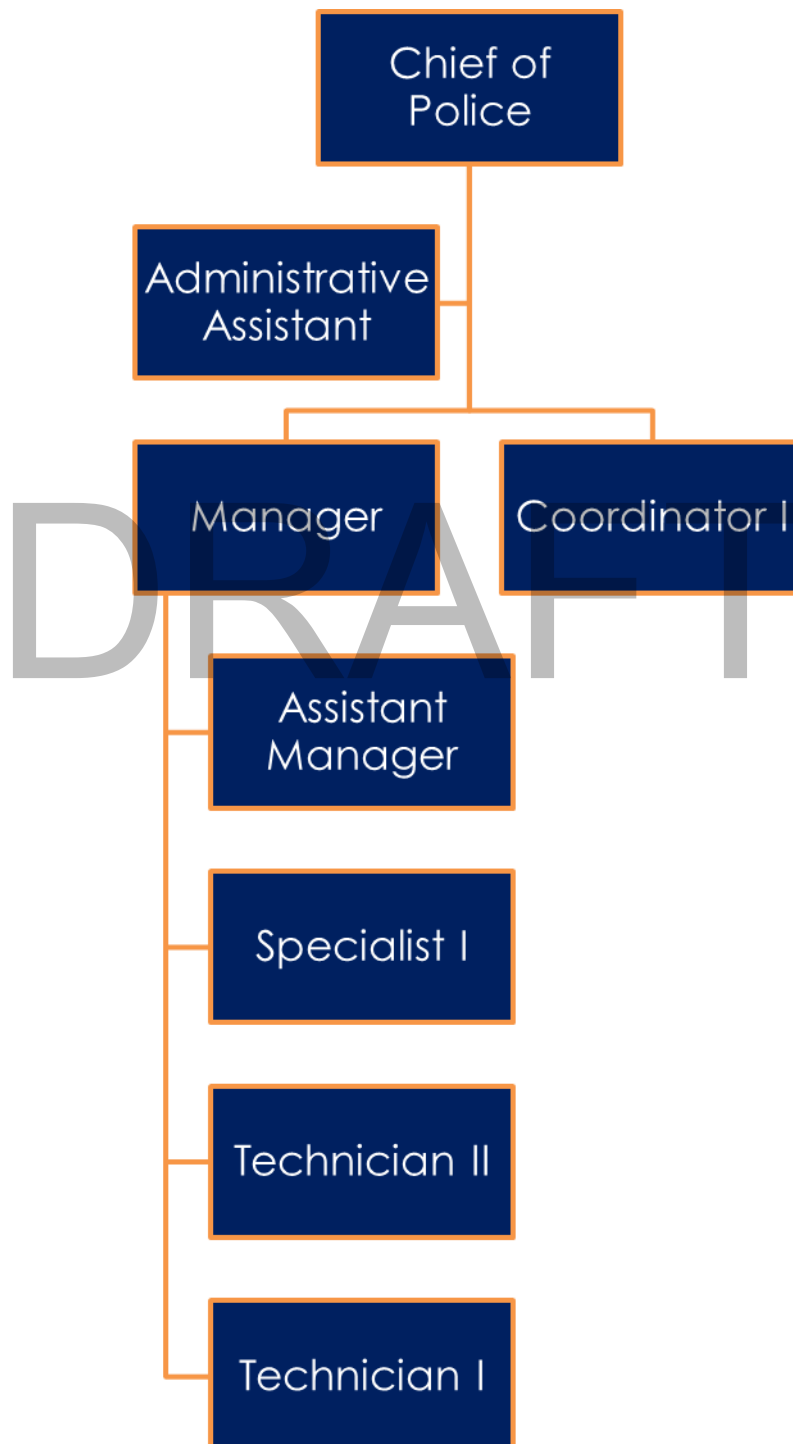
EXPENSE CATEGORY	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
SALARIES & BENEFITS	4,928,960	8,343,958	8,375,829
OPERATING EXPENDITURES	5,670,116	10,574,560	9,290,612
SHERIFF CONTRACT	30,000,475	32,441,022	33,812,284
TRANSFERS	-	-	100,000
<b>Grand Total</b>	<b>40,599,552</b>	<b>51,359,539</b>	<b>51,578,726</b>

Organization Detail:

Public Safety/Police

## ADMINISTRATION

Division no. 3000



## Budget Detail – Administration

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	6,175,183	10,796,611	5,639,957
202 - LA COUNTY REIMBURSEMENT	-	-	1,499,314
214 - GAS TAX	4,888	4,888	-
230 - STATE GRANTS - OTHER	-	282,000	-
300 - FEDERAL GRANTS - OTHER	-	1,100,000	-
301 - HOMELAND SECURITY	-	-	100,000
<b>Grand Total</b>	<b>6,180,071</b>	<b>12,183,499</b>	<b>7,239,271</b>

### Division Expense by Category

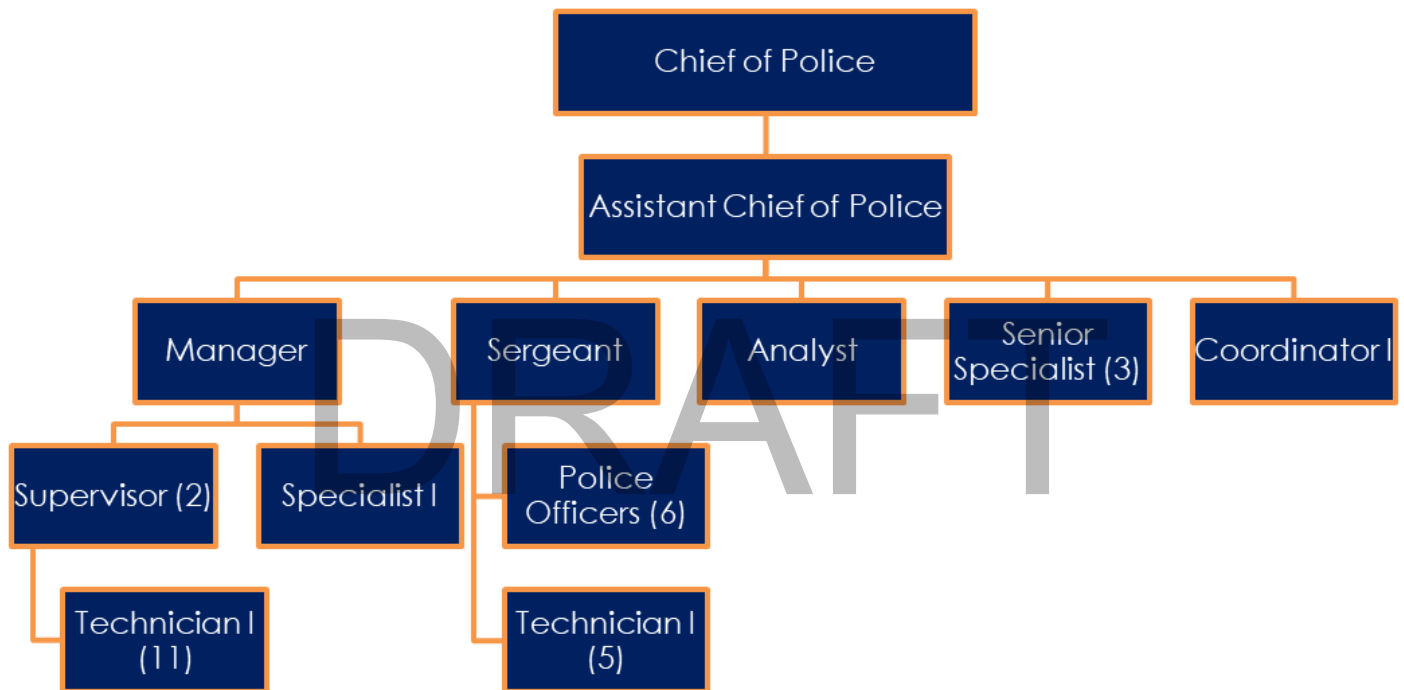
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	1,678,008	3,949,971	1,270,647
	OVER-TIME SALARIES	22,994	32,160	5,000
	TEMPORARY SALARIES	782,573	189,000	60,000
	HEALTH/DENTAL INSURANCE	303,706	774,000	239,141
	LIFE INSURANCE	2,823	-	1,500
	ACCIDENTAL DEATH DISMEMBER	485	-	342
	LT/ST DISABILITY	9,099	-	4,987
	FICA/MEDICARE	36,348	3,350	18,424
	CALPERS RETIREMENT	560,937	1,165,327	406,350
	WORKERS' COMPENSATION	71,967	183,134	55,654
	DEFERRED COMPENSATION	104,270	299,044	77,956
	H.S.A. CONTRIBUTION	271	-	-
	RETIREE HEALTH SAVINGS	51,105	-	35,123
	UNEMPLOYMENT	7,351	925	5,083
	FRINGE BENEFITS	-	99,821	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>3,631,940</b>	<b>6,696,731</b>	<b>2,180,207</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,148	2,600	15,000
	POSTAGE	178	200	200
	SPECIAL ACTIVITY SUPPLIES	4,540	17,000	17,000
	FUEL	23,853	1,681	52,373
	UNIFORMS	42,452	132,401	20,000
	VEHICLE OPERATIONS	116,174	6,962	113,487
	NON-CAPITAL EQUIPMENT	-	140	-
	COMPUTERS HARDWARE	117,502	566,227	293,655
	DUES & MEMBERSHIPS	29	2,000	-
	GENERAL LIABILITY	313,497	701,422	284,289
	MISC EXPENSES	3,130	-	-
	GRANT EXPENSE	-	1,269,000	1,499,314
	PROFESSIONAL/TECHNICAL SERVICE	1,831,297	2,572,519	2,572,519
	ADVERTISING	6,892	15,000	8,000
	PRINTING/BINDING	6,673	13,227	13,225
	REPAIR & MAINTENANCE SERVICES	32,744	24,888	-
	WATER	-	3,000	-
	GAS	-	2,600	-
	ELECTRIC	-	16,900	-
	MEETINGS & CONFERENCES	15,718	29,000	20,000
	TRAVEL/MILEAGE REIMBURSEMENT	31,307	110,000	50,000
<b>OPERATING EXPENDITURES Total</b>		<b>2,548,132</b>	<b>5,486,768</b>	<b>4,959,064</b>
≡ TRANSFERS	INTER-FUND TRANSFERS OUT	-	-	100,000
<b>TRANSFERS Total</b>		<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Grand Total</b>		<b>6,180,071</b>	<b>12,183,499</b>	<b>7,239,271</b>

Organization Detail:

## Public Safety/Police

### LAW ENFORCEMENT

Division nos. 3100, 3200, 3300, 3400

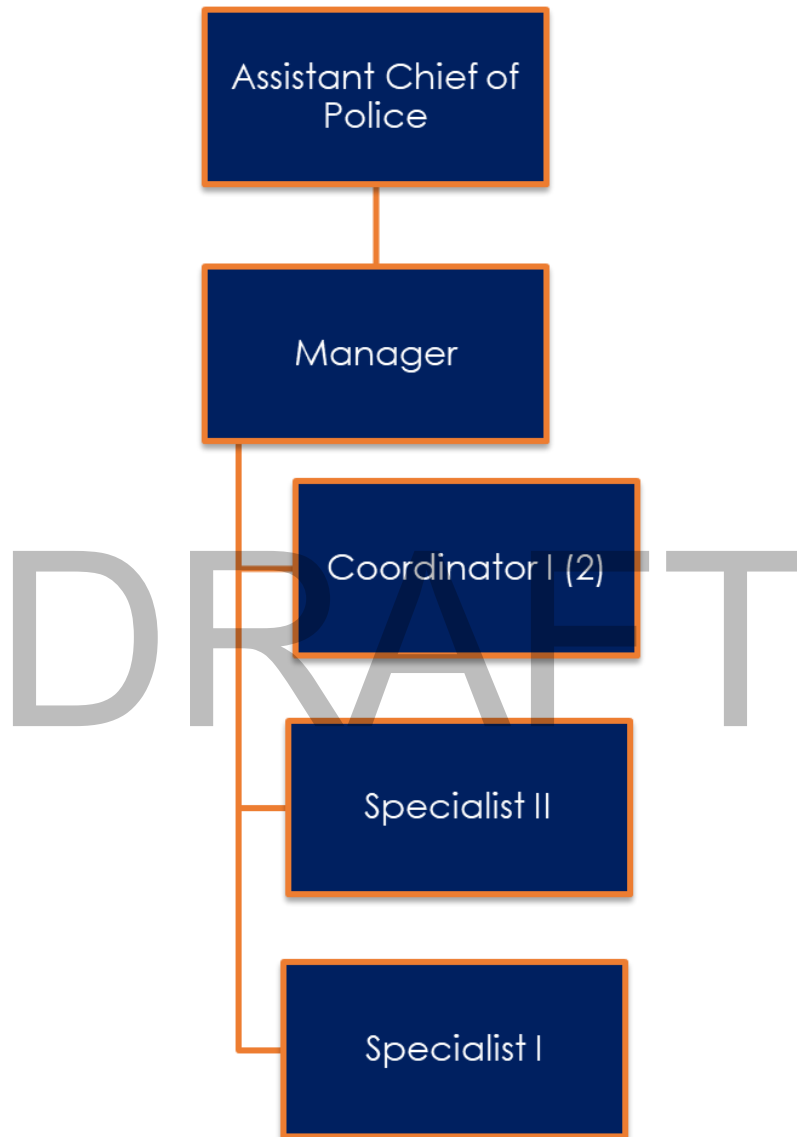


Organization Detail:

## Public Safety/Police

### SERVICES

Division nos. 3100, 3200, 3300, 3400



## Budget Detail – Law Enforcement & Services

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	34,419,480	39,056,041	44,219,455
230 - STATE GRANTS - OTHER	-	120,000	120,000
<b>Grand Total</b>	<b>34,419,480</b>	<b>39,176,041</b>	<b>44,339,455</b>

### Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
⇒ SALARIES & BENEFITS	FULL-TIME SALARIES	780,798	685,187	3,382,058
	OVER-TIME SALARIES	20,843	50,000	50,000
	TEMPORARY SALARIES	20,569	504,000	500,000
	HEALTH/DENTAL INSURANCE	123,075	114,231	678,692
	LIFE INSURANCE	1,101	-	4,518
	ACCIDENTAL DEATH DISMEMBER	191	-	1,031
	LT/ST DISABILITY	5,084	-	16,197
	FICA/MEDICARE	12,010	-	49,040
	CALPERS RETIREMENT	255,525	201,097	1,081,574
	WORKERS' COMPENSATION	23,153	30,011	148,134
	DEFERRED COMPENSATION	39,040	42,021	177,163
	H.S.A. CONTRIBUTION	2,505	-	1,080
	RETIREE HEALTH SAVINGS	10,719	-	92,607
	UNEMPLOYMENT	2,408	-	13,528
	FRINGE BENEFITS	-	20,680	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>1,297,021</b>	<b>1,647,227</b>	<b>6,195,622</b>
⇒ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	3,597	13,835	-
	POSTAGE	-	125	-
	SPECIAL ACTIVITY SUPPLIES	32,526	81,237	5,000
	FUEL	11,908	1,342	11,909
	UNIFORMS	2,763	612	-
	EMERGENCY SUPPLIES	279,728	73,281	-
	VEHICLE OPERATIONS	82,943	4,928	21,782
	NON-CAPITAL EQUIPMENT	45,065	1,010,120	100,000
	DRONE (UAV) OPERATIONS	-	-	40,000
	COMPUTERS HARDWARE	260,778	824,496	270,860
	RADIO COMMUNICATIONS	-	-	73,281
	DUES & MEMBERSHIPS	853	1,985	-
	GENERAL LIABILITY	156,093	98,052	606,808
	GRANT EXPENSE	-	120,000	120,000
	PROFESSIONAL/TECHNICAL SERVICE	815,346	402,220	100,000
	ADVERTISING	-	500	-
	OPIOID PROGRAM	-	126,148	80,000
	LEGAL SERVICES	105	14,000	20,000
	ANIMAL CONTROL	1,414,783	2,167,650	2,829,555
	CODE/DEMOLITION ACTIVITY	-	73,318	-
	REPAIR & MAINTENANCE SERVICES	-	60,443	-
	TELEPHONE	3	-	-
	WATER	-	-	12,103
	GAS	-	-	20,147
	ELECTRIC	-	-	20,103
	MEETINGS & CONFERENCES	6,682	7,250	-
	TRAVEL/MILEAGE REIMBURSEMENT	8,651	4,750	-
	TRAINING	161	1,500	-
<b>OPERATING EXPENDITURES Total</b>		<b>3,121,984</b>	<b>5,087,792</b>	<b>4,331,549</b>
⇒ SHERIFF CONTRACT	LIABILITIES INSURANCE	-	-	3,730,195
	MISC EXPENSES	2,917,522	3,368,068	-
	SHERIFFS CONTRACT	27,082,953	28,832,428	29,841,563
	SHERIFF CONTRACT - SUPPLMENTAL	-	240,526	240,526
<b>SHERIFF CONTRACT Total</b>		<b>30,000,475</b>	<b>32,441,022</b>	<b>33,812,284</b>
<b>Grand Total</b>		<b>34,419,480</b>	<b>39,176,041</b>	<b>44,339,455</b>

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## PUBLIC WORKS



# Public Works

## BUDGET OVERVIEW

### Department Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	10,902,861	8,879,813	9,006,532
111 - FLEET ISF	3,183,713	4,538,820	2,555,560
200 - LOCAL GRANTS - OTHER	51,000	-	-
211 - MEASURE M	595,045	343,048	343,048
214 - GAS TAX	12,282,575	6,588,357	12,206,340
217 - TDA 8	-	15,000	-
218 - PROPOSITION A	93,434	94,244	94,244
221 - PROP 42- CONGESTION MGT	-	17,783	-
223 - OFFICE OF TRAFFIC SAFETY	-	61,250	-
224 - RECYCLING	37,138	456,996	51,030
230 - STATE GRANTS - OTHER	6,825	796,000	-
314 - LOW-MODERATE INCOME HOUSING	-	12,315	12,315
420 - SEWER MAINTENANCE DISTRICT	4,404,118	4,908,502	4,833,275
421 - LANDSCAPE MAINTENANCE DISTRICT	36,862	11,374	6,292
422 - LIGHTING MAINTENANCE DISTRICT	4,386,513	8,126,110	4,938,703
423 - DRAINAGE MAINT DISTRICT	2,503,373	2,265,908	2,291,771
424 - RECYCLED WATER FUND	293,310	406,398	229,519
501 - LANCASTER CHOICE ENERGY	52,817	98,454	95,000
530 - LANCASTER FINANCING AUTHORITY	279,925	-	-
<b>Grand Total</b>	<b>39,109,509</b>	<b>37,620,374</b>	<b>36,663,629</b>

### Department Expense by Division

DIVISION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
4000 - PUBLIC WORKS	12,980,719	2,858,729	3,502,231
4100 - MAINTENANCE	-	4,349,726	9,160,706
4200 - TRANSPORTATION	7,784,192	7,851,178	6,627,425
4300 - UTILITY SERVICES	6,150,672	6,334,150	6,537,871
4400 - VEHICLE MAINTENANCE	4,086,365	6,381,518	3,099,257
4500 - ENVIRONMENTAL	-	456,996	1,545,217
4600 - TRAFFIC ENGINEERING	2,991,773	1,963,669	3,749
4700 - CAPITAL ENGINEERING	5,115,788	7,424,407	6,187,172
<b>Grand Total</b>	<b>39,109,509</b>	<b>37,620,374</b>	<b>36,663,629</b>

### Department Expense by Category

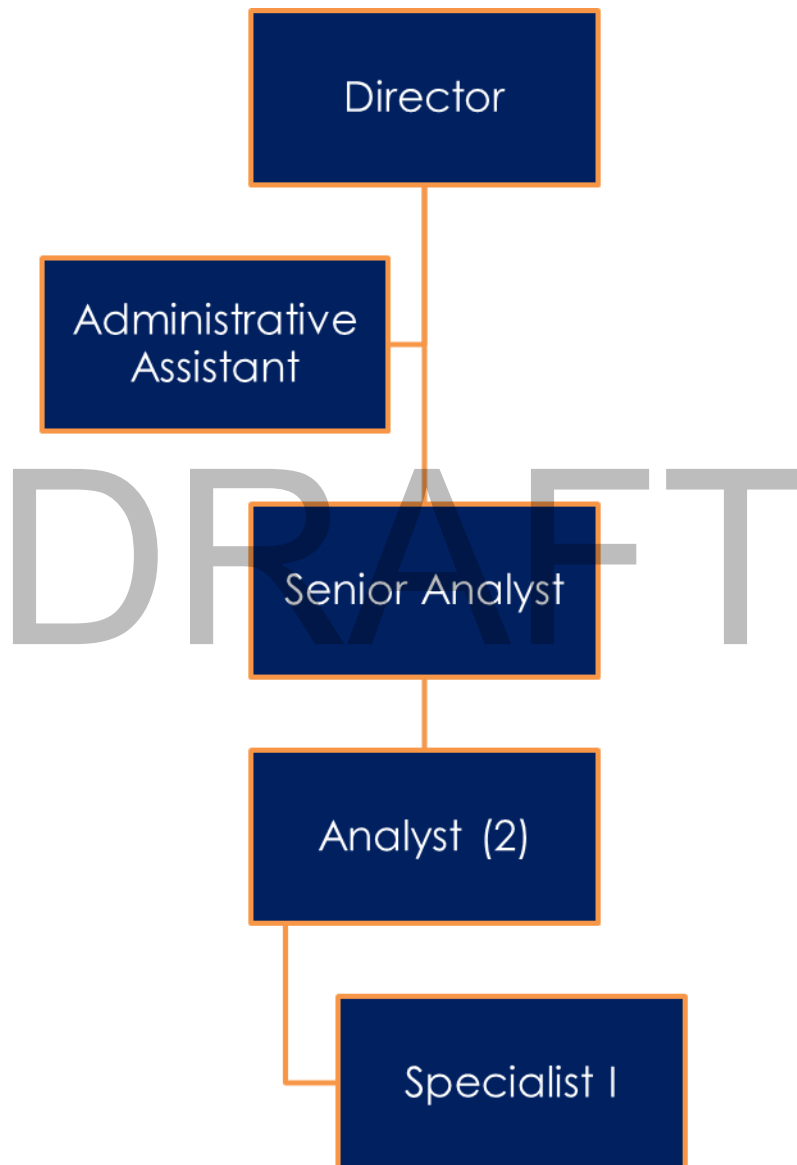
EXPENSE CATEGORY	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
SALARIES & BENEFITS	15,182,931	10,389,761	17,168,636
OPERATING EXPENDITURES	20,288,444	21,287,956	18,096,805
DEBT SERVICE & CAPITAL OUTLAY	3,638,134	5,942,656	1,398,187
<b>Grand Total</b>	<b>39,109,509</b>	<b>37,620,374</b>	<b>36,663,629</b>

Organization Detail:

Public Works

## ADMINISTRATION

Division no. 4000



## Budget Detail – Administration

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	2,306,028	981,775	1,673,680
111 - FLEET ISF	-	11,850	12,443
214 - GAS TAX	8,766,033	1,620,766	1,686,037
218 - PROPOSITION A	93,434	118	118
420 - SEWER MAINTENANCE DISTRICT	123,932	100,562	50,766
421 - LANDSCAPE MAINTENANCE DISTRICT	36,736	6,166	6,166
422 - LIGHTING MAINTENANCE DISTRICT	22,651	7,706	7,825
423 - DRAINAGE MAINT DISTRICT	1,631,905	129,786	65,197
<b>Grand Total</b>	<b>12,980,719</b>	<b>2,858,729</b>	<b>3,502,231</b>

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## Division Expense by Category

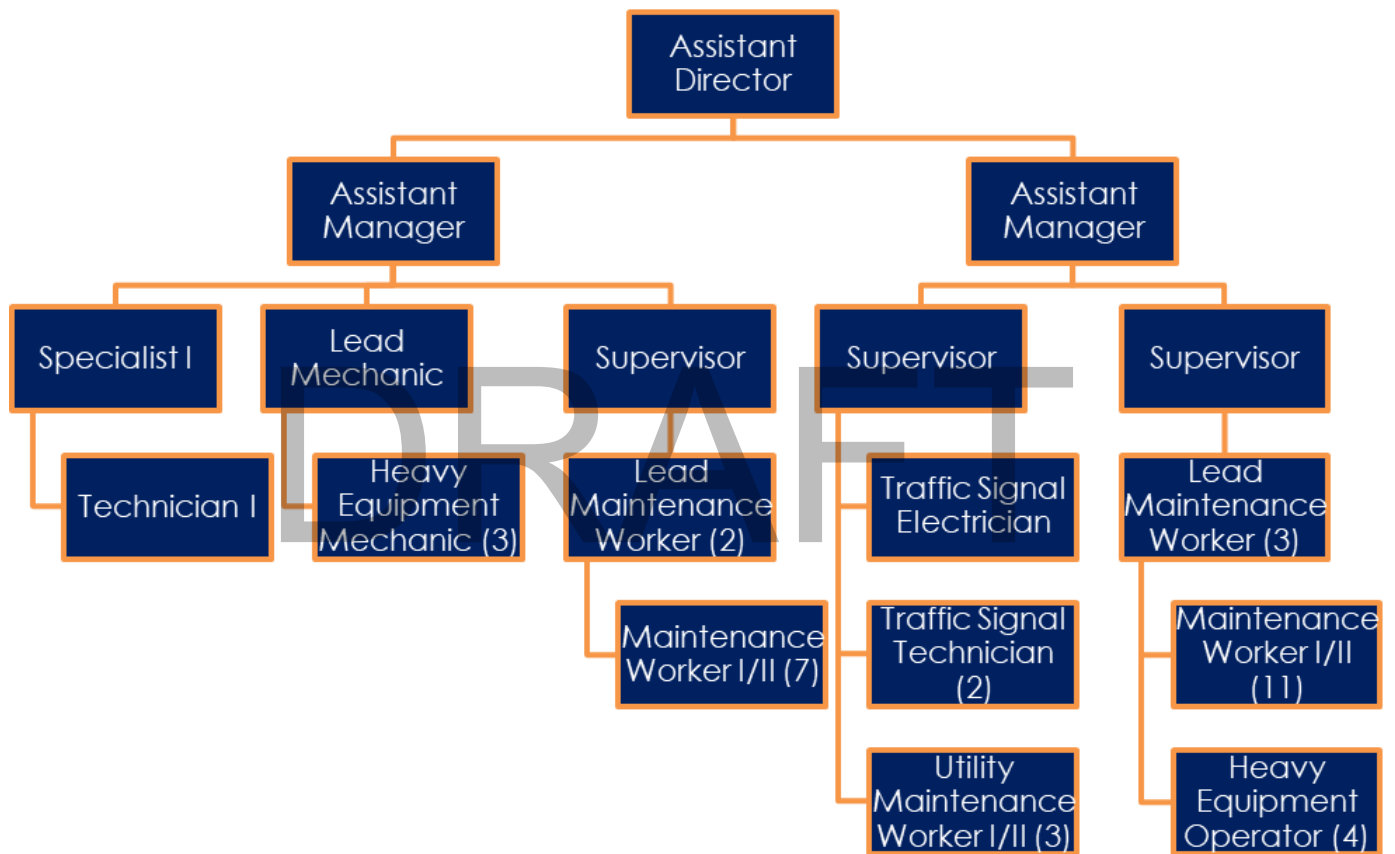
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	2,471,329	429,688	763,866
	OVER-TIME SALARIES	99,535	-	-
	TEMPORARY SALARIES	562,239	217,874	26,500
	SALARIES- OTHER	43,818	-	-
	SALARIES (OFFSET)	-	(98,214)	(98,214)
	HEALTH/DENTAL INSURANCE	615,343	54,000	67,545
	LIFE INSURANCE	4,321	-	869
	ACCIDENTAL DEATH DISMEMBER	747	-	198
	LT/ST DISABILITY	13,910	-	3,780
	FICA/MEDICARE	45,660	-	11,076
	CALPERS RETIREMENT	870,402	126,142	244,282
	WORKERS' COMPENSATION	87,268	18,820	33,457
	DEFERRED COMPENSATION	133,829	32,839	51,181
	RETIREE HEALTH SAVINGS	60,679	-	25,895
	UNEMPLOYMENT	9,229	-	3,055
	FRINGE BENEFITS	-	11,551	-
	FRINGE BENEFITS (OFFSET)	-	(52,424)	(52,424)
<b>SALARIES &amp; BENEFITS Total</b>		<b>5,018,307</b>	<b>740,276</b>	<b>1,081,068</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	251,817	1,475	6,175
	SPECIAL ACTIVITY SUPPLIES	15,279	12,400	15,400
	FUEL	123,008	-	-
	UNIFORMS	53,260	-	250
	GRAFITTI REMOVAL	111,317	-	-
	TIDE CLEAN UPS	5,848	-	-
	VEHICLE OPERATIONS	1,672,667	-	-
	RENTALS/LEASES	-	13,000	13,000
	NON-CAPITAL EQUIPMENT	42,824	-	-
	COMPUTERS HARDWARE	357,615	34,741	96,746
	DUES & MEMBERSHIPS	980	2,245	2,245
	GENERAL LIABILITY	723,783	184,661	375,619
	GOVERNMENT FEES/LICENSES	396	-	30,500
	MISC EXPENSES	64,531	31,435	-
	PROFESSIONAL/TECHNICAL SERVICE	1,002,135	76,830	147,600
	PRINTING/BINDING	57	890	890
	REPAIR & MAINTENANCE SERVICES	1,432,258	-	-
	EMERGENCY DAMAGE REPAIRS	204,209	-	-
	TRAFFIC SIGNAGE	19,861	-	-
	WATER	13,598	-	-
	MEETINGS & CONFERENCES	13,089	2,250	5,490
	TRAVEL/MILEAGE REIMBURSEMENT	33,431	4,448	5,080
	TRAINING	-	186,554	154,645
	ADMINISTRATIVE OVERHEAD	1,806,793	1,567,524	1,567,524
<b>OPERATING EXPENDITURES Total</b>		<b>7,948,755</b>	<b>2,118,453</b>	<b>2,421,164</b>
≡ DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	13,657	-	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>13,657</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>12,980,719</b>	<b>2,858,729</b>	<b>3,502,231</b>

Organization Detail:

## Public Works

### MAINTENANCE SERVICES

Division nos. 4100, 4200, 4400



## Budget Detail – Maintenance Services

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	1,564,752	1,609,989	1,009,824
111 - FLEET ISF	3,180,327	4,526,970	2,543,118
200 - LOCAL GRANTS - OTHER	51,000	-	-
211 - MEASURE M	556,516	343,048	343,048
214 - GAS TAX	2,920,492	3,779,199	8,975,855
217 - TDA 8	-	15,000	-
218 - PROPOSITION A	-	94,126	94,126
221 - PROP 42- CONGESTION MGT	-	17,783	-
224 - RECYCLING	35,438	-	-
314 - LOW-MODERATE INCOME HOUSING	-	12,315	12,315
420 - SEWER MAINTENANCE DISTRICT	14,582	344,691	19,340
421 - LANDSCAPE MAINTENANCE DISTRICT	-	5,082	-
422 - LIGHTING MAINTENANCE DISTRICT	3,175,822	6,527,624	4,717,447
423 - DRAINAGE MAINT DISTRICT	38,885	1,208,140	1,077,315
501 - LANCASTER CHOICE ENERGY	52,817	98,454	95,000
530 - LANCASTER FINANCING AUTHORITY	279,925	-	-
<b>Grand Total</b>	<b>11,870,557</b>	<b>18,582,422</b>	<b>18,887,388</b>

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## Division Expense by Category

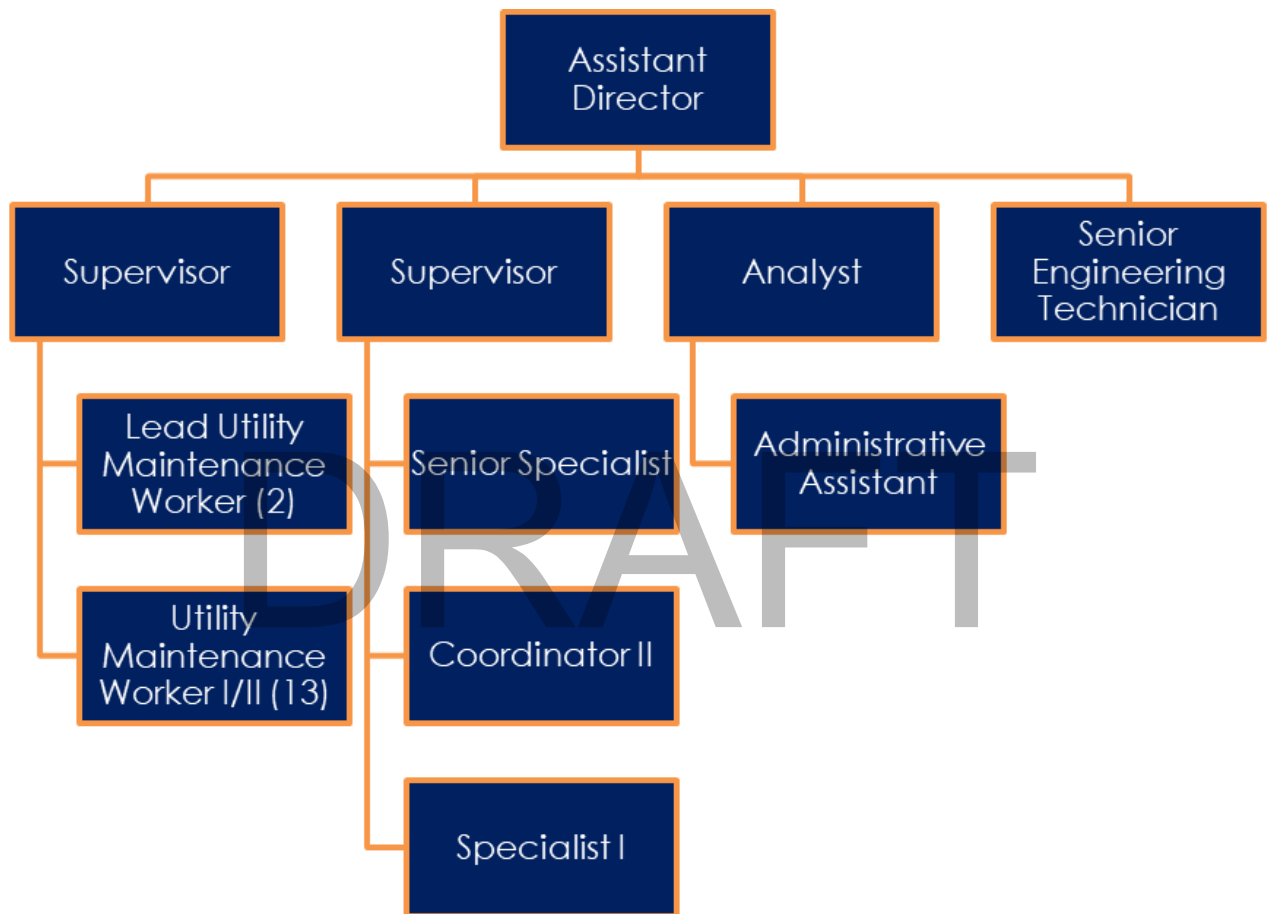
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
⇒ SALARIES & BENEFITS	FULL-TIME SALARIES	1,592,613	884,579	3,893,716
	OVER-TIME SALARIES	41,076	84,341	308,724
	TEMPORARY SALARIES	121,521	391,378	692,868
	HEALTH/DENTAL INSURANCE	297,984	170,100	1,042,180
	LIFE INSURANCE	2,394	-	5,208
	ACCIDENTAL DEATH DISMEMBER	413	-	1,189
	LT/ST DISABILITY	7,900	-	16,463
	FICA/MEDICARE	25,883	-	56,459
	CALPERS RETIREMENT	514,918	259,682	1,245,201
	WORKERS' COMPENSATION	48,372	38,744	170,545
	DEFERRED COMPENSATION	75,476	64,668	194,686
	H.S.A. CONTRIBUTION	1,204	-	-
	RETIREE HEALTH SAVINGS	33,303	-	86,699
	UNEMPLOYMENT	5,198	-	15,575
	FRINGE BENEFITS	-	78,682	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>2,768,254</b>	<b>1,972,174</b>	<b>7,729,511</b>
⇒ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	2,340	38,484	128,560
	POSTAGE	-	393	-
	SPECIAL ACTIVITY SUPPLIES	427,272	422,125	65,200
	FUEL	449,378	577,916	639,984
	UNIFORMS	22,610	60,007	36,207
	GRAFITTI REMOVAL	-	251,794	294,190
	TIDE CLEAN UPS	-	50,000	50,000
	BULK VEHICLE MAINT SUPPLIES	-	36,970	39,000
	VEHICLE OPERATIONS	853,496	950,797	1,706,744
	VEHICLE UPFITTING	-	7,051	44,895
	ASPHALT OPERATIONS	-	14,648	109,068
	CONCRETE OPERATIONS	-	-	141,669
	HEAVY EQUIPMENT OPERATIONS	-	71,097	10,000
	PARKWAY OPERATIONS	-	0	105,470
	T.I.D.E OPERATIONS	-	5,591	15,334
	NON-CAPITAL EQUIPMENT	209,406	43,638	30,555
	COMPUTERS HARDWARE	200,912	212,597	192,595
	DUES & MEMBERSHIPS	-	375	-
	GENERAL LIABILITY	315,022	590,204	760,438
	GOVERNMENT FEES/LICENSES	1,500	273	-
	MISC EXPENSES	7,489	20,748	-
	GRANT EXPENSE	48,908	-	-
	SERVICES	-	59,451	59,451
	PROFESSIONAL/TECHNICAL SERVICE	133,563	1,280,525	643,465
	REPAIR & MAINTENANCE SERVICES	168,961	1,023,162	405,508
	STREET LIGHT SERVICES	2,344,800	588,493	421,250
	TRAFFIC SIGNAL SERVICES	480,836	933,709	572,205
	EMERGENCY DAMAGE REPAIRS	480,178	1,412,995	1,089,995
	MARKING AND STRIPING	32,016	(7,213)	57,370
	TRAFFIC SIGNAGE	81,977	5,589	90,685
	TRAFFIC SIGNAL-MULTI JURSTICT	-	134,012	60,400
	WATER	-	17,559	17,198
	ELECTRIC	198,161	3,118,614	1,699,777
	MEETINGS & CONFERENCES	24,483	27,338	17,650
	TRAVEL/MILEAGE REIMBURSEMENT	327	-	-
	BOOT/PANT REIMBURSEMENT	-	16,347	11,503
	TRAINING	-	-	9,996
	ADMINISTRATIVE OVERHEAD	-	233,329	233,329
<b>OPERATING EXPENDITURES Total</b>		<b>6,483,637</b>	<b>12,198,619</b>	<b>9,759,690</b>
⇒ DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	2,089,192	3,556,739	1,398,187
	EQUIPMENT & FURNITURE	401,788	6,252	-
	VEHICLES	127,686	848,639	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>2,618,666</b>	<b>4,411,629</b>	<b>1,398,187</b>
<b>Grand Total</b>		<b>11,870,557</b>	<b>18,582,422</b>	<b>18,887,388</b>

Organization Detail:

Public Works

## UTILITY SERVICES

Division no. 4300, 4500





## Budget Detail – Utility Services

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	657,084	429,416	1,729,207
111 - FLEET ISF	3,386	-	-
214 - GAS TAX	97,445	107,544	161,344
224 - RECYCLING	1,700	456,996	51,030
420 - SEWER MAINTENANCE DISTRICT	4,265,430	4,463,075	4,762,995
423 - DRAINAGE MAINT DISTRICT	832,318	927,717	1,148,993
424 - RECYCLED WATER FUND	293,310	406,398	229,519
<b>Grand Total</b>	<b>6,150,672</b>	<b>6,791,146</b>	<b>8,083,088</b>

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## Division Expense by Category

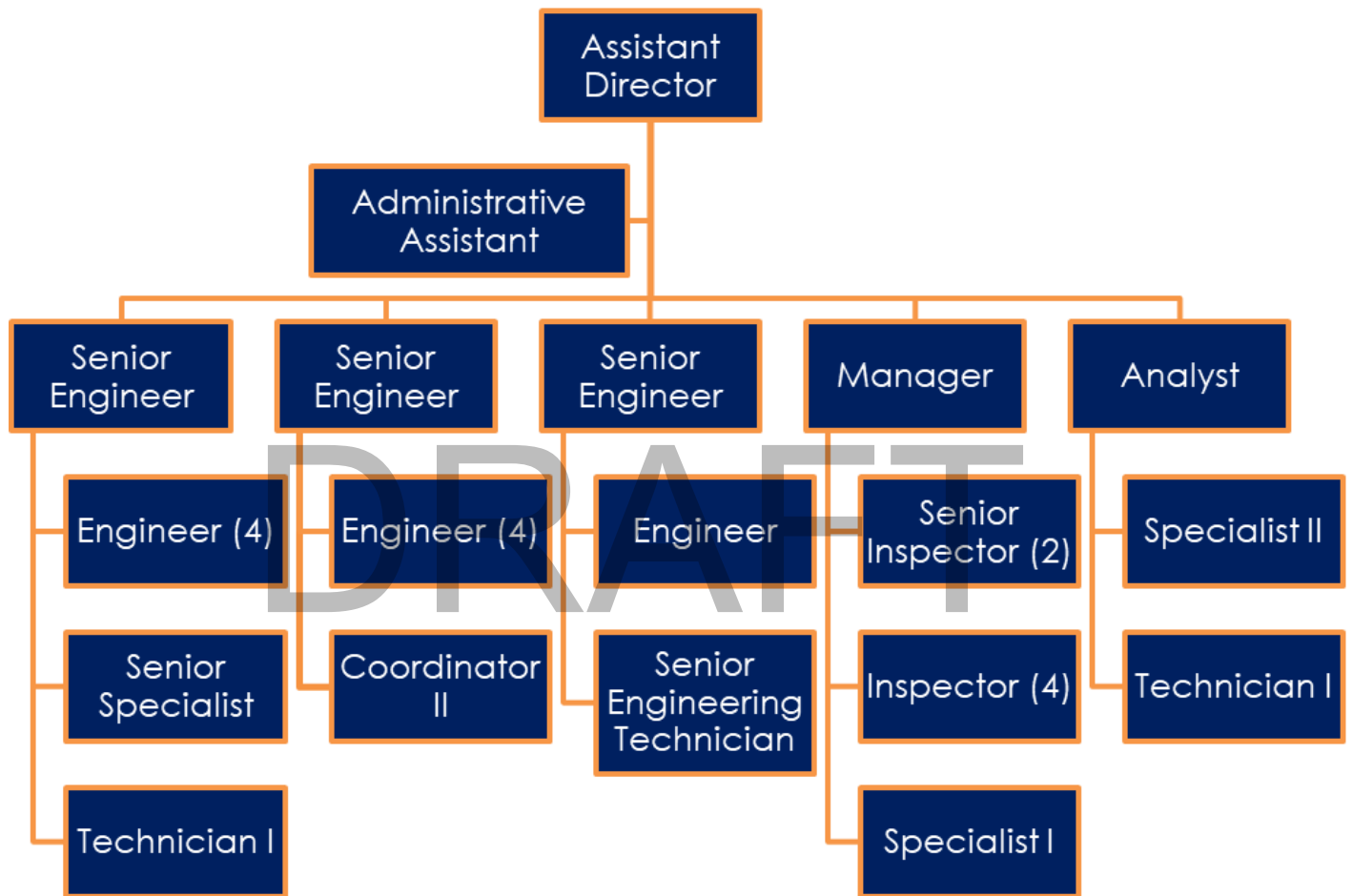
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
⇒ SALARIES & BENEFITS	FULL-TIME SALARIES	1,582,783	1,725,214	2,179,003
	OVER-TIME SALARIES	27,872	109,212	108,620
	TEMPORARY SALARIES	16,063	38,250	234,530
	HEALTH/DENTAL INSURANCE	421,091	360,000	546,127
	LIFE INSURANCE	2,849	-	2,883
	ACCIDENTAL DEATH DISMEMBER	492	-	658
	LT/ST DISABILITY	8,836	-	12,003
	FICA/MEDICARE	23,655	-	31,596
	CALPERS RETIREMENT	509,657	496,581	696,840
	WORKERS' COMPENSATION	45,820	74,090	95,440
	DEFERRED COMPENSATION	85,556	117,856	124,637
	RETIREE HEALTH SAVINGS	35,270	-	47,600
	UNEMPLOYMENT	4,766	-	8,716
	FRINGE BENEFITS	-	43,347	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>2,764,708</b>	<b>2,964,550</b>	<b>4,088,653</b>
⇒ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	16,505	39,769	38,548
	POSTAGE	534	800	200
	SPECIAL ACTIVITY SUPPLIES	51,345	5,000	60,565
	FUEL	48,745	28,877	45,878
	UNIFORMS	22,629	27,325	30,825
	VEHICLE OPERATIONS	365,879	264,006	254,674
	RENTALS/LEASES	-	54,075	52,450
	NON-CAPITAL EQUIPMENT	65,242	83,455	52,465
	COMPUTERS HARDWARE	211,508	87,152	209,650
	DUES & MEMBERSHIPS	1,024	9,800	8,300
	GENERAL LIABILITY	436,707	333,714	461,123
	LIABILITIES INSURANCE	-	51,258	-
	GOVERNMENT FEES/LICENSES	21,894	36,409	31,770
	MISC EXPENSES	47,198	7,225	-
	GRANT EXPENSE	1,700	456,996	-
	PROFESSIONAL/TECHNICAL SERVICE	221,690	349,950	562,478
	PRINTING/BINDING	723	1,000	-
	REPAIR & MAINTENANCE SERVICES	314,492	179,413	198,350
	EMERGENCY DAMAGE REPAIRS	1,774	35,000	10,000
	TRAFFIC SIGNAGE	13,944	-	-
	STREET SWEEPING	-	-	299,693
	HAZARDOUS MATERIALS SERVICES	-	-	100,000
	WATER	15,871	17,474	14,300
	ELECTRIC	78,003	126,150	98,200
	RECYCLED WATER PURCHASE	-	55,000	55,000
	MEETINGS & CONFERENCES	47,478	47,702	40,000
	TRAVEL/MILEAGE REIMBURSEMENT	18,974	13,900	11,000
	TRAINING	-	10,400	7,900
	ADMINISTRATIVE OVERHEAD	1,351,067	1,351,067	1,351,067
<b>OPERATING EXPENDITURES Total</b>		<b>3,354,927</b>	<b>3,672,917</b>	<b>3,994,435</b>
⇒ DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	-	98,100	-
	EQUIPMENT & FURNITURE	31,037	55,579	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>31,037</b>	<b>153,679</b>	<b>-</b>
<b>Grand Total</b>		<b>6,150,672</b>	<b>6,791,146</b>	<b>8,083,088</b>

Organization Detail:

Public Works

## CITY ENGINEERING

Division nos. 4600, 4700



## Budget Detail – City Engineering

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	6,374,997	5,858,633	4,593,821
211 - MEASURE M	38,529	-	-
214 - GAS TAX	498,604	1,080,848	1,383,104
223 - OFFICE OF TRAFFIC SAFETY	-	61,250	-
230 - STATE GRANTS - OTHER	6,825	796,000	-
420 - SEWER MAINTENANCE DISTRICT	174	174	174
421 - LANDSCAPE MAINTENANCE DISTRICT	126	126	126
422 - LIGHTING MAINTENANCE DISTRICT	1,188,041	1,590,780	213,432
423 - DRAINAGE MAINT DISTRICT	265	265	265
<b>Grand Total</b>	<b>8,107,561</b>	<b>9,388,076</b>	<b>6,190,921</b>

### Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡SALARIES & BENEFITS	FULL-TIME SALARIES	2,842,293	4,179,496	3,767,715
	OVER-TIME SALARIES	3,299	11,792	-
	TEMPORARY SALARIES	44,884	-	152,000
	SALARIES- OTHER	37,926	-	-
	SALARIES (OFFSET)	-	(1,201,602)	(1,301,602)
	HEALTH/DENTAL INSURANCE	380,450	594,000	696,408
	LIFE INSURANCE	4,045	-	4,298
	ACCIDENTAL DEATH DISMEMBER	693	-	981
	LT/ST DISABILITY	19,721	-	22,333
	FICA/MEDICARE	44,500	-	54,632
	CALPERS RETIREMENT	929,095	1,226,959	1,204,906
	WORKERS' COMPENSATION	88,813	183,063	165,026
	DEFERRED COMPENSATION	161,699	289,958	194,998
	H.S.A. CONTRIBUTION	2,170	-	2,160
	RETIREE HEALTH SAVINGS	63,129	-	74,376
	UNEMPLOYMENT	8,945	-	15,071
	FRINGE BENEFITS	-	112,990	-
	FRINGE BENEFITS (OFFSET)	-	(683,895)	(783,895)
<b>SALARIES &amp; BENEFITS Total</b>		<b>4,631,662</b>	<b>4,712,761</b>	<b>4,269,405</b>
≡OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	1,643	4,675	6,247
	POSTAGE	261	200	200
	SPECIAL ACTIVITY SUPPLIES	7,562	280	280
	FUEL	11,054	755	13,398
	UNIFORMS	-	1,125	2,478
	VEHICLE OPERATIONS	67,629	2,428	20,276
	RENTALS/LEASES	-	-	3,750
	NON-CAPITAL EQUIPMENT	110	2,765	-
	COMPUTERS HARDWARE	399,599	377,473	310,848
	DUES & MEMBERSHIPS	36,925	40,167	5,100
	GENERAL LIABILITY	643,576	543,759	543,038
	GRANT EXPENSE	-	963,250	-
	PROFESSIONAL/TECHNICAL SERVICE	588,534	552,721	300,000
	PRINTING/BINDING	619	1,550	-
	REPAIR & MAINTENANCE SERVICES	-	73,651	-
	TRAFFIC SIGNAL SERVICES	29,655	17,500	-
	MEETINGS & CONFERENCES	5,368	4,359	5,085
	TRAVEL/MILEAGE REIMBURSEMENT	7,970	2,417	2,510
	TRAINING	340	4,973	3,860
	PUBLICATIONS/JOURNALS	-	3,473	4,000
	ADMINISTRATIVE OVERHEAD	700,281	700,446	700,446
<b>OPERATING EXPENDITURES Total</b>		<b>2,501,126</b>	<b>3,297,967</b>	<b>1,921,516</b>
≡DEBT SERVICE & CAPITAL OUTLAY	DEBT SERVICES - PRIN	974,774	971,741	-
	DEBT SERVICE - INTEREST	-	405,607	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>974,774</b>	<b>1,377,348</b>	<b>-</b>
<b>Grand Total</b>		<b>8,107,561</b>	<b>9,388,076</b>	<b>6,190,921</b>

# **PARKS, ARTS, RECREATION, & COMMUNITY SERVICES**

# Parks, Arts, Recreation, & Community Services

## BUDGET OVERVIEW

### Department Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	23,823,155	25,802,857	24,897,390
141 - EQUIPMENT REPLACEMENT	328,331	3,859	-
200 - LOCAL GRANTS - OTHER	586,496	-	-
202 - LA COUNTY REIMBURSEMENT	-	2,367,007	-
210 - MEASURE A	-	300,000	-
214 - GAS TAX	92,147	-	-
218 - PROPOSITION A	279,399	292,313	318,230
224 - RECYCLING	130,371	-	-
310 - CDBG	226,381	-	-
314 - LOW-MODERATE INCOME HOUSING	202,287	202,287	-
530 - LANCASTER FINANCING AUTHORITY	84,288	-	-
<b>Grand Total</b>	<b>25,752,855</b>	<b>28,968,323</b>	<b>25,215,620</b>

### Department Expense by Division

DIVISION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
6000 - PARCS	3,070,974	2,434,274	2,426,270
6010 - PASSPORTS	-	132,529	130,030
6200 - COMMUNITY CENTER	1,636,172	1,095,335	877,439
6210 - COMMUNITY SERVICES	1,102,834	2,831,714	922,366
6220 - YOUTH SERVICES	652,283	701,061	513,192
6230 - COMMUNITY RECREATION	-	492,219	256,735
6300 - FACILITIES/MAINTENANCE	11,504,064	11,415,871	10,664,494
6400 - RECREATION	729,869	1,888,542	2,019,424
6410 - ATHLETICS	737,723	621,785	690,856
6430 - SPECIAL CLASSES	399,689	447,102	467,607
6440 - IMPACT PROGRAM	-	283,729	283,230
6500 - SPECIAL EVENTS	1,409,261	2,052,208	1,246,881
6600 - ARTS AND MUSEUMS	2,192,248	2,628,965	2,596,656
6700 - PERFORMING ARTS CENTER	2,317,736	1,942,989	2,120,439
<b>Grand Total</b>	<b>25,752,855</b>	<b>28,968,323</b>	<b>25,215,620</b>

### Department Expense by Category

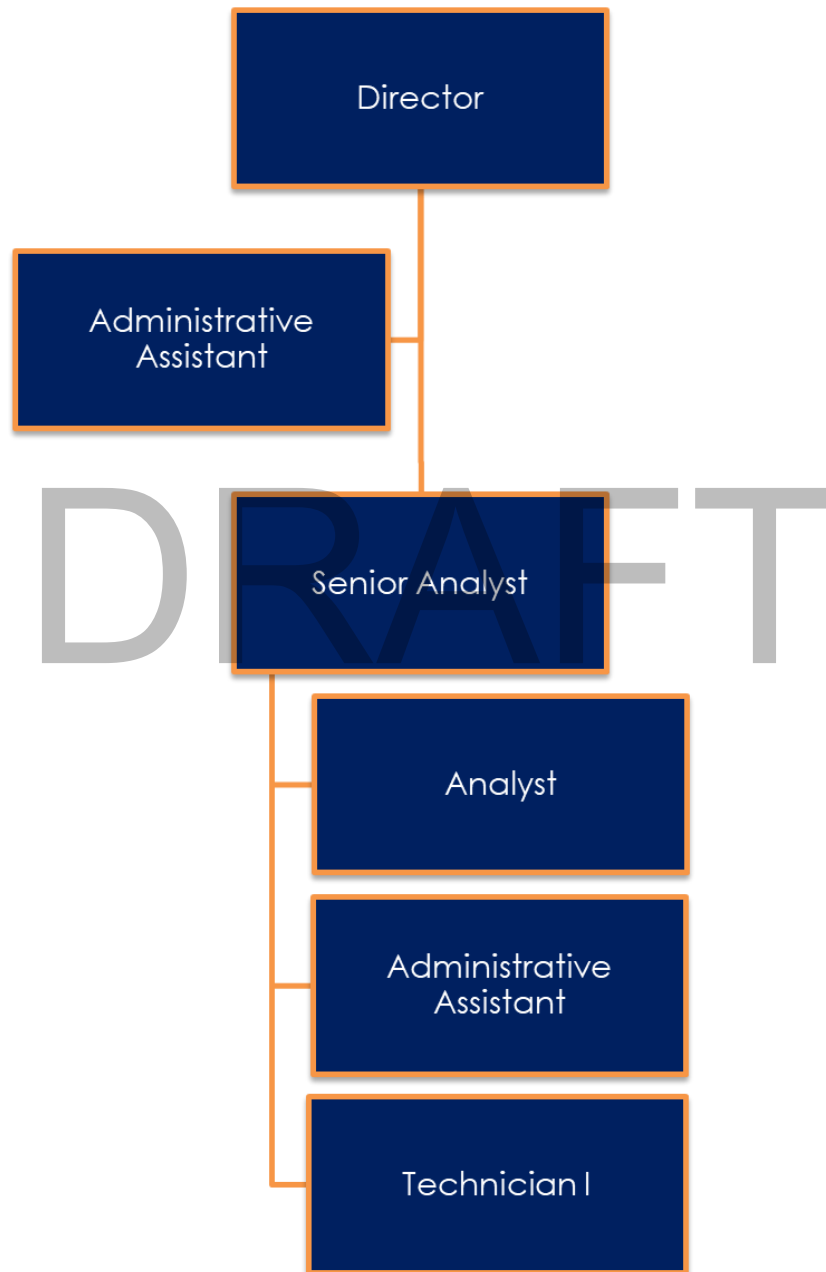
EXPENSE CATEGORY	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
SALARIES & BENEFITS	12,329,208	12,879,960	13,459,560
OPERATING EXPENDITURES	13,033,835	16,050,420	11,756,060
DEBT SERVICE & CAPITAL OUTLAY	389,812	37,943	-
<b>Grand Total</b>	<b>25,752,855</b>	<b>28,968,323</b>	<b>25,215,620</b>

Organization Detail:

## Parks, Arts, Recreation & Community Services

### ADMINISTRATION

Division no. 6000, 6010



## Budget Detail – Administration

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	2,940,603	2,266,803	2,556,300
141 - EQUIPMENT REPLACEMENT	-	-	-
210 - MEASURE A	-	300,000	-
224 - RECYCLING	130,371	-	-
<b>Grand Total</b>	<b>3,070,974</b>	<b>2,566,803</b>	<b>2,556,300</b>

### Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
⇒ SALARIES & BENEFITS	FULL-TIME SALARIES	835,897	729,979	726,871
	OVER-TIME SALARIES	610	-	-
	TEMPORARY SALARIES	781,267	99,960	108,000
	SALARIES- OTHER	80,408	4,985	-
	HEALTH/DENTAL INSURANCE	158,580	108,000	138,346
	LIFE INSURANCE	1,284	-	850
	ACCIDENTAL DEATH DISMEMBER	221	-	194
	LT/ST DISABILITY	3,743	-	2,661
	FICA/MEDICARE	23,672	-	10,540
	CALPERS RETIREMENT	294,039	214,297	232,451
	WORKERS' COMPENSATION	47,062	31,973	31,837
	DEFERRED COMPENSATION	49,002	52,645	43,783
	H.S.A. CONTRIBUTION	1,435	-	1,080
	RETIREE HEALTH SAVINGS	22,114	-	18,895
	UNEMPLOYMENT	4,757	-	2,907
	FRINGE BENEFITS	-	18,904	-
	OTHER BENEFITS	-	-	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>2,304,092</b>	<b>1,260,743</b>	<b>1,318,415</b>
⇒ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	11,518	17,444	17,350
	POSTAGE	44,816	40,750	40,450
	SPECIAL ACTIVITY SUPPLIES	66,865	56,682	10,000
	FUEL	783	4,470	91,620
	UNIFORMS	2,291	4,600	3,300
	VEHICLE OPERATIONS	20,368	18,756	233,851
	RENTALS/LEASES	-	72,798	78,000
	NON-CAPITAL EQUIPMENT	-	-	-
	COMPUTERS HARDWARE	210,324	97,282	251,644
	DUES & MEMBERSHIPS	6,708	6,975	7,600
	GENERAL LIABILITY	137,704	100,636	114,341
	GOVERNMENT FEES/LICENSES	-	-	1,000
	PROPERTY TAX ON LAND	-	7,978	6,000
	MISC EXPENSES	58,644	(2,128)	-
	CASH VARIANCE	100	100	-
	GRANT EXPENSE	71,857	300,000	-
	SERVICES	-	436,026	125,000
	PROFESSIONAL/TECHNICAL SERVICE	122,251	40,000	180,000
	ADVERTISING	-	2,000	1,500
	PRINTING/BINDING	-	1,000	2,500
	REPAIR & MAINTENANCE SERVICES	-	-	-
	MEETINGS & CONFERENCES	-	11,298	15,730
	TRAVEL/MILEAGE REIMBURSEMENT	-	23,730	29,000
	TRAINING	12,654	65,664	29,000
	PUBLICATIONS/JOURNALS	-	-	-
	CREDIT CARD CHARGES	-	-	-
	PCARD PROCESSING	-	-	-
	SUSPENSE	-	-	-
<b>OPERATING EXPENDITURES Total</b>		<b>766,882</b>	<b>1,306,060</b>	<b>1,237,885</b>
⇒ DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	-	-	-
	CAPITAL IMPROVEMENT	-	-	-
	EQUIPMENT & FURNITURE	-	-	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>3,070,974</b>	<b>2,566,803</b>	<b>2,556,300</b>

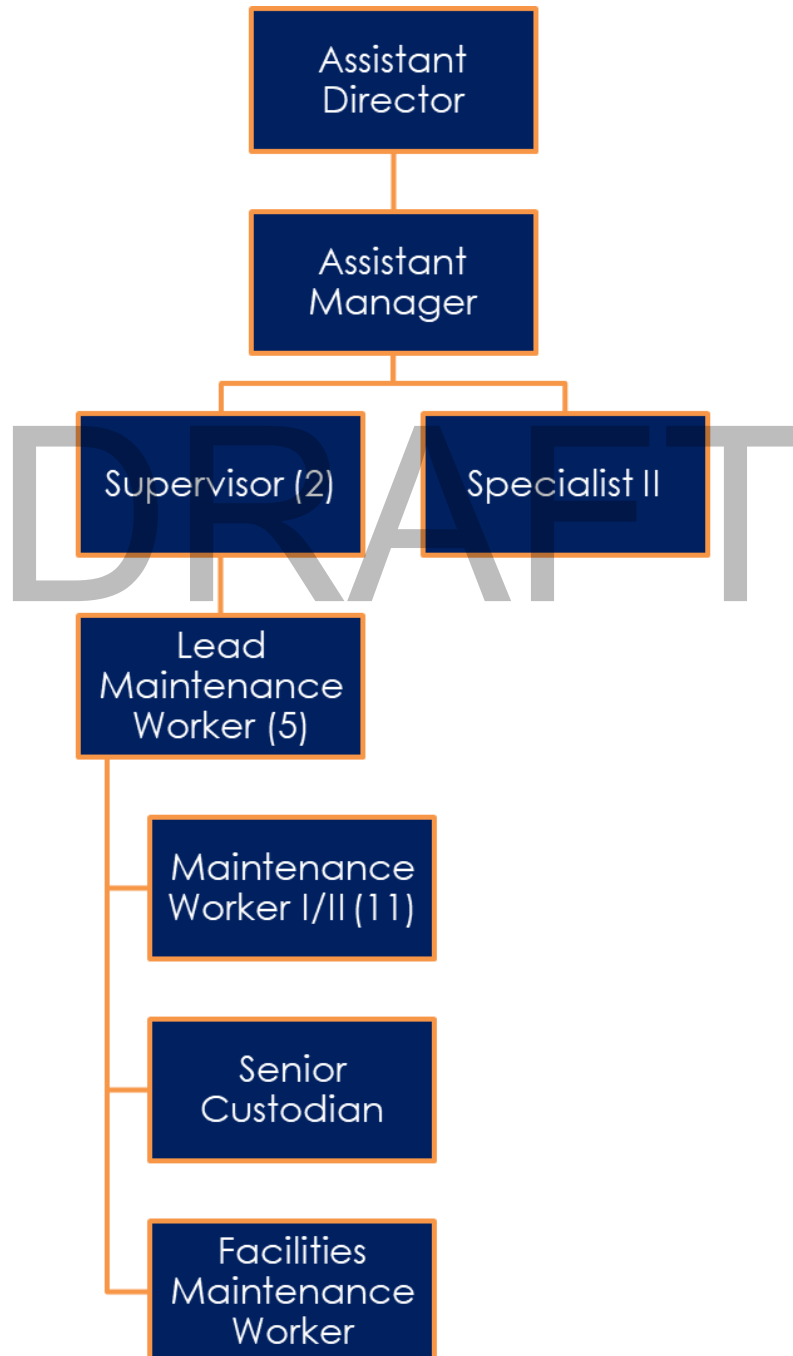


Organization Detail:

Parks, Arts, Recreation & Community Services

## **PARKS MAINTENANCE & FACILITIES**

Division no. 6300



## Budget Detail – Parks Maintenance & Facilities

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	10,804,187	11,119,699	10,346,264
141 - EQUIPMENT REPLACEMENT	328,331	3,859	-
214 - GAS TAX	92,147	-	-
218 - PROPOSITION A	279,399	292,313	318,230
<b>Grand Total</b>	<b>11,504,064</b>	<b>11,415,871</b>	<b>10,664,494</b>

### Division Expense by Category

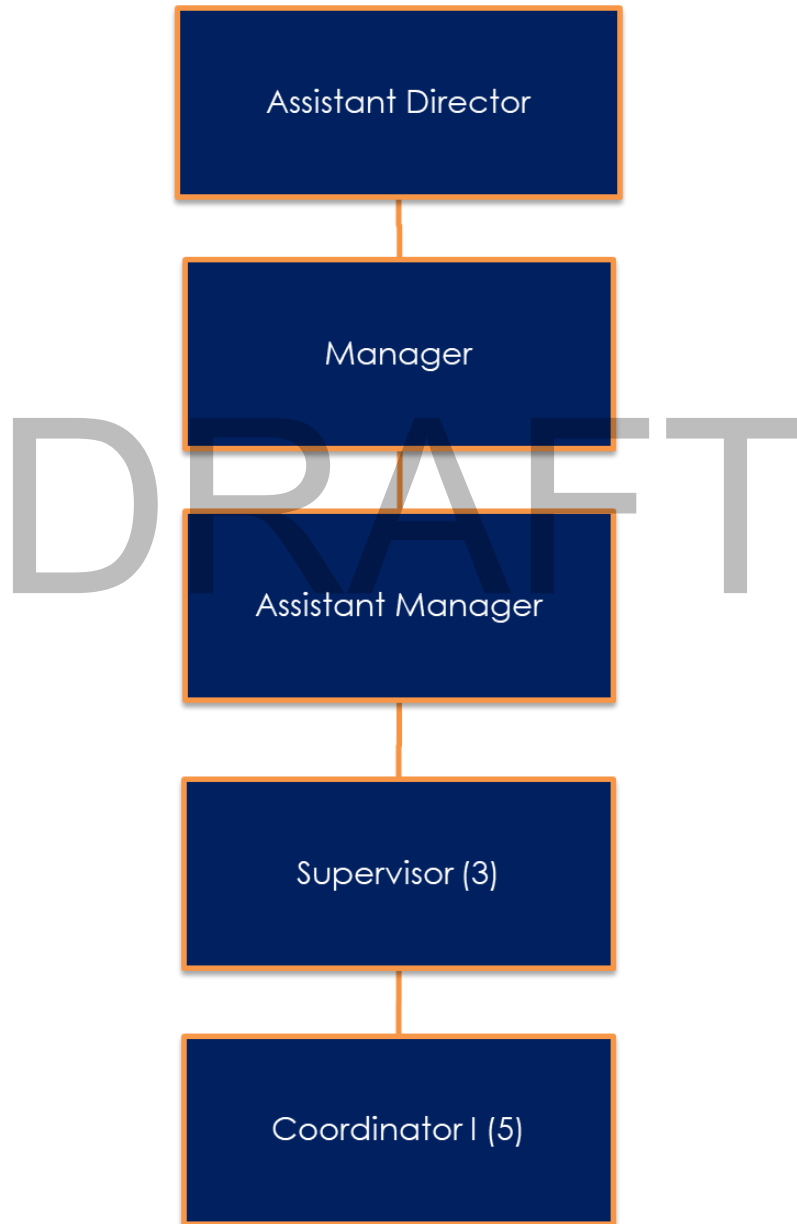
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	1,848,542	1,912,169	1,842,817
	OVER-TIME SALARIES	127,654	128,067	182,454
	TEMPORARY SALARIES	1,466,046	1,044,268	1,289,421
	HEALTH/DENTAL INSURANCE	401,412	396,000	501,973
	LIFE INSURANCE	3,395	-	2,539
	ACCIDENTAL DEATH DISMEMBER	587	-	580
	LT/ST DISABILITY	10,520	-	8,475
	FICA/MEDICARE	50,033	-	26,721
	CALPERS RETIREMENT	615,077	561,348	589,328
	WORKERS' COMPENSATION	94,840	83,753	80,715
	DEFERRED COMPENSATION	96,052	137,691	92,141
	RETIREE HEALTH SAVINGS	49,724	-	41,993
	UNEMPLOYMENT	10,058	-	7,371
	FRINGE BENEFITS	-	49,030	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>4,773,940</b>	<b>4,312,326</b>	<b>4,666,528</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	187,036	225,531	149,702
	SPECIAL ACTIVITY SUPPLIES	101,436	116,250	47,000
	FUEL	35,188	1,513	28,555
	UNIFORMS	58,091	41,090	30,000
	VEHICLE OPERATIONS	534,418	6,089	64,824
	RENTALS/LEASES	-	13,987	-
	NON-CAPITAL EQUIPMENT	25,548	3,430	60,000
	COMPUTERS HARDWARE	187,886	295,964	152,096
	GENERAL LIABILITY	394,186	341,844	364,934
	GOVERNMENT FEES/LICENSES	75,459	5,366	5,366
	MISC EXPENSES	28,555	8,969	-
	PROFESSIONAL/TECHNICAL SERVICE	131,908	88,019	106,250
	ADVERTISING	300	-	-
	PRINTING/BINDING	357	1,500	1,500
	LANDSCAPE CONTRACTS	-	-	730,792
	REPAIR & MAINTENANCE SERVICES	2,477,548	2,245,770	1,767,767
	EMERGENCY DAMAGE REPAIRS	455,835	311,045	100,000
	VANDALISM	-	500,000	400,000
	TELEPHONE	5,733	-	-
	WATER	573,161	654,492	654,492
	GAS	223,895	226,635	226,635
	ELECTRIC	1,132,922	1,993,362	1,083,362
	MEETINGS & CONFERENCES	-	580	580
	TRAINING	-	-	2,000
	ADMINISTRATIVE OVERHEAD	22,110	22,110	22,110
<b>OPERATING EXPENDITURES Total</b>		<b>6,651,569</b>	<b>7,103,545</b>	<b>5,997,966</b>
≡ DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT REPLACEMENT CHARGES	117	-	-
	EQUIPMENT & FURNITURE	78,438	-	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>78,555</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>11,504,064</b>	<b>11,415,871</b>	<b>10,664,494</b>

Organization Detail:

## Parks, Arts, Recreation & Community Services

### RECREATION & EVENTS

Division nos. 6400, 6410, 6430, 6440, 6500



## Budget Detail – Recreation & Events

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	3,237,759	4,707,212	4,707,998
200 - LOCAL GRANTS - OTHER	38,784	-	-
202 - LA COUNTY REIMBURSEMENT	-	586,154	-
<b>Grand Total</b>	<b>3,276,543</b>	<b>5,293,366</b>	<b>4,707,998</b>

### Division Expense by Category

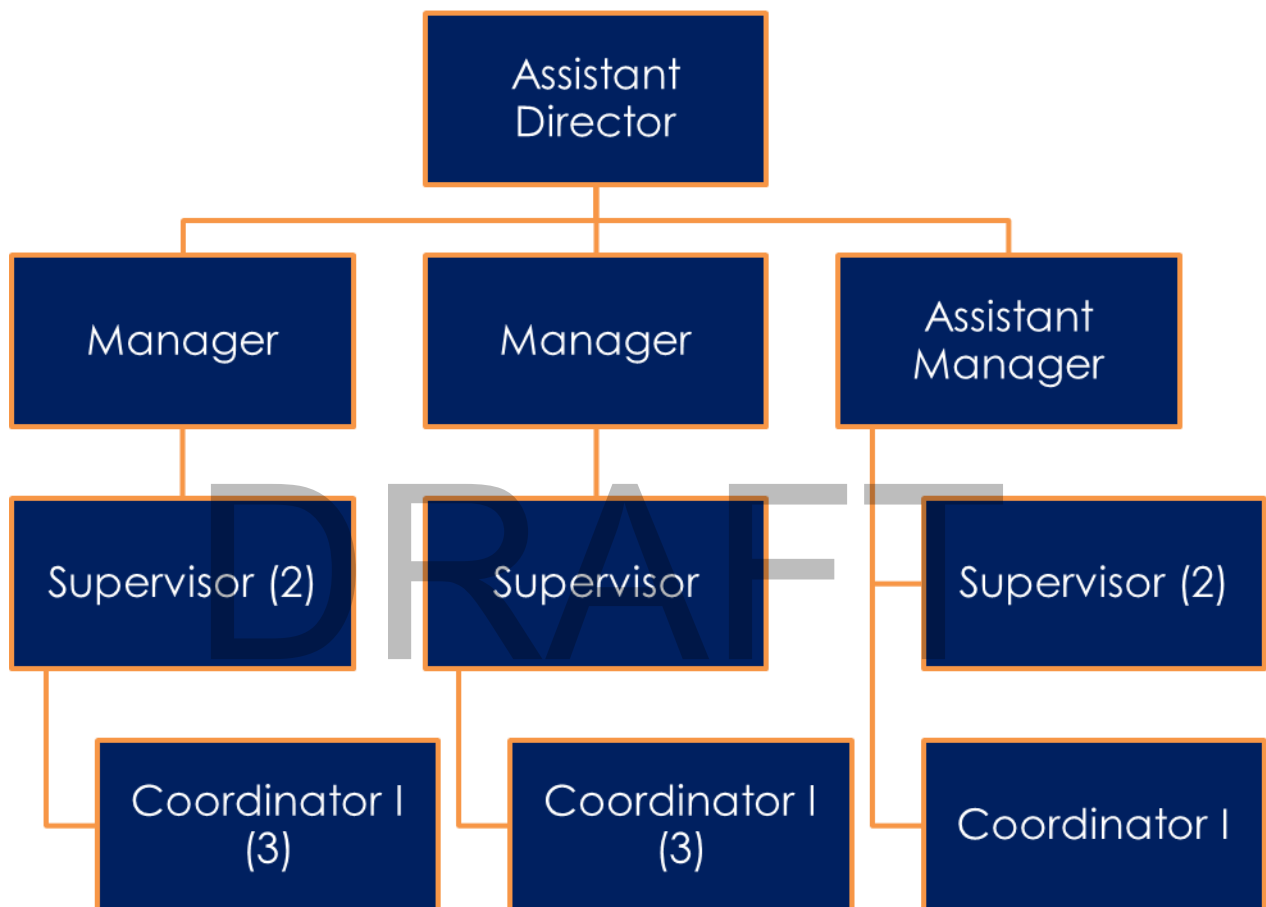
EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	515,500	891,286	1,023,654
	OVER-TIME SALARIES	763	2,840	-
	TEMPORARY SALARIES	677,317	1,113,026	1,202,581
	SALARIES- OTHER	99,283	45,521	-
	HEALTH/DENTAL INSURANCE	87,676	162,000	174,240
	LIFE INSURANCE	800	-	1,204
	ACCIDENTAL DEATH DISMEMBER	138	-	275
	LT/ST DISABILITY	4,861	-	6,680
	FICA/MEDICARE	18,271	-	14,843
	CALPERS RETIREMENT	174,183	261,652	327,362
	WORKERS' COMPENSATION	35,571	39,039	44,836
	DEFERRED COMPENSATION	25,722	64,679	51,183
	H.S.A. CONTRIBUTION	217	-	-
	RETIREE HEALTH SAVINGS	13,791	-	26,470
	UNEMPLOYMENT	3,665	-	4,095
	FRINGE BENEFITS	45,000	25,356	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>1,702,758</b>	<b>2,605,399</b>	<b>2,877,422</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	22	33,194	33,000
	SPECIAL ACTIVITY SUPPLIES	1,157,365	1,286,536	964,532
	FUEL	-	335	5,955
	UNIFORMS	66,053	82,927	62,000
	CHARITABLE CONTRIBUTIONS	67,959	-	-
	VEHICLE OPERATIONS	-	952	9,034
	NON-CAPITAL EQUIPMENT	-	43,594	-
	COMPUTERS HARDWARE	112,016	87,037	111,956
	AUDIO VISUALS	-	41,615	56,000
	DUES & MEMBERSHIPS	-	150	150
	GENERAL LIABILITY	95,629	142,482	171,154
	INSURANCE PREMIUM	-	20,000	20,000
	CASH VARIANCE	(185)	-	-
	GRANT EXPENSE	38,784	586,154	-
	SERVICES	-	29,717	30,000
	PROFESSIONAL/TECHNICAL SERVICE	35,479	75,000	140,000
	ADVERTISING	500	96,170	66,100
	IMPACT PROGRAM	-	159,906	159,905
	PRINTING/BINDING	163	1,200	700
	REPAIR & MAINTENANCE SERVICES	-	(57)	-
	MEETINGS & CONFERENCES	-	296	90
	TRAVEL/MILEAGE REIMBURSEMENT	-	759	-
<b>OPERATING EXPENDITURES Total</b>		<b>1,573,786</b>	<b>2,687,967</b>	<b>1,830,576</b>
<b>Grand Total</b>		<b>3,276,543</b>	<b>5,293,366</b>	<b>4,707,998</b>

Organization Detail:

Parks, Arts, Recreation & Community Services

## ARTS & COMMUNITY PROGRAMS

Division nos. 6200, 6210, 6220, 6230, 6240, 6600, 6700



## Budget Detail – Arts & Community Programs

### Division Expense by Fund

FUND NAME	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
101 - GENERAL FUND	6,840,605	7,709,143	7,286,828
200 - LOCAL GRANTS - OTHER	547,712	-	-
202 - LA COUNTY REIMBURSEMENT	-	1,780,853	-
310 - CDBG	226,381	-	-
314 - LOW-MODERATE INCOME HOUSING	202,287	202,287	-
530 - LANCASTER FINANCING AUTHORITY	84,288	-	-
<b>Grand Total</b>	<b>7,901,273</b>	<b>9,692,282</b>	<b>7,286,828</b>

### Division Expense by Category

EXPENSE CATEGORY	DESCRIPTION	FY 2023 ACTUALS	FY 2024 REVISED	FY 2025 BUDGET
≡ SALARIES & BENEFITS	FULL-TIME SALARIES	1,228,061	1,697,090	1,785,867
	OVER-TIME SALARIES	284	-	-
	TEMPORARY SALARIES	1,371,948	1,823,362	1,636,659
	SALARIES- OTHER	87,591	131,950	-
	HEALTH/DENTAL INSURANCE	200,452	306,000	343,430
	LIFE INSURANCE	1,865	-	2,069
	ACCIDENTAL DEATH DISMEMBER	322	-	472
	LT/ST DISABILITY	9,178	-	10,824
	FICA/MEDICARE	38,671	-	25,895
	CALPERS RETIREMENT	429,943	498,210	571,116
	WORKERS' COMPENSATION	77,032	74,333	78,221
	DEFERRED COMPENSATION	61,410	125,035	89,293
	RETIREE HEALTH SAVINGS	33,864	-	46,206
	UNEMPLOYMENT	7,795	-	7,143
	FRINGE BENEFITS	-	45,512	-
<b>SALARIES &amp; BENEFITS Total</b>		<b>3,548,418</b>	<b>4,701,492</b>	<b>4,597,195</b>
≡ OPERATING EXPENDITURES	OPERATING MATERIALS & SUPPLIES	19,489	210,543	216,256
	POSTAGE	2,874	39,290	43,900
	SPECIAL ACTIVITY SUPPLIES	539,327	469,186	320,387
	FUEL	4,331	171	3,248
	UNIFORMS	27,199	44,667	29,300
	CHARITABLE CONTRIBUTIONS	-	20,000	-
	VEHICLE OPERATIONS	56,685	1,844	24,099
	COMPUTERS HARDWARE	388,486	194,313	438,852
	AUDIO VISUALS	-	72,000	10,132
	DUES & MEMBERSHIPS	12,159	20,598	18,382
	GENERAL LIABILITY	293,277	265,677	268,454
	GOVERNMENT FEES/LICENSES	1,355	-	-
	PROPERTY TAX ON LAND	-	70,943	-
	MISC EXPENSES	57,791	82,606	-
	GRANT EXPENSE	641,636	1,652,048	-
	SERVICES	564,183	641,848	587,330
	PROFESSIONAL/TECHNICAL SERVICE	422,943	575,104	389,400
	ADVERTISING	144,519	89,553	84,672
	PRINTING/BINDING	1,882	63,907	68,900
	REPAIR & MAINTENANCE SERVICES	442,050	176,653	148,000
	WATER	11,912	-	-
	GAS	60,868	-	-
	ELECTRIC	132,816	-	-
	MEETINGS & CONFERENCES	1,190	4,050	1,250
	TRAVEL/MILEAGE REIMBURSEMENT	12,339	18,592	8,822
	TRAINING	-	7,100	-
	PUBLICATIONS/JOURNALS	-	29,867	28,250
	ADMINISTRATIVE OVERHEAD	202,287	202,287	-
<b>OPERATING EXPENDITURES Total</b>		<b>4,041,598</b>	<b>4,952,847</b>	<b>2,689,633</b>
≡ DEBT SERVICE & CAPITAL OUTLAY	EQUIPMENT & FURNITURE	311,257	37,943	-
<b>DEBT SERVICE &amp; CAPITAL OUTLAY Total</b>		<b>311,257</b>	<b>37,943</b>	<b>-</b>
<b>Grand Total</b>		<b>7,901,273</b>	<b>9,692,282</b>	<b>7,286,828</b>

# **STATEMENT OF FUND BALANCE**

## 2023-2024 Year-End Estimates

FUND_GROUP	FUND	DESCRIPTION	FY 24 BEG FUND BALANCE	FY 24 REVENUES	FY 24 EXPENDITURES	FY 24 CAPITAL	FY 24 TRANSFERS-IN	FY 24 TRANSFERS-OUT	FY 24 ENDING FUND BALANCE
General Funds	101	GENERAL FUND	109,274,222	110,205,237	114,098,357	34,679,600	993,851	2,691,116	69,004,237
	141	EQUIPMENT REPLACEMENT	(233,980)	-	3,859	-	-	-	(237,840)
	120	EMPLOYEE BENEFITS	9,213,613	-	2,747,860	-	90,473	-	6,556,226
	NON	NON-SPENDABLE FUND BALANCE	(27,657,520)	-	-	-	-	-	(27,657,520)
General Funds Total			90,596,335	110,205,237	116,850,076	34,679,600	1,084,324	2,691,116	47,665,104
Internal Service Funds	111	FLEET	1,094,795	1,687,188	4,538,820	-	531,430	-	(1,225,408)
	112	INFORMATION TECHNOLOGY ISF	(602,286)	4,007,252	7,644,915	274,994	1,615,851	-	(2,899,091)
	113	GENERAL LIABILITY ISF	481,375	4,837,194	5,891,598	-	579,402	-	6,373
Internal Service Funds Total			973,884	10,531,634	18,075,333	274,994	2,726,683	-	(4,118,126)
Special Revenue Funds	200	LOCAL GRANTS - OTHER	-	-	-	-	-	-	-
	214	GAS TAX	(6,027,872)	4,710,998	8,195,074	-	10,018,879	737,133	(230,202)
	201	AQMD	24,565	99,810	-	-	-	5,279	119,096
	219	PROPOSITION B	6,152	-	-	-	-	-	6,152
	217	TDA 8	(11,843,657)	12,071,326	15,000	5,671,571	-	5,869,807	(11,328,709)
	218	PROPOSITION A	5,166,671	5,316,468	2,129,006	10,735,220	-	20,110	(2,401,198)
	216	TDA 3	17,272	204,932	-	604,760	-	-	(382,556)
	220	PROPOSITION C	9,384,095	4,217,151	-	25,016,579	-	-	(11,415,334)
	225	MEASURE R	(583,541)	3,169,863	-	39,600	-	1,081,420	1,465,302
	211	MEASURE M	1,259,674	4,323,570	343,048	2,627,543	-	6,363,906	(3,751,253)
	210	MEASURE A	-	1,603,725	300,000	1,091,703	-	121,037	90,985



FUND_GROUP	FUND	DESCRIPTION	FY 24 BEG FUND BALANCE	FY 24 REVENUES	FY 24 EXPENDITURES	FY 24 CAPITAL	FY 24 TRANSFERS-IN	FY 24 TRANSFERS-OUT	FY 24 ENDING FUND BALANCE
	215	GAS TAX- SB 1	9,488,673	4,276,849	-	11,796,005	-	-	1,969,517
	212	MEASURE R - HIGHWAY	(3,740,616)	26,713,998	-	50,117,250	-	-	(27,143,868)
	227	MEASURE M - MSP	-	-	-	80,698	-	-	(80,698)
	301	HOMELAND SECURITY	284,928	260,000	-	-	-	260,000	284,928
	251	ENGINEERING FEES	(341)	-	-	-	-	-	(341)
	221	PROP 42- CONGESTION MGT	46,543	-	17,783	-	-	-	28,760
	202	LA COUNTY REIMBURSEMENT	(255,675)	4,436,769	2,367,007	-	-	-	1,814,087
	213	METRO- LOCAL	(885,361)	1,460,390	-	3,293,742	-	-	(2,718,713)
	222	SURFACE TRANSPORTATION PROGRAM	(35,992)	682,900	-	1,090,873	-	-	(443,964)
	223	OFFICE OF TRAFFIC SAFETY	(0)	61,250	61,250	-	-	-	(0)
	224	RECYCLING	119,685	658,975	841,834	-	-	-	(63,174)
	224	RECYCLING	3,320	-	-	-	-	-	3,320
	230	STATE GRANTS- OTHER	(1,563,543)	22,425,663	3,498,338	27,119,580	-	-	(9,755,797)
	310	CDBG	(266,363)	5,228,911	2,668,022	4,024,784	-	-	(1,730,258)
	311	CDBG-SECTION 108	-	-	-	-	-	-	-
	312	NEIGHBORHOOD STABILIZATION	3,175,020	-	-	-	-	-	3,175,020
	313	HOME GRANT	1,621,118	2,000,000	2,922,046	-	-	719	698,353
	300	FEDERAL GRANTS- OTHER	(3,989,582)	7,956,288	3,550,524	6,837,248	-	-	(6,421,066)
	416	STILL MEADOW	505	-	-	-	-	-	505
	424	RECYCLED WATER FUND	50,491	125,000	406,398	-	194,486	16,266	(52,687)

FUND_GROUP	FUND	DESCRIPTION	FY 24 BEG FUND BALANCE	FY 24 REVENUES	FY 24 EXPENDITURES	FY 24 CAPITAL	FY 24 TRANSFERS-IN	FY 24 TRANSFERS-OUT	FY 24 ENDING FUND BALANCE
	601	AVAQMD	(481,515)	1,029,244	1,029,244	-	-	-	(481,515)
	810	X-ASSESSMENT DISTRICT FUND	154,596	-	-	-	-	-	154,596
	830	CFD 89-1 EASTSIDE WATER FUND	523,511	-	-	-	-	-	523,511
	850	CFD 21-1 PUBLIC SERVICES	-	5,000	6,000	-	-	-	(1,000)
<b>Special Revenue Funds Total</b>			<b>1,652,761</b>	<b>113,039,080</b>	<b>28,350,573</b>	<b>150,147,155</b>	<b>10,213,365</b>	<b>14,475,677</b>	<b>(68,068,199)</b>
<b>Developer Fee Funds</b>	203	PARK BOND	524,577	40,000	-	403,113	-	-	161,464
	410	SIGNAL DEVELOPER FEES	2,820,315	84,000	-	2,857,216	-	-	47,099
	411	DRAINAGE DEVELOPER FEES	10,957,159	450,000	-	9,694,985	-	-	1,712,174
	412	BIOLOGICAL IMPACT FEES	927,888	300,000	-	11,459	-	-	1,216,429
	413	URBAN STRUCTURES IMPACT FEE	88	-	-	1,454,975	-	42,507	(1,497,394)
	413	URBAN STRUCTURES IMPACT FEE	1,502,892	-	-	-	-	-	1,502,892
	413	URBAN STRUCTURES IMPACT FEE	75,770	-	-	-	-	-	75,770
	413	URBAN STRUCTURES IMPACT FEE	196,438	-	-	-	-	-	196,438
	457	MARIPOSA LILY	62,733	-	-	-	-	-	62,733
	414	TRAFFIC IMPACT FEES	1,754,861	200,000	-	1,852,194	-	-	102,667
	416	ZERO NET ENERGY (Solar)	106,700	-	-	-	-	-	106,700
	415	VEHICLE MILES TRVLD IMPACT FEE	-	-	-	-	-	-	-
<b>Developer Fee Funds Total</b>			<b>18,929,420</b>	<b>1,074,000</b>	<b>-</b>	<b>16,273,942</b>	<b>-</b>	<b>42,507</b>	<b>3,686,971</b>
<b>Maintenance District Funds</b>	420	SEWER MAINTENANCE DISTRICT	1,569,190	4,673,400	5,059,766	993,459	-	357,030	(167,664)

FUND_GROUP	FUND	DESCRIPTION	FY 24 BEG FUND BALANCE	FY 24 REVENUES	FY 24 EXPENDITURES	FY 24 CAPITAL	FY 24 TRANSFERS-IN	FY 24 TRANSFERS-OUT	FY 24 ENDING FUND BALANCE
	421	LANDSCAPE MAINTENANCE DISTRICT	1,372,197	1,950,000	3,274,038	-	929,108	251,299	725,968
	422	LIGHTING MAINTENANCE DISTRICT	6,692,464	5,828,000	8,244,731	169,391	-	127,854	3,978,487
	423	DRAINAGE MAINT DISTRICT	1,627,517	2,133,000	2,586,475	1,509,366	-	174,708	(510,032)
<b>Maintenance District Funds Total</b>			<b>11,261,369</b>	<b>14,584,400</b>	<b>19,165,010</b>	<b>2,672,216</b>	<b>929,108</b>	<b>910,891</b>	<b>4,026,759</b>
<b>Lancaster Housing Authority Funds</b>	520	LANCASTER HOUSING AUTHORITY	2,112,660	-	-	-	-	-	2,112,660
	314	LOW-MODERATE INCOME HOUSING	71,011,222	85,628	1,909,787	135,565	-	114,829	68,936,669
<b>Lancaster Housing Authority Funds Total</b>			<b>73,123,882</b>	<b>85,628</b>	<b>1,909,787</b>	<b>135,565</b>	<b>-</b>	<b>114,829</b>	<b>71,049,329</b>
<b>Finance Authority</b>	530	LANCASTER FINANCING AUTHORITY	5,068,468	400,160	3,553,681	5,954,675	3,553,681	-	(486,047)
<b>Finance Authority Total</b>			<b>5,068,468</b>	<b>400,160</b>	<b>3,553,681</b>	<b>5,954,675</b>	<b>3,553,681</b>	<b>-</b>	<b>(486,047)</b>
<b>Enterprise Funds</b>	500	LANCASTER POWER AUTHORITY	774,716	1,911,335	1,156,625	-	-	884	1,528,542
	501	LANCASTER CHOICE ENERGY	8,977,868	74,813,205	53,307,978	1,609,242	-	271,258	28,602,595
<b>Enterprise Funds Total</b>			<b>9,752,584</b>	<b>76,724,540</b>	<b>54,464,603</b>	<b>1,609,242</b>	<b>-</b>	<b>272,142</b>	<b>30,131,137</b>
<b>Grand Total</b>			<b>211,358,703</b>	<b>326,644,678</b>	<b>242,369,063</b>	<b>211,747,388</b>	<b>18,507,161</b>	<b>18,507,162</b>	<b>83,886,929</b>

## 2024-2025 Year-End Estimates

FUND_GROUP	FUND	DESCRIPTION	FY2025 BEG FUND BALANCE	FY 25 REVENUES	FY 25 EXPENDITURES	FY 25 CAPITAL	FY 25 TRANSFERS-IN	FY 25 TRANSFERS-OUT	FY 2025 ENDING FUND BALANCE
GENERAL FUNDS	101	GENERAL FUND	69,004,237	114,805,942	112,597,530	-	900,000	999,444	71,113,205
	141	EQUIPMENT REPLACEMENT	(237,840)	-	-	-	-	-	(237,840)
	120	EMPLOYEE BENEFITS	6,556,226	-	2,064,381	-	311,989	-	4,803,834
	NON	NON SPENDABLE FUND BALANCE	(27,657,520)	-	-	-	-	-	(27,657,520)
<b>General Funds Total</b>			<b>47,665,104</b>	<b>114,805,942</b>	<b>114,661,911</b>	<b>-</b>	<b>1,211,989</b>	<b>999,444</b>	<b>48,021,680</b>
INTERNAL SERVICE FUNDS	111	FLEET	(1,225,408)	2,574,238	2,555,560	-	-	-	(1,206,731)
	112	INFORMATION TECHNOLOGY ISF	(2,899,091)	4,636,321	5,024,500	-	1,083,670	-	(2,203,600)
	113	GENERAL LIABILITY ISF	6,373	5,692,484	6,272,481	-	579,403	-	5,779
<b>INTERNAL SERVICE FUNDS TOTAL</b>			<b>(4,118,126)</b>	<b>12,903,043</b>	<b>13,852,542</b>	<b>-</b>	<b>1,663,073</b>	<b>-</b>	<b>(3,404,551)</b>
SPECIAL REVENUE FUNDS	200	LOCAL GRANTS - OTHER	-	-	-	-	-	-	-
	214	GAS TAX	(230,202)	4,792,087	12,884,295	-	9,203,564	881,155	(0)
	201	AQMD	119,096	17,750	17,750	-	-	5,279	113,817
	219	PROPOSITION B	6,152	-	-	-	-	-	6,152
	217	TDA 8	(11,328,709)	10,663,722	-	-	-	8,402,000	(9,066,987)
	218	PROPOSITION A	(2,401,198)	4,890,524	2,154,923	-	-	-	334,403
	216	TDA 3	(382,556)	178,032	-	-	-	-	(204,524)
	220	PROPOSITION C	(11,415,334)	4,062,915	-	-	-	-	(7,352,419)

FUND_GROUP	FUND	DESCRIPTION	FY2025 BEG FUND BALANCE	FY 25 REVENUES	FY 25 EXPENDITURES	FY 25 CAPITAL	FY 25 TRANSFERS-IN	FY 25 TRANSFERS-OUT	FY 2025 ENDING FUND BALANCE
	225	MEASURE R	1,465,302	3,054,186	-	-	-	2,682,484	1,837,004
	211	MEASURE M	(3,751,253)	3,510,202	343,048	-	-	1,621,380	(2,205,479)
	210	MEASURE A	90,985	-	-	-	-	195,473	(104,488)
	215	GAS TAX- SB 1	1,969,517	4,517,025	-	6,420,147	-	-	66,395
	212	MEASURE R - HIGHWAY	(27,143,868)	32,681,641	-	-	-	-	5,537,773
	227	MEASURE M - MSP	(80,698)	-	-	-	-	-	(80,698)
	301	HOMELAND SECURITY	284,928	100,000	-	-	-	100,000	284,928
	251	ENGINEERING FEES	(341)						(341)
	221	PROP 42- CONGESTION MGT	28,760	-	-	-	-	-	28,760
	202	LA COUNTY REIMBURSEMENT	1,814,087	1,499,314	1,499,314	-	-	-	1,814,087
	213	METRO- LOCAL	(2,718,713)	1,361,561	-	-	-	-	(1,357,152)
	222	SURFACE TRANSPORTATION PROGRAM	(443,964)	491,598	-	-	-	-	47,634
	223	OFFICE OF TRAFFIC SAFETY	-	-	-	-	-	-	(0)
	224	RECYCLING	(63,174)	326,115	51,030	-	-	-	211,911
	224	RECYCLING	3,320	-	-	-	-	-	3,320
	230	STATE GRANTS- OTHER	(9,755,797)	4,964,176	2,559,023	-	-	-	(7,350,644)
	310	CDBG	(1,730,258)	1,463,022	1,463,022	-	-	-	(1,730,258)
	311	CDBG-SECTION 108	-	-	-	-	-	-	-
	312	NEIGHBORHOOD STABILIZATION	3,175,020	-	-	-	-	-	3,175,020
	313	HOME GRANT	698,353	724,611	724,611	-	-	-	698,353

FUND_GROUP	FUND	DESCRIPTION	FY2025 BEG FUND BALANCE	FY 25 REVENUES	FY 25 EXPENDITURES	FY 25 CAPITAL	FY 25 TRANSFERS-IN	FY 25 TRANSFERS-OUT	FY 2025 ENDING FUND BALANCE
	300	FEDERAL GRANTS- OTHER	(6,421,066)	4,377,559	2,450,524	-	-	-	(4,494,031)
	416	STILL MEADOW	505						505
	424	RECYCLED WATER FUND	(52,687)	125,000	229,519	-	180,000	22,136	658
	601	AVAQMD	(481,515)	1,424,847	1,424,847	-	-	-	(481,515)
	810	X-ASSESSMENT DISTRICT FUND	154,596	-	-	-	-	-	154,596
	830	CFD 89-1 EASTSIDE WATER FUND	523,511	-	-	-	-	-	523,511
	850	CFD 21-1 PUBLIC SERVICES	(1,000)	5,000	6,000	-	-	-	(2,000)
SPECIAL REVENUE FUNDS TOTAL			(68,068,199)	85,230,887	25,807,906	6,420,147	9,383,564	13,909,907	(19,591,707)
DEVELOPER FEE FUNDS	203	PARK BOND	161,464	-	-	-	-	-	161,464
	410	SIGNAL DEVELOPER FEES	47,099	-	-	-	-	-	47,099
	411	DRAINAGE DEVELOPER FEES	1,712,174	450,000	-	-	-	-	2,162,174
	412	BIOLOGIAL IMPACT FEES	1,216,429	300,000	-	-	-	-	1,516,429
	413	URBAN STRUCTURES IMPACT FEE	(1,497,394)	-	-	-	-	42,494	(1,539,888)
	413	URBAN STRUCTURES IMPACT FEE	1,502,892	-	-	-	-	-	1,502,892
	413	URBAN STRUCTURES IMPACT FEE	75,770	-	-	-	-	-	75,770
	413	URBAN STRUCTURES IMPACT FEE	196,438	-	-	-	-	-	196,438
	457	MARIPOSA LILY	62,733	-	-	-	-	-	62,733
	414	TRAFFIC IMPACT FEES	102,667	-	-	-	-	-	102,667
	416	ZERO NET ENERGY (SOLAR)	106,700	-	-	-	-	-	106,700

FUND_GROUP	FUND	DESCRIPTION	FY2025 BEG FUND BALANCE	FY 25 REVENUES	FY 25 EXPENDITURES	FY 25 CAPITAL	FY 25 TRANSFERS-IN	FY 25 TRANSFERS-OUT	FY 2025 ENDING FUND BALANCE
	415	VEHICLE MILES TRVLD IMPACT FEE	-	-	-	-	-	-	-
<b>DEVELOPER FEE FUNDS TOTAL</b>			<b>3,686,971</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,494</b>	<b>4,394,477</b>
MAINTENANCE DISTRICT FUNDS	420	SEWER MAINTENANCE DISTRICT	(167,664)	4,606,500	4,989,802	-	-	103,606	(654,572)
	421	LANDSCAPE MAINTENANCE DISTRICT	725,968	2,047,423	2,716,322	-	60,000	116,054	1,016
	422	LIGHTING MAINTENANCE DISTRICT	3,978,487	6,447,730	6,033,258	-	-	606,736	3,786,223
	423	DRAINAGE MAINT DISTRICT	(510,032)	2,291,894	2,325,271	-	360,000	163,766	(347,176)
<b>MAINTENANCE DISTRICT FUNDS TOTAL</b>			<b>4,026,759</b>	<b>15,393,547</b>	<b>16,064,653</b>	<b>-</b>	<b>420,000</b>	<b>990,162</b>	<b>2,785,491</b>
LANCASTER HOUSING AUTHORITY FUNDS	520	LANCASTER HOUSING AUTHORITY	2,112,660	-	-	-	-	-	2,112,660
	314	LOW-MODERATE INCOME HOUSING	68,936,669	3,667,090	1,675,644	-	-	-	70,928,115
<b>LANCASTER HOUSING AUTHORITY FUNDS TOTAL</b>			<b>71,049,329</b>	<b>3,667,090</b>	<b>1,675,644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,040,774</b>
FINANCE AUTHORITY	530	LANCASTER FINANCING AUTHORITY	(486,047)	215,000	3,552,181	-	3,552,181	-	(271,047)
<b>FINANCE AUTHORITY TOTAL</b>			<b>(486,047)</b>	<b>215,000</b>	<b>3,552,181</b>	<b>-</b>	<b>3,552,181</b>	<b>-</b>	<b>(271,047)</b>
ENTERPRISE FUNDS	500	LANCASTER POWER AUTHORITY	1,528,542	1,600,000	1,218,846	-	-	884	1,908,812
	501	LANCASTER CHOICE ENERGY	28,602,595	83,375,300	82,561,145	-	-	287,915	29,128,836
<b>ENTERPRISE FUNDS TOTAL</b>			<b>30,131,137</b>	<b>84,975,300</b>	<b>83,779,991</b>	<b>-</b>	<b>-</b>	<b>288,799</b>	<b>31,037,648</b>
<b>GRAND TOTAL</b>			<b>83,886,929</b>	<b>317,940,809</b>	<b>259,394,829</b>	<b>6,420,147</b>	<b>16,230,807</b>	<b>16,230,806</b>	<b>136,012,764</b>





# **PERSONNEL ANALYSIS**

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# Personnel by Department and Division

## CITY MANAGER'S OFFICE

CITY MANAGER'S OFFICE	2022-2023 Approved	2023-2024 Approved	2024-2025 Proposed
<i>Administration - CMO</i>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Administrative Assistant	1	1	1
	3	3	3
<i>Administrative Services, LCE, &amp; Energy - CMO</i>			
Assistant Director	1	1	1
Analyst	1	1	1
Coordinator III/II/I	2	4	6
Administrative Assistant	3	3	1
	7	9	9
<i>Air Quality Management District</i>			
Director	1	1	1
Analyst	1	1	1
Planner	0	1	1
Engineering Technician	1	1	1
Senior Inspector	1	1	1
Inspector	1	1	1
Specialist I	1	1	1
	6	7	7
<i>City Clerk- CMO</i>			
City Clerk	1	1	1
Analyst	2	2	1
Assistant City Clerk	1	1	1
Coordinator I	1	1	1
Administrative Assistant	1	1	1
	6	6	5
<i>Communications - CMO</i>			
Manager	1	1	1
Assistant Manager	1	1	1
Senior Specialist	2	2	2
Coordinator I	1	1	1
	5	5	5
<i>Human Resources - CMO</i>			
Assistant Director	1	1	1
Manager	0	0	1
Assistant Manager	2	2	0
Senior Coordinator	0	0	1
Senior Analyst	1	1	1
Coordinator III/II/I	4	4	5
Specialist II/I	2	2	2
	10	10	11
<b>TOTAL CITY MANAGER'S OFFICE</b>	<b>37</b>	<b>40</b>	<b>40</b>

## FINANCE & INFORMATION TECHNOLOGY

FINANCE & INFORMATION TECHNOLOGY	2022-2023 Approved	2023-2024 Approved	2024-2025 Proposed
<i>Administration - FIT</i>			
Director	1	1	1
Senior Analyst	1	1	1
Administrative Assistant	1	1	1
	3	3	3
<i>Finance - FIT</i>			
Assistant Director	2	1	1
Manager	1	2	2
Supervisor	1	1	1
Accountant	3	4	4
Senior Specialist	2	1	1
Administrative Assistant	1	1	1
Technician II/I	3	3	3
Purchasing Agent	2	2	2
	15	15	15
<i>Information Technology - FIT</i>			
Assistant Director	1	1	1
IT Analyst II	1	1	1
IT Analyst I	2	2	2
Coordinator II	1	1	1
Specialist I	2	2	2
	7	7	7
<b>TOTAL FINANCE &amp; INFORMATION TECHNOLOGY</b>	<b>25</b>	<b>25</b>	<b>25</b>

## COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT	2022-2023 Approved	2023-2024 Approved	2024-2025 Proposed
<i>Administration - CD</i>			
Director	1	1	1
Senior Analyst	1	1	1
Analyst	1	1	1
Administrative Assistant	2	2	2
	5	5	5
<i>Community Real Estate &amp; Economic Development - CD</i>			
Assistant Director	1	1	1
Manager	1	1	2
Assistant Manager	2	2	1
Analyst	1	1	1
Supervisor	1	1	1
Coordinator II	1	1	1
Senior Specialist	4	4	4
Administrative Assistant	1	1	1
Technician I	1	1	1
	13	13	13
<i>Development &amp; Beautification - CD</i>			
Assistant Director	1	1	1
Chief Building Official	1	1	1
Manager	1	1	1
Assistant Manager	1	1	1
Engineer	1	2	2
Senior Planner	2	2	2
Planner	3	3	3
Coordinator III	1	1	2
Senior Specialist	6	2	1
Inspector	6	5	5
Administrative Assistant	1	1	1
Technician II	2	2	2
	26	22	22
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>44</b>	<b>40</b>	<b>40</b>

## PUBLIC SAFETY/POLICE

PUBLIC SAFETY/POLICE	2022-2023 Approved	2023-2024 Approved	2024-2025 Proposed
<i>Administration - PD</i>			
Chief of Police	1	1	1
Manager	1	1	1
Assistant Manager	1	1	1
Coordinator I	1	1	1
Specialist I	1	1	1
Administrative Assistant	2	2	1
Technician II/I	2	2	2
	9	9	8
<i>Law Enforcement - PD</i>			
Assistant Chief of Police	1	1	1
Sergeant	0	1	1
Manager	1	1	1
Police Officer	0	6	6
Analyst	0	1	1
Supervisor	1	2	2
Senior Specialist	3	3	3
Coordinator I	1	1	1
Specialist I	2	1	1
Technician I	4	14	16
	13	31	33
<i>Services - PD</i>			
Manager	1	1	1
Coordinator I	1	2	2
Specialist II/I	2	2	2
	4	5	5
<b>TOTAL POLICE</b>	<b>26</b>	<b>45</b>	<b>46</b>

## PUBLIC WORKS

PUBLIC WORKS	2022-2023 Approved	2023-2024 Approved	2024-2025 Proposed
<i>Administration - PW</i>			
Director	1	1	1
Senior Analyst	1	1	1
Analyst	3	3	2
Specialist I	1	1	1
Administrative Assistant	2	1	1
	8	7	6
<i>City Engineering - PW</i>			
Assistant Director	1	1	1
Manager	2	2	1
Senior Engineer	3	3	3
Engineer	9	9	9
Analyst	1	1	1
Senior Engineering Technician	1	1	1
Coordinator II/I	1	1	2
Senior Inspector	1	1	1
Senior Specialist	1	1	1
Specialist I	1	1	1
Inspector	6	6	5
Administrative Assistant	2	0	1
Technician I	3	1	2
	32	28	29
<i>Maintenance Services - PW</i>			
Assistant Director	1	1	1
Assistant Manager	2	2	2
Supervisor	3	3	3
Specialist I	1	1	1
Technician I	2	2	1
Traffic Signal Electrician	1	1	1
Traffic Signal Technician	2	2	2
Utility Maintenance Worker I/II	3	3	3
Heavy Equipment Mechanic	3	3	3
Heavy Equipment Operator	4	4	4
Lead Maintenance Worker	5	5	5
Maintenance Worker I/II	16	16	18
Lead Equipment Mechanic	1	1	1
	44	44	45
<i>Utility Services - PW</i>			
Assistant Director	1	1	1
Analyst	1	1	1
Senior Engineering Technician	1	1	1
Supervisor	2	2	2
Senior Specialist	1	1	1
Coordinator II	1	1	1
Specialist I	1	1	1

PUBLIC WORKS	2022-2023 Approved	2023-2024 Approved	2024-2025 Proposed
Administrative Assistant	2	1	1
Lead Utility Maintenance Worker	2	2	2
Utility Maintenance Worker I/II	13	13	13
	25	24	24
TOTAL PUBLIC WORKS	109	103	104

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## PARKS, ARTS, RECREATION, & COMMUNITY SERVICES

PARKS, ARTS, RECREATION & COMMUNITY SERVICES	2022-2023 Approved	2023-2024 Approved	2024-2025 Proposed
<i>Administration - PARCS</i>			
Director	1	1	1
Senior Analyst	1	1	1
Analyst	1	1	1
Administrative Assistant	2	2	2
Technician I	1	1	1
	6	6	6
<i>Arts &amp; Community Programs - PARCS</i>			
Assistant Director	1	1	1
Manager	2	2	2
Assistant Manager	1	1	1
Supervisor	5	5	5
Coordinator I	7	7	7
	16	16	16
<i>Parks Maintenance &amp; Facilities - PARCS</i>			
Assistant Director	1	1	1
Assistant Manager	1	1	1
Supervisor	1	2	2
Specialist II	1	1	1
Lead Maintenance Worker	4	4	5
Facilities Maintenance Worker	1	1	1
Senior Custodian	1	1	1
Maintenance Worker I/II	12	10	10
	22	21	22
<i>Recreation - PARCS</i>			
Manager	1	1	1
Assistant Manager	1	1	1
Supervisor	3	3	3
Coordinator I	7	5	5
Maintenance Worker I/II	1	1	1
	13	11	11
<b>TOTAL PARKS, ARTS, RECREATION &amp; COMMUNITY SERVICES</b>	<b>57</b>	<b>54</b>	<b>55</b>
<b>TOTAL CITY OF LANCASTER FTE</b>	<b>298</b>	<b>307</b>	<b>310</b>

# **CAPITAL IMPROVEMENT PROGRAM**

# Capital Improvement Program

PROPOSED FY 2024-2025  
AND PROJECTED THROUGH FY 2026-2029



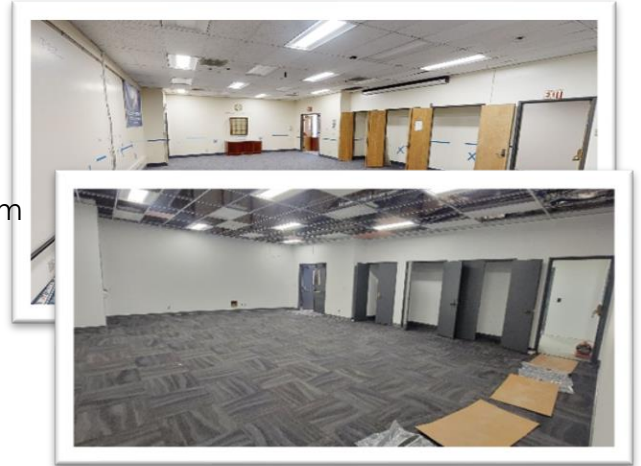
## FY 2024 ACCOMPLISHMENTS

The Lancaster Fiscal Year 2024 adopted and amended Capital Improvement Program (CIP) budget was over \$200 million. By year-end, nearly \$78 million in CIP funding was spent or committed.

Public Works won the APWA High Desert Branch Best Improvement For Public Safety Award for the Pedestrian Gap Closure Project.

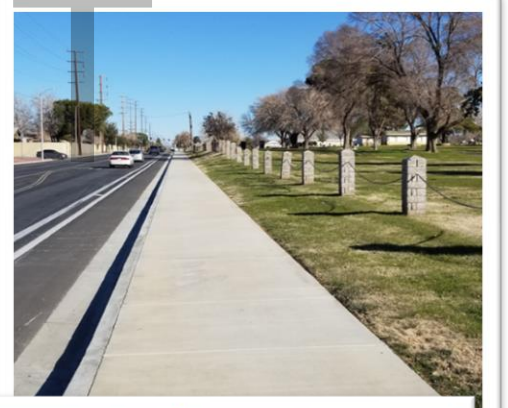
Projects that completed Construction include:

- 2021 Landscape Restoration Program
- 2022 Summer Pavement Management Program
- 2022 Spring Pavement Management Program
- Pedestrian Gap Closure Improvements
- MOAH HVAC Improvements
- Lancaster Performing Arts Center (LPAC)
- Lighting Improvements
- SR-138/SR-14 Avenue K Interchange
- Improvements Phase I (Recycled Water Line)



Projects that started construction include:

- Public Safety Building Renovation
- Avenue J Interchange Improvements (Phase II)
- Sierra Highway Resurfacing
- Amargosa Creek Channel Culvert Improvements
- 2023 Neighborhood Improvement Project
- Annual Thermoplastic Refresh Program
- 35th Street West Improvements (Phase 1)
- Mariposa Park Renovation (Phase I)
- Public Safety Building Improvements Phase 1



Projects that completed Design include:

- Amargosa Creek Channel Culvert Improvements
- Sierra Highway Resurfacing
- 2022 Neighborhood Improvements
- 35th Street West Improvements Phase 1
- 2022 Thermoplastic Striping Refresh Program
- Webber Pool
- Mariposa Park Renovation Phase 1
- Public Safety Site Improvements
- Dealership Signs



## PROJECT DEVELOPMENT/PRIORITIZATION

Projects included in the CIP budget are developed using master plans, studies, observation, and staff, council and citizen input. Each department proposes projects, determines the scope of work to be accomplished, develops estimates and prioritizes their proposals.

Capital projects are often adopted using a “corridor” approach where the City is viewed as paths or corridors running either north and south or east and west through the city. A corridor may contain a master planned drainage facility, (in or out of the street right-of-way), incomplete street improvements, need for sewer or waterlines, warranted traffic signal or lack of other improvement. There may be needed improvements due to traffic safety concerns, drainage or flooding problems, or environmental issues. At times solutions are bundled together as a single project to address the concerns, problems or issues within the same general area. Street resurfacing is prioritized using the City's Pavement Management System. There are various needs throughout the City and projects are adopted and prioritized with these needs in mind.

Projects are prioritized utilizing an “urgent,” “necessary” and “desirable” ranking system. “Urgent” priority projects are funded first with available resources, followed by “necessary” and then “desirable” if there are funds remaining. The projects are reviewed and recommended for funding by the full executive team to ensure the Capital Improvement Program is consistent with city goals and objectives for the coming year.

## CIP POLICY

The City has enjoyed a significant CIP budget in past years and anticipates continuing to be successful in obtaining grants and other sources of funding for CIP projects. To manage the CIP most effectively, a multi-year approach is desirable with all affected Departments involved in the CIP process.

The purpose of the CIP is to provide an organized approach to the development of the City of Lancaster for a five-year period. Comprehensive and cost-effective approaches will address the needs of the City.

1. A Capital Improvement is considered a major, non-routine expenditure for improvements to an existing building, facility, land, streets, storm drains, utilities or the expansion of the City park system in excess of \$125,000. All new construction projects are categorized as capital improvement projects regardless of their cost. If a project is clearly a repair or upgrade to an existing facility, then such project shall be performed as an operating expense.
2. The City recognizes the need for a multi-year CIP as a way to address the needs of the City through responsible City government with a comprehensive and cost-effective approach for obtaining the benefits described below.
3. The CIP is a long-term program and is intended to achieve the following benefits:
  - a. Focuses attention of community goals and needs. Capital projects can be brought into line with the City's objectives, allowing projects to be prioritized based on need. Furthermore, the CIP can be used as an effective tool for achieving the goals set forth in the City's General Plan.

- b. Allows for an informed public. The CIP keeps the public informed about the future capital investment plans of the City and allows them to play a more active role in the process.
  - c. Encourages more efficient program administration. By enhancing the level of communication among the various departments implementing capital improvement projects, we are able to better coordinate efforts and avoid potential conflicts. Work can be more effectively scheduled and available personnel and equipment can be better utilized when it is known in advance what, when and where projects will be undertaken.
  - d. Identifies the most economically sound means of funding projects. Through proper planning, the need for bond issues or other revenue production measures can be foreseen and action can be taken before the need becomes so critical that emergency financing measures are required. By fiscally constraining all five years of the CIP, the City is able to identify projects without a viable funding source and work to put in place sources of funding.
  - e. Enhances the City's credit rating. Dramatic changes in the tax structure and bonded indebtedness may be avoided with proper planning which allows the City to minimize the impact of capital improvement projects. By keeping planned projects within the financial capabilities of the City, it is better able to preserve its credit rating and make the City more attractive to business industry.
- 4. The development of the CIP is a continual process and, consequently, should be viewed as a working document. Therefore, while the CIP document covers multi-year planning perspective, it is revised every year in order to accommodate new projects, reflect changes in ongoing projects and extend the program an additional year.
  - 5. The first year of the plan is incorporated into the annual budget to appropriate funds. Improvements identified in subsequent years are approved only on a planning basis and do not receive expenditure appropriation. Cost estimates for years two and beyond are also for planning purposes only, to be used in conjunction with the City's long-range financial plan.
  - 6. The CIP development process utilizes a "project-ready" approach whereby the scope and budget for an adopted improvement are clearly defined prior to the appropriation of funds for construction.
  - 7. In recognizing the importance of a CIP that allows the City to continue to be a "great place to live and work", City Council considers input from citizens, the Planning Commission, and City staff members in the preparation of the CIP.
  - 8. The City Finance Department coordinates the preparation of the CIP for the City. Each Department affected by the CIP will participate in its development in accordance with a schedule to be determined. The schedule will be prepared by Finance and provide timelines for proposing, estimating, ranking, reviewing and funding of projects.



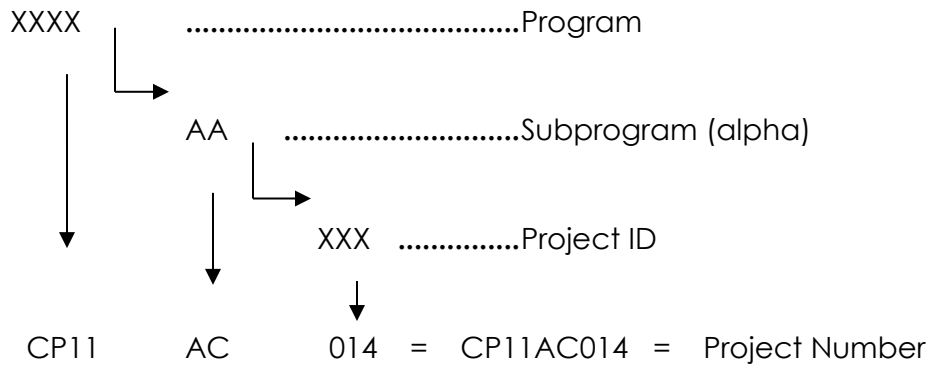
## PROJECT IDENTIFICATION SYSTEM

The sequence of numbers/letters is formed as shown below. By creating project numbers in this way, the main information about a project, such as Program Type, Subprogram Type and Project ID, can be known. Collectively the sequence is referred to as the Project Number and is shown with each funded project in the CIP.

Program Number	Program Type
CP11	Facilities/Fixtures
CP12	Maintenance & Repair
CP13	Master Plans/Studies
CP14	Property Acquisition
CP15	Streets & Right-of-Way
CP16	Transportation Safety
CP17	Utilities

Sub-Program Identifier	Sub-Program Type	Sub-Program Identifier	Sub-Program Type
AC	Parking Lots & Hardscape	GS	Parks (Green Space)
BA	Business Assistance	RA	Relocation Assistance
BR	Bridges & Overpasses	RW	Recycled Water
BS	Buildings & Structures	SD	Storm Drainage
BW	Bikeways	SE	Security Systems
CB	Flood Channels & Basins	SG	Street Lighting
DE	Demolition & Removal	SR	Sanitary Sewers
DR	Downtown Renewal	ST	Street, Roads & Alleys
DW	Potable (Drinking) Water	SW	Pedestrian Ways – Sidewalks
EE	Electricity Supply	TC	Traffic Control Markings
EV	Environment Enhancement	TR	Trails and Pathways
FA	Housing Development	TS	Traffic Signals & Beacons
FW	Fences & Walls	WT	Lighting (Outdoor)
GA	Natural Gas Supply	ZZ	Other – Miscellaneous
GB	Landscaping (Green Belt)		

A project that is the 14<sup>th</sup> Facility or Fixture involving a Parking Lot or Hardscape Improvement would be created as shown below. The Project ID Number is sequential for each Program and Subprogram combination.



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# FY 2024 YEAR-END ESTIMATES

FUND	PROJECT	PROJECT NAME	FY 2024 BUDGET AMOUNT	FY 24 ESTIMATED CARRYFORWARD
101	CP11AC012	ANNEX PARKING LOT/CH FENCING	459,922.87	459,922.87
	CP11BS019	CITY HALL FACE LIFT	353,320.69	(88,408.57)
	CP11BS022	LPAC IMPROVEMENTS	819,053.53	699,389.95
	CP11BS036	PARK AND FACILITY BUILD RENNO	8,777.00	(249,402.87)
	CP11BS038	AV EVENT CENTER AND EVAC CENTR	5,361,647.25	2,535,809.25
	CP11BS042	MOAH HVAC IMPROVEMENT	6,997.13	0.00
	CP11BS044	INDOOR REC COMPLEX & WRKFRC TRNG CT	1,000,000.00	1,000,000.00
	CP11BS045	OMP HARDCOURT IMPROVEMENTS	1,352,776.86	837,167.72
	CP11BS046	MUNICIPAL STADIUM RENOVATION	2,116,706.00	1,911,603.50
	CP11FW005	FENCE REPLACEMENT	192,211.00	192,211.00
	CP11GS011	PRIME DESERT WOODLANDS EXP	71,401.01	71,401.01
	CP11SE001		150,000.00	150,000.00
	CP11ZZ004	ADA COMPLIANCE	100,000.00	100,000.00
	CP11ZZ005	CITY BEAUTIFICATION	2,264,878.59	2,264,878.59
	CP11ZZ008	CITY HALL RESILIENCY/BATTERY	136,109.01	136,109.01
	CP11ZZ012	WELLNESS FACILITY	5,000,000.00	5,000,000.00
	CP11ZZ015	DEALERSHIP SIGNS	1,500,000.00	1,488,718.28
	CP12AC005	MAINTENANCE YARD PARKING LOT	163,824.00	163,824.00
	CP12BS002	LPAC IMPROVEMENTS	-	0.00
	CP12GB003	LANDSCAPE MAINTENANCE	151,250.00	151,250.00
	CP12ST049	TRACT IMPROVEMENTS WESTERN INSUR	3,434,325.00	3,434,325.00
	CP12ZZ004	BLVD REVITALIZATION PROJECT	419,895.00	419,895.00
	CP12ZZ005	LPAC AIR CONDITIONER	208,140.00	208,140.00
	CP12ZZ006	LPAC GENERATOR	359,618.00	359,618.00
	CP13SR001	SEWER ASESMENT/LIFT STATION	300,000.00	300,000.00
	CP13ZZ005	PARCS 2030 MASTER PLAN	400,000.00	400,000.00
	CP13ZZ006	ART IN PUBLIC PLACES	500,997.76	378,137.67
	CP14BS001	AVHUSD PROP ACQUISITION	6,754,904.26	3,548,724.43
	CP15ST058	LANCASTER HEALTH DISTRICT	5,037.67	5,037.67
	CP17CB006	AMAR CRK CHNL CLVRT IMP 20W&AVE J-8	706,807.25	221,524.67
	CP17GB001	BOOSTER PUMP IMPROVEMENTS	52,000.00	52,000.00
	CP17SD033	MPD IMPROV BASIN AT AV M/ 32ND W -	329,000.00	329,000.00
101 Total			34,679,599.88	26,480,876.18
112	CP11BS019	CITY HALL FACE LIFT	274,993.55	274,993.55
112 Total			274,993.55	274,993.55
203	CP11BS022	LPAC IMPROVEMENTS	20,362.97	20,362.97
	CP11BS036	PARK AND FACILITY BUILD RENNO	134,750.00	134,750.00
	CP13ZZ005	PARCS 2030 MASTER PLAN	100,000.00	100,000.00
	CP17GB001	BOOSTER PUMP IMPROVEMENTS	148,000.00	148,000.00

FUND	PROJECT	PROJECT NAME	FY 2024 BUDGET AMOUNT	FY 24 ESTIMATED CARRYFORWARD
<b>203 Total</b>			<b>403,112.97</b>	<b>403,112.97</b>
<b>210</b>	<b>CP11BS036</b>	PARK AND FACILITY BUILD RENNO	9,186.00	9,186.00
	<b>CP12ZZ007</b>	PLAYGROUND RENOVATIONS (RPD)	1,082,517.00	809,424.70
<b>210 Total</b>			<b>1,091,703.00</b>	<b>818,610.70</b>
<b>211</b>	<b>CP15BR007</b>	AVE J/SR 138 (SR 14) INTRCHG - MSR	238,805.00	238,805.00
	<b>CP15ST082</b>	35TH ST W IMPROVEMENTS PHASE 1	13,955.00	1,077.50
	<b>CP15ST083</b>	PMP - RB NBH	1,632,242.00	467,266.97
	<b>CP15ST084</b>	2023 PMP - PAVEMENT PRESERVATION	448,298.07	263,307.62
	<b>CP16TC003</b>	HIGH VIS XWALK STANDARDIZATION	294,242.59	294,242.59
<b>211 Total</b>			<b>2,627,542.66</b>	<b>1,264,699.68</b>
<b>212</b>	<b>CP15BR004</b>	AVE K/SR 138 (SR 14) INTRCHG - MSR	7,633,604.27	7,117,323.17
	<b>CP15BR005</b>	AVE M/SR 138 (SR 14) INTRCHG - MSR	8,353,097.03	8,312,582.97
	<b>CP15BR006</b>	AVE G/SR 138 (SR 14) INTRCHG - MSR	7,757.88	7,757.88
	<b>CP15BR007</b>	AVE J/SR 138 (SR 14) INTRCHG - MSR	33,816,847.38	27,045,617.11
	<b>CP15BR008</b>	AVE L/SR 138 (SR 14) INTRCHG - MSR	247,161.64	230,384.14
	<b>CP15ST080</b>	ANNUAL LONG LINE STRIPING	35,718.48	0.00
	<b>CP15SW016</b>	PEDESTRIAN GAP CLOSURE IMPS	23,063.58	0.00
	<b>CP16ZZ001</b>	SAFER STREETS ACTION PLAN	-	(13,771.25)
<b>212 Total</b>			<b>50,117,250.26</b>	<b>42,699,894.02</b>
<b>213</b>	<b>CP11BS027</b>	TRANSPORTATION MANAGEMENT CENT	217,330.34	35,941.52
	<b>CP12ST051</b>	SIERRA HWY RESURF AVE I TO BLVD	739,582.00	0.00
	<b>CP15BW008</b>	10TH ST W BIKEWAY & ROAD DIET	5,140.77	5,140.77
	<b>CP15ST058</b>	LANCASTER HEALTH DISTRICT	2,331,688.82	1,175,707.24
<b>213 Total</b>			<b>3,293,741.93</b>	<b>1,216,789.53</b>
<b>215</b>	<b>CP12ST055</b>	2024 PMP - PAVEMENT PRESERVATION	437,333.00	437,333.00
	<b>CP12ST057</b>	STREET SWEEPING MAINTENANCE	1,447,759.16	1,447,759.16
	<b>CP12ST058</b>	STREETS & ROADWAY MAINT AND REPAIRS	5,345,421.86	5,345,421.86
	<b>CP15BW008</b>	10TH ST W BIKEWAY & ROAD DIET	312.02	312.02
	<b>CP15ST058</b>	LANCASTER HEALTH DISTRICT	1,083,945.84	1,081,483.34
	<b>CP15ST064</b>	AVE H & 7TH ST W IMPR (BYD)	107,454.00	107,454.00
	<b>CP15ST083</b>	PMP - RB NBH	916,896.00	158,192.21
	<b>CP15ST085</b>	2024 PMP - ROAD REHAB PROJ	1,676,849.00	1,541,787.25
	<b>CP15SW016</b>	PEDESTRIAN GAP CLOSURE IMPS	780,033.83	780,033.83
<b>215 Total</b>			<b>11,796,004.71</b>	<b>10,899,776.67</b>
<b>216</b>	<b>CP12ST053</b>	ANNUAL CONCRETE REPAIRS/MAINT	423,366.93	393,968.35
	<b>CP15ST058</b>	LANCASTER HEALTH DISTRICT	181,392.50	0.00
	<b>CP15SW016</b>	PEDESTRIAN GAP CLOSURE IMPS	1.00	1.00
<b>216 Total</b>			<b>604,760.43</b>	<b>393,969.35</b>
<b>217</b>	<b>CP12ST050</b>	HSIP GUARDRAIL	220,000.00	220,000.00
	<b>CP12ST053</b>	ANNUAL CONCRETE REPAIRS/MAINT	(168,103.00)	(168,103.00)
	<b>CP12ST055</b>	2024 PMP - PAVEMENT PRESERVATION	168,103.00	168,103.00
	<b>CP12TC005</b>	EDGE LINE REFRESH PROJECT	116,481.81	101,095.85
	<b>CP15ST071</b>	REDUNDANT STREET LIGHTING	12,229.59	0.00

FUND	PROJECT	PROJECT NAME	FY 2024 BUDGET AMOUNT	FY 24 ESTIMATED CARRYFORWARD
	CP15ST080	ANNUAL LONG LINE STRIPING	956,601.13	288,079.14
	CP15ST083	PMP - RB NBH	4,036,587.32	729,981.12
	CP15ST086	35TH ST WEST/AVE K-8 IMP (PHASE 2)	185,276.65	53,820.91
	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	365.09	365.09
	CP16ST034	COMMERCL DRVWAY ACCESS MODS	19,281.16	14,745.48
	CP16ST036	RIGHT OF WY CERT & ENVIRONMNTL CLRN	16,195.51	0.00
	CP16TC003	HIGH VIS XWALK STANDARDIZATION	108,552.28	97,994.71
217 Total			5,671,570.54	1,506,082.30
218	CP11BS027	TRANSPORTATION MANAGEMENT CENT	31,291.78	(44,608.51)
	CP11BS033	AVTA BUS STOP IMPROVEMENTS	3,043,592.51	3,034,509.06
	CP11FW005	FENCE REPLACEMENT	2,087,876.97	2,082,629.11
	CP12AC004	PARK N RIDE PARKING REFURBISH	3,578,615.59	3,464,864.10
	CP12AC009	PARK & RIDE SAFETY IMPROV	676,074.57	492,996.73
	CP15ST058	LANCASTER HEALTH DISTRICT	524,886.00	524,886.00
	CP15ST087	BLVD PARKING LOT IMPROVEMENTS	792,882.87	787,837.57
218 Total			10,735,220.29	10,343,114.06
220	CP11BS027	TRANSPORTATION MANAGEMENT CENT	59,286.51	59,286.51
	CP12ST047	2022 SPRING PMP	128,553.75	121,113.75
	CP12ST048	2022 SUMMER PMP	300,000.00	300,000.00
	CP12ST051	SIERRA HWY RESURF AVE I TO BLVD	854,027.74	325,176.22
	CP12ST052	2024 PMP - PREVENTATIVE MAINT	119,595.00	34,487.86
	CP12ST053	ANNUAL CONCRETE REPAIRS/MAINT	516,628.00	516,628.00
	CP12ST054	2025 PMP - PREVENTATIVE MAINTENANCE	125,000.00	125,000.00
	CP12ST055	2024 PMP - PAVEMENT PRESERVATION	1,000,000.00	1,000,000.00
	CP12ST056	2025 PMP - ROAD REHAB PROJ	250,000.00	250,000.00
	CP15ST058	LANCASTER HEALTH DISTRICT	20,264,078.42	18,580,478.69
	CP15ST085	2024 PMP - ROAD REHAB PROJ	1,059,705.57	1,043,715.03
	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	16,450.32	16,450.32
	CP16ST035	2 WAY STOP ROUNDABOUT CONVERSION	240,829.00	240,829.00
	CP16ZZ001	SAFER STREETS ACTION PLAN	82,424.97	81,743.68
220 Total			25,016,579.28	22,694,909.06
222	CP15BW008	10TH ST W BIKEWAY & ROAD DIET	6,155.24	6,155.24
	CP15ST082	35TH ST W IMPROVEMENTS PHASE 1	1,084,717.38	466,468.04
222 Total			1,090,872.62	472,623.28
225	CP16ZZ001	SAFER STREETS ACTION PLAN	39,600.00	39,600.00
225 Total			39,600.00	39,600.00
227	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	80,697.53	80,697.53
227 Total			80,697.53	80,697.53
230	CP11EE004	CITY HALL EV FAST CHARGER INST	293,245.62	293,245.62
	CP11ZZ008	CITY HALL RESILIENCY/BATTERY	659,242.00	659,242.00
	CP11ZZ010	SPP EL DORADO PARK IMPROVEMENT	7,779,830.84	7,313,127.66
	CP11ZZ011	OUTDOOR FITNESS EQ STP	197,446.40	195,631.07

FUND	PROJECT	PROJECT NAME	FY 2024 BUDGET AMOUNT	FY 24 ESTIMATED CARRYFORWARD
	CP11ZZ013	OUTDOOR FITNESS EQ WHIT CARTER	-	(74,525.04)
	CP11ZZ014	OUTDOOR FITNESS EQ MARIPOSA	-	(77,507.84)
	CP12ST047	2022 SPRING PMP	16,819.51	16,819.51
	CP12ST048	2022 SUMMER PMP	37,799.72	37,799.72
	CP12ST050	HSIP GUARDRAIL	200,835.45	161,783.27
	CP12ST051	SIERRA HWY RESURF AVE I TO BLVD	12,869.29	12,869.29
	CP12TC005	EDGE LINE REFRESH PROJECT	249,939.00	243,569.68
	CP15ST083	PMP - RB NBH	85,999.66	(44,132.48)
	CP15ST088	ATP Cycle 6_5th Street Corridor School Connections	6,711,600.00	6,711,600.00
	CP15ST089	HSIP Cycle 11 App 1_Reflective Backplates	163,620.00	163,620.00
	CP15ST090	HSIP Cycle 11 App 3_Additional Intersection Lighting	281,880.00	281,880.00
	CP15ST091	HSIP Cycle 11 App 4b_Rectangular Rapid Flashing Beacons (RRFBs)	45,360.00	45,360.00
	CP15TR003	AMARGOSA RECREATION TRAIL CALTRANS	4,858,742.66	4,583,702.43
	CP16ST034	COMMERCL DRVWAY ACCESS MODS	272,710.52	271,757.06
	CP16ST035	2 WAY STOP ROUNDABOUT CONVERSION	2,104,083.52	2,089,387.85
	CP16TC003	HIGH VIS XWALK STANDARDIZATION	250,000.00	244,163.19
	CP16TS032	28 SIGNALIZED SAFETY UPGRADES	2,897,555.42	2,871,325.95
230 Total			27,119,579.61	26,000,718.94
300	CP12ST039	10TH ST W & AVE J IMPS (HSIP)	336,793.05	336,793.05
	CP15BW008	10TH ST W BIKEWAY & ROAD DIET	34,447.41	34,447.41
	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	1,573,082.46	1,573,082.46
	CP16ST031	AVE J AT-GRADE CROSSING	2,220,928.73	1,742,699.92
	CP16ST032	AVE K AT-GRADE CROSSING	1,349,832.98	886,012.49
	CP16ST033	AVE M AT-GRADE CROSSING	1,119,213.47	648,722.27
	CP16TC004	HSIP Cycle 11 App 2_Enhance visibility at stop-controlled intersections	202,950.00	202,950.00
300 Total			6,837,248.10	5,424,707.60
310	CP11BS039	MARIPOSA PARK IMPROVEMENTS	4,024,783.66	2,328,507.60
310 Total			4,024,783.66	2,328,507.60
314	CP11FW004	COMMUNITY CTR FENCE/PLNTR REPL	135,565.00	135,565.00
314 Total			135,565.00	135,565.00
410	CP15ST058	LANCASTER HEALTH DISTRICT	1,355,895.17	1,355,895.17
	CP16ST010	AVE K & 35TH E ET AL	441,498.00	441,498.00
	CP16TS027	1/4 TRAFFIC SIGNAL, AVE L/42 W	2,556.57	2,556.57
	CP16ZZ001	SAFER STREETS ACTION PLAN	1,057,265.84	1,001,945.34
410 Total			2,857,215.58	2,801,895.08
411	CP17CB007	VIC DERBY/42ND W CHNNL IMP	202,849.30	122,876.43
	CP17SD021	DRAINAGE IMPACT FEES REFUNDED	721,534.65	721,534.65
	CP17SD032	AVE L AND 5TH E DRAINAGE IMPRV	5,150,000.00	5,132,218.17
	CP17SD033	MPD IMPROV BASIN AT AV M/ 32ND W -	1,841,179.17	1,767,494.73
	CP17SD034	TROPICAL STORM HILARY REPAIRS AND	1,779,422.00	1,779,422.00

FUND	PROJECT	PROJECT NAME	FY 2024 BUDGET AMOUNT	FY 24 ESTIMATED CARRYFORWARD
<b>411 Total</b>			<b>9,694,985.12</b>	<b>9,523,545.98</b>
<b>412</b>	<b>CP11GS011</b>	PRIME DESERT WOODLANDS EXP	11,458.93	11,458.93
<b>412 Total</b>			<b>11,458.93</b>	<b>11,458.93</b>
<b>413</b>	<b>CP11AC012</b>	ANNEX PARKING LOT/CH FENCING	21,768.52	21,768.52
	<b>CP11BS019</b>	CITY HALL FACE LIFT	5,900.00	5,900.00
	<b>CP11BS022</b>	LPAC IMPROVEMENTS	14,630.92	11,780.92
	<b>CP11BS036</b>	PARK AND FACILITY BUILD RENNO	818,720.90	818,720.90
	<b>CP11BS041</b>	YARD FACILITIES IMPROVEMENTS	496,328.00	496,328.00
	<b>CP11GS011</b>	PRIME DESERT WOODLANDS EXP	2,292.50	2,292.50
	<b>CP11ZZ004</b>	ADA COMPLIANCE	26,551.78	(29,974.22)
	<b>CP17GB001</b>	BOOSTER PUMP IMPROVEMENTS	68,782.54	68,782.54
<b>413 Total</b>			<b>1,454,975.16</b>	<b>1,395,599.16</b>
<b>414</b>	<b>CP12ST052</b>	2024 PMP - PREVENTATIE MAINT	200,000.00	200,000.00
	<b>CP15ST058</b>	LANCASTER HEALTH DISTRICT	573,635.71	573,635.71
	<b>CP15ST082</b>	35TH ST W IMPROVEMENTS PHASE 1	472,590.00	378,719.87
	<b>CP15ST083</b>	PMP - RB NBH	52,642.92	9,118.89
	<b>CP15ST085</b>	2024 PMP - ROAD REHAB PROJ	(200,000.00)	(200,000.00)
	<b>CP15ST086</b>	35TH ST WEST/AVE K-8 IMP (PHASE 2)	425,310.00	425,310.00
	<b>CP15SW016</b>	PEDESTRIAN GAP CLOSURE IMPS	126,420.70	126,420.70
	<b>CP15TC003</b>	TRAFFIC CALMING	-	(50.52)
	<b>CP16ST010</b>	AVE K & 35TH E ET AL	201,595.00	201,595.00
<b>414 Total</b>			<b>1,852,194.33</b>	<b>1,714,749.65</b>
<b>420</b>	<b>CP12SR001</b>	MANHOLE AND SEWER LINE REPAIRS	207,046.46	194,320.59
	<b>CP13SR001</b>	SEWER ASESSMENT/LIFT STATION	290,094.65	282,162.67
	<b>CP15ST058</b>	LANCASTER HEALTH DISTRICT	496,317.76	283,089.00
<b>420 Total</b>			<b>993,458.87</b>	<b>759,572.26</b>
<b>422</b>	<b>CP15ST071</b>	REDUNDANT STREET LIGHTING	169,391.20	169,391.20
<b>422 Total</b>			<b>169,391.20</b>	<b>169,391.20</b>
<b>423</b>	<b>CP12FW001</b>	FENCING PROGRAM	500,000.00	500,000.00
	<b>CP17CB006</b>	AMAR CRK CHNL CLVRT IMP 20W&AVE J-8	538,788.34	0.00
	<b>CP17SD034</b>	TROPICAL STORM HILARY REPAIRS AND	220,578.00	220,578.00
	<b>CP17SD035</b>	AVE L & 20TH W CMP REPLACEMENT	250,000.00	250,000.00
<b>423 Total</b>			<b>1,509,366.34</b>	<b>970,578.00</b>
<b>501</b>	<b>CP11AC012</b>	ANNEX PARKING LOT/CH FENCING	-	(194.26)
	<b>CP11ZZ008</b>	CITY HALL RESILIENCY/BATTERY	1,609,242.00	1,609,242.00
<b>501 Total</b>			<b>1,609,242.00</b>	<b>1,609,047.74</b>
<b>530</b>	<b>CP11BS019</b>	CITY HALL FACE LIFT	818,007.89	818,007.89
	<b>CP11BS034</b>	SKYTOWER PARK	129,009.02	129,009.02
	<b>CP11BS042</b>	MOAH HVAC IMPROVEMENT	1.00	1.00
	<b>CP11BS043</b>	CITY HALL IMPROVEMENTS	541,028.75	269,084.29
	<b>CP11ZZ005</b>	CITY BEAUTIFICATION	0.22	0.22
	<b>CP12ST045</b>	2021 FALL PMP	226.71	0.00
	<b>CP12ST047</b>	2022 SPRING PMP	1,342,853.48	1,289,326.54

FUND	PROJECT	PROJECT NAME	FY 2024 BUDGET AMOUNT	FY 24 ESTIMATED CARRYFORWARD
	CP12ST048	2022 SUMMER PMP	106,707.58	6.02
	CP12ST052	2024 PMP - PREVENTATIE MAINT	617,543.03	617,543.03
	CP15ST085	2024 PMP - ROAD REHAB PROJ	2,399,297.00	2,399,297.00
530 Total			5,954,674.68	5,522,275.01
Grand Total			211,747,388.23	177,957,361.03

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## FY 2025 CAPITAL IMPROVEMENT PROGRAM

### CIP SUMMARY BY PROGRAM

Program	Project Description	Project No.	FY 25 Request for New Funding
STREETS & RIGHT-OF-WAY	2025 PMP - ROAD REHAB PROJ	CP12ST056	4,900,000
	STREET SWEEPING MAINTENANCE	CP12ST057	1,520,147
			<b>6,420,147</b>
<b>GRAND TOTAL</b>			<b>6,420,147</b>

### CIP SUMMARY BY FUNDING SOURCE

Fund	Project No.	Project Description	FY 25 Request for New Funding
215 GAS TAX- SB1	CP12ST056	2025 PMP - ROAD REHAB PROJ	4,900,000
	CP12ST057	STREET SWEEPING MAINTENANCE	1,520,147
			<b>6,420,147</b>
<b>Grand Total</b>			<b>6,420,147</b>

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# FY 2025-FY 2029 CAPITAL IMPROVEMENT PROGRAM

Project Description	Project No.	FY 25	FY 26	FY 27	FY 28	FY 29
ANNEX PARKING LOT/CH FENCING	CP11AC012					
CITY HALL FACE LIFT	CP11BS019					
LPAC IMPROVEMENTS	CP11BS022					
TRANSPORTATION MANAGEMENT CENT	CP11BS027					
AVTA BUS STOP IMPROVEMENTS	CP11BS033					
SKYTOWER PARK	CP11BS034					
BATTING CAGES RENOVATION	CP11BS035					
PARK AND FACILITY BUILD RENNO	CP11BS036		1,500,000	1,500,000	1,500,000	1,500,000
HYDROGEN/UNION TRAINING CENTER	CP11BS037					
AV EVENT CENTER AND EVAC CENTR	CP11BS038					
MARIPOSA PARK IMPROVEMENTS	CP11BS039					
WEBBER POOL	CP11BS040					
YARD FACILITIES IMPROVEMENTS	CP11BS041					
MOAH H VAC IMPROVEMENT	CP11BS042					
CITY HALL IMPROVEMENTS	CP11BS043					
INDOOR REC COMPLEX & WRKFRC TRNG CT	CP11BS044					
OMP HARD COURT IMPROVEMENTS	CP11BS045					
MUNICIPAL STADIUM RENOVATION	CP11BS046					
CITY HALL EV FAST CHARGER INST	CP11EE004					
COMMUNITY CTR FENCE/PLNTR REPL	CP11FW004					
FENCE REPLACEMENT	CP11FW005					
PRIME DESERT WOODLANDS EXP	CP11GS011			78,000	78,000	78,000
DONT USE MEASURE A MAINT & SERV	CP11GS012					
SAFER NEIGHBORHOODS PROGRAM	CP11SE001					
ADA COMPLIANCE	CP11ZZ004			500,000	500,000	500,000
CITY BEAUTIFICATION	CP11ZZ005					
CITY HALL RESILIENCY/BATTERY	CP11ZZ008					
SPP EL DORADO PLAYGROUND	CP11ZZ009					
SPP EL DORADO PARK IMPROVEMENT	CP11ZZ010					
OUTDOOR FITNESS EQ STP	CP11ZZ011					
WELLNESS FACILITY	CP11ZZ012					
OUTDOOR FITNESS EQ WHIT CARTER	CP11ZZ013					
OUTDOOR FITNESS EQ MARIPOSA	CP11ZZ014					
DEALERSHIP SIGNS	CP11ZZ015					
PARK N RIDE PARKING REFURBISH	CP12AC004					
MAINTENANCE YARD PARKING LOT	CP12AC005					
PARK & RIDE SAFETY IMPROV	CP12AC009					
LPAC IMPROVEMENTS	CP12BS002					
FENCING PROGRAM	CP12FW001					
LANDSCAPE MAINTENANCE	CP12GB003					
RAWLEY DUNTLEY PARK IMPR	CP12GS001					
MANHOLE AND SEWER LINE REPAIRS	CP12SR001					
PAVEMENT MANAGEMENT PROGRAM	CP12ST0000					
10TH ST W & AVE J IMPS (HSIP)	CP12ST039					
2021 FALL PMP	CP12ST045					
2021 SUMMER PMP	CP12ST046					
2022 SPRING PMP	CP12ST047					
2022 SUMMER PMP	CP12ST048					
TRACT IMPROVEMENTS WESTERN INSUR	CP12ST049					
HSIP GUARDRAIL	CP12ST050					
SIERRA HWY RESURF AVE I TO BLVD	CP12ST051					
2024 PMP - PREVENTATIVE MAINT	CP12ST052					
ANNUAL CONCRETE REPAIRS/MAINT	CP12ST053					
2025 PMP - PREVENTATIVE MAINTENANCE	CP12ST054					
2024 PMP - PAVEMENT PRESERVATION	CP12ST055					
2025 PMP - ROAD REHAB PROJ	CP12ST056	4,900,000				
STREET SWEEPING MAINTENANCE	CP12ST057	1,520,147				
STREETS & ROADWAY MAINT AND REPAIRS	CP12ST058					
EDGE LINE REFRESH PROJECT	CP12TC005					
BLVD REVITALIZATION PROJECT	CP12ZZ004					
LPAC AIR CONDITIONER	CP12ZZ005					
LPAC GENERATOR	CP12ZZ006					
PLAYGROUND RENOVATIONS (RPD)	CP12ZZ007					

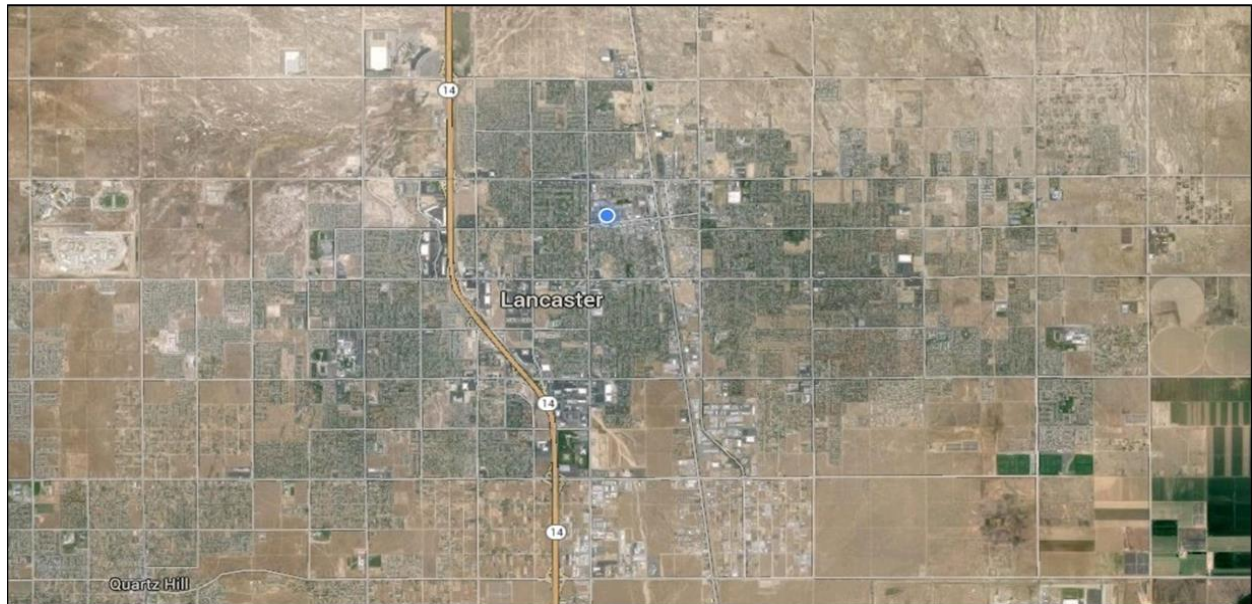


Project Description	Project No.	FY 25	FY 26	FY 27	FY 28	FY 29
SEWER ASESMENT/LIFT STATION	CP13SR001					
PARCS 2030 MASTER PLAN	CP13ZZ005					
ART IN PUBLIC PLACES	CP13ZZ006					
AVHUSD PROP ACQUISITION	CP14BS001					
MEASURE R HIGHWAY EQUITY	CP15BR0000					
AVE K/SR 138 (SR 14) INTRCHG - MSR	CP15BR004					
AVE M/SR 138 (SR 14) INTRCHG - MSR	CP15BR005					
AVE G/SR 138 (SR 14) INTRCHG - MSR	CP15BR006					
AVE J/SR 138 (SR 14) INTRCHG - MSR	CP15BR007					
AVE L/SR 138 (SR 14) INTRCHG - MSR	CP15BR008					
10TH ST W BIKEWAY & ROAD DIET	CP15BW008					
BLVD LED LIGHTING	CP15SG001					
LANCASTER HEALTH DISTRICT	CP15ST058					
18/19 BUS STOP IMPROVEMENTS	CP15ST067					
REDUNDANT STREET LIGHTING	CP15ST071					
35TH ST W IMPROVEMENTS PHASE 1	CP15ST082					
PMP - RB NBH	CP15ST083					
2024 PMP - ROAD REHAB PROJ	CP15ST085					
BLVD PARKING LOT IMPROVEMENTS	CP15ST087					
ATP CYCLE 6_5TH E CORR SCHOOL CON	CP15ST088					
HSIP CYCLE 11_REFLECTIVE BACKPLATES	CP15ST089					
HSIP CYCLE 11_ADDL INTERSEC LIGHTIN	CP15ST090					
HSIP CYCLE 11_REC RAPID FLASH BEACO	CP15ST091					
PEDESTRIAN GAP CLOSURE IMPS	CP15SW016					
TRAFFIC CALMING	CP15TC003					
AMARGOSA RECREATION TRAIL CALTRANS	CP15TR003					
RR CROSSINGS	CP16ST0000					
AVE I AT 50TH ST W (ICE IMPS)	CP16ST029					
AVE I AT 60TH ST W (ICE IMPS)	CP16ST030					
AVE J AT-GRADE CROSSING	CP16ST031					
AVE K AT-GRADE CROSSING	CP16ST032					
AVE M AT-GRADE CROSSING	CP16ST033					
COMMERCL DRVWAY ACCESS MODS	CP16ST034					
2 WAY STOP ROUNDABOUT CONVERSION	CP16ST035					
HIGH VIS XWALK STANDARDIZATION	CP16TC003					
HSIP CYCLE 11_ENH VIS AT STOP CONTR	CP16TC004					
1/4 TRAFFIC SIGNAL, AVE L/42 W	CP16TS027					
28 SIGNALIZED SAFETY UPGRADES	CP16TS032					
SAFER STREETS ACTION PLAN	CP16ZZ001					
AMAR CRK CHNL CLVRT IMP 20W&AVE J-8	CP17CB006					
VIC DERBY/42ND W CHNNL IMP	CP17CB007					
BOOSTER PUMP IMPROVEMENTS	CP17GB001					
DRAINAGE IMPACT FEES REFUNDED	CP17SD021		75,000	75,000	75,000	75,000
AVE L AND 5TH E DRAINAGE IMPRV	CP17SD032					
MPD IMPROV BASIN AT AV M/ 32ND W -	CP17SD033					
TROPICAL STORM HILARY REPAIRS AND	CP17SD034					
AVE L & 20TH W CMP REPLACEMENT	CP17SD035					
SEWER REHABILITATION PROGRAM	CP17SR004					
LANCASTER NATIONAL SOCCER CENTER NEW GENERATOR		30,000		320,000		
LANCASTER MUNICIPAL STADIUM REPLACE EXIST GENERATOR		25,000		320,000		
PARCS INTERNAL CONCRETE SIDEWALKS		1,038,000				
YUCCA STREET IMPROVEMENTS		2,000,000				
PARCS PARKING LOT REPAIRS (NON-PARK & RIDE)		1,434,000				
YARD IMPROVEMENTS - HVAC REPLACEMENTS		215,000				
PARCS HVAC AND AC REPLACEMENT		1,000,000		1,000,000		
DRYWELL PROGRAM		500,000		500,000	500,000	500,000
LOCAL DRAINAGE/INTERIM DRAINAGE REPAIRS		500,000		500,000	500,000	500,000
BRIDGE REPAIRS (CALTRANS)		200,000		1,800,000		
BRIDGE REPAIRS (COUNTY)		200,000		2,800,000		
BASIN AND CHANNEL REPAIRS (HEAVY EQUIPMENT)		1,000,000		1,000,000	1,000,000	1,000,000
BLVD GATEWAY ENTRY SIGNAGE & PHOTO OP SIGN		400,000				
RECYCLED WATER 1-MILLION GALLON TANK				350,000	1,650,000	
AVE H-8 RECYCLED WATER MAIN EXTENSION						700,000

## FY 2025-FY 2029 CAPITAL IMPROVEMENT PROGRAM

Project Description	Project No.	FY 25	FY 26	FY 27	FY 28	FY 29
NORTH VALLEY RW PS, RES & MAIN EXT				1,700,000	18,000,000	
CARTER PARK RECYCLED WATER MAIN EXTENSION						1,200,000
BLVD BOLLARD REPLACEMENT				400,000		
MPD IMPROVEMENTS, BASIN AT AVE M/32ND W TO AVE K			200,000		5,000,000	
<b>GRAND TOTAL</b>		<b>6,420,147</b>	<b>10,317,000</b>	<b>12,843,000</b>	<b>28,803,000</b>	<b>6,053,000</b>

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## Description

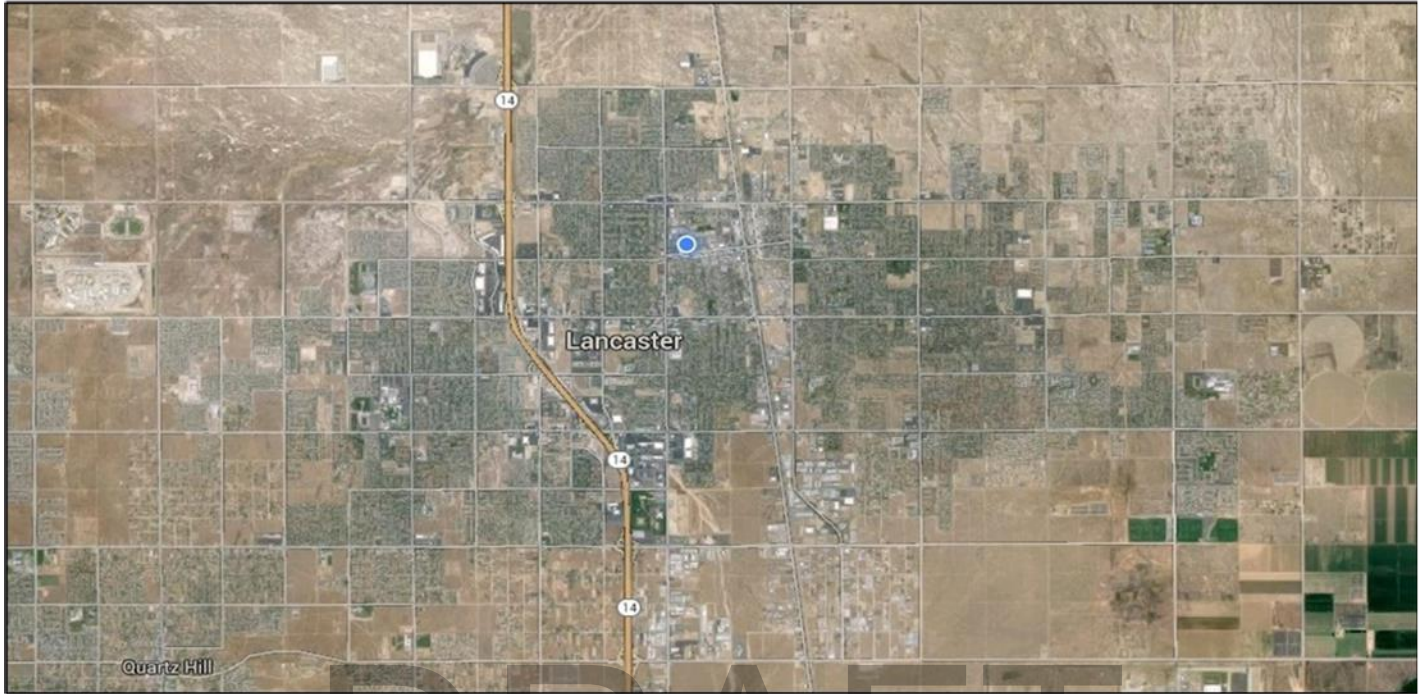
The 2025 Pavement Management Program (PMP) - Road Rehabilitation Project involves various asphalt pavement rehabilitation (overlays, digouts, full depth reconstruction, etc.) of City streets with traffic signing, striping, and markings. In general on arterial and secondary arterial streets within the City core, and may include ancillary concrete repairs.

Location: Ave J from Challenger Way to 20th St E; Ave I from 30th St W to 40th St W; Ave K from Challenger Way to 20th St E; 20th St E from Lancaster Blvd to Ave J; Business Center Pkwy from Ave K-8 to Ave L; 30th St W from Ave K to Ave L-2

Project Budget		Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Fund #	Fund Desc.							
215	SB-1 Gas Tax	\$ 250,000	\$ 4,900,000					\$ 5,150,000
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL PROJECT		\$ 250,000	\$ 4,900,000	\$ -	\$ -	\$ -	\$ -	\$ 5,150,000

# STREET SWEEPING MAINTENANCE

Project # 12ST057



## Description

This project will include preventative maintenance street sweeping to keep roadways clear and prevent the build up of debris within the curb and gutter and minimize damage to pavement surfaces associated with repetitive vehicular movements through standing water.

Location: Citywide

Project Budget		Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Fund #	Fund Desc.							
215	SB-1 Gas Tax	\$ 1,447,759	\$ 1,520,147					\$ 2,967,906
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL PROJECT		\$1,447,759	\$ 1,520,147	\$ -	\$ -	\$ -	\$ -	\$ 2,967,906

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DRAFT **APPENDIX**

# Revenue Sources, Taxes and Fees

**Business Licenses** - Fees levied to recover the cost of licensing businesses to operate within the City.

**Franchise Fees** - Taxes paid by businesses that have a franchise to operate in Lancaster. The businesses include Southern California Edison, The Gas Company, Spectrum, AT&T U-Verse, Verizon, and Waste Management. Estimates are based on "new construction" and rate analysis for the individual franchisees.

**Miscellaneous Court Fines - Local** - Fines paid by persons who violated local ordinances.

**Maintenance District Tax** - Assessments on properties within each district.

**Measure LC** – Transactions and Use Tax approved by the voters of the City of Lancaster on November 3, 2020, establishing a City  $\frac{3}{4}$  cent Transactions and Use Tax thereby generating additional General Fund revenue annually.

**Parking Violation Fines** - Fines paid for parking violations with the City. These became the responsibility of the City on November 1, 1993.

**Property Tax** - Property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the state. The California property tax is ad valorem – based on the value of property rather than on a fixed amount or benefit to the property or persons. Proposition 13 (Article XIII A of the California Constitution) limits the real property tax rate to 1% of a property's assessed value. Counties are responsible for the administration of property tax.

**Property Tax In-Lieu** - The portion of property taxes allocated by the State of California to cities to replace vehicle license fees. In 2004 the State permanently swapped 90% of city VLF revenue for property tax, which was distributed on a per capita basis. On-going growth of this revenue is tied to growth in assessed valuation.

**Property Transfer Tax** - A tax imposed on all transfers of real property in the City.

**Sales & Use Tax** - Sales tax is paid by consumers purchasing items in Lancaster and use tax allocated by the State from the State and County pools. The City receives 1% of all sales tax collected in Lancaster.

Sales tax projections are based on an independent, in-depth review of the State's Board of Equalization data on Lancaster, southern and central California, and areas in the City's sphere of influence.

**SB1186 - Disability Access Fee** - A \$4.00 tax required on business licenses. Portion of revenue remitted to the State to fund the expanded CASP Inspection Program.

**Transient Occupancy Tax** - The 7% tax charged on all hotel and motel room rates in the City. Current year estimate based on information from both hotels and motels.



## Court Fines – State

**Vehicle Code Fines** - This revenue source is derived from court fines imposed on State motor vehicle violation citations issued within the City.

## Development Fees

**Building & Safety Fees** - Fees charged for the issuance of certain permits, plan checks and inspections on construction projects. These are designed to recover the cost of providing the services. Current year estimate is based on information from developers about their construction projects.

## Fees

All cities may levy fees which are limited to recovering the cost of regulatory activities or services provided. This authority was derived from the City's police powers as defined by Article XI, Section 7 of the California Constitution, Propositions 13 and 4, Assembly Bill 1600.

However, California Proposition 26 – or the Supermajority Vote to Pass New Taxes and Fees Act – was approved on the [November 2, 2010 ballot](#) in [California](#) as an [initiated constitutional amendment](#). Proposition 26 requires that certain local fees be approved by two-thirds of voters. Proposition 26 also increased legislative vote requirement to two-thirds for certain tax measures, including those that do not result in a net increase in revenue, currently subject to majority vote. Proposition 26 amended these parts of the state's constitution: [Section 3 of Article XIII A](#) and [Section 1 of Article XIII C](#).

**Drainage Fees** - Fees collected from developers to pay for drainage channels, retention and detention basins, and other facilities necessitated by the development – based on a per residential unit fee and impervious surface of commercial industrial developments.

**Engineering Fees** - Fees charged to developers for inspections.

**Park-In-Lieu Fees** - Fees collected from developers to pay for additional park facilities necessitated by the development – based on a fee per dwelling unit according to number of bedrooms.

**Planning & Zoning Fees** - Fees charged for processing zoning and development proposals.

**Traffic Impact Fees** - As of January 1, 1990, these fees are collected from developers to pay for specific traffic improvement projects necessitated by new development – based on a flat fee per dwelling unit or trip generation factor for commercial, industrial and multi-family development.

**Traffic Signal Fees** - Fees collected from developers to pay for traffic signal installation and upgrades necessitated by the development.

**Urban Structure Program Fees** - Collected from developers to defray the extra operating costs generated by development away from the urban core. This fee is calculated by a complex matrix of formulas that have won state awards for innovation in infrastructure and operations funding.

## Grants

**Community Development Block Grant (CDBG)** - The CDBG program was authorized under the Housing and Community Development Act of 1974 as amended for specific types of projects. Revenue estimate provided by the U.S. Housing and Urban Development Department.

**Federal Emergency Management Agency Grant (FEMA)** - The FEMA program funds emergency preparedness programs and reimbursement from damages of Declared Emergencies.

## Local Fees

**Concession/Lease Fees** - Private concessions on city property and lease of city park facilities.

**Publications & Copies** - Derived from the sale of city publications.

**Recreation Fees** - Fees charged for various recreational programs. Current estimate for recreation fees is based on the prior year demand and the rate established for the programs.

**Recycled Water Fees** - Derived from recycled water sales and water connection fees.

**Stadium Fees** - Derived from rental agreements from organizations and individuals.

**Theater Fees** - Derived from ticket sales, concessions and rents charged at the Lancaster Performing Arts Center.

## Other Revenue Sources

Cities are authorized to raise revenue through certain other activities, such as investing idle funds and a variety of entrepreneurial ventures.

**Election Fees** - Fees charged to candidates in municipal elections for the costs of printing the candidates' statements and other related services.

**City Property Sales** - Derived from sale of city owned property.

**Interest Income** - Derived from the investment of city cash in various interest-bearing accounts. Estimates are based on the earnings rate in the market, a projection of monthly cash available for investment and a projection of Federal Reserve policy.

**Insurance Payments** - Payments made by insurance companies for damage to city property.

**Miscellaneous Revenues** - Various payments made to the City which do not come within other revenue definitions.

**Narcotics Seizure Revenues** - Derived from the assets used in illegal drug activities and confiscated to pay for specific enforcement.

## Parks Improvement Funds

**Measure A** - Los Angeles County Parks and Open Space Parcel Tax.

## Reimbursement From Other Funds

**Overhead/Administration** - Payments from special districts for administrative services rendered by the City's General Fund.

## State Subventions

A "subvention" is defined as "a providing of assistance or support" and a "subsidy from the government" (Webster's Third International Dictionary). Taxes levied by the state and subvented to cities are Gasoline Tax and Motor Vehicle In-Lieu Tax.

**AB 2766 Fees** - The portion of additional charges levied on automobile owners dedicated for the purpose of reducing air pollution from motor vehicles.

**Gasoline Tax** - Taxes collected from the purchase of gasoline and remitted to the City pursuant to Section 2105, 2106, 2107, and 2107.5 of the California Street & Highways Code. This is allocated mostly on a per capita basis.

**Vehicle In-Lieu Tax** - The annual fee paid by automobile owners registering their vehicle with the State Department of Motor Vehicles.

## Transportation/Road Funds

**Bikeway Improvement** - A portion of the transportation development fund to be used for the construction, improvement and maintenance of the City's bicycle lanes.

Proposition 1B - Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006 - These are state funds to be used for transportation related projects.

**Proposition 42 - Transportation Congestion Improvement Act of 2002** - These are state funds to be used for projects that would reduce traffic congestion.

**Proposition A** - The special ½ cent sales tax in Los Angeles County for mass transit related projects.

**Proposition C** - The special ½ cent sales tax in Los Angeles County for other transit and road related projects.

**Measure M** - A special ½ cent sales tax in Los Angeles County and allocated on a "per capita" basis for the developing and/or improvement of transit and highway related projects.

**Measure R** - A special ½ cent sales tax in Los Angeles County and allocated on a "per capita" basis for the developing and/or improvement of transit and highway related projects.

**Senate Bill 1 (SB 1) - Road Maintenance & Rehabilitation Programs** - Created to address deferred maintenance on the state highway system and local street and road systems.

**Surface Transportation Program (STPL) - Local** - Federal funds given to local jurisdictions annually based on a population formula.

**Transportation Development Act** - The one quarter percent of the sales tax returned to the County for public transportation services. The estimate is derived from a formula which is based on Sales Tax state-wide.

# City Funds

The City's budget and accounting system includes more than 40 individual funds, which operate much like individual bank accounts with specific sources of revenue. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts (comprised of assets, liabilities, fund equity, revenues, and expenditures), which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with regulatory requirements. The largest single account is the General Fund. State and Los Angeles County collections of retail sales, property, and other taxes are deposited into this account.

The City has the following fund type categories:

**Fiduciary Fund Types** The fiduciary funds account for assets held by the City in trust or as an agent for various assessment and community facilities districts. The City budget process does not include fiduciary funds.

**Governmental Fund Types** The governmental funds include the General and Special Revenue. Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

**Proprietary Fund Types** The proprietary funds – which include the Enterprise and Internal Service Funds – are used to account for the City's business-type activities. Proprietary funds are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

# Fund Listing

FUND	DESCRIPTION
101	GENERAL FUND
111	FLEET ISF
112	INFORMATION TECHNOLOGY ISF
113	GENERAL LIABILITY ISF
120	EMPLOYEE BENEFITS
130	LONG TERM DEBT
140	FIXED ASSETS
141	EQUIPMENT REPLACEMENT
150	CAPITAL PROJECTS
199	COMMUNITY SERVICES FOUNDATION
200	LA COUNTY GRANTS - OTHER
201	AQMD
202	MEASURE H
203	PARK BOND
210	MEASURE A
211	MEASURE M
212	MEASURE R - HIGHWAY
213	METRO - LOCAL
214	GAS TAX
215	GAS TAX - SB 1
216	TDA 3
217	TDA 8
218	PROPOSITION A
219	PROPOSITION B
220	PROPOSITION C
221	PROP 42- CONGESTION MGT
222	SURFACE TRANSPORTATION PROGRAM
223	OFFICE OF TRAFFIC SAFETY
224	RECYCLING

225 MEASURE R  
227 MEASURE M - MSP  
230 STATE GRANTS - OTHER  
300 FEDERAL GRANTS - OTHER  
301 HOMELAND SECURITY  
310 CDBG  
311 CDBG-SECTION 108  
312 NEIGHBORHOOD STABILIZATION  
313 HOME GRANT  
314 LOW-MODERATE INCOME HOUSING  
401 AGENCY FUND  
410 SIGNAL DEVELOPER FEES  
411 DRAINAGE DEVELOPER FEES  
412 BIOLOGICAL IMPACT FEES  
413 URBAN STRUCTURES IMPACT FEE  
414 TRAFFIC IMPACT FEES  
415 VEHICLE MILES TRVLD IMPACT FEE  
416 STILL MEADOW LN SWR ASSMNT DST  
420 SEWER MAINTENANCE DISTRICT  
421 LANDSCAPE MAINTENANCE DISTRICT  
422 LIGHTING MAINTENANCE DISTRICT  
423 DRAINAGE MAINT DISTRICT  
424 RECYCLED WATER FUND  
500 LANCASTER POWER AUTHORITY  
501 LANCASTER CHOICE ENERGY  
510 PERFORMING ARTS CENTER  
520 LANCASTER HOUSING AUTHORITY  
530 LANCASTER FINANCING AUTHORITY  
601 AVAQMD  
840 PARS PENSION TRUST FUND  
850 CFD 21-1 PUBLIC SERVICES  
851 CFD 89-1 EASTSIDE WATER FUND

852	CFD 90-1 BELLE TIERRA
853	CFD 91-1 QUARTZ HILL
854	CFD 91-2 LANC BUSINESS PARK
856	AD 92-101
857	AD 93-3
990	SUCCESSOR AGENCY
991	REDEV OBLIGATION RETIREMENT
992	REDEVELOPMENT DEBT SERVICE
993	SCHOOLS DEBT SERVICE
994	COUNTY DEBT SERVICE
995	COMM REDV PROP TRUST CRPTF
999	POOLED CASH

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# Glossary

**Accrual Basis Accounting** - A method of accounting in which revenues are recorded at the time they are earned, and expenditures are recorded when goods are received, or services performed.

**Adopted Budget** - The recommended and unapproved City budget submitted by the City Manager to the City Council and the public.

**Agency Fund** - A governmental accounting classification used to describe those situations where one jurisdiction is acting on behalf of another.

**Agenda** - A listing of items that the Governing Body may take-action on in a public meeting.

**Annual Comprehensive Financial Report (ACFR)** - An annual report prepared by the Finance Department that provides the status of the City's finances on a GAAP basis. This includes the Independent Financial Audit Report as well as other statistical and informative data. This award-winning document is prepared according to guidelines set forth by GFOA and CSMFO.

**Appropriation** - An authorization by the City Council to make expenditures and to incur obligations for a specific purpose within a specific time frame.

**Assessed Valuation** - The value assigned to properties within the City, which is used in computing the property taxes to be paid by property owners. Under Proposition 13 Assessed Valuation is generally defined as the purchase price if the property was purchased after 1975, adjusted upwards annually by a maximum of 2%.

**Audit** - An examination of the City's records by an independent firm to determine the accuracy and validity of records and reports and the conformity of procedures with established policy. A systematic collection of evidential matter needed to attest to the fairness of management's assertions in the financial statements. The General Accounting Standards Board (GASB) sets standards for financial reporting for units of government, which are referred to as Generally Accepted Accounting Principles (GAAP).

**Antelope Valley Transit Authority (AVTA)** - A joint powers authority for the provision of bus services within Lancaster, Palmdale, and the unincorporated portions of Los Angeles County.

**Balanced Budget** - The basic budgetary constraint intended to ensure that a government does not spend beyond its means. Balance should be defined to ensure that a government's use of resources for operating purposes does not exceed available resources over a defined budget period.

**Base Budget** - The portion of the budget that provides for the continuation of operations at the current service level considering the updated costs required to provide these services.

**Beginning Fund Balance** - The balance available in a fund at the end of the prior year for use in the following year.



**Benefit Assessment District** - A method of constructing improvements by issuing bonds and debt service being provided by levying assessments on property owners within the district.

**BLVD Association** - See "Property-Based Improvement District."

**Bond** - A written promise to pay a specified sum of money (the principal) at a specified date or dates in the future, along with periodic interest at a specified rate.

**Budget** - The financial plan for the operation of a program/organization for the year (or another fiscal period).

**Budget Calendar** - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

**Budget Document** - The official written statement prepared by the Finance Department and supporting staff that represents the adopted budget to the legislative body.

**California Environmental Quality Act (CEQA)** - The statutes contained in Sections 21000-21177 of the Public Resources Code of the State of California that establish the requirements for evaluating the environmental effects of adopted projects. The administration of CEQA is governed by the State CEQA Guidelines.

**California Society of Municipal Finance Officers (CSMFO)** - A non-profit professional association serving the government finance professionals throughout the State of California.

**California Specialized Training Institute (CSTI)** - Trains government employees in many phases of handling various emergencies such as floods, fires, earthquakes, etc.

**CALSTART** - A statewide non-profit consortium of businesses and government agencies dedicated to developing an innovative transportation industry to develop alternative fuel vehicles and infrastructure.

**Caltrans** - California Department of Transportation in charge of all regional, state, and federal roadways.

**Capital Improvement Budget** - A plan of adopted capital expenditures for the year and the means of financing them. The capital budget is enacted as part of the complete annual budget, which includes both operating and capital outlays. Capital project budgets are adopted at the time the project is authorized and continue until completion that, due to the nature of these improvements, may take several years.

**Capital Improvement Project** - The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures, and improvements thereon.

**Capital Improvement Projects Fund** - A fund created to account for financial resources to be used for the acquisition and/or construction of major capital facilities.

**Capital Outlay** - Expenditures for furnishings, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year, and has a cost in excess of \$5,000.

**Cash Basis Accounting** - A method of accounting in which revenues are recorded when received in cash and expenditures are recorded when paid.

**Community Development Block Grant** - A federally administered program that provides communities with resources to address a wide range of unique community development needs. The CDBG program provides annual grants on a formula basis to 1209 general units of local government and states. In fiscal years 2019/2020 and 2020/2021 the Community Development Block Grant Fund includes the City's allocation from the 2020 Federal CARES ACT Program.

**Conditional Use Permit** - A permit, approved by either the Planning Commission or City Council of the City of Lancaster, which allows a land use to be established and operated on a particular piece of property under a specific set of requirements or conditions.

**Congestion Management Program (CMP)** - Designed to reduce traffic congestion throughout the state.

**Debt** - An obligation resulting from the borrowing of money, or the purchase of goods or services.

**Debt Service** - The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as utility facilities and expansion.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, debt principal and interest.

**Department** - An organization unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

**Depreciation** - The systematic and rational allocation of the historical cost of a capital asset over its useful life.

**Destination Lancaster** - The official destination marketing organization for the City. Destination Lancaster's mission is to promote both Lancaster and the Antelope Valley. Born out of a public-private partnership between the City, the Antelope Valley Fair Board, and local hotels and businesses, Destination Lancaster seeks to dramatically increase the level of tourism the City enjoys by means of advertisement and promotion of local businesses and attractions.

**Educational Revenue Augmentation Fund (ERAF)** - The shift of local property tax revenues from cities, counties and special districts to the state for redistribution to the school system. Proposition 98 guaranteed schools 60% of the State General Fund revenues; by creating this mechanism, the State was able to shift some of the cost of schools to the cities, counties and special districts, leaving more dollars for the State to spend and less at the local level.

**Employee Assistance Program (EAP)** - A contract providing employees and their family's confidential assistance with problems that are non-job related but may adversely impact the employee on the job.

**Employee Wellness Program** - A Citywide employee-driven program designed to provide information and activities promoting good physical and mental health.

**Encumbrances** - The amount of funds actually committed to vendors for goods or services received or to be received by the City as specified in a City purchase order. Encumbrances may be carried forward into the next fiscal year.

**Enterprise Fund** - A fund in which the services provided are financed and operated similarly to a private business.

**Environmental Impact Report (EIR)** - A detailed statement prepared under CEQA describing and analyzing the significant effects of a project and discussing ways to lessen or avoid the effects. The contents of an EIR are discussed in Article 9, beginning with Section 15120 of the State CEQA Guidelines.

**Estimated Revenue** - The amount of projected revenue to be collected during the fiscal year.

**Expenditure** - Actual spending of funds in accordance with budgeted appropriations.

**Federal Emergency Management Agency (FEMA)** - Agency for emergency preparedness training.

**Fees** - Charges for services levied by the government to recover costs associated with providing a service, or permitting an activity. Major types of fees include construction, recreation and planning fees.

**Fiscal Year** - A twelve-month period used for budgeting, accounting or tax collection purposes. The City of Lancaster operates on a twelve-month period beginning July 1 and ending June 30.

**Fair Political Practices Commission (FPPC)** - State appointed commission to establish and enforce election guidelines.

**Franchise Tax** - A tax charged for the privilege of using public rights-of-way and property within the City for public or private purposes. The City charges franchise taxes to natural gas, electricity, cable television and solid waste.

**Full-Time Equivalent (FTE)** - Full-time equivalent employee works 2,080 hours in a year.

**Fund** - An accounting concept used to separate or subdivide the financial activity of a city for legal and managerial purposes. All financial activity of a municipality must be classified in relation to a fund. The City's budget consists of a general fund, special revenue funds, debt service funds, capital project funds and fiduciary funds.

**General Plan** - The comprehensive plan, required by Section 65300 of the Government Code of the State of California, that contains the goals, objectives, policies and specific actions that guide the long-term development and operation of the City of Lancaster.

**Generally Accepted Accounting Principles (GAAP)** - Principles are uniform, minimum standards used for accounting and reporting for both private industry and governments. The Governmental Accounting Standards Board currently sets government GAAP.

**Governmental Accounting Standards Board (GASB)** - The current standards-setting board for governmental GAAP.

**Government Finance Officers Association of the United States and Canada (GFOA)** - A non-profit professional association serving government finance professionals throughout North America.

**Grant** - A contribution from one government unit to another or from a non-profit organization usually made for a specific purpose and time.

**Intergovernmental Revenue** - Revenue from other governments, primarily shared State revenue from gasoline taxes and vehicle-in-lieu taxes.

**Internal Control** - The system of controls established by the City to protect the assets from misappropriation and ensure accurate reporting of financial transactions.

**Investment Policy** - A written and Council adopted policy delineating permitted investments of the City's idle cash. The City of Lancaster's Investment Policy is typically updated and reaffirmed annually.

**Joint Powers Authority (JPA)** – Legally created entities that allow two or more public agencies to jointly exercise common powers. Forming such entities can provide a creative approach to the provision of public services; and permits public agencies with the means to provide services more efficiently and in a cost-effective manner. The Joint Exercise of Powers Act – as codified in California Government Code section 6500 – governs JPAs.

**Licenses and Permits** - Revenue category that includes building permits and any other miscellaneous license.

**Local Agency Investment Fund (LAIF)** - State Treasurer's Investment Pool of funds from local jurisdictions to take advantage of the State Treasurer's investment expertise.

**Los Angeles County Sheriff's Department (LASD)** - Provides law enforcement services to the City of Lancaster under a general services agreement. The LASD provides enforcement of local, state and federal statutes.

**Memorandum of Understanding (MOU)** - A formalized agreement of processes, results or operating criteria between two or more entities.

**Metropolitan Transportation Authority (MTA)** - Administers transportation funds in Los Angeles County.

**Municipal Code** - A compilation of City Council approved ordinances (laws) presently in effect. The Code defines city policies in various categories.

**Negative Declaration** - A written statement briefly describing the reasons that an adopted project will not have a significant effect on the environment and therefore does not require the preparation of an Environmental Impact Report (EIR). The contents of a Negative Declaration are described in Section 15071 of the State CEQA Guidelines.

**Nixle** - Allows for nearly instant emergency communications to residents and businesses via phone, email and the web. It is also a mechanism to give instructions and information to targeted groups in the community.

**Objectives** - Identifies the desired results of the activities of a program.

**Operating Budget** - An operational plan, expressed in financial terms, by which a program is funded. It includes: (1) the departmental function; (2) the services provided; and (3) current year resources and funding allocation.

**Ordinance** - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically a municipal regulation. An ordinance takes longer to enact than a resolution.

**Pass Through** - The tax increment that is shared with other entities such as the county and school districts is called a Pass-Through.

**Personnel Expenses** - Salary and fringe benefits such as pensions and insurance for full time, part-time and limited contract employees of the City.

**Program** - A division of a department that specifies a group of activities.

**Program & Financial Plan** - The Council approved document stating goals and objectives for a fiscal year and the method of financing thereof.

**Property-Based Improvement District (PBID)** - The special assessment district managed by The BLVD Association for the benefit of the member businesses which also serve as the source of the fees. These funds help to promote the downtown area in a variety of ways – including joint marketing efforts, training opportunities for businesses and hosting BLVD Association special events.

**Property Tax Rate** - The amount of real property tax levied for each \$1,000 assessed valuation. This rate is limited in California by Article XIII of the State Constitution to 1 percent of assessed valuation plus voter approved overrides for indebtedness.

**Proposition A** - A countywide sales tax of ½ percent approved by the voters in 1980 for use in transit projects.

**Proposition C** - A countywide sales tax of ½ percent approved by the voters in 1990 for use in transit projects.

Public, Educational and Governmental Access Programming (PEG)

**Public Employees Retirement System (PERS)** - Provided for government employees within the State of California. Each government agency may contract with PERS if they wish; not all belong.

**Recognized Obligation Payment Schedule (ROPS)** - Per ABx1 26, the Successor Agency is required to prepare a Recognized Obligation Payment Schedule annually. The Recognized Obligation Payment Schedules are approved at public meetings of the Successor Agency and Oversight Board.

**Redevelopment Agency** - A government body dedicated to urban renewal. Typically, it is a municipal level city department focused on a particular district or corridor that has become neglected or blighted. Redevelopment existed in California for over 60 years and over 420 agencies were established by cities and counties. Redevelopment was eliminated in 2011 by ABx1 26 – a State budget trailer bill.

**Request for Proposals (RFP)** - Similar to a bid but used when the desired product or service is not fully quantifiable – such as ‘design a computer network.’

**Request for Qualifications (RFQ)** - A process whereby professional services are solicited where the product or service requires substantial assistance to define – an example would be when soliciting for architectural services for a baseball stadium.

**Reserved Fund Balance** - A portion of the fund balance that is not re-appropriated as a source of funds. In the General Fund, it is the City's formal policy to maintain a minimum of 10% of annual budgeted expenditures as a reserved fund balance.

**Resolution** - A City Council policy constituting a written action or decision.

**Revenue** - Funds received by the City as income, including tax payments, licenses and permits, fees for specific services, receipts/reimbursements from other governmental entities, fines and forfeitures, grants, and investment income.

**Revenue Estimate** - A formal estimate of how much revenue will be earned from a specific revenue source for some future time period.

**Sales and Use Tax** - A tax imposed on the sale or use of all tangible personal property. As of April 2021, the tax rate for purchases in Lancaster is 10.25% – 6.25% goes to the State, 1.0% to the County plus three county transportation levies for a total of 2.25%. The balance of 1.75% stays locally in the City of Lancaster.

**SB 211** - When the life of a Redevelopment Project Area is extended, this triggers the provisions of SB 211; whereby, over time, additional increment is passed through to entities that would have received the property taxes based on the normal property tax allocation formulas. This only applies to entities that do not have a previously existing Pass Through Agreement with the Redevelopment Agency.

**Single Audit** - An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and local Governments. The Single Audit Act requires governments to have one audit performed to meet the needs of all Federal grantor agencies, thus reducing the overall costs of audits.

**Southern California Association of Governments (SCAG)** - An association of government leaders who endeavor to improve the local governing process.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**Successor Agency** - On February 1, 2012 the Lancaster Redevelopment Agency was dissolved per ABx1 26. The legislation requires a successor agency to wind down the activities of the dissolved redevelopment agency. On January 24, 2012, the Lancaster City Council assumed the responsibilities of the Successor Agency for the former Redevelopment Agency.

**Target Oriented Policing (TOP)** - Funds set aside for the specific directed law enforcement designed to immediately and administratively direct law enforcement efforts to specific needs.

**Taxes** - Compulsory charges levied by a government to finance services provided for the common benefit.

**Tourism Business Improvement District (TBID)** - In 2013, seven Lancaster hotels recently joined together to form the Lancaster Tourism Business Improvement District providing funding for Destination Lancaster via a small self-assessment on the hotels.

**Transient Occupancy Tax (TOT)** - The tax charged on all hotel and motel room rates in the City.

**User Fees/Charges** - A fee or charge for receipt of a service by the user who benefits from using the service.

**Urban Structure Program (USP)** - A computerized fiscal model that calculates the development fees for adopted projects based on the estimated costs and revenues the project will create to the City. The intent of the Urban Structure Program is to implement Objective 15.3 of the City of Lancaster General Plan by ensuring that new development pays for the costs of providing services and infrastructure needed to serve that development. This program has won the GFOA Award of Excellence in 1996 as well as the Helen Putnam Award.

**Zoning Ordinance** - The adopted ordinance of the City of Lancaster that establishes the allowed uses, development standards, and the procedural and administrative requirements related to them for all property within the City. The purpose of the Zoning Ordinance is to implement the City's adopted General Plan.

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# Acronyms

AB	Assembly Bill
ADA	American Disabilities Act
ACFR	Annual Comprehensive Financial Report
ARC	Annual Required Contribution
AVC	Antelope Valley College
AVEDGE	Antelope Valley Economic Development and Growth Enterprise (a merger of Antelope Valley Board of Trade (AVBOT) and Greater Antelope Valley Economic Alliance (GAVEA) in 2020
AVEK	Antelope Valley Eastern Kern Water Agency
AVTA	Antelope Valley Transit Authority
AVTTF	Antelope Valley Traffic Task Force
AVUHSD	Antelope Valley Union High School District
AWOH	Aerospace Walk of Honor
BAIP	Business Attraction Incentive Program
BYD	Build Your Dreams
CAT	Combat Auto Theft
CCEA	California Choice Energy Authority
CCI	Construction Cost Index
CDBG	Community Development Block Grant
CDCR	California Department of Corrections and Rehabilitation
CEC	California Energy Commission
CERT	Community Emergency Response Team
CEQA	California Environmental Quality Act
CFC	California Film Commission
CHAG	City Hall Art Gallery
CIC	Career Information Center
CIP	Capital Improvement Program
CMP	Congestion Management Program
CNG	Compressed Natural Gas
CORE	Community Oriented Response and Enforcement
CPI	Consumer Price Index



CPTED	Crime Prevention through Environmental Design
CRA	Community Redevelopment Agency
CRM	Customer Relationship Management
CRPTF	Community Redevelopment Property Trust Fund
CSI	Crime Stopping Initiatives
CSMFO	California Society of Municipal Finance Officers
CSO	Community Service Officer
CSTI	California Specialized Training Institute
CSU	Cal State University
DOF	California Department of Finance
ED	Economic Development
EDMS	Electronic Document Management Systems
EIA	Energy Information Administration
EIR	Environmental Impact Report
ERAF	Educational Revenue Augmentation Fund
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
FLICS	Film Liaisons in California, Statewide
FLSA	Fair Labor Standards Act
FOMC	Federal Open Market Committee
FPPC	Fair Political Practices Commission
FTE	Full time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GPCAC	General Plan Citizens Advisory
GFOA	Government Finance Officers Association
GIS	Graphical Imagery System
GDP	Gross Domestic Product
HCD	Housing and Community Development
HERO	California Home Energy Renovation Opportunity
HRIS	Human Resources Information System
IT	Information Technology

ITSP	Information Technology Strategic Plan
JLUS	Joint Land Use Study
LAEDC	Los Angeles County Economic Development Corporation
LAHSA	Los Angeles Homeless Services Authority
LAIF	Local Agency Investment Fund
LASD	Los Angeles County Sheriff's Department
LBP	Lancaster Business Park
LCE	Lancaster Choice Energy
LCP	Lancaster City Park
LFA	Lancaster Financing Authority
LHA	Lancaster Housing Authority
LLEBG	Local Law Enforcement Block Grant
LNSC	Lancaster National Soccer Center
LPA	Lancaster Power Authority
LPAC	Lancaster Performing Arts Center
LRA	Lancaster Redevelopment Agency
LSA	Lancaster Successor Agency
LSD	Lancaster School District
MCI	Municipal Cost Index
MEA	Master Environmental Assessment
MOAH	The Lancaster Museum of Art and History
MOU	Memorandum of Understanding
MTA	Metropolitan Transportation Authority
O&M	Operations and Maintenance
OMP	Sgt. Steve Owen Memorial Park
OPA	Owner Participation Agreement
OPEB	Other Post Employment Benefits
OSHA	Occupational Safety and Health Administration
OTS	Office of Traffic Safety
PACE	Property Assessed Clean Energy
PBID	Property Based Improvement District
PERS	Public Employees Retirement System

PPI	Producer Price Index
PROP	Proposition
PSAHC	Public Safety Ad Hoc Committee
RFP	Request for Proposals
RFQ	Request for Qualifications
SB	Senate Bill
SBAP	Small Business Attraction Program
SCAG	Southern California Association of Governments
SCE	Southern California Edison
SRRE	Source Reduction and Recycling Element
STPL	Surface Transportation Program Local
TAC	Technical Advisory Committee
TBID	Tourism Business Improvement District
TDA	Transportation Development Act
TOP	Target Oriented Policing
USP	Urban Structure Program
VOP	Volunteers on Patrol
VLf	Vehicle In Lieu Fee
WHM	Western Hotel Museum



# **BUDGET RESOLUTIONS**

# DRAFT ADDENDUM

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## APPROPRIATIONS AND BUDGET ADJUSTMENTS

Council approved appropriations and budget impact adjustments will be listed on this page throughout the fiscal year as they occur.

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