



# PROPOSED BUDGET

Fiscal Year  
2025-2026

LANCASTER

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# City Management

# City of Lancaster

## FISCAL YEAR 2025-2026 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>Trolis Niebla</b>	City Manager
<b>Larissa De La Cruz</b>	Assistant City Manager
<b>Allison E. Burns</b>	City Attorney
<b>George N. Harris II</b>	Administrative Services Senior Director/Treasurer
<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>Patti Garibay</b>	Community Development Director

# Table of Contents

<b>City Management . . . . .</b>	<b>3</b>	Information Technology - Radio Communications	196
<b>Introduction . . . . .</b>	<b>7</b>	General Government . . . . .	197
Community Profile . . . . .	9	AVAQMD . . . . .	200
City Highlights . . . . .	11	Antelope Valley Fair . . . . .	202
City Manager's Message . . . . .	13	Debt Services . . . . .	203
Organizational Structure . . . . .	16	LRBs 24A BASE RENTAL . . . . .	204
<b>Budget Overview . . . . .</b>	<b>17</b>	LRBs 24B BASE RENTAL . . . . .	205
Understanding the Budget Document . . . . .	18	Lancaster Choice Energy . . . . .	206
The Budget Process . . . . .	19	Energy . . . . .	208
Basis of Budgeting . . . . .	20	Hydrogen . . . . .	209
Annual Appropriations Limit . . . . .	21	<b>Community Development . . . . .</b>	<b>211</b>
Allocating the Cost of Services . . . . .	22	Community Development . . . . .	213
Financial Policies . . . . .	23	Planning . . . . .	216
<b>Statement of Fund Balances . . . . .</b>	<b>27</b>	Housing . . . . .	219
<b>Revenues . . . . .</b>	<b>37</b>	Building And Safety . . . . .	222
Revenues by Category . . . . .	38	Community Preservation . . . . .	224
Citywide Revenue Detail . . . . .	40	Special Districts . . . . .	225
<b>Expenditures . . . . .</b>	<b>51</b>	Beautification . . . . .	226
Citywide Expenditure Summary . . . . .	52	Environmental . . . . .	228
<b>City Manager's Office . . . . .</b>	<b>157</b>	<b>Public Safety . . . . .</b>	<b>231</b>
City Administration . . . . .	159	Public Safety . . . . .	233
Emergency Management . . . . .	162	Community Safety . . . . .	236
Economic Development . . . . .	163	Code Enforcement . . . . .	239
Film . . . . .	164	Emergency Operations . . . . .	241
City Council . . . . .	165	Emergency Preparedness . . . . .	242
Legal Services . . . . .	168	<b>Public Works . . . . .</b>	<b>243</b>
Communications . . . . .	169	Public Works . . . . .	245
Lancaster TV . . . . .	172	Maintenance . . . . .	248
CMO - Economic Development . . . . .	173	Transportation . . . . .	251
Film . . . . .	175	Utility Services . . . . .	253
<b>Administrative Services . . . . .</b>	<b>177</b>	Vehicle Maintenance . . . . .	256
City Clerk . . . . .	180	Environmental . . . . .	258
Risk Management . . . . .	182	Traffic Engineering . . . . .	260
Human Resources . . . . .	183	City Engineering . . . . .	261
Finance/IT Administration . . . . .	186	<b>Parks, Arts, Recreation, and</b>	
Accounting . . . . .	189	<b>Community Services . . . . .</b>	<b>265</b>
Treasury . . . . .	190	PARCS . . . . .	267
Procurement . . . . .	191	Passports . . . . .	270
Information Technology . . . . .	192	Community Center . . . . .	271
Information Technology-GIS . . . . .	195	Community Services . . . . .	274
		Youth Services . . . . .	276
		Community Recreation . . . . .	277
		Youth Development . . . . .	278
		Senior Services . . . . .	279

Facilities/Maintenance . . . . . 280  
 Recreation . . . . . 283  
 Athletics . . . . . 285  
 Special Classes . . . . . 286  
 Impact Program . . . . . 287  
 Special Events . . . . . 288  
 Arts And Museums . . . . . 290  
 Performing Arts Center . . . . . 293

**Personnel Analysis . . . . . 295**

Personnel by Department and Division . . . . . 296

**Capital Improvement Program. 305**

**Appendix . . . . . 331**

Revenue, Sources, Taxes and Fees . . . . . 332

City Fund Descriptions . . . . . 336  
 Glossary . . . . . 339  
 Acronyms . . . . . 345  
 Fund Listing . . . . . 348  
 Object Code Listing . . . . . 350

**Budget Resolutions . . . . . 355**

Resolution No. 25-XX . . . . . 356  
 Resolution No. 25-XX1 . . . . . 357  
 Resolution No. 25-XX2 . . . . . 358  
 Resolution No. CCEA X-25 . . . . . 359

**Addendum . . . . . 361**

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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)

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## 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.

### A Flourishing Business Community

Lancaster continues to strengthen its position as a city of opportunity—where businesses are welcomed, jobs are created, and meaningful development is supported every step of the way. From small business expansion to industrial growth and housing investment, development activity in

Lancaster remains strong and strategically aligned with long-term economic goals. Over the past year, several new businesses opened their doors in Lancaster, including Ono Hawaiian BBQ, Quick Quack Car Wash, and Amate Coffee Shop. These openings reflect the ongoing momentum of our local business environment. In hospitality, new development continues near 20th Street West and Avenue J-8, where a Courtyard Marriott will soon join the recently opened Fairfield Inn & Suites. Additional retail activity is underway throughout the city, including projects near 20th Street East and Avenue J, 10th Street West and Avenue L, and 30th Street West and Avenue K.

### Burgeoning Industrial Market

Lancaster's industrial market continues to expand with major developments in progress, including the Northpoint Industrial project, which will bring significant new square footage and employment opportunities to the area. Several additional industrial sites are in the pipeline, with anticipated groundbreakings later this fiscal year. These projects are expected to support job growth in logistics, manufacturing, and warehousing, building on Lancaster's strength as a competitive destination for industry in the region.

### Housing and Mixed-Use Development

Housing and mixed-use development remain key priorities as Lancaster continues to grow. Construction is underway at Desert Meadows, a 420-unit luxury apartment and townhome project located at Lancaster Boulevard and 30th Street West. At the same time, the City is moving forward with major long-range projects such as Parkway Village and the Lancaster Health District. These developments will bring a mix of residential, retail, health, and commercial services to the heart of the city—supporting both housing demand and neighborhood vibrancy.

### Incentivizing Local Spending

Lancaster continues to lead with innovative programs that support local businesses and reward residents for shopping locally. The Open Rewards program, launched in partnership with Bludot Technologies, has grown to over 7,000 registered users and more than 400 automatically enrolled businesses. Since its launch, the program has driven over \$1.2 million in local economic impact. In FY25, the City expanded this work through the Shop. Drive. Earn. campaign, which promotes auto mall purchases and connects local car buyers to cashback opportunities—further boosting regional revenue generation and economic retention. These initiatives are not only easy for residents to use, they're effective at keeping dollars in the community.

## Film and Media Engagement

Despite industry-wide disruptions, the Lancaster Film Office—now part of the Economic Development Division—continues to attract high-quality productions to the city. In FY24, Lancaster hosted scenes from the SWAT season finale, a major commercial for Truist Bank, and secured involvement in the upcoming Warner Bros. BC Project. With its unique landscapes, streamlined permitting, and community support, Lancaster remains a versatile and film-friendly location for television, movies, and commercial shoots.

## A Model for Municipal Sustainability

### Lancaster Energy (LE) and the Launch of FPH2

Lancaster’s leadership in clean energy continues with the advancement of Lancaster Energy (LE), a municipally run power program focused on sustainability, local control, and energy equity. In partnership with Tesla, the Power Choice program continues to offer solar panels and Powerwall storage systems to residents with no upfront cost—helping to stabilize monthly bills and provide emergency backup power.

In 2024, the City launched First Public Hydrogen (FPH2) in partnership with the City of Industry. FPH2 marks a major milestone in Lancaster’s journey as the first hydrogen city in America and sets the foundation for clean hydrogen to power homes, businesses, vehicles, and ports across California. Lancaster remains a core partner of ARCHES and the Pacific Hydrogen Alliance, driving public-private collaboration and attracting millions in funding to the region. Zero-Emissions Transportation

Lancaster’s long-standing commitment to clean mobility continues through the Antelope Valley Transit Authority (AVTA), which operates the nation’s first all-electric local fixed-route bus fleet. AVTA surpassed 10 million electric miles in early 2023—eliminating over 59 million pounds of CO2 and saving 2.5 million gallons of diesel fuel. In FY25, AVTA expanded commuter service to Los Angeles, Century City, and the San Fernando Valley, and continued to grow its GoPass program, providing unlimited free rides to K-12 students across the Antelope Valley.

# City Manager's Message



**R. REX PARRIS**  
MAYOR

**MARVIN CRIST**  
VICE MAYOR

**KEN MANN**  
COUNCIL MEMBER

**RAJ MALHI**  
COUNCIL MEMBER

**LAUREN HUGHES-LESLIE**  
COUNCIL MEMBER

**TROLIS NIEBLA**  
CITY MANAGER

44933 Fern Avenue  
Lancaster, CA 93534  
661.723.6000  
[cityoflanasterca.org](http://cityoflanasterca.org)

June 04, 2024

## City Manager's Message

Honorable Mayor, City Council, and Lancaster residents,

It is my honor to present the City of Lancaster's annual operating budget.

The City of Lancaster's Fiscal Year 2025-26 Operating and Capital Budget, totaling \$303.5 million, represents a comprehensive investment in the community's future. Guided by the strategic direction of the City Council, this budget outlines a sustainable financial plan designed to support essential services, enhance quality of life, and advance long-term goals for the City.

July marks the start of a new fiscal year—a time to align on priorities, reflect on our progress, and set a clear path forward. While it may not come with fanfare, this milestone offers an important opportunity to recognize the work underway and the collective effort that drives it. I'm proud of the exceptional team we have at the City of Lancaster, and I'm deeply grateful to the residents and partners who make our progress possible.

This year, Lancaster is entering a new era of reinvestment. From expanding public safety to modernizing parks and infrastructure, we are undertaking some of the most impactful improvements in our City's recent history. These projects are driven by community input, supported by grant funding, and rooted in our commitment to long-term progress.

Last year, the City Council challenged me to approach our work more strategically and build a long-term framework that aligns with the priorities of our community. In response, we developed a strategic project list centered around three cornerstones: creating a strong sense of community, feeling safe, and creating upward mobility. That plan was completed in August 2024 and has guided our decisions throughout the year.

Many of the initial projects have already been completed, and we've since added new initiatives that continue to build on those foundational goals.



The Lancaster Police Department is now fully operational, with a modern headquarters, a growing team of officers, and a hybrid policing model that blends strong local leadership with regional support from the Los Angeles County Sheriff's Department. We are leveraging technology to strengthen public safety across the city. Our Integrated Command Center (ICC) gathers and analyzes real-time data from multiple sources—including drones, field reports, and ShotSpotter gunfire detection—to enhance situational awareness and incident response. Officers use AI-assisted dispatch systems to prioritize calls and allocate resources more efficiently. Drone technology supports rapid incident assessment and traffic enforcement operations. We've also added eight motor officers to increase traffic safety across major corridors. These innovations, combined with ongoing simulation-based training, ensure our officers are better equipped, better connected, and better prepared to serve Lancaster's residents. We continue to expand proactive initiatives such as Neighborhood Watch and Business Watch—ensuring that our community partnerships remain strong as we grow.

We are actively reinvesting in our transportation network—reconstructing major interchanges and improving road conditions across the city. Safe Routes to School improvements are also expanding, with a focus on making it easier and safer for students to walk, bike, or roll to school every day.

Parks and recreation facilities are being revitalized throughout Lancaster. Renovations are underway at Webber Pool and Samaritan's Purse Park. Final designs are in progress for a state-of-the-art aquatics center that will serve residents year-round with recreation, fitness, and family activities. We are also expanding programming in our parks, creating new opportunities for community engagement, recreation, and youth development. Through TeamUp Lancaster, residents, businesses, and volunteers are partnering with the City to keep our streets, parks, and neighborhoods clean and beautiful—strengthening civic pride one project at a time.

Lancaster continues to lead the way as America's first hydrogen city. The launch of First Public Hydrogen (FPH2)—a partnership with the City of Industry—marks a major step in expanding green hydrogen production and distribution. Partnerships with

ARCHES, the Pacific Hydrogen Alliance, the City of Industry, and other industry leaders ensure that Lancaster remains at the forefront of clean energy innovation and sustainability. These investments not only advance our environmental goals but also position Lancaster as a center for emerging technologies and economic growth in the renewable energy sector.



Lancaster's economy continues to strengthen through strategic initiatives that support small businesses, grow local industries, and reinvest in our community. Programs like Open Rewards incentivize shopping local, while our business-friendly policies continue to attract new employers to the region. Workforce development efforts are ensuring our residents are equipped for the jobs of the future, particularly in emerging industrial sectors. A cornerstone of our community investment is the Parris Convention Center, part of the City's Multi-Agency Regional Resiliency Center (MARRC) initiative. The Parris Convention Center will set a new national standard for clean energy and emergency resilience. Designed as the first building of its kind to integrate hydrogen, electricity, and heat pump technologies, the Convention Center will operate with a true zero-carbon footprint. In addition to advancing Lancaster's leadership in renewable energy, the facility will serve as a central hub for critical community services, enhancing our City's ability to support residents during both everyday needs and emergency situations.

We are modernizing City services with new technologies designed to make government more accessible and efficient. This year, we are launching Citibot on our City website, enabling residents to quickly report issues, find information, and get real-time responses—all through a simple chat feature. These smart city efforts are part of a larger commitment to make Lancaster a leader in resident-centered innovation and service delivery.

Youth development remains a central focus for Lancaster. Through the IMPACT Initiative, local students earn scholarships while gaining valuable experience through community service and leadership training. At the Lancaster Community Center, expanded youth programming—from EdVentures Preschool to STREAM education and financial literacy courses—is helping young people build the skills, knowledge, and confidence to succeed in today's rapidly changing world.

With clear priorities, growing partnerships, and a forward-looking vision, Lancaster is positioned for meaningful, long-term progress. Together, we are investing in a city that is safer, smarter, cleaner, and more connected—one that reflects the values and aspirations of the people who call it home.

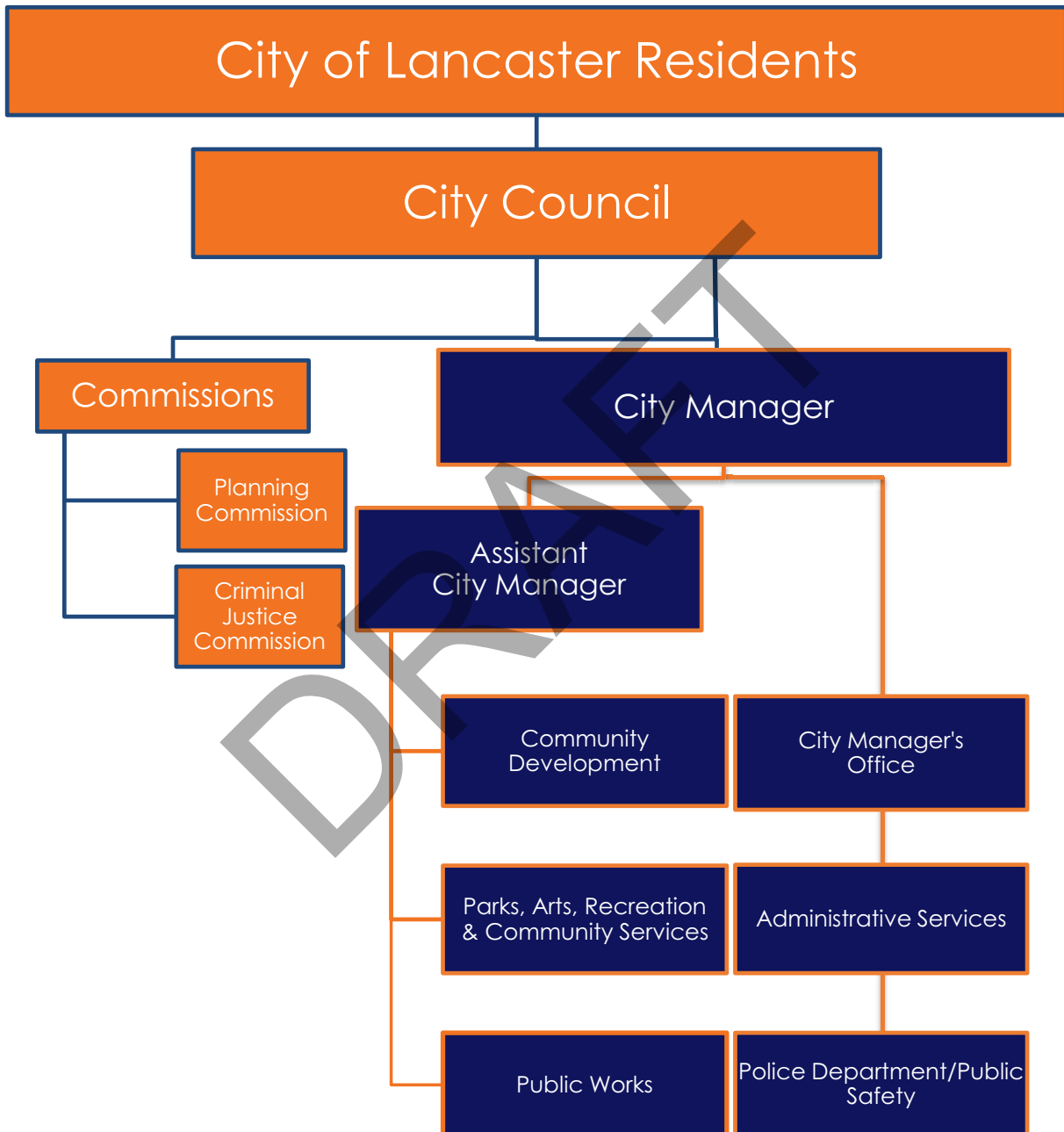
To the Future,



Trolis Niebla



## Organizational Structure



# Budget Overview

## 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.

## 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. At the second Council meeting in June, the Council formally adopts the budget with a roll call vote by Resolution. budget then becomes effective at 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 as long as the total appropriation for that fund remains the same. An increase to the total budget appropriation requires Council approval.

## 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 years.

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## 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.

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# 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 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 109 – General Fund Reserves.
- 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 to emergency response needs that may arise. This amount may be replenished either from surplus revenues that are surplus at year-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/Investment 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. The Business Opportunity/Pension Resilience reserves will be held and tracked in Fund 104.

### 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 35% 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 City will allocate resources to special law enforcement programs such as, Target Oriented Policing (TOP) to specifically identify and resolve crime that has received substantial attention. Those programs, which include Christmas Shopping Patrols, Anti-Auto Theft Operations, TOP-Bomb (sheriff units available to patrol at will), and Gang Violence Suppression have been highly successful in reducing specific types of crime
- 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 Streets of Lancaster Grand Prix, 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 programs
- 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 developers
- 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 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 principal 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 midway through the fiscal year to ensure correct accounting and internal control procedures are followed
- The City will produce a Comprehensive Annual Financial Report (CAFR) each year in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting CITY OF LANCASTER ADOPTED FISCAL YEAR 2022-2023 BUDGET 17 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

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# Statement of Fund Balances

## 2024-2025 Year-End Estimates

FUND GROUP	FUND	DESCRIPTION	FY 25 BEG FUND BALANCE	FY 25 REVENUES	FY 25 EXPENDITURES	FY 25 CAPITAL	FY 25 TRANSFERS-IN	FY 25 TRANSFERS-OUT	FY 25 ENDING FUND BALANCE
General Funds	101	GENERAL FUND	107,534,302	120,844,380	126,216,676	25,090,670	900,000	4,859,587	73,111,748
	120	EMPLOYEE BENEFITS	6,481,971	-	2,064,381	-	311,989	-	4,729,579
	141	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-
	NON	NON-SPENDABLE FUND BALANCE	(31,336,177)	-	-	-	-	-	(31,336,177)
General Funds Total			82,680,096	120,844,380	128,281,057	25,090,670	1,211,989	4,859,587	46,505,150
Internal Service Funds	111	FLEET	(13,747)	2,670,590	3,484,003	-	827,161	-	-
	112	INFORMATION TECHNOLOGY ISF	(96,223)	4,636,321	8,307,786	192,077	3,959,765	-	-
	113	GENERAL LIABILITY ISF	(186,465)	5,692,484	6,265,452	-	597,433	-	(162,000)
Internal Service Funds Total			(296,436)	12,999,395	18,057,240	192,077	5,384,359	-	(162,000)
Special Revenue Funds	200	LA COUNTY GRANTS - OTHER	(364,009)	480,000	260,929	-	-	-	(144,938)
	201	AQMD GRANTS	(18,750)	17,750	17,750	-	-	5,279	(24,029)
	202	MEASURE H	(265,295)	3,292,447	4,156,658	-	-	-	(1,129,505)
	204	MEASURE A - HOMELESSNESS	-	-	-	-	-	-	-
	210	MEASURE A	(445,813)	1,628,747	1,230,286	2,147,358	-	195,473	(2,390,182)
	211	MEASURE M	2,154,927	3,510,202	458,744	1,011,114	-	1,621,380	2,573,891
	212	MEASURE R - HIGHWAY	(9,909,721)	32,681,641	-	39,566,954	-	-	(16,795,034)
	213	METRO - LOCAL	(1,289,963)	1,361,561	-	1,028,861	-	-	(957,262)
	214	GAS TAX	(2,466,882)	4,792,087	13,188,362	281,309	9,203,564	881,155	(2,822,056)
	215	GAS TAX - SB 1	6,427,595	4,517,025	-	10,474,503	-	-	470,117

FUND GROUP	FUND	DESCRIPTION	FY 25 BEG FUND BALANCE	FY 25 REVENUES	FY 25 EXPENDITURES	FY 25 CAPITAL	FY 25 TRANSFERS-IN	FY 25 TRANSFERS-OUT	FY 25 ENDING FUND BALANCE
	216	TDA 3	(18,125)	178,032	-	223,686	-	-	(63,779)
	217	TDA 8	(1,143,709)	10,663,722	-	1,334,761	-	8,402,000	(216,748)
	218	PROPOSITION A	7,442,273	4,890,524	2,634,923	9,423,815	-	-	274,059
	219	PROPOSITION B	6,296	-	-	-	-	-	6,296
	220	PROPOSITION C	10,844,331	4,062,915	-	22,355,777	-	-	(7,448,531)
	221	PROP 42- CONGESTION MGT	46,543	-	-	-	-	-	46,543
	222	SURFACE TRANSPORTATION PROGRAM	(430,477)	491,598	-	68,212	-	-	(7,092)
	223	OFFICE OF TRAFFIC SAFETY (OTS)	-	-	-	-	-	-	-
	224	RECYCLING	162,335	580,094	647,399	-	-	-	95,030
	225	MEASURE R	3,383,069	3,054,186	-	7,750	-	2,682,484	3,747,020
	227	MEASURE M - MSP	(62,024)	-	-	80,698	-	-	(142,722)
	230	STATE GRANTS - OTHER	(2,083,557)	12,110,216	5,280,627	21,256,158	-	-	(16,510,127)
	300	FEDERAL GRANTS - OTHER	126,938	4,480,800	2,553,765	4,794,337	-	-	(2,740,364)
	301	TRAFFIC SAFETY	284,928	100,000	-	-	-	100,000	284,928
	310	CDBG	(1,888,949)	1,463,022	1,484,268	1,729,073	-	-	(3,639,268)
	311	CDBG-SECTION 108	-	-	-	-	-	-	-
	312	NEIGHBORHOOD STABILIZATION	2,950,254	-	-	-	-	-	2,950,254
	313	HOME GRANT	1,625,060	724,611	1,024,611	-	-	-	1,325,060
	409	X - ENGINEERING FEES	-	-	-	-	-	-	-
	424	RECYCLED WATER FUND	(124,144)	175,000	378,553	-	180,000	22,136	(169,833)



FUND GROUP	FUND	DESCRIPTION	FY 25 BEG FUND BALANCE	FY 25 REVENUES	FY 25 EXPENDITURES	FY 25 CAPITAL	FY 25 TRANSFERS-IN	FY 25 TRANSFERS-OUT	FY 25 ENDING FUND BALANCE
	601	AVAQMD	(311,533)	1,424,847	1,390,244	-	-	-	(276,930)
	650	ANTELOPE VALLEY FAIR	-	-	-	-	-	-	-
	850	CFD 21-1 PUBLIC SERVICES	(250)	10,000	6,000	-	-	-	3,750
	851	CFD 89-1 EASTSIDE WATER FUND	521,326	-	-	-	-	-	521,326
	854	CFD 91-2 LANC BUSINESS PARK	42,561	-	-	-	-	-	42,561
<b>Special Revenue Funds Total</b>			<b>15,195,238</b>	<b>96,691,027</b>	<b>34,713,119</b>	<b>115,784,365</b>	<b>9,383,564</b>	<b>13,909,907</b>	<b>(43,137,562)</b>
<b>Developer Fee Funds</b>	203	PARK BOND	466,357	200,000	100,000	217,214	-	-	349,143
	410	SIGNAL DEVELOPER FEES	2,984,838	-	-	2,801,895	-	-	182,943
	411	DRAINAGE DEVELOPER FEES	10,987,473	450,000	-	9,470,243	-	-	1,967,230
	412	BIOLOGICAL IMPACT FEES	1,047,770	300,000	1,056,959	-	-	-	290,812
	413	URBAN STRUCTURES IMPACT FEE	1,664,854	-	2,293	1,176,607	-	42,494	443,461
	414	TRAFFIC IMPACT FEES	2,111,143	-	-	1,852,194	-	-	258,949
	415	VEHICLE MILES TRVLD IMPACT FEE	254,550	-	-	-	-	-	254,550
	416	ZERO NET ENERGY (SOLAR)	117,379	-	-	-	-	-	117,379
	417	MARIPOSA LILY IMPACT FEE	62,733	-	-	-	-	-	62,733
<b>Developer Fee Funds Total</b>			<b>19,697,098</b>	<b>950,000</b>	<b>1,159,251</b>	<b>15,518,153</b>	<b>-</b>	<b>42,494</b>	<b>3,927,199</b>
<b>Maintenance District Funds</b>	420	SEWER MAINTENANCE DISTRICT	753,572	4,664,305	5,013,219	671,541	-	103,606	(370,489)
	421	LANDSCAPE MAINTENANCE DISTRICT	695,269	2,047,423	2,934,881	-	60,000	116,054	(248,243)
	422	LIGHTING MAINTENANCE DISTRICT	6,661,280	6,447,730	7,860,987	169,391	-	606,736	4,471,896

FUND GROUP	FUND	DESCRIPTION	FY 25 BEG FUND BALANCE	FY 25 REVENUES	FY 25 EXPENDITURES	FY 25 CAPITAL	FY 25 TRANSFERS-IN	FY 25 TRANSFERS-OUT	FY 25 ENDING FUND BALANCE
	423	DRAINAGE MAINT DISTRICT	901,812	2,291,894	2,361,520	970,707	360,000	163,766	57,712
<b>Maintenance District Funds Total</b>			<b>9,011,933</b>	<b>15,451,352</b>	<b>18,170,608</b>	<b>1,811,639</b>	<b>420,000</b>	<b>990,162</b>	<b>3,910,876</b>
<b>Lancaster Housing Authority Funds</b>	314	LOW-MODERATE INCOME HOUSING	47,932,014	3,667,090	1,680,224	135,565	-	-	49,783,315
	520	LANCASTER HOUSING AUTHORITY	2,112,660	-	-	-	-	-	2,112,660
<b>Lancaster Housing Authority Funds Total</b>			<b>50,044,674</b>	<b>3,667,090</b>	<b>1,680,224</b>	<b>135,565</b>	<b>-</b>	<b>-</b>	<b>51,895,975</b>
<b>Finance Authority</b>	530	LANCASTER FINANCING AUTHORITY	5,717,622	66,742,660	3,552,181	-	3,552,181	-	55,489,362
<b>Finance Authority Total</b>			<b>5,717,622</b>	<b>66,742,660</b>	<b>3,552,181</b>	<b>16,970,921</b>	<b>3,552,181</b>	<b>-</b>	<b>55,489,362</b>
<b>Enterprise Funds</b>	500	LANCASTER POWER AUTHORITY	1,149,140	1,600,000	-	-	-	884	1,529,410
	501	LANCASTER CHOICE ENERGY	9,540,990	83,375,300	-	74,775	-	311,058	12,410,591
<b>Enterprise Funds Total</b>			<b>10,690,130</b>	<b>84,975,300</b>	<b>81,338,712</b>	<b>74,775</b>	<b>-</b>	<b>311,942</b>	<b>13,940,001</b>
<b>Grand Total</b>			<b>192,740,355</b>	<b>402,321,203</b>	<b>286,952,393</b>	<b>175,578,166</b>	<b>19,952,093</b>	<b>20,114,091</b>	<b>132,369,001</b>

## 2025-2026 Year-End Estimates

FUND GROUP	FUND	DESCRIPTION	FY 26 BEG FUND BALANCE	FY 26 REVENUES	FY 26 EXPENDITURES	FY 26 CAPITAL	FY 26 TRANSFERS-IN	FY 26 TRANSFERS-OUT	FY 26 ENDING FUND BALANCE
General Funds	101	GENERAL FUND	73,111,748	139,218,665	129,812,007	2,300,000	-	7,060,167	73,158,239
	120	EMPLOYEE BENEFITS	4,729,579	-	1,745,813	-	-	-	2,983,766
	141	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-
	NON	NON-SPENDABLE FUND BALANCE	(31,336,177)	-	-	-	-	-	(31,336,177)
General Funds Total			46,505,150	139,218,665	131,557,820	2,300,000	-	7,060,167	44,805,828
Internal Service Funds	111	FLEET	-	4,077,606	3,750,908	-	-	-	326,699
	112	INFORMATION TECHNOLOGY ISF	-	7,767,959	8,097,937	750,000	1,079,979	-	1
	113	GENERAL LIABILITY ISF	(162,000)	7,173,743	7,751,556	-	739,814	-	1
Internal Service Funds Total			(162,000)	19,019,308	19,600,401	750,000	1,819,793	-	326,700
Special Revenue Funds	200	LA COUNTY GRANTS - OTHER	(144,938)	-	-	-	-	-	(144,938)
	201	AQMD GRANTS	(24,029)	-	-	-	-	-	(24,029)
	202	MEASURE H	(1,129,505)	-	-	-	-	-	(1,129,505)
	204	MEASURE A - HOMELESSNESS	-	-	137,980	-	-	-	(137,980)
	210	MEASURE A	(2,390,182)	-	3,169	-	-	195,565	(2,588,915)
	211	MEASURE M	2,573,891	3,448,178	350,146	-	-	1,619,430	4,052,493
	212	MEASURE R - HIGHWAY	(16,795,034)	10,742,801	-	-	-	-	(6,052,233)
	213	METRO - LOCAL	(957,262)	1,217,792	-	-	-	-	260,529
	214	GAS TAX	(2,822,056)	4,867,023	11,075,857	-	9,768,029	737,138	0
	215	GAS TAX - SB 1	470,117	4,593,458	396,089	380,516	-	-	4,286,970

FUND GROUP	FUND	DESCRIPTION	FY 26 BEG FUND BALANCE	FY 26 REVENUES	FY 26 EXPENDITURES	FY 26 CAPITAL	FY 26 TRANSFERS-IN	FY 26 TRANSFERS-OUT	FY 26 ENDING FUND BALANCE
	216	TDA 3	(63,779)	178,032	-	-	-	-	114,253
	217	TDA 8	(216,748)	10,663,722	7,649	-	-	9,768,029	671,296
	218	PROPOSITION A	274,059	4,890,524	2,658,546	-	-	-	2,506,037
	219	PROPOSITION B	6,296	-	-	-	-	-	6,296
	220	PROPOSITION C	(7,448,531)	4,062,915	-	-	-	-	(3,385,616)
	221	PROP 42- CONGESTION MGT	46,543	-	-	-	-	-	46,543
	222	SURFACE TRANSPORTATION PROGRAM	(7,092)	46,562	-	-	-	-	39,471
	223	OFFICE OF TRAFFIC SAFETY (OTS)	-	-	-	-	-	-	-
	224	RECYCLING	95,030	-	118,309	-	-	-	(23,279)
	225	MEASURE R	3,747,020	3,054,186	4,462	-	-	1,079,620	5,717,124
	227	MEASURE M - MSP	(142,722)	-	-	-	-	-	(142,722)
	230	STATE GRANTS - OTHER	(16,510,127)	1,619,656	-	-	-	-	(14,890,470)
	300	FEDERAL GRANTS - OTHER	(2,740,364)	427,420	-	-	-	-	(2,312,944)
	301	TRAFFIC SAFETY	284,928	-	-	-	-	-	284,928
	310	CDBG	(3,639,268)	1,582,198	1,582,198	-	-	-	(3,639,268)
	311	CDBG-SECTION 108	-	-	-	-	-	-	-
	312	NEIGHBORHOOD STABILIZATION	2,950,254	-	-	-	-	-	2,950,254
	313	HOME GRANT	1,325,060	656,727	656,727	-	-	-	1,325,060
	409	X - ENGINEERING FEES	-	-	-	-	-	-	-
	424	RECYCLED WATER FUND	(169,833)	150,000	955,250	-	991,351	16,266	2

FUND GROUP	FUND	DESCRIPTION	FY 26 BEG FUND BALANCE	FY 26 REVENUES	FY 26 EXPENDITURES	FY 26 CAPITAL	FY 26 TRANSFERS-IN	FY 26 TRANSFERS-OUT	FY 26 ENDING FUND BALANCE
	601	AVAQMD	(276,930)	1,448,219	1,448,219	-	-	-	(276,930)
	650	ANTELOPE VALLEY FAIR	-	235,027	235,027	-	-	-	-
	850	CFD 21-1 PUBLIC SERVICES	3,750	30,000	26,000	-	-	-	7,750
	851	CFD 89-1 EASTSIDE WATER FUND	521,326	-	-	-	-	-	521,326
	854	CFD 91-2 LANC BUSINESS PARK	42,561	-	-	-	-	-	42,561
<b>Special Revenue Funds Total</b>			<b>(43,137,562)</b>	<b>53,914,441</b>	<b>19,655,629</b>	<b>380,516</b>	<b>10,759,380</b>	<b>13,416,048</b>	<b>(11,915,935)</b>
<b>Developer Fee Funds</b>	203	PARK BOND	349,143	200,000	-	-	-	-	549,143
	410	SIGNAL DEVELOPER FEES	182,943	150,000	-	-	-	-	332,943
	411	DRAINAGE DEVELOPER FEES	1,967,230	400,000	-	-	-	-	2,367,230
	412	BIOLOGICAL IMPACT FEES	290,812	300,000	-	-	-	-	590,812
	413	URBAN STRUCTURES IMPACT FEE	443,461	-	4,103	-	-	42,514	396,844
	414	TRAFFIC IMPACT FEES	258,949	100,000	-	-	-	-	358,949
	415	VEHICLE MILES TRVLD IMPACT FEE	254,550	70,000	-	-	-	-	324,550
	416	ZERO NET ENERGY (SOLAR)	117,379	-	-	-	-	-	117,379
	417	MARIPOSA LILY IMPACT FEE	62,733	-	-	-	-	-	62,733
<b>Developer Fee Funds Total</b>			<b>3,927,199</b>	<b>1,220,000</b>	<b>4,103</b>	<b>-</b>	<b>-</b>	<b>42,514</b>	<b>5,100,582</b>
<b>Maintenance District Funds</b>	420	SEWER MAINTENANCE DISTRICT	(370,489)	4,861,854	4,337,957	-	-	25,508	127,899
	421	LANDSCAPE MAINTENANCE DISTRICT	(248,243)	2,101,708	3,134,578	-	1,391,650	110,537	-
	422	LIGHTING MAINTENANCE DISTRICT	4,471,896	6,651,220	8,811,599	-	-	583,860	1,727,657

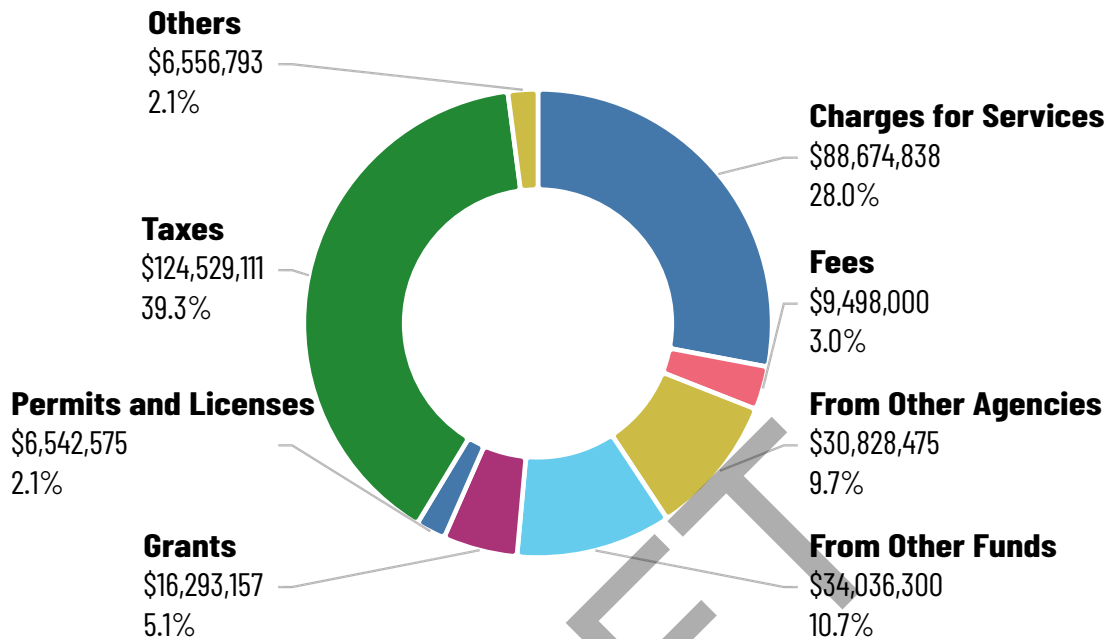
FUND GROUP	FUND	DESCRIPTION	FY 26 BEG FUND BALANCE	FY 26 REVENUES	FY 26 EXPENDITURES	FY 26 CAPITAL	FY 26 TRANSFERS-IN	FY 26 TRANSFERS-OUT	FY 26 ENDING FUND BALANCE
	423	DRAINAGE MAINT DISTRICT	57,712	2,365,324	2,578,480	-	301,312	145,868	-
<b>Maintenance District Funds Total</b>			<b>3,910,876</b>	<b>15,980,106</b>	<b>18,862,614</b>	<b>-</b>	<b>1,692,962</b>	<b>865,773</b>	<b>1,855,556</b>
<b>Lancaster Housing Authority Funds</b>	314	LOW-MODERATE INCOME HOUSING	49,783,315	250,000	1,357,557	-	-	-	48,675,758
	520	LANCASTER HOUSING AUTHORITY	2,112,660	-	-	-	-	-	2,112,660
<b>Lancaster Housing Authority Funds Total</b>			<b>51,895,9754</b>	<b>250,000</b>	<b>1,357,557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,788,418</b>
<b>Finance Authority</b>	530	LANCASTER FINANCING AUTHORITY	55,489,362	215,000	7,363,554	-	7,363,554	-	55,704,362
<b>Finance Authority Total</b>			<b>55,489,362</b>	<b>215,000</b>	<b>7,363,554</b>	<b>-</b>	<b>7,363,554</b>	<b>-</b>	<b>55,704,362</b>
<b>Enterprise Funds</b>	500	LANCASTER POWER AUTHORITY	1,529,410	1,600,000	1,314,042	-	-	884	1,814,484
	501	LANCASTER CHOICE ENERGY	12,410,591	82,592,188	78,747,932	-	-	250,301	16,004,545
<b>Enterprise Funds Total</b>			<b>13,940,001</b>	<b>84,192,188</b>	<b>80,061,974</b>	<b>-</b>	<b>-</b>	<b>251,185</b>	<b>17,819,029</b>
<b>Grand Total</b>			<b>132,369,001</b>	<b>314,009,708</b>	<b>278,463,652</b>	<b>3,430,516</b>	<b>21,635,688</b>	<b>21,635,688</b>	<b>164,484,541</b>

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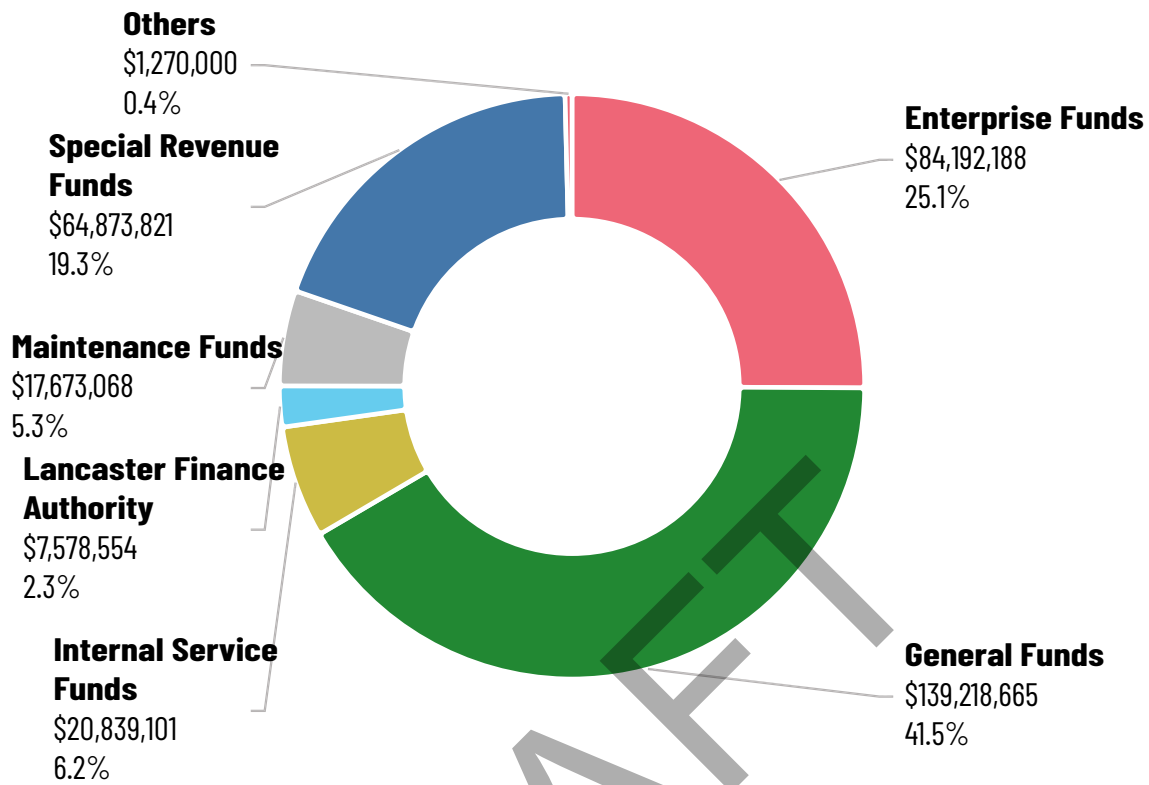
Revenues

## Revenues by Category



## Revenues by Category

Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Charges for Services	86,889,558	81,464,031	87,520,305	6,056,274	7.4%
Fees	11,702,455	9,643,924	9,498,000	(145,924)	(1.5)%
Grants	24,083,477	75,318,651	16,293,157	(59,025,494)	(78.4)%
From Other Agencies	40,651,765	32,958,487	30,828,475	(2,130,012)	(6.5)%
From Other Funds	37,884,076	35,376,165	45,431,581	10,055,416	28.4%
Permits and Licenses	7,141,324	4,947,800	7,642,575	2,694,775	54.5%
Return on Investment	11,188,399	2,334,725	4,030,714	1,695,990	72.6%
Taxes	103,372,765	99,328,625	128,881,343	29,552,718	29.8%
Other	19,258,701	1,623,674	1,901,746	278,072	17.1%
Fines	4,690,252	3,494,741	3,617,500	122,759	3.5%
	346,862,773	346,490,823	335,645,396	(10,845,427)	(3.1)%



### Revenues by Fund Type

Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
General Funds	120,564,881	111,289,561	139,218,665	27,929,104	25.1%
Internal Service Funds	14,652,150	13,351,620	20,839,101	7,487,481	56.1%
Special Revenue Funds	80,481,909	124,538,125	64,873,821	(59,664,305)	(47.9)%
Developer Fee Funds	1,434,778	1,034,000	1,020,000	(14,000)	(1.4)%
Lancaster Housing Authority	2,685,228	85,628	250,000	164,372	192.0%
Maintenance Funds	15,917,614	15,513,508	17,673,068	2,159,560	13.9%
Enterprise Funds	84,186,166	76,724,540	84,192,188	7,467,648	9.7%
Lancaster Finance Authority	5,539,707	3,953,841	7,578,554	3,624,713	91.7%
	325,462,433	346,490,823	335,645,396	(10,845,427)	(3.1)%

# Citywide Revenue Detail

## Citywide Revenues by Fund and Object Code

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
General Funds						
101 - General Fund						
4100	Property Taxes - In Lieu Vlf	20,111,703	19,968,659	22,268,610	2,299,951	11.5%
4103	Property Taxes - Ad Valorem	12,370,275	9,199,240	12,180,000	2,980,760	32.4%
4104	Property Tax Transfer	584,647	750,000	600,000	(150,000)	(20.0)%
4105	Transient Occupancy Tax	2,294,723	2,730,000	2,545,808	(184,192)	(6.7)%
4106	Sales And Use Tax	26,004,163	26,861,000	26,820,650	(40,350)	(0.2)%
4108	Measure Lc Sales Tax	21,254,496	20,837,000	21,833,000	996,000	4.8%
4109	Measure Ym Sales Tax	—	—	21,833,000	21,833,000	—%
4120	Vehicle In-Lieu Fee	218,014	130,000	220,000	90,000	69.2%
4121	Other Agency Fee Admin	41,881	—	—	—	—%
4122	Sb-90 Mandated Costs Reimb	1,750	—	—	—	—%
4153	Legal Settlements	158,669	126,148	160,000	33,852	26.8%
4199	Inter-Fund Transfers In	526,524	993,851	—	(993,851)	(100.0)%
4200	C. O. P. S. Revenue	502,660	568,711	500,000	(68,711)	(12.1)%
4201	Ases Afterschool Program	(241,813)	175,255	—	(175,255)	(100.0)%
4300	Public Safety-Admin Citation	9,400	1,000	4,000	3,000	300.0%
4301	Parking Violation Fines	493,900	906,949	800,000	(106,949)	(11.8)%
4302	Impound Fees	35,760	51,454	35,000	(16,454)	(32.0)%
4303	Code Enforcement Fines	55,439	215,000	85,000	(130,000)	(60.5)%
4400	Interest Income	2,875,835	1,232,079	3,400,000	2,167,921	176.0%
4401	Former Ed Land Sales Revenue	9	—	—	—	—%
4402	Former Ed Land Rental Income	184,204	—	183,700	183,700	—%
4403	Net Sweep Interest	(36,833)	36,000	—	(36,000)	(100.0)%
4404	Interest - Unrealized	1,881,526	603,586	—	(603,586)	(100.0)%
4410	Leases	(282)	—	1,500	1,500	—%
4500	Filming Permit Fees	35,523	41,100	30,000	(11,100)	(27.0)%
4501	Mc-Primary License/Renewal Fee	7,503	10,400	12,000	1,600	15.4%
4503	Mc - Retail Delivery Surcharge	230,438	—	900,000	900,000	—%
4504	Mc-Primary Lic Site Reg Fee	35,175	40,000	40,000	—	—%
4505	Mc - Cultivation Surcharge	123,190	55,000	160,000	105,000	190.9%

## Citywide Revenues by Fund and Object Code

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4506	Mc - Manufacturing Surcharge	89,958	60,000	85,000	25,000	41.7%
4507	Mc - Conditional Use Permit	—	25,000	5,000	(20,000)	(80.0)%
4508	Peg Fees	175,391	345,845	200,000	(145,845)	(42.2)%
4509	Franchises	11,491,150	9,273,079	9,273,000	(79)	(0.0)%
4510	Planning And Zone Fees	578,839	450,000	450,000	—	—%
4511	Planning - Landscape Fees	14,188	11,000	31,000	20,000	181.8%
4512	Planning - Plan/Bldg Plan Rev	43,439	35,000	35,000	—	—%
4513	Planning - General Plan Maint	46,282	30,000	55,000	25,000	83.3%
4514	Pw Other Reimbursements	1,477	—	—	—	—%
4516	Sb1186-Disability Access Bl Fee	35,914	25,000	25,000	—	—%
4518	Tobacco License-Process Fee	12,197	7,700	23,805	16,105	209.2%
4519	Rental Housing Business Lic	97,299	76,000	273,077	197,077	259.3%
4520	Rental Housing Inspection Fee	22,962	47,000	15,024	(31,976)	(68.0)%
4521	Mobile Home Inspection Fee	5,070	6,000	6,000	—	—%
4522	Taxi And Tow License Fee	6,729	3,000	4,100	1,100	36.7%
4523	Appeals	2,282	2,000	2,000	—	—%
4600	Plumbing Permit Fees	56,778	56,000	56,000	—	—%
4601	Building And Safety Fees	2,428,956	1,200,000	2,200,000	1,000,000	83.3%
4602	Electrical Permit Fees	807,974	680,000	1,101,000	421,000	61.9%
4603	Mechanical Permit Fees	(1,364)	71,000	—	(71,000)	(100.0)%
4604	Grading Plan Check Fees	232,682	170,000	170,000	—	—%
4605	Traffic Plan Check Fees	117,547	60,000	106,500	46,500	77.5%
4606	Engrng Fees - Permits And Misc	1,301,540	700,000	950,000	250,000	35.7%
4607	Engineering Add'l Fees	(1,520)	40,000	40,000	—	—%
4608	Engineering Fees - Tr & P Maps	399,364	166,000	400,000	234,000	141.0%
4609	Inspection Fees	42,906	78,927	255,000	176,073	223.1%
4611	Business Permits	952,318	775,000	793,715	18,715	2.4%
4700	Admissions/Tickets	931,345	992,600	875,000	(117,600)	(11.8)%
4701	Facility Fee	22,469	—	20,000	20,000	—%
4702	Rental Staff Labor	127,879	64,200	227,800	163,600	254.8%
4703	Rental Indoor/Outdoor	328,122	306,900	355,300	48,400	15.8%

## Citywide Revenues by Fund and Object Code

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4704	Rental Equipment	1,566	2,000	1,000	(1,000)	(50.0)%
4705	Rental Cleaning	10	2,650	550	(2,100)	(79.2)%
4706	Miscellaneous Rentals	5,089	37,000	4,500	(32,500)	(87.8)%
4710	Parcs Activity/Program	868,783	591,525	658,025	66,500	11.2%
4712	Donation Revenue	22,811	45,500	5,000	(40,500)	(89.0)%
4716	Vendor Space	96,684	120,000	107,950	(12,050)	(10.0)%
4717	Parking Revenue	18,593	40,000	20,000	(20,000)	(50.0)%
4721	Merchandise/ Souveniors	7,975	23,500	16,600	(6,900)	(29.4)%
4723	Concession / Lease Fees	375,284	855,020	461,500	(393,520)	(46.0)%
4725	Outdoor Facility Rental Fees	3,238	—	—	—	—%
4727	Insurance For Facility Rental	2,529	15,000	3,500	(11,500)	(76.7)%
4729	Special Event Revenue	169	—	—	—	—%
4733	Community Center Programs	14,709	—	—	—	—%
4735	Other Prks Revenue And Reimb	1,005	—	38,500	38,500	—%
4741	Sponsorship Revenue	150,737	146,906	155,000	8,094	5.5%
4810	Impact Fee Revenue	1,200,000	40,000	—	(40,000)	(100.0)%
4900	Miscellaneous	525,431	250,750	—	(250,750)	(100.0)%
4901	Waste Mgmt Community Programs	—	45,000	—	(45,000)	(100.0)%
4902	Credit Card Charges	11,200	46,010	—	(46,010)	(100.0)%
4903	Publications And Copies	—	500	—	(500)	(100.0)%
4904	Claims Reimbursements	—	1,034,325	14,892	(1,019,433)	(98.6)%
4908	Public Works Services	4,008	3,000	—	(3,000)	(100.0)%
4911	E Waste Recycling	36,886	17,000	40,000	23,000	135.3%
4912	Incubator Rental Income	44,891	65,004	55,284	(9,720)	(15.0)%
4913	Pw Shared Infrastructure Space	14,899	14,190	14,190	—	—%
4914	Other Financing Sources	216,253	—	—	—	—%
4916	Overhead Reimbursement	6,204,693	6,314,525	4,776,585	(1,537,940)	(24.4)%
4918	Covid Stand Strong Loan Repaym	6,155	—	—	—	—%
4925	Wm Contract Fees Ab939	256,928	200,000	200,000	—	—%
101 -	General Fund Total	120,219,178	111,199,088	139,218,665	28,019,577	25.2%
120 -	Employee Benefits					
4199	Inter-Fund Transfers In	111,722	90,473	—	(90,473)	(100.0)%
120 -	Employee Benefits Total	111,722	90,473	—	(90,473)	(100.0)%

## Citywide Revenues by Fund and Object Code

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>141 - Equipment Replacement</b>					
4199 Inter-Fund Transfers In	233,980	—	—	—	—%
141 - Equipment Replacement Total	233,980	—	—	—	—%
General Funds Total	120,564,881	111,289,561	139,218,665	27,929,104	25.1%
<b>Internal Service Funds</b>					
<b>111 - Fleet ISF</b>					
4199 Inter-Fund Transfers In	727,204	597,470	—	(597,470)	(100.0)%
4405 Sale Of Surplus Property	113,376	70,698	—	(70,698)	(100.0)%
4950 ISF Cost Allocation	1,869,589	1,616,490	4,077,606	2,461,116	152.3%
111 - Fleet ISF Total	2,710,168	2,284,657	4,077,606	1,792,949	78.5%
<b>112 - Information Technology ISF</b>					
4199 Inter-Fund Transfers In	1,857,187	1,643,114	1,079,979	(563,135)	(34.3)%
4950 ISF Cost Allocation	4,007,252	4,007,252	7,767,959	3,760,707	93.8%
112 - Information Technology ISF Total	5,864,439	5,650,366	8,847,938	3,197,571	56.6%
<b>113 - General Liability ISF</b>					
4199 Inter-Fund Transfers In	1,238,339	579,402	739,814	160,412	27.7%
4900 Miscellaneous	2,009	—	—	—	—%
4950 ISF Cost Allocation	4,837,194	4,837,194	7,173,743	2,336,549	48.3%
113 - General Liability ISF Total	6,077,542	5,416,596	7,913,557	2,496,961	46.1%
Internal Service Funds Total	14,652,150	13,351,620	20,839,101	7,487,481	56.1%
<b>Special Revenue Funds</b>					
<b>200 - La County Grants - Other</b>					
4998 Grant Revenue	—	480,000	—	(480,000)	(100.0)%
200 - La County Grants - Other Total	—	480,000	—	(480,000)	(100.0)%
<b>201 - Aqmd Grants</b>					
4998 Grant Revenue	—	99,810	—	(99,810)	(100.0)%
201 - Aqmd Grants Total	—	99,810	—	(99,810)	(100.0)%
<b>202 - Measure H</b>					
4998 Grant Revenue	2,163,636	3,956,769	—	(3,956,769)	(100.0)%
202 - Measure H Total	2,163,636	3,956,769	—	(3,956,769)	(100.0)%
<b>203 - Park Bond</b>					
4610 Licenses & Permits	(58,896)	40,000	—	(40,000)	(100.0)%
4814 Impact Fee - Dwelling Unit	86,576	—	200,000	200,000	—%
203 - Park Bond Total	27,680	40,000	200,000	160,000	400.0%
<b>210 - Measure A</b>					
4998 Grant Revenue	—	2,706,731	—	(2,706,731)	(100.0)%
210 - Measure A Total	—	2,706,731	—	(2,706,731)	(100.0)%

## Citywide Revenues by Fund and Object Code

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
211 - Measure M						
4125	Lacmta Local Return Revenue	3,261,854	3,569,278	3,438,178	(131,100)	(3.7)%
4400	Interest Income	70,393	10,000	10,000	—	—%
4998	Grant Revenue	—	744,292	—	(744,292)	(100.0)%
211 - Measure M Total		3,332,247	4,323,570	3,448,178	(875,392)	(20.2)%
212 - Measure R - Highway						
4998	Grant Revenue	5,957,646	26,713,998	10,742,801	(15,971,197)	(59.8)%
212 - Measure R - Highway Total		5,957,646	26,713,998	10,742,801	(15,971,197)	(59.8)%
213 - Metro - Local						
4199	Inter-Fund Transfers In	49,595	—	—	—	—%
4998	Grant Revenue	1,859,990	1,460,390	1,217,792	(242,598)	(16.6)%
213 - Metro - Local Total		1,909,585	1,460,390	1,217,792	(242,598)	(16.6)%
214 - Gas Tax						
4135	Gas Tax Revenue	4,790,932	4,709,726	4,867,023	157,297	3.3%
4199	Inter-Fund Transfers In	5,869,807	10,018,879	9,768,029	(250,850)	(2.5)%
4514	Pw Other Reimbursements	2,076	1,032	—	(1,032)	(100.0)%
4916	Overhead Reimbursement	110	240	—	(240)	(100.0)%
214 - Gas Tax Total		10,662,926	14,729,877	14,635,052	(94,825)	(0.6)%
215 - Gas Tax - Sb 1						
4130	Road & Rehab Maintenance	4,554,742	4,276,849	4,593,458	316,609	7.4%
4400	Interest Income	152,013	—	—	—	—%
215 - Gas Tax - Sb 1 Total		4,706,755	4,276,849	4,593,458	316,609	7.4%
216 - Tda 3						
4126	Tda Article 3	190,039	204,932	178,032	(26,900)	(13.1)%
216 - Tda 3 Total		190,039	204,932	178,032	(26,900)	(13.1)%
217 - Tda 8						
4127	Tda Article 8	21,042,869	12,071,326	10,663,722	(1,407,604)	(11.7)%
4199	Inter-Fund Transfers In	54,124	—	—	—	—%
4400	Interest Income	(22,325)	—	—	—	—%
217 - Tda 8 Total		21,074,668	12,071,326	10,663,722	(1,407,604)	(11.7)%
218 - Proposition A						
4125	Lacmta Local Return Revenue	4,644,715	5,302,428	4,876,484	(425,944)	(8.0)%
4199	Inter-Fund Transfers In	65,091	—	—	—	—%
4400	Interest Income	174,446	14,040	14,040	—	—%
218 - Proposition A Total		4,884,252	5,316,468	4,890,524	(425,944)	(8.0)%



## Citywide Revenues by Fund and Object Code

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
219 - Proposition B						
4400	Interest Income	144	—	—	—	—%
219 - Proposition B Total		144	—	—	—	—%
220 - Proposition C						
4125	Lacmta Local Return Revenue	3,852,684	4,199,151	4,044,915	(154,236)	(3.7)%
4199	Inter-Fund Transfers In	19,802	—	—	—	—%
4400	Interest Income	248,552	18,000	18,000	—	—%
220 - Proposition C Total		4,121,038	4,217,151	4,062,915	(154,236)	(3.7)%
222 - Surface Transportation Program						
4998	Grant Revenue	628,184	682,900	46,562	(636,338)	(93.2)%
222 - Surface Transportation Program Total		628,184	682,900	46,562	(636,338)	(93.2)%
223 - Office Of Traffic Safety (Ots)						
4998	Grant Revenue	16,455	61,250	—	(61,250)	(100.0)%
223 - Office Of Traffic Safety (Ots) Total		16,455	61,250	—	(61,250)	(100.0)%
224 - Recycling						
4400	Interest Income	(620)	—	—	—	—%
4998	Grant Revenue	222,934	658,975	—	(658,975)	(100.0)%
224 - Recycling Total		222,314	658,975	—	(658,975)	(100.0)%
225 - Measure R						
4125	Lacmta Local Return Revenue	2,888,609	3,149,363	3,033,686	(115,677)	(3.7)%
4199	Inter-Fund Transfers In	522,871	—	—	—	—%
4400	Interest Income	90,374	20,500	20,500	—	—%
225 - Measure R Total		3,501,854	3,169,863	3,054,186	(115,677)	(3.6)%
227 - Measure M - Msp						
4199	Inter-Fund Transfers In	26,184	—	—	—	—%
4998	Grant Revenue	920,652	—	—	—	—%
227 - Measure M - Msp Total		946,836	—	—	—	—%
230 - State Grants - Other						
4199	Inter-Fund Transfers In	217,469	—	—	—	—%
4998	Grant Revenue	732,436	22,771,287	1,619,656	(21,151,631)	(92.9)%
4999	Miscellaneous Revenue	0	—	—	—	—%
230 - State Grants - Other Total		949,906	22,771,287	1,619,656	(21,151,631)	(92.9)%
300 - Federal Grants - Other						
4199	Inter-Fund Transfers In	2,416,225	—	—	—	—%
4998	Grant Revenue	6,503,969	7,753,338	427,420	(7,325,918)	(94.5)%
300 - Federal Grants - Other Total		8,920,194	7,753,338	427,420	(7,325,918)	(94.5)%

## Citywide Revenues by Fund and Object Code

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
301 - Traffic Safety						
4303	Code Enforcement Fines	96,542	160,000	—	(160,000)	(100.0)%
4900	Miscellaneous	36,484	100,000	—	(100,000)	(100.0)%
301 - Traffic Safety Total		133,025	260,000	—	(260,000)	(100.0)%
310 - Cdbg						
4199	Inter-Fund Transfers In	671	—	—	—	—%
4998	Grant Revenue	3,612,730	5,228,911	1,582,198	(3,646,713)	(69.7)%
310 - Cdbg Total		3,613,401	5,228,911	1,582,198	(3,646,713)	(69.7)%
313 - Home Grant						
4998	Grant Revenue	1,286,043	2,000,000	656,727	(1,343,273)	(67.2)%
313 - Home Grant Total		1,286,043	2,000,000	656,727	(1,343,273)	(67.2)%
424 - Recycled Water Fund						
4199	Inter-Fund Transfers In	—	194,486	991,351	796,865	409.7%
4628	Recycled Water Sales	115,233	125,000	150,000	25,000	20.0%
424 - Recycled Water Fund Total		115,233	319,486	1,141,351	821,865	257.2%
601 - Avaqmd						
4900	Miscellaneous	1,075,538	—	1,448,219	1,448,219	—%
4999	Miscellaneous Revenue	—	1,029,244	—	(1,029,244)	(100.0)%
601 - Avaqmd Total		1,075,538	1,029,244	1,448,219	418,975	40.7%
650 - Antelope Valley Fair						
4900	Miscellaneous	—	—	235,027	235,027	—%
650 - Antelope Valley Fair Total		—	—	235,027	235,027	—%
850 - Cfd 21-1 Public Services						
4101	Property Taxes - Others	(250)	5,000	30,000	25,000	500.0%
850 - Cfd 21-1 Public Services Total		(250)	5,000	30,000	25,000	500.0%
854 - Cfd 91-2 Lanc Business Park						
4820	Assessment Revenue	42,561	—	—	—	—%
854 - Cfd 91-2 Lanc Business Park Total		42,561	—	—	—	—%
Special Revenue Funds Total		80,481,909	124,538,125	64,873,821	(59,664,305)	(47.9)%
Developer Fee Funds						
410 - Signal Developer Fees						
4812	Impact Fee - Traffic Signal	219,843	84,000	150,000	66,000	78.6%
410 - Signal Developer Fees Total		219,843	84,000	150,000	66,000	78.6%
411 - Drainage Developer Fees						
4813	Impact Fee - Planned Loc Drnge	255,056	450,000	400,000	(50,000)	(11.1)%
411 - Drainage Developer Fees Total		255,056	450,000	400,000	(50,000)	(11.1)%

## Citywide Revenues by Fund and Object Code

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>412 - Biological Impact Fees</b>					
4810 Impact Fee Revenue	119,883	300,000	300,000	—	—%
412 - Biological Impact Fees Total	119,883	300,000	300,000	—	—%
<b>413 - Urban Structures Impact Fee</b>					
4199 Inter-Fund Transfers In	8,737	—	—	—	—%
4810 Impact Fee Revenue	36,418	—	—	—	—%
4815 Impact Fee - Park Dev	171,735	—	—	—	—%
413 - Urban Structures Impact Fee Total	216,890	—	—	—	—%
<b>414 - Traffic Impact Fees</b>					
4811 Impact Fee - Traffic	357,877	200,000	100,000	(100,000)	(50.0)%
414 - Traffic Impact Fees Total	357,877	200,000	100,000	(100,000)	(50.0)%
<b>415 - Vehicle Miles Trvld Impact Fee</b>					
4810 Impact Fee Revenue	254,550	—	70,000	70,000	—%
415 - Vehicle Miles Trvld Impact Fee Total	254,550	—	70,000	70,000	—%
<b>416 - Zero Net Energy (Solar)</b>					
4101 Property Taxes - Others	10,680	—	—	—	—%
416 - Zero Net Energy (Solar) Total	10,680	—	—	—	—%
Developer Fee Funds Total	1,434,778	1,034,000	1,020,000	(14,000)	(1.4)%
<b>Lancaster Housing Authority</b>					
<b>314 - Low-Moderate Income Housing</b>					
4199 Inter-Fund Transfers In	49,306	—	—	—	—%
4402 Former Ed Land Rental Income	—	25,628	—	(25,628)	(100.0)%
4404 Interest - Unrealized	29,780	—	—	—	—%
4406 Gain On Assets	2,448,984	10,000	100,000	90,000	900.0%
4411 Leases - Land	14,345	—	135,000	135,000	—%
4900 Miscellaneous	142,813	50,000	15,000	(35,000)	(70.0)%
314 - Low-Moderate Income Housing Total	2,685,228	85,628	250,000	164,372	192.0%
Lancaster Housing Authority Total	2,685,228	85,628	250,000	164,372	192.0%
<b>Maintenance Funds</b>					
<b>420 - Sewer Maintenance District</b>					
4101 Property Taxes - Others	4,492,009	4,400,000	4,492,000	92,000	2.1%
4609 Inspection Fees	1,353	700	—	(700)	(100.0)%
4612 Developer In-Lieu Payments Rev	34,116	160,000	80,000	(80,000)	(50.0)%
4613 Fog Application Fee	10,422	6,500	10,500	4,000	61.5%
4614 Fog Annual Fee	99,217	104,000	117,604	13,604	13.1%
4615 Fog - Plan Review	1,630	1,200	1,750	550	45.8%

## Citywide Revenues by Fund and Object Code

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4820	Assessment Revenue	113,978	—	100,000	100,000	—%
4821	First Year Assessments	—	—	60,000	60,000	—%
4900	Miscellaneous	103	—	—	—	—%
4999	Miscellaneous Revenue	—	1,000	—	(1,000)	(100.0)%
420 - Sewer Maintenance District Total		4,752,828	4,673,400	4,861,854	188,454	4.0%
421 - Landscape Maintenance District						
4101	Property Taxes - Others	2,136,781	1,950,000	2,089,708	139,708	7.2%
4199	Inter-Fund Transfers In	—	929,108	1,391,650	462,542	49.8%
4612	Developer In-Lieu Payments Rev	20,310	—	12,000	12,000	—%
4900	Miscellaneous	525	—	—	—	—%
421 - Landscape Maintenance District Total		2,157,617	2,879,108	3,493,358	614,250	21.3%
422 - Lighting Maintenance District						
4101	Property Taxes - Others	6,491,862	5,750,000	6,581,220	831,220	14.5%
4400	Interest Income	(901)	—	—	—	—%
4612	Developer In-Lieu Payments Rev	17,974	78,000	30,000	(48,000)	(61.5)%
4727	Insurance For Facility Rental	197	—	—	—	—%
4820	Assessment Revenue	109,910	—	—	—	—%
4821	First Year Assessments	—	—	40,000	40,000	—%
422 - Lighting Maintenance District Total		6,619,042	5,828,000	6,651,220	823,220	14.1%
423 - Drainage Maint District						
4101	Property Taxes - Others	2,212,224	2,038,000	2,260,324	222,324	10.9%
4199	Inter-Fund Transfers In	—	—	301,312	301,312	—%
4612	Developer In-Lieu Payments Rev	41,847	95,000	45,000	(50,000)	(52.6)%
4820	Assessment Revenue	134,055	—	—	—	—%
4821	First Year Assessments	—	—	60,000	60,000	—%
423 - Drainage Maint District Total		2,388,127	2,133,000	2,666,636	533,636	25.0%
Maintenance Funds Total		15,917,614	15,513,508	17,673,068	2,159,560	13.9%
Enterprise Funds						
500 - Lancaster Power Authority						
4400	Interest Income	(2,928)	—	—	—	—%
4922	Lce Energy Generation Rev	—	1,911,335	—	(1,911,335)	(100.0)%
4927	Power Purchase Revenue	1,725,547	—	1,600,000	1,600,000	—%
500 - Lancaster Power Authority Total		1,722,620	1,911,335	1,600,000	(311,335)	(16.3)%

## Citywide Revenues by Fund and Object Code

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
501 - Lancaster Choice Energy						
4400	Interest Income	368,695	—	—	—	—%
4712	Donation Revenue	3,015	—	—	—	—%
4922	Lce Energy Generation Rev	81,418,147	73,755,605	82,468,568	8,712,963	11.8%
4923	S-Power Generation Revenue	454,885	1,005,600	—	(1,005,600)	(100.0)%
4924	Ev Charging Station	47,997	32,000	50,000	18,000	56.3%
4926	Lce Smart Choice Revenue	77,821	—	73,620	73,620	—%
4928	Pma Revenue-Residential	85,410	—	—	—	—%
4929	Psa Rev-Resdntl Pe Powerwall	4,155	—	—	—	—%
4930	Psa Rev-Resdntl Pe Energy	3,422	—	—	—	—%
4999	Miscellaneous Revenue	—	20,000	—	(20,000)	(100.0)%
501 - Lancaster Choice Energy Total		82,463,547	74,813,205	82,592,188	7,778,983	10.4%
Enterprise Funds Total		84,186,166	76,724,540	84,192,188	7,467,648	9.7%
Lancaster Finance Authority						
530 - Lancaster Financing Authority						
4199	Inter-Fund Transfers In	4,572,602	3,553,681	7,363,554	3,809,873	107.2%
4400	Interest Income	794,457	215,000	215,000	—	—%
4914	Other Financing Sources	—	185,160	—	(185,160)	(100.0)%
4998	Grant Revenue	172,648	—	—	—	—%
530 - Lancaster Financing Authority Total		5,539,707	3,953,841	7,578,554	3,624,713	91.7%
Lancaster Finance Authority Total		5,539,707	3,953,841	7,578,554	3,624,713	91.7%
		325,462,433	346,490,823	335,645,396	(10,845,427)	(3.1)%

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# Expenditures

## Citywide Expenditure Summary

### Citywide Expenditure by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits	57,604,189	54,905,077	65,296,401	10,391,325	18.9%
Operating Expenses	184,042,434	152,826,753	172,884,119	20,057,365	13.1%
Sheriff Contract	28,762,784	29,072,954	28,324,959	(747,995)	(2.6)%
Debt Service & Capital Outlay	57,901,383	222,207,116	15,388,689	(206,818,427)	(93.1)%
Transfers Out	20,965,238	18,600,465	21,635,688	3,035,223	16.3%
<b>Total</b>	<b>349,276,028</b>	<b>477,612,365</b>	<b>303,529,856</b>	<b>(174,082,509)</b>	<b>(36.4)%</b>

### Citywide Expenditure Detail Summary

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>101 - General Fund</b>					
<b>1000 - City Administration</b>					
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	781,721	839,496	1,152,309	312,813	37.3%
5103 Over-Time Salaries	—	2,000	—	(2,000)	(100.0)%
5104 Temporary Salaries	66,171	90,000	105,000	15,000	16.7%
5201 Health/Dental Insurance	117,382	124,269	176,304	52,034	41.9%
5202 Life Insurance	1,040	—	3,142	3,142	—%
5203 Accidental Death Dismember	206	—	306	306	—%
5204 LT/ST Disability	3,193	—	3,799	3,799	—%
5205 FICA/Medicare	12,429	—	16,708	16,708	—%
5206 CalPERS Retirement	238,318	246,351	373,571	127,220	51.6%
5208 Workers' Compensation	25,866	36,770	50,419	13,649	37.1%
5209 Deferred Compensation	53,143	63,387	78,600	15,213	24.0%
5211 Retiree Health Savings	23,452	—	30,920	30,920	—%
5212 Unemployment	3,440	—	4,609	4,609	—%
5214 Fringe Benefits	—	20,580	—	(20,580)	(100.0)%
	1,326,360	1,422,852	1,995,686	572,834	40.3%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	2,202	3,500	3,500	—	—%
5311 Postage	44	1,350	350	(1,000)	(74.1)%
5312 Special Activity Supplies	36,521	53,000	42,600	(10,400)	(19.6)%
5314 Fuel	—	84	1,104	1,020	1,214.4%
5316 Emergency Supplies	81,857	165,971	—	(165,971)	(100.0)%



	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5319	Donations Expense	32,276	—	70,000	70,000	—%
5321	Vehicle Operations	226	226	7,682	7,456	3,299.2%
5350	Non-Capital Equipment	—	54,000	—	(54,000)	(100.0)%
5360	Computers Hardware	136,549	138,937	547,245	408,308	293.9%
5400	Dues & Memberships	138,497	173,600	112,000	(61,600)	(35.5)%
5409	General Liability	112,653	112,653	150,774	38,121	33.8%
5710	Professional/Technical Service	378,094	989,860	650,000	(339,860)	(34.3)%
5720	Advertising	1,417	13,500	3,500	(10,000)	(74.1)%
5725	Sponsorship Expense	157,840	255,512	150,000	(105,512)	(41.3)%
5730	Printing/Binding	155	215	215	—	—%
5790	Repair & Maintenance Services	—	8,180	8,180	—	—%
5900	Meetings & Conferences	32,968	24,195	20,000	(4,195)	(17.3)%
5910	Travel/Mileage Reimbursement	48,243	112,811	26,480	(86,331)	(76.5)%
5920	Training	—	6,000	6,000	—	—%
		1,159,540	2,113,595	1,799,630	(313,964)	(14.9)%
1000	City Administration Total	2,485,900	3,536,447	3,795,317	258,870	7.3%
1020	Emergency Management					
	Salary and Benefits					
5101	Full-Time Salaries	—	—	125,236	125,236	—%
5201	Health/Dental Insurance	—	—	28,782	28,782	—%
5202	Life Insurance	—	—	138	138	—%
5203	Accidental Death Dismember	—	—	32	32	—%
5204	LT/ST Disability	—	—	515	515	—%
5205	FICA/Medicare	—	—	1,816	1,816	—%
5206	CalPERS Retirement	—	—	40,601	40,601	—%
5208	Workers' Compensation	—	—	5,485	5,485	—%
5209	Deferred Compensation	—	—	6,262	6,262	—%
5211	Retiree Health Savings	—	—	2,100	2,100	—%
5212	Unemployment	—	—	501	501	—%
		—	—	211,467	211,467	—%
	Operating Expenses					
5310	Operating Materials & Supplies	—	—	9,600	9,600	—%
5312	Special Activity Supplies	—	—	20,300	20,300	—%
5316	Emergency Supplies	—	—	64,000	64,000	—%
5360	Computers Hardware	—	—	280,113	280,113	—%
5371	Radio Communications	—	—	24,000	24,000	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5400	Dues & Memberships	—	—	1,575	1,575	—%
5409	General Liability	—	—	20,103	20,103	—%
5710	Professional/Technical Service	—	—	339,000	339,000	—%
5720	Advertising	—	—	8,000	8,000	—%
5900	Meetings & Conferences	—	—	8,000	8,000	—%
5910	Travel/Mileage Reimbursement	—	—	20,000	20,000	—%
5920	Training	—	—	2,000	2,000	—%
		—	—	796,691	796,691	—%
1020 -	Emergency Management Total	—	—	1,008,158	1,008,158	—%
1030 - Economic Development						
Salary and Benefits						
5101	Full-Time Salaries	—	—	241,287	241,287	—%
5104	Temporary Salaries	—	—	43,000	43,000	—%
5201	Health/Dental Insurance	—	—	38,947	38,947	—%
5202	Life Insurance	—	—	266	266	—%
5203	Accidental Death Dismember	—	—	61	61	—%
5204	LT/ST Disability	—	—	992	992	—%
5205	FICA/Medicare	—	—	3,499	3,499	—%
5206	CalPERS Retirement	—	—	78,224	78,224	—%
5208	Workers' Compensation	—	—	10,568	10,568	—%
5209	Deferred Compensation	—	—	12,064	12,064	—%
5211	Retiree Health Savings	—	—	7,779	7,779	—%
5212	Unemployment	—	—	965	965	—%
		—	—	437,651	437,651	—%
Operating Expenses						
5310	Operating Materials & Supplies	—	—	107,500	107,500	—%
5311	Postage	—	—	1,120	1,120	—%
5312	Special Activity Supplies	—	—	900,000	900,000	—%
5360	Computers Hardware	—	—	523,729	523,729	—%
5400	Dues & Memberships	—	—	372,269	372,269	—%
5409	General Liability	—	—	54,455	54,455	—%
5414	Property Tax On Land	—	—	5,000	5,000	—%
5710	Professional/Technical Service	—	—	465,000	465,000	—%
5725	Sponsorship Expense	—	—	7,500	7,500	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5910	Travel/Mileage Reimbursement	—	—	45,000	45,000	—%
		—	—	2,481,573	2,481,573	—%
1030	Economic Development Total	—	—	2,919,224	2,919,224	—%
1040 - Film						
Salary and Benefits						
5101	Full-Time Salaries	—	—	125,236	125,236	—%
5201	Health/Dental Insurance	—	—	20,578	20,578	—%
5202	Life Insurance	—	—	138	138	—%
5203	Accidental Death Dismember	—	—	32	32	—%
5204	LT/ST Disability	—	—	1,391	1,391	—%
5205	FICA/Medicare	—	—	1,816	1,816	—%
5206	CalPERS Retirement	—	—	40,601	40,601	—%
5208	Workers' Compensation	—	—	5,485	5,485	—%
5209	Deferred Compensation	—	—	6,262	6,262	—%
5210	H.S.A. Contribution	—	—	1,080	1,080	—%
5211	Retiree Health Savings	—	—	3,000	3,000	—%
5212	Unemployment	—	—	501	501	—%
		—	—	206,119	206,119	—%
Operating Expenses						
5312	Special Activity Supplies	—	—	32,250	32,250	—%
5400	Dues & Memberships	—	—	1,950	1,950	—%
5409	General Liability	—	—	20,103	20,103	—%
5710	Professional/Technical Service	—	—	7,000	7,000	—%
5910	Travel/Mileage Reimbursement	—	—	9,000	9,000	—%
		—	—	70,303	70,303	—%
1040	Film Total	—	—	276,423	276,423	—%
1100 - City Council						
Salary and Benefits						
5105	Salaries- Other	44,700	42,300	136,500	94,200	222.7%
5201	Health/Dental Insurance	274,388	234,131	251,811	17,680	7.6%
5202	Life Insurance	425	—	552	552	—%
5203	Accidental Death Dismember	83	—	126	126	—%
5205	FICA/Medicare	1,263	—	1,196	1,196	—%
5206	CalPERS Retirement	12,722	14,258	—	(14,258)	(100.0)%
5208	Workers' Compensation	2,161	3,692	15,538	11,846	320.9%
5212	Unemployment	318	—	3,614	3,614	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5214	Fringe Benefits	—	2,352	—	(2,352)	(100.0)%
		336,058	296,733	409,337	112,604	37.9%
Operating Expenses						
5310	Operating Materials & Supplies	3,993	5,000	3,000	(2,000)	(40.0)%
5311	Postage	455	550	550	—	—%
5312	Special Activity Supplies	81,853	68,203	235,000	166,797	244.6%
5314	Fuel	2,345	335	2,208	1,873	559.2%
5321	Vehicle Operations	1,002	1,002	15,364	14,362	1,433.4%
5400	Dues & Memberships	2,187	11,000	13,000	2,000	18.2%
5710	Professional/Technical Service	341,012	375,047	375,000	(47)	(0.0)%
5720	Advertising	13,553	72,000	167,000	95,000	131.9%
5725	Sponsorship Expense	—	—	100,000	100,000	—%
5730	Printing/Binding	158	554	554	(0)	(0.0)%
5740	Legal Services	1,064,441	900,000	1,100,000	200,000	22.2%
5790	Repair & Maintenance Services	—	8,978	—	(8,978)	(100.0)%
5801	Telephone	6,000	6,000	12,000	6,000	100.0%
5900	Meetings & Conferences	2,535	3,000	3,000	—	—%
5910	Travel/Mileage Reimbursement	12,548	23,839	20,000	(3,839)	(16.1)%
5920	Training	—	2,005	2,500	495	24.7%
		1,532,084	1,477,513	2,049,177	571,663	38.7%
1100	- City Council Total	1,868,143	1,774,246	2,458,514	684,267	38.6%
1200 - City Clerk						
Salary and Benefits						
5101	Full-Time Salaries	415,344	559,362	476,069	(83,293)	(14.9)%
5103	Over-Time Salaries	—	750	—	(750)	(100.0)%
5104	Temporary Salaries	69,654	63,040	48,040	(15,000)	(23.8)%
5201	Health/Dental Insurance	77,341	90,000	87,877	(2,123)	(2.4)%
5202	Life Insurance	619	—	566	566	—%
5203	Accidental Death Dismember	122	—	129	129	—%
5204	LT/ST Disability	1,798	—	1,825	1,825	—%
5205	FICA/Medicare	6,994	—	6,903	6,903	—%
5206	CalPERS Retirement	126,577	164,210	154,338	(9,872)	(6.0)%
5208	Workers' Compensation	14,125	24,500	20,852	(3,648)	(14.9)%
5209	Deferred Compensation	19,865	42,210	23,803	(18,407)	(43.6)%
5211	Retiree Health Savings	12,668	—	13,308	13,308	—%
5212	Unemployment	1,940	—	1,904	1,904	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5214	Fringe Benefits	—	13,834	—	(13,834)	(100.0)%
		747,046	957,906	835,616	(122,290)	(12.8)%
Operating Expenses						
5310	Operating Materials & Supplies	1,970	4,975	6,975	2,000	40.2%
5311	Postage	—	150	150	—	—%
5313	Elections Expense	395,808	450,000	620,000	170,000	37.8%
5360	Computers Hardware	69,563	69,563	342,596	273,033	392.5%
5400	Dues & Memberships	850	859	859	—	—%
5409	General Liability	77,709	77,709	80,423	2,714	3.5%
5600	Misc Expenses	—	11,953	—	(11,953)	(100.0)%
5710	Professional/Technical Service	18,363	130,000	170,000	40,000	30.8%
5720	Advertising	28,451	85,000	60,000	(25,000)	(29.4)%
5730	Printing/Binding	—	353	353	—	—%
5900	Meetings & Conferences	3,192	8,300	8,000	(300)	(3.6)%
5910	Travel/Mileage Reimbursement	—	270	270	—	—%
5920	Training	281	500	500	—	—%
		596,186	839,632	1,290,127	450,495	53.7%
1200 - City Clerk Total		1,343,232	1,797,538	2,125,743	328,205	18.3%
1300 - Legal Services						
Salary and Benefits						
5101	Full-Time Salaries	10,955	196,429	—	(196,429)	(100.0)%
5201	Health/Dental Insurance	690	18,000	—	(18,000)	(100.0)%
5202	Life Insurance	12	—	—	—	—%
5203	Accidental Death Dismember	2	—	—	—	—%
5204	LT/ST Disability	32	—	—	—	—%
5205	FICA/Medicare	163	—	—	—	—%
5206	CalPERS Retirement	3,327	57,665	—	(57,665)	(100.0)%
5208	Workers' Compensation	304	8,604	—	(8,604)	(100.0)%
5209	Deferred Compensation	548	15,850	—	(15,850)	(100.0)%
5211	Retiree Health Savings	344	—	—	—	—%
5212	Unemployment	46	—	—	—	—%
5214	Fringe Benefits	—	4,730	—	(4,730)	(100.0)%
		16,421	301,278	—	(301,278)	(100.0)%
Operating Expenses						
5310	Operating Materials & Supplies	—	750	100	(650)	(86.7)%
5311	Postage	—	500	100	(400)	(80.0)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5360	Computers Hardware	19,423	19,423	20,904	1,481	7.6%
5400	Dues & Memberships	1,078	2,500	—	(2,500)	(100.0)%
5409	General Liability	16,927	16,927	2,748	(14,179)	(83.8)%
5710	Professional/Technical Service	10,679	91,744	50,000	(41,744)	(45.5)%
5740	Legal Services	14,256	59,256	50,000	(9,256)	(15.6)%
5900	Meetings & Conferences	—	1,000	—	(1,000)	(100.0)%
5910	Travel/Mileage Reimbursement	333	1,000	—	(1,000)	(100.0)%
		62,696	193,100	123,852	(69,248)	(35.9)%
1300	Legal Services Total	79,117	494,378	123,852	(370,526)	(74.9)%
1400 - Human Resources						
Salary and Benefits						
5101	Full-Time Salaries	1,046,333	1,015,597	1,217,989	202,392	19.9%
5104	Temporary Salaries	123,810	120,000	100,000	(20,000)	(16.7)%
5201	Health/Dental Insurance	170,626	171,000	240,466	69,466	40.6%
5202	Life Insurance	1,455	—	1,428	1,428	—%
5203	Accidental Death Dismember	288	—	326	326	—%
5204	LT/ST Disability	5,364	—	5,820	5,820	—%
5205	FICA/Medicare	17,039	—	17,661	17,661	—%
5206	CalPERS Retirement	334,566	298,145	394,864	96,719	32.4%
5208	Workers' Compensation	35,848	44,483	53,269	8,786	19.8%
5209	Deferred Compensation	52,314	74,658	60,809	(13,849)	(18.5)%
5211	Retiree Health Savings	31,890	—	30,959	30,959	—%
5212	Unemployment	4,787	—	4,872	4,872	—%
5214	Fringe Benefits	—	26,533	—	(26,533)	(100.0)%
		1,824,321	1,750,416	2,128,463	378,047	21.6%
Operating Expenses						
5310	Operating Materials & Supplies	8,720	10,000	10,000	—	—%
5311	Postage	338	250	250	—	—%
5312	Special Activity Supplies	73,125	94,312	50,000	(44,312)	(47.0)%
5350	Non-Capital Equipment	7,195	7,195	—	(7,195)	(100.0)%
5360	Computers Hardware	115,854	115,854	757,342	641,488	553.7%
5400	Dues & Memberships	4,872	11,000	6,000	(5,000)	(45.5)%
5409	General Liability	170,336	170,336	233,450	63,114	37.1%
5412	Recruitment Expense	36,912	51,810	114,200	62,390	120.4%
5600	Misc Expenses	—	4,864	—	(4,864)	(100.0)%
5710	Professional/Technical Service	297,413	502,175	434,000	(68,175)	(13.6)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5730	Printing/Binding	—	400	2,000	1,600	400.0%
5900	Meetings & Conferences	3,171	4,056	5,000	944	23.3%
5910	Travel/Mileage Reimbursement	459	—	—	—	—%
5911	Tuition Reimbursement	25,631	41,414	50,000	8,586	20.7%
5920	Training	55,668	50,000	25,000	(25,000)	(50.0)%
5930	Publications/Journals	—	5,000	5,000	—	—%
		799,694	1,068,664	1,692,242	623,578	58.4%
1400	Human Resources Total	2,624,015	2,819,080	3,820,705	1,001,625	35.5%
1500 - Communications						
Salary and Benefits						
5101	Full-Time Salaries	547,395	565,723	765,606	199,883	35.3%
5104	Temporary Salaries	113,293	100,734	133,000	32,266	32.0%
5201	Health/Dental Insurance	93,813	90,000	137,114	47,114	52.3%
5202	Life Insurance	730	—	845	845	—%
5203	Accidental Death Dismember	144	—	193	193	—%
5204	LT/ST Disability	2,442	—	3,136	3,136	—%
5205	FICA/Medicare	9,601	—	11,101	11,101	—%
5206	CalPERS Retirement	167,633	166,077	248,204	82,127	49.5%
5208	Workers' Compensation	20,509	24,779	33,507	8,728	35.2%
5209	Deferred Compensation	27,370	41,978	38,250	(3,728)	(8.9)%
5211	Retiree Health Savings	15,980	—	21,696	21,696	—%
5212	Unemployment	2,673	—	3,062	3,062	—%
5214	Fringe Benefits	—	14,017	—	(14,017)	(100.0)%
		1,001,581	1,003,308	1,395,715	392,407	39.1%
Operating Expenses						
5310	Operating Materials & Supplies	7,012	7,000	3,000	(4,000)	(57.1)%
5311	Postage	47,364	85,000	85,000	—	—%
5312	Special Activity Supplies	21,546	39,255	50,295	11,040	28.1%
5350	Non-Capital Equipment	—	61,559	33,959	(27,600)	(44.8)%
5360	Computers Hardware	79,110	79,110	268,554	189,444	239.5%
5400	Dues & Memberships	22,697	23,564	30,964	7,400	31.4%
5409	General Liability	77,692	77,692	120,619	42,927	55.3%
5710	Professional/Technical Service	256,599	433,880	576,365	142,485	32.8%
5720	Advertising	52,212	126,990	200,000	73,010	57.5%
5730	Printing/Binding	222,499	555,337	281,737	(273,600)	(49.3)%
5910	Travel/Mileage Reimbursement	12,945	19,856	15,000	(4,856)	(24.5)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5920	Training	—	15,000	10,000	(5,000)	(33.3)%
		799,675	1,524,243	1,675,494	151,251	9.9%
Transfers Out						
6999	Inter-Fund Transfers Out	84,663	84,663	—	(84,663)	(100.0)%
		84,663	84,663	—	(84,663)	(100.0)%
1500	Communications Total	1,885,920	2,612,214	3,071,209	458,994	17.6%
1510 - Lancaster TV						
Salary and Benefits						
5104	Temporary Salaries	60,474	58,200	58,200	—	—%
5205	FICA/Medicare	877	—	—	—	—%
5206	CalPERS Retirement	11,851	—	—	—	—%
5208	Workers' Compensation	1,832	—	—	—	—%
5212	Unemployment	242	—	—	—	—%
		75,276	58,200	58,200	—	—%
Operating Expenses						
5310	Operating Materials & Supplies	66	—	—	—	—%
5312	Special Activity Supplies	1,016	1,517	10,000	8,483	559.2%
5341	Peg Expense	797,803	1,011,664	420,768	(590,896)	(58.4)%
5350	Non-Capital Equipment	40,870	42,954	52,439	9,485	22.1%
5360	Computers Hardware	28,333	26,507	—	(26,507)	(100.0)%
5370	Audio Visuals	6,055	6,055	—	(6,055)	(100.0)%
5400	Dues & Memberships	741	765	6,000	5,235	684.3%
5710	Professional/Technical Service	139,623	327,707	362,750	35,043	10.7%
5720	Advertising	33,902	65,000	65,000	—	—%
5730	Printing/Binding	1,412	6,350	8,000	1,650	26.0%
		1,049,822	1,488,518	924,957	(563,561)	(37.9)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	58,311	84,258	50,000	(34,258)	(40.7)%
		58,311	84,258	50,000	(34,258)	(40.7)%
1510	Lancaster TV Total	1,183,410	1,630,976	1,033,157	(597,819)	(36.7)%
1700 - Finance/It Administration						
Salary and Benefits						
5101	Full-Time Salaries	393,102	392,074	603,455	211,381	53.9%
5103	Over-Time Salaries	—	—	5,000	5,000	—%
5104	Temporary Salaries	70,266	111,000	100,000	(11,000)	(9.9)%
5201	Health/Dental Insurance	47,215	54,000	107,474	53,474	99.0%
5202	Life Insurance	524	—	703	703	—%



	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5203	Accidental Death Dismember	104	—	160	160	—%
5204	LT/ST Disability	1,438	—	2,433	2,433	—%
5205	FICA/Medicare	6,862	—	8,750	8,750	—%
5206	CalPERS Retirement	137,990	115,100	195,636	80,536	70.0%
5208	Workers' Compensation	14,467	17,173	26,352	9,179	53.5%
5209	Deferred Compensation	27,021	30,814	30,083	(731)	(2.4)%
5211	Retiree Health Savings	12,511	—	14,862	14,862	—%
5212	Unemployment	1,901	—	2,414	2,414	—%
5214	Fringe Benefits	102	10,101	—	(10,101)	(100.0)%
		713,502	730,262	1,097,323	367,061	50.3%
Operating Expenses						
5310	Operating Materials & Supplies	3,353	3,000	6,000	3,000	100.0%
5311	Postage	847	400	1,000	600	150.0%
5315	Uniforms	—	—	1,000	1,000	—%
5360	Computers Hardware	98,736	98,736	128,965	30,229	30.6%
5400	Dues & Memberships	8,380	190	1,200	1,010	531.6%
5409	General Liability	54,613	54,613	145,814	91,201	167.0%
5600	Misc Expenses	173	—	—	—	—%
5610	Cash Variance	1,368	—	—	—	—%
5700	Services	25,688	29,000	—	(29,000)	(100.0)%
5710	Professional/Technical Service	230,411	245,000	35,000	(210,000)	(85.7)%
5730	Printing/Binding	148,426	185,132	30,100	(155,032)	(83.7)%
5900	Meetings & Conferences	2,345	6,000	13,800	7,800	130.0%
5910	Travel/Mileage Reimbursement	6,954	5,700	24,700	19,000	333.3%
5920	Training	2,870	2,700	5,350	2,650	98.1%
5940	Credit Card & Bank Charges	—	—	200,000	200,000	—%
		584,162	630,471	592,930	(37,541)	(6.0)%
1700 - Finance/It Administration Total		1,297,665	1,360,733	1,690,252	329,519	24.2%
1710 - Accounting						
Salary and Benefits						
5101	Full-Time Salaries	802,094	866,425	355,381	(511,044)	(59.0)%
5103	Over-Time Salaries	1,687	2,000	2,400	400	20.0%
5104	Temporary Salaries	120,245	100,000	—	(100,000)	(100.0)%
5201	Health/Dental Insurance	131,982	126,000	72,766	(53,234)	(42.2)%
5202	Life Insurance	1,040	—	427	427	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5203	Accidental Death Dismember	211	—	98	98	—%
5204	LT/ST Disability	3,408	—	1,461	1,461	—%
5205	FICA/Medicare	13,381	—	5,165	5,165	—%
5206	CalPERS Retirement	256,851	254,353	115,212	(139,141)	(54.7)%
5208	Workers' Compensation	27,976	37,949	15,601	(22,348)	(58.9)%
5209	Deferred Compensation	39,490	63,914	17,769	(46,145)	(72.2)%
5211	Retiree Health Savings	22,336	—	10,678	10,678	—%
5212	Unemployment	3,736	—	1,425	1,425	—%
5214	Fringe Benefits	—	21,453	—	(21,453)	(100.0)%
		1,424,437	1,472,094	598,382	(873,712)	(59.4)%
Operating Expenses						
5310	Operating Materials & Supplies	4,151	3,500	—	(3,500)	(100.0)%
5360	Computers Hardware	86,454	86,454	55,682	(30,772)	(35.6)%
5400	Dues & Memberships	150	1,700	—	(1,700)	(100.0)%
5409	General Liability	108,768	108,768	80,413	(28,355)	(26.1)%
5413	Government Fees/ Licenses	1,651	1,700	—	(1,700)	(100.0)%
5710	Professional/Technical Service	226,954	294,468	300,000	5,532	1.9%
5900	Meetings & Conferences	8,147	7,300	—	(7,300)	(100.0)%
5910	Travel/Mileage Reimbursement	8,389	7,000	—	(7,000)	(100.0)%
5920	Training	298	—	—	—	—%
		444,963	510,890	436,095	(74,795)	(14.6)%
1710 - Accounting Total		1,869,399	1,982,984	1,034,477	(948,507)	(47.8)%
1720 - Treasury						
Salary and Benefits						
5101	Full-Time Salaries	316,650	430,068	625,016	194,948	45.3%
5103	Over-Time Salaries	217	750	1,000	250	33.3%
5201	Health/Dental Insurance	77,994	72,000	126,824	54,824	76.1%
5202	Life Insurance	436	—	724	724	—%
5203	Accidental Death Dismember	89	—	165	165	—%
5204	LT/ST Disability	1,335	—	2,559	2,559	—%
5205	FICA/Medicare	4,575	—	9,090	9,090	—%
5206	CalPERS Retirement	96,173	126,254	202,626	76,372	60.5%
5208	Workers' Compensation	9,760	18,837	27,352	8,515	45.2%
5209	Deferred Compensation	15,832	31,731	31,131	(600)	(1.9)%
5211	Retiree Health Savings	7,844	—	15,848	15,848	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5212	Unemployment	1,267	—	2,508	2,508	—%
5214	Fringe Benefits	—	10,703	—	(10,703)	(100.0)%
		532,173	690,343	1,044,841	354,498	51.4%
Operating Expenses						
5360	Computers Hardware	29,528	29,528	322,145	292,617	991.0%
5409	General Liability	62,153	62,153	120,619	58,466	94.1%
5700	Services	—	—	320,000	320,000	—%
5710	Professional/Technical Service	16,615	36,000	20,000	(16,000)	(44.4)%
5940	Credit Card & Bank Charges	226,086	80,000	—	(80,000)	(100.0)%
		334,382	207,681	782,764	575,083	276.9%
1720 - Treasury Total		866,555	898,024	1,827,605	929,581	103.5%
1730 - Procurement						
Salary and Benefits						
5101	Full-Time Salaries	182,145	302,295	190,094	(112,201)	(37.1)%
5201	Health/Dental Insurance	28,941	54,000	40,298	(13,702)	(25.4)%
5202	Life Insurance	240	—	221	221	—%
5203	Accidental Death Dismember	45	—	50	50	—%
5204	LT/ST Disability	786	—	781	781	—%
5205	FICA/Medicare	2,757	—	2,756	2,756	—%
5206	CalPERS Retirement	53,999	88,744	61,627	(27,117)	(30.6)%
5208	Workers' Compensation	5,257	13,241	8,326	(4,915)	(37.1)%
5209	Deferred Compensation	8,890	21,415	9,505	(11,910)	(55.6)%
5211	Retiree Health Savings	4,688	—	4,200	4,200	—%
5212	Unemployment	762	—	760	760	—%
5214	Fringe Benefits	—	7,498	—	(7,498)	(100.0)%
		288,509	487,193	318,619	(168,574)	(34.6)%
Operating Expenses						
5360	Computers Hardware	28,346	28,346	18,814	(9,532)	(33.6)%
5400	Dues & Memberships	2,062	2,800	2,300	(500)	(17.9)%
5409	General Liability	46,615	46,615	40,206	(6,409)	(13.7)%
5730	Printing/Binding	1,440	1,500	—	(1,500)	(100.0)%
5900	Meetings & Conferences	894	1,500	—	(1,500)	(100.0)%
5920	Training	1,156	1,620	—	(1,620)	(100.0)%
		80,514	82,381	61,320	(21,061)	(25.6)%
1730 - Procurement Total		369,023	569,574	379,939	(189,635)	(33.3)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
1900 - General Government						
Salary and Benefits						
5106	Salaries (Offset)	—	(3,103,250)	(3,323,694)	(220,444)	7.1%
5212	Unemployment	14,711	—	—	—	—%
5214	Fringe Benefits	24,862	155,000	—	(155,000)	(100.0)%
		39,572	(2,948,250)	(3,323,694)	(375,444)	12.7%
Operating Expenses						
5330	Rentals/Leases	(223,505)	—	—	—	—%
5400	Dues & Memberships	—	—	40,000	40,000	—%
5600	Misc Expenses	25,241	—	—	—	—%
5620	Bad Debt Expense	80,719	—	—	—	—%
5625	Principal Expense	236,147	—	—	—	—%
5626	Interest Expense	30,920	—	—	—	—%
5710	Professional/Technical Service	300,334	2,000	2,000	—	—%
5900	Meetings & Conferences	—	100,000	—	(100,000)	(100.0)%
		449,856	102,000	42,000	(60,000)	(58.8)%
Transfers Out						
6999	Inter-Fund Transfers Out	2,632,259	2,633,716	2,846,313	212,597	8.1%
		2,632,259	2,633,716	2,846,313	212,597	8.1%
Debt Service & Capital Outlay						
7000	Debt Services - Prin	472,944	1,500,000	—	(1,500,000)	(100.0)%
7100	Debt Service - Interest	8,794	—	—	—	—%
		481,738	1,500,000	—	(1,500,000)	(100.0)%
1900 - General Government Total		3,603,425	1,287,466	(435,381)	(1,722,847)	(133.8)%
1990 - Gen Gov Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	918,832	1,123,500	1,000,000	(123,500)	(11.0)%
		918,832	1,123,500	1,000,000	(123,500)	(11.0)%
1990 - Gen Gov Capital Improvement Total		918,832	1,123,500	1,000,000	(123,500)	(11.0)%
2000 - Community Development						
Salary and Benefits						
5101	Full-Time Salaries	544,597	414,483	552,584	138,101	33.3%
5104	Temporary Salaries	189,035	200,000	208,511	8,511	4.3%
5201	Health/Dental Insurance	108,885	54,000	89,224	35,224	65.2%
5202	Life Insurance	727	—	619	619	—%
5203	Accidental Death Dismember	144	—	141	141	—%
5204	LT/ST Disability	3,142	—	3,335	3,335	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5205	FICA/Medicare	10,764	—	8,012	8,012	—%
5206	CalPERS Retirement	194,959	121,678	179,144	57,466	47.2%
5208	Workers' Compensation	22,734	18,154	24,177	6,023	33.2%
5209	Deferred Compensation	35,815	31,266	34,090	2,824	9.0%
5211	Retiree Health Savings	13,342	—	15,160	15,160	—%
5212	Unemployment	2,988	—	2,210	2,210	—%
5214	Fringe Benefits	—	11,155	—	(11,155)	(100.0)%
		1,127,132	850,736	1,117,208	266,472	31.3%
Operating Expenses						
5310	Operating Materials & Supplies	14,018	9,703	37,500	27,797	286.5%
5312	Special Activity Supplies	20,942	85,000	—	(85,000)	(100.0)%
5314	Fuel	—	—	1,104	1,104	—%
5321	Vehicle Operations	—	—	7,682	7,682	—%
5360	Computers Hardware	53,679	53,679	230,448	176,769	329.3%
5400	Dues & Memberships	—	—	5,000	5,000	—%
5409	General Liability	46,615	46,615	65,335	18,720	40.2%
5600	Misc Expenses	—	2,765	—	(2,765)	(100.0)%
5655	Assessments	—	—	250	250	—%
5656	Grant Expense	—	106,000	—	(106,000)	(100.0)%
5710	Professional/Technical Service	45,189	432,532	—	(432,532)	(100.0)%
5900	Meetings & Conferences	86,850	80,447	39,114	(41,333)	(51.4)%
5910	Travel/Mileage Reimbursement	—	—	24,416	24,416	—%
		267,293	816,741	410,850	(405,891)	(49.7)%
Transfers Out						
6999	Inter-Fund Transfers Out	141,257	—	—	—	—%
		141,257	—	—	—	—%
Debt Service & Capital Outlay						
8010	Property Aquisition	375,000	375,000	—	(375,000)	(100.0)%
		375,000	375,000	—	(375,000)	(100.0)%
2000 - Community Development Total		1,910,682	2,042,477	1,528,057	(514,420)	(25.2)%
2100 - Planning						
Salary and Benefits						
5101	Full-Time Salaries	886,138	1,117,834	884,893	(232,941)	(20.8)%
5105	Salaries- Other	4,800	5,000	5,000	—	—%
5201	Health/Dental Insurance	159,708	162,000	147,402	(14,598)	(9.0)%
5202	Life Insurance	1,158	—	1,010	1,010	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5203	Accidental Death Dismember	226	—	231	231	—%
5204	LT/ST Disability	4,730	—	3,634	3,634	—%
5205	FICA/Medicare	13,337	—	12,832	12,832	—%
5206	CalPERS Retirement	269,140	328,158	286,876	(41,282)	(12.6)%
5208	Workers' Compensation	27,692	48,961	38,735	(10,226)	(20.9)%
5209	Deferred Compensation	51,834	89,345	51,893	(37,452)	(41.9)%
5211	Retiree Health Savings	28,015	—	28,690	28,690	—%
5212	Unemployment	3,715	—	3,540	3,540	—%
5214	Fringe Benefits	—	28,669	—	(28,669)	(100.0)%
		1,450,493	1,779,967	1,464,737	(315,230)	(17.7)%
Operating Expenses						
5310	Operating Materials & Supplies	1,096	4,150	10,015	5,865	141.3%
5311	Postage	870	1,700	1,200	(500)	(29.4)%
5314	Fuel	360	168	—	(168)	(100.0)%
5315	Uniforms	—	500	—	(500)	(100.0)%
5321	Vehicle Operations	501	501	—	(501)	(100.0)%
5360	Computers Hardware	106,314	106,314	248,951	142,637	134.2%
5409	General Liability	139,845	139,845	140,722	877	0.6%
5413	Government Fees/ Licenses	4,064	4,064	4,065	1	0.0%
5600	Misc Expenses	—	4,936	—	(4,936)	(100.0)%
5710	Professional/Technical Service	152,644	726,495	206,450	(520,045)	(71.6)%
5720	Advertising	38,353	50,000	40,000	(10,000)	(20.0)%
5730	Printing/Binding	—	710	—	(710)	(100.0)%
5790	Repair & Maintenance Services	—	4,090	—	(4,090)	(100.0)%
5930	Publications/Journals	—	220	—	(220)	(100.0)%
		444,047	1,043,693	651,403	(392,290)	(37.6)%
2100	Planning Total	1,894,541	2,823,660	2,116,140	(707,520)	(25.1)%
2200 - Housing						
Salary and Benefits						
5101	Full-Time Salaries	210,711	210,711	—	(210,711)	(100.0)%
5201	Health/Dental Insurance	36,586	36,000	—	(36,000)	(100.0)%
5202	Life Insurance	266	—	—	—	—%
5203	Accidental Death Dismember	52	—	—	—	—%
5204	LT/ST Disability	910	—	—	—	—%
5205	FICA/Medicare	2,770	—	—	—	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5206	CalPERS Retirement	64,442	61,858	—	(61,858)	(100.0)%
5208	Workers' Compensation	5,582	9,229	—	(9,229)	(100.0)%
5209	Deferred Compensation	10,535	12,006	—	(12,006)	(100.0)%
5211	Retiree Health Savings	2,370	—	—	—	—%
5212	Unemployment	843	—	—	—	—%
5214	Fringe Benefits	—	5,211	—	(5,211)	(100.0)%
		335,067	335,015	—	(335,015)	(100.0)%
Operating Expenses						
5310	Operating Materials & Supplies	341	400	—	(400)	(100.0)%
5311	Postage	235	550	—	(550)	(100.0)%
5312	Special Activity Supplies	3,436	300,000	—	(300,000)	(100.0)%
5314	Fuel	784	168	—	(168)	(100.0)%
5315	Uniforms	—	200	—	(200)	(100.0)%
5321	Vehicle Operations	551	551	—	(551)	(100.0)%
5360	Computers Hardware	71,955	71,955	4,181	(67,774)	(94.2)%
5409	General Liability	77,692	77,692	37,910	(39,782)	(51.2)%
5920	Training	—	1,000	—	(1,000)	(100.0)%
		154,994	452,516	42,091	(410,425)	(90.7)%
Debt Service & Capital Outlay						
8010	Property Aquisition	—	346,330	—	(346,330)	(100.0)%
		—	346,330	—	(346,330)	(100.0)%
2200	Housing Total	490,061	1,133,861	42,091	(1,091,770)	(96.3)%
2300 - Building And Safety						
Salary and Benefits						
5101	Full-Time Salaries	1,102,663	1,096,377	1,319,269	222,892	20.3%
5103	Over-Time Salaries	—	4,288	—	(4,288)	(100.0)%
5201	Health/Dental Insurance	183,625	180,000	255,247	75,247	41.8%
5202	Life Insurance	1,271	—	1,553	1,553	—%
5203	Accidental Death Dismember	250	—	354	354	—%
5204	LT/ST Disability	6,539	—	7,088	7,088	—%
5205	FICA/Medicare	15,998	—	19,129	19,129	—%
5206	CalPERS Retirement	334,909	321,859	408,615	86,756	27.0%
5208	Workers' Compensation	33,285	48,021	57,705	9,684	20.2%
5209	Deferred Compensation	63,318	75,739	74,640	(1,099)	(1.5)%
5211	Retiree Health Savings	24,018	—	28,682	28,682	—%
5212	Unemployment	4,426	—	5,277	5,277	—%
5214	Fringe Benefits	—	29,086	—	(29,086)	(100.0)%
		1,770,302	1,755,370	2,177,560	422,190	24.1%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses						
5310	Operating Materials & Supplies	5,032	5,000	5,300	300	6.0%
5311	Postage	—	300	—	(300)	(100.0)%
5312	Special Activity Supplies	—	100	—	(100)	(100.0)%
5314	Fuel	8,044	503	6,257	5,754	1,143.9%
5315	Uniforms	—	2,100	—	(2,100)	(100.0)%
5321	Vehicle Operations	1,877	1,877	43,532	41,655	2,219.3%
5350	Non-Capital Equipment	—	500	—	(500)	(100.0)%
5360	Computers Hardware	141,418	141,418	18,814	(122,604)	(86.7)%
5409	General Liability	155,383	155,383	241,238	85,855	55.3%
5710	Professional/Technical Service	103,426	429,496	283,516	(145,980)	(34.0)%
5730	Printing/Binding	—	250	—	(250)	(100.0)%
5790	Repair & Maintenance Services	—	34,213	—	(34,213)	(100.0)%
		415,181	771,140	598,657	(172,484)	(22.4)%
2300 - Building And Safety Total		2,185,483	2,526,510	2,776,217	249,706	9.9%
2400 - CMO - Economic Development						
Salary and Benefits						
5101	Full-Time Salaries	397,324	576,471	—	(576,471)	(100.0)%
5201	Health/Dental Insurance	81,978	90,000	—	(90,000)	(100.0)%
5202	Life Insurance	594	—	—	—	—%
5203	Accidental Death Dismember	116	—	—	—	—%
5204	LT/ST Disability	2,832	—	—	—	—%
5205	FICA/Medicare	5,858	—	—	—	—%
5206	CalPERS Retirement	120,676	169,232	—	(169,232)	(100.0)%
5208	Workers' Compensation	12,142	25,249	—	(25,249)	(100.0)%
5209	Deferred Compensation	29,250	43,065	—	(43,065)	(100.0)%
5211	Retiree Health Savings	12,441	—	—	—	—%
5212	Unemployment	1,630	—	—	—	—%
5214	Fringe Benefits	—	15,223	—	(15,223)	(100.0)%
		664,841	919,240	—	(919,240)	(100.0)%
Operating Expenses						
5310	Operating Materials & Supplies	364	1,000	—	(1,000)	(100.0)%
5311	Postage	251	300	—	(300)	(100.0)%
5312	Special Activity Supplies	248,667	424,481	—	(424,481)	(100.0)%
5360	Computers Hardware	75,978	75,978	—	(75,978)	(100.0)%
5400	Dues & Memberships	225,898	259,569	—	(259,569)	(100.0)%



	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5409	General Liability	104,208	104,208	—	(104,208)	(100.0)%
5710	Professional/Technical Service	104,698	173,010	—	(173,010)	(100.0)%
5725	Sponsorship Expense	5,000	5,000	—	(5,000)	(100.0)%
5730	Printing/Binding	—	410	—	(410)	(100.0)%
		765,064	1,043,956	—	(1,043,956)	(100.0)%
Debt Service & Capital Outlay						
8010	Property Aquisition	545,967	540,000	—	(540,000)	(100.0)%
		545,967	540,000	—	(540,000)	(100.0)%
2400 - CMO - Economic Development Total		1,975,872	2,503,196	—	(2,503,196)	(100.0)%
2410 - Community Preservation						
Salary and Benefits						
5101	Full-Time Salaries	—	—	1,284,394	1,284,394	—%
5103	Over-Time Salaries	—	—	5,000	5,000	—%
5104	Temporary Salaries	—	—	31,000	31,000	—%
5201	Health/Dental Insurance	—	—	305,426	305,426	—%
5202	Life Insurance	—	—	1,751	1,751	—%
5203	Accidental Death Dismember	—	—	400	400	—%
5204	LT/ST Disability	—	—	5,276	5,276	—%
5205	FICA/Medicare	—	—	18,992	18,992	—%
5206	CalPERS Retirement	—	—	416,392	416,392	—%
5208	Workers' Compensation	—	—	57,342	57,342	—%
5209	Deferred Compensation	—	—	64,190	64,190	—%
5211	Retiree Health Savings	—	—	32,243	32,243	—%
5212	Unemployment	—	—	5,239	5,239	—%
		—	—	2,227,645	2,227,645	—%
Operating Expenses						
5310	Operating Materials & Supplies	—	—	14,085	14,085	—%
5311	Postage	—	—	500	500	—%
5312	Special Activity Supplies	—	—	10,000	10,000	—%
5314	Fuel	1,889	—	17,298	17,298	—%
5321	Vehicle Operations	—	—	120,354	120,354	—%
5360	Computers Hardware	—	—	186,127	186,127	—%
5409	General Liability	—	—	301,548	301,548	—%
5710	Professional/Technical Service	—	—	547,000	547,000	—%
5740	Legal Services	—	—	30,297	30,297	—%
5782	Code/Demolition Activity	—	—	73,300	73,300	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		1,889	—	1,300,509	1,300,509	—%
2410 - Community Preservation Total		1,889	—	3,528,154	3,528,154	—%
2600 - Beautification						
Salary and Benefits						
5101	Full-Time Salaries	149,801	—	—	—	—%
5104	Temporary Salaries	12,086	—	—	—	—%
5201	Health/Dental Insurance	52,030	—	—	—	—%
5202	Life Insurance	677	—	—	—	—%
5203	Accidental Death Dismember	133	—	—	—	—%
5204	LT/ST Disability	3,158	—	—	—	—%
5205	FICA/Medicare	8,308	—	—	—	—%
5206	CalPERS Retirement	49,446	—	—	—	—%
5208	Workers' Compensation	394	—	—	—	—%
5210	H.S.A. Contribution	457	—	—	—	—%
5211	Retiree Health Savings	12,240	—	—	—	—%
5212	Unemployment	2,301	—	—	—	—%
		291,030	—	—	—	—%
Operating Expenses						
5314	Fuel	2,789	255	—	(255)	(100.0)%
5321	Vehicle Operations	2,112	2,112	—	(2,112)	(100.0)%
5360	Computers Hardware	42,687	42,687	23,076	(19,611)	(45.9)%
5409	General Liability	85,156	85,156	58,585	(26,571)	(31.2)%
5710	Professional/Technical Service	111,254	125,260	188,122	62,862	50.2%
5755	Landscape Contracts	—	—	582,000	582,000	—%
5793	Emergency Damage Repairs	240,534	275,000	150,000	(125,000)	(45.5)%
		484,532	530,470	1,001,784	471,313	88.8%
2600 - Beautification Total		775,562	530,470	1,001,784	471,313	88.8%
2700 - Environmental						
Salary and Benefits						
5101	Full-Time Salaries	293,059	343,752	—	(343,752)	(100.0)%
5103	Over-Time Salaries	0	—	—	—	—%
5104	Temporary Salaries	56,708	80,000	—	(80,000)	(100.0)%
5201	Health/Dental Insurance	51,074	54,000	—	(54,000)	(100.0)%
5202	Life Insurance	370	—	—	—	—%
5203	Accidental Death Dismember	73	—	—	—	—%
5204	LT/ST Disability	2,080	—	—	—	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5205	FICA/Medicare	5,058	—	—	—	—%
5206	CalPERS Retirement	100,627	100,914	—	(100,914)	(100.0)%
5208	Workers' Compensation	9,842	15,056	—	(15,056)	(100.0)%
5209	Deferred Compensation	14,653	22,123	—	(22,123)	(100.0)%
5210	H.S.A. Contribution	166	—	—	—	—%
5211	Retiree Health Savings	5,304	—	—	—	—%
5212	Unemployment	1,435	—	—	—	—%
5214	Fringe Benefits	—	10,440	—	(10,440)	(100.0)%
		540,449	626,285	—	(626,285)	(100.0)%
Operating Expenses						
5310	Operating Materials & Supplies	256	2,450	—	(2,450)	(100.0)%
5312	Special Activity Supplies	4,194	59,765	—	(59,765)	(100.0)%
5314	Fuel	290	84	—	(84)	(100.0)%
5315	Uniforms	1,544	6,350	—	(6,350)	(100.0)%
5321	Vehicle Operations	275	275	—	(275)	(100.0)%
5350	Non-Capital Equipment	77	1,500	—	(1,500)	(100.0)%
5360	Computers Hardware	16,008	16,008	—	(16,008)	(100.0)%
5409	General Liability	46,880	46,880	169	(46,711)	(99.6)%
5710	Professional/Technical Service	55,007	306,447	—	(306,447)	(100.0)%
5790	Repair & Maintenance Services	7,454	23,400	—	(23,400)	(100.0)%
5799	Hazardous Materials Services	23,434	60,822	—	(60,822)	(100.0)%
5900	Meetings & Conferences	93	—	—	—	—%
		155,512	523,981	169	(523,812)	(100.0)%
Debt Service & Capital Outlay						
8200	Vehicles	—	75,042	—	(75,042)	(100.0)%
		—	75,042	—	(75,042)	(100.0)%
2700	Environmental Total	695,961	1,225,308	169	(1,225,139)	(100.0)%
2800 - Film						
Salary and Benefits						
5101	Full-Time Salaries	111,355	111,355	—	(111,355)	(100.0)%
5201	Health/Dental Insurance	17,751	18,000	—	(18,000)	(100.0)%
5202	Life Insurance	140	—	—	—	—%
5203	Accidental Death Dismember	28	—	—	—	—%
5204	LT/ST Disability	1,299	—	—	—	—%
5205	FICA/Medicare	1,670	—	—	—	—%
5206	CalPERS Retirement	33,821	32,690	—	(32,690)	(100.0)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5208	Workers' Compensation	3,534	4,877	—	(4,877)	(100.0)%
5209	Deferred Compensation	5,568	7,668	—	(7,668)	(100.0)%
5210	H.S.A. Contribution	1,080	—	—	—	—%
5211	Retiree Health Savings	3,000	—	—	—	—%
5212	Unemployment	473	—	—	—	—%
5214	Fringe Benefits	—	4,699	—	(4,699)	(100.0)%
		179,718	179,289	—	(179,289)	(100.0)%
Operating Expenses						
5311	Postage	123	123	—	(123)	(100.0)%
5312	Special Activity Supplies	35,741	36,902	—	(36,902)	(100.0)%
5360	Computers Hardware	5,336	5,336	—	(5,336)	(100.0)%
5400	Dues & Memberships	1,075	1,075	—	(1,075)	(100.0)%
5409	General Liability	15,538	15,538	—	(15,538)	(100.0)%
5710	Professional/Technical Service	5,300	5,300	—	(5,300)	(100.0)%
		63,113	64,274	—	(64,274)	(100.0)%
2800 - Film Total		242,831	243,563	—	(243,563)	(100.0)%
2990 - Cd Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	2,608,340	—	(2,608,340)	(100.0)%
		—	2,608,340	—	(2,608,340)	(100.0)%
2990 - Cd Capital Improvement Total		—	2,608,340	—	(2,608,340)	(100.0)%
3000 - Public Safety						
Salary and Benefits						
5101	Full-Time Salaries	1,082,366	3,949,971	1,606,167	(2,343,804)	(59.3)%
5103	Over-Time Salaries	3,454	32,160	5,000	(27,160)	(84.5)%
5104	Temporary Salaries	58,384	96,000	120,000	24,000	25.0%
5201	Health/Dental Insurance	228,078	774,000	337,604	(436,396)	(56.4)%
5202	Life Insurance	1,526	—	1,842	1,842	—%
5203	Accidental Death Dismember	300	—	420	420	—%
5204	LT/ST Disability	4,390	—	6,294	6,294	—%
5205	FICA/Medicare	16,435	—	23,671	23,671	—%
5206	CalPERS Retirement	317,220	1,159,727	532,736	(626,991)	(54.1)%
5208	Workers' Compensation	33,435	173,009	71,477	(101,531)	(58.7)%
5209	Deferred Compensation	66,335	299,044	63,044	(235,999)	(78.9)%
5211	Retiree Health Savings	29,173	—	38,913	38,913	—%
5212	Unemployment	4,644	—	6,530	6,530	—%
5214	Fringe Benefits	—	99,821	—	(99,821)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		1,845,739	6,583,731	2,813,699	(3,770,032)	(57.3)%
Operating Expenses						
5310	Operating Materials & Supplies	4,338	2,600	22,500	19,900	765.4%
5311	Postage	—	200	200	—	—%
5312	Special Activity Supplies	13,803	17,000	16,705	(295)	(1.7)%
5314	Fuel	34,365	1,681	19,874	18,193	1,082.3%
5315	Uniforms	62,106	132,401	100,000	(32,401)	(24.5)%
5321	Vehicle Operations	7,460	6,962	147,242	140,280	2,014.9%
5330	Rentals/Leases	—	—	7,200	7,200	—%
5350	Non-Capital Equipment	134	140	50,000	49,860	35,614.3%
5360	Computers Hardware	566,227	566,227	591,388	25,161	4.4%
5371	Radio Communications	383,653	715,258	—	(715,258)	(100.0)%
5400	Dues & Memberships	214	2,000	1,486	(514)	(25.7)%
5409	General Liability	701,422	701,422	289,801	(411,621)	(58.7)%
5710	Professional/Technical Service	979,439	1,857,261	3,314,903	1,457,642	78.5%
5720	Advertising	—	15,000	8,000	(7,000)	(46.7)%
5730	Printing/Binding	9,236	13,227	13,225	(2)	(0.0)%
5790	Repair & Maintenance Services	—	20,000	—	(20,000)	(100.0)%
5802	Water	—	3,000	—	(3,000)	(100.0)%
5803	Gas	—	2,600	—	(2,600)	(100.0)%
5804	Electric	—	16,900	—	(16,900)	(100.0)%
5900	Meetings & Conferences	31,205	29,000	34,000	5,000	17.2%
5910	Travel/Mileage Reimbursement	60,120	110,000	50,000	(60,000)	(54.5)%
5920	Training	—	—	50,000	50,000	—%
		2,853,722	4,212,880	4,716,524	503,644	12.0%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	369,531	—	—	—	—%
		369,531	—	—	—	—%
3000 - Public Safety Total		5,068,992	10,796,611	7,530,223	(3,266,388)	(30.3)%
3100 - Community Safety						
Salary and Benefits						
5101	Full-Time Salaries	2,178,446	200,723	3,661,135	3,460,412	1,724.0%
5103	Over-Time Salaries	74,663	50,000	100,000	50,000	100.0%
5104	Temporary Salaries	728,410	504,000	600,000	96,000	19.0%
5201	Health/Dental Insurance	404,358	36,000	699,349	663,349	1,842.6%
5202	Life Insurance	3,461	—	4,298	4,298	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5203	Accidental Death Dismember	689	—	981	981	—%
5204	LT/ST Disability	10,930	—	16,670	16,670	—%
5205	FICA/Medicare	43,753	—	55,314	55,314	—%
5206	CalPERS Retirement	706,484	58,926	1,226,313	1,167,387	1,981.1%
5208	Workers' Compensation	90,093	8,792	167,009	158,217	1,799.6%
5209	Deferred Compensation	108,983	12,766	93,573	80,807	633.0%
5210	H.S.A. Contribution	1,080	—	1,080	1,080	—%
5211	Retiree Health Savings	64,513	—	75,203	75,203	—%
5212	Unemployment	12,147	—	15,259	15,259	—%
5214	Fringe Benefits	—	7,619	—	(7,619)	(100.0)%
		4,428,010	878,826	6,716,185	5,837,359	664.2%
Operating Expenses						
5310	Operating Materials & Supplies	677	700	42,000	41,300	5,900.0%
5312	Special Activity Supplies	1,797	5,000	10,000	5,000	100.0%
5314	Fuel	10,258	923	35,515	34,592	3,747.8%
5315	Uniforms	602	602	—	(602)	(100.0)%
5321	Vehicle Operations	3,602	3,377	272,717	269,340	7,975.7%
5350	Non-Capital Equipment	81,576	81,576	100,000	18,424	22.6%
5351	Drone (Uav) Operations	—	—	170,000	170,000	—%
5360	Computers Hardware	747,120	747,120	148,284	(598,836)	(80.2)%
5371	Radio Communications	—	—	133,281	133,281	—%
5409	General Liability	31,317	31,317	643,455	612,138	1,954.7%
5410	Liabilities Insurance	—	—	3,796,705	3,796,705	—%
5600	Misc Expenses	3,351,294	3,368,068	—	(3,368,068)	(100.0)%
5710	Professional/Technical Service	67,457	153,882	50,000	(103,882)	(67.5)%
5722	Opioid Program	5,368	126,148	160,000	33,852	26.8%
5740	Legal Services	—	—	20,000	20,000	—%
Sheriff Contract						
5750	Sheriffs Contract	28,532,886	28,832,428	28,084,433	(747,995)	(2.6)%
5751	Sheriff Contract - Supplemental	229,898	240,526	240,526	(0)	—%
		28,762,784	29,072,954	28,324,959	(747,995)	(2.6)%
5780	Animal Control	3,010,505	2,701,924	4,721,516	2,019,592	74.7%
5790	Repair & Maintenance Services	—	18,133	—	(18,133)	(100.0)%
5802	Water	4,347	—	12,103	12,103	—%
5803	Gas	4,308	—	10,147	10,147	—%
5804	Electric	31,252	—	100,103	100,103	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		7,351,481	7,238,770	10,425,827	3,187,056	44.0%
3100 - Community Safety Total		40,542,275	37,190,551	45,466,971	8,276,420	22.3%
3200 - Code Enforcement						
Salary and Benefits						
5101	Full-Time Salaries	197,374	484,464	—	(484,464)	(100.0)%
5201	Health/Dental Insurance	25,867	78,231	—	(78,231)	(100.0)%
5202	Life Insurance	252	—	—	—	—%
5203	Accidental Death Dismember	48	—	—	—	—%
5204	LT/ST Disability	1,848	—	—	—	—%
5205	FICA/Medicare	2,845	—	—	—	—%
5206	CalPERS Retirement	59,946	142,171	—	(142,171)	(100.0)%
5208	Workers' Compensation	5,810	21,219	—	(21,219)	(100.0)%
5209	Deferred Compensation	17,849	29,255	—	(29,255)	(100.0)%
5211	Retiree Health Savings	4,330	—	—	—	—%
5212	Unemployment	789	—	—	—	—%
5214	Fringe Benefits	—	13,061	—	(13,061)	(100.0)%
		316,959	768,401	—	(768,401)	(100.0)%
Operating Expenses						
5310	Operating Materials & Supplies	12,460	13,135	—	(13,135)	(100.0)%
5311	Postage	12	125	—	(125)	(100.0)%
5312	Special Activity Supplies	20,490	20,000	—	(20,000)	(100.0)%
5314	Fuel	3,775	419	—	(419)	(100.0)%
5315	Uniforms	3,274	10	—	(10)	(100.0)%
5316	Emergency Supplies	37,986	73,281	—	(73,281)	(100.0)%
5321	Vehicle Operations	194	1,551	—	(1,551)	(100.0)%
5350	Non-Capital Equipment	219,763	937,182	—	(937,182)	(100.0)%
5360	Computers Hardware	77,376	77,376	—	(77,376)	(100.0)%
5400	Dues & Memberships	5,335	1,985	—	(1,985)	(100.0)%
5409	General Liability	66,735	66,735	—	(66,735)	(100.0)%
5600	Misc Expenses	0	—	—	—	—%
5710	Professional/Technical Service	138,732	248,337	—	(248,337)	(100.0)%
5720	Advertising	—	500	—	(500)	(100.0)%
5740	Legal Services	1,956	14,000	—	(14,000)	(100.0)%
5782	Code/Demolition Activity	33,884	73,318	—	(73,318)	(100.0)%
5790	Repair & Maintenance Services	7,932	42,310	—	(42,310)	(100.0)%
5900	Meetings & Conferences	7,266	7,250	—	(7,250)	(100.0)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5910	Travel/Mileage Reimbursement	5,019	4,750	—	(4,750)	(100.0)%
5920	Training	533	1,500	—	(1,500)	(100.0)%
		642,723	1,583,765	—	(1,583,765)	(100.0)%
Transfers Out						
6999	Inter-Fund Transfers Out	119,748	—	—	—	—%
		119,748	—	—	—	—%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	18,081	(8,638)	—	8,638	(100.0)%
		18,081	(8,638)	—	8,638	(100.0)%
3200 - Code Enforcement Total		1,097,510	2,343,527	—	(2,343,527)	(100.0)%
3300 - Emergency Operations						
Salary and Benefits						
5101	Full-Time Salaries	46,550	—	—	—	—%
5103	Over-Time Salaries	11	—	—	—	—%
5104	Temporary Salaries	5,249	—	—	—	—%
5201	Health/Dental Insurance	10,758	—	—	—	—%
5202	Life Insurance	73	—	—	—	—%
5203	Accidental Death Dismember	12	—	—	—	—%
5204	LT/ST Disability	168	—	—	—	—%
5205	FICA/Medicare	743	—	—	—	—%
5206	CalPERS Retirement	13,154	—	—	—	—%
5208	Workers' Compensation	1,268	—	—	—	—%
5209	Deferred Compensation	2,092	—	—	—	—%
5211	Retiree Health Savings	1,047	—	—	—	—%
5212	Unemployment	207	—	—	—	—%
		81,333	—	—	—	—%
Operating Expenses						
5360	Computers Hardware	2,388	—	—	—	—%
		2,388	—	—	—	—%
3300 - Emergency Operations Total		83,721	—	—	—	—%
3400 - Emergency Preparedness						
Operating Expenses						
5312	Special Activity Supplies	—	56,237	—	(56,237)	(100.0)%
		—	56,237	—	(56,237)	(100.0)%
3400 - Emergency Preparedness Total		—	56,237	—	(56,237)	(100.0)%



Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
3990 - Ps Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	150,000	—	(150,000)	(100.0)%
		—	150,000	—	(150,000)	(100.0)%
3990 - Ps Capital Improvement Total		—	150,000	—	(150,000)	(100.0)%
4000 - Public Works						
Salary and Benefits						
5101	Full-Time Salaries	411,022	429,688	618,951	189,263	44.0%
5104	Temporary Salaries	18,646	63,108	—	(63,108)	(100.0)%
5106	Salaries (Offset)	—	(98,214)	—	98,214	(100.0)%
5201	Health/Dental Insurance	18,835	54,000	69,509	15,509	28.7%
5202	Life Insurance	525	—	726	726	—%
5203	Accidental Death Dismember	103	—	166	166	—%
5204	LT/ST Disability	1,608	—	2,774	2,774	—%
5205	FICA/Medicare	6,236	—	8,975	8,975	—%
5206	CalPERS Retirement	124,837	126,142	200,660	74,518	59.1%
5208	Workers' Compensation	13,066	18,820	27,031	8,211	43.6%
5209	Deferred Compensation	26,914	32,839	38,014	5,175	15.8%
5211	Retiree Health Savings	14,742	—	18,901	18,901	—%
5212	Unemployment	1,734	—	2,476	2,476	—%
5214	Fringe Benefits	—	11,551	—	(11,551)	(100.0)%
5216	Fringe Benefits (Offset)	—	(52,424)	—	52,424	(100.0)%
		638,268	585,510	988,182	402,672	68.8%
Operating Expenses						
5310	Operating Materials & Supplies	476	1,170	3,175	2,006	171.5%
5312	Special Activity Supplies	7,368	11,752	4,400	(7,352)	(62.6)%
5315	Uniforms	—	—	750	750	—%
5360	Computers Hardware	34,741	34,741	335,964	301,223	867.1%
5400	Dues & Memberships	1,114	2,245	5,875	3,630	161.7%
5409	General Liability	184,661	184,661	254,664	70,003	37.9%
5413	Government Fees/Licenses	15,231	15,300	112,400	97,100	634.6%
5600	Misc Expenses	—	15,114	—	(15,114)	(100.0)%
5710	Professional/Technical Service	16,478	74,863	100,900	26,037	34.8%
5730	Printing/Binding	96	330	890	560	169.8%
5900	Meetings & Conferences	125	2,250	3,300	1,050	46.7%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5910	Travel/Mileage Reimbursement	5,704	5,838	5,500	(338)	(5.8)%
5920	Training	8,163	23,334	9,724	(13,610)	(58.3)%
		274,158	371,598	837,542	465,944	125.4%
4000	Public Works Total	912,426	957,107	1,825,724	868,617	90.8%
4100 - Maintenance						
Salary and Benefits						
5103	Over-Time Salaries	—	5,000	237,735	232,735	4,654.7%
5104	Temporary Salaries	—	—	339,179	339,179	—%
		—	5,000	576,914	571,914	11,438.3%
Operating Expenses						
5310	Operating Materials & Supplies	—	—	1,500	1,500	—%
5314	Fuel	733	84	2,944	2,860	3,405.1%
5317	Graffiti Removal	—	—	160,000	160,000	—%
5318	Tide Clean Ups	—	—	50,000	50,000	—%
5321	Vehicle Operations	275	275	20,486	20,211	7,349.4%
5328	Parkway Operations	—	—	25,254	25,254	—%
5360	Computers Hardware	108,495	108,495	313,292	204,797	188.8%
5409	General Liability	358,936	358,936	801,262	442,326	123.2%
5710	Professional/Technical Service	—	—	49,424	49,424	—%
5790	Repair & Maintenance Services	—	—	40,000	40,000	—%
5802	Water	—	—	18,698	18,698	—%
5912	Boot/Pant Reimbursement	—	—	12,000	12,000	—%
		468,439	467,790	1,494,860	1,027,070	219.6%
4100	Maintenance Total	468,439	472,790	2,071,774	1,598,984	338.2%
4200 - Transportation						
Salary and Benefits						
5101	Full-Time Salaries	—	—	104,377	104,377	—%
5103	Over-Time Salaries	—	5,000	64,691	59,691	1,193.8%
5104	Temporary Salaries	12,278	—	31,840	31,840	—%
5201	Health/Dental Insurance	—	—	15,064	15,064	—%
5202	Life Insurance	—	—	118	118	—%
5203	Accidental Death Dismember	—	—	27	27	—%
5204	LT/ST Disability	—	—	428	428	—%
5205	FICA/Medicare	178	—	1,513	1,513	—%
5206	CalPERS Retirement	—	—	33,838	33,838	—%
5208	Workers' Compensation	327	—	4,565	4,565	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5209	Deferred Compensation	—	—	5,211	5,211	—%
5211	Retiree Health Savings	—	—	2,529	2,529	—%
5212	Unemployment	49	—	418	418	—%
		12,832	5,000	264,621	259,621	5,192.4%
Operating Expenses						
5360	Computers Hardware	62,251	62,251	—	(62,251)	(100.0)%
5409	General Liability	153,890	153,890	242,489	88,599	57.6%
		216,141	216,141	242,489	26,348	12.2%
4200	Transportation Total	228,973	221,141	507,110	285,969	129.3%
4300 - Utility Services						
Operating Expenses						
5360	Computers Hardware	87,152	87,152	397,908	310,756	356.6%
5409	General Liability	333,714	333,714	447,545	113,831	34.1%
5413	Government Fees/ Licenses	—	—	3,600	3,600	—%
5710	Professional/Technical Service	8,550	8,550	18,200	9,650	112.9%
		429,416	429,416	867,253	437,837	102.0%
4300	Utility Services Total	429,416	429,416	867,253	437,837	102.0%
4400 - Vehicle Maintenance						
Salary and Benefits						
5103	Over-Time Salaries	—	1,000	—	(1,000)	(100.0)%
		—	1,000	—	(1,000)	(100.0)%
Operating Expenses						
5310	Operating Materials & Supplies	(0)	—	—	—	—%
5322	Vehicle Upfitting	36	—	—	—	—%
		36	—	—	—	—%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	(33)	959,976	—	(959,976)	(100.0)%
8100	Furniture & Equipment	107,911	—	—	—	—%
8200	Vehicles	615,444	—	—	—	—%
		723,322	959,976	—	(959,976)	(100.0)%
4400	Vehicle Maintenance Total	723,358	960,976	—	(960,976)	(100.0)%
4500 - Environmental						
Salary and Benefits						
5101	Full-Time Salaries	—	—	400,958	400,958	—%
5104	Temporary Salaries	—	—	60,000	60,000	—%
5201	Health/Dental Insurance	—	—	69,765	69,765	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5202	Life Insurance	—	—	443	443	—%
5203	Accidental Death Dismember	—	—	101	101	—%
5204	LT/ST Disability	—	—	2,657	2,657	—%
5205	FICA/Medicare	—	—	5,814	5,814	—%
5206	CalPERS Retirement	—	—	129,988	129,988	—%
5208	Workers' Compensation	—	—	17,562	17,562	—%
5209	Deferred Compensation	—	—	24,128	24,128	—%
5211	Retiree Health Savings	—	—	7,973	7,973	—%
5212	Unemployment	—	—	1,604	1,604	—%
		—	—	720,992	720,992	—%
Operating Expenses						
5310	Operating Materials & Supplies	—	—	5,500	5,500	—%
5312	Special Activity Supplies	—	—	5,000	5,000	—%
5314	Fuel	1,208	—	5,889	5,889	—%
5315	Uniforms	—	—	6,350	6,350	—%
5321	Vehicle Operations	—	—	40,972	40,972	—%
5409	General Liability	—	—	150,774	150,774	—%
5413	Government Fees/ Licenses	—	—	1,650	1,650	—%
5710	Professional/Technical Service	—	—	54,628	54,628	—%
5799	Hazardous Materials Services	—	—	50,000	50,000	—%
5900	Meetings & Conferences	—	—	3,700	3,700	—%
5910	Travel/Mileage Reimbursement	—	—	1,300	1,300	—%
		1,208	—	325,762	325,762	—%
4500 - Environmental Total		1,208	—	1,046,754	1,046,754	—%
4600 - Traffic Engineering						
Operating Expenses						
5314	Fuel	34	34	—	(34)	(100.0)%
5321	Vehicle Operations	226	—	—	—	—%
5360	Computers Hardware	46,266	—	—	—	—%
5400	Dues & Memberships	518	—	—	—	—%
5409	General Liability	62,200	—	—	—	—%
5710	Professional/Technical Service	58,577	161,552	—	(161,552)	(100.0)%
5900	Meetings & Conferences	523	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		168,342	161,585	—	(161,585)	(100.0)%
4600 - Traffic Engineering Total		168,342	161,585	—	(161,585)	(100.0)%
4700 - City Engineering						
Salary and Benefits						
5101	Full-Time Salaries	2,396,701	3,798,851	3,908,911	110,060	2.9%
5103	Over-Time Salaries	21	11,792	—	(11,792)	(100.0)%
5104	Temporary Salaries	18,244	20,166	—	(20,166)	(100.0)%
5106	Salaries (Offset)	—	(1,201,602)	(1,230,001)	(28,399)	2.4%
5201	Health/Dental Insurance	432,399	548,100	767,319	219,219	40.0%
5202	Life Insurance	3,158	—	4,501	4,501	—%
5203	Accidental Death Dismember	624	—	1,027	1,027	—%
5204	LT/ST Disability	16,334	—	22,975	22,975	—%
5205	FICA/Medicare	36,829	—	56,679	56,679	—%
5206	CalPERS Retirement	732,018	1,115,214	1,267,242	152,028	13.6%
5208	Workers' Compensation	77,506	166,390	171,000	4,610	2.8%
5209	Deferred Compensation	129,530	261,024	208,186	(52,838)	(20.2)%
5210	H.S.A. Contribution	2,160	—	1,080	1,080	—%
5211	Retiree Health Savings	56,998	—	85,485	85,485	—%
5212	Unemployment	10,333	—	15,636	15,636	—%
5214	Fringe Benefits	14	102,488	—	(102,488)	(100.0)%
5216	Fringe Benefits (Offset)	—	(683,895)	(828,746)	(144,851)	21.2%
		3,912,871	4,138,528	4,451,295	312,767	7.6%
Operating Expenses						
5310	Operating Materials & Supplies	4,703	12,269	6,247	(6,022)	(49.1)%
5311	Postage	288	288	200	(88)	(30.5)%
5312	Special Activity Supplies	928	928	280	(648)	(69.8)%
5314	Fuel	10,727	721	9,937	9,216	1,277.7%
5315	Uniforms	293	1,125	2,478	1,353	120.3%
5321	Vehicle Operations	2,202	2,428	69,140	66,712	2,747.6%
5330	Rentals/Leases	—	—	3,780	3,780	—%
5350	Non-Capital Equipment	—	2,765	9,648	6,883	248.9%
5360	Computers Hardware	331,207	377,473	205,871	(171,602)	(45.5)%
5400	Dues & Memberships	35,583	40,167	5,341	(34,826)	(86.7)%
5409	General Liability	481,559	543,759	698,958	155,199	28.5%
5710	Professional/Technical Service	349,050	386,869	1,061,000	674,131	174.3%
5730	Printing/Binding	560	2,023	7,800	5,778	285.7%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5790	Repair & Maintenance Services	—	73,651	—	(73,651)	(100.0)%
5792	Traffic Signal Services	—	17,500	—	(17,500)	(100.0)%
5900	Meetings & Conferences	3,243	4,359	16,760	12,401	284.5%
5910	Travel/Mileage Reimbursement	1,140	2,417	20,604	18,187	752.4%
5920	Training	1,385	4,973	7,037	2,064	41.5%
5930	Publications/Journals	671	3,473	2,314	(1,159)	(33.4)%
		1,223,539	1,477,187	2,127,394	650,207	44.0%
4700	City Engineering Total	5,136,410	5,615,715	6,578,689	962,974	17.1%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	18,843	—	—	—	—%
5104	Temporary Salaries	53	—	—	—	—%
5201	Health/Dental Insurance	5,000	—	—	—	—%
5202	Life Insurance	23	—	—	—	—%
5203	Accidental Death Dismember	5	—	—	—	—%
5204	LT/ST Disability	86	—	—	—	—%
5205	FICA/Medicare	273	—	—	—	—%
5206	CalPERS Retirement	5,687	—	—	—	—%
5208	Workers' Compensation	774	—	—	—	—%
5209	Deferred Compensation	942	—	—	—	—%
5211	Retiree Health Savings	410	—	—	—	—%
5212	Unemployment	76	—	—	—	—%
		32,174	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	10,994,723	19,083,588	—	(19,083,588)	(100.0)%
		10,994,723	19,083,588	—	(19,083,588)	(100.0)%
4990	Pw Capital Improvement Total	11,026,896	19,083,588	—	(19,083,588)	(100.0)%
6000 - Parks						
Salary and Benefits						
5101	Full-Time Salaries	725,609	672,265	732,422	60,157	8.9%
5104	Temporary Salaries	117,520	99,960	178,389	78,429	78.5%
5105	Salaries- Other	—	4,985	—	(4,985)	(100.0)%
5201	Health/Dental Insurance	125,445	90,000	155,463	65,463	72.7%
5202	Life Insurance	865	—	885	885	—%
5203	Accidental Death Dismember	174	—	202	202	—%
5204	LT/ST Disability	2,775	—	2,663	2,663	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5205	FICA/Medicare	12,197	—	10,620	10,620	—%
5206	CalPERS Retirement	231,797	197,354	237,446	40,092	20.3%
5208	Workers' Compensation	26,041	29,445	31,975	2,530	8.6%
5209	Deferred Compensation	43,646	47,659	44,015	(3,644)	(7.6)%
5210	H.S.A. Contribution	1,080	—	1,080	1,080	—%
5211	Retiree Health Savings	18,210	—	18,509	18,509	—%
5212	Unemployment	3,405	—	2,930	2,930	—%
5214	Fringe Benefits	—	17,406	—	(17,406)	(100.0)%
		1,308,765	1,159,074	1,416,600	257,526	22.2%
Operating Expenses						
5310	Operating Materials & Supplies	13,844	14,524	14,000	(524)	(3.6)%
5311	Postage	7,550	40,000	44,000	4,000	10.0%
5312	Special Activity Supplies	42,740	46,782	16,600	(30,181)	(64.5)%
5314	Fuel	52,326	4,470	51,893	47,423	1,060.9%
5315	Uniforms	2,112	3,870	3,400	(470)	(12.1)%
5321	Vehicle Operations	18,756	18,756	377,707	358,951	1,913.8%
5330	Rentals/Leases	61,228	72,798	21,882	(50,916)	(69.9)%
5360	Computers Hardware	86,610	86,610	461,617	375,007	433.0%
5400	Dues & Memberships	6,890	6,975	7,600	625	9.0%
5409	General Liability	85,098	85,098	128,153	43,055	50.6%
5414	Property Tax On Land	8,015	7,978	6,000	(1,978)	(24.8)%
5610	Cash Variance	(2)	100	—	(100)	(100.0)%
5700	Services	55,979	423,954	140,000	(283,954)	(67.0)%
5710	Professional/Technical Service	44,085	44,085	315,419	271,334	615.5%
5720	Advertising	2,259	2,859	1,000	(1,859)	(65.0)%
5730	Printing/Binding	746	1,000	2,000	1,000	100.0%
5900	Meetings & Conferences	8,976	10,298	25,000	14,702	142.8%
5910	Travel/Mileage Reimbursement	25,542	28,749	35,000	6,251	21.7%
5920	Training	43,106	61,395	35,000	(26,395)	(43.0)%
		565,861	960,300	1,686,270	725,970	75.6%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	—	—	38,363	38,363	—%
		—	—	38,363	38,363	—%
6000	- Parcs Total	1,874,626	2,119,374	3,141,233	1,021,859	48.2%
6010 - Passports						
Salary and Benefits						
5101	Full-Time Salaries	57,699	57,714	64,896	7,182	12.4%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5103	Over-Time Salaries	1,633	—	—	—	—%
5201	Health/Dental Insurance	17,751	18,000	20,578	2,578	14.3%
5202	Life Insurance	125	—	110	110	—%
5203	Accidental Death Dismember	25	—	25	25	—%
5204	LT/ST Disability	249	—	267	267	—%
5205	FICA/Medicare	861	—	946	946	—%
5206	CalPERS Retirement	17,525	16,943	21,039	4,096	24.2%
5208	Workers' Compensation	1,737	2,528	2,859	331	13.1%
5209	Deferred Compensation	2,885	4,986	3,245	(1,741)	(34.9)%
5211	Retiree Health Savings	3,000	—	3,000	3,000	—%
5212	Unemployment	237	—	261	261	—%
5214	Fringe Benefits	—	1,498	—	(1,498)	(100.0)%
		103,727	101,669	117,227	15,558	15.3%
Operating Expenses						
5310	Operating Materials & Supplies	139	3,350	1,500	(1,850)	(55.2)%
5311	Postage	—	750	—	(750)	(100.0)%
5315	Uniforms	—	300	—	(300)	(100.0)%
5360	Computers Hardware	10,672	10,672	—	(10,672)	(100.0)%
5409	General Liability	15,538	15,538	20,103	4,565	29.4%
5920	Training	—	250	—	(250)	(100.0)%
		26,349	30,860	21,603	(9,257)	(30.0)%
6010	- Passports Total	130,076	132,529	138,830	6,301	4.8%
6200 - Community Center						
Salary and Benefits						
5101	Full-Time Salaries	133,231	132,631	149,765	17,134	12.9%
5104	Temporary Salaries	215,813	164,386	192,103	27,717	16.9%
5105	Salaries- Other	—	131,950	—	(131,950)	(100.0)%
5201	Health/Dental Insurance	31,646	27,000	33,864	6,864	25.4%
5202	Life Insurance	195	—	180	180	—%
5203	Accidental Death Dismember	38	—	41	41	—%
5204	LT/ST Disability	573	—	613	613	—%
5205	FICA/Medicare	5,040	—	2,172	2,172	—%
5206	CalPERS Retirement	63,056	38,936	48,553	9,617	24.7%
5208	Workers' Compensation	10,437	5,809	6,533	724	12.5%
5209	Deferred Compensation	6,662	9,782	7,458	(2,324)	(23.8)%
5211	Retiree Health Savings	3,600	—	3,600	3,600	—%
5212	Unemployment	1,396	—	599	599	—%



	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5214	Fringe Benefits	—	3,192	—	(3,192)	(100.0)%
		471,687	513,686	445,480	(68,206)	(13.3)%
Operating Expenses						
5310	Operating Materials & Supplies	149,722	152,274	81,400	(70,874)	(46.5)%
5311	Postage	—	939	3,000	2,061	219.4%
5312	Special Activity Supplies	111,628	208,149	100,000	(108,149)	(52.0)%
5314	Fuel	1,053	—	1,104	1,104	—%
5315	Uniforms	12,915	15,675	5,000	(10,675)	(68.1)%
5319	Donations Expense	11,480	20,000	—	(20,000)	(100.0)%
5321	Vehicle Operations	—	—	7,682	7,682	—%
5360	Computers Hardware	10,672	10,672	167,000	156,328	1,464.8%
5400	Dues & Memberships	2,901	2,901	500	(2,401)	(82.8)%
5409	General Liability	23,308	23,308	30,155	6,847	29.4%
5700	Services	4,203	11,700	13,700	2,000	17.1%
5710	Professional/Technical Service	76,828	94,743	125,000	30,257	31.9%
5720	Advertising	—	7,700	5,000	(2,700)	(35.1)%
5730	Printing/Binding	5,833	5,205	5,000	(205)	(3.9)%
5790	Repair & Maintenance Services	170	1,306	—	(1,306)	(100.0)%
5910	Travel/Mileage Reimbursement	357	1,000	1,500	500	50.0%
5930	Publications/Journals	802	5,000	2,500	(2,500)	(50.0)%
		411,871	560,573	548,541	(12,032)	(2.1)%
6200 -	Community Center Total	883,557	1,074,259	994,022	(80,238)	(7.5)%
6210 - Community Services						
Salary and Benefits						
5101	Full-Time Salaries	278,986	278,386	368,394	90,008	32.3%
5104	Temporary Salaries	43,380	27,000	57,124	30,124	111.6%
5201	Health/Dental Insurance	50,996	45,000	64,823	19,823	44.1%
5202	Life Insurance	368	—	411	411	—%
5203	Accidental Death Dismember	73	—	94	94	—%
5204	LT/ST Disability	2,215	—	2,464	2,464	—%
5205	FICA/Medicare	4,789	—	5,342	5,342	—%
5206	CalPERS Retirement	84,756	81,725	119,431	37,706	46.1%
5208	Workers' Compensation	8,213	12,193	16,102	3,909	32.1%
5209	Deferred Compensation	13,949	21,927	18,381	(3,546)	(16.2)%
5211	Retiree Health Savings	8,457	—	10,522	10,522	—%
5212	Unemployment	1,332	—	1,474	1,474	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5214	Fringe Benefits	—	7,854	—	(7,854)	(100.0)%
		497,515	474,085	664,560	190,475	40.2%
Operating Expenses						
5310	Operating Materials & Supplies	837	3,000	3,500	500	16.7%
5312	Special Activity Supplies	92	950	5,000	4,050	426.3%
5350	Non-Capital Equipment	2,498	2,498	—	(2,498)	(100.0)%
5360	Computers Hardware	24,344	24,344	312,861	288,517	1,185.2%
5400	Dues & Memberships	169	169	400	231	136.7%
5409	General Liability	54,384	54,384	56,289	1,905	3.5%
5710	Professional/Technical Service	21,006	108,169	35,151	(73,018)	(67.5)%
5790	Repair & Maintenance Services	143,417	165,144	149,600	(15,544)	(9.4)%
5930	Publications/Journals	—	2,000	—	(2,000)	(100.0)%
		246,746	360,658	562,800	202,142	56.0%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	19,500	13,831	—	(13,831)	(100.0)%
		19,500	13,831	—	(13,831)	(100.0)%
6210	Community Services Total	763,761	848,574	1,227,360	378,786	44.6%
6220 - Youth Services						
Salary and Benefits						
5101	Full-Time Salaries	129,197	128,897	132,893	3,996	3.1%
5104	Temporary Salaries	166,569	305,936	165,000	(140,936)	(46.1)%
5201	Health/Dental Insurance	40,336	27,000	43,172	16,172	59.9%
5202	Life Insurance	188	—	170	170	—%
5203	Accidental Death Dismember	37	—	39	39	—%
5204	LT/ST Disability	557	—	545	545	—%
5205	FICA/Medicare	4,318	—	1,927	1,927	—%
5206	CalPERS Retirement	42,608	37,840	43,083	5,243	13.9%
5208	Workers' Compensation	8,904	5,646	5,808	162	2.9%
5209	Deferred Compensation	6,460	9,595	6,630	(2,965)	(30.9)%
5211	Retiree Health Savings	3,150	—	3,150	3,150	—%
5212	Unemployment	1,195	—	532	532	—%
5214	Fringe Benefits	—	3,113	—	(3,113)	(100.0)%
		403,520	518,027	402,948	(115,079)	(22.2)%
Operating Expenses						
5312	Special Activity Supplies	114,196	110,433	93,933	(16,500)	(14.9)%
5315	Uniforms	17,032	17,167	10,000	(7,167)	(41.7)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5360	Computers Hardware	31,126	31,126	—	(31,126)	(100.0)%
5409	General Liability	23,308	23,308	30,155	6,847	29.4%
5700	Services	89	1,000	1,000	—	—%
		185,751	183,034	135,088	(47,946)	(26.2)%
6220	Youth Services Total	589,271	701,061	538,036	(163,025)	(23.3)%
<b>6230 - Community Recreation</b>						
<b>Salary and Benefits</b>						
5101	Full-Time Salaries	54,612	128,897	54,392	(74,505)	(57.8)%
5104	Temporary Salaries	93,427	195,000	104,500	(90,500)	(46.4)%
5201	Health/Dental Insurance	14,195	27,000	14,391	(12,609)	(46.7)%
5202	Life Insurance	75	—	60	60	—%
5203	Accidental Death Dismember	14	—	14	14	—%
5204	LT/ST Disability	238	—	222	222	—%
5205	FICA/Medicare	2,190	—	789	789	—%
5206	CalPERS Retirement	16,519	37,840	17,634	(20,207)	(53.4)%
5208	Workers' Compensation	4,672	5,646	2,369	(3,277)	(58.0)%
5209	Deferred Compensation	2,731	9,595	2,705	(6,890)	(71.8)%
5211	Retiree Health Savings	1,300	—	1,050	1,050	—%
5212	Unemployment	604	—	218	218	—%
5214	Fringe Benefits	—	3,113	—	(3,113)	(100.0)%
		190,577	407,091	198,342	(208,749)	(51.3)%
<b>Operating Expenses</b>						
5310	Operating Materials & Supplies	8,527	9,289	—	(9,289)	(100.0)%
5312	Special Activity Supplies	263	151	20,000	19,849	13,162.6%
5315	Uniforms	6,918	7,365	5,000	(2,365)	(32.1)%
5360	Computers Hardware	4,447	4,447	—	(4,447)	(100.0)%
5409	General Liability	23,308	23,308	10,052	(13,256)	(56.9)%
5700	Services	22,282	38,999	15,000	(23,999)	(61.5)%
5730	Printing/Binding	220	1,645	—	(1,645)	(100.0)%
		65,966	85,204	50,052	(35,152)	(41.3)%
6230	Community Recreation Total	256,543	492,295	248,394	(243,901)	(49.5)%
<b>6250 - Youth Development</b>						
<b>Salary and Benefits</b>						
5101	Full-Time Salaries	—	—	108,184	108,184	—%
5104	Temporary Salaries	—	—	95,000	95,000	—%
5201	Health/Dental Insurance	—	—	20,149	20,149	—%
5202	Life Insurance	—	—	119	119	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5203	Accidental Death Dismember	—	—	27	27	—%
5204	LT/ST Disability	—	—	445	445	—%
5205	FICA/Medicare	—	—	1,569	1,569	—%
5206	CalPERS Retirement	—	—	35,072	35,072	—%
5208	Workers' Compensation	—	—	4,738	4,738	—%
5209	Deferred Compensation	—	—	5,409	5,409	—%
5211	Retiree Health Savings	—	—	2,100	2,100	—%
5212	Unemployment	—	—	433	433	—%
		—	—	273,245	273,245	—%
Operating Expenses						
5310	Operating Materials & Supplies	—	—	10,000	10,000	—%
5312	Special Activity Supplies	—	—	38,500	38,500	—%
5315	Uniforms	—	—	500	500	—%
5360	Computers Hardware	—	—	5,600	5,600	—%
5409	General Liability	—	—	20,103	20,103	—%
5720	Advertising	—	—	2,000	2,000	—%
5730	Printing/Binding	—	—	2,000	2,000	—%
5920	Training	—	—	2,800	2,800	—%
		—	—	81,503	81,503	—%
6250	Youth Development Total	—	—	354,749	354,749	—%
6260 - Senior Services						
Salary and Benefits						
5104	Temporary Salaries	—	—	30,460	30,460	—%
		—	—	30,460	30,460	—%
Operating Expenses						
5312	Special Activity Supplies	—	—	26,740	26,740	—%
5700	Services	—	—	9,000	9,000	—%
		—	—	35,740	35,740	—%
6260	Senior Services Total	—	—	66,200	66,200	—%
6300 - Facilities/Maintenance						
Salary and Benefits						
5101	Full-Time Salaries	1,536,023	1,912,169	1,870,147	(42,022)	(2.2)%
5103	Over-Time Salaries	143,671	128,067	197,452	69,385	54.2%
5104	Temporary Salaries	1,452,946	1,015,585	1,610,133	594,548	58.5%
5201	Health/Dental Insurance	399,554	396,000	498,483	102,483	25.9%
5202	Life Insurance	2,516	—	2,580	2,580	—%
5203	Accidental Death Dismember	496	—	589	589	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5204	LT/ST Disability	7,682	—	8,316	8,316	—%
5205	FICA/Medicare	45,663	—	28,286	28,286	—%
5206	CalPERS Retirement	508,325	561,348	606,289	44,941	8.0%
5208	Workers' Compensation	90,926	83,753	85,378	1,625	1.9%
5209	Deferred Compensation	76,230	137,691	93,432	(44,259)	(32.1)%
5211	Retiree Health Savings	37,303	—	43,278	43,278	—%
5212	Unemployment	12,643	—	7,803	7,803	—%
5214	Fringe Benefits	—	49,030	—	(49,030)	(100.0)%
		4,313,978	4,283,643	5,052,166	768,523	17.9%
Operating Expenses						
5310	Operating Materials & Supplies	174,388	175,501	518,090	342,589	195.2%
5312	Special Activity Supplies	41,435	44,121	47,000	2,879	6.5%
5314	Fuel	11,702	1,513	17,666	16,153	1,067.6%
5315	Uniforms	33,417	33,417	30,000	(3,417)	(10.2)%
5321	Vehicle Operations	6,089	6,089	133,158	127,069	2,086.9%
5330	Rentals/Leases	17,344	19,720	—	(19,720)	(100.0)%
5350	Non-Capital Equipment	1,462	3,430	37,000	33,570	978.7%
5360	Computers Hardware	295,964	295,964	305,503	9,539	3.2%
5409	General Liability	341,844	341,844	729,684	387,840	113.5%
5413	Government Fees/ Licenses	5,366	5,380	25,000	19,620	364.7%
5600	Misc Expenses	—	4,939	—	(4,939)	(100.0)%
5710	Professional/Technical Service	70,423	82,097	118,250	36,153	44.0%
5730	Printing/Binding	324	955	1,500	545	57.1%
5755	Landscape Contracts	—	—	1,236,472	1,236,472	—%
5790	Repair & Maintenance Services	2,058,749	2,135,757	1,781,636	(354,121)	(16.6)%
5793	Emergency Damage Repairs	237,041	282,583	—	(282,583)	(100.0)%
5798	Vandalism	498,853	505,539	400,000	(105,539)	(20.9)%
5802	Water	558,670	654,492	687,217	32,725	5.0%
5803	Gas	211,340	226,635	237,967	11,332	5.0%
5804	Electric	1,507,208	1,993,362	1,137,530	(855,832)	(42.9)%
5900	Meetings & Conferences	—	580	580	—	—%
5920	Training	—	—	7,000	7,000	—%
		6,071,619	6,813,916	7,451,253	637,337	9.4%
Transfers Out						
6999	Inter-Fund Transfers Out	66,040	66,040	—	(66,040)	(100.0)%
		66,040	66,040	—	(66,040)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Debt Service & Capital Outlay						
8100	Furniture & Equipment	16,413	—	8,600	8,600	—%
		16,413	—	8,600	8,600	—%
6300 - Facilities/Maintenance Total		10,468,050	11,163,599	12,512,019	1,348,420	12.1%
6400 - Recreation						
Salary and Benefits						
5101	Full-Time Salaries	498,024	496,026	666,573	170,547	34.4%
5103	Over-Time Salaries	11,984	282	—	(282)	(100.0)%
5104	Temporary Salaries	752,565	665,006	805,224	140,218	21.1%
5201	Health/Dental Insurance	82,884	95,400	100,893	5,493	5.8%
5202	Life Insurance	734	—	774	774	—%
5203	Accidental Death Dismember	145	—	177	177	—%
5204	LT/ST Disability	3,229	—	3,826	3,826	—%
5205	FICA/Medicare	18,806	—	9,665	9,665	—%
5206	CalPERS Retirement	168,360	145,617	216,099	70,482	48.4%
5208	Workers' Compensation	38,616	21,726	29,149	7,423	34.2%
5209	Deferred Compensation	24,887	35,120	33,275	(1,845)	(5.3)%
5211	Retiree Health Savings	14,775	—	16,635	16,635	—%
5212	Unemployment	5,204	—	2,666	2,666	—%
5214	Fringe Benefits	34,500	13,535	—	(13,535)	(100.0)%
		1,654,712	1,472,712	1,884,955	412,243	28.0%
Operating Expenses						
5310	Operating Materials & Supplies	—	1,000	1,180	180	18.0%
5312	Special Activity Supplies	142,211	179,432	151,000	(28,432)	(15.8)%
5314	Fuel	1,671	335	2,208	1,873	559.2%
5315	Uniforms	29,009	31,843	27,000	(4,843)	(15.2)%
5321	Vehicle Operations	952	952	15,364	14,412	1,513.9%
5350	Non-Capital Equipment	29,862	43,594	—	(43,594)	(100.0)%
5360	Computers Hardware	74,587	74,587	251,041	176,454	236.6%
5400	Dues & Memberships	—	—	5,680	5,680	—%
5409	General Liability	84,181	84,181	119,773	35,592	42.3%
5920	Training	—	172	300	128	74.4%
		362,473	416,096	573,546	157,450	37.8%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	—	—	145,626	145,626	—%
		—	—	145,626	145,626	—%
6400 - Recreation Total		2,017,185	1,888,808	2,604,127	715,319	37.9%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
6410 - Athletics						
Salary and Benefits						
5101	Full-Time Salaries	163,730	165,452	165,205	(247)	(0.1)%
5104	Temporary Salaries	184,023	143,371	175,856	32,485	22.7%
5201	Health/Dental Insurance	38,157	28,800	41,235	12,435	43.2%
5202	Life Insurance	212	—	182	182	—%
5203	Accidental Death Dismember	42	—	42	42	—%
5204	LT/ST Disability	1,718	—	1,608	1,608	—%
5205	FICA/Medicare	5,071	—	2,395	2,395	—%
5206	CalPERS Retirement	50,181	48,571	53,558	4,987	10.3%
5208	Workers' Compensation	10,567	7,247	7,236	(11)	(0.2)%
5209	Deferred Compensation	8,187	12,067	8,260	(3,807)	(31.5)%
5211	Retiree Health Savings	1,829	—	1,701	1,701	—%
5212	Unemployment	1,406	—	661	661	—%
5214	Fringe Benefits	—	5,057	—	(5,057)	(100.0)%
		465,122	410,565	457,940	47,375	11.5%
Operating Expenses						
5312	Special Activity Supplies	74,183	88,065	81,065	(7,000)	(7.9)%
5315	Uniforms	4,289	9,994	4,000	(5,994)	(60.0)%
5360	Computers Hardware	12,450	12,450	—	(12,450)	(100.0)%
5400	Dues & Memberships	—	150	150	—	—%
5409	General Liability	24,861	24,861	30,155	5,294	21.3%
5710	Professional/Technical Service	59,645	75,000	90,000	15,000	20.0%
5730	Printing/Binding	—	700	700	—	—%
		175,428	211,220	206,070	(5,150)	(2.4)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	10,028	—	—	—	—%
		10,028	—	—	—	—%
6410 - Athletics Total		650,578	621,785	664,010	42,225	6.8%
6430 - Special Classes						
Salary and Benefits						
5101	Full-Time Salaries	128,156	127,463	133,350	5,887	4.6%
5104	Temporary Salaries	113,391	120,019	144,547	24,528	20.4%
5105	Salaries- Other	41,972	45,521	—	(45,521)	(100.0)%
5201	Health/Dental Insurance	14,972	23,400	15,922	(7,479)	(32.0)%
5202	Life Insurance	173	—	147	147	—%
5203	Accidental Death Dismember	34	—	33	33	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5204	LT/ST Disability	825	—	773	773	—%
5205	FICA/Medicare	3,529	—	1,934	1,934	—%
5206	CalPERS Retirement	38,924	37,419	43,231	5,812	15.5%
5208	Workers' Compensation	7,615	5,583	5,814	231	4.1%
5209	Deferred Compensation	6,408	9,537	6,638	(2,899)	(30.4)%
5211	Retiree Health Savings	4,199	—	4,071	4,071	—%
5212	Unemployment	974	—	533	533	—%
5214	Fringe Benefits	—	3,460	—	(3,460)	(100.0)%
		361,171	372,402	356,994	(15,408)	(4.1)%
Operating Expenses						
5310	Operating Materials & Supplies	44	44	200	156	353.6%
5312	Special Activity Supplies	32,542	39,236	20,000	(19,236)	(49.0)%
5315	Uniforms	428	4,000	2,000	(2,000)	(50.0)%
5350	Non-Capital Equipment	720	720	—	(720)	(100.0)%
5360	Computers Hardware	8,893	—	—	—	—%
5409	General Liability	20,200	20,200	24,124	3,924	19.4%
5710	Professional/Technical Service	—	—	20,000	20,000	—%
5720	Advertising	875	10,000	2,000	(8,000)	(80.0)%
5730	Printing/Binding	—	500	2,000	1,500	300.0%
		63,702	74,700	70,324	(4,376)	(5.9)%
6430 -	Special Classes Total	424,873	447,102	427,317	(19,785)	(4.4)%
6440 - Impact Program						
Salary and Benefits						
5102	Part-Time Salaries	—	47,053	—	(47,053)	(100.0)%
5104	Temporary Salaries	45,681	—	45,325	45,325	—%
5205	FICA/Medicare	662	—	—	—	—%
5206	CalPERS Retirement	4,328	—	—	—	—%
5208	Workers' Compensation	1,407	—	—	—	—%
5212	Unemployment	183	—	—	—	—%
		52,261	47,053	45,325	(1,728)	(3.7)%
Operating Expenses						
5310	Operating Materials & Supplies	3,469	32,194	8,800	(23,394)	(72.7)%
5315	Uniforms	10,944	14,859	14,590	(269)	(1.8)%
5700	Services	24,310	29,717	30,000	283	1.0%
5710	Professional/Technical Service	—	—	2,500	2,500	—%
5728	Impact Program	—	159,906	139,905	(20,001)	(12.5)%



Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		38,723	236,676	195,795	(40,881)	(17.3)%
6440 - Impact Program Total		90,983	283,728	241,120	(42,608)	(15.0)%
6500 - Special Events						
Salary and Benefits						
5101	Full-Time Salaries	106,747	102,345	194,972	92,627	90.5%
5103	Over-Time Salaries	15,993	2,558	4,200	1,642	64.2%
5104	Temporary Salaries	125,570	142,577	179,205	36,627	25.7%
5201	Health/Dental Insurance	19,108	14,400	41,653	27,253	189.3%
5202	Life Insurance	157	—	239	239	—%
5203	Accidental Death Dismember	31	—	54	54	—%
5204	LT/ST Disability	1,241	—	1,027	1,027	—%
5205	FICA/Medicare	3,656	—	2,827	2,827	—%
5206	CalPERS Retirement	41,153	30,045	63,209	33,164	110.4%
5208	Workers' Compensation	8,463	4,483	8,521	4,038	90.1%
5209	Deferred Compensation	5,877	7,955	9,728	1,773	22.3%
5211	Retiree Health Savings	3,638	—	5,271	5,271	—%
5212	Unemployment	1,013	—	780	780	—%
5214	Fringe Benefits	—	3,304	—	(3,304)	(100.0)%
		332,648	307,667	511,687	204,020	66.3%
Operating Expenses						
5312	Special Activity Supplies	946,933	1,170,886	717,499	(453,387)	(38.7)%
5315	Uniforms	18,527	21,174	10,000	(11,174)	(52.8)%
5370	Audio Visuals	41,610	41,615	55,950	14,335	34.4%
5409	General Liability	13,240	13,240	38,958	25,718	194.2%
5411	Insurance Premium	19,925	20,000	20,000	—	—%
5656	Grant Expense	31,503	—	—	—	—%
5700	Services	178	—	—	—	—%
5710	Professional/Technical Service	—	—	70,900	70,900	—%
5720	Advertising	61,467	78,527	72,900	(5,627)	(7.2)%
5790	Repair & Maintenance Services	597	57	—	(57)	(100.0)%
5900	Meetings & Conferences	296	296	—	(296)	(100.0)%
5910	Travel/Mileage Reimbursement	918	1,077	—	(1,077)	(100.0)%
		1,135,194	1,346,871	986,207	(360,664)	(26.8)%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	29,253	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		29,253	—	—	—	—%
6500 - Special Events Total		1,497,095	1,654,538	1,497,894	(156,644)	(9.5)%
6600 - Arts And Museums						
Salary and Benefits						
5101	Full-Time Salaries	505,246	544,336	647,906	103,570	19.0%
5104	Temporary Salaries	791,107	765,000	761,882	(3,118)	(0.4)%
5201	Health/Dental Insurance	58,912	90,000	118,188	28,188	31.3%
5202	Life Insurance	657	—	730	730	—%
5203	Accidental Death Dismember	131	—	167	167	—%
5204	LT/ST Disability	2,988	—	3,529	3,529	—%
5205	FICA/Medicare	18,860	—	9,395	9,395	—%
5206	CalPERS Retirement	170,226	159,799	210,047	50,248	31.4%
5208	Workers' Compensation	39,279	23,842	28,368	4,526	19.0%
5209	Deferred Compensation	25,262	40,909	32,383	(8,526)	(20.8)%
5211	Retiree Health Savings	16,180	—	17,850	17,850	—%
5212	Unemployment	5,228	—	2,592	2,592	—%
5214	Fringe Benefits	—	14,371	—	(14,371)	(100.0)%
		1,634,077	1,638,257	1,833,035	194,778	11.9%
Operating Expenses						
5310	Operating Materials & Supplies	42,863	60,149	91,100	30,951	51.5%
5311	Postage	3,081	3,000	18,000	15,000	500.0%
5312	Special Activity Supplies	91,979	106,872	82,725	(24,147)	(22.6)%
5314	Fuel	2,763	171	2,944	2,773	1,621.8%
5315	Uniforms	5,191	5,000	10,200	5,200	104.0%
5321	Vehicle Operations	1,844	1,844	23,047	21,203	1,149.8%
5350	Non-Capital Equipment	26,519	26,519	—	(26,519)	(100.0)%
5360	Computers Hardware	94,377	94,377	251,311	156,934	166.3%
5370	Audio Visuals	49,268	72,000	16,450	(55,550)	(77.2)%
5400	Dues & Memberships	3,019	4,063	1,000	(3,063)	(75.4)%
5409	General Liability	77,692	77,692	108,557	30,865	39.7%
5414	Property Tax On Land	71,522	72,025	—	(72,025)	(100.0)%
5600	Misc Expenses	—	71,872	—	(71,872)	(100.0)%
5700	Services	26,003	30,500	30,955	455	1.5%
5710	Professional/Technical Service	152,155	249,043	198,400	(50,643)	(20.3)%
5720	Advertising	21,951	28,415	38,405	9,990	35.2%
5730	Printing/Binding	11,548	14,707	15,900	1,193	8.1%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5790	Repair & Maintenance Services	18,150	—	—	—	—%
5793	Emergency Damage Repairs	3,300	6,600	—	(6,600)	(100.0)%
5900	Meetings & Conferences	—	—	5,000	5,000	—%
5910	Travel/Mileage Reimbursement	445	7,942	4,194	(3,748)	(47.2)%
5930	Publications/Journals	16,067	22,067	26,500	4,433	20.1%
		719,737	954,859	924,688	(30,170)	(3.2)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	5,501	35,849	—	(35,849)	(100.0)%
		5,501	35,849	—	(35,849)	(100.0)%
6600	Arts And Museums Total	2,359,314	2,628,965	2,757,724	128,759	4.9%
6700 - Performing Arts Center						
Salary and Benefits						
5101	Full-Time Salaries	392,319	406,990	512,431	105,441	25.9%
5104	Temporary Salaries	364,176	366,040	400,000	33,960	9.3%
5201	Health/Dental Insurance	96,098	72,000	96,512	24,512	34.0%
5202	Life Insurance	545	—	580	580	—%
5203	Accidental Death Dismember	107	—	132	132	—%
5204	LT/ST Disability	3,476	—	3,945	3,945	—%
5205	FICA/Medicare	11,041	—	7,430	7,430	—%
5206	CalPERS Retirement	161,331	119,479	166,126	46,647	39.0%
5208	Workers' Compensation	22,344	17,826	22,437	4,611	25.9%
5209	Deferred Compensation	19,616	27,279	25,613	(1,666)	(6.1)%
5211	Retiree Health Savings	6,930	—	9,550	9,550	—%
5212	Unemployment	3,071	—	2,050	2,050	—%
5214	Fringe Benefits	—	11,927	—	(11,927)	(100.0)%
		1,081,053	1,021,541	1,246,806	225,265	22.1%
Operating Expenses						
5310	Operating Materials & Supplies	—	1,000	1,400	400	40.0%
5311	Postage	2,842	26,290	21,000	(5,290)	(20.1)%
5312	Special Activity Supplies	50,196	59,950	23,000	(36,950)	(61.6)%
5315	Uniforms	4,182	5,000	5,000	—	—%
5360	Computers Hardware	29,347	29,347	42,633	13,286	45.3%
5370	Audio Visuals	—	—	5,000	5,000	—%
5400	Dues & Memberships	11,275	14,071	16,000	1,929	13.7%
5409	General Liability	63,677	63,677	87,414	23,737	37.3%
5700	Services	504,609	547,500	530,000	(17,500)	(3.2)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5710	Professional/Technical Service	61,285	68,739	71,000	2,261	3.3%
5720	Advertising	41,389	44,788	32,000	(12,788)	(28.6)%
5730	Printing/Binding	38,583	45,000	45,000	—	—%
5790	Repair & Maintenance Services	1,398	2,286	—	(2,286)	(100.0)%
5804	Electric	20,339	—	—	—	—%
5900	Meetings & Conferences	1,390	4,050	1,600	(2,450)	(60.5)%
5910	Travel/Mileage Reimbursement	2,958	5,650	3,000	(2,650)	(46.9)%
5920	Training	650	650	6,000	5,350	823.1%
5930	Publications/Journals	648	800	750	(50)	(6.3)%
		834,769	918,798	890,797	(28,001)	(3.0)%
6700 - Performing Arts Center Total		1,915,821	1,940,339	2,137,603	197,264	10.2%
6990 - Parcs Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	1,548,499	10,310,173	1,300,000	(9,010,173)	(87.4)%
		1,548,499	10,310,173	1,300,000	(9,010,173)	(87.4)%
6990 - Parcs Capital Improvement Total		1,548,499	10,310,173	1,300,000	(9,010,173)	(87.4)%
8000 - Debt Services						
Transfers Out						
6999	Inter-Fund Transfers Out	—	—	699,020	699,020	—%
		—	—	699,020	699,020	—%
Debt Service & Capital Outlay						
7000	Debt Services - Prin	—	—	481,738	481,738	—%
7100	Debt Service - Interest	—	—	609,643	609,643	—%
		—	—	1,091,381	1,091,381	—%
8000 - Debt Services Total		—	—	1,790,401	1,790,401	—%
8010 - LRBs 24A BASE RENTAL						
Transfers Out						
6999	Inter-Fund Transfers Out	—	—	2,651,100	2,651,100	—%
		—	—	2,651,100	2,651,100	—%
8010 - LRBs 24A BASE RENTAL Total		—	—	2,651,100	2,651,100	—%
8020 - LRBs 24B BASE RENTAL						
Transfers Out						
6999	Inter-Fund Transfers Out	—	—	863,734	863,734	—%
		—	—	863,734	863,734	—%
8020 - LRBs 24B BASE RENTAL Total		—	—	863,734	863,734	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
9100 - Lancaster Choice Energy						
Operating Expenses						
5360	Computers Hardware	9,868	9,868	—	(9,868)	(100.0)%
5409	General Liability	27,192	27,192	—	(27,192)	(100.0)%
5790	Repair & Maintenance Services	—	4,090	—	(4,090)	(100.0)%
		37,060	41,150	—	(41,150)	(100.0)%
9100 - Lancaster Choice Energy Total		37,060	41,150	—	(41,150)	(100.0)%
9150 - Energy						
Operating Expenses						
5310	Operating Materials & Supplies	—	100	—	(100)	(100.0)%
5311	Postage	—	200	—	(200)	(100.0)%
5360	Computers Hardware	5,376	5,376	—	(5,376)	(100.0)%
5710	Professional/Technical Service	—	175,000	—	(175,000)	(100.0)%
5730	Printing/Binding	—	100	—	(100)	(100.0)%
		5,376	180,776	—	(180,776)	(100.0)%
9150 - Energy Total		5,376	180,776	—	(180,776)	(100.0)%
101 - General Fund Total		121,968,153	152,492,847	139,172,174	(13,320,673)	(8.7)%
111 - Fleet ISF						
4000 - Public Works						
Operating Expenses						
5920	Training	1,822	11,850	12,443	593	5.0%
		1,822	11,850	12,443	593	5.0%
4000 - Public Works Total		1,822	11,850	12,443	593	5.0%
4400 - Vehicle Maintenance						
Salary and Benefits						
5101	Full-Time Salaries	428,064	422,155	638,549	216,394	51.3%
5103	Over-Time Salaries	8,033	14,683	13,683	(1,000)	(6.8)%
5104	Temporary Salaries	46,797	49,455	15,286	(34,169)	(69.1)%
5201	Health/Dental Insurance	62,994	88,200	120,212	32,012	36.3%
5202	Life Insurance	618	—	789	789	—%
5203	Accidental Death Dismember	122	—	180	180	—%
5204	LT/ST Disability	1,952	—	2,621	2,621	—%
5205	FICA/Medicare	7,006	—	9,324	9,324	—%
5206	CalPERS Retirement	132,571	123,930	207,013	83,083	67.0%
5208	Workers' Compensation	14,468	18,490	28,131	9,641	52.1%
5209	Deferred Compensation	21,133	31,539	31,890	351	1.1%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5211	Retiree Health Savings	13,655	—	17,538	17,538	—%
5212	Unemployment	1,935	—	2,572	2,572	—%
5214	Fringe Benefits	—	10,454	—	(10,454)	(100.0)%
		739,348	758,906	1,087,789	328,883	43.3%
Operating Expenses						
5310	Operating Materials & Supplies	7,506	9,813	—	(9,813)	(100.0)%
5312	Special Activity Supplies	39,182	63,985	—	(63,985)	(100.0)%
5314	Fuel	388,537	464,104	533,519	69,415	15.0%
5315	Uniforms	11,520	11,979	9,300	(2,679)	(22.4)%
5320	Bulk Vehicle Maint Supplies	31,438	32,970	44,242	11,272	34.2%
5321	Vehicle Operations	346,808	361,497	432,968	71,471	19.8%
5322	Vehicle Upfitting	10,285	56,490	88,132	31,642	56.0%
5323	Electric Vehicle Charging	—	—	500	500	—%
5330	Rentals/Leases	278,488	—	308,985	308,985	—%
5350	Non-Capital Equipment	2,151	8,174	26,757	18,583	227.4%
5360	Computers Hardware	41,851	41,851	—	(41,851)	(100.0)%
5409	General Liability	77,378	77,378	135,057	57,679	74.5%
5413	Government Fees/Licenses	273	273	2,752	2,479	907.6%
5600	Misc Expenses	—	(737)	—	737	(100.0)%
5700	Services	15,165	45,746	57,432	11,686	25.5%
5710	Professional/Technical Service	3,168	27,933	99,476	71,543	256.1%
5790	Repair & Maintenance Services	15,310	38,388	85,039	46,651	121.5%
5793	Emergency Damage Repairs	33,295	35,000	38,667	3,667	10.5%
5900	Meetings & Conferences	120	120	—	(120)	(100.0)%
5910	Travel/Mileage Reimbursement	978	978	—	(978)	(100.0)%
5912	Boot/Pant Reimbursement	450	2,400	2,850	450	18.8%
		1,303,903	1,278,342	1,865,676	587,334	45.9%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	(4,467)	1,756,707	500,000	(1,256,707)	(71.5)%
8100	Furniture & Equipment	487,854	—	—	—	—%
8200	Vehicles	1,290,250	799,056	285,000	(514,056)	(64.3)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		1,773,637	2,555,762	785,000	(1,770,762)	(69.3)%
4400 - Vehicle Maintenance Total		3,816,888	4,593,010	3,738,465	(854,545)	(18.6)%
111 - Fleet ISF Total		3,818,710	4,604,860	3,750,908	(853,952)	(18.5)%
112 - Information Technology ISF						
1800 - Information Technology						
Salary and Benefits						
5101	Full-Time Salaries	828,752	842,163	1,041,088	198,925	23.6%
5103	Over-Time Salaries	—	5,360	—	(5,360)	(100.0)%
5106	Salaries (Offset)	—	—	(40,702)	(40,702)	—%
5201	Health/Dental Insurance	161,716	126,000	213,416	87,416	69.4%
5202	Life Insurance	1,098	—	1,175	1,175	—%
5203	Accidental Death Dismember	216	—	268	268	—%
5204	LT/ST Disability	3,515	—	4,139	4,139	—%
5205	FICA/Medicare	12,164	—	15,096	15,096	—%
5206	CalPERS Retirement	251,716	247,231	337,514	90,283	36.5%
5208	Workers' Compensation	25,243	36,887	45,600	8,713	23.6%
5209	Deferred Compensation	41,438	59,372	52,054	(7,318)	(12.3)%
5211	Retiree Health Savings	19,064	—	23,599	23,599	—%
5212	Unemployment	3,353	—	4,164	4,164	—%
5214	Fringe Benefits	—	20,754	—	(20,754)	(100.0)%
5216	Fringe Benefits (Offset)	—	—	(26,501)	(26,501)	—%
		1,348,273	1,337,767	1,670,911	333,144	24.9%
Operating Expenses						
5310	Operating Materials & Supplies	360	500	500	—	—%
5311	Postage	64	400	400	—	—%
5312	Special Activity Supplies	—	5,000	2,000	(3,000)	(60.0)%
5314	Fuel	145	1,187	2,977	1,790	150.8%
5321	Vehicle Operations	3,193	3,193	4,513	1,320	41.3%
5360	Computers Hardware	1,027,274	1,271,163	702,350	(568,813)	(44.7)%
5361	Computers Software	1,659,472	3,590,808	3,735,180	144,372	4.0%
5400	Dues & Memberships	2,000	1,000	3,000	2,000	200.0%
5409	General Liability	108,768	108,768	160,825	52,057	47.9%
5710	Professional/Technical Service	136,165	191,884	258,000	66,116	34.5%
5730	Printing/Binding	—	—	164,000	164,000	—%
5790	Repair & Maintenance Services	—	4,090	—	(4,090)	(100.0)%
5801	Telephone	435,632	460,281	459,000	(1,281)	(0.3)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5805	Wireless	223,720	237,388	305,280	67,892	28.6%
5910	Travel/Mileage Reimbursement	—	—	25,000	25,000	—%
5920	Training	27,737	25,000	10,000	(15,000)	(60.0)%
		3,624,530	5,900,661	5,833,025	(67,636)	(1.1)%
1800	Information Technology Total	4,972,803	7,238,428	7,503,937	265,509	3.7%
1810 - Information Technology-GIS						
Operating Expenses						
5310	Operating Materials & Supplies	—	—	1,000	1,000	—%
5360	Computers Hardware	2,000	2,000	—	(2,000)	(100.0)%
5361	Computers Software	134,890	264,250	274,000	9,750	3.7%
5710	Professional/Technical Service	165,768	167,500	160,000	(7,500)	(4.5)%
		302,657	433,750	435,000	1,250	0.3%
1810	Information Technology-GIS Total	302,657	433,750	435,000	1,250	0.3%
1820 - IT - Radio Communications						
Operating Expenses						
5360	Computers Hardware	—	—	64,000	64,000	—%
5710	Professional/Technical Service	—	—	95,000	95,000	—%
		—	—	159,000	159,000	—%
1820	IT - Radio Communications Total	—	—	159,000	159,000	—%
5361	Computers Software	(887,743)	—	—	—	—%
5625	Principal Expense	785,792	—	—	—	—%
5626	Interest Expense	101,951	—	—	—	—%
1990 - Gen Gov Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	82,916	274,994	750,000	475,006	172.7%
		82,916	274,994	750,000	475,006	172.7%
1990	Gen Gov Capital Improvement Total	82,916	274,994	750,000	475,006	172.7%
112	Information Technology ISF Total	5,358,377	7,947,172	8,847,937	900,765	11.3%
113 - General Liability ISF						
1320 - Risk Management						
Salary and Benefits						
5101	Full-Time Salaries	123,561	123,561	126,045	2,484	2.0%
5201	Health/Dental Insurance	—	18,000	—	(18,000)	(100.0)%



	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5202	Life Insurance	155	—	139	139	—%
5203	Accidental Death Dismember	31	—	32	32	—%
5204	LT/ST Disability	1,441	—	1,400	1,400	—%
5205	FICA/Medicare	1,864	—	1,828	1,828	—%
5206	CalPERS Retirement	37,528	36,273	40,863	4,590	12.7%
5208	Workers' Compensation	3,846	5,412	5,521	109	2.0%
5209	Deferred Compensation	12,356	10,749	12,604	1,855	17.3%
5211	Retiree Health Savings	7,809	—	6,721	6,721	—%
5212	Unemployment	513	—	504	504	—%
5214	Fringe Benefits	—	4,016	—	(4,016)	(100.0)%
		189,104	198,011	195,656	(2,355)	(1.2)%
Operating Expenses						
5311	Postage	25	200	100	(100)	(50.0)%
5400	Dues & Memberships	425	2,019	1,100	(919)	(45.5)%
5410	Liabilities Insurance	4,183,141	4,464,218	6,250,000	1,785,782	40.0%
5740	Legal Services	741,322	550,000	700,000	150,000	27.3%
5745	Legal Claims	1,631,364	675,000	600,000	(75,000)	(11.1)%
5900	Meetings & Conferences	—	1,150	3,700	2,550	221.7%
5910	Travel/Mileage Reimbursement	—	1,000	1,000	—	—%
		6,556,278	5,693,587	7,555,900	1,862,313	32.7%
1320	- Risk Management Total	6,745,383	5,891,598	7,751,556	1,859,958	31.6%
113	- General Liability ISF Total	6,745,383	5,891,598	7,751,556	1,859,958	31.6%
120 - Employee Benefits						
1100 - City Council						
Operating Expenses						
5728	Impact Program	(159)	—	—	—	—%
		(159)	—	—	—	—%
1100	- City Council Total	(159)	—	—	—	—%
1900 - General Government						
Salary and Benefits						
5101	Full-Time Salaries	546,020	—	—	—	—%
5201	Health/Dental Insurance	1,931,187	1,080,580	1,745,813	665,233	61.6%
		2,477,208	1,080,580	1,745,813	665,233	61.6%
Operating Expenses						
5620	Bad Debt Expense	19,985	—	—	—	—%
		19,985	—	—	—	—%
1900	- General Government Total	2,497,193	1,080,580	1,745,813	665,233	61.6%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
2400 - CMO - Economic Development						
Debt Service & Capital Outlay						
8010	Property Acquisition	346,330	1,667,280	—	(1,667,280)	(100.0)%
		346,330	1,667,280	—	(1,667,280)	(100.0)%
2400 - CMO - Economic Development Total		346,330	1,667,280	—	(1,667,280)	(100.0)%
120 - Employee Benefits Total		2,843,364	2,747,860	1,745,813	(1,002,047)	(36.5)%
141 - Equipment Replacement						
6300 - Facilities/Maintenance						
Operating Expenses						
5790	Repair & Maintenance Services	—	3,859	—	(3,859)	(100.0)%
		—	3,859	—	(3,859)	(100.0)%
6300 - Facilities/Maintenance Total		—	3,859	—	(3,859)	(100.0)%
141 - Equipment Replacement Total		—	3,859	—	(3,859)	(100.0)%
150 - Capital Projects						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	4,280,616	—	—	—	—%
		4,280,616	—	—	—	—%
1900 - General Government Total		4,280,616	—	—	—	—%
150 - Capital Projects Total		4,280,616	—	—	—	—%
200 - La County Grants - Other						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	3,180	—	—	—	—%
		3,180	—	—	—	—%
1900 - General Government Total		3,180	—	—	—	—%
6500 - Special Events						
Operating Expenses						
5656	Grant Expense	322,045	586,154	—	(586,154)	(100.0)%
		322,045	586,154	—	(586,154)	(100.0)%
6500 - Special Events Total		322,045	586,154	—	(586,154)	(100.0)%
200 - La County Grants - Other Total		325,225	586,154	—	(586,154)	(100.0)%
201 - Aqmd Grants						
1900 - General Government						
Operating Expenses						
5710	Professional/Technical Service	18,750	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		18,750	—	—	—	—%
Transfers Out						
6112	Information Technology ISF	—	3,691	—	(3,691)	(100.0)%
6113	General Liability ISF	—	1,588	—	(1,588)	(100.0)%
6999	Inter-Fund Transfers Out	24,565	—	—	—	—%
		24,565	5,279	—	(5,279)	(100.0)%
1900 - General Government Total		43,315	5,279	—	(5,279)	(100.0)%
201 - Aqmd Grants Total		43,315	5,279	—	(5,279)	(100.0)%
202 - Measure H						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	26,722	—	—	—	—%
		26,722	—	—	—	—%
1900 - General Government Total		26,722	—	—	—	—%
6210 - Community Services						
Salary and Benefits						
5101	Full-Time Salaries	76,954	76,953	—	(76,953)	(100.0)%
5104	Temporary Salaries	8,721	56,000	—	(56,000)	(100.0)%
5201	Health/Dental Insurance	9,511	18,000	—	(18,000)	(100.0)%
5202	Life Insurance	125	—	—	—	—%
5203	Accidental Death Dismember	25	—	—	—	—%
5204	LT/ST Disability	332	—	—	—	—%
5205	FICA/Medicare	1,188	—	—	—	—%
5206	CalPERS Retirement	23,372	22,591	—	(22,591)	(100.0)%
5208	Workers' Compensation	4,330	3,371	—	(3,371)	(100.0)%
5209	Deferred Compensation	3,848	5,948	—	(5,948)	(100.0)%
5211	Retiree Health Savings	3,000	—	—	—	—%
5212	Unemployment	343	—	—	—	—%
5214	Fringe Benefits	—	1,942	—	(1,942)	(100.0)%
		131,749	184,805	—	(184,805)	(100.0)%
Operating Expenses						
5656	Grant Expense	2,053,568	4,100,919	—	(4,100,919)	(100.0)%
		2,053,568	4,100,919	—	(4,100,919)	(100.0)%
6210 - Community Services Total		2,185,317	4,285,724	—	(4,285,724)	(100.0)%
202 - Measure H Total		2,212,039	4,285,724	—	(4,285,724)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>203 - Park Bond</b>						
4990 - Pw Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	134,750	—	(134,750)	(100.0)%
		—	134,750	—	(134,750)	(100.0)%
4990 - Pw Capital Improvement Total		—	134,750	—	(134,750)	(100.0)%
6990 - Parcs Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	85,899	268,363	—	(268,363)	(100.0)%
		85,899	268,363	—	(268,363)	(100.0)%
6990 - Parcs Capital Improvement Total		85,899	268,363	—	(268,363)	(100.0)%
203 - Park Bond Total		85,899	403,113	—	(403,113)	(100.0)%
<b>204 - Measure A - Homelessness</b>						
3000 - Public Safety						
Salary and Benefits						
5101	Full-Time Salaries	—	—	86,547	86,547	—%
5201	Health/Dental Insurance	—	—	10,165	10,165	—%
5202	Life Insurance	—	—	110	110	—%
5203	Accidental Death Dismember	—	—	25	25	—%
5204	LT/ST Disability	—	—	356	356	—%
5205	FICA/Medicare	—	—	1,255	1,255	—%
5206	CalPERS Retirement	—	—	28,058	28,058	—%
5208	Workers' Compensation	—	—	3,791	3,791	—%
5209	Deferred Compensation	—	—	4,327	4,327	—%
5211	Retiree Health Savings	—	—	3,000	3,000	—%
5212	Unemployment	—	—	346	346	—%
		—	—	137,980	137,980	—%
3000 - Public Safety Total		—	—	137,980	137,980	—%
204 - Measure A - Homelessness Total		—	—	137,980	137,980	—%
<b>210 - Measure A</b>						
1900 - General Government						
Operating Expenses						
6203	Administrative Overhead	—	—	3,169	3,169	—%
		—	—	3,169	3,169	—%
Transfers Out						
6999	Inter-Fund Transfers Out	—	121,037	—	(121,037)	(100.0)%

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	—	121,037	—	(121,037)	(100.0)%
1900 - General Government Total	—	121,037	3,169	(117,868)	(97.4)%
6000 - Parcs					
Operating Expenses					
5656 Grant Expense	172,720	1,403,006	—	(1,403,006)	(100.0)%
	172,720	1,403,006	—	(1,403,006)	(100.0)%
6000 - Parcs Total	172,720	1,403,006	—	(1,403,006)	(100.0)%
6990 - Parcs Capital Improvement					
Debt Service & Capital Outlay					
8000 Capital Improvement	273,092	1,091,703	—	(1,091,703)	(100.0)%
	273,092	1,091,703	—	(1,091,703)	(100.0)%
6990 - Parcs Capital Improvement Total	273,092	1,091,703	—	(1,091,703)	(100.0)%
8000 - Debt Services					
Transfers Out					
6999 Inter-Fund Transfers Out	—	—	195,565	195,565	—%
	—	—	195,565	195,565	—%
8000 - Debt Services Total	—	—	195,565	195,565	—%
210 - Measure A Total	445,813	2,615,746	198,734	(2,417,012)	(92.4)%
211 - Measure M					
1900 - General Government					
Operating Expenses					
6203 Administrative Overhead	—	—	7,098	7,098	—%
	—	—	7,098	7,098	—%
Transfers Out					
6999 Inter-Fund Transfers Out	1,619,773	6,363,906	—	(6,363,906)	(100.0)%
	1,619,773	6,363,906	—	(6,363,906)	(100.0)%
1900 - General Government Total	1,619,773	6,363,906	7,098	(6,356,808)	(99.9)%
4200 - Transportation					
Operating Expenses					
5350 Non-Capital Equipment	7,740	—	—	—	—%
5792 Traffic Signal Services	76,914	—	343,048	343,048	—%
	84,653	—	343,048	343,048	—%
Debt Service & Capital Outlay					
6201 Equipment Replacement Charges	—	343,048	—	(343,048)	(100.0)%
8100 Furniture & Equipment	124,998	—	—	—	—%
	124,998	343,048	—	(343,048)	(100.0)%
4200 - Transportation Total	209,652	343,048	343,048	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4990 - Pw Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	1,616,429	2,627,543	—	(2,627,543)	(100.0)%
		1,616,429	2,627,543	—	(2,627,543)	(100.0)%
4990 - Pw Capital Improvement Total		1,616,429	2,627,543	—	(2,627,543)	(100.0)%
8000 - Debt Services						
Transfers Out						
6999	Inter-Fund Transfers Out	—	—	1,619,430	1,619,430	—%
		—	—	1,619,430	1,619,430	—%
8000 - Debt Services Total		—	—	1,619,430	1,619,430	—%
211 - Measure M Total		3,445,854	9,334,497	1,969,576	(7,364,921)	(78.9)%
212 - Measure R - Highway						
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	126,774	—	—	—	—%
5104	Temporary Salaries	624	—	—	—	—%
5201	Health/Dental Insurance	24,785	—	—	—	—%
5202	Life Insurance	168	—	—	—	—%
5203	Accidental Death Dismember	33	—	—	—	—%
5204	LT/ST Disability	1,119	—	—	—	—%
5205	FICA/Medicare	1,823	—	—	—	—%
5206	CalPERS Retirement	38,455	—	—	—	—%
5208	Workers' Compensation	3,787	—	—	—	—%
5209	Deferred Compensation	6,331	—	—	—	—%
5211	Retiree Health Savings	3,958	—	—	—	—%
5212	Unemployment	509	—	—	—	—%
		208,366	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	10,283,148	50,058,468	—	(50,058,468)	(100.0)%
		10,283,148	50,058,468	—	(50,058,468)	(100.0)%
4990 - Pw Capital Improvement Total		10,491,514	50,058,468	—	(50,058,468)	(100.0)%
212 - Measure R - Highway Total		10,491,514	50,058,468	—	(50,058,468)	(100.0)%
213 - Metro - Local						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	49,306	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		49,306	—	—	—	—%
1900 - General Government Total		49,306	—	—	—	—%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	74,910	—	—	—	—%
5104	Temporary Salaries	1,509	—	—	—	—%
5201	Health/Dental Insurance	15,788	—	—	—	—%
5202	Life Insurance	95	—	—	—	—%
5203	Accidental Death Dismember	19	—	—	—	—%
5204	LT/ST Disability	185	—	—	—	—%
5205	FICA/Medicare	116	—	—	—	—%
5206	CalPERS Retirement	23,523	—	—	—	—%
5208	Workers' Compensation	2,684	—	—	—	—%
5209	Deferred Compensation	3,833	—	—	—	—%
5211	Retiree Health Savings	1,906	—	—	—	—%
5212	Unemployment	303	—	—	—	—%
		124,871	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	2,140,011	3,293,742	—	(3,293,742)	(100.0)%
		2,140,011	3,293,742	—	(3,293,742)	(100.0)%
4990 - Pw Capital Improvement Total		2,264,881	3,293,742	—	(3,293,742)	(100.0)%
213 - Metro - Local Total		2,314,187	3,293,742	—	(3,293,742)	(100.0)%
214 - Gas Tax						
1800 - Information Technology						
Operating Expenses						
6203	Administrative Overhead	24	24	—	(24)	(100.0)%
		24	24	—	(24)	(100.0)%
1800 - Information Technology Total		24	24	—	(24)	(100.0)%
1900 - General Government						
Operating Expenses						
5620	Bad Debt Expense	69,908	—	—	—	—%
Transfers Out						
6112	Information Technology ISF	471,998	471,998	471,998	—	—%
6113	General Liability ISF	239,631	239,631	239,632	1	0.0%
6203	Administrative Overhead	6,086	6,086	2,104,252	2,098,166	34,475.3%
		75,994	6,086	2,104,252	2,098,166	34,475.3%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
6999	Inter-Fund Transfers Out	25,447	25,504	—	(25,504)	(100.0)%
		737,076	737,133	711,630	(25,503)	(3.5)%
1900	- General Government Total	813,070	743,219	2,815,882	2,072,663	278.9%
2000 - Community Development						
Operating Expenses						
5900	Meetings & Conferences	7,638	10,000	—	(10,000)	(100.0)%
		7,638	10,000	—	(10,000)	(100.0)%
2000	- Community Development Total	7,638	10,000	—	(10,000)	(100.0)%
2600 - Beautification						
Salary and Benefits						
5101	Full-Time Salaries	388,747	388,747	179,800	(208,947)	(53.7)%
5104	Temporary Salaries	22,509	22,509	—	(22,509)	(100.0)%
5201	Health/Dental Insurance	54,000	54,000	27,292	(26,708)	(49.5)%
5202	Life Insurance	—	—	202	202	—%
5203	Accidental Death Dismember	—	—	46	46	—%
5204	LT/ST Disability	—	—	980	980	—%
5205	FICA/Medicare	—	—	2,607	2,607	—%
5206	CalPERS Retirement	114,123	114,123	58,290	(55,833)	(48.9)%
5208	Workers' Compensation	17,027	17,027	7,875	(9,152)	(53.7)%
5209	Deferred Compensation	26,927	28,983	8,990	(19,993)	(69.0)%
5210	H.S.A. Contribution	—	—	540	540	—%
5211	Retiree Health Savings	—	—	2,235	2,235	—%
5212	Unemployment	—	—	719	719	—%
5214	Fringe Benefits	—	10,274	—	(10,274)	(100.0)%
		623,333	635,663	289,576	(346,087)	(54.4)%
Operating Expenses						
5310	Operating Materials & Supplies	59,731	99,814	—	(99,814)	(100.0)%
5312	Special Activity Supplies	1,692	2,139	—	(2,139)	(100.0)%
5790	Repair & Maintenance Services	545,360	613,789	—	(613,789)	(100.0)%
5793	Emergency Damage Repairs	16,085	25,000	—	(25,000)	(100.0)%
5802	Water	127,100	188,289	131,000	(57,289)	(30.4)%
5804	Electric	2,813	20,885	3,025	(17,860)	(85.5)%
5900	Meetings & Conferences	140	140	—	(140)	(100.0)%
		752,921	950,056	134,025	(816,031)	(85.9)%
2600	- Beautification Total	1,376,255	1,585,719	423,601	(1,162,117)	(73.3)%



Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
3000 - Public Safety						
Operating Expenses						
5790	Repair & Maintenance Services	—	4,888	—	(4,888)	(100.0)%
		—	4,888	—	(4,888)	(100.0)%
3000 - Public Safety Total		—	4,888	—	(4,888)	(100.0)%
4000 - Public Works						
Salary and Benefits						
5101	Full-Time Salaries	9,174	—	—	—	—%
5104	Temporary Salaries	225,299	62,100	111,939	49,839	80.3%
5201	Health/Dental Insurance	1,172	—	—	—	—%
5202	Life Insurance	13	—	—	—	—%
5203	Accidental Death Dismember	3	—	—	—	—%
5204	LT/ST Disability	44	—	—	—	—%
5205	FICA/Medicare	3,352	—	—	—	—%
5206	CalPERS Retirement	29,034	—	—	—	—%
5208	Workers' Compensation	6,243	—	—	—	—%
5209	Deferred Compensation	459	—	—	—	—%
5211	Retiree Health Savings	319	—	—	—	—%
5212	Unemployment	938	—	—	—	—%
		276,051	62,100	111,939	49,839	80.3%
Operating Expenses						
5920	Training	16,934	85,330	89,595	4,265	5.0%
6203	Administrative Overhead	1,473,336	1,473,336	—	(1,473,336)	(100.0)%
		1,490,270	1,558,666	89,595	(1,469,071)	(94.3)%
4000 - Public Works Total		1,766,321	1,620,766	201,534	(1,419,232)	(87.6)%
4100 - Maintenance						
Salary and Benefits						
5101	Full-Time Salaries	—	—	2,852,511	2,852,511	—%
5104	Temporary Salaries	229,408	320,938	—	(320,938)	(100.0)%
5201	Health/Dental Insurance	—	—	854,322	854,322	—%
5202	Life Insurance	—	—	4,080	4,080	—%
5203	Accidental Death Dismember	—	—	931	931	—%
5204	LT/ST Disability	—	—	11,718	11,718	—%
5205	FICA/Medicare	—	—	42,683	42,683	—%
5206	CalPERS Retirement	—	—	924,765	924,765	—%
5208	Workers' Compensation	—	—	128,874	128,874	—%
5209	Deferred Compensation	—	—	142,558	142,558	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5211	Retiree Health Savings	—	—	69,501	69,501	—%
5212	Unemployment	—	—	11,775	11,775	—%
5214	Fringe Benefits	—	41,392	—	(41,392)	(100.0)%
		229,408	362,330	5,043,718	4,681,388	1,292.0%
Operating Expenses						
5310	Operating Materials & Supplies	15,360	15,317	1,000	(14,317)	(93.5)%
5311	Postage	93	93	—	(93)	(100.0)%
5312	Special Activity Supplies	8,279	18,780	—	(18,780)	(100.0)%
5314	Fuel	159,426	159,426	177,209	17,783	11.2%
5315	Uniforms	34,527	34,146	9,625	(24,521)	(71.8)%
5317	Graffiti Removal	112,481	127,256	—	(127,256)	(100.0)%
5318	Tide Clean Ups	4,872	52,000	—	(52,000)	(100.0)%
5321	Vehicle Operations	—	—	1,314,932	1,314,932	—%
5324	Illegal Dumping	—	20,804	42,788	21,984	105.7%
5325	Asphalt Operations	—	4,648	117,549	112,901	2,428.8%
5326	Concrete Operations	1,156	924	155,850	154,926	16,761.2%
5327	Heavy Equipment Operations	—	—	15,780	15,780	—%
5328	Parkway Operations	580	580	107,436	106,856	18,415.5%
5329	T.I.D.E Operations	939	2,074	—	(2,074)	(100.0)%
5330	Rentals/Leases	—	—	20,000	20,000	—%
5350	Non-Capital Equipment	10,628	10,628	—	(10,628)	(100.0)%
5400	Dues & Memberships	113	375	2,850	2,475	660.9%
5413	Government Fees/ Licenses	—	—	436	436	—%
5501	Furniture & Equipment Dep	—	3,681	—	(3,681)	(100.0)%
5600	Misc Expenses	—	792	—	(792)	(100.0)%
5710	Professional/Technical Service	814,467	931,135	251,339	(679,796)	(73.0)%
5790	Repair & Maintenance Services	67,823	530,280	—	(530,280)	(100.0)%
5793	Emergency Damage Repairs	93,937	122,039	104,228	(17,811)	(14.6)%
5802	Water	10,731	17,198	—	(17,198)	(100.0)%
5900	Meetings & Conferences	15,751	38,447	23,649	(14,798)	(38.5)%
5910	Travel/Mileage Reimbursement	973	973	—	(973)	(100.0)%
5912	Boot/Pant Reimbursement	4,641	9,947	7,200	(2,747)	(27.6)%
5920	Training	225	—	23,511	23,511	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		1,357,001	2,101,545	2,375,382	273,837	13.0%
Debt Service & Capital Outlay						
8000	Capital Improvement	—	281,309	—	(281,309)	(100.0)%
		—	281,309	—	(281,309)	(100.0)%
4100 - Maintenance Total		1,586,410	2,745,184	7,419,100	4,673,917	170.3%
4200 - Transportation						
Salary and Benefits						
5101	Full-Time Salaries	—	—	93,927	93,927	—%
5201	Health/Dental Insurance	—	—	21,586	21,586	—%
5202	Life Insurance	—	—	104	104	—%
5203	Accidental Death Dismember	—	—	24	24	—%
5204	LT/ST Disability	—	—	386	386	—%
5205	FICA/Medicare	—	—	1,362	1,362	—%
5206	CalPERS Retirement	—	—	30,451	30,451	—%
5208	Workers' Compensation	—	—	4,114	4,114	—%
5209	Deferred Compensation	—	—	4,696	4,696	—%
5211	Retiree Health Savings	—	—	473	473	—%
5212	Unemployment	—	—	376	376	—%
5214	Fringe Benefits	—	16,150	—	(16,150)	(100.0)%
		—	16,150	157,498	141,348	875.2%
Operating Expenses						
5310	Operating Materials & Supplies	273	466	40,000	39,534	8,475.4%
5312	Special Activity Supplies	2,583	2,584	—	(2,584)	(100.0)%
5314	Fuel	12,919	16,911	15,826	(1,085)	(6.4)%
5315	Uniforms	6,365	9,185	5,000	(4,185)	(45.6)%
5321	Vehicle Operations	158,580	158,920	115,233	(43,687)	(27.5)%
5350	Non-Capital Equipment	628	2,481	—	(2,481)	(100.0)%
5600	Misc Expenses	—	1,032	—	(1,032)	(100.0)%
5710	Professional/Technical Service	20,173	61,672	—	(61,672)	(100.0)%
5792	Traffic Signal Services	73,046	95,417	—	(95,417)	(100.0)%
5793	Emergency Damage Repairs	48,827	85,173	81,094	(4,079)	(4.8)%
5794	Marking And Striping	3,942	8,908	100,289	91,381	1,025.8%
5795	Traffic Signage	25,233	40,625	99,083	58,458	143.9%
5804	Electric	147,438	149,390	—	(149,390)	(100.0)%
5900	Meetings & Conferences	8,660	9,996	—	(9,996)	(100.0)%
5912	Boot/Pant Reimbursement	1,031	2,000	—	(2,000)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		509,698	644,761	456,524	(188,237)	(29.2)%
4200 - Transportation Total		509,698	660,911	614,022	(46,890)	(7.1)%
4300 - Utility Services						
Salary and Benefits						
5103	Over-Time Salaries	8,245	21,440	21,440	—	—%
5104	Temporary Salaries	12,148	20,000	20,000	—	—%
5201	Health/Dental Insurance	1,894	—	—	—	—%
5202	Life Insurance	11	—	—	—	—%
5203	Accidental Death Dismember	2	—	—	—	—%
5204	LT/ST Disability	25	—	—	—	—%
5205	FICA/Medicare	295	—	—	—	—%
5206	CalPERS Retirement	1,836	—	—	—	—%
5208	Workers' Compensation	523	—	—	—	—%
5209	Deferred Compensation	311	—	—	—	—%
5211	Retiree Health Savings	195	—	—	—	—%
5212	Unemployment	82	—	—	—	—%
		25,566	41,440	41,440	—	—%
Operating Expenses						
5710	Professional/Technical Service	20,173	22,700	22,700	—	—%
6203	Administrative Overhead	43,404	43,404	—	(43,404)	(100.0)%
		63,577	66,104	22,700	(43,404)	(65.7)%
4300 - Utility Services Total		89,143	107,544	64,140	(43,404)	(40.4)%
4400 - Vehicle Maintenance						
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	38,660	382,204	—	(382,204)	(100.0)%
8100	Furniture & Equipment	5,742	—	—	—	—%
8200	Vehicles	95,656	—	—	—	—%
		140,058	382,204	—	(382,204)	(100.0)%
4400 - Vehicle Maintenance Total		140,058	382,204	—	(382,204)	(100.0)%
4500 - Environmental						
Operating Expenses						
5314	Fuel	—	—	24,658	24,658	—%
5321	Vehicle Operations	—	—	171,569	171,569	—%
		—	—	196,227	196,227	—%
4500 - Environmental Total		—	—	196,227	196,227	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4600 - Traffic Engineering						
Operating Expenses						
5793	Emergency Damage Repairs	(7)	—	—	—	—%
		(7)	—	—	—	—%
4600 - Traffic Engineering Total		(7)	—	—	—	—%
4700 - City Engineering						
Salary and Benefits						
5101	Full-Time Salaries	309,988	380,645	—	(380,645)	(100.0)%
5104	Temporary Salaries	9,220	—	52,981	52,981	—%
5201	Health/Dental Insurance	38,022	45,900	—	(45,900)	(100.0)%
5202	Life Insurance	382	—	—	—	—%
5203	Accidental Death Dismember	77	—	—	—	—%
5204	LT/ST Disability	2,682	—	—	—	—%
5205	FICA/Medicare	4,566	—	—	—	—%
5206	CalPERS Retirement	94,150	111,745	—	(111,745)	(100.0)%
5208	Workers' Compensation	9,993	16,673	—	(16,673)	(100.0)%
5209	Deferred Compensation	18,441	28,934	—	(28,934)	(100.0)%
5211	Retiree Health Savings	9,265	—	—	—	—%
5212	Unemployment	1,299	—	—	—	—%
5214	Fringe Benefits	—	10,502	—	(10,502)	(100.0)%
		498,085	594,399	52,981	(541,418)	(91.1)%
Operating Expenses						
6203	Administrative Overhead	486,449	486,449	—	(486,449)	(100.0)%
		486,449	486,449	—	(486,449)	(100.0)%
4700 - City Engineering Total		984,534	1,080,848	52,981	(1,027,867)	(95.1)%
8000 - Debt Services						
Transfers Out						
6999	Inter-Fund Transfers Out	—	—	25,508	25,508	—%
		—	—	25,508	25,508	—%
8000 - Debt Services Total		—	—	25,508	25,508	—%
214 - Gas Tax Total		7,273,143	8,941,307	11,812,996	2,871,689	32.1%
215 - Gas Tax - Sb 1						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	26,184	—	—	—	—%
		26,184	—	—	—	—%
1900 - General Government Total		26,184	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4500 - Environmental						
Salary and Benefits						
5101	Full-Time Salaries	—	—	357,857	357,857	—%
5106	Salaries (Offset)	—	—	(136,062)	(136,062)	—%
5201	Health/Dental Insurance	—	—	115,799	115,799	—%
5202	Life Insurance	—	—	476	476	—%
5203	Accidental Death Dismember	—	—	109	109	—%
5204	LT/ST Disability	—	—	1,471	1,471	—%
5205	FICA/Medicare	—	—	5,189	5,189	—%
5206	CalPERS Retirement	—	—	116,015	116,015	—%
5208	Workers' Compensation	—	—	15,674	15,674	—%
5209	Deferred Compensation	—	—	17,893	17,893	—%
5211	Retiree Health Savings	—	—	8,925	8,925	—%
5212	Unemployment	—	—	1,431	1,431	—%
5216	Fringe Benefits (Offset)	—	—	(108,689)	(108,689)	—%
		—	—	396,089	396,089	—%
4500 - Environmental Total		—	—	396,089	396,089	—%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	2,219,423	2,219,423	—	(2,219,423)	(100.0)%
5103	Over-Time Salaries	222,358	222,358	—	(222,358)	(100.0)%
5104	Temporary Salaries	16,547	16,547	—	(16,547)	(100.0)%
5201	Health/Dental Insurance	614,742	614,742	—	(614,742)	(100.0)%
5202	Life Insurance	3,487	3,487	—	(3,487)	(100.0)%
5203	Accidental Death Dismember	686	686	—	(686)	(100.0)%
5204	LT/ST Disability	10,070	10,070	—	(10,070)	(100.0)%
5205	FICA/Medicare	39,083	39,083	—	(39,083)	(100.0)%
5206	CalPERS Retirement	707,118	707,118	—	(707,118)	(100.0)%
5208	Workers' Compensation	76,098	76,098	—	(76,098)	(100.0)%
5209	Deferred Compensation	109,397	109,397	—	(109,397)	(100.0)%
5210	H.S.A. Contribution	208	208	—	(208)	(100.0)%
5211	Retiree Health Savings	47,920	47,920	—	(47,920)	(100.0)%
5212	Unemployment	10,884	10,884	—	(10,884)	(100.0)%
		4,078,022	4,078,022	—	(4,078,022)	(100.0)%
Debt Service & Capital Outlay						
8000	Capital Improvement	3,663,627	7,717,983	380,516	(7,337,467)	(95.1)%

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	3,663,627	7,717,983	380,516	(7,337,467)	(95.1)%
4990 - Pw Capital Improvement Total	7,741,649	11,796,005	380,516	(11,415,489)	(96.8)%
215 - Gas Tax - Sb 1 Total	7,767,833	11,796,005	776,605	(11,019,399)	(93.4)%
<b>216 - Tda 3</b>					
1900 - General Government					
Transfers Out					
6999 Inter-Fund Transfers Out	12,464	—	—	—	—%
	12,464	—	—	—	—%
1900 - General Government Total	12,464	—	—	—	—%
4990 - Pw Capital Improvement					
Salary and Benefits					
5101 Full-Time Salaries	18,857	—	—	—	—%
5104 Temporary Salaries	22	—	—	—	—%
5201 Health/Dental Insurance	3,882	—	—	—	—%
5202 Life Insurance	23	—	—	—	—%
5203 Accidental Death Dismember	5	—	—	—	—%
5204 LT/ST Disability	80	—	—	—	—%
5205 FICA/Medicare	270	—	—	—	—%
5206 CalPERS Retirement	5,727	—	—	—	—%
5208 Workers' Compensation	1,298	—	—	—	—%
5209 Deferred Compensation	943	—	—	—	—%
5211 Retiree Health Savings	322	—	—	—	—%
5212 Unemployment	76	—	—	—	—%
	31,504	—	—	—	—%
Debt Service & Capital Outlay					
8000 Capital Improvement	181,468	436,657	—	(436,657)	(100.0)%
	181,468	436,657	—	(436,657)	(100.0)%
4990 - Pw Capital Improvement Total	212,971	436,657	—	(436,657)	(100.0)%
216 - Tda 3 Total	225,435	436,657	—	(436,657)	(100.0)%
<b>217 - Tda 8</b>					
1900 - General Government					
Operating Expenses					
6203 Administrative Overhead	—	—	7,649	7,649	—%
	—	—	7,649	7,649	—%
Transfers Out					
6999 Inter-Fund Transfers Out	5,869,807	5,869,807	9,768,029	3,898,222	66.4%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		5,869,807	5,869,807	9,768,029	3,898,222	66.4%
1900 - General Government Total		5,869,807	5,869,807	9,775,678	3,905,871	66.5%
4100 - Maintenance						
Operating Expenses						
5790	Repair & Maintenance Services	—	15,000	—	(15,000)	(100.0)%
		—	15,000	—	(15,000)	(100.0)%
4100 - Maintenance Total		—	15,000	—	(15,000)	(100.0)%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	71,897	—	—	—	—%
5104	Temporary Salaries	213	—	—	—	—%
5201	Health/Dental Insurance	16,049	—	—	—	—%
5202	Life Insurance	92	—	—	—	—%
5203	Accidental Death Dismember	18	—	—	—	—%
5204	LT/ST Disability	315	—	—	—	—%
5205	FICA/Medicare	1,044	—	—	—	—%
5206	CalPERS Retirement	21,988	—	—	—	—%
5208	Workers' Compensation	2,019	—	—	—	—%
5209	Deferred Compensation	3,594	—	—	—	—%
5211	Retiree Health Savings	1,146	—	—	—	—%
5212	Unemployment	288	—	—	—	—%
		118,664	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	4,386,249	5,839,674	—	(5,839,674)	(100.0)%
		4,386,249	5,839,674	—	(5,839,674)	(100.0)%
4990 - Pw Capital Improvement Total		4,504,913	5,839,674	—	(5,839,674)	(100.0)%
217 - Tda 8 Total		10,374,720	11,724,481	9,775,678	(1,948,803)	(16.6)%
218 - Proposition A						
1000 - City Administration						
Operating Expenses						
6203	Administrative Overhead	132,359	132,359	—	(132,359)	(100.0)%
		132,359	132,359	—	(132,359)	(100.0)%
1000 - City Administration Total		132,359	132,359	—	(132,359)	(100.0)%
1900 - General Government						
Operating Expenses						
5710	Professional/Technical Service	1,607,026	1,610,090	2,208,946	598,856	37.2%



	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
6203	Administrative Overhead	—	—	59,354	59,354	—%
		1,607,026	1,610,090	2,268,300	658,210	40.9%
Transfers Out						
6999	Inter-Fund Transfers Out	20,110	20,110	—	(20,110)	(100.0)%
		20,110	20,110	—	(20,110)	(100.0)%
1900	General Government Total	1,627,136	1,630,200	2,268,300	638,100	39.1%
2990 - Cd Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	5,248	2,087,877	—	(2,087,877)	(100.0)%
		5,248	2,087,877	—	(2,087,877)	(100.0)%
2990	Cd Capital Improvement Total	5,248	2,087,877	—	(2,087,877)	(100.0)%
4000 - Public Works						
Operating Expenses						
6203	Administrative Overhead	118	118	—	(118)	(100.0)%
		118	118	—	(118)	(100.0)%
4000	Public Works Total	118	118	—	(118)	(100.0)%
4100 - Maintenance						
Operating Expenses						
5710	Professional/Technical Service	94,126	94,126	94,126	—	—%
		94,126	94,126	94,126	—	—%
4100	Maintenance Total	94,126	94,126	94,126	—	—%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	16,309	—	—	—	—%
5104	Temporary Salaries	82	—	—	—	—%
5201	Health/Dental Insurance	2,923	—	—	—	—%
5202	Life Insurance	23	—	—	—	—%
5203	Accidental Death Dismember	4	—	—	—	—%
5204	LT/ST Disability	73	—	—	—	—%
5205	FICA/Medicare	234	—	—	—	—%
5206	CalPERS Retirement	4,954	—	—	—	—%
5208	Workers' Compensation	437	—	—	—	—%
5209	Deferred Compensation	815	—	—	—	—%
5211	Retiree Health Savings	100	—	—	—	—%
5212	Unemployment	66	—	—	—	—%
		26,019	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Debt Service & Capital Outlay						
8000	Capital Improvement	140,625	7,971,269	—	(7,971,269)	(100.0)%
		140,625	7,971,269	—	(7,971,269)	(100.0)%
4990 - Pw Capital Improvement Total		166,645	7,971,269	—	(7,971,269)	(100.0)%
6300 - Facilities/Maintenance						
Salary and Benefits						
5104	Temporary Salaries	37,961	28,683	54,600	25,917	90.4%
5205	FICA/Medicare	532	—	—	—	—%
5206	CalPERS Retirement	5,077	—	—	—	—%
5208	Workers' Compensation	1,242	—	—	—	—%
5212	Unemployment	152	—	—	—	—%
		44,964	28,683	54,600	25,917	90.4%
Operating Expenses						
5310	Operating Materials & Supplies	6,230	7,760	7,760	—	—%
5790	Repair & Maintenance Services	58,877	233,760	233,760	—	—%
6203	Administrative Overhead	22,110	22,110	—	(22,110)	(100.0)%
		87,217	263,630	241,520	(22,110)	(8.4)%
6300 - Facilities/Maintenance Total		132,181	292,313	296,120	3,807	1.3%
6990 - Parcs Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	450,837	676,075	—	(676,075)	(100.0)%
		450,837	676,075	—	(676,075)	(100.0)%
6990 - Parcs Capital Improvement Total		450,837	676,075	—	(676,075)	(100.0)%
218 - Proposition A Total		2,608,649	12,884,336	2,658,546	(10,225,790)	(79.4)%
220 - Proposition C						
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	153,526	—	—	—	—%
5104	Temporary Salaries	5,657	—	—	—	—%
5201	Health/Dental Insurance	31,935	—	—	—	—%
5202	Life Insurance	203	—	—	—	—%
5203	Accidental Death Dismember	40	—	—	—	—%
5204	LT/ST Disability	897	—	—	—	—%
5205	FICA/Medicare	3,258	—	—	—	—%
5206	CalPERS Retirement	45,855	—	—	—	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5208	Workers' Compensation	4,304	—	—	—	—%
5209	Deferred Compensation	7,589	—	—	—	—%
5211	Retiree Health Savings	3,871	—	—	—	—%
5212	Unemployment	640	—	—	—	—%
		257,774	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	2,403,028	25,016,579	—	(25,016,579)	(100.0)%
		2,403,028	25,016,579	—	(25,016,579)	(100.0)%
4990 - Pw Capital Improvement Total		2,660,802	25,016,579	—	(25,016,579)	(100.0)%
220 - Proposition C Total		2,660,802	25,016,579	—	(25,016,579)	(100.0)%
221 - Prop 42- Congestion Mgt						
4100 - Maintenance						
Operating Expenses						
5310	Operating Materials & Supplies	—	17,783	—	(17,783)	(100.0)%
		—	17,783	—	(17,783)	(100.0)%
4100 - Maintenance Total		—	17,783	—	(17,783)	(100.0)%
221 - Prop 42- Congestion Mgt Total		—	17,783	—	(17,783)	(100.0)%
222 - Surface Transportation Program						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	9	—	—	—	—%
		9	—	—	—	—%
1900 - General Government Total		9	—	—	—	—%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	58,487	—	—	—	—%
5104	Temporary Salaries	100	—	—	—	—%
5201	Health/Dental Insurance	12,314	—	—	—	—%
5202	Life Insurance	74	—	—	—	—%
5203	Accidental Death Dismember	14	—	—	—	—%
5204	LT/ST Disability	238	—	—	—	—%
5205	FICA/Medicare	849	—	—	—	—%
5206	CalPERS Retirement	17,794	—	—	—	—%
5208	Workers' Compensation	1,682	—	—	—	—%
5209	Deferred Compensation	2,923	—	—	—	—%
5211	Retiree Health Savings	993	—	—	—	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5212	Unemployment	234	—	—	—	—%
		95,701	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	926,959	1,090,873	—	(1,090,873)	(100.0)%
		926,959	1,090,873	—	(1,090,873)	(100.0)%
4990 - Pw Capital Improvement Total		1,022,660	1,090,873	—	(1,090,873)	(100.0)%
222 - Surface Transportation Program Total		1,022,669	1,090,873	—	(1,090,873)	(100.0)%
223 - Office Of Traffic Safety (Ots)						
4600 - Traffic Engineering						
Operating Expenses						
5656	Grant Expense	—	61,250	—	(61,250)	(100.0)%
		—	61,250	—	(61,250)	(100.0)%
4600 - Traffic Engineering Total		—	61,250	—	(61,250)	(100.0)%
4700 - City Engineering						
Operating Expenses						
5656	Grant Expense	16,455	—	—	—	—%
		16,455	—	—	—	—%
4700 - City Engineering Total		16,455	—	—	—	—%
223 - Office Of Traffic Safety (Ots) Total		16,455	61,250	—	(61,250)	(100.0)%
224 - Recycling						
2700 - Environmental						
Salary and Benefits						
5104	Temporary Salaries	25,565	43,255	—	(43,255)	(100.0)%
5205	FICA/Medicare	366	366	—	(366)	(100.0)%
5206	CalPERS Retirement	5,877	5,877	—	(5,877)	(100.0)%
5208	Workers' Compensation	1,423	1,442	—	(1,442)	(100.0)%
5212	Unemployment	91	91	—	(91)	(100.0)%
		33,322	51,030	—	(51,030)	(100.0)%
Operating Expenses						
5656	Grant Expense	114,051	266,504	—	(266,504)	(100.0)%
		114,051	266,504	—	(266,504)	(100.0)%
Transfers Out						
6999	Inter-Fund Transfers Out	35,611	—	—	—	—%
		35,611	—	—	—	—%
2700 - Environmental Total		182,984	317,534	—	(317,534)	(100.0)%

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4500 - Environmental					
Salary and Benefits					
5104 Temporary Salaries	—	—	71,030	71,030	—%
	—	—	71,030	71,030	—%
Operating Expenses					
5656 Grant Expense	—	524,300	47,279	(477,021)	(91.0)%
	—	524,300	47,279	(477,021)	(91.0)%
4500 - Environmental Total	—	524,300	118,309	(405,991)	(77.4)%
224 - Recycling Total	182,984	841,834	118,309	(723,525)	(85.9)%
225 - Measure R					
1900 - General Government					
Operating Expenses					
6203 Administrative Overhead	—	—	4,462	4,462	—%
	—	—	4,462	4,462	—%
Transfers Out					
6999 Inter-Fund Transfers Out	1,079,849	1,081,420	—	(1,081,420)	(100.0)%
	1,079,849	1,081,420	—	(1,081,420)	(100.0)%
1900 - General Government Total	1,079,849	1,081,420	4,462	(1,076,958)	(99.6)%
4990 - Pw Capital Improvement					
Salary and Benefits					
5101 Full-Time Salaries	35,586	—	—	—	—%
5104 Temporary Salaries	106	—	—	—	—%
5201 Health/Dental Insurance	7,623	—	—	—	—%
5202 Life Insurance	51	—	—	—	—%
5203 Accidental Death Dismember	9	—	—	—	—%
5204 LT/ST Disability	246	—	—	—	—%
5205 FICA/Medicare	514	—	—	—	—%
5206 CalPERS Retirement	10,803	—	—	—	—%
5208 Workers' Compensation	884	—	—	—	—%
5209 Deferred Compensation	1,778	—	—	—	—%
5211 Retiree Health Savings	941	—	—	—	—%
5212 Unemployment	143	—	—	—	—%
	58,683	—	—	—	—%
Debt Service & Capital Outlay					
8000 Capital Improvement	31,949	98,382	—	(98,382)	(100.0)%
	31,949	98,382	—	(98,382)	(100.0)%
4990 - Pw Capital Improvement Total	90,632	98,382	—	(98,382)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
8000 - Debt Services						
Transfers Out						
6999	Inter-Fund Transfers Out	—	—	1,079,620	1,079,620	—%
		—	—	1,079,620	1,079,620	—%
8000 - Debt Services Total		—	—	1,079,620	1,079,620	—%
225 - Measure R Total		1,170,481	1,179,802	1,084,082	(95,720)	(8.1)%
227 - Measure M - Msp						
4990 - Pw Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	80,698	—	(80,698)	(100.0)%
		—	80,698	—	(80,698)	(100.0)%
4990 - Pw Capital Improvement Total		—	80,698	—	(80,698)	(100.0)%
227 - Measure M - Msp Total		—	80,698	—	(80,698)	(100.0)%
230 - State Grants - Other						
1000 - City Administration						
Operating Expenses						
5656	Grant Expense	180,180	203,261	—	(203,261)	(100.0)%
		180,180	203,261	—	(203,261)	(100.0)%
1000 - City Administration Total		180,180	203,261	—	(203,261)	(100.0)%
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	16,762	—	—	—	—%
		16,762	—	—	—	—%
1900 - General Government Total		16,762	—	—	—	—%
1990 - Gen Gov Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	659,242	—	(659,242)	(100.0)%
		—	659,242	—	(659,242)	(100.0)%
1990 - Gen Gov Capital Improvement Total		—	659,242	—	(659,242)	(100.0)%
2000 - Community Development						
Operating Expenses						
5656	Grant Expense	9,898	796,000	—	(796,000)	(100.0)%
		9,898	796,000	—	(796,000)	(100.0)%
2000 - Community Development Total		9,898	796,000	—	(796,000)	(100.0)%
2100 - Planning						
Operating Expenses						
5656	Grant Expense	207,978	525,463	—	(525,463)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		207,978	525,463	—	(525,463)	(100.0)%
2100 - Planning Total		207,978	525,463	—	(525,463)	(100.0)%
2200 - Housing						
Salary and Benefits						
5101	Full-Time Salaries	5,026	84,001	—	(84,001)	(100.0)%
5201	Health/Dental Insurance	406	—	—	—	—%
5202	Life Insurance	4	—	—	—	—%
5203	Accidental Death Dismember	1	—	—	—	—%
5204	LT/ST Disability	35	—	—	—	—%
5205	FICA/Medicare	73	—	—	—	—%
5206	CalPERS Retirement	1,526	—	—	—	—%
5208	Workers' Compensation	213	—	—	—	—%
5209	Deferred Compensation	503	—	—	—	—%
5211	Retiree Health Savings	165	—	—	—	—%
5212	Unemployment	20	—	—	—	—%
		7,971	84,001	—	(84,001)	(100.0)%
Operating Expenses						
5656	Grant Expense	—	1,690,874	—	(1,690,874)	(100.0)%
		—	1,690,874	—	(1,690,874)	(100.0)%
2200 - Housing Total		7,971	1,774,875	—	(1,774,875)	(100.0)%
2990 - Cd Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	4,858,743	—	(4,858,743)	(100.0)%
		—	4,858,743	—	(4,858,743)	(100.0)%
2990 - Cd Capital Improvement Total		—	4,858,743	—	(4,858,743)	(100.0)%
3000 - Public Safety						
Salary and Benefits						
5104	Temporary Salaries	38,481	93,000	—	(93,000)	(100.0)%
5205	FICA/Medicare	558	3,350	—	(3,350)	(100.0)%
5206	CalPERS Retirement	4,931	5,600	—	(5,600)	(100.0)%
5208	Workers' Compensation	2,030	10,125	—	(10,125)	(100.0)%
5212	Unemployment	154	925	—	(925)	(100.0)%
		46,154	113,000	—	(113,000)	(100.0)%
Operating Expenses						
5656	Grant Expense	51,342	451,000	—	(451,000)	(100.0)%
		51,342	451,000	—	(451,000)	(100.0)%
3000 - Public Safety Total		97,496	564,000	—	(564,000)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
3200 - Code Enforcement						
Operating Expenses						
5656	Grant Expense	34,669	—	—	—	—%
		34,669	—	—	—	—%
3200 - Code Enforcement Total		34,669	—	—	—	—%
3300 - Emergency Operations						
Operating Expenses						
5656	Grant Expense	—	120,000	—	(120,000)	(100.0)%
		—	120,000	—	(120,000)	(100.0)%
3300 - Emergency Operations Total		—	120,000	—	(120,000)	(100.0)%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	97,045	—	—	—	—%
5104	Temporary Salaries	1,041	—	—	—	—%
5201	Health/Dental Insurance	21,435	—	—	—	—%
5202	Life Insurance	135	—	—	—	—%
5203	Accidental Death Dismember	26	—	—	—	—%
5204	LT/ST Disability	457	—	—	—	—%
5205	FICA/Medicare	1,416	—	—	—	—%
5206	CalPERS Retirement	29,352	—	—	—	—%
5208	Workers' Compensation	3,229	—	—	—	—%
5209	Deferred Compensation	4,851	—	—	—	—%
5211	Retiree Health Savings	2,387	—	—	—	—%
5212	Unemployment	392	—	—	—	—%
		161,766	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	601,166	21,313,853	—	(21,313,853)	(100.0)%
		601,166	21,313,853	—	(21,313,853)	(100.0)%
4990 - Pw Capital Improvement Total		762,932	21,313,853	—	(21,313,853)	(100.0)%
6990 - Parks Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	152,033	198,027	—	(198,027)	(100.0)%
		152,033	198,027	—	(198,027)	(100.0)%
6990 - Parks Capital Improvement Total		152,033	198,027	—	(198,027)	(100.0)%
230 - State Grants - Other Total		1,469,920	31,013,464	—	(31,013,464)	(100.0)%



Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
300 - Federal Grants - Other						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	1,677,083	—	—	—	—%
		1,677,083	—	—	—	—%
1900 - General Government Total		1,677,083	—	—	—	—%
2200 - Housing						
Operating Expenses						
5656	Grant Expense	—	2,327,998	—	(2,327,998)	(100.0)%
5790	Repair & Maintenance Services	—	122,526	—	(122,526)	(100.0)%
		—	2,450,524	—	(2,450,524)	(100.0)%
2200 - Housing Total		—	2,450,524	—	(2,450,524)	(100.0)%
3000 - Public Safety						
Operating Expenses						
5656	Grant Expense	796,854	1,100,000	—	(1,100,000)	(100.0)%
		796,854	1,100,000	—	(1,100,000)	(100.0)%
Transfers Out						
6999	Inter-Fund Transfers Out	251,084	—	—	—	—%
		251,084	—	—	—	—%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	238,692	—	—	—	—%
		238,692	—	—	—	—%
3000 - Public Safety Total		1,286,630	1,100,000	—	(1,100,000)	(100.0)%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	86,012	—	—	—	—%
5104	Temporary Salaries	558	—	—	—	—%
5201	Health/Dental Insurance	16,692	—	—	—	—%
5202	Life Insurance	109	—	—	—	—%
5203	Accidental Death Dismember	22	—	—	—	—%
5204	LT/ST Disability	385	—	—	—	—%
5205	FICA/Medicare	1,237	—	—	—	—%
5206	CalPERS Retirement	26,124	—	—	—	—%
5208	Workers' Compensation	2,678	—	—	—	—%
5209	Deferred Compensation	4,301	—	—	—	—%
5211	Retiree Health Savings	659	—	—	—	—%
5212	Unemployment	346	—	—	—	—%
		139,121	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Debt Service & Capital Outlay						
8000	Capital Improvement	1,700,840	6,634,298	—	(6,634,298)	(100.0)%
		1,700,840	6,634,298	—	(6,634,298)	(100.0)%
4990 - Pw Capital Improvement Total		1,839,961	6,634,298	—	(6,634,298)	(100.0)%
300 - Federal Grants - Other Total		4,803,674	10,184,822	—	(10,184,822)	(100.0)%
301 - Traffic Safety						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	133,025	260,000	—	(260,000)	(100.0)%
		133,025	260,000	—	(260,000)	(100.0)%
1900 - General Government Total		133,025	260,000	—	(260,000)	(100.0)%
301 - Traffic Safety Total		133,025	260,000	—	(260,000)	(100.0)%
310 - Cdbg						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	571,453	—	—	—	—%
		571,453	—	—	—	—%
1900 - General Government Total		571,453	—	—	—	—%
2200 - Housing						
Salary and Benefits						
5101	Full-Time Salaries	114,051	132,604	—	(132,604)	(100.0)%
5201	Health/Dental Insurance	16,392	—	—	—	—%
5202	Life Insurance	147	—	—	—	—%
5203	Accidental Death Dismember	28	—	—	—	—%
5204	LT/ST Disability	499	—	—	—	—%
5205	FICA/Medicare	1,732	—	—	—	—%
5206	CalPERS Retirement	34,646	—	—	—	—%
5208	Workers' Compensation	3,377	—	—	—	—%
5209	Deferred Compensation	5,703	—	—	—	—%
5211	Retiree Health Savings	644	—	—	—	—%
5212	Unemployment	476	—	—	—	—%
		177,697	132,604	—	(132,604)	(100.0)%
Operating Expenses						
5656	Grant Expense	1,980,236	2,324,527	1,582,198	(742,329)	(31.9)%
		1,980,236	2,324,527	1,582,198	(742,329)	(31.9)%
Debt Service & Capital Outlay						
7000	Debt Services - Prin	210,891	210,891	—	(210,891)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		210,891	210,891	—	(210,891)	(100.0)%
2200 - Housing Total		2,368,824	2,668,022	1,582,198	(1,085,824)	(40.7)%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	43,582	—	—	—	—%
5104	Temporary Salaries	371	—	—	—	—%
5201	Health/Dental Insurance	6,820	—	—	—	—%
5202	Life Insurance	50	—	—	—	—%
5203	Accidental Death Dismember	9	—	—	—	—%
5204	LT/ST Disability	160	—	—	—	—%
5205	FICA/Medicare	641	—	—	—	—%
5206	CalPERS Retirement	12,897	—	—	—	—%
5208	Workers' Compensation	1,940	—	—	—	—%
5209	Deferred Compensation	2,196	—	—	—	—%
5211	Retiree Health Savings	1,156	—	—	—	—%
5212	Unemployment	177	—	—	—	—%
		70,000	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	2,225,710	4,024,784	—	(4,024,784)	(100.0)%
		2,225,710	4,024,784	—	(4,024,784)	(100.0)%
4990 - Pw Capital Improvement Total		2,295,710	4,024,784	—	(4,024,784)	(100.0)%
310 - Cdbg Total		5,235,987	6,692,806	1,582,198	(5,110,608)	(76.4)%
312 - Neighborhood Stabilization						
1900 - General Government						
Operating Expenses						
5600	Misc Expenses	224,766	—	—	—	—%
		224,766	—	—	—	—%
1900 - General Government Total		224,766	—	—	—	—%
312 - Neighborhood Stabilization Total		224,766	—	—	—	—%
313 - Home Grant						
1900 - General Government						
Transfers Out						
6112	Information Technology ISF	719	719	—	(719)	(100.0)%
		719	719	—	(719)	(100.0)%
1900 - General Government Total		719	719	—	(719)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
2200 - Housing						
Operating Expenses						
5656	Grant Expense	1,270,685	2,922,046	656,727	(2,265,319)	(77.5)%
5900	Meetings & Conferences	10,697	—	—	—	—%
		1,281,382	2,922,046	656,727	(2,265,319)	(77.5)%
2200 - Housing Total		1,281,382	2,922,046	656,727	(2,265,319)	(77.5)%
313 - Home Grant Total		1,282,101	2,922,765	656,727	(2,266,038)	(77.5)%
314 - Low-Moderate Income Housing						
1900 - General Government						
Operating Expenses						
5600	Misc Expenses	29,029,673	—	—	—	—%
		29,029,673	—	—	—	—%
Transfers Out						
6112	Information Technology ISF	90,464	90,464	—	(90,464)	(100.0)%
6999	Inter-Fund Transfers Out	116,685	24,365	—	(24,365)	(100.0)%
		207,149	114,829	—	(114,829)	(100.0)%
1900 - General Government Total		29,236,822	114,829	—	(114,829)	(100.0)%
2000 - Community Development						
Operating Expenses						
5400	Dues & Memberships	98	—	—	—	—%
5900	Meetings & Conferences	4,910	13,915	—	(13,915)	(100.0)%
		5,008	13,915	—	(13,915)	(100.0)%
2000 - Community Development Total		5,008	13,915	—	(13,915)	(100.0)%
2200 - Housing						
Salary and Benefits						
5101	Full-Time Salaries	300,461	419,344	259,865	(159,479)	(38.0)%
5104	Temporary Salaries	25,052	30,000	30,000	—	—%
5201	Health/Dental Insurance	46,679	54,000	40,006	(13,994)	(25.9)%
5202	Life Insurance	376	—	287	287	—%
5203	Accidental Death Dismember	74	—	65	65	—%
5204	LT/ST Disability	2,273	—	2,245	2,245	—%
5205	FICA/Medicare	4,957	—	3,768	3,768	—%
5206	CalPERS Retirement	91,257	123,105	84,246	(38,859)	(31.6)%
5208	Workers' Compensation	10,416	18,367	11,382	(6,985)	(38.0)%
5209	Deferred Compensation	22,752	27,624	21,134	(6,490)	(23.5)%
5211	Retiree Health Savings	6,748	—	7,831	7,831	—%
5212	Unemployment	1,376	—	1,039	1,039	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5214	Fringe Benefits	—	11,424	—	(11,424)	(100.0)%
		512,420	683,864	461,869	(221,995)	(32.5)%
Operating Expenses						
5310	Operating Materials & Supplies	113	500	1,400	900	180.0%
5311	Postage	25	1,600	450	(1,150)	(71.9)%
5312	Special Activity Supplies	75	10,200	—	(10,200)	(100.0)%
5315	Uniforms	—	250	—	(250)	(100.0)%
5413	Government Fees/ Licenses	400	—	—	—	—%
5600	Misc Expenses	—	1,731	—	(1,731)	(100.0)%
5710	Professional/Technical Service	530,723	965,225	800,000	(165,225)	(17.1)%
5720	Advertising	5,170	3,000	3,000	—	—%
5730	Printing/Binding	—	400	—	(400)	(100.0)%
5802	Water	7,624	14,500	14,500	—	—%
		544,131	997,406	819,350	(178,056)	(17.9)%
Transfers Out						
6999	Inter-Fund Transfers Out	671	—	—	—	—%
		671	—	—	—	—%
2200	Housing Total	1,057,222	1,681,270	1,281,219	(400,051)	(23.8)%
2410 - Community Preservation						
Salary and Benefits						
5101	Full-Time Salaries	—	—	38,763	38,763	—%
5201	Health/Dental Insurance	—	—	7,195	7,195	—%
5202	Life Insurance	—	—	43	43	—%
5203	Accidental Death Dismember	—	—	10	10	—%
5204	LT/ST Disability	—	—	159	159	—%
5205	FICA/Medicare	—	—	562	562	—%
5206	CalPERS Retirement	—	—	12,567	12,567	—%
5208	Workers' Compensation	—	—	1,698	1,698	—%
5209	Deferred Compensation	—	—	1,938	1,938	—%
5211	Retiree Health Savings	—	—	933	933	—%
5212	Unemployment	—	—	155	155	—%
		—	—	64,023	64,023	—%
2410	Community Preservation Total	—	—	64,023	64,023	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4100 - Maintenance						
Operating Expenses						
5790	Repair & Maintenance Services	—	—	12,315	12,315	—%
		—	—	12,315	12,315	—%
4100 - Maintenance Total		—	—	12,315	12,315	—%
4400 - Vehicle Maintenance						
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	—	12,315	—	(12,315)	(100.0)%
		—	12,315	—	(12,315)	(100.0)%
4400 - Vehicle Maintenance Total		—	12,315	—	(12,315)	(100.0)%
6210 - Community Services						
Operating Expenses						
6203	Administrative Overhead	—	202,287	—	(202,287)	(100.0)%
		—	202,287	—	(202,287)	(100.0)%
6210 - Community Services Total		—	202,287	—	(202,287)	(100.0)%
6990 - Parks Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	135,565	—	(135,565)	(100.0)%
		—	135,565	—	(135,565)	(100.0)%
6990 - Parks Capital Improvement Total		—	135,565	—	(135,565)	(100.0)%
314 - Low-Moderate Income Housing Total		30,299,052	2,160,181	1,357,557	(802,623)	(37.2)%
401 - Agency Fund						
1900 - General Government						
Operating Expenses						
5620	Bad Debt Expense	23,553	—	—	—	—%
		23,553	—	—	—	—%
1900 - General Government Total		23,553	—	—	—	—%
401 - Agency Fund Total		23,553	—	—	—	—%
410 - Signal Developer Fees						
4990 - Pw Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	55,321	2,857,216	—	(2,857,216)	(100.0)%
		55,321	2,857,216	—	(2,857,216)	(100.0)%
4990 - Pw Capital Improvement Total		55,321	2,857,216	—	(2,857,216)	(100.0)%
410 - Signal Developer Fees Total		55,321	2,857,216	—	(2,857,216)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>411 - Drainage Developer Fees</b>						
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	20,552	—	—	—	—%
5104	Temporary Salaries	247	—	—	—	—%
5201	Health/Dental Insurance	3,879	—	—	—	—%
5202	Life Insurance	24	—	—	—	—%
5203	Accidental Death Dismember	5	—	—	—	—%
5204	LT/ST Disability	83	—	—	—	—%
5205	FICA/Medicare	297	—	—	—	—%
5206	CalPERS Retirement	6,242	—	—	—	—%
5208	Workers' Compensation	814	—	—	—	—%
5209	Deferred Compensation	1,028	—	—	—	—%
5211	Retiree Health Savings	156	—	—	—	—%
5212	Unemployment	83	—	—	—	—%
		33,410	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	191,333	9,694,985	—	(9,694,985)	(100.0)%
		191,333	9,694,985	—	(9,694,985)	(100.0)%
4990 - Pw Capital Improvement Total		224,742	9,694,985	—	(9,694,985)	(100.0)%
411 - Drainage Developer Fees Total		224,742	9,694,985	—	(9,694,985)	(100.0)%
<b>412 - Biological Impact Fees</b>						
6990 - Parcs Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	11,459	—	(11,459)	(100.0)%
		—	11,459	—	(11,459)	(100.0)%
6990 - Parcs Capital Improvement Total		—	11,459	—	(11,459)	(100.0)%
412 - Biological Impact Fees Total		—	11,459	—	(11,459)	(100.0)%
<b>413 - Urban Structures Impact Fee</b>						
1900 - General Government						
Operating Expenses						
6203	Administrative Overhead	—	—	4,103	4,103	—%
		—	—	4,103	4,103	—%
Transfers Out						
6999	Inter-Fund Transfers Out	51,148	42,507	—	(42,507)	(100.0)%

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	51,148	42,507	—	(42,507)	(100.0)%
1900 - General Government Total	51,148	42,507	4,103	(38,404)	(90.3)%
1990 - Gen Gov Capital Improvement					
Debt Service & Capital Outlay					
8000 Capital Improvement	—	5,900	—	(5,900)	(100.0)%
	—	5,900	—	(5,900)	(100.0)%
1990 - Gen Gov Capital Improvement Total	—	5,900	—	(5,900)	(100.0)%
4990 - Pw Capital Improvement					
Debt Service & Capital Outlay					
8000 Capital Improvement	—	518,097	—	(518,097)	(100.0)%
	—	518,097	—	(518,097)	(100.0)%
4990 - Pw Capital Improvement Total	—	518,097	—	(518,097)	(100.0)%
6990 - Parks Capital Improvement					
Debt Service & Capital Outlay					
8000 Capital Improvement	276,076	930,979	—	(930,979)	(100.0)%
	276,076	930,979	—	(930,979)	(100.0)%
6990 - Parks Capital Improvement Total	276,076	930,979	—	(930,979)	(100.0)%
8000 - Debt Services					
Transfers Out					
6999 Inter-Fund Transfers Out	—	—	42,514	42,514	—%
	—	—	42,514	42,514	—%
8000 - Debt Services Total	—	—	42,514	42,514	—%
413 - Urban Structures Impact Fee Total	327,224	1,497,482	46,617	(1,450,865)	(96.9)%
414 - Traffic Impact Fees					
1900 - General Government					
Transfers Out					
6999 Inter-Fund Transfers Out	1,595	—	—	—	—%
	1,595	—	—	—	—%
1900 - General Government Total	1,595	—	—	—	—%
4990 - Pw Capital Improvement					
Debt Service & Capital Outlay					
8000 Capital Improvement	—	1,852,194	—	(1,852,194)	(100.0)%
	—	1,852,194	—	(1,852,194)	(100.0)%
4990 - Pw Capital Improvement Total	—	1,852,194	—	(1,852,194)	(100.0)%
414 - Traffic Impact Fees Total	1,595	1,852,194	—	(1,852,194)	(100.0)%



Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
416 - Zero Net Energy (Solar)						
1900 - General Government						
Transfers Out						
6999	Inter-Fund Transfers Out	505	—	—	—	—%
		505	—	—	—	—%
1900 - General Government Total		505	—	—	—	—%
416 - Zero Net Energy (Solar) Total		505	—	—	—	—%
420 - Sewer Maintenance District						
1400 - Human Resources						
Salary and Benefits						
5101	Full-Time Salaries	55,246	55,246	56,356	1,110	2.0%
5201	Health/Dental Insurance	13,445	9,000	14,391	5,391	59.9%
5202	Life Insurance	69	—	62	62	—%
5203	Accidental Death Dismember	14	—	14	14	—%
5204	LT/ST Disability	238	—	232	232	—%
5205	FICA/Medicare	810	—	817	817	—%
5206	CalPERS Retirement	16,779	16,218	18,270	2,052	12.7%
5208	Workers' Compensation	1,720	2,420	2,468	48	2.0%
5209	Deferred Compensation	2,762	3,812	2,818	(994)	(26.1)%
5211	Retiree Health Savings	1,050	—	1,050	1,050	—%
5212	Unemployment	233	—	225	225	—%
5214	Fringe Benefits	—	1,795	—	(1,795)	(100.0)%
		92,368	88,491	96,704	8,213	9.3%
Operating Expenses						
6203	Administrative Overhead	39,173	39,173	—	(39,173)	(100.0)%
		39,173	39,173	—	(39,173)	(100.0)%
1400 - Human Resources Total		131,541	127,664	96,704	(30,960)	(24.3)%
1800 - Information Technology						
Operating Expenses						
6203	Administrative Overhead	24	24	—	(24)	(100.0)%
		24	24	—	(24)	(100.0)%
1800 - Information Technology Total		24	24	—	(24)	(100.0)%
1900 - General Government						
Transfers Out						
6112	Information Technology ISF	221,491	221,491	—	(221,491)	(100.0)%
6113	General Liability ISF	110,035	110,035	—	(110,035)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses						
6203	Administrative Overhead	—	—	941,483	941,483	—%
		—	—	941,483	941,483	—%
6999	Inter-Fund Transfers Out	25,867	25,504	—	(25,504)	(100.0)%
		357,393	357,030	—	(357,030)	(100.0)%
1900	General Government Total	357,393	357,030	941,483	584,453	163.7%
2500 - Special Districts						
Operating Expenses						
5710	Professional/Technical Service	9,564	23,575	22,000	(1,575)	(6.7)%
		9,564	23,575	22,000	(1,575)	(6.7)%
2500	Special Districts Total	9,564	23,575	22,000	(1,575)	(6.7)%
4000 - Public Works						
Salary and Benefits						
5104	Temporary Salaries	45,077	50,500	—	(50,500)	(100.0)%
5205	FICA/Medicare	654	—	—	—	—%
5206	CalPERS Retirement	7,458	—	—	—	—%
5208	Workers' Compensation	1,201	—	—	—	—%
5212	Unemployment	180	—	—	—	—%
		54,570	50,500	—	(50,500)	(100.0)%
Operating Expenses						
5311	Postage	—	—	52,500	52,500	—%
5920	Training	7,437	9,605	55,309	45,704	475.8%
6203	Administrative Overhead	40,457	40,457	—	(40,457)	(100.0)%
		47,894	50,062	107,809	57,747	115.4%
4000	Public Works Total	102,464	100,562	107,809	7,247	7.2%
4100 - Maintenance						
Salary and Benefits						
5104	Temporary Salaries	5,679	—	—	—	—%
5205	FICA/Medicare	82	—	—	—	—%
5206	CalPERS Retirement	1,725	—	—	—	—%
5208	Workers' Compensation	252	—	—	—	—%
5212	Unemployment	23	—	—	—	—%
		7,760	—	—	—	—%
Operating Expenses						
6203	Administrative Overhead	17,160	17,160	—	(17,160)	(100.0)%
		17,160	17,160	—	(17,160)	(100.0)%
4100	Maintenance Total	24,920	17,160	—	(17,160)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4300 - Utility Services						
Salary and Benefits						
5101	Full-Time Salaries	1,350,742	1,406,427	1,078,512	(327,915)	(23.3)%
5103	Over-Time Salaries	36,907	69,680	76,500	6,820	9.8%
5104	Temporary Salaries	18,801	18,850	35,000	16,150	85.7%
5201	Health/Dental Insurance	378,220	297,900	283,796	(14,104)	(4.7)%
5202	Life Insurance	2,214	—	1,526	1,526	—%
5203	Accidental Death Dismember	437	—	348	348	—%
5204	LT/ST Disability	8,208	—	5,820	5,820	—%
5205	FICA/Medicare	20,664	—	15,830	15,830	—%
5206	CalPERS Retirement	409,192	402,995	349,646	(53,349)	(13.2)%
5208	Workers' Compensation	41,935	60,127	47,819	(12,308)	(20.5)%
5209	Deferred Compensation	79,403	95,838	58,006	(37,832)	(39.5)%
5211	Retiree Health Savings	32,656	—	27,854	27,854	—%
5212	Unemployment	5,728	—	4,367	4,367	—%
5214	Fringe Benefits	—	35,595	—	(35,595)	(100.0)%
		2,385,108	2,387,412	1,985,024	(402,388)	(16.9)%
Operating Expenses						
5310	Operating Materials & Supplies	19,085	32,348	57,200	24,852	76.8%
5311	Postage	850	1,300	200	(1,100)	(84.6)%
5312	Special Activity Supplies	1,761	4,700	600	(4,100)	(87.2)%
5314	Fuel	64,983	27,641	44,900	17,259	62.4%
5315	Uniforms	21,135	25,575	20,575	(5,000)	(19.6)%
5321	Vehicle Operations	226,337	226,337	321,371	95,034	42.0%
5330	Rentals/Leases	14,359	14,360	10,450	(3,910)	(27.2)%
5350	Non-Capital Equipment	84,290	39,965	96,390	56,425	141.2%
5360	Computers Hardware	—	—	2,200	2,200	—%
5400	Dues & Memberships	6,049	7,900	7,400	(500)	(6.3)%
5410	Liabilities Insurance	—	51,258	—	(51,258)	(100.0)%
5413	Government Fees/ Licenses	24,178	29,054	28,250	(804)	(2.8)%
5600	Misc Expenses	—	1,536	—	(1,536)	(100.0)%
5710	Professional/Technical Service	150,874	222,554	252,750	30,196	13.6%
5720	Advertising	521	521	—	(521)	(100.0)%
5730	Printing/Binding	—	1,000	—	(1,000)	(100.0)%
5790	Repair & Maintenance Services	47,422	64,037	128,500	64,463	100.7%
5802	Water	8,486	10,974	17,000	6,026	54.9%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5804	Electric	5,787	11,600	12,000	400	3.4%
5900	Meetings & Conferences	34,542	45,952	32,850	(13,102)	(28.5)%
5910	Travel/Mileage Reimbursement	13,366	13,500	14,000	500	3.7%
5920	Training	7,117	10,400	10,900	500	4.8%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	—	98,100	—	(98,100)	(100.0)%
6203	Administrative Overhead	1,086,576	1,086,576	—	(1,086,576)	(100.0)%
		1,817,718	1,929,088	1,057,536	(871,552)	(45.2)%
8100	Furniture & Equipment	90,093	48,475	127,400	78,925	162.8%
		90,093	146,575	127,400	(19,175)	(13.1)%
4300 - Utility Services Total		4,292,918	4,463,075	3,169,960	(1,293,115)	(29.0)%
4400 - Vehicle Maintenance						
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	—	327,531	—	(327,531)	(100.0)%
8200	Vehicles	327,531	—	—	—	—%
		327,531	327,531	—	(327,531)	(100.0)%
4400 - Vehicle Maintenance Total		327,531	327,531	—	(327,531)	(100.0)%
4700 - City Engineering						
Operating Expenses						
6203	Administrative Overhead	174	174	—	(174)	(100.0)%
		174	174	—	(174)	(100.0)%
4700 - City Engineering Total		174	174	—	(174)	(100.0)%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	12,735	—	—	—	—%
5104	Temporary Salaries	782	—	—	—	—%
5201	Health/Dental Insurance	2,565	—	—	—	—%
5202	Life Insurance	18	—	—	—	—%
5203	Accidental Death Dismember	3	—	—	—	—%
5204	LT/ST Disability	60	—	—	—	—%
5205	FICA/Medicare	194	—	—	—	—%
5206	CalPERS Retirement	3,868	—	—	—	—%
5208	Workers' Compensation	360	—	—	—	—%
5209	Deferred Compensation	637	—	—	—	—%
5211	Retiree Health Savings	221	—	—	—	—%
5212	Unemployment	54	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		21,498	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	300,420	993,459	—	(993,459)	(100.0)%
		300,420	993,459	—	(993,459)	(100.0)%
4990 - Pw Capital Improvement Total		321,918	993,459	—	(993,459)	(100.0)%
8000 - Debt Services						
Transfers Out						
6999	Inter-Fund Transfers Out	—	—	25,508	25,508	—%
		—	—	25,508	25,508	—%
8000 - Debt Services Total		—	—	25,508	25,508	—%
420 - Sewer Maintenance District Total		5,568,447	6,410,254	4,363,465	(2,046,789)	(31.9)%
421 - Landscape Maintenance District						
1900 - General Government						
Transfers Out						
6112	Information Technology ISF	87,722	87,722	—	(87,722)	(100.0)%
6113	General Liability ISF	53,060	53,060	—	(53,060)	(100.0)%
Operating Expenses						
6203	Administrative Overhead	—	—	228,979	228,979	—%
		—	—	228,979	228,979	—%
6999	Inter-Fund Transfers Out	110,270	110,517	—	(110,517)	(100.0)%
		251,052	251,299	—	(251,299)	(100.0)%
1900 - General Government Total		251,052	251,299	228,979	(22,320)	(8.9)%
2500 - Special Districts						
Operating Expenses						
5710	Professional/Technical Service	19,445	40,702	36,000	(4,702)	(11.6)%
		19,445	40,702	36,000	(4,702)	(11.6)%
2500 - Special Districts Total		19,445	40,702	36,000	(4,702)	(11.6)%
2600 - Beautification						
Salary and Benefits						
5101	Full-Time Salaries	122,430	223,893	123,240	(100,653)	(45.0)%
5201	Health/Dental Insurance	15,733	36,000	15,060	(20,940)	(58.2)%
5202	Life Insurance	126	—	136	136	—%
5203	Accidental Death Dismember	25	—	31	31	—%
5204	LT/ST Disability	530	—	507	507	—%
5205	FICA/Medicare	1,774	—	1,787	1,787	—%
5206	CalPERS Retirement	37,185	65,727	39,954	(25,773)	(39.2)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5208	Workers' Compensation	3,680	9,807	5,398	(4,409)	(45.0)%
5209	Deferred Compensation	6,122	14,712	6,162	(8,550)	(58.1)%
5210	H.S.A. Contribution	457	—	540	540	—%
5211	Retiree Health Savings	1,268	—	1,185	1,185	—%
5212	Unemployment	490	—	493	493	—%
5214	Fringe Benefits	—	5,268	—	(5,268)	(100.0)%
		189,818	355,407	194,492	(160,915)	(45.3)%
Operating Expenses						
5310	Operating Materials & Supplies	38,984	104,780	1,000	(103,780)	(99.0)%
5314	Fuel	15,143	15,143	7,361	(7,782)	(51.4)%
5315	Uniforms	83	2,000	500	(1,500)	(75.0)%
5321	Vehicle Operations	23,614	23,614	51,215	27,601	116.9%
5755	Landscape Contracts	—	—	1,956,252	1,956,252	—%
5790	Repair & Maintenance Services	1,756,442	1,997,901	97,780	(1,900,121)	(95.1)%
5793	Emergency Damage Repairs	24,427	40,000	40,000	—	—%
5802	Water	479,558	580,858	500,000	(80,858)	(13.9)%
5804	Electric	20,017	96,485	21,000	(75,485)	(78.2)%
6203	Administrative Overhead	5,775	5,775	—	(5,775)	(100.0)%
		2,364,043	2,866,555	2,675,107	(191,448)	(6.7)%
2600 - Beautification Total		2,553,861	3,221,962	2,869,599	(352,364)	(10.9)%
4000 - Public Works						
Operating Expenses						
6203	Administrative Overhead	6,166	6,166	—	(6,166)	(100.0)%
		6,166	6,166	—	(6,166)	(100.0)%
4000 - Public Works Total		6,166	6,166	—	(6,166)	(100.0)%
4100 - Maintenance						
Operating Expenses						
5314	Fuel	—	1,187	—	(1,187)	(100.0)%
5321	Vehicle Operations	3,895	3,895	—	(3,895)	(100.0)%
		3,895	5,082	—	(5,082)	(100.0)%
4100 - Maintenance Total		3,895	5,082	—	(5,082)	(100.0)%
4700 - City Engineering						
Operating Expenses						
6203	Administrative Overhead	126	126	—	(126)	(100.0)%
		126	126	—	(126)	(100.0)%
4700 - City Engineering Total		126	126	—	(126)	(100.0)%

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>8000 - Debt Services</b>					
Transfers Out					
6999 Inter-Fund Transfers Out	—	—	110,537	110,537	—%
	—	—	110,537	110,537	—%
8000 - Debt Services Total	—	—	110,537	110,537	—%
421 - Landscape Maintenance District Total	2,834,545	3,525,337	3,245,114	(280,223)	(7.9)%
<b>422 - Lighting Maintenance District</b>					
1900 - General Government					
Transfers Out					
6112 Information Technology ISF	74,287	74,287	383,501	309,214	416.2%
6113 General Liability ISF	37,264	37,264	200,359	163,095	437.7%
Operating Expenses					
6203 Administrative Overhead	—	—	246,478	246,478	—%
	—	—	246,478	246,478	—%
6999 Inter-Fund Transfers Out	16,303	16,303	—	(16,303)	(100.0)%
	127,854	127,854	583,860	456,006	356.7%
1900 - General Government Total	127,854	127,854	830,338	702,484	549.4%
<b>2500 - Special Districts</b>					
Operating Expenses					
5710 Professional/Technical Service	12,211	24,908	23,000	(1,908)	(7.7)%
	12,211	24,908	23,000	(1,908)	(7.7)%
2500 - Special Districts Total	12,211	24,908	23,000	(1,908)	(7.7)%
<b>2600 - Beautification</b>					
Operating Expenses					
5755 Landscape Contracts	—	—	102,498	102,498	—%
5790 Repair & Maintenance Services	93,614	93,713	—	(93,713)	(100.0)%
	93,614	93,713	102,498	8,785	9.4%
2600 - Beautification Total	93,614	93,713	102,498	8,785	9.4%
<b>4000 - Public Works</b>					
Operating Expenses					
5311 Postage	—	—	53,750	53,750	—%
5920 Training	974	2,370	2,489	119	5.0%
6203 Administrative Overhead	5,336	5,336	—	(5,336)	(100.0)%
	6,310	7,706	56,239	48,533	629.8%
4000 - Public Works Total	6,310	7,706	56,239	48,533	629.8%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4200 - Transportation						
Salary and Benefits						
5101	Full-Time Salaries	273,126	269,423	929,741	660,318	245.1%
5103	Over-Time Salaries	32,493	33,707	84,264	50,557	150.0%
5104	Temporary Salaries	9,308	20,985	52,177	31,192	148.6%
5106	Salaries (Offset)	—	—	(237,055)	(237,055)	—%
5201	Health/Dental Insurance	52,114	40,500	281,293	240,793	594.6%
5202	Life Insurance	336	—	1,180	1,180	—%
5203	Accidental Death Dismember	66	—	269	269	—%
5204	LT/ST Disability	1,289	—	3,821	3,821	—%
5205	FICA/Medicare	4,577	—	13,531	13,531	—%
5206	CalPERS Retirement	83,370	79,093	301,416	222,323	281.1%
5208	Workers' Compensation	8,551	11,801	40,867	29,066	246.3%
5209	Deferred Compensation	13,475	18,310	46,480	28,170	153.8%
5211	Retiree Health Savings	2,962	—	19,487	19,487	—%
5212	Unemployment	1,268	—	3,733	3,733	—%
5214	Fringe Benefits	—	6,408	—	(6,408)	(100.0)%
5216	Fringe Benefits (Offset)	—	—	(195,648)	(195,648)	—%
		482,935	480,227	1,345,556	865,329	180.2%
Operating Expenses						
5310	Operating Materials & Supplies	303	426	7,300	6,874	1,611.9%
5311	Postage	159	300	—	(300)	(100.0)%
5312	Special Activity Supplies	2,918	175,674	402,000	226,327	128.8%
5314	Fuel	3,161	3,161	20,978	17,817	563.6%
5315	Uniforms	1,098	1,415	6,174	4,759	336.3%
5321	Vehicle Operations	23,614	23,614	148,522	124,908	529.0%
5350	Non-Capital Equipment	4,610	4,610	2,905	(1,705)	(37.0)%
5400	Dues & Memberships	—	—	1,130	1,130	—%
5620	Bad Debt Expense	5,664	—	—	—	—%
5710	Professional/Technical Service	23,564	115,267	1,623,000	1,507,733	1,308.0%
5790	Repair & Maintenance Services	—	117,000	—	(117,000)	(100.0)%
5791	Street Light Services	255,219	588,493	214,019	(374,474)	(63.6)%
5792	Traffic Signal Services	688,672	823,292	351,656	(471,636)	(57.3)%
5793	Emergency Damage Repairs	706,108	1,156,341	517,001	(639,340)	(55.3)%
5796	Traffic Signal-Multi Jurstict	134,234	149,012	75,400	(73,612)	(49.4)%
5804	Electric	2,887,542	2,887,542	2,450,778	(436,764)	(15.1)%



	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5900	Meetings & Conferences	891	1,000	—	(1,000)	(100.0)%
5912	Boot/Pant Reimbursement	600	2,000	5,400	3,400	170.0%
5920	Training	—	—	37,908	37,908	—%
		4,738,357	6,049,148	5,864,171	(184,977)	(3.1)%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	—	53,795	—	(53,795)	(100.0)%
8100	Furniture & Equipment	6,090	6,125	—	(6,125)	(100.0)%
		6,090	59,920	—	(59,920)	(100.0)%
4200	- Transportation Total	5,227,382	6,589,295	7,209,727	620,432	9.4%
4700 - City Engineering						
Operating Expenses						
5710	Professional/Technical Service	—	—	200,000	200,000	—%
6203	Administrative Overhead	213,432	213,432	—	(213,432)	(100.0)%
		213,432	213,432	200,000	(13,432)	(6.3)%
Debt Service & Capital Outlay						
7000	Debt Services - Prin	31	971,741	—	(971,741)	(100.0)%
7100	Debt Service - Interest	—	405,607	—	(405,607)	(100.0)%
		31	1,377,348	—	(1,377,348)	(100.0)%
4700	- City Engineering Total	213,463	1,590,780	200,000	(1,390,780)	(87.4)%
4990 - Pw Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	169,391	—	(169,391)	(100.0)%
		—	169,391	—	(169,391)	(100.0)%
4990	- Pw Capital Improvement Total	—	169,391	—	(169,391)	(100.0)%
8000 - Debt Services						
Debt Service & Capital Outlay						
7000	Debt Services - Prin	620,000	—	660,000	660,000	—%
7100	Debt Service - Interest	349,393	—	313,657	313,657	—%
		969,393	—	973,657	973,657	—%
8000	- Debt Services Total	969,393	—	973,657	973,657	—%
422	- Lighting Maintenance District Total	6,650,226	8,603,647	9,395,459	791,812	9.2%
423 - Drainage Maint District						
1900 - General Government						
Transfers Out						
6112	Information Technology ISF	80,506	80,506	80,506	—	—%
6113	General Liability ISF	39,854	39,854	39,854	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses						
6203	Administrative Overhead	—	—	449,487	449,487	—%
		—	—	449,487	449,487	—%
6999	Inter-Fund Transfers Out	79,795	54,348	—	(54,348)	(100.0)%
		200,155	174,708	120,360	(54,348)	(31.1)%
1900	General Government Total	200,155	174,708	569,847	395,139	226.2%
2500 - Special Districts						
Operating Expenses						
5710	Professional/Technical Service	17,578	35,145	33,500	(1,645)	(4.7)%
		17,578	35,145	33,500	(1,645)	(4.7)%
2500	Special Districts Total	17,578	35,145	33,500	(1,645)	(4.7)%
2600 - Beautification						
Operating Expenses						
5797	Street Sweeping	285,422	285,422	—	(285,422)	(100.0)%
		285,422	285,422	—	(285,422)	(100.0)%
2600	Beautification Total	285,422	285,422	—	(285,422)	(100.0)%
4000 - Public Works						
Salary and Benefits						
5104	Temporary Salaries	29,256	22,000	—	(22,000)	(100.0)%
5205	FICA/Medicare	424	—	—	—	—%
5206	CalPERS Retirement	2,181	—	—	—	—%
5208	Workers' Compensation	859	—	—	—	—%
5212	Unemployment	117	—	—	—	—%
		32,838	22,000	—	(22,000)	(100.0)%
Operating Expenses						
5311	Postage	—	—	25,000	25,000	—%
5330	Rentals/Leases	13,000	13,000	13,000	—	—%
5920	Training	5,869	52,675	10,086	(42,589)	(80.9)%
6203	Administrative Overhead	42,111	42,111	—	(42,111)	(100.0)%
		60,980	107,786	48,086	(59,700)	(55.4)%
4000	Public Works Total	93,818	129,786	48,086	(81,700)	(62.9)%
4100 - Maintenance						
Salary and Benefits						
5101	Full-Time Salaries	223,559	193,001	343,444	150,443	77.9%
5103	Over-Time Salaries	11,951	24,951	24,951	—	—%
5201	Health/Dental Insurance	66,220	41,400	86,726	45,326	109.5%
5202	Life Insurance	329	—	457	457	—%
5203	Accidental Death Dismember	65	—	104	104	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5204	LT/ST Disability	940	—	1,412	1,412	—%
5205	FICA/Medicare	3,454	—	5,151	5,151	—%
5206	CalPERS Retirement	67,431	56,659	111,342	54,683	96.5%
5208	Workers' Compensation	6,861	8,453	15,558	7,105	84.1%
5209	Deferred Compensation	10,952	14,819	17,172	2,353	15.9%
5211	Retiree Health Savings	5,143	—	7,960	7,960	—%
5212	Unemployment	962	—	1,421	1,421	—%
5214	Fringe Benefits	—	4,278	—	(4,278)	(100.0)%
		397,867	343,561	615,697	272,136	79.2%
Operating Expenses						
5314	Fuel	9,718	12,065	15,457	3,392	28.1%
5315	Uniforms	772	7,752	500	(7,252)	(93.6)%
5317	Graffiti Removal	—	5,000	—	(5,000)	(100.0)%
5321	Vehicle Operations	112,549	101,452	113,952	12,500	12.3%
5325	Asphalt Operations	11,006	11,500	—	(11,500)	(100.0)%
5326	Concrete Operations	10,259	10,383	—	(10,383)	(100.0)%
5327	Heavy Equipment Operations	24,387	70,713	—	(70,713)	(100.0)%
5329	T.I.D.E Operations	—	5,000	—	(5,000)	(100.0)%
5350	Non-Capital Equipment	1,601	4,850	—	(4,850)	(100.0)%
5710	Professional/Technical Service	50,003	50,003	—	(50,003)	(100.0)%
5790	Repair & Maintenance Services	40,734	77,300	2,000	(75,300)	(97.4)%
5793	Emergency Damage Repairs	13,498	50,000	—	(50,000)	(100.0)%
5802	Water	—	361	—	(361)	(100.0)%
5900	Meetings & Conferences	337	337	—	(337)	(100.0)%
5912	Boot/Pant Reimbursement	—	—	600	600	—%
5920	Training	—	—	3,350	3,350	—%
6203	Administrative Overhead	216,169	216,169	—	(216,169)	(100.0)%
		491,032	622,886	135,860	(487,026)	(78.2)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	29,650	—	—	—	—%
		29,650	—	—	—	—%
4100 - Maintenance Total		918,549	966,447	751,557	(214,890)	(22.2)%
4300 - Utility Services						
Salary and Benefits						
5101	Full-Time Salaries	265,565	265,339	372,507	107,168	40.4%
5103	Over-Time Salaries	10,895	16,556	16,000	(556)	(3.4)%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5201	Health/Dental Insurance	73,780	51,300	93,456	42,156	82.2%
5202	Life Insurance	392	—	474	474	—%
5203	Accidental Death Dismember	77	—	108	108	—%
5204	LT/ST Disability	1,322	—	1,934	1,934	—%
5205	FICA/Medicare	4,027	—	5,480	5,480	—%
5206	CalPERS Retirement	80,850	77,895	120,764	42,869	55.0%
5208	Workers' Compensation	8,140	11,622	16,553	4,931	42.4%
5209	Deferred Compensation	15,023	18,705	22,706	4,001	21.4%
5211	Retiree Health Savings	5,868	—	6,335	6,335	—%
5212	Unemployment	1,127	—	1,512	1,512	—%
5214	Fringe Benefits	—	6,562	—	(6,562)	(100.0)%
		467,066	447,979	657,827	209,848	46.8%
Operating Expenses						
5310	Operating Materials & Supplies	1,021	5,171	8,150	2,979	57.6%
5314	Fuel	479	1,236	5,889	4,653	376.4%
5315	Uniforms	898	900	600	(300)	(33.3)%
5321	Vehicle Operations	37,648	37,669	40,972	3,303	8.8%
5330	Rentals/Leases	—	39,715	40,000	285	0.7%
5350	Non-Capital Equipment	24,167	24,385	5,000	(19,385)	(79.5)%
5400	Dues & Memberships	—	700	200	(500)	(71.4)%
5413	Government Fees/Licenses	2,563	7,355	3,170	(4,185)	(56.9)%
5600	Misc Expenses	—	89	—	(89)	(100.0)%
5710	Professional/Technical Service	60,637	78,446	72,500	(5,946)	(7.6)%
5790	Repair & Maintenance Services	33,722	53,500	63,000	9,500	17.8%
5793	Emergency Damage Repairs	3,664	35,000	10,000	(25,000)	(71.4)%
5802	Water	5,198	6,500	11,000	4,500	69.2%
5804	Electric	4,070	8,550	12,000	3,450	40.4%
5900	Meetings & Conferences	33	1,750	2,000	250	14.3%
5910	Travel/Mileage Reimbursement	726	900	—	(900)	(100.0)%
Debt Service & Capital Outlay						
6203	Administrative Overhead	165,668	165,668	—	(165,668)	(100.0)%
		340,492	467,534	274,480	(193,054)	(41.3)%
8100	Furniture & Equipment	12,204	12,204	—	(12,204)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		12,204	12,204	—	(12,204)	(100.0)%
4300 - Utility Services Total		819,762	927,717	932,307	4,590	0.5%
4400 - Vehicle Maintenance						
Operating Expenses						
5330	Rentals/Leases	—	—	47,350	47,350	—%
		—	—	47,350	47,350	—%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	120,721	241,693	—	(241,693)	(100.0)%
8100	Furniture & Equipment	26,280	—	—	—	—%
8200	Vehicles	92,622	—	16,500	16,500	—%
		239,623	241,693	16,500	(225,193)	(93.2)%
4400 - Vehicle Maintenance Total		239,623	241,693	63,850	(177,843)	(73.6)%
4500 - Environmental						
Operating Expenses						
5797	Street Sweeping	—	—	299,693	299,693	—%
		—	—	299,693	299,693	—%
4500 - Environmental Total		—	—	299,693	299,693	—%
4700 - City Engineering						
Operating Expenses						
6203	Administrative Overhead	265	265	—	(265)	(100.0)%
		265	265	—	(265)	(100.0)%
4700 - City Engineering Total		265	265	—	(265)	(100.0)%
4990 - Pw Capital Improvement						
Salary and Benefits						
5101	Full-Time Salaries	18,346	—	—	—	—%
5201	Health/Dental Insurance	4,373	—	—	—	—%
5202	Life Insurance	26	—	—	—	—%
5203	Accidental Death Dismember	4	—	—	—	—%
5204	LT/ST Disability	82	—	—	—	—%
5205	FICA/Medicare	266	—	—	—	—%
5206	CalPERS Retirement	5,572	—	—	—	—%
5208	Workers' Compensation	489	—	—	—	—%
5209	Deferred Compensation	917	—	—	—	—%
5211	Retiree Health Savings	369	—	—	—	—%
5212	Unemployment	73	—	—	—	—%
		30,518	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	508,141	1,509,366	—	(1,509,366)	(100.0)%

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	508,141	1,509,366	—	(1,509,366)	(100.0)%
4990 - Pw Capital Improvement Total	538,659	1,509,366	—	(1,509,366)	(100.0)%
8000 - Debt Services					
Transfers Out					
6999 Inter-Fund Transfers Out	—	—	25,508	25,508	—%
	—	—	25,508	25,508	—%
8000 - Debt Services Total	—	—	25,508	25,508	—%
423 - Drainage Maint District Total	3,113,832	4,270,550	2,724,349	(1,546,201)	(36.2)%
424 - Recycled Water Fund					
1900 - General Government					
Operating Expenses					
5620 Bad Debt Expense	579	—	—	—	—%
Transfers Out					
6112 Information Technology ISF	10,872	10,872	10,872	—	—%
6113 General Liability ISF	5,394	5,394	5,394	—	—%
6203 Administrative Overhead	—	—	40,795	40,795	—%
	579	—	40,795	40,795	—%
	16,266	16,266	16,266	—	—%
1900 - General Government Total	16,845	16,266	57,061	40,795	250.8%
4300 - Utility Services					
Salary and Benefits					
5101 Full-Time Salaries	55,361	53,448	325,820	272,372	509.6%
5103 Over-Time Salaries	2,179	1,536	3,000	1,464	95.3%
5201 Health/Dental Insurance	11,155	10,800	89,472	78,672	728.4%
5202 Life Insurance	80	—	429	429	—%
5203 Accidental Death Dismember	16	—	98	98	—%
5204 LT/ST Disability	236	—	1,742	1,742	—%
5205 FICA/Medicare	812	—	4,755	4,755	—%
5206 CalPERS Retirement	17,047	15,691	105,629	89,938	573.2%
5208 Workers' Compensation	1,698	2,341	14,364	12,023	513.6%
5209 Deferred Compensation	3,226	3,313	20,371	17,058	514.9%
5211 Retiree Health Savings	654	—	6,965	6,965	—%
5212 Unemployment	230	—	1,312	1,312	—%
5214 Fringe Benefits	—	1,190	—	(1,190)	(100.0)%
	92,694	88,319	573,958	485,639	549.9%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses						
5310	Operating Materials & Supplies	4,130	4,725	8,650	3,925	83.1%
5312	Special Activity Supplies	282	300	—	(300)	(100.0)%
5315	Uniforms	225	850	500	(350)	(41.2)%
5350	Non-Capital Equipment	8,764	17,630	18,000	370	2.1%
5400	Dues & Memberships	512	1,200	700	(500)	(41.7)%
5710	Professional/Technical Service	8,618	15,600	26,900	11,300	72.4%
5790	Repair & Maintenance Services	3,432	61,355	15,697	(45,658)	(74.4)%
5804	Electric	53,862	106,000	106,000	—	—%
5808	Recycled Water Purchase	44,505	55,000	115,000	60,000	109.1%
6203	Administrative Overhead	55,419	55,419	—	(55,419)	(100.0)%
		179,749	318,079	291,447	(26,632)	(8.4)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	579	—	49,050	49,050	—%
		579	—	49,050	49,050	—%
4300 - Utility Services Total		273,022	406,398	914,455	508,057	125.0%
424 - Recycled Water Fund Total		289,867	422,664	971,516	548,852	129.9%
500 - Lancaster Power Authority						
1900 - General Government						
Operating Expenses						
5806	Power Purchase Expense	939,471	—	—	—	—%
		939,471	—	—	—	—%
Transfers Out						
6112	Information Technology ISF	535	535	535	—	—%
6113	General Liability ISF	349	349	349	—	—%
		884	884	884	—	—%
1900 - General Government Total		940,355	884	884	—	—%
8000 - Debt Services						
Debt Service & Capital Outlay						
7000	Debt Services - Prin	—	—	945,000	945,000	—%
7100	Debt Service - Interest	397,220	—	364,042	364,042	—%
		397,220	—	1,309,042	1,309,042	—%
8000 - Debt Services Total		397,220	—	1,309,042	1,309,042	—%
9100 - Lancaster Choice Energy						
Operating Expenses						
5710	Professional/Technical Service	—	5,000	5,000	—	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
6203	Administrative Overhead	10,621	10,621	—	(10,621)	(100.0)%
		10,621	15,621	5,000	(10,621)	(68.0)%
Debt Service & Capital Outlay						
7000	Debt Services - Prin	—	735,000	—	(735,000)	(100.0)%
7100	Debt Service - Interest	—	406,004	—	(406,004)	(100.0)%
		—	1,141,004	—	(1,141,004)	(100.0)%
9100	Lancaster Choice Energy Total	10,621	1,156,625	5,000	(1,151,625)	(99.6)%
500	Lancaster Power Authority Total	1,348,196	1,157,509	1,314,926	157,417	13.6%
501 - Lancaster Choice Energy						
1000 - City Administration						
Salary and Benefits						
5101	Full-Time Salaries	238,931	230,401	33,317	(197,084)	(85.5)%
5201	Health/Dental Insurance	24,802	30,070	2,878	(27,192)	(90.4)%
5202	Life Insurance	283	—	237	237	—%
5203	Accidental Death Dismember	57	—	8	8	—%
5204	LT/ST Disability	986	—	137	137	—%
5205	FICA/Medicare	3,520	—	483	483	—%
5206	CalPERS Retirement	72,568	67,545	10,801	(56,744)	(84.0)%
5208	Workers' Compensation	7,438	10,091	1,459	(8,632)	(85.5)%
5209	Deferred Compensation	11,947	18,153	2,665	(15,487)	(85.3)%
5211	Retiree Health Savings	12,847	—	876	876	—%
5212	Unemployment	979	—	133	133	—%
5214	Fringe Benefits	—	6,758	—	(6,758)	(100.0)%
		374,357	363,019	52,996	(310,022)	(85.4)%
Operating Expenses						
5319	Donations Expense	45,475	65,475	100,000	34,525	52.7%
5710	Professional/Technical Service	107,322	1,322	—	(1,322)	(100.0)%
5725	Sponsorship Expense	133,449	156,640	175,000	18,360	11.7%
5910	Travel/Mileage Reimbursement	—	—	720	720	—%
		286,246	223,437	275,720	52,283	23.4%
1000	City Administration Total	660,603	586,455	328,716	(257,739)	(43.9)%
1500 - Communications						
Operating Expenses						
6203	Administrative Overhead	1,219,845	1,219,845	—	(1,219,845)	(100.0)%
		1,219,845	1,219,845	—	(1,219,845)	(100.0)%
1500	Communications Total	1,219,845	1,219,845	—	(1,219,845)	(100.0)%



Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
1700 - Finance/It Administration						
Salary and Benefits						
5101	Full-Time Salaries	—	—	313,090	313,090	—%
5201	Health/Dental Insurance	—	—	41,676	41,676	—%
5202	Life Insurance	—	—	346	346	—%
5203	Accidental Death Dismember	—	—	79	79	—%
5204	LT/ST Disability	—	—	1,287	1,287	—%
5205	FICA/Medicare	—	—	4,540	4,540	—%
5206	CalPERS Retirement	—	—	101,502	101,502	—%
5208	Workers' Compensation	—	—	13,713	13,713	—%
5209	Deferred Compensation	—	—	19,787	19,787	—%
5211	Retiree Health Savings	—	—	7,405	7,405	—%
5212	Unemployment	—	—	1,252	1,252	—%
		—	—	504,677	504,677	—%
1700 - Finance/It Administration Total		—	—	504,677	504,677	—%
1710 - Accounting						
Salary and Benefits						
5101	Full-Time Salaries	—	—	80,509	80,509	—%
5201	Health/Dental Insurance	—	—	15,112	15,112	—%
5202	Life Insurance	—	—	89	89	—%
5203	Accidental Death Dismember	—	—	20	20	—%
5204	LT/ST Disability	—	—	331	331	—%
5205	FICA/Medicare	—	—	1,167	1,167	—%
5206	CalPERS Retirement	—	—	26,100	26,100	—%
5208	Workers' Compensation	—	—	3,526	3,526	—%
5209	Deferred Compensation	—	—	4,025	4,025	—%
5211	Retiree Health Savings	—	—	1,575	1,575	—%
5212	Unemployment	—	—	322	322	—%
		—	—	132,777	132,777	—%
1710 - Accounting Total		—	—	132,777	132,777	—%
1900 - General Government						
Transfers Out						
6112	Information Technology ISF	132,566	132,566	132,566	—	—%
6113	General Liability ISF	92,227	92,227	92,227	—	—%
Operating Expenses						
6203	Administrative Overhead	—	—	510,951	510,951	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		—	—	510,951	510,951	—%
6999	Inter-Fund Transfers Out	46,408	46,465	—	(46,465)	(100.0)%
		271,201	271,258	224,793	(46,465)	(17.1)%
1900	General Government Total	271,201	271,258	735,744	464,486	171.2%
1990 - Gen Gov Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	—	1,609,242	—	(1,609,242)	(100.0)%
		—	1,609,242	—	(1,609,242)	(100.0)%
1990	Gen Gov Capital Improvement Total	—	1,609,242	—	(1,609,242)	(100.0)%
4200 - Transportation						
Operating Expenses						
5790	Repair & Maintenance Services	27,084	33,454	42,286	8,832	26.4%
5793	Emergency Damage Repairs	3,390	5,430	5,000	(430)	(7.9)%
5804	Electric	90,563	60,000	212,496	152,496	254.2%
		121,036	98,884	259,782	160,898	162.7%
4200	Transportation Total	121,036	98,884	259,782	160,898	162.7%
8000 - Debt Services						
Transfers Out						
6999	Inter-Fund Transfers Out	—	—	25,508	25,508	—%
		—	—	25,508	25,508	—%
8000	Debt Services Total	—	—	25,508	25,508	—%
9100 - Lancaster Choice Energy						
Salary and Benefits						
5101	Full-Time Salaries	297,384	295,126	—	(295,126)	(100.0)%
5201	Health/Dental Insurance	27,156	19,430	—	(19,430)	(100.0)%
5202	Life Insurance	253	—	—	—	—%
5203	Accidental Death Dismember	49	—	—	—	—%
5204	LT/ST Disability	1,385	—	—	—	—%
5205	FICA/Medicare	4,419	—	—	—	—%
5206	CalPERS Retirement	85,431	86,732	—	(86,732)	(100.0)%
5208	Workers' Compensation	8,934	12,927	—	(12,927)	(100.0)%
5209	Deferred Compensation	31,382	22,200	—	(22,200)	(100.0)%
5211	Retiree Health Savings	7,314	—	—	—	—%
5212	Unemployment	1,230	—	—	—	—%
5214	Fringe Benefits	—	7,444	—	(7,444)	(100.0)%
		464,936	443,858	—	(443,858)	(100.0)%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses						
5310	Operating Materials & Supplies	49,560	50,552	50,000	(552)	(1.1)%
5311	Postage	130	2,500	500	(2,000)	(80.0)%
5312	Special Activity Supplies	—	—	20,000	20,000	—%
5314	Fuel	—	1,187	—	(1,187)	(100.0)%
5321	Vehicle Operations	3,193	3,193	—	(3,193)	(100.0)%
5400	Dues & Memberships	103,493	107,596	163,000	55,404	51.5%
5600	Misc Expenses	822,797	—	—	—	—%
5620	Bad Debt Expense	10,451,111	2,419,190	—	(2,419,190)	(100.0)%
5700	Services	187,050	—	130,000	130,000	—%
5710	Professional/Technical Service	1,489,523	653,812	1,893,164	1,239,352	189.6%
5720	Advertising	1,650	61,100	30,000	(31,100)	(50.9)%
5730	Printing/Binding	—	500	500	—	—%
5740	Legal Services	13,403	23,500	12,000	(11,500)	(48.9)%
5806	Power Purchase Expense	64,080,519	45,787,927	74,099,107	28,311,180	61.8%
5807	Nem Payouts	634,919	205,000	590,000	385,000	187.8%
5900	Meetings & Conferences	—	3,400	6,250	2,850	83.8%
5910	Travel/Mileage Reimbursement	769	10,500	15,508	5,008	47.7%
5920	Training	—	1,000	1,000	—	—%
6203	Administrative Overhead	629,806	629,806	—	(629,806)	(100.0)%
		78,467,924	49,960,763	77,011,029	27,050,266	54.1%
9100 - Lancaster Choice Energy Total		78,932,860	50,404,621	77,011,029	26,606,408	52.8%
9150 - Energy						
Operating Expenses						
5710	Professional/Technical Service	14,422	189,603	—	(189,603)	(100.0)%
		14,422	189,603	—	(189,603)	(100.0)%
9150 - Energy Total		14,422	189,603	—	(189,603)	(100.0)%
9170 - Hydrogen						
Operating Expenses						
5312	Special Activity Supplies	867	1,000	—	(1,000)	(100.0)%
5319	Donations Expense	31,000	31,000	—	(31,000)	(100.0)%
5710	Professional/Technical Service	638,044	764,285	—	(764,285)	(100.0)%
5740	Legal Services	660	2,828	—	(2,828)	(100.0)%
5900	Meetings & Conferences	9,887	9,887	—	(9,887)	(100.0)%

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	680,458	809,000	—	(809,000)	(100.0)%
9170 - Hydrogen Total	680,458	809,000	—	(809,000)	(100.0)%
501 - Lancaster Choice Energy Total	81,900,425	55,188,908	78,998,234	23,809,326	43.1%
<b>530 - Lancaster Financing Authority</b>					
1900 - General Government					
Operating Expenses					
5413 Government Fees/ Licenses	504,305	—	—	—	—%
5600 Misc Expenses	172,648	—	—	—	—%
	676,953	—	—	—	—%
Debt Service & Capital Outlay					
7000 Debt Services - Prin	—	3,553,681	—	(3,553,681)	(100.0)%
	—	3,553,681	—	(3,553,681)	(100.0)%
1900 - General Government Total	676,953	3,553,681	—	(3,553,681)	(100.0)%
1990 - Gen Gov Capital Improvement					
Debt Service & Capital Outlay					
8000 Capital Improvement	—	818,008	—	(818,008)	(100.0)%
	—	818,008	—	(818,008)	(100.0)%
1990 - Gen Gov Capital Improvement Total	—	818,008	—	(818,008)	(100.0)%
2990 - Cd Capital Improvement					
Debt Service & Capital Outlay					
8000 Capital Improvement	—	0	—	(0)	(100.0)%
	—	0	—	(0)	(100.0)%
2990 - Cd Capital Improvement Total	—	0	—	(0)	(100.0)%
4990 - Pw Capital Improvement					
Salary and Benefits					
5101 Full-Time Salaries	10,243	—	—	—	—%
5201 Health/Dental Insurance	1,689	—	—	—	—%
5202 Life Insurance	11	—	—	—	—%
5203 Accidental Death Dismember	2	—	—	—	—%
5204 LT/ST Disability	37	—	—	—	—%
5205 FICA/Medicare	146	—	—	—	—%
5206 CalPERS Retirement	3,111	—	—	—	—%
5208 Workers' Compensation	358	—	—	—	—%
5209 Deferred Compensation	512	—	—	—	—%
5211 Retiree Health Savings	308	—	—	—	—%
5212 Unemployment	41	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
		16,459	—	—	—	—%
Debt Service & Capital Outlay						
8000	Capital Improvement	240,470	4,466,628	—	(4,466,628)	(100.0)%
		240,470	4,466,628	—	(4,466,628)	(100.0)%
4990 - Pw Capital Improvement Total		256,928	4,466,628	—	(4,466,628)	(100.0)%
6990 - Parcs Capital Improvement						
Debt Service & Capital Outlay						
8000	Capital Improvement	408,817	670,039	—	(670,039)	(100.0)%
		408,817	670,039	—	(670,039)	(100.0)%
6990 - Parcs Capital Improvement Total		408,817	670,039	—	(670,039)	(100.0)%
8000 - Debt Services						
Debt Service & Capital Outlay						
7000	Debt Services - Prin	1,130,000	—	1,475,000	1,475,000	—%
7100	Debt Service - Interest	2,417,853	—	2,373,719	2,373,719	—%
		3,547,853	—	3,848,719	3,848,719	—%
8000 - Debt Services Total		3,547,853	—	3,848,719	3,848,719	—%
8010 - LRBs 24A BASE RENTAL						
Debt Service & Capital Outlay						
7100	Debt Service - Interest	—	—	2,651,100	2,651,100	—%
		—	—	2,651,100	2,651,100	—%
8010 - LRBs 24A BASE RENTAL Total		—	—	2,651,100	2,651,100	—%
8020 - LRBs 24B BASE RENTAL						
Debt Service & Capital Outlay						
7000	Debt Services - Prin	—	—	510,000	510,000	—%
7100	Debt Service - Interest	—	—	353,734	353,734	—%
		—	—	863,734	863,734	—%
8020 - LRBs 24B BASE RENTAL Total		—	—	863,734	863,734	—%
530 - Lancaster Financing Authority Total		4,890,552	9,508,356	7,363,554	(2,144,802)	(22.6)%
601 - Avaqmd						
7100 - Avaqmd						
Salary and Benefits						
5101	Full-Time Salaries	477,529	641,266	877,283	236,017	36.8%
5201	Health/Dental Insurance	116,242	108,000	155,054	47,054	43.6%
5202	Life Insurance	929	—	984	984	—%
5203	Accidental Death Dismember	183	—	225	225	—%

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5204	LT/ST Disability	2,884	—	3,318	3,318	—%
5205	FICA/Medicare	10,221	—	12,721	12,721	—%
5206	CalPERS Retirement	213,818	188,254	284,409	96,155	51.1%
5208	Workers' Compensation	21,220	28,087	38,425	10,338	36.8%
5209	Deferred Compensation	41,265	47,703	51,021	3,318	7.0%
5211	Retiree Health Savings	18,451	—	21,271	21,271	—%
5212	Unemployment	2,816	—	3,509	3,509	—%
5214	Fringe Benefits	—	15,934	—	(15,934)	(100.0)%
		905,556	1,029,244	1,448,219	418,975	40.7%
7100	- Avaqmd Total	905,556	1,029,244	1,448,219	418,975	40.7%
601	- Avaqmd Total	905,556	1,029,244	1,448,219	418,975	40.7%
650 - Antelope Valley Fair						
7500 - Antelope Valley Fair						
Salary and Benefits						
5101	Full-Time Salaries	—	—	162,807	162,807	—%
5201	Health/Dental Insurance	—	—	28,782	28,782	—%
5202	Life Insurance	—	—	180	180	—%
5203	Accidental Death Dismember	—	—	41	41	—%
5204	LT/ST Disability	—	—	661	661	—%
5205	FICA/Medicare	—	—	2,361	2,361	—%
5206	CalPERS Retirement	—	—	18,918	18,918	—%
5208	Workers' Compensation	—	—	7,131	7,131	—%
5209	Deferred Compensation	—	—	8,140	8,140	—%
5211	Retiree Health Savings	—	—	5,356	5,356	—%
5212	Unemployment	—	—	651	651	—%
		—	—	235,027	235,027	—%
7500	- Antelope Valley Fair Total	—	—	235,027	235,027	—%
650	- Antelope Valley Fair Total	—	—	235,027	235,027	—%
841 - Other Post Employment Benefits						
1900 - General Government						
Operating Expenses						
5710	Professional/Technical Service	9,113	—	—	—	—%
		9,113	—	—	—	—%
1900	- General Government Total	9,113	—	—	—	—%
841	- Other Post Employment Benefits Total	9,113	—	—	—	—%

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
850 - Cfd 21-1 Public Services						
2500 - Special Districts						
Operating Expenses						
5710	Professional/Technical Service	—	6,000	26,000	20,000	333.3%
		—	6,000	26,000	20,000	333.3%
2500 - Special Districts Total		—	6,000	26,000	20,000	333.3%
850 - Cfd 21-1 Public Services Total		—	6,000	26,000	20,000	333.3%
851 - Cfd 89-1 Eastside Water Fund						
1900 - General Government						
Operating Expenses						
5600	Misc Expenses	2,185	—	—	—	—%
		2,185	—	—	—	—%
1900 - General Government Total		2,185	—	—	—	—%
851 - Cfd 89-1 Eastside Water Fund Total		2,185	—	—	—	—%
Department Total		349,276,028	477,612,365	303,529,856	(174,082,509)	(36.4)%

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# City Manager's Office

## Department Expense by Fund

	Fund	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	9,721,192	12,795,022	14,685,852	1,890,831	14.8%
120	Employee Benefits	346,171	1,667,280	—	(1,667,280)	(100.0)%
218	Proposition A	132,359	132,359	—	(132,359)	(100.0)%
230	State Grants - Other	180,180	203,261	—	(203,261)	(100.0)%
501	Lancaster Choice Energy	1,880,448	1,806,300	328,716	(1,477,584)	(81.8)%
Department Total		12,260,350	16,604,222	15,014,569	(1,589,653)	(9.6)%

## Department Expense by Division

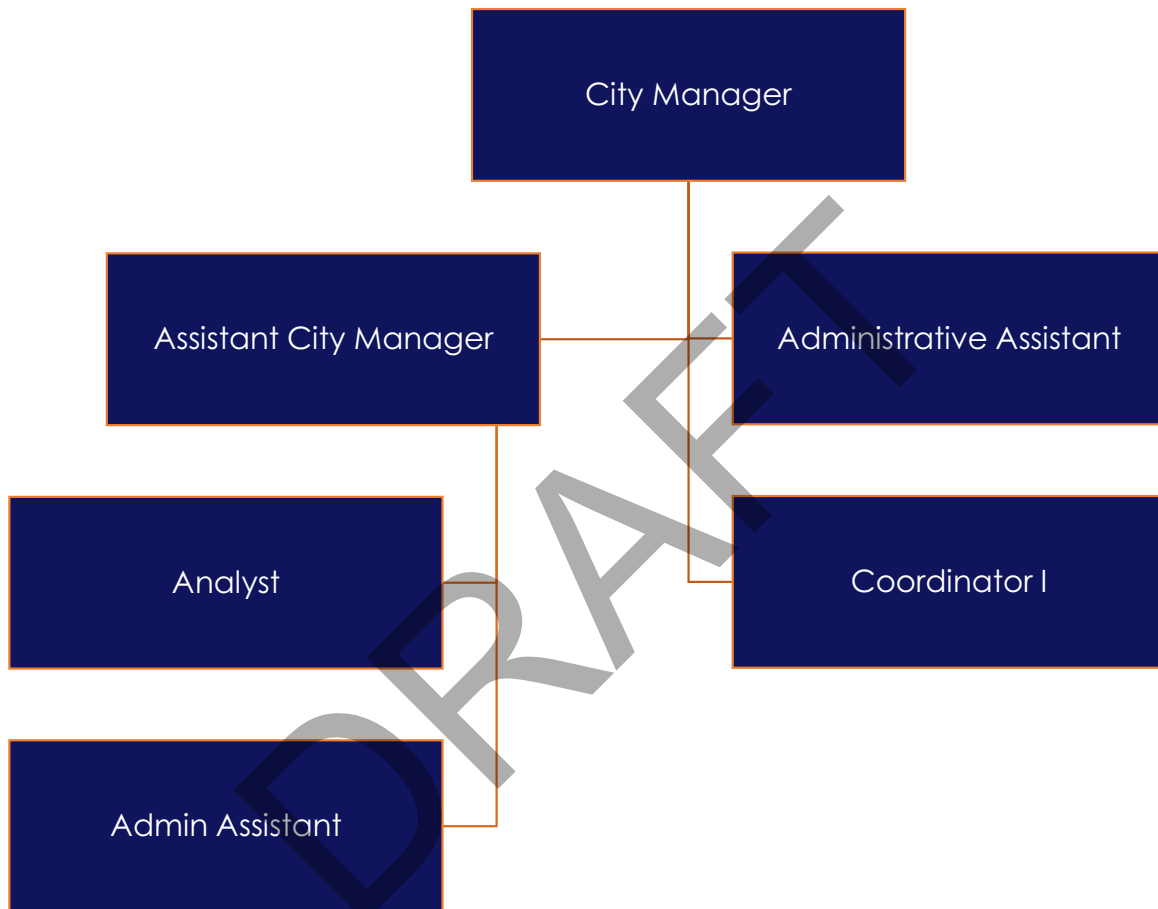
	Category	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
1000	City Administration	3,459,041	4,458,522	4,124,033	(334,489)	(7.5)%
1020	Emergency Management	—	—	1,008,158	1,008,158	—%
1030	Economic Development	—	—	2,919,224	2,919,224	—%
1040	Film	—	—	276,423	276,423	—%
1100	City Council	1,867,984	1,774,246	2,458,514	684,267	38.6%
1300	Legal Services	79,117	494,378	123,852	(370,526)	(74.9)%
1500	Communications	3,105,765	3,832,059	3,071,209	(760,851)	(19.9)%
1510	Lancaster TV	1,183,410	1,630,976	1,033,157	(597,819)	(36.7)%
2400	CMO - Economic Development	2,322,202	4,170,476	—	(4,170,476)	(100.0)%
2800	Film	242,831	243,563	—	(243,563)	(100.0)%
Department Total		12,260,350	16,604,222	15,014,569	(1,589,653)	(9.6)%

## Department Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	Debt Service & Capital Outlay	950,608	2,291,538	50,000	(2,241,538)	(97.8)%
	Operating Expenses	7,250,465	9,684,101	10,197,396	513,295	5.3%
	Salary and Benefits	3,974,613	4,543,919	4,767,172	223,253	4.9%
	Transfers Out	84,663	84,663	—	(84,663)	(100.0)%
Department Total		12,260,350	16,604,222	15,014,569	(1,589,653)	(9.6)%

## City Administration

Organization Detail:  
City Manager's Office  
*Administration*  
Department/Division nos. 1000



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	2,485,900	3,536,447	3,795,317	258,870	7.3%
218	Proposition A	132,359	132,359	—	(132,359)	(100.0)%
230	State Grants - Other	180,180	203,261	—	(203,261)	(100.0)%
501	Lancaster Choice Energy	660,603	586,455	328,716	(257,739)	(43.9)%
Department Total		3,459,041	4,458,522	4,124,033	(334,489)	(7.5)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	1,020,651	1,069,897	1,185,626	115,730	10.8%
5103 Over-Time Salaries	—	2,000	—	(2,000)	(100.0)%
5104 Temporary Salaries	66,171	90,000	105,000	15,000	16.7%
5201 Health/Dental Insurance	142,184	154,340	179,182	24,842	16.1%
5202 Life Insurance	1,323	—	3,378	3,378	—%
5203 Accidental Death Dismember	263	—	315	315	—%
5204 LT/ST Disability	4,179	—	3,936	3,936	—%
5205 FICA/Medicare	15,949	—	17,192	17,192	—%
5206 CalPERS Retirement	310,886	313,896	384,372	70,476	22.5%
5208 Workers' Compensation	33,303	46,861	51,878	5,017	10.7%
5209 Deferred Compensation	65,089	81,539	81,265	(274)	(0.3)%
5211 Retiree Health Savings	36,299	—	31,796	31,796	—%
5212 Unemployment	4,419	—	4,743	4,743	—%
5214 Fringe Benefits	—	27,338	—	(27,338)	(100.0)%
Salary and Benefits Total	1,700,717	1,785,871	2,048,682	262,812	14.7%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	2,202	3,500	3,500	—	—%
5311 Postage	44	1,350	350	(1,000)	(74.1)%
5312 Special Activity Supplies	36,521	53,000	42,600	(10,400)	(19.6)%
5314 Fuel	—	84	1,104	1,020	1,214.4%
5316 Emergency Supplies	81,857	165,971	—	(165,971)	(100.0)%
5319 Donations Expense	77,751	65,475	170,000	104,525	159.6%
5321 Vehicle Operations	226	226	7,682	7,456	3,299.2%
5350 Non-Capital Equipment	—	54,000	—	(54,000)	(100.0)%
5360 Computers Hardware	136,549	138,937	547,245	408,308	293.9%
5400 Dues & Memberships	138,497	173,600	112,000	(61,600)	(35.5)%
5409 General Liability	112,653	112,653	150,774	38,121	33.8%
5656 Grant Expense	180,180	203,261	—	(203,261)	(100.0)%
5710 Professional/Technical Service	485,416	991,182	650,000	(341,182)	(34.4)%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5720	Advertising	1,417	13,500	3,500	(10,000)	(74.1)%
5725	Sponsorship Expense	291,289	412,152	325,000	(87,152)	(21.1)%
5730	Printing/Binding	155	215	215	—	—%
5790	Repair & Maintenance Services	—	8,180	8,180	—	—%
5900	Meetings & Conferences	32,968	24,195	20,000	(4,195)	(17.3)%
5910	Travel/Mileage Reimbursement	48,243	112,811	27,200	(85,611)	(75.9)%
5920	Training	—	6,000	6,000	—	—%
6203	Administrative Overhead	132,359	132,359	—	(132,359)	(100.0)%
Operating Expenses Total		1,758,324	2,672,651	2,075,350	(597,301)	(22.3)%
Department Total		3,459,041	4,458,522	4,124,033	(334,489)	(7.5)%

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## Emergency Management

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	—	—	1,008,158	1,008,158	—%
Department Total		—	—	1,008,158	1,008,158	—%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	—	—	125,236	125,236	—%
5201 Health/Dental Insurance	—	—	28,782	28,782	—%
5202 Life Insurance	—	—	138	138	—%
5203 Accidental Death Dismember	—	—	32	32	—%
5204 LT/ST Disability	—	—	515	515	—%
5205 FICA/Medicare	—	—	1,816	1,816	—%
5206 CalPERS Retirement	—	—	40,601	40,601	—%
5208 Workers' Compensation	—	—	5,485	5,485	—%
5209 Deferred Compensation	—	—	6,262	6,262	—%
5211 Retiree Health Savings	—	—	2,100	2,100	—%
5212 Unemployment	—	—	501	501	—%
Salary and Benefits Total	—	—	211,467	211,467	—%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	—	—	9,600	9,600	—%
5312 Special Activity Supplies	—	—	20,300	20,300	—%
5316 Emergency Supplies	—	—	64,000	64,000	—%
5360 Computers Hardware	—	—	280,113	280,113	—%
5371 Radio Communications	—	—	24,000	24,000	—%
5400 Dues & Memberships	—	—	1,575	1,575	—%
5409 General Liability	—	—	20,103	20,103	—%
5710 Professional/Technical Service	—	—	339,000	339,000	—%
5720 Advertising	—	—	8,000	8,000	—%
5900 Meetings & Conferences	—	—	8,000	8,000	—%
5910 Travel/Mileage Reimbursement	—	—	20,000	20,000	—%
5920 Training	—	—	2,000	2,000	—%
Operating Expenses Total	—	—	796,691	796,691	—%
Department Total	—	—	1,008,158	1,008,158	—%

## Economic Development

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	—	—	2,919,224	2,919,224	—%
Department Total		—	—	2,919,224	2,919,224	—%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	—	—	241,287	241,287	—%
5104 Temporary Salaries	—	—	43,000	43,000	—%
5201 Health/Dental Insurance	—	—	38,947	38,947	—%
5202 Life Insurance	—	—	266	266	—%
5203 Accidental Death Dismember	—	—	61	61	—%
5204 LT/ST Disability	—	—	992	992	—%
5205 FICA/Medicare	—	—	3,499	3,499	—%
5206 CalPERS Retirement	—	—	78,224	78,224	—%
5208 Workers' Compensation	—	—	10,568	10,568	—%
5209 Deferred Compensation	—	—	12,064	12,064	—%
5211 Retiree Health Savings	—	—	7,779	7,779	—%
5212 Unemployment	—	—	965	965	—%
Salary and Benefits Total	—	—	437,651	437,651	—%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	—	—	107,500	107,500	—%
5311 Postage	—	—	1,120	1,120	—%
5312 Special Activity Supplies	—	—	900,000	900,000	—%
5360 Computers Hardware	—	—	523,729	523,729	—%
5400 Dues & Memberships	—	—	372,269	372,269	—%
5409 General Liability	—	—	54,455	54,455	—%
5414 Property Tax On Land	—	—	5,000	5,000	—%
5710 Professional/Technical Service	—	—	465,000	465,000	—%
5725 Sponsorship Expense	—	—	7,500	7,500	—%
5910 Travel/Mileage Reimbursement	—	—	45,000	45,000	—%
Operating Expenses Total	—	—	2,481,573	2,481,573	—%
Department Total	—	—	2,919,224	2,919,224	—%

## Film

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	—	—	276,423	276,423	—%
Department Total		—	—	276,423	276,423	—%

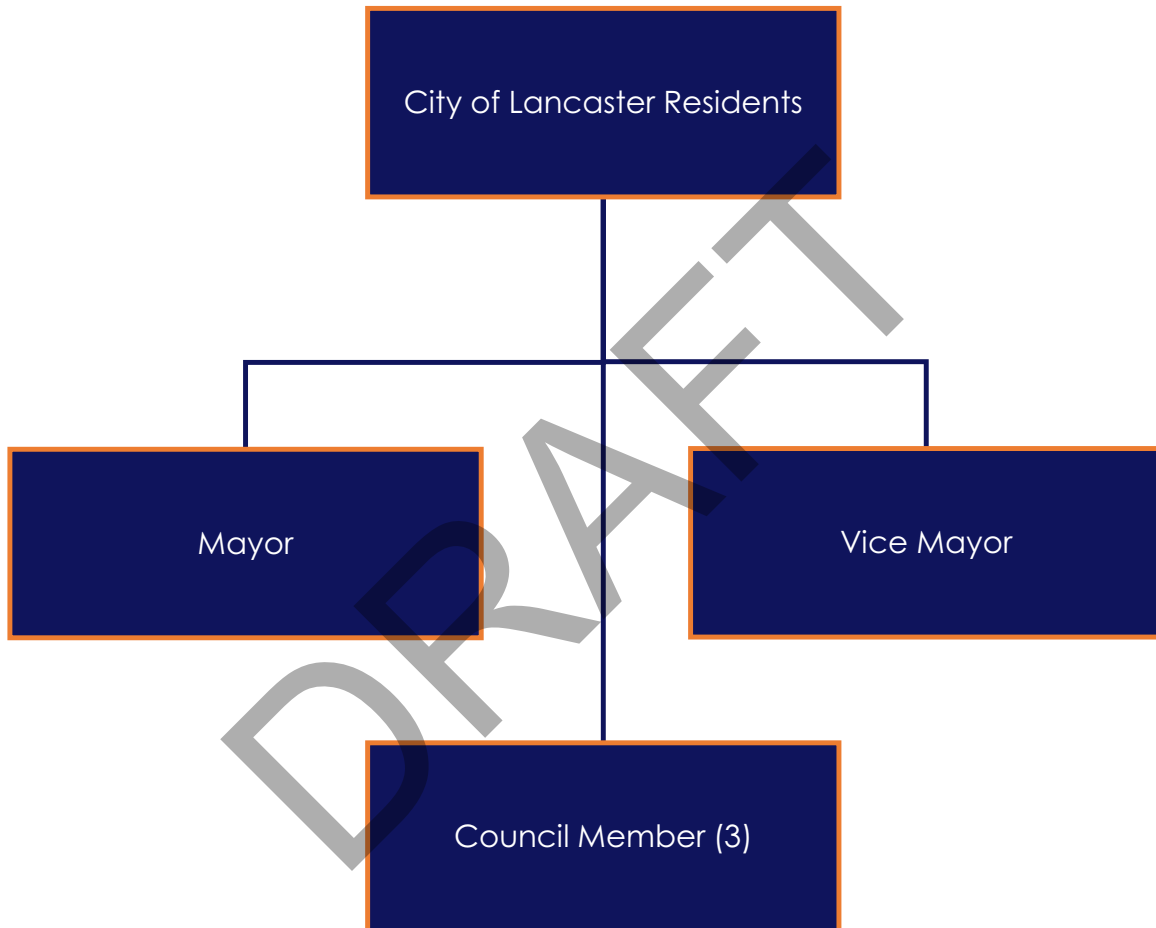
### Division Expense by Category

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits						
5101	Full-Time Salaries	—	—	125,236	125,236	—%
5201	Health/Dental Insurance	—	—	20,578	20,578	—%
5202	Life Insurance	—	—	138	138	—%
5203	Accidental Death Dismember	—	—	32	32	—%
5204	LT/ST Disability	—	—	1,391	1,391	—%
5205	FICA/Medicare	—	—	1,816	1,816	—%
5206	CalPERS Retirement	—	—	40,601	40,601	—%
5208	Workers' Compensation	—	—	5,485	5,485	—%
5209	Deferred Compensation	—	—	6,262	6,262	—%
5210	H.S.A. Contribution	—	—	1,080	1,080	—%
5211	Retiree Health Savings	—	—	3,000	3,000	—%
5212	Unemployment	—	—	501	501	—%
Salary and Benefits Total		—	—	206,119	206,119	—%
Operating Expenses						
5312	Special Activity Supplies	—	—	32,250	32,250	—%
5400	Dues & Memberships	—	—	1,950	1,950	—%
5409	General Liability	—	—	20,103	20,103	—%
5710	Professional/Technical Service	—	—	7,000	7,000	—%
5910	Travel/Mileage Reimbursement	—	—	9,000	9,000	—%
Operating Expenses Total		—	—	70,303	70,303	—%
Department Total		—	—	276,423	276,423	—%



## City Council

Organization Detail:  
City of Lancaster  
*City Council*  
Department/Division no. 1100



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,868,143	1,774,246	2,458,514	684,267	38.6%
120	Employee Benefits	(159)	—	—	—	—%
Department Total		1,867,984	1,774,246	2,458,514	684,267	38.6%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5105 Salaries- Other	44,700	42,300	136,500	94,200	222.7%
5201 Health/Dental Insurance	274,388	234,131	251,811	17,680	7.6%
5202 Life Insurance	425	—	552	552	—%
5203 Accidental Death Dismember	83	—	126	126	—%
5205 FICA/Medicare	1,263	—	1,196	1,196	—%
5206 CalPERS Retirement	12,722	14,258	—	(14,258)	(100.0)%
5208 Workers' Compensation	2,161	3,692	15,538	11,846	320.9%
5212 Unemployment	318	—	3,614	3,614	—%
5214 Fringe Benefits	—	2,352	—	(2,352)	(100.0)%
Salary and Benefits Total	336,058	296,733	409,337	112,604	37.9%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	3,993	5,000	3,000	(2,000)	(40.0)%
5311 Postage	455	550	550	—	—%
5312 Special Activity Supplies	81,853	68,203	235,000	166,797	244.6%
5314 Fuel	2,345	335	2,208	1,873	559.2%
5321 Vehicle Operations	1,002	1,002	15,364	14,362	1,433.4%
5400 Dues & Memberships	2,187	11,000	13,000	2,000	18.2%
5710 Professional/Technical Service	341,012	375,047	375,000	(47)	(0.0)%
5720 Advertising	13,553	72,000	167,000	95,000	131.9%
5725 Sponsorship Expense	—	—	100,000	100,000	—%
5728 Impact Program	(159)	—	—	—	—%
5730 Printing/Binding	158	554	554	(0)	(0.0)%
5740 Legal Services	1,064,441	900,000	1,100,000	200,000	22.2%
5790 Repair & Maintenance Services	—	8,978	—	(8,978)	(100.0)%
5801 Telephone	6,000	6,000	12,000	6,000	100.0%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5900	Meetings & Conferences	2,535	3,000	3,000	—	—%
5910	Travel/Mileage Reimbursement	12,548	23,839	20,000	(3,839)	(16.1)%
5920	Training	—	2,005	2,500	495	24.7%
Operating Expenses Total		1,531,925	1,477,513	2,049,177	571,663	38.7%
Department Total		1,867,984	1,774,246	2,458,514	684,267	38.6%

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## Legal Services

### Division Expense by Fund

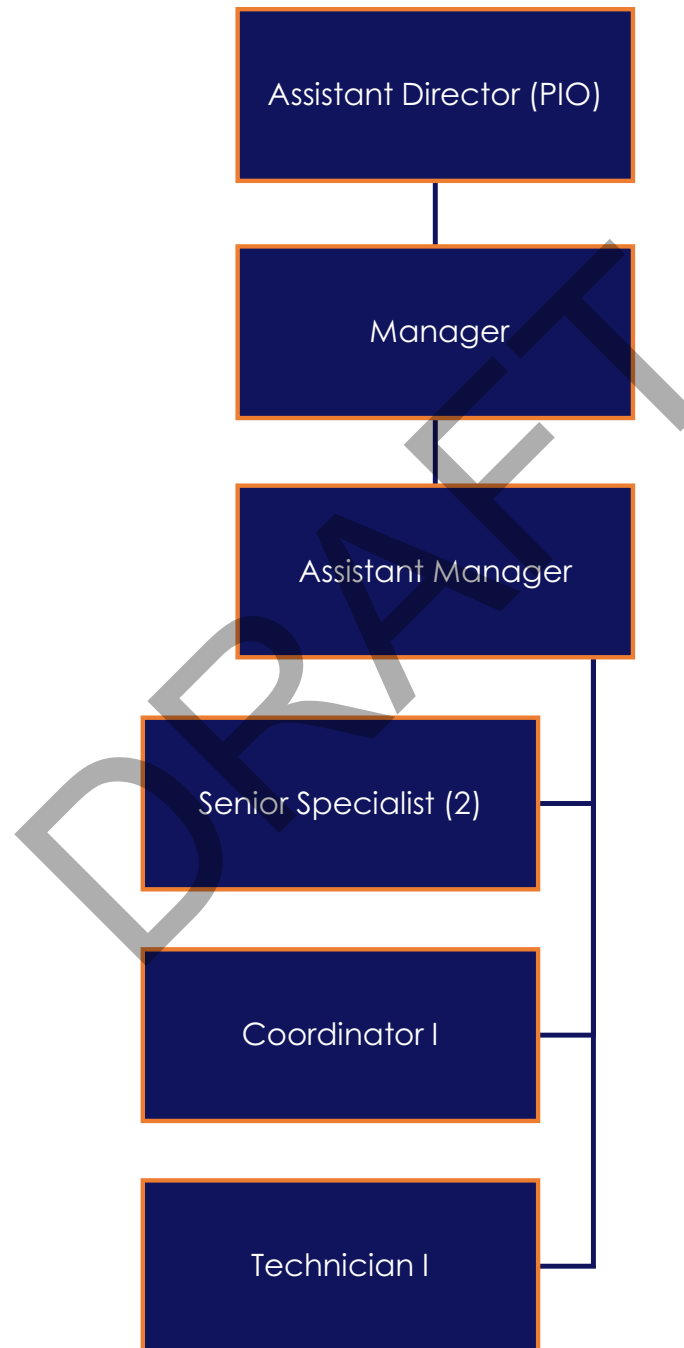
Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	79,117	494,378	123,852	(370,526)	(74.9)%
Department Total		79,117	494,378	123,852	(370,526)	(74.9)%

### Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>						
5101	Full-Time Salaries	10,955	196,429	—	(196,429)	(100.0)%
5201	Health/Dental Insurance	690	18,000	—	(18,000)	(100.0)%
5202	Life Insurance	12	—	—	—	—%
5203	Accidental Death Dismember	2	—	—	—	—%
5204	LT/ST Disability	32	—	—	—	—%
5205	FICA/Medicare	163	—	—	—	—%
5206	CalPERS Retirement	3,327	57,665	—	(57,665)	(100.0)%
5208	Workers' Compensation	304	8,604	—	(8,604)	(100.0)%
5209	Deferred Compensation	548	15,850	—	(15,850)	(100.0)%
5211	Retiree Health Savings	344	—	—	—	—%
5212	Unemployment	46	—	—	—	—%
5214	Fringe Benefits	—	4,730	—	(4,730)	(100.0)%
Salary and Benefits Total		16,421	301,278	—	(301,278)	(100.0)%
<b>Operating Expenses</b>						
5310	Operating Materials & Supplies	—	750	100	(650)	(86.7)%
5311	Postage	—	500	100	(400)	(80.0)%
5360	Computers Hardware	19,423	19,423	20,904	1,481	7.6%
5400	Dues & Memberships	1,078	2,500	—	(2,500)	(100.0)%
5409	General Liability	16,927	16,927	2,748	(14,179)	(83.8)%
5710	Professional/Technical Service	10,679	91,744	50,000	(41,744)	(45.5)%
5740	Legal Services	14,256	59,256	50,000	(9,256)	(15.6)%
5900	Meetings & Conferences	—	1,000	—	(1,000)	(100.0)%
5910	Travel/Mileage Reimbursement	333	1,000	—	(1,000)	(100.0)%
Operating Expenses Total		62,696	193,100	123,852	(69,248)	(35.9)%
Department Total		79,117	494,378	123,852	(370,526)	(74.9)%

## Communications

Organization Detail:  
City Manager's Office  
*Communications*  
Department/Division no. 1500, 1510



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,885,920	2,612,214	3,071,209	458,994	17.6%
501	Lancaster Choice Energy	1,219,845	1,219,845	—	(1,219,845)	(100.0)%
Department Total		3,105,765	3,832,059	3,071,209	(760,851)	(19.9)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	547,395	565,723	765,606	199,883	35.3%
5104 Temporary Salaries	113,293	100,734	133,000	32,266	32.0%
5201 Health/Dental Insurance	93,813	90,000	137,114	47,114	52.3%
5202 Life Insurance	730	—	845	845	—%
5203 Accidental Death Dismember	144	—	193	193	—%
5204 LT/ST Disability	2,442	—	3,136	3,136	—%
5205 FICA/Medicare	9,601	—	11,101	11,101	—%
5206 CalPERS Retirement	167,633	166,077	248,204	82,127	49.5%
5208 Workers' Compensation	20,509	24,779	33,507	8,728	35.2%
5209 Deferred Compensation	27,370	41,978	38,250	(3,728)	(8.9)%
5211 Retiree Health Savings	15,980	—	21,696	21,696	—%
5212 Unemployment	2,673	—	3,062	3,062	—%
5214 Fringe Benefits	—	14,017	—	(14,017)	(100.0)%
Salary and Benefits Total	1,001,581	1,003,308	1,395,715	392,407	39.1%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	7,012	7,000	3,000	(4,000)	(57.1)%
5311 Postage	47,364	85,000	85,000	—	—%
5312 Special Activity Supplies	21,546	39,255	50,295	11,040	28.1%
5350 Non-Capital Equipment	—	61,559	33,959	(27,600)	(44.8)%
5360 Computers Hardware	79,110	79,110	268,554	189,444	239.5%
5400 Dues & Memberships	22,697	23,564	30,964	7,400	31.4%
5409 General Liability	77,692	77,692	120,619	42,927	55.3%
5710 Professional/Technical Service	256,599	433,880	576,365	142,485	32.8%
5720 Advertising	52,212	126,990	200,000	73,010	57.5%
5730 Printing/Binding	222,499	555,337	281,737	(273,600)	(49.3)%
5910 Travel/Mileage Reimbursement	12,945	19,856	15,000	(4,856)	(24.5)%
5920 Training	—	15,000	10,000	(5,000)	(33.3)%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
6203	Administrative Overhead	1,219,845	1,219,845	—	(1,219,845)	(100.0)%
	Operating Expenses Total	2,019,520	2,744,088	1,675,494	(1,068,594)	(38.9)%
Transfers Out						
6999	Inter-Fund Transfers Out	84,663	84,663	—	(84,663)	(100.0)%
	Transfers Out Total	84,663	84,663	—	(84,663)	(100.0)%
	Department Total	3,105,765	3,832,059	3,071,209	(760,851)	(19.9)%

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## Lancaster TV

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,183,410	1,630,976	1,033,157	(597,819)	(36.7)%
Department Total		1,183,410	1,630,976	1,033,157	(597,819)	(36.7)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5104 Temporary Salaries	60,474	58,200	58,200	—	—%
5205 FICA/Medicare	877	—	—	—	—%
5206 CalPERS Retirement	11,851	—	—	—	—%
5208 Workers' Compensation	1,832	—	—	—	—%
5212 Unemployment	242	—	—	—	—%
Salary and Benefits Total	75,276	58,200	58,200	—	—%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	66	—	—	—	—%
5312 Special Activity Supplies	1,016	1,517	10,000	8,483	559.2%
5341 Peg Expense	797,803	1,011,664	420,768	(590,896)	(58.4)%
5350 Non-Capital Equipment	40,870	42,954	52,439	9,485	22.1%
5360 Computers Hardware	28,333	26,507	—	(26,507)	(100.0)%
5370 Audio Visuals	6,055	6,055	—	(6,055)	(100.0)%
5400 Dues & Memberships	741	765	6,000	5,235	684.3%
5710 Professional/Technical Service	139,623	327,707	362,750	35,043	10.7%
5720 Advertising	33,902	65,000	65,000	—	—%
5730 Printing/Binding	1,412	6,350	8,000	1,650	26.0%
Operating Expenses Total	1,049,822	1,488,518	924,957	(563,561)	(37.9)%
<b>Debt Service &amp; Capital Outlay</b>					
8100 Furniture & Equipment	58,311	84,258	50,000	(34,258)	(40.7)%
Debt Service & Capital Outlay Total	58,311	84,258	50,000	(34,258)	(40.7)%
Department Total	1,183,410	1,630,976	1,033,157	(597,819)	(36.7)%

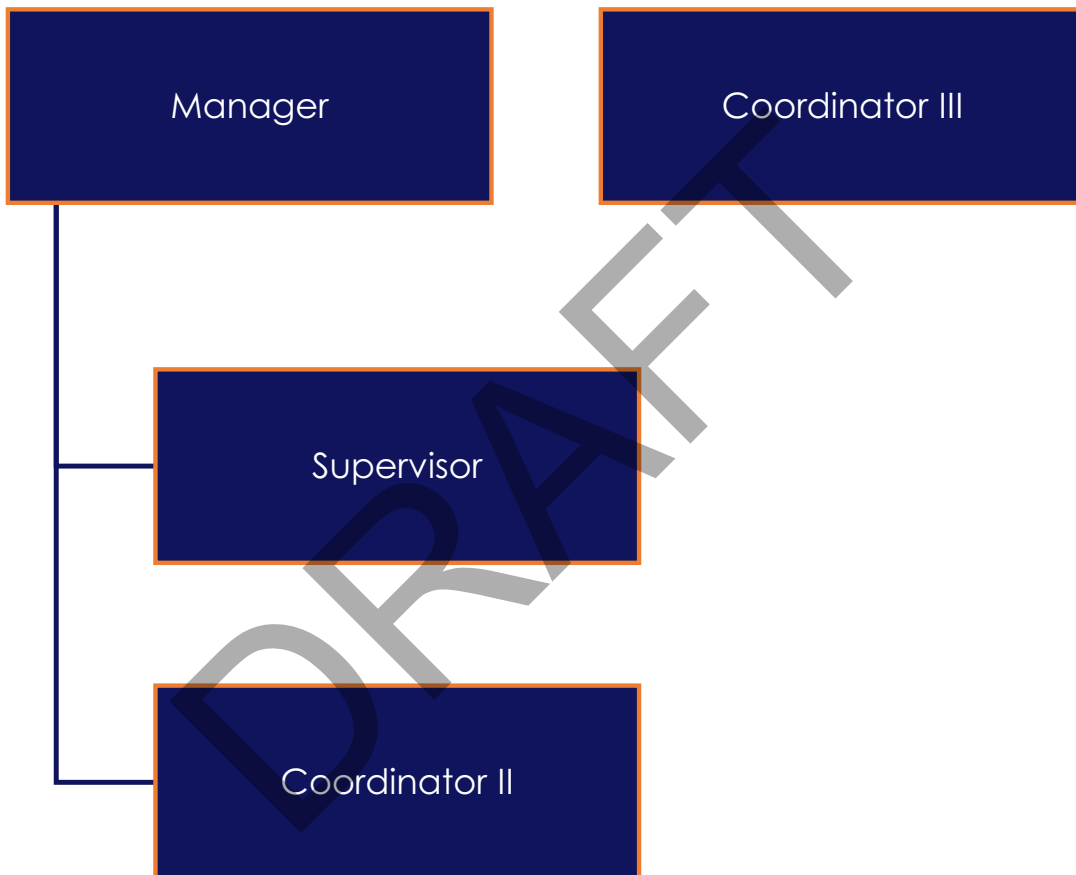


# CMO - Economic Development

## Organization Detail: City Manager's Office

## Economic Development & Emergency Ops

Department/Division no. 1020, 1030, 1040, 2400, 2800



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,975,872	2,503,196	—	(2,503,196)	(100.0)%
120	Employee Benefits	346,330	1,667,280	—	(1,667,280)	(100.0)%
Department Total		2,322,202	4,170,476	—	(4,170,476)	(100.0)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	397,324	576,471	—	(576,471)	(100.0)%
5201 Health/Dental Insurance	81,978	90,000	—	(90,000)	(100.0)%
5202 Life Insurance	594	—	—	—	—%
5203 Accidental Death Dismember	116	—	—	—	—%
5204 LT/ST Disability	2,832	—	—	—	—%
5205 FICA/Medicare	5,858	—	—	—	—%
5206 CalPERS Retirement	120,676	169,232	—	(169,232)	(100.0)%
5208 Workers' Compensation	12,142	25,249	—	(25,249)	(100.0)%
5209 Deferred Compensation	29,250	43,065	—	(43,065)	(100.0)%
5211 Retiree Health Savings	12,441	—	—	—	—%
5212 Unemployment	1,630	—	—	—	—%
5214 Fringe Benefits	—	15,223	—	(15,223)	(100.0)%
Salary and Benefits Total	664,841	919,240	—	(919,240)	(100.0)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	364	1,000	—	(1,000)	(100.0)%
5311 Postage	251	300	—	(300)	(100.0)%
5312 Special Activity Supplies	248,667	424,481	—	(424,481)	(100.0)%
5360 Computers Hardware	75,978	75,978	—	(75,978)	(100.0)%
5400 Dues & Memberships	225,898	259,569	—	(259,569)	(100.0)%
5409 General Liability	104,208	104,208	—	(104,208)	(100.0)%
5710 Professional/Technical Service	104,698	173,010	—	(173,010)	(100.0)%
5725 Sponsorship Expense	5,000	5,000	—	(5,000)	(100.0)%
5730 Printing/Binding	—	410	—	(410)	(100.0)%
Operating Expenses Total	765,064	1,043,956	—	(1,043,956)	(100.0)%
<b>Debt Service &amp; Capital Outlay</b>					
8010 Property Aquisition	892,297	2,207,280	—	(2,207,280)	(100.0)%
Debt Service & Capital Outlay Total	892,297	2,207,280	—	(2,207,280)	(100.0)%
Department Total	2,322,202	4,170,476	—	(4,170,476)	(100.0)%

# Film

## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	242,831	243,563	—	(243,563)	(100.0)%
Department Total		242,831	243,563	—	(243,563)	(100.0)%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits						
5101	Full-Time Salaries	111,355	111,355	—	(111,355)	(100.0)%
5201	Health/Dental Insurance	17,751	18,000	—	(18,000)	(100.0)%
5202	Life Insurance	140	—	—	—	—%
5203	Accidental Death Dismember	28	—	—	—	—%
5204	LT/ST Disability	1,299	—	—	—	—%
5205	FICA/Medicare	1,670	—	—	—	—%
5206	CalPERS Retirement	33,821	32,690	—	(32,690)	(100.0)%
5208	Workers' Compensation	3,534	4,877	—	(4,877)	(100.0)%
5209	Deferred Compensation	5,568	7,668	—	(7,668)	(100.0)%
5210	H.S.A. Contribution	1,080	—	—	—	—%
5211	Retiree Health Savings	3,000	—	—	—	—%
5212	Unemployment	473	—	—	—	—%
5214	Fringe Benefits	—	4,699	—	(4,699)	(100.0)%
Salary and Benefits Total		179,718	179,289	—	(179,289)	(100.0)%
Operating Expenses						
5311	Postage	123	123	—	(123)	(100.0)%
5312	Special Activity Supplies	35,741	36,902	—	(36,902)	(100.0)%
5360	Computers Hardware	5,336	5,336	—	(5,336)	(100.0)%
5400	Dues & Memberships	1,075	1,075	—	(1,075)	(100.0)%
5409	General Liability	15,538	15,538	—	(15,538)	(100.0)%
5710	Professional/Technical Service	5,300	5,300	—	(5,300)	(100.0)%
Operating Expenses Total		63,113	64,274	—	(64,274)	(100.0)%
Department Total		242,831	243,563	—	(243,563)	(100.0)%

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# Administrative Services

**Department Expense by Fund**

	Fund	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	12,015,750	10,937,325	15,748,575	4,811,250	44.0%
112	Information Technology ISF	5,275,461	7,672,178	8,097,937	425,759	5.5%
113	General Liability ISF	6,745,383	5,891,598	7,751,556	1,859,958	31.6%
120	Employee Benefits	2,497,193	1,080,580	1,745,813	665,233	61.6%
150	Capital Projects	4,280,616	—	—	—	—%
200	La County Grants - Other	3,180	—	—	—	—%
201	Aqmd Grants	43,315	5,279	—	(5,279)	(100.0)%
202	Measure H	26,722	—	—	—	—%
210	Measure A	—	121,037	198,734	77,697	64.2%
211	Measure M	1,619,773	6,363,906	1,626,528	(4,737,378)	(74.4)%
213	Metro - Local	49,306	—	—	—	—%
214	Gas Tax	813,094	743,243	2,841,390	2,098,147	282.3%
215	Gas Tax - Sb 1	26,184	—	—	—	—%
216	Tda 3	12,464	—	—	—	—%
217	Tda 8	5,869,807	5,869,807	9,775,678	3,905,871	66.5%
218	Proposition A	1,627,136	1,630,200	2,268,300	638,100	39.1%
222	Surface Transportation Program	9	—	—	—	—%
225	Measure R	1,079,849	1,081,420	1,084,082	2,662	0.2%
230	State Grants - Other	16,762	—	—	—	—%
300	Federal Grants - Other	1,677,083	—	—	—	—%
301	Traffic Safety	133,025	260,000	—	(260,000)	(100.0)%
310	Cdbg	571,453	—	—	—	—%
312	Neighborhood Stabilization	224,766	—	—	—	—%
313	Home Grant	719	719	—	(719)	(100.0)%
314	Low-Moderate Income Housing	29,236,822	114,829	—	(114,829)	(100.0)%
401	Agency Fund	23,553	—	—	—	—%
413	Urban Structures Impact Fee	51,148	42,507	46,617	4,110	9.7%
414	Traffic Impact Fees	1,595	—	—	—	—%
416	Zero Net Energy (Solar)	505	—	—	—	—%
420	Sewer Maintenance District	488,957	484,718	1,063,696	578,978	119.4%
421	Landscape Maintenance District	251,052	251,299	339,516	88,217	35.1%
422	Lighting Maintenance District	1,097,247	127,854	1,803,995	1,676,141	1,311.0%
423	Drainage Maint District	200,155	174,708	595,355	420,647	240.8%
424	Recycled Water Fund	16,845	16,266	57,061	40,795	250.8%
500	Lancaster Power Authority	1,348,196	1,157,509	1,314,926	157,417	13.6%
501	Lancaster Choice Energy	79,898,941	51,674,482	78,409,736	26,735,254	51.7%
530	Lancaster Financing Authority	4,224,807	3,553,681	7,363,554	3,809,873	107.2%

## Department Expense by Fund

	Fund	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
601	Avaqmd	905,556	1,029,244	1,448,219	418,975	40.7%
650	Antelope Valley Fair	—	—	235,027	235,027	—%
841	Other Post Employment Benefits	9,113	—	—	—	—%
851	Cfd 89-1 Eastside Water Fund	2,185	—	—	—	—%
Department Total		162,365,726	100,284,389	143,816,294	43,531,905	43.4%

## Department Expense by Division

	Category	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
1200	City Clerk	1,343,232	1,797,538	2,125,743	328,205	18.3%
1320	Risk Management	6,745,383	5,891,598	7,751,556	1,859,958	31.6%
1400	Human Resources	2,755,555	2,946,744	3,917,409	970,665	32.9%
1700	Finance/It Administration	1,297,665	1,360,733	2,194,929	834,196	61.3%
1710	Accounting	1,869,399	1,982,984	1,167,254	(815,730)	(41.1)%
1720	Treasury	866,555	898,024	1,827,605	929,581	103.5%
1730	Procurement	369,023	569,574	379,939	(189,635)	(33.3)%
1800	Information Technology	4,972,851	7,238,476	7,503,937	265,461	3.7%
1810	Information Technology-GIS	302,657	433,750	435,000	1,250	0.3%
1820	IT - Radio Communications	—	—	159,000	159,000	—%
1900	General Government	56,342,586	23,353,949	19,553,460	(3,800,489)	(16.3)%
7100	Avaqmd	905,556	1,029,244	1,448,219	418,975	40.7%
7500	Antelope Valley Fair	—	—	235,027	235,027	—%
8000	Debt Services	4,914,466	—	11,071,519	11,071,519	—%
8010	LRBs 24A BASE RENTAL	—	—	5,302,200	5,302,200	—%
8020	LRBs 24B BASE RENTAL	—	—	1,727,469	1,727,469	—%
9100	Lancaster Choice Energy	78,980,541	51,602,396	77,016,029	25,413,633	49.2%
9150	Energy	19,798	370,379	—	(370,379)	(100.0)%
9170	Hydrogen	680,458	809,000	—	(809,000)	(100.0)%
Department Total		162,365,726	100,284,389	143,816,294	43,531,905	43.4%

## Department Expense by Category

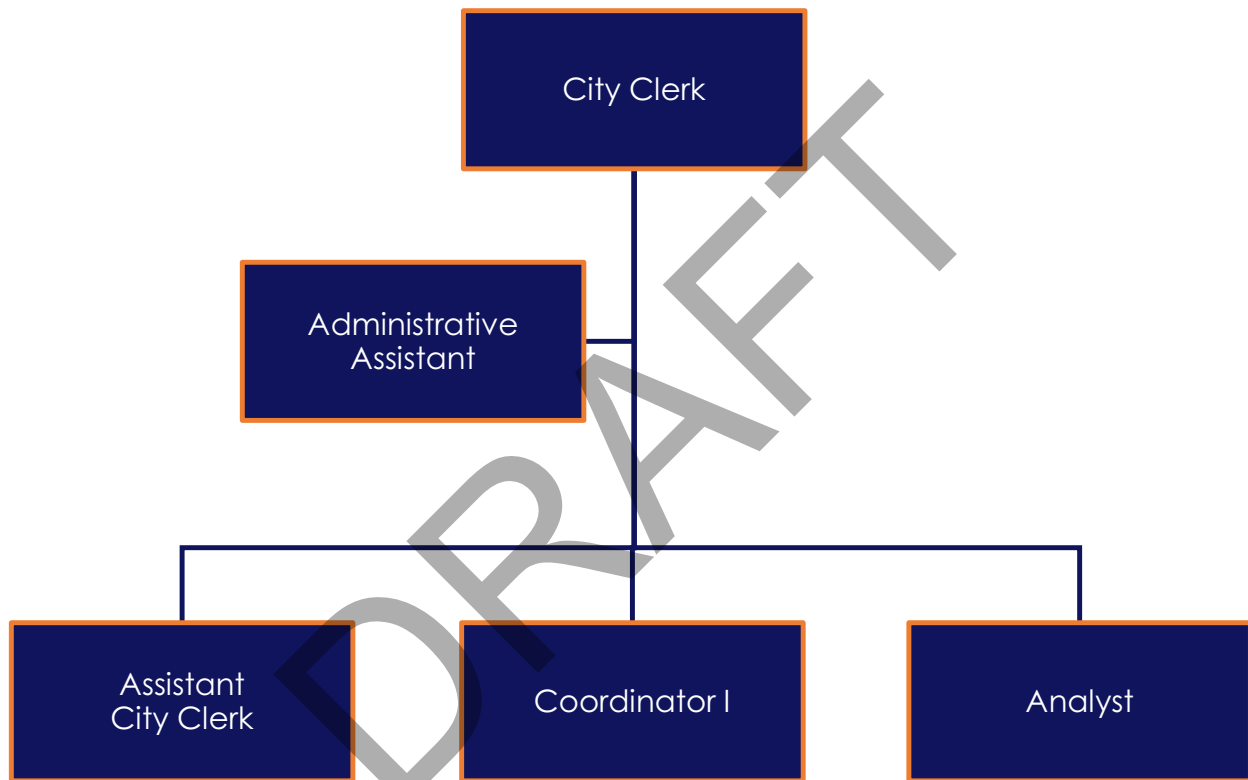
	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	Debt Service & Capital Outlay	5,396,205	6,194,685	10,737,634	4,542,949	73.3%
	Operating Expenses	125,656,352	68,322,027	102,713,637	34,391,610	50.3%
	Salary and Benefits	11,047,006	7,317,915	8,729,335	1,411,420	19.3%
	Transfers Out	20,266,164	18,449,762	21,635,688	3,185,926	17.3%
Department Total		162,365,726	100,284,389	143,816,294	43,531,905	43.4%

## City Clerk

Organization Detail:  
Administrative Services

*City Clerk & Risk*

Department/Division no. 1200, 1210, 1300, 1320





## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,343,232	1,797,538	2,125,743	328,205	18.3%
Department Total		1,343,232	1,797,538	2,125,743	328,205	18.3%

## Division Expense by Category

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits						
5101	Full-Time Salaries	415,344	559,362	476,069	(83,293)	(14.9)%
5103	Over-Time Salaries	—	750	—	(750)	(100.0)%
5104	Temporary Salaries	69,654	63,040	48,040	(15,000)	(23.8)%
5201	Health/Dental Insurance	77,341	90,000	87,877	(2,123)	(2.4)%
5202	Life Insurance	619	—	566	566	—%
5203	Accidental Death Dismember	122	—	129	129	—%
5204	LT/ST Disability	1,798	—	1,825	1,825	—%
5205	FICA/Medicare	6,994	—	6,903	6,903	—%
5206	CalPERS Retirement	126,577	164,210	154,338	(9,872)	(6.0)%
5208	Workers' Compensation	14,125	24,500	20,852	(3,648)	(14.9)%
5209	Deferred Compensation	19,865	42,210	23,803	(18,407)	(43.6)%
5211	Retiree Health Savings	12,668	—	13,308	13,308	—%
5212	Unemployment	1,940	—	1,904	1,904	—%
5214	Fringe Benefits	—	13,834	—	(13,834)	(100.0)%
Salary and Benefits Total		747,046	957,906	835,616	(122,290)	(12.8)%
Operating Expenses						
5310	Operating Materials & Supplies	1,970	4,975	6,975	2,000	40.2%
5311	Postage	—	150	150	—	—%
5313	Elections Expense	395,808	450,000	620,000	170,000	37.8%
5360	Computers Hardware	69,563	69,563	342,596	273,033	392.5%
5400	Dues & Memberships	850	859	859	—	—%
5409	General Liability	77,709	77,709	80,423	2,714	3.5%
5600	Misc Expenses	—	11,953	—	(11,953)	(100.0)%
5710	Professional/Technical Service	18,363	130,000	170,000	40,000	30.8%
5720	Advertising	28,451	85,000	60,000	(25,000)	(29.4)%
5730	Printing/Binding	—	353	353	—	—%
5900	Meetings & Conferences	3,192	8,300	8,000	(300)	(3.6)%
5910	Travel/Mileage Reimbursement	—	270	270	—	—%
5920	Training	281	500	500	—	—%
Operating Expenses Total		596,186	839,632	1,290,127	450,495	53.7%
Department Total		1,343,232	1,797,538	2,125,743	328,205	18.3%

## Risk Management

### Division Expense by Fund

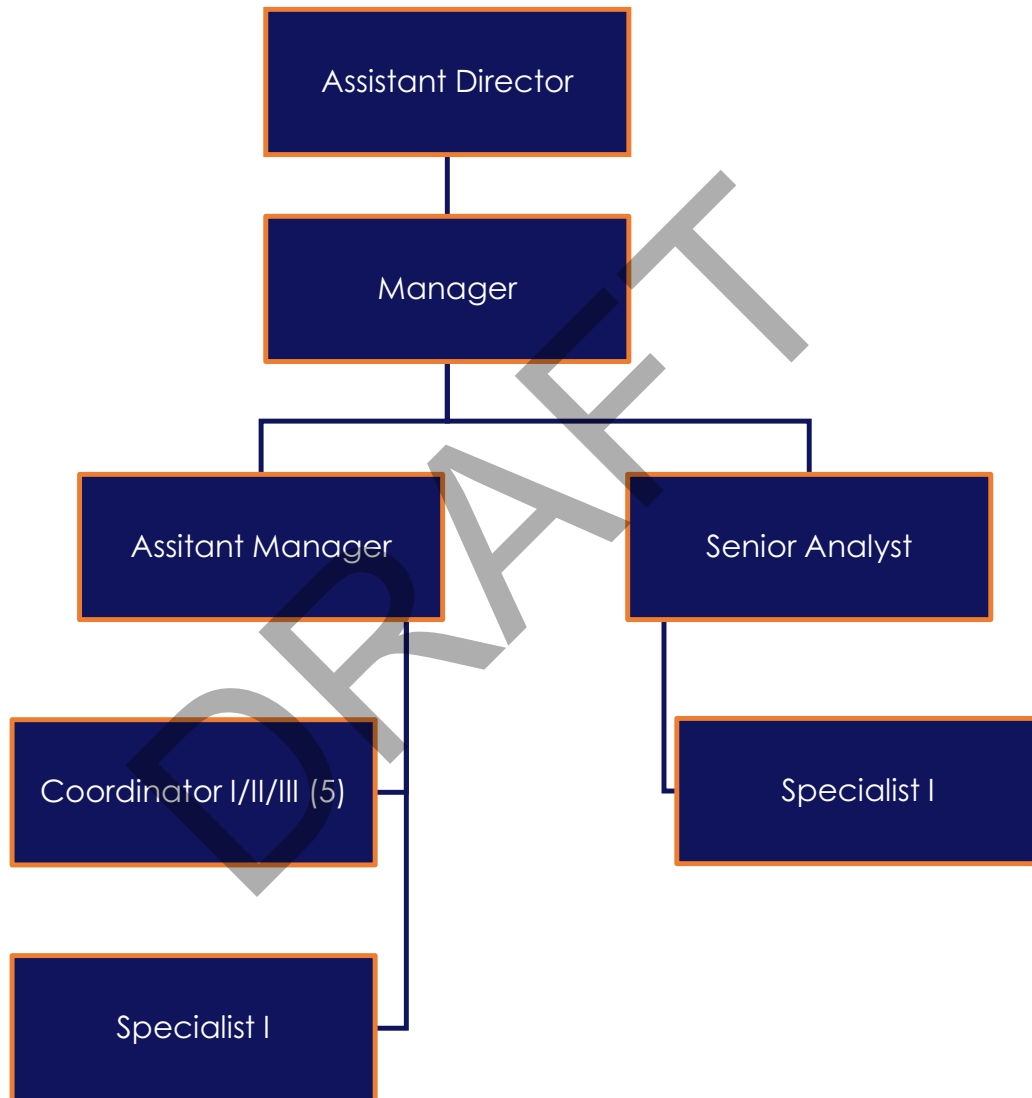
Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
113	General Liability ISF	6,745,383	5,891,598	7,751,556	1,859,958	31.6%
Department Total		6,745,383	5,891,598	7,751,556	1,859,958	31.6%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	123,561	123,561	126,045	2,484	2.0%
5201 Health/Dental Insurance	—	18,000	—	(18,000)	(100.0)%
5202 Life Insurance	155	—	139	139	—%
5203 Accidental Death Dismember	31	—	32	32	—%
5204 LT/ST Disability	1,441	—	1,400	1,400	—%
5205 FICA/Medicare	1,864	—	1,828	1,828	—%
5206 CalPERS Retirement	37,528	36,273	40,863	4,590	12.7%
5208 Workers' Compensation	3,846	5,412	5,521	109	2.0%
5209 Deferred Compensation	12,356	10,749	12,604	1,855	17.3%
5211 Retiree Health Savings	7,809	—	6,721	6,721	—%
5212 Unemployment	513	—	504	504	—%
5214 Fringe Benefits	—	4,016	—	(4,016)	(100.0)%
Salary and Benefits Total	189,104	198,011	195,656	(2,355)	(1.2)%
<b>Operating Expenses</b>					
5311 Postage	25	200	100	(100)	(50.0)%
5400 Dues & Memberships	425	2,019	1,100	(919)	(45.5)%
5410 Liabilities Insurance	4,183,141	4,464,218	6,250,000	1,785,782	40.0%
5740 Legal Services	741,322	550,000	700,000	150,000	27.3%
5745 Legal Claims	1,631,364	675,000	600,000	(75,000)	(11.1)%
5900 Meetings & Conferences	—	1,150	3,700	2,550	221.7%
5910 Travel/Mileage Reimbursement	—	1,000	1,000	—	—%
Operating Expenses Total	6,556,278	5,693,587	7,555,900	1,862,313	32.7%
Department Total	6,745,383	5,891,598	7,751,556	1,859,958	31.6%

## Human Resources

Organization Detail:  
Administrative Services  
*Human Resources*  
Department/Division nos. 1400



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	2,624,015	2,819,080	3,820,705	1,001,625	35.5%
420	Sewer Maintenance District	131,541	127,664	96,704	(30,960)	(24.3)%
Department Total		2,755,555	2,946,744	3,917,409	970,665	32.9%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	1,101,579	1,070,843	1,274,345	203,502	19.0%
5104 Temporary Salaries	123,810	120,000	100,000	(20,000)	(16.7)%
5201 Health/Dental Insurance	184,071	180,000	254,857	74,857	41.6%
5202 Life Insurance	1,525	—	1,490	1,490	—%
5203 Accidental Death Dismember	302	—	340	340	—%
5204 LT/ST Disability	5,602	—	6,052	6,052	—%
5205 FICA/Medicare	17,849	—	18,478	18,478	—%
5206 CalPERS Retirement	351,346	314,363	413,134	98,771	31.4%
5208 Workers' Compensation	37,568	46,903	55,737	8,834	18.8%
5209 Deferred Compensation	55,076	78,470	63,627	(14,843)	(18.9)%
5211 Retiree Health Savings	32,940	—	32,009	32,009	—%
5212 Unemployment	5,020	—	5,097	5,097	—%
5214 Fringe Benefits	—	28,328	—	(28,328)	(100.0)%
Salary and Benefits Total	1,916,689	1,838,907	2,225,167	386,260	21.0%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	8,720	10,000	10,000	—	—%
5311 Postage	338	250	250	—	—%
5312 Special Activity Supplies	73,125	94,312	50,000	(44,312)	(47.0)%
5350 Non-Capital Equipment	7,195	7,195	—	(7,195)	(100.0)%
5360 Computers Hardware	115,854	115,854	757,342	641,488	553.7%
5400 Dues & Memberships	4,872	11,000	6,000	(5,000)	(45.5)%
5409 General Liability	170,336	170,336	233,450	63,114	37.1%
5412 Recruitment Expense	36,912	51,810	114,200	62,390	120.4%
5600 Misc Expenses	—	4,864	—	(4,864)	(100.0)%
5710 Professional/Technical Service	297,413	502,175	434,000	(68,175)	(13.6)%
5730 Printing/Binding	—	400	2,000	1,600	400.0%
5900 Meetings & Conferences	3,171	4,056	5,000	944	23.3%
5910 Travel/Mileage Reimbursement	459	—	—	—	—%
5911 Tuition Reimbursement	25,631	41,414	50,000	8,586	20.7%

Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5920	Training	55,668	50,000	25,000	(25,000)	(50.0)%
5930	Publications/Journals	—	5,000	5,000	—	—%
6203	Administrative Overhead	39,173	39,173	—	(39,173)	(100.0)%
Operating Expenses Total		838,867	1,107,837	1,692,242	584,405	52.8%
Department Total		2,755,555	2,946,744	3,917,409	970,665	32.9%

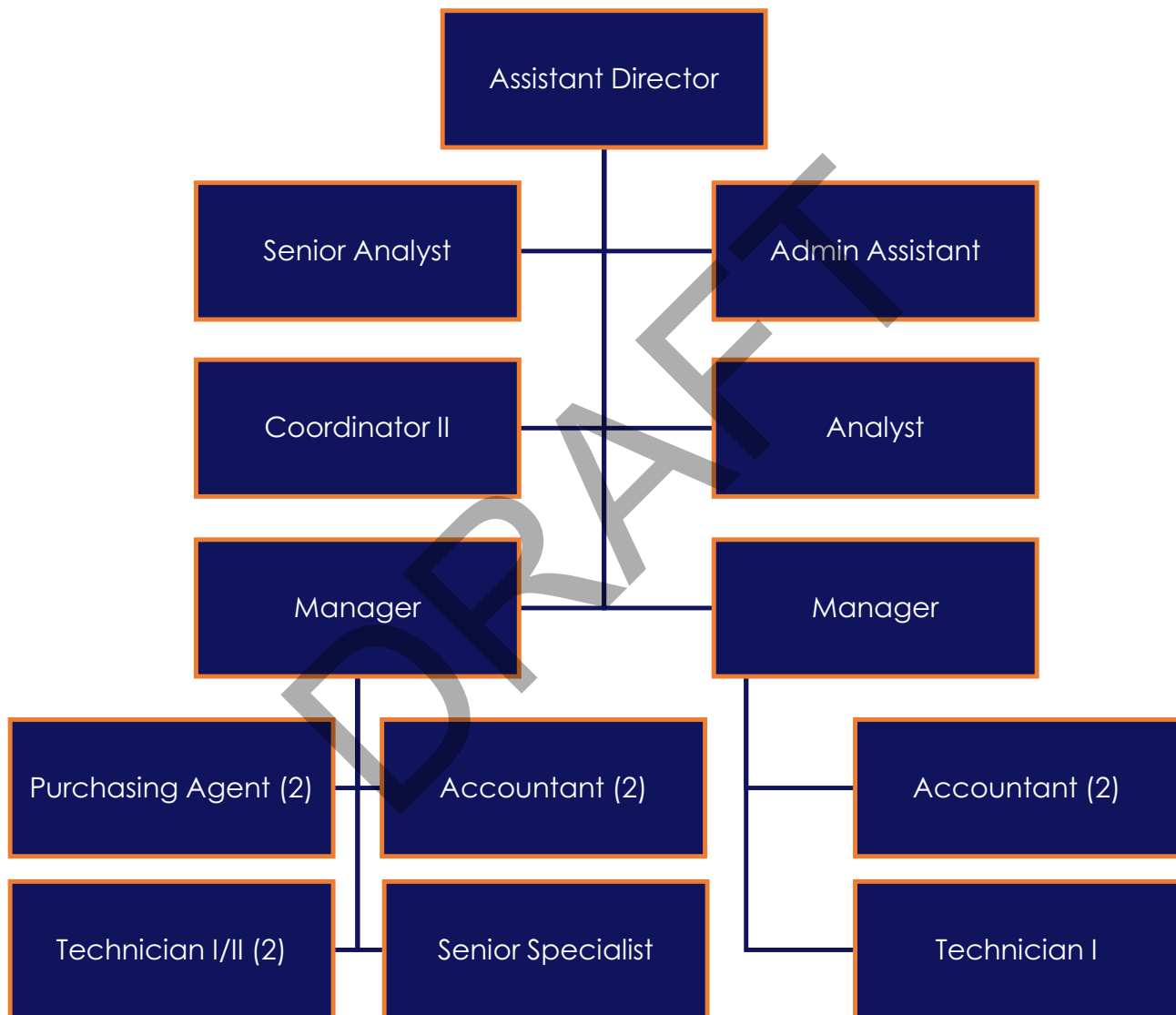
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## Finance/IT Administration

Organization Detail:  
Administrative Services

*Finance & LCE*

Department/Division nos. 1700, 1710, 1720, 1730, 9100



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,297,665	1,360,733	1,690,252	329,519	24.2%
501	Lancaster Choice Energy	—	—	504,677	504,677	—%
Department Total		1,297,665	1,360,733	2,194,929	834,196	61.3%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	393,102	392,074	916,545	524,471	133.8%
5103 Over-Time Salaries	—	—	5,000	5,000	—%
5104 Temporary Salaries	70,266	111,000	100,000	(11,000)	(9.9)%
5201 Health/Dental Insurance	47,215	54,000	149,150	95,150	176.2%
5202 Life Insurance	524	—	1,049	1,049	—%
5203 Accidental Death Dismember	104	—	239	239	—%
5204 LT/ST Disability	1,438	—	3,720	3,720	—%
5205 FICA/Medicare	6,862	—	13,290	13,290	—%
5206 CalPERS Retirement	137,990	115,100	297,138	182,038	158.2%
5208 Workers' Compensation	14,467	17,173	40,066	22,893	133.3%
5209 Deferred Compensation	27,021	30,814	49,870	19,056	61.8%
5211 Retiree Health Savings	12,511	—	22,267	22,267	—%
5212 Unemployment	1,901	—	3,666	3,666	—%
5214 Fringe Benefits	102	10,101	—	(10,101)	(100.0)%
Salary and Benefits Total	713,502	730,262	1,601,999	871,737	119.4%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	3,353	3,000	6,000	3,000	100.0%
5311 Postage	847	400	1,000	600	150.0%
5315 Uniforms	—	—	1,000	1,000	—%
5360 Computers Hardware	98,736	98,736	128,965	30,229	30.6%
5400 Dues & Memberships	8,380	190	1,200	1,010	531.6%
5409 General Liability	54,613	54,613	145,814	91,201	167.0%
5600 Misc Expenses	173	—	—	—	—%
5610 Cash Variance	1,368	—	—	—	—%
5700 Services	25,688	29,000	—	(29,000)	(100.0)%
5710 Professional/Technical Service	230,411	245,000	35,000	(210,000)	(85.7)%
5730 Printing/Binding	148,426	185,132	30,100	(155,032)	(83.7)%
5900 Meetings & Conferences	2,345	6,000	13,800	7,800	130.0%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5910	Travel/Mileage Reimbursement	6,954	5,700	24,700	19,000	333.3%
5920	Training	2,870	2,700	5,350	2,650	98.1%
5940	Credit Card & Bank Charges	—	—	200,000	200,000	—%
Operating Expenses Total		584,162	630,471	592,930	(37,541)	(6.0)%
Department Total		1,297,665	1,360,733	2,194,929	834,196	61.3%

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## Accounting

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,869,399	1,982,984	1,034,477	(948,507)	(47.8)%
501	Lancaster Choice Energy	—	—	132,777	132,777	—%
Department Total		1,869,399	1,982,984	1,167,254	(815,730)	(41.1)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	802,094	866,425	435,890	(430,535)	(49.7)%
5103 Over-Time Salaries	1,687	2,000	2,400	400	20.0%
5104 Temporary Salaries	120,245	100,000	—	(100,000)	(100.0)%
5201 Health/Dental Insurance	131,982	126,000	87,877	(38,123)	(30.3)%
5202 Life Insurance	1,040	—	516	516	—%
5203 Accidental Death Dismember	211	—	118	118	—%
5204 LT/ST Disability	3,408	—	1,792	1,792	—%
5205 FICA/Medicare	13,381	—	6,332	6,332	—%
5206 CalPERS Retirement	256,851	254,353	141,313	(113,040)	(44.4)%
5208 Workers' Compensation	27,976	37,949	19,127	(18,822)	(49.6)%
5209 Deferred Compensation	39,490	63,914	21,795	(42,120)	(65.9)%
5211 Retiree Health Savings	22,336	—	12,253	12,253	—%
5212 Unemployment	3,736	—	1,747	1,747	—%
5214 Fringe Benefits	—	21,453	—	(21,453)	(100.0)%
Salary and Benefits Total	1,424,437	1,472,094	731,159	(740,935)	(50.3)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	4,151	3,500	—	(3,500)	(100.0)%
5360 Computers Hardware	86,454	86,454	55,682	(30,772)	(35.6)%
5400 Dues & Memberships	150	1,700	—	(1,700)	(100.0)%
5409 General Liability	108,768	108,768	80,413	(28,355)	(26.1)%
5413 Government Fees/Licenses	1,651	1,700	—	(1,700)	(100.0)%
5710 Professional/Technical Service	226,954	294,468	300,000	5,532	1.9%
5900 Meetings & Conferences	8,147	7,300	—	(7,300)	(100.0)%
5910 Travel/Mileage Reimbursement	8,389	7,000	—	(7,000)	(100.0)%
5920 Training	298	—	—	—	—%
Operating Expenses Total	444,963	510,890	436,095	(74,795)	(14.6)%
Department Total	1,869,399	1,982,984	1,167,254	(815,730)	(41.1)%

## Treasury

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	866,555	898,024	1,827,605	929,581	103.5%
Department Total		866,555	898,024	1,827,605	929,581	103.5%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	316,650	430,068	625,016	194,948	45.3%
5103 Over-Time Salaries	217	750	1,000	250	33.3%
5201 Health/Dental Insurance	77,994	72,000	126,824	54,824	76.1%
5202 Life Insurance	436	—	724	724	—%
5203 Accidental Death Dismember	89	—	165	165	—%
5204 LT/ST Disability	1,335	—	2,559	2,559	—%
5205 FICA/Medicare	4,575	—	9,090	9,090	—%
5206 CalPERS Retirement	96,173	126,254	202,626	76,372	60.5%
5208 Workers' Compensation	9,760	18,837	27,352	8,515	45.2%
5209 Deferred Compensation	15,832	31,731	31,131	(600)	(1.9)%
5211 Retiree Health Savings	7,844	—	15,848	15,848	—%
5212 Unemployment	1,267	—	2,508	2,508	—%
5214 Fringe Benefits	—	10,703	—	(10,703)	(100.0)%
Salary and Benefits Total	532,173	690,343	1,044,841	354,498	51.4%
<b>Operating Expenses</b>					
5360 Computers Hardware	29,528	29,528	322,145	292,617	991.0%
5409 General Liability	62,153	62,153	120,619	58,466	94.1%
5700 Services	—	—	320,000	320,000	—%
5710 Professional/Technical Service	16,615	36,000	20,000	(16,000)	(44.4)%
5940 Credit Card & Bank Charges	226,086	80,000	—	(80,000)	(100.0)%
Operating Expenses Total	334,382	207,681	782,764	575,083	276.9%
Department Total	866,555	898,024	1,827,605	929,581	103.5%

## Procurement

### Division Expense by Fund

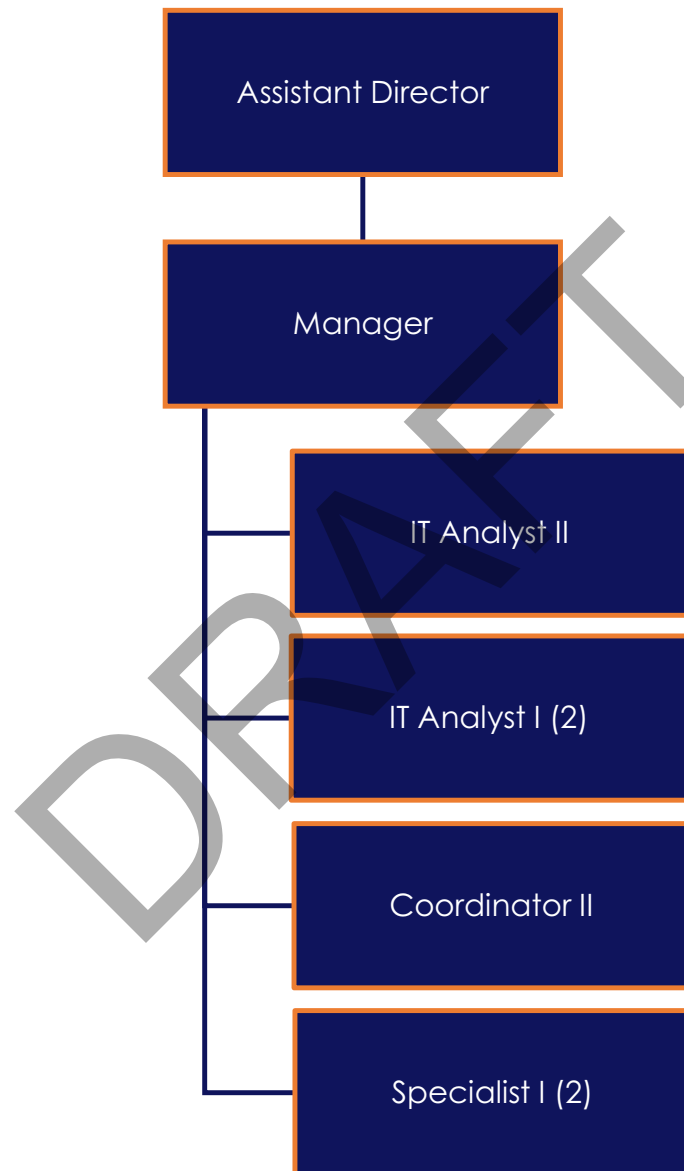
Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	369,023	569,574	379,939	(189,635)	(33.3)%
Department Total		369,023	569,574	379,939	(189,635)	(33.3)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	182,145	302,295	190,094	(112,201)	(37.1)%
5201 Health/Dental Insurance	28,941	54,000	40,298	(13,702)	(25.4)%
5202 Life Insurance	240	—	221	221	—%
5203 Accidental Death Dismember	45	—	50	50	—%
5204 LT/ST Disability	786	—	781	781	—%
5205 FICA/Medicare	2,757	—	2,756	2,756	—%
5206 CalPERS Retirement	53,999	88,744	61,627	(27,117)	(30.6)%
5208 Workers' Compensation	5,257	13,241	8,326	(4,915)	(37.1)%
5209 Deferred Compensation	8,890	21,415	9,505	(11,910)	(55.6)%
5211 Retiree Health Savings	4,688	—	4,200	4,200	—%
5212 Unemployment	762	—	760	760	—%
5214 Fringe Benefits	—	7,498	—	(7,498)	(100.0)%
Salary and Benefits Total	288,509	487,193	318,619	(168,574)	(34.6)%
<b>Operating Expenses</b>					
5360 Computers Hardware	28,346	28,346	18,814	(9,532)	(33.6)%
5400 Dues & Memberships	2,062	2,800	2,300	(500)	(17.9)%
5409 General Liability	46,615	46,615	40,206	(6,409)	(13.7)%
5730 Printing/Binding	1,440	1,500	—	(1,500)	(100.0)%
5900 Meetings & Conferences	894	1,500	—	(1,500)	(100.0)%
5920 Training	1,156	1,620	—	(1,620)	(100.0)%
Operating Expenses Total	80,514	82,381	61,320	(21,061)	(25.6)%
Department Total	369,023	569,574	379,939	(189,635)	(33.3)%

## Information Technology

Organization Detail:  
Administrative Services  
*Information Technology*  
Department/Division nos. 1800, 1810, 1820



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
112	Information Technology ISF	4,972,803	7,238,428	7,503,937	265,509	3.7%
214	Gas Tax	24	24	—	(24)	(100.0)%
420	Sewer Maintenance District	24	24	—	(24)	(100.0)%
Department Total		4,972,851	7,238,476	7,503,937	265,461	3.7%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	828,752	842,163	1,041,088	198,925	23.6%
5103 Over-Time Salaries	—	5,360	—	(5,360)	(100.0)%
5106 Salaries (Offset)	—	—	(40,702)	(40,702)	—%
5201 Health/Dental Insurance	161,716	126,000	213,416	87,416	69.4%
5202 Life Insurance	1,098	—	1,175	1,175	—%
5203 Accidental Death Dismember	216	—	268	268	—%
5204 LT/ST Disability	3,515	—	4,139	4,139	—%
5205 FICA/Medicare	12,164	—	15,096	15,096	—%
5206 CalPERS Retirement	251,716	247,231	337,514	90,283	36.5%
5208 Workers' Compensation	25,243	36,887	45,600	8,713	23.6%
5209 Deferred Compensation	41,438	59,372	52,054	(7,318)	(12.3)%
5211 Retiree Health Savings	19,064	—	23,599	23,599	—%
5212 Unemployment	3,353	—	4,164	4,164	—%
5214 Fringe Benefits	—	20,754	—	(20,754)	(100.0)%
5216 Fringe Benefits (Offset)	—	—	(26,501)	(26,501)	—%
Salary and Benefits Total	1,348,273	1,337,767	1,670,911	333,144	24.9%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	360	500	500	—	—%
5311 Postage	64	400	400	—	—%
5312 Special Activity Supplies	—	5,000	2,000	(3,000)	(60.0)%
5314 Fuel	145	1,187	2,977	1,790	150.8%
5321 Vehicle Operations	3,193	3,193	4,513	1,320	41.3%
5360 Computers Hardware	1,027,274	1,271,163	702,350	(568,813)	(44.7)%
5361 Computers Software	1,659,472	3,590,808	3,735,180	144,372	4.0%
5400 Dues & Memberships	2,000	1,000	3,000	2,000	200.0%
5409 General Liability	108,768	108,768	160,825	52,057	47.9%
5710 Professional/Technical Service	136,165	191,884	258,000	66,116	34.5%
5730 Printing/Binding	—	—	164,000	164,000	—%
5790 Repair & Maintenance Services	—	4,090	—	(4,090)	(100.0)%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5801	Telephone	435,632	460,281	459,000	(1,281)	(0.3)%
5805	Wireless	223,720	237,388	305,280	67,892	28.6%
5910	Travel/Mileage Reimbursement	—	—	25,000	25,000	—%
5920	Training	27,737	25,000	10,000	(15,000)	(60.0)%
6203	Administrative Overhead	48	48	—	(48)	(100.0)%
Operating Expenses Total		3,624,578	5,900,709	5,833,025	(67,684)	(1.1)%
Department Total		4,972,851	7,238,476	7,503,937	265,461	3.7%

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# Information Technology-GIS

## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
112	Information Technology ISF	302,657	433,750	435,000	1,250	0.3%
Department Total		302,657	433,750	435,000	1,250	0.3%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses						
5310	Operating Materials & Supplies	—	—	1,000	1,000	—%
5360	Computers Hardware	2,000	2,000	—	(2,000)	(100.0)%
5361	Computers Software	134,890	264,250	274,000	9,750	3.7%
5710	Professional/Technical Service	165,768	167,500	160,000	(7,500)	(4.5)%
Operating Expenses Total		302,657	433,750	435,000	1,250	0.3%
Department Total		302,657	433,750	435,000	1,250	0.3%

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## Information Technology - Radio Communications

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
112	Information Technology ISF	—	—	159,000	159,000	—%
Department Total		—	—	159,000	159,000	—%

### Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses						
5360	Computers Hardware	—	—	64,000	64,000	—%
5710	Professional/Technical Service	—	—	95,000	95,000	—%
Operating Expenses Total		—	—	159,000	159,000	—%
Department Total		—	—	159,000	159,000	—%

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## General Government

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	3,603,425	1,287,466	(435,381)	(1,722,847)	(133.8)%
120	Employee Benefits	2,497,193	1,080,580	1,745,813	665,233	61.6%
150	Capital Projects	4,280,616	—	—	—	—%
200	La County Grants - Other	3,180	—	—	—	—%
201	Aqmd Grants	43,315	5,279	—	(5,279)	(100.0)%
202	Measure H	26,722	—	—	—	—%
210	Measure A	—	121,037	3,169	(117,868)	(97.4)%
211	Measure M	1,619,773	6,363,906	7,098	(6,356,808)	(99.9)%
213	Metro - Local	49,306	—	—	—	—%
214	Gas Tax	813,070	743,219	2,815,882	2,072,663	278.9%
215	Gas Tax - Sb 1	26,184	—	—	—	—%
216	Tda 3	12,464	—	—	—	—%
217	Tda 8	5,869,807	5,869,807	9,775,678	3,905,871	66.5%
218	Proposition A	1,627,136	1,630,200	2,268,300	638,100	39.1%
222	Surface Transportation Program	9	—	—	—	—%
225	Measure R	1,079,849	1,081,420	4,462	(1,076,958)	(99.6)%
230	State Grants - Other	16,762	—	—	—	—%
300	Federal Grants - Other	1,677,083	—	—	—	—%
301	Traffic Safety	133,025	260,000	—	(260,000)	(100.0)%
310	Cdbg	571,453	—	—	—	—%
312	Neighborhood Stabilization	224,766	—	—	—	—%
313	Home Grant	719	719	—	(719)	(100.0)%
314	Low-Moderate Income Housing	29,236,822	114,829	—	(114,829)	(100.0)%
401	Agency Fund	23,553	—	—	—	—%
413	Urban Structures Impact Fee	51,148	42,507	4,103	(38,404)	(90.3)%
414	Traffic Impact Fees	1,595	—	—	—	—%
416	Zero Net Energy (Solar)	505	—	—	—	—%
420	Sewer Maintenance District	357,393	357,030	941,483	584,453	163.7%
421	Landscape Maintenance District	251,052	251,299	228,979	(22,320)	(8.9)%
422	Lighting Maintenance District	127,854	127,854	830,338	702,484	549.4%
423	Drainage Maint District	200,155	174,708	569,847	395,139	226.2%
424	Recycled Water Fund	16,845	16,266	57,061	40,795	250.8%
500	Lancaster Power Authority	940,355	884	884	—	—%

## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
501	Lancaster Choice Energy	271,201	271,258	735,744	464,486	171.2%
530	Lancaster Financing Authority	676,953	3,553,681	—	(3,553,681)	(100.0)%
841	Other Post Employment Benefits	9,113	—	—	—	—%
851	Cfd 89-1 Eastside Water Fund	2,185	—	—	—	—%
Department Total		56,342,586	23,353,949	19,553,460	(3,800,489)	(16.3)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	546,020	—	—	—	—%
5106 Salaries (Offset)	—	(3,103,250)	(3,323,694)	(220,444)	7.1%
5201 Health/Dental Insurance	1,931,187	1,080,580	1,745,813	665,233	61.6%
5212 Unemployment	14,711	—	—	—	—%
5214 Fringe Benefits	24,862	155,000	—	(155,000)	(100.0)%
Salary and Benefits Total	2,516,780	(1,867,670)	(1,577,881)	289,789	(15.5)%
<b>Operating Expenses</b>					
5330 Rentals/Leases	(223,505)	—	—	—	—%
5361 Computers Software	(887,743)	—	—	—	—%
5400 Dues & Memberships	—	—	40,000	40,000	—%
5413 Government Fees/Licenses	504,305	—	—	—	—%
5600 Misc Expenses	29,454,513	—	—	—	—%
5620 Bad Debt Expense	194,745	—	—	—	—%
5625 Principal Expense	1,021,938	—	—	—	—%
5626 Interest Expense	132,871	—	—	—	—%
5710 Professional/Technical Service	1,935,223	1,612,090	2,210,946	598,856	37.1%
5806 Power Purchase Expense	939,471	—	—	—	—%
5900 Meetings & Conferences	—	100,000	—	(100,000)	(100.0)%
6203 Administrative Overhead	6,086	6,086	4,608,260	4,602,174	75,619.0%
Operating Expenses Total	33,077,904	1,718,176	6,859,206	5,141,030	299.2%
<b>Debt Service &amp; Capital Outlay</b>					
7000 Debt Services - Prin	472,944	5,053,681	—	(5,053,681)	(100.0)%
7100 Debt Service - Interest	8,794	—	—	—	—%
Debt Service & Capital Outlay Total	481,738	5,053,681	—	(5,053,681)	(100.0)%

Division Expense by Category

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Transfers Out						
6112	Information Technology ISF	1,171,160	1,174,851	1,079,978	(94,873)	(8.1)%
6113	General Liability ISF	577,814	579,402	577,815	(1,587)	(0.3)%
6999	Inter-Fund Transfers Out	18,517,190	16,695,509	12,614,342	(4,081,167)	(24.4)%
Transfers Out Total		20,266,164	18,449,762	14,272,135	(4,177,627)	(22.6)%
Department Total		56,342,586	23,353,949	19,553,460	(3,800,489)	(16.3)%

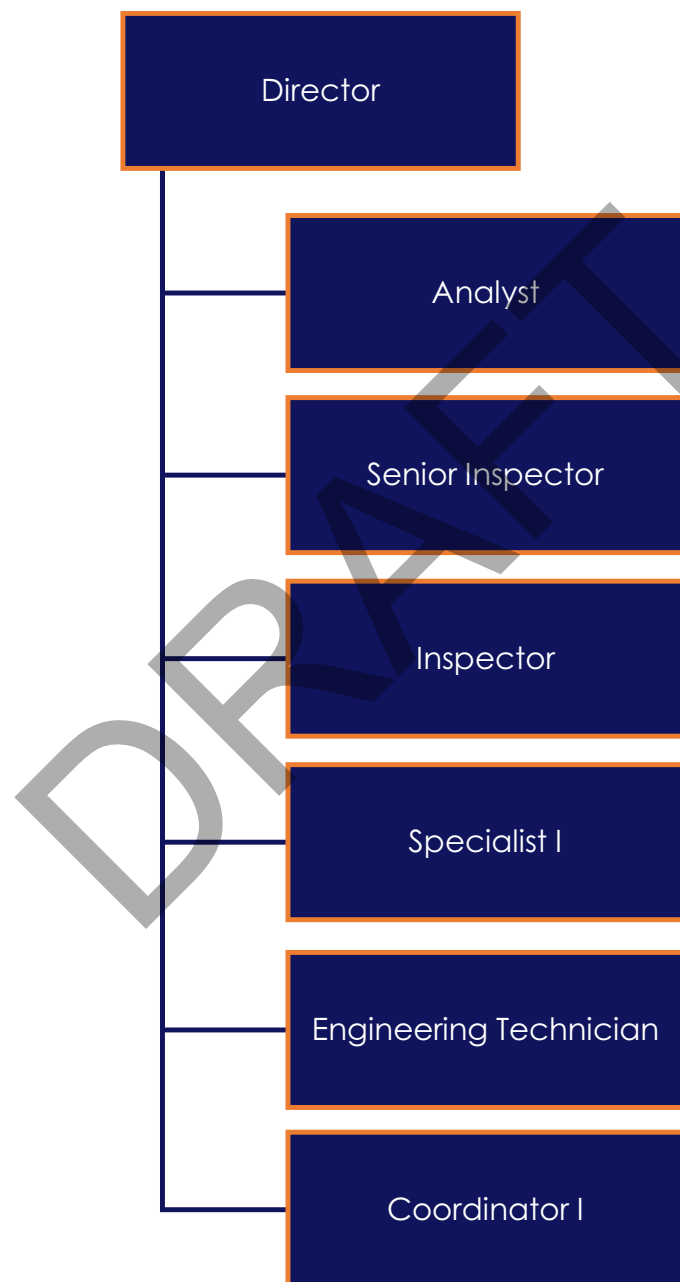
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## AVAQMD

Organization Detail:  
Administrative Services

*Air Quality Management District*

Department/Division no. 7100



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
601	Avaqmd	905,556	1,029,244	1,448,219	418,975	40.7%
Department Total		905,556	1,029,244	1,448,219	418,975	40.7%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits						
5101	Full-Time Salaries	477,529	641,266	877,283	236,017	36.8%
5201	Health/Dental Insurance	116,242	108,000	155,054	47,054	43.6%
5202	Life Insurance	929	—	984	984	—%
5203	Accidental Death Dismember	183	—	225	225	—%
5204	LT/ST Disability	2,884	—	3,318	3,318	—%
5205	FICA/Medicare	10,221	—	12,721	12,721	—%
5206	CalPERS Retirement	213,818	188,254	284,409	96,155	51.1%
5208	Workers' Compensation	21,220	28,087	38,425	10,338	36.8%
5209	Deferred Compensation	41,265	47,703	51,021	3,318	7.0%
5211	Retiree Health Savings	18,451	—	21,271	21,271	—%
5212	Unemployment	2,816	—	3,509	3,509	—%
5214	Fringe Benefits	—	15,934	—	(15,934)	(100.0)%
Salary and Benefits Total		905,556	1,029,244	1,448,219	418,975	40.7%
Department Total		905,556	1,029,244	1,448,219	418,975	40.7%

## Antelope Valley Fair

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
650	Antelope Valley Fair	—	—	235,027	235,027	—%
Department Total		—	—	235,027	235,027	—%

### Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits						
5101	Full-Time Salaries	—	—	162,807	162,807	—%
5201	Health/Dental Insurance	—	—	28,782	28,782	—%
5202	Life Insurance	—	—	180	180	—%
5203	Accidental Death Dismember	—	—	41	41	—%
5204	LT/ST Disability	—	—	661	661	—%
5205	FICA/Medicare	—	—	2,361	2,361	—%
5206	CalPERS Retirement	—	—	18,918	18,918	—%
5208	Workers' Compensation	—	—	7,131	7,131	—%
5209	Deferred Compensation	—	—	8,140	8,140	—%
5211	Retiree Health Savings	—	—	5,356	5,356	—%
5212	Unemployment	—	—	651	651	—%
Salary and Benefits Total		—	—	235,027	235,027	—%
Department Total		—	—	235,027	235,027	—%

## Debt Services

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	—	—	1,790,401	1,790,401	—%
210	Measure A	—	—	195,565	195,565	—%
211	Measure M	—	—	1,619,430	1,619,430	—%
214	Gas Tax	—	—	25,508	25,508	—%
225	Measure R	—	—	1,079,620	1,079,620	—%
413	Urban Structures Impact Fee	—	—	42,514	42,514	—%
420	Sewer Maintenance District	—	—	25,508	25,508	—%
421	Landscape Maintenance District	—	—	110,537	110,537	—%
422	Lighting Maintenance District	969,393	—	973,657	973,657	—%
423	Drainage Maint District	—	—	25,508	25,508	—%
500	Lancaster Power Authority	397,220	—	1,309,042	1,309,042	—%
501	Lancaster Choice Energy	—	—	25,508	25,508	—%
530	Lancaster Financing Authority	3,547,853	—	3,848,719	3,848,719	—%
Department Total		4,914,466	—	11,071,519	11,071,519	—%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Debt Service &amp; Capital Outlay</b>					
7000 Debt Services - Prin	1,750,000	—	3,561,738	3,561,738	—%
7100 Debt Service - Interest	3,164,466	—	3,661,061	3,661,061	—%
Debt Service & Capital Outlay Total	4,914,466	—	7,222,800	7,222,800	—%
<b>Transfers Out</b>					
6999 Inter-Fund Transfers Out	—	—	3,848,719	3,848,719	—%
Transfers Out Total	—	—	3,848,719	3,848,719	—%
Department Total	4,914,466	—	11,071,519	11,071,519	—%

## LRBs 24A BASE RENTAL

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	—	—	2,651,100	2,651,100	—%
530	Lancaster Financing Authority	—	—	2,651,100	2,651,100	—%
Department Total		—	—	5,302,200	5,302,200	—%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Debt Service &amp; Capital Outlay</b>					
7100 Debt Service - Interest	—	—	2,651,100	2,651,100	—%
Debt Service & Capital Outlay Total	—	—	2,651,100	2,651,100	—%
<b>Transfers Out</b>					
6999 Inter-Fund Transfers Out	—	—	2,651,100	2,651,100	—%
Transfers Out Total	—	—	2,651,100	2,651,100	—%
Department Total	—	—	5,302,200	5,302,200	—%



## LRBs 24B BASE RENTAL

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	—	—	863,734	863,734	—%
530	Lancaster Financing Authority	—	—	863,734	863,734	—%
Department Total		—	—	1,727,469	1,727,469	—%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Debt Service &amp; Capital Outlay</b>					
7000 Debt Services - Prin	—	—	510,000	510,000	—%
7100 Debt Service - Interest	—	—	353,734	353,734	—%
Debt Service & Capital Outlay Total	—	—	863,734	863,734	—%
<b>Transfers Out</b>					
6999 Inter-Fund Transfers Out	—	—	863,734	863,734	—%
Transfers Out Total	—	—	863,734	863,734	—%
Department Total	—	—	1,727,469	1,727,469	—%

## Lancaster Choice Energy

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	37,060	41,150	—	(41,150)	(100.0)%
500	Lancaster Power Authority	10,621	1,156,625	5,000	(1,151,625)	(99.6)%
501	Lancaster Choice Energy	78,932,860	50,404,621	77,011,029	26,606,408	52.8%
Department Total		78,980,541	51,602,396	77,016,029	25,413,633	49.2%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	297,384	295,126	—	(295,126)	(100.0)%
5201 Health/Dental Insurance	27,156	19,430	—	(19,430)	(100.0)%
5202 Life Insurance	253	—	—	—	—%
5203 Accidental Death Dismember	49	—	—	—	—%
5204 LT/ST Disability	1,385	—	—	—	—%
5205 FICA/Medicare	4,419	—	—	—	—%
5206 CalPERS Retirement	85,431	86,732	—	(86,732)	(100.0)%
5208 Workers' Compensation	8,934	12,927	—	(12,927)	(100.0)%
5209 Deferred Compensation	31,382	22,200	—	(22,200)	(100.0)%
5211 Retiree Health Savings	7,314	—	—	—	—%
5212 Unemployment	1,230	—	—	—	—%
5214 Fringe Benefits	—	7,444	—	(7,444)	(100.0)%
Salary and Benefits Total	464,936	443,858	—	(443,858)	(100.0)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	49,560	50,552	50,000	(552)	(1.1)%
5311 Postage	130	2,500	500	(2,000)	(80.0)%
5312 Special Activity Supplies	—	—	20,000	20,000	—%
5314 Fuel	—	1,187	—	(1,187)	(100.0)%
5321 Vehicle Operations	3,193	3,193	—	(3,193)	(100.0)%
5360 Computers Hardware	9,868	9,868	—	(9,868)	(100.0)%
5400 Dues & Memberships	103,493	107,596	163,000	55,404	51.5%
5409 General Liability	27,192	27,192	—	(27,192)	(100.0)%
5600 Misc Expenses	822,797	—	—	—	—%
5620 Bad Debt Expense	10,451,111	2,419,190	—	(2,419,190)	(100.0)%
5700 Services	187,050	—	130,000	130,000	—%
5710 Professional/Technical Service	1,489,523	658,812	1,898,164	1,239,352	188.1%
5720 Advertising	1,650	61,100	30,000	(31,100)	(50.9)%
5730 Printing/Binding	—	500	500	—	—%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5740	Legal Services	13,403	23,500	12,000	(11,500)	(48.9)%
5790	Repair & Maintenance Services	—	4,090	—	(4,090)	(100.0)%
5806	Power Purchase Expense	64,080,519	45,787,927	74,099,107	28,311,180	61.8%
5807	Nem Payouts	634,919	205,000	590,000	385,000	187.8%
5900	Meetings & Conferences	—	3,400	6,250	2,850	83.8%
5910	Travel/Mileage Reimbursement	769	10,500	15,508	5,008	47.7%
5920	Training	—	1,000	1,000	—	—%
6203	Administrative Overhead	640,427	640,427	—	(640,427)	(100.0)%
Operating Expenses Total		78,515,605	50,017,534	77,016,029	26,998,495	54.0%
Debt Service & Capital Outlay						
7000	Debt Services - Prin	—	735,000	—	(735,000)	(100.0)%
7100	Debt Service - Interest	—	406,004	—	(406,004)	(100.0)%
Debt Service & Capital Outlay Total		—	1,141,004	—	(1,141,004)	(100.0)%
Department Total		78,980,541	51,602,396	77,016,029	25,413,633	49.2%

## Energy

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	5,376	180,776	—	(180,776)	(100.0)%
501	Lancaster Choice Energy	14,422	189,603	—	(189,603)	(100.0)%
Department Total		19,798	370,379	—	(370,379)	(100.0)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	—	100	—	(100)	(100.0)%
5311 Postage	—	200	—	(200)	(100.0)%
5360 Computers Hardware	5,376	5,376	—	(5,376)	(100.0)%
5710 Professional/Technical Service	14,422	364,603	—	(364,603)	(100.0)%
5730 Printing/Binding	—	100	—	(100)	(100.0)%
Operating Expenses Total	19,798	370,379	—	(370,379)	(100.0)%
Department Total	19,798	370,379	—	(370,379)	(100.0)%

## Hydrogen

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
501	Lancaster Choice Energy	680,458	809,000	—	(809,000)	(100.0)%
Department Total		680,458	809,000	—	(809,000)	(100.0)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses					
5312 Special Activity Supplies	867	1,000	—	(1,000)	(100.0)%
5319 Donations Expense	31,000	31,000	—	(31,000)	(100.0)%
5710 Professional/Technical Service	638,044	764,285	—	(764,285)	(100.0)%
5740 Legal Services	660	2,828	—	(2,828)	(100.0)%
5900 Meetings & Conferences	9,887	9,887	—	(9,887)	(100.0)%
Operating Expenses Total	680,458	809,000	—	(809,000)	(100.0)%
Department Total	680,458	809,000	—	(809,000)	(100.0)%

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# Community Development

## Department Expense by Fund

	Fund	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	7,954,179	10,282,286	10,992,612	710,325	6.9%
214	Gas Tax	1,383,892	1,595,719	423,601	(1,172,117)	(73.5)%
224	Recycling	182,984	317,534	—	(317,534)	(100.0)%
230	State Grants - Other	225,848	3,096,338	—	(3,096,338)	(100.0)%
300	Federal Grants - Other	—	2,450,524	—	(2,450,524)	(100.0)%
310	Cdbg	2,368,824	2,668,022	1,582,198	(1,085,824)	(40.7)%
313	Home Grant	1,281,382	2,922,046	656,727	(2,265,319)	(77.5)%
314	Low-Moderate Income Housing	1,062,230	1,695,185	1,345,242	(349,942)	(20.6)%
420	Sewer Maintenance District	9,564	23,575	22,000	(1,575)	(6.7)%
421	Landscape Maintenance District	2,573,306	3,262,664	2,905,599	(357,065)	(10.9)%
422	Lighting Maintenance District	105,825	118,621	125,498	6,877	5.8%
423	Drainage Maint District	303,000	320,567	33,500	(287,067)	(89.5)%
850	Cfd 21-1 Public Services	—	6,000	26,000	20,000	333.3%
Department Total		17,451,032	28,759,081	18,112,977	(10,646,104)	(37.0)%

## Department Expense by Division

	Category	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
2000	Community Development	1,933,226	2,862,392	1,528,057	(1,334,335)	(46.6)%
2100	Planning	2,102,519	3,349,123	2,116,140	(1,232,983)	(36.8)%
2200	Housing	5,205,460	12,630,598	3,562,235	(9,068,363)	(71.8)%
2300	Building And Safety	2,185,483	2,526,510	2,776,217	249,706	9.9%
2410	Community Preservation	1,889	—	3,592,178	3,592,178	—%
2500	Special Districts	58,798	130,330	140,500	10,170	7.8%
2600	Beautification	5,084,713	5,717,286	4,397,482	(1,319,805)	(23.1)%
2700	Environmental	878,945	1,542,842	169	(1,542,673)	(100.0)%
Department Total		17,451,032	28,759,081	18,112,977	(10,646,104)	(37.0)%

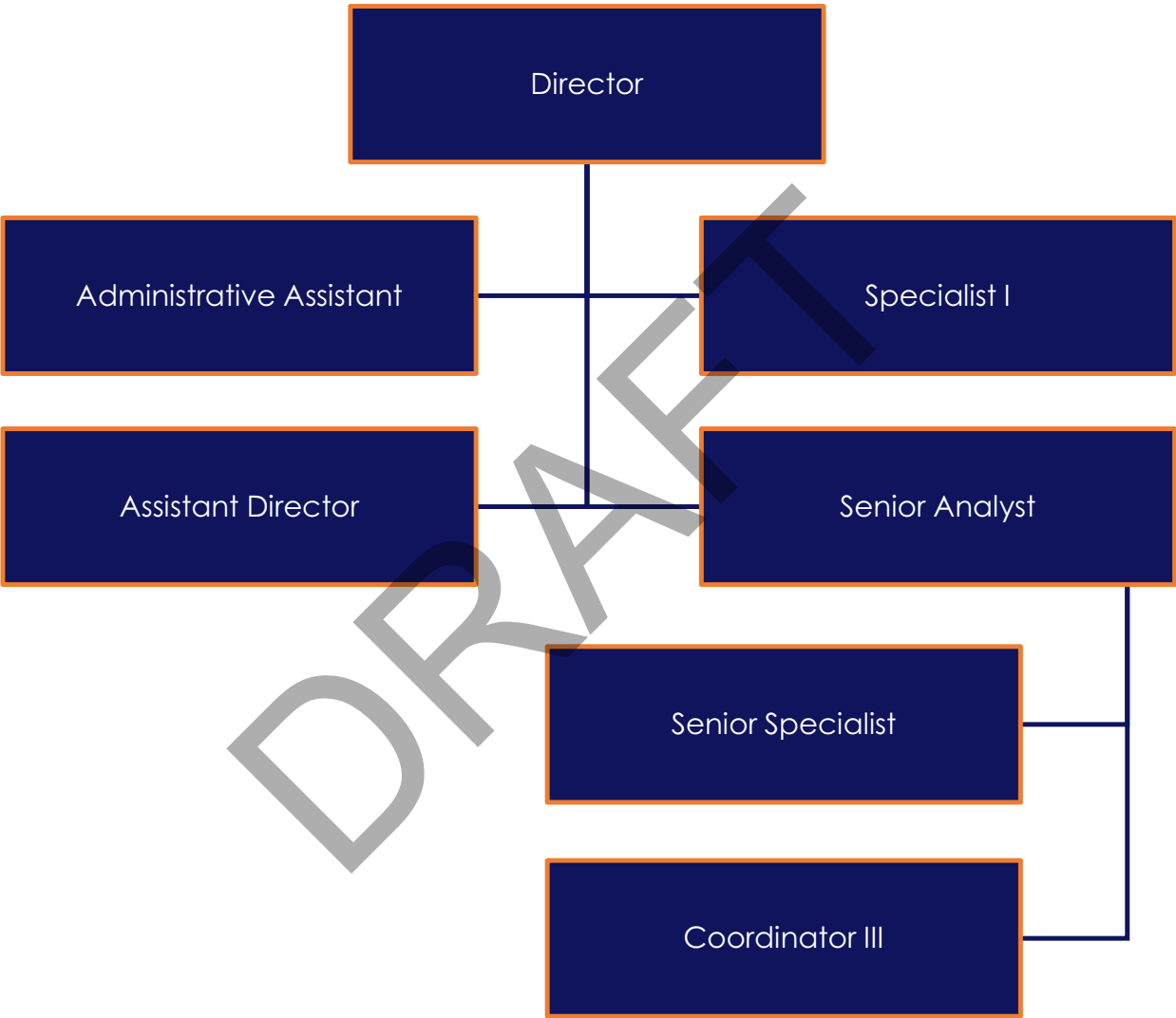
## Department Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	Debt Service & Capital Outlay	585,891	1,007,263	—	(1,007,263)	(100.0)%
	Operating Expenses	9,628,568	20,461,876	10,115,867	(10,346,009)	(50.6)%
	Salary and Benefits	7,059,034	7,289,942	7,997,110	707,168	9.7%
	Transfers Out	177,539	—	—	—	—%
Department Total		17,451,032	28,759,081	18,112,977	(10,646,104)	(37.0)%



# Community Development

Organization Detail:  
Community Development  
*Administration & Beautification*  
Department/Division nos. 2000, 2500, 2600



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,910,682	2,042,477	1,528,057	(514,420)	(25.2)%
214	Gas Tax	7,638	10,000	—	(10,000)	(100.0)%
230	State Grants - Other	9,898	796,000	—	(796,000)	(100.0)%
314	Low-Moderate Income Housing	5,008	13,915	—	(13,915)	(100.0)%
Department Total		1,933,226	2,862,392	1,528,057	(1,334,335)	(46.6)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	544,597	414,483	552,584	138,101	33.3%
5104 Temporary Salaries	189,035	200,000	208,511	8,511	4.3%
5201 Health/Dental Insurance	108,885	54,000	89,224	35,224	65.2%
5202 Life Insurance	727	—	619	619	—%
5203 Accidental Death Dismember	144	—	141	141	—%
5204 LT/ST Disability	3,142	—	3,335	3,335	—%
5205 FICA/Medicare	10,764	—	8,012	8,012	—%
5206 CalPERS Retirement	194,959	121,678	179,144	57,466	47.2%
5208 Workers' Compensation	22,734	18,154	24,177	6,023	33.2%
5209 Deferred Compensation	35,815	31,266	34,090	2,824	9.0%
5211 Retiree Health Savings	13,342	—	15,160	15,160	—%
5212 Unemployment	2,988	—	2,210	2,210	—%
5214 Fringe Benefits	—	11,155	—	(11,155)	(100.0)%
Salary and Benefits Total	1,127,132	850,736	1,117,208	266,472	31.3%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	14,018	9,703	37,500	27,797	286.5%
5312 Special Activity Supplies	20,942	85,000	—	(85,000)	(100.0)%
5314 Fuel	—	—	1,104	1,104	—%
5321 Vehicle Operations	—	—	7,682	7,682	—%
5360 Computers Hardware	53,679	53,679	230,448	176,769	329.3%
5400 Dues & Memberships	98	—	5,000	5,000	—%
5409 General Liability	46,615	46,615	65,335	18,720	40.2%
5600 Misc Expenses	—	2,765	—	(2,765)	(100.0)%
5655 Assessments	—	—	250	250	—%
5656 Grant Expense	9,898	902,000	—	(902,000)	(100.0)%
5710 Professional/Technical Service	45,189	432,532	—	(432,532)	(100.0)%
5900 Meetings & Conferences	99,397	104,362	39,114	(65,248)	(62.5)%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5910	Travel/Mileage Reimbursement	—	—	24,416	24,416	—%
Operating Expenses Total		289,836	1,636,656	410,850	(1,225,806)	(74.9)%
Debt Service & Capital Outlay						
8010	Property Aquisition	375,000	375,000	—	(375,000)	(100.0)%
Debt Service & Capital Outlay Total		375,000	375,000	—	(375,000)	(100.0)%
Transfers Out						
6999	Inter-Fund Transfers Out	141,257	—	—	—	—%
Transfers Out Total		141,257	—	—	—	—%
Department Total		1,933,226	2,862,392	1,528,057	(1,334,335)	(46.6)%

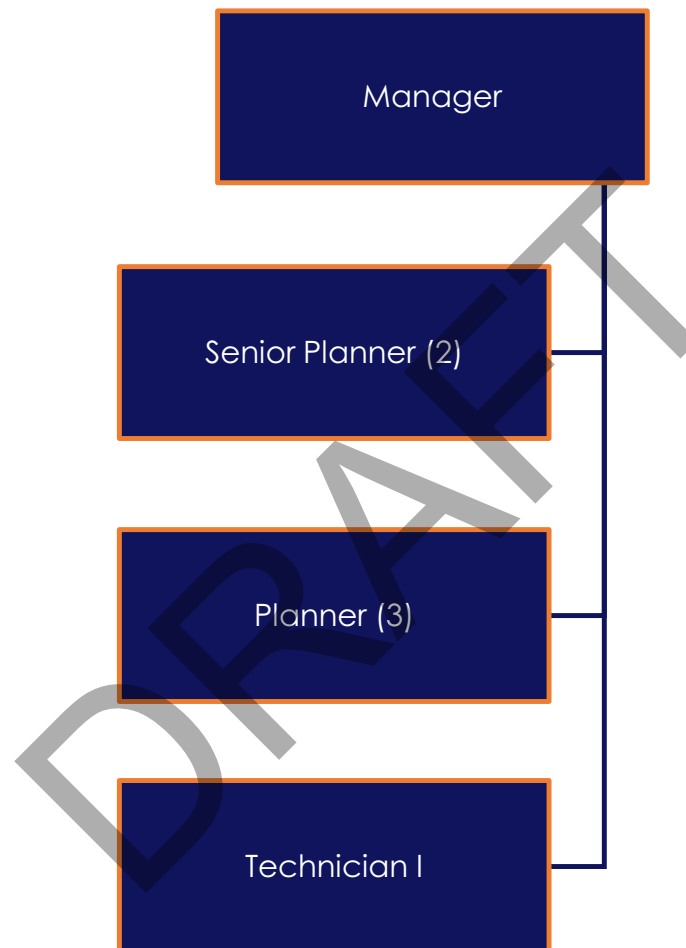
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## Planning

Organization Detail:  
Community Development

*Planning*

Department/Division nos. 2100



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,894,541	2,823,660	2,116,140	(707,520)	(25.1)%
230	State Grants - Other	207,978	525,463	—	(525,463)	(100.0)%
Department Total		2,102,519	3,349,123	2,116,140	(1,232,983)	(36.8)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	886,138	1,117,834	884,893	(232,941)	(20.8)%
5105 Salaries- Other	4,800	5,000	5,000	—	—%
5201 Health/Dental Insurance	159,708	162,000	147,402	(14,598)	(9.0)%
5202 Life Insurance	1,158	—	1,010	1,010	—%
5203 Accidental Death Dismember	226	—	231	231	—%
5204 LT/ST Disability	4,730	—	3,634	3,634	—%
5205 FICA/Medicare	13,337	—	12,832	12,832	—%
5206 CalPERS Retirement	269,140	328,158	286,876	(41,282)	(12.6)%
5208 Workers' Compensation	27,692	48,961	38,735	(10,226)	(20.9)%
5209 Deferred Compensation	51,834	89,345	51,893	(37,452)	(41.9)%
5211 Retiree Health Savings	28,015	—	28,690	28,690	—%
5212 Unemployment	3,715	—	3,540	3,540	—%
5214 Fringe Benefits	—	28,669	—	(28,669)	(100.0)%
Salary and Benefits Total	1,450,493	1,779,967	1,464,737	(315,230)	(17.7)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	1,096	4,150	10,015	5,865	141.3%
5311 Postage	870	1,700	1,200	(500)	(29.4)%
5314 Fuel	360	168	—	(168)	(100.0)%
5315 Uniforms	—	500	—	(500)	(100.0)%
5321 Vehicle Operations	501	501	—	(501)	(100.0)%
5360 Computers Hardware	106,314	106,314	248,951	142,637	134.2%
5409 General Liability	139,845	139,845	140,722	877	0.6%
5413 Government Fees/Licenses	4,064	4,064	4,065	1	0.0%
5600 Misc Expenses	—	4,936	—	(4,936)	(100.0)%
5656 Grant Expense	207,978	525,463	—	(525,463)	(100.0)%
5710 Professional/Technical Service	152,644	726,495	206,450	(520,045)	(71.6)%
5720 Advertising	38,353	50,000	40,000	(10,000)	(20.0)%

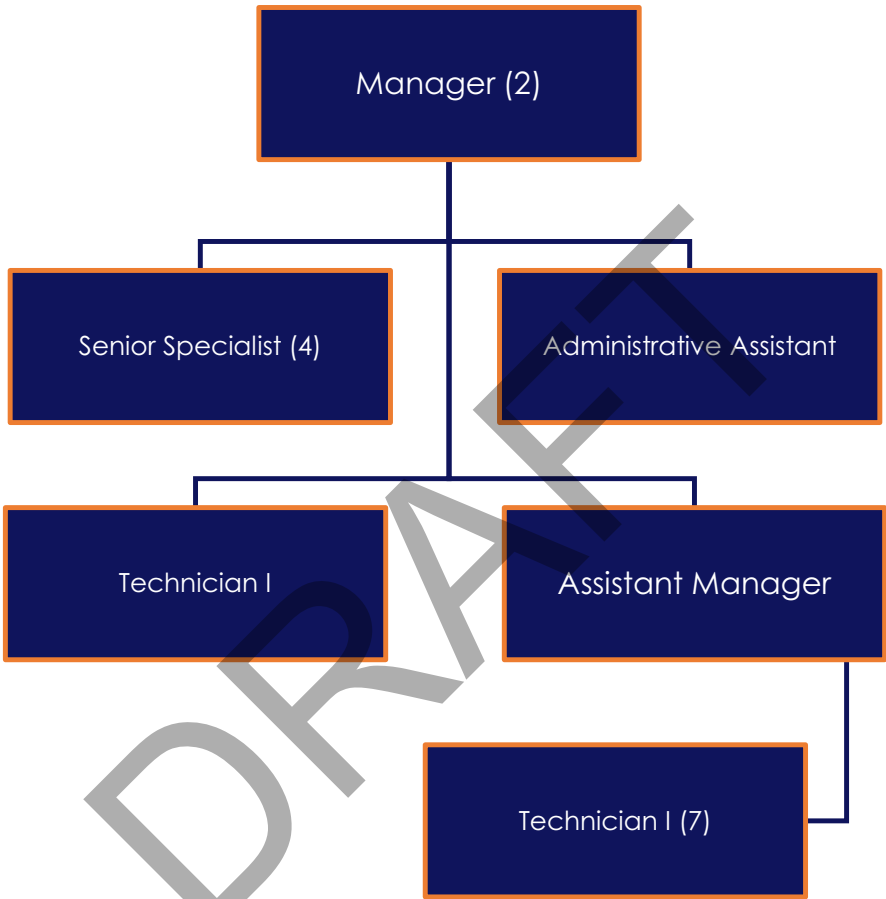
### Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5730	Printing/Binding	—	710	—	(710)	(100.0)%
5790	Repair & Maintenance Services	—	4,090	—	(4,090)	(100.0)%
5930	Publications/Journals	—	220	—	(220)	(100.0)%
Operating Expenses Total		652,026	1,569,156	651,403	(917,753)	(58.5)%
Department Total		2,102,519	3,349,123	2,116,140	(1,232,983)	(36.8)%

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Housing

Organization Detail:  
Community Development  
*Community Preservation & Housing*  
Department/Division nos. 2200, 2410



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	490,061	1,133,861	42,091	(1,091,770)	(96.3)%
230	State Grants - Other	7,971	1,774,875	—	(1,774,875)	(100.0)%
300	Federal Grants - Other	—	2,450,524	—	(2,450,524)	(100.0)%
310	Cdbg	2,368,824	2,668,022	1,582,198	(1,085,824)	(40.7)%
313	Home Grant	1,281,382	2,922,046	656,727	(2,265,319)	(77.5)%
314	Low-Moderate Income Housing	1,057,222	1,681,270	1,281,219	(400,051)	(23.8)%
Department Total		5,205,460	12,630,598	3,562,235	(9,068,363)	(71.8)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	630,249	846,660	259,865	(586,795)	(69.3)%
5104 Temporary Salaries	25,052	30,000	30,000	—	—%
5201 Health/Dental Insurance	100,063	90,000	40,006	(49,994)	(55.5)%
5202 Life Insurance	793	—	287	287	—%
5203 Accidental Death Dismember	156	—	65	65	—%
5204 LT/ST Disability	3,716	—	2,245	2,245	—%
5205 FICA/Medicare	9,531	—	3,768	3,768	—%
5206 CalPERS Retirement	191,872	184,963	84,246	(100,717)	(54.5)%
5208 Workers' Compensation	19,588	27,596	11,382	(16,214)	(58.8)%
5209 Deferred Compensation	39,493	39,630	21,134	(18,496)	(46.7)%
5211 Retiree Health Savings	9,927	—	7,831	7,831	—%
5212 Unemployment	2,715	—	1,039	1,039	—%
5214 Fringe Benefits	—	16,635	—	(16,635)	(100.0)%
Salary and Benefits Total	1,033,155	1,235,484	461,869	(773,615)	(62.6)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	455	900	1,400	500	55.6%
5311 Postage	260	2,150	450	(1,700)	(79.1)%
5312 Special Activity Supplies	3,511	310,200	—	(310,200)	(100.0)%
5314 Fuel	784	168	—	(168)	(100.0)%
5315 Uniforms	—	450	—	(450)	(100.0)%
5321 Vehicle Operations	551	551	—	(551)	(100.0)%
5360 Computers Hardware	71,955	71,955	4,181	(67,774)	(94.2)%
5409 General Liability	77,692	77,692	37,910	(39,782)	(51.2)%
5413 Government Fees/Licenses	400	—	—	—	—%
5600 Misc Expenses	—	1,731	—	(1,731)	(100.0)%
5656 Grant Expense	3,250,921	9,265,445	2,238,925	(7,026,520)	(75.8)%
5710 Professional/Technical Service	530,723	965,225	800,000	(165,225)	(17.1)%

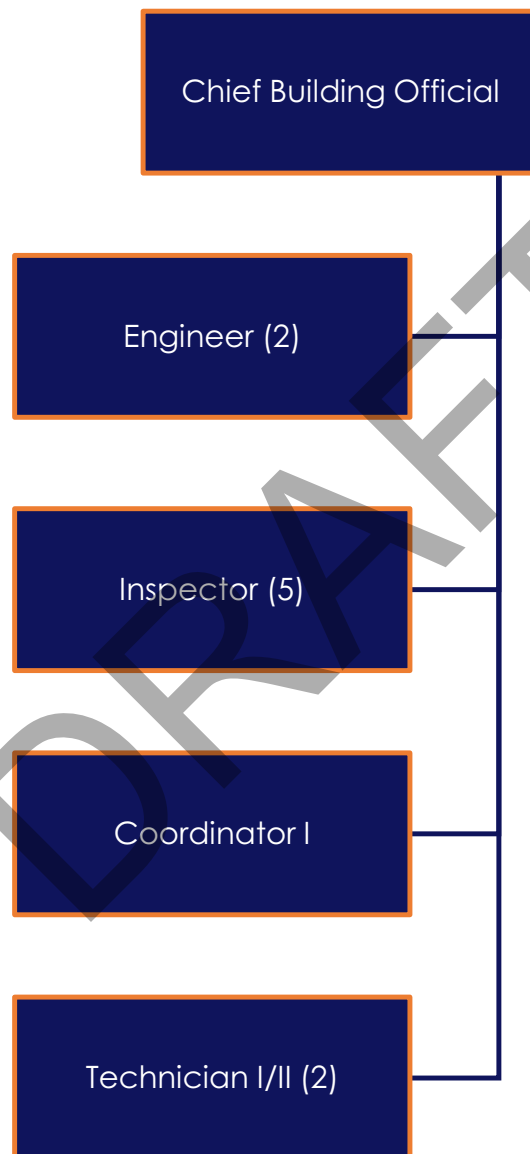


## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5720	Advertising	5,170	3,000	3,000	—	—%
5730	Printing/Binding	—	400	—	(400)	(100.0)%
5790	Repair & Maintenance Services	—	122,526	—	(122,526)	(100.0)%
5802	Water	7,624	14,500	14,500	—	—%
5900	Meetings & Conferences	10,697	—	—	—	—%
5920	Training	—	1,000	—	(1,000)	(100.0)%
Operating Expenses Total		3,960,743	10,837,893	3,100,366	(7,737,527)	(71.4)%
Debt Service & Capital Outlay						
7000	Debt Services - Prin	210,891	210,891	—	(210,891)	(100.0)%
8010	Property Acquisition	—	346,330	—	(346,330)	(100.0)%
Debt Service & Capital Outlay Total		210,891	557,221	—	(557,221)	(100.0)%
Transfers Out						
6999	Inter-Fund Transfers Out	671	—	—	—	—%
Transfers Out Total		671	—	—	—	—%
Department Total		5,205,460	12,630,598	3,562,235	(9,068,363)	(71.8)%

## Building And Safety

Organization Detail:  
Community Development  
*Building & Safety*  
Department/Division nos. 2300



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	2,185,483	2,526,510	2,776,217	249,706	9.9%
Department Total		2,185,483	2,526,510	2,776,217	249,706	9.9%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	1,102,663	1,096,377	1,319,269	222,892	20.3%
5103 Over-Time Salaries	—	4,288	—	(4,288)	(100.0)%
5201 Health/Dental Insurance	183,625	180,000	255,247	75,247	41.8%
5202 Life Insurance	1,271	—	1,553	1,553	—%
5203 Accidental Death Dismember	250	—	354	354	—%
5204 LT/ST Disability	6,539	—	7,088	7,088	—%
5205 FICA/Medicare	15,998	—	19,129	19,129	—%
5206 CalPERS Retirement	334,909	321,859	408,615	86,756	27.0%
5208 Workers' Compensation	33,285	48,021	57,705	9,684	20.2%
5209 Deferred Compensation	63,318	75,739	74,640	(1,099)	(1.5)%
5211 Retiree Health Savings	24,018	—	28,682	28,682	—%
5212 Unemployment	4,426	—	5,277	5,277	—%
5214 Fringe Benefits	—	29,086	—	(29,086)	(100.0)%
Salary and Benefits Total	1,770,302	1,755,370	2,177,560	422,190	24.1%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	5,032	5,000	5,300	300	6.0%
5311 Postage	—	300	—	(300)	(100.0)%
5312 Special Activity Supplies	—	100	—	(100)	(100.0)%
5314 Fuel	8,044	503	6,257	5,754	1,143.9%
5315 Uniforms	—	2,100	—	(2,100)	(100.0)%
5321 Vehicle Operations	1,877	1,877	43,532	41,655	2,219.3%
5350 Non-Capital Equipment	—	500	—	(500)	(100.0)%
5360 Computers Hardware	141,418	141,418	18,814	(122,604)	(86.7)%
5409 General Liability	155,383	155,383	241,238	85,855	55.3%
5710 Professional/Technical Service	103,426	429,496	283,516	(145,980)	(34.0)%
5730 Printing/Binding	—	250	—	(250)	(100.0)%
5790 Repair & Maintenance Services	—	34,213	—	(34,213)	(100.0)%
Operating Expenses Total	415,181	771,140	598,657	(172,484)	(22.4)%
Department Total	2,185,483	2,526,510	2,776,217	249,706	9.9%

## Community Preservation

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,889	—	3,528,154	3,528,154	—%
314	Low-Moderate Income Housing	—	—	64,023	64,023	—%
Department Total		1,889	—	3,592,178	3,592,178	—%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	—	—	1,323,158	1,323,158	—%
5103 Over-Time Salaries	—	—	5,000	5,000	—%
5104 Temporary Salaries	—	—	31,000	31,000	—%
5201 Health/Dental Insurance	—	—	312,621	312,621	—%
5202 Life Insurance	—	—	1,794	1,794	—%
5203 Accidental Death Dismember	—	—	409	409	—%
5204 LT/ST Disability	—	—	5,436	5,436	—%
5205 FICA/Medicare	—	—	19,554	19,554	—%
5206 CalPERS Retirement	—	—	428,959	428,959	—%
5208 Workers' Compensation	—	—	59,040	59,040	—%
5209 Deferred Compensation	—	—	66,128	66,128	—%
5211 Retiree Health Savings	—	—	33,176	33,176	—%
5212 Unemployment	—	—	5,394	5,394	—%
Salary and Benefits Total	—	—	2,291,669	2,291,669	—%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	—	—	14,085	14,085	—%
5311 Postage	—	—	500	500	—%
5312 Special Activity Supplies	—	—	10,000	10,000	—%
5314 Fuel	1,889	—	17,298	17,298	—%
5321 Vehicle Operations	—	—	120,354	120,354	—%
5360 Computers Hardware	—	—	186,127	186,127	—%
5409 General Liability	—	—	301,548	301,548	—%
5710 Professional/Technical Service	—	—	547,000	547,000	—%
5740 Legal Services	—	—	30,297	30,297	—%
5782 Code/Demolition Activity	—	—	73,300	73,300	—%
Operating Expenses Total	1,889	—	1,300,509	1,300,509	—%
Department Total	1,889	—	3,592,178	3,592,178	—%

## Special Districts

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
420	Sewer Maintenance District	9,564	23,575	22,000	(1,575)	(6.7)%
421	Landscape Maintenance District	19,445	40,702	36,000	(4,702)	(11.6)%
422	Lighting Maintenance District	12,211	24,908	23,000	(1,908)	(7.7)%
423	Drainage Maint District	17,578	35,145	33,500	(1,645)	(4.7)%
850	Cfd 21-1 Public Services	—	6,000	26,000	20,000	333.3%
Department Total		58,798	130,330	140,500	10,170	7.8%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses					
5710 Professional/Technical Service	58,798	130,330	140,500	10,170	7.8%
Operating Expenses Total	58,798	130,330	140,500	10,170	7.8%
Department Total	58,798	130,330	140,500	10,170	7.8%

## Beautification

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	775,562	530,470	1,001,784	471,313	88.8%
214	Gas Tax	1,376,255	1,585,719	423,601	(1,162,117)	(73.3)%
421	Landscape Maintenance District	2,553,861	3,221,962	2,869,599	(352,364)	(10.9)%
422	Lighting Maintenance District	93,614	93,713	102,498	8,785	9.4%
423	Drainage Maint District	285,422	285,422	—	(285,422)	(100.0)%
Department Total		5,084,713	5,717,286	4,397,482	(1,319,805)	(23.1)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	660,979	612,640	303,040	(309,600)	(50.5)%
5104 Temporary Salaries	34,595	22,509	—	(22,509)	(100.0)%
5201 Health/Dental Insurance	121,762	90,000	42,352	(47,648)	(52.9)%
5202 Life Insurance	803	—	338	338	—%
5203 Accidental Death Dismember	158	—	77	77	—%
5204 LT/ST Disability	3,687	—	1,486	1,486	—%
5205 FICA/Medicare	10,082	—	4,394	4,394	—%
5206 CalPERS Retirement	200,754	179,850	98,243	(81,607)	(45.4)%
5208 Workers' Compensation	21,101	26,834	13,273	(13,561)	(50.5)%
5209 Deferred Compensation	33,049	43,695	15,152	(28,543)	(65.3)%
5210 H.S.A. Contribution	914	—	1,080	1,080	—%
5211 Retiree Health Savings	13,508	—	3,420	3,420	—%
5212 Unemployment	2,791	—	1,212	1,212	—%
5214 Fringe Benefits	—	15,542	—	(15,542)	(100.0)%
Salary and Benefits Total	1,104,181	991,070	484,068	(507,002)	(51.2)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	98,715	204,594	1,000	(203,594)	(99.5)%
5312 Special Activity Supplies	1,692	2,139	—	(2,139)	(100.0)%
5314 Fuel	17,932	15,398	7,361	(8,037)	(52.2)%
5315 Uniforms	83	2,000	500	(1,500)	(75.0)%
5321 Vehicle Operations	25,726	25,726	51,215	25,489	99.1%
5360 Computers Hardware	42,687	42,687	23,076	(19,611)	(45.9)%
5409 General Liability	85,156	85,156	58,585	(26,571)	(31.2)%
5710 Professional/Technical Service	111,254	125,260	188,122	62,862	50.2%
5755 Landscape Contracts	—	—	2,640,750	2,640,750	—%

Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5790	Repair & Maintenance Services	2,395,416	2,705,402	97,780	(2,607,622)	(96.4)%
5793	Emergency Damage Repairs	281,047	340,000	190,000	(150,000)	(44.1)%
5797	Street Sweeping	285,422	285,422	—	(285,422)	(100.0)%
5802	Water	606,658	769,147	631,000	(138,147)	(18.0)%
5804	Electric	22,830	117,370	24,025	(93,345)	(79.5)%
5900	Meetings & Conferences	140	140	—	(140)	(100.0)%
6203	Administrative Overhead	5,775	5,775	—	(5,775)	(100.0)%
Operating Expenses Total		3,980,532	4,726,216	3,913,414	(812,802)	(17.2)%
Department Total		5,084,713	5,717,286	4,397,482	(1,319,805)	(23.1)%

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## Environmental

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	695,961	1,225,308	169	(1,225,139)	(100.0)%
224	Recycling	182,984	317,534	—	(317,534)	(100.0)%
Department Total		878,945	1,542,842	169	(1,542,673)	(100.0)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	293,059	343,752	—	(343,752)	(100.0)%
5103 Over-Time Salaries	0	—	—	—	—%
5104 Temporary Salaries	82,274	123,255	—	(123,255)	(100.0)%
5201 Health/Dental Insurance	51,074	54,000	—	(54,000)	(100.0)%
5202 Life Insurance	370	—	—	—	—%
5203 Accidental Death Dismember	73	—	—	—	—%
5204 LT/ST Disability	2,080	—	—	—	—%
5205 FICA/Medicare	5,423	366	—	(366)	(100.0)%
5206 CalPERS Retirement	106,504	106,791	—	(106,791)	(100.0)%
5208 Workers' Compensation	11,265	16,498	—	(16,498)	(100.0)%
5209 Deferred Compensation	14,653	22,123	—	(22,123)	(100.0)%
5210 H.S.A. Contribution	166	—	—	—	—%
5211 Retiree Health Savings	5,304	—	—	—	—%
5212 Unemployment	1,527	91	—	(91)	(100.0)%
5214 Fringe Benefits	—	10,440	—	(10,440)	(100.0)%
Salary and Benefits Total	573,771	677,315	—	(677,315)	(100.0)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	256	2,450	—	(2,450)	(100.0)%
5312 Special Activity Supplies	4,194	59,765	—	(59,765)	(100.0)%
5314 Fuel	290	84	—	(84)	(100.0)%
5315 Uniforms	1,544	6,350	—	(6,350)	(100.0)%
5321 Vehicle Operations	275	275	—	(275)	(100.0)%
5350 Non-Capital Equipment	77	1,500	—	(1,500)	(100.0)%
5360 Computers Hardware	16,008	16,008	—	(16,008)	(100.0)%
5409 General Liability	46,880	46,880	169	(46,711)	(99.6)%
5656 Grant Expense	114,051	266,504	—	(266,504)	(100.0)%
5710 Professional/Technical Service	55,007	306,447	—	(306,447)	(100.0)%
5790 Repair & Maintenance Services	7,454	23,400	—	(23,400)	(100.0)%
5799 Hazardous Materials Services	23,434	60,822	—	(60,822)	(100.0)%



## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5900	Meetings & Conferences	93	—	—	—	—%
	Operating Expenses Total	269,563	790,485	169	(790,316)	(100.0)%
Debt Service & Capital Outlay						
8200	Vehicles	—	75,042	—	(75,042)	(100.0)%
	Debt Service & Capital Outlay Total	—	75,042	—	(75,042)	(100.0)%
Transfers Out						
6999	Inter-Fund Transfers Out	35,611	—	—	—	—%
	Transfers Out Total	35,611	—	—	—	—%
	Department Total	878,945	1,542,842	169	(1,542,673)	(100.0)%

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Public Safety

## Department Expense by Fund

	Fund	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	46,792,498	50,386,925	52,997,193	2,610,268	5.2%
204	Measure A - Homelessness	—	—	137,980	137,980	—%
214	Gas Tax	—	4,888	—	(4,888)	(100.0)%
230	State Grants - Other	132,166	684,000	—	(684,000)	(100.0)%
300	Federal Grants - Other	1,286,630	1,100,000	—	(1,100,000)	(100.0)%
Department Total		48,211,294	52,175,813	53,135,173	959,360	1.8%

## Department Expense by Division

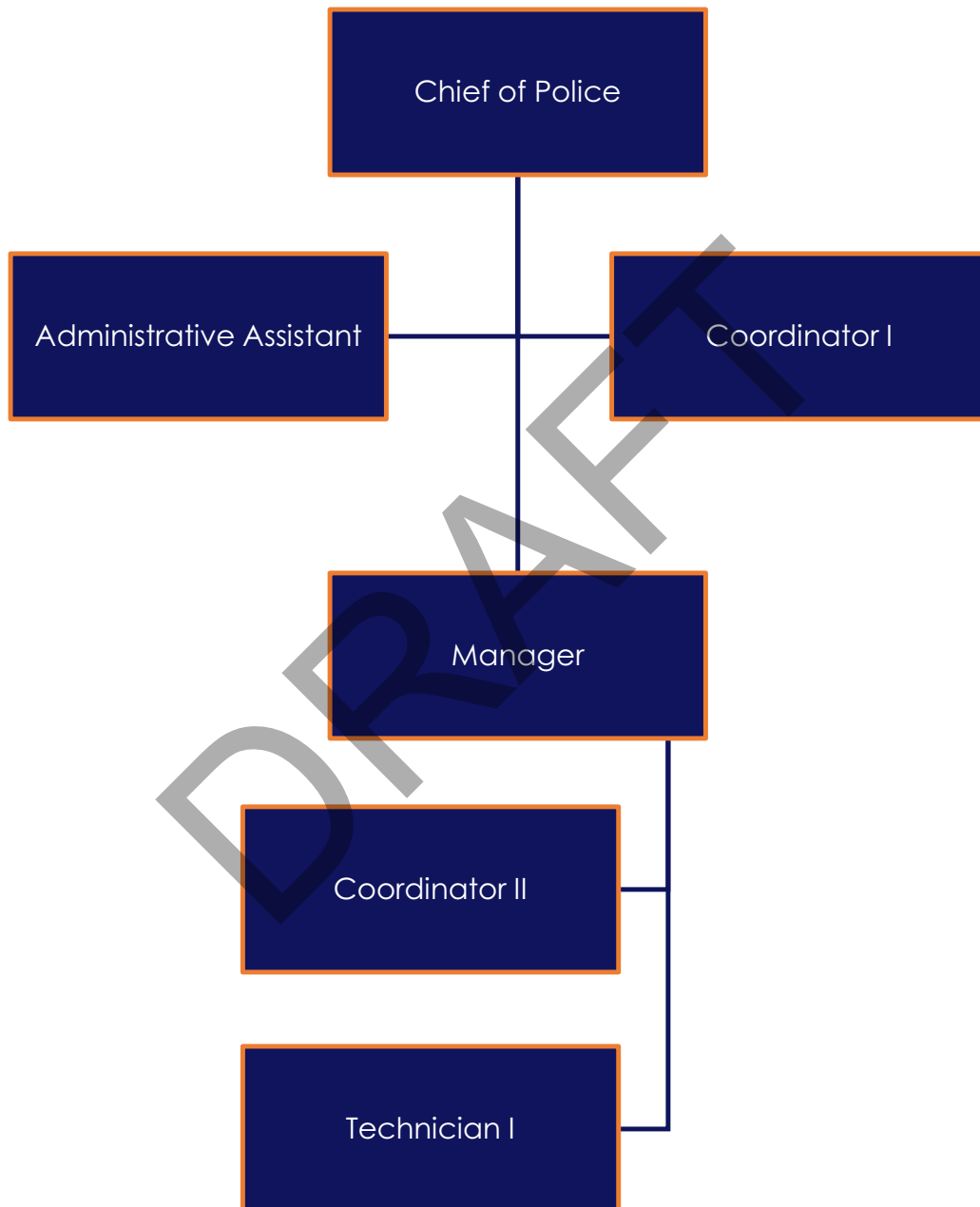
	Category	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
3000	Public Safety	6,453,119	12,465,499	7,668,203	(4,797,296)	(38.5)%
3100	Community Safety	40,542,275	37,190,551	45,466,971	8,276,420	22.3%
3200	Code Enforcement	1,132,179	2,343,527	—	(2,343,527)	(100.0)%
3300	Emergency Operations	83,721	120,000	—	(120,000)	(100.0)%
3400	Emergency Preparedness	—	56,237	—	(56,237)	(100.0)%
Department Total		48,211,294	52,175,813	53,135,173	959,360	1.8%

## Department Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	Debt Service & Capital Outlay	626,304	(8,638)	—	8,638	(100.0)%
	Operating Expenses	11,733,180	14,767,540	15,142,350	374,811	2.5%
	Salary and Benefits	6,718,195	8,343,958	9,667,864	1,323,907	15.9%
	Sheriff Contract	28,762,784	29,072,954	28,324,959	(747,995)	(2.6)%
	Transfers Out	370,832	—	—	—	—%
Department Total		48,211,294	52,175,813	53,135,173	959,360	1.8%

## Public Safety

Organization Detail:  
Police Department  
*Administration*  
Department/Division no. 3000



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	5,068,992	10,796,611	7,530,223	(3,266,388)	(30.3)%
204	Measure A - Homelessness	—	—	137,980	137,980	—%
214	Gas Tax	—	4,888	—	(4,888)	(100.0)%
230	State Grants - Other	97,496	564,000	—	(564,000)	(100.0)%
300	Federal Grants - Other	1,286,630	1,100,000	—	(1,100,000)	(100.0)%
Department Total		6,453,119	12,465,499	7,668,203	(4,797,296)	(38.5)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	1,082,366	3,949,971	1,692,714	(2,257,257)	(57.1)%
5103 Over-Time Salaries	3,454	32,160	5,000	(27,160)	(84.5)%
5104 Temporary Salaries	96,865	189,000	120,000	(69,000)	(36.5)%
5201 Health/Dental Insurance	228,078	774,000	347,769	(426,231)	(55.1)%
5202 Life Insurance	1,526	—	1,952	1,952	—%
5203 Accidental Death Dismember	300	—	446	446	—%
5204 LT/ST Disability	4,390	—	6,649	6,649	—%
5205 FICA/Medicare	16,993	3,350	24,926	21,576	644.1%
5206 CalPERS Retirement	322,151	1,165,327	560,794	(604,534)	(51.9)%
5208 Workers' Compensation	35,466	183,134	75,268	(107,866)	(58.9)%
5209 Deferred Compensation	66,335	299,044	67,372	(231,672)	(77.5)%
5211 Retiree Health Savings	29,173	—	41,913	41,913	—%
5212 Unemployment	4,797	925	6,876	5,951	643.4%
5214 Fringe Benefits	—	99,821	—	(99,821)	(100.0)%
Salary and Benefits Total	1,891,893	6,696,731	2,951,679	(3,745,052)	(55.9)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	4,338	2,600	22,500	19,900	765.4%
5311 Postage	—	200	200	—	—%
5312 Special Activity Supplies	13,803	17,000	16,705	(295)	(1.7)%
5314 Fuel	34,365	1,681	19,874	18,193	1,082.3%
5315 Uniforms	62,106	132,401	100,000	(32,401)	(24.5)%
5321 Vehicle Operations	7,460	6,962	147,242	140,280	2,014.9%
5330 Rentals/Leases	—	—	7,200	7,200	—%
5350 Non-Capital Equipment	134	140	50,000	49,860	35,614.3%
5360 Computers Hardware	566,227	566,227	591,388	25,161	4.4%
5371 Radio Communications	383,653	715,258	—	(715,258)	(100.0)%
5400 Dues & Memberships	214	2,000	1,486	(514)	(25.7)%
5409 General Liability	701,422	701,422	289,801	(411,621)	(58.7)%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5656	Grant Expense	848,196	1,551,000	—	(1,551,000)	(100.0)%
5710	Professional/Technical Service	979,439	1,857,261	3,314,903	1,457,642	78.5%
5720	Advertising	—	15,000	8,000	(7,000)	(46.7)%
5730	Printing/Binding	9,236	13,227	13,225	(2)	(0.0)%
5790	Repair & Maintenance Services	—	24,888	—	(24,888)	(100.0)%
5802	Water	—	3,000	—	(3,000)	(100.0)%
5803	Gas	—	2,600	—	(2,600)	(100.0)%
5804	Electric	—	16,900	—	(16,900)	(100.0)%
5900	Meetings & Conferences	31,205	29,000	34,000	5,000	17.2%
5910	Travel/Mileage Reimbursement	60,120	110,000	50,000	(60,000)	(54.5)%
5920	Training	—	—	50,000	50,000	—%
Operating Expenses Total		3,701,918	5,768,768	4,716,524	(1,052,244)	(18.2)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	608,223	—	—	—	—%
Debt Service & Capital Outlay Total		608,223	—	—	—	—%
Transfers Out						
6999	Inter-Fund Transfers Out	251,084	—	—	—	—%
Transfers Out Total		251,084	—	—	—	—%
Department Total		6,453,119	12,465,499	7,668,203	(4,797,296)	(38.5)%

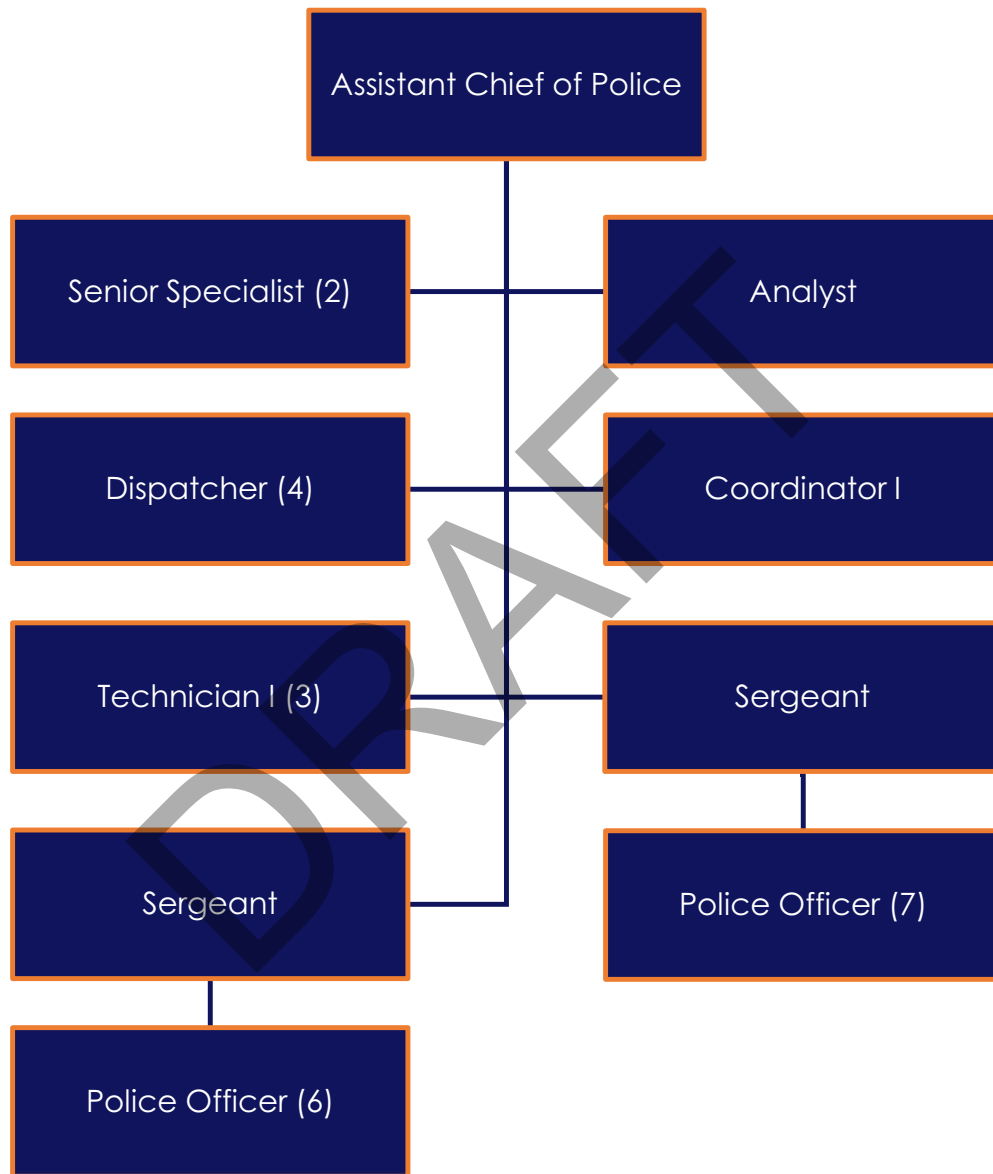
## Community Safety

Organization Detail:

Police Department

*Law Enforcement & Intel*

Department/Division no. 3100

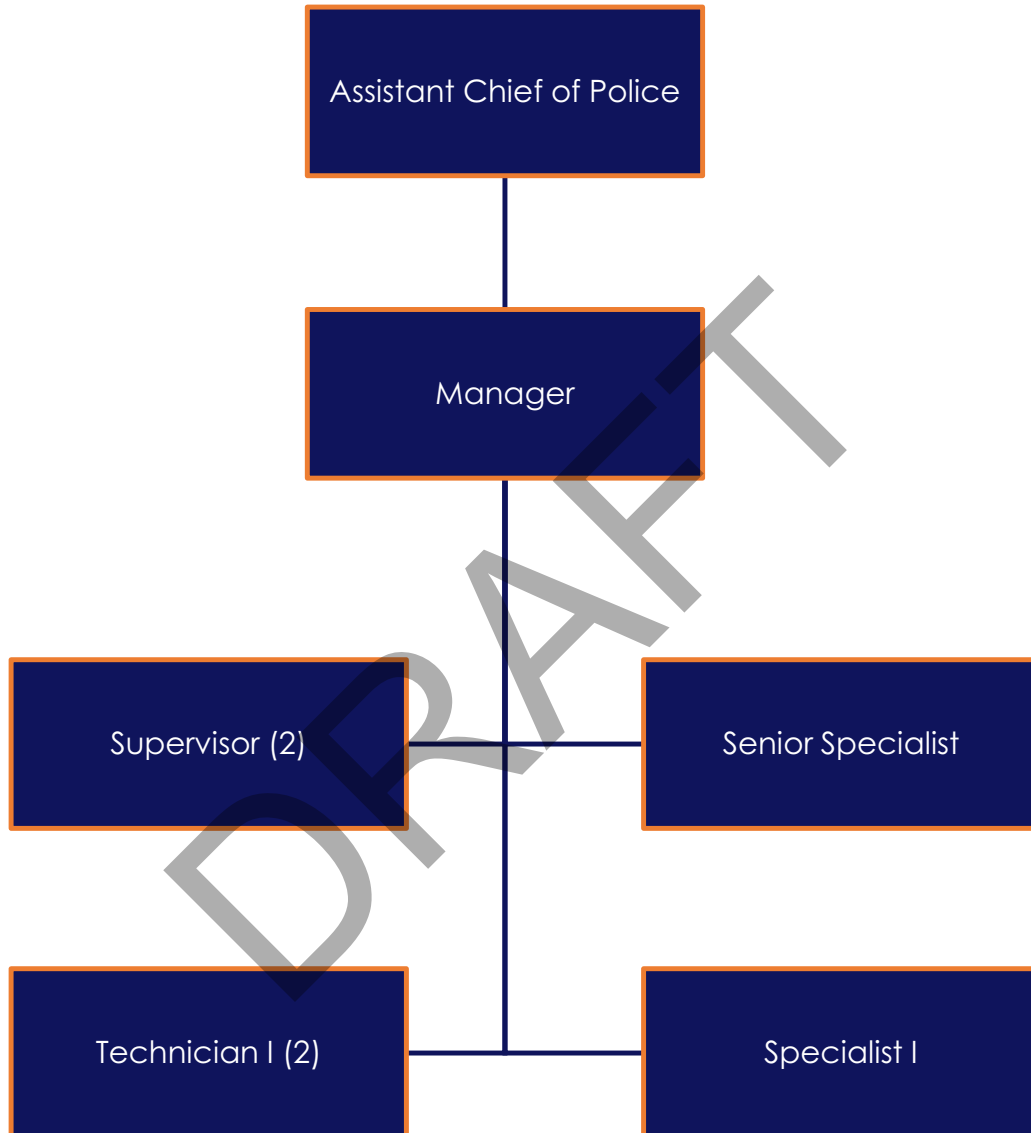




Organization Detail:  
Police Department

*Public Spaces & Technologies*

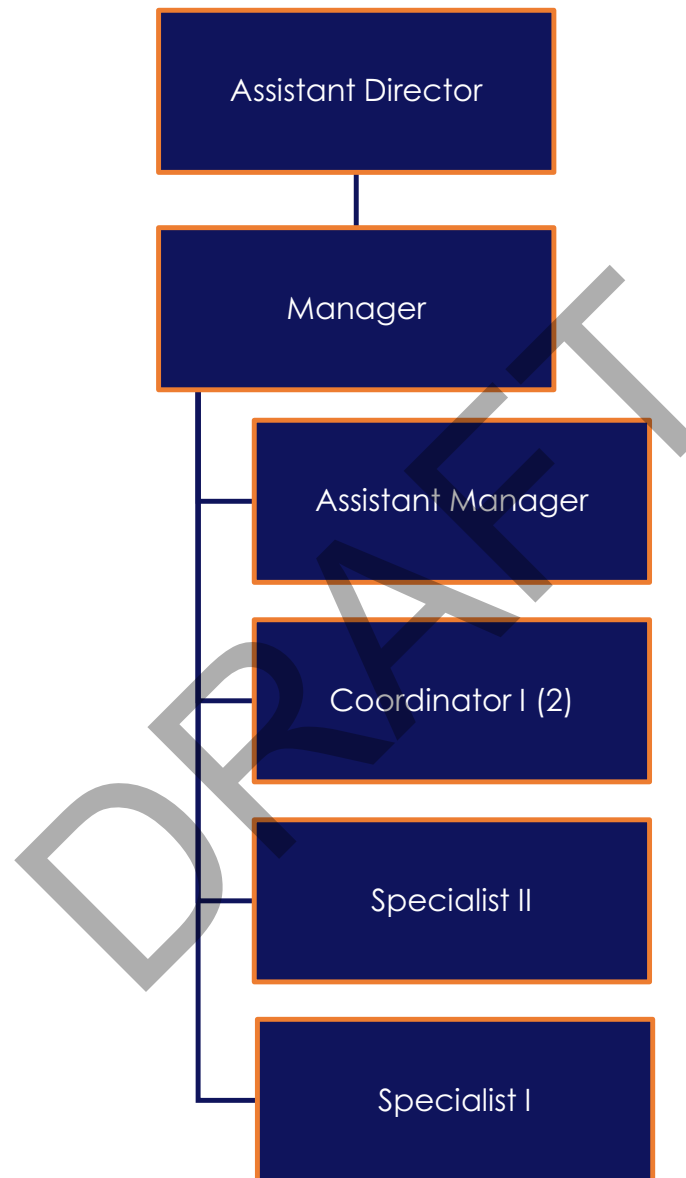
Department/Division no. 3100



Organization Detail:  
Police Department

*Services*

Department/Division no. 3100



## Code Enforcement

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,097,510	2,343,527	—	(2,343,527)	(100.0)%
230	State Grants - Other	34,669	—	—	—	—%
Department Total		1,132,179	2,343,527	—	(2,343,527)	(100.0)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	197,374	484,464	—	(484,464)	(100.0)%
5201 Health/Dental Insurance	25,867	78,231	—	(78,231)	(100.0)%
5202 Life Insurance	252	—	—	—	—%
5203 Accidental Death Dismember	48	—	—	—	—%
5204 LT/ST Disability	1,848	—	—	—	—%
5205 FICA/Medicare	2,845	—	—	—	—%
5206 CalPERS Retirement	59,946	142,171	—	(142,171)	(100.0)%
5208 Workers' Compensation	5,810	21,219	—	(21,219)	(100.0)%
5209 Deferred Compensation	17,849	29,255	—	(29,255)	(100.0)%
5211 Retiree Health Savings	4,330	—	—	—	—%
5212 Unemployment	789	—	—	—	—%
5214 Fringe Benefits	—	13,061	—	(13,061)	(100.0)%
Salary and Benefits Total	316,959	768,401	—	(768,401)	(100.0)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	12,460	13,135	—	(13,135)	(100.0)%
5311 Postage	12	125	—	(125)	(100.0)%
5312 Special Activity Supplies	20,490	20,000	—	(20,000)	(100.0)%
5314 Fuel	3,775	419	—	(419)	(100.0)%
5315 Uniforms	3,274	10	—	(10)	(100.0)%
5316 Emergency Supplies	37,986	73,281	—	(73,281)	(100.0)%
5321 Vehicle Operations	194	1,551	—	(1,551)	(100.0)%
5350 Non-Capital Equipment	219,763	937,182	—	(937,182)	(100.0)%
5360 Computers Hardware	77,376	77,376	—	(77,376)	(100.0)%
5400 Dues & Memberships	5,335	1,985	—	(1,985)	(100.0)%
5409 General Liability	66,735	66,735	—	(66,735)	(100.0)%
5600 Misc Expenses	0	—	—	—	—%
5656 Grant Expense	34,669	—	—	—	—%
5710 Professional/Technical Service	138,732	248,337	—	(248,337)	(100.0)%
5720 Advertising	—	500	—	(500)	(100.0)%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5740	Legal Services	1,956	14,000	—	(14,000)	(100.0)%
5782	Code/Demolition Activity	33,884	73,318	—	(73,318)	(100.0)%
5790	Repair & Maintenance Services	7,932	42,310	—	(42,310)	(100.0)%
5900	Meetings & Conferences	7,266	7,250	—	(7,250)	(100.0)%
5910	Travel/Mileage Reimbursement	5,019	4,750	—	(4,750)	(100.0)%
5920	Training	533	1,500	—	(1,500)	(100.0)%
Operating Expenses Total		677,392	1,583,765	—	(1,583,765)	(100.0)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	18,081	(8,638)	—	8,638	(100.0)%
Debt Service & Capital Outlay Total		18,081	(8,638)	—	8,638	(100.0)%
Transfers Out						
6999	Inter-Fund Transfers Out	119,748	—	—	—	—%
Transfers Out Total		119,748	—	—	—	—%
Department Total		1,132,179	2,343,527	—	(2,343,527)	(100.0)%

## Emergency Operations

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	83,721	—	—	—	—%
230	State Grants - Other	—	120,000	—	(120,000)	(100.0)%
Department Total		83,721	120,000	—	(120,000)	(100.0)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	46,550	—	—	—	—%
5103 Over-Time Salaries	11	—	—	—	—%
5104 Temporary Salaries	5,249	—	—	—	—%
5201 Health/Dental Insurance	10,758	—	—	—	—%
5202 Life Insurance	73	—	—	—	—%
5203 Accidental Death Dismember	12	—	—	—	—%
5204 LT/ST Disability	168	—	—	—	—%
5205 FICA/Medicare	743	—	—	—	—%
5206 CalPERS Retirement	13,154	—	—	—	—%
5208 Workers' Compensation	1,268	—	—	—	—%
5209 Deferred Compensation	2,092	—	—	—	—%
5211 Retiree Health Savings	1,047	—	—	—	—%
5212 Unemployment	207	—	—	—	—%
Salary and Benefits Total	81,333	—	—	—	—%
<b>Operating Expenses</b>					
5360 Computers Hardware	2,388	—	—	—	—%
5656 Grant Expense	—	120,000	—	(120,000)	(100.0)%
Operating Expenses Total	2,388	120,000	—	(120,000)	(100.0)%
Department Total	83,721	120,000	—	(120,000)	(100.0)%

Emergency Preparedness

Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	—	56,237	—	(56,237)	(100.0)%
Department Total		—	56,237	—	(56,237)	(100.0)%

Division Expense by Category

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Operating Expenses						
5312	Special Activity Supplies	—	56,237	—	(56,237)	(100.0)%
Operating Expenses Total		—	56,237	—	(56,237)	(100.0)%
Department Total		—	56,237	—	(56,237)	(100.0)%

# Public Works

## Department Expense by Fund

	Fund	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	8,068,572	8,818,731	12,897,304	4,078,573	46.2%
111	Fleet ISF	3,818,710	4,604,860	3,750,908	(853,952)	(18.5)%
211	Measure M	209,652	343,048	343,048	—	—%
214	Gas Tax	5,076,157	6,597,457	8,548,004	1,950,547	29.6%
215	Gas Tax - Sb 1	—	—	396,089	396,089	—%
217	Tda 8	—	15,000	—	(15,000)	(100.0)%
218	Proposition A	94,244	94,244	94,126	(118)	(0.1)%
221	Prop 42- Congestion Mgt	—	17,783	—	(17,783)	(100.0)%
223	Office Of Traffic Safety (Ots)	16,455	61,250	—	(61,250)	(100.0)%
224	Recycling	—	524,300	118,309	(405,991)	(77.4)%
314	Low-Moderate Income Housing	—	12,315	12,315	—	—%
420	Sewer Maintenance District	4,748,007	4,908,502	3,277,769	(1,630,733)	(33.2)%
421	Landscape Maintenance District	10,187	11,374	—	(11,374)	(100.0)%
422	Lighting Maintenance District	5,447,154	8,187,781	7,465,966	(721,815)	(8.8)%
423	Drainage Maint District	2,072,017	2,265,908	2,095,493	(170,415)	(7.5)%
424	Recycled Water Fund	273,022	406,398	914,455	508,057	125.0%
501	Lancaster Choice Energy	121,036	98,884	259,782	160,898	162.7%
Department Total		29,955,215	36,967,836	40,173,569	3,205,733	8.7%

## Department Expense by Division

	Category	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
4000	Public Works	2,889,445	2,834,061	2,251,835	(582,226)	(20.5)%
4100	Maintenance	3,096,339	4,333,572	10,348,872	6,015,300	138.8%
4200	Transportation	6,296,741	7,913,279	8,933,689	1,020,410	12.9%
4300	Utility Services	5,904,261	6,334,150	5,948,116	(386,034)	(6.1)%
4400	Vehicle Maintenance	5,247,459	6,517,730	3,802,315	(2,715,415)	(41.7)%
4500	Environmental	1,208	524,300	2,057,073	1,532,773	292.3%
4600	Traffic Engineering	168,336	222,835	—	(222,835)	(100.0)%
4700	City Engineering	6,351,426	8,287,908	6,831,670	(1,456,238)	(17.6)%
Department Total		29,955,215	36,967,836	40,173,569	3,205,733	8.7%

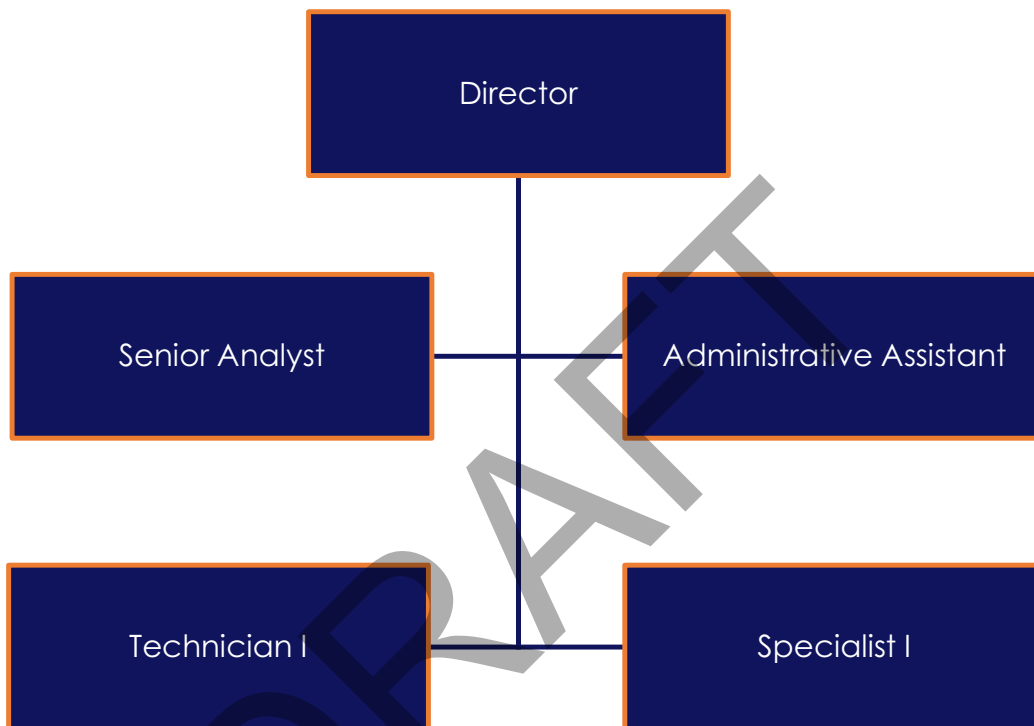
## Department Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	Debt Service & Capital Outlay	3,467,816	6,699,886	977,950	(5,721,936)	(85.4)%
	Operating Expenses	16,234,131	19,877,589	20,053,070	175,481	0.9%
	Salary and Benefits	10,253,267	10,390,361	19,142,550	8,752,188	84.2%
Department Total		29,955,215	36,967,836	40,173,569	3,205,733	8.7%



# Public Works

Organization Detail:  
Public Works  
*Administration*  
Department/Division nos. 4000



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	912,426	957,107	1,825,724	868,617	90.8%
111	Fleet ISF	1,822	11,850	12,443	593	5.0%
214	Gas Tax	1,766,321	1,620,766	201,534	(1,419,232)	(87.6)%
218	Proposition A	118	118	—	(118)	(100.0)%
420	Sewer Maintenance District	102,464	100,562	107,809	7,247	7.2%
421	Landscape Maintenance District	6,166	6,166	—	(6,166)	(100.0)%
422	Lighting Maintenance District	6,310	7,706	56,239	48,533	629.8%
423	Drainage Maint District	93,818	129,786	48,086	(81,700)	(62.9)%
Department Total		2,889,445	2,834,061	2,251,835	(582,226)	(20.5)%

## Division Expense by Category

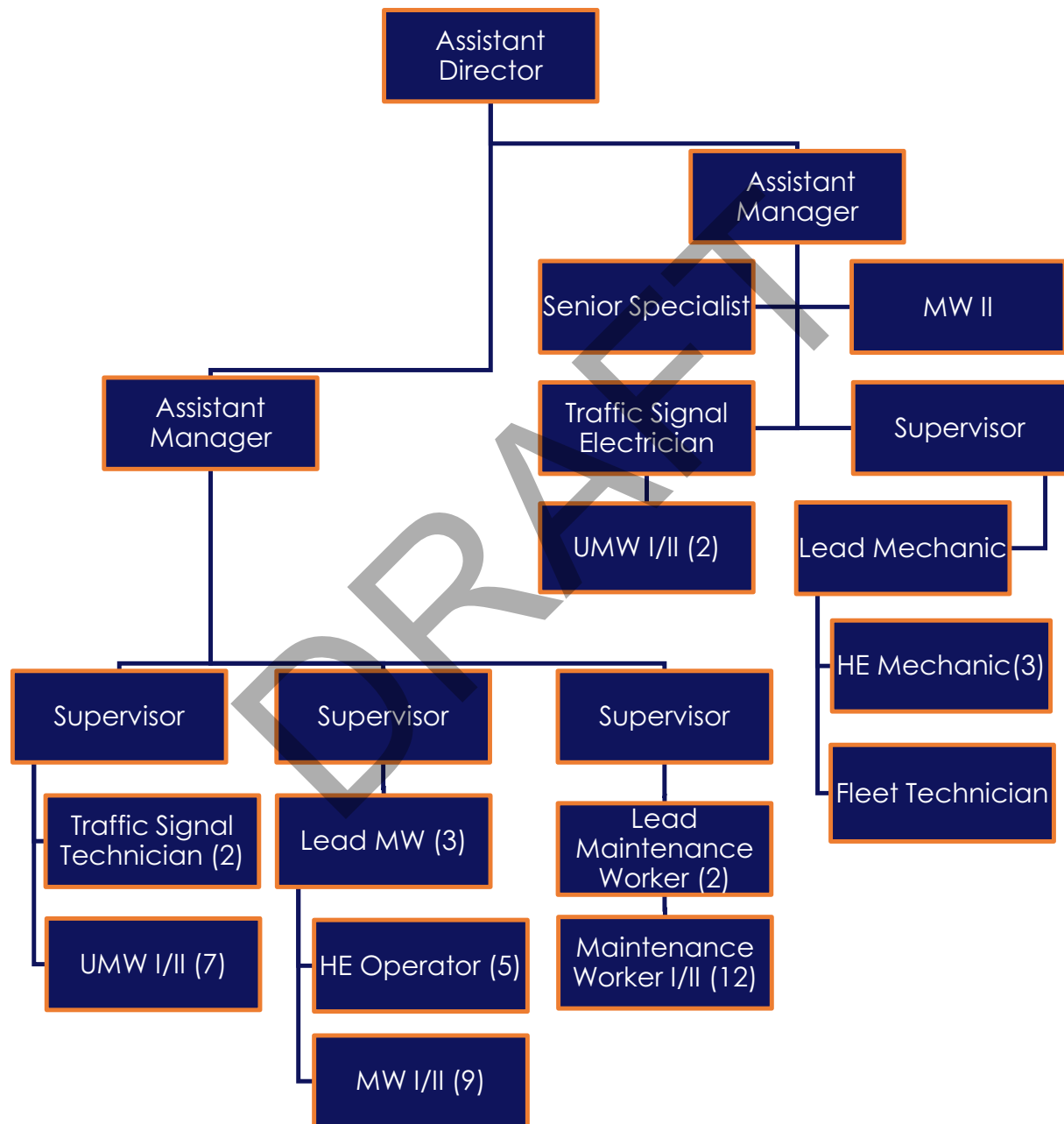
Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	420,195	429,688	618,951	189,263	44.0%
5104 Temporary Salaries	318,278	197,708	111,939	(85,769)	(43.4)%
5106 Salaries (Offset)	—	(98,214)	—	98,214	(100.0)%
5201 Health/Dental Insurance	20,007	54,000	69,509	15,509	28.7%
5202 Life Insurance	538	—	726	726	—%
5203 Accidental Death Dismember	106	—	166	166	—%
5204 LT/ST Disability	1,653	—	2,774	2,774	—%
5205 FICA/Medicare	10,666	—	8,975	8,975	—%
5206 CalPERS Retirement	163,510	126,142	200,660	74,518	59.1%
5208 Workers' Compensation	21,369	18,820	27,031	8,211	43.6%
5209 Deferred Compensation	27,373	32,839	38,014	5,175	15.8%
5211 Retiree Health Savings	15,061	—	18,901	18,901	—%
5212 Unemployment	2,969	—	2,476	2,476	—%
5214 Fringe Benefits	—	11,551	—	(11,551)	(100.0)%
5216 Fringe Benefits (Offset)	—	(52,424)	—	52,424	(100.0)%
Salary and Benefits Total	1,001,727	720,110	1,100,121	380,011	52.8%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	476	1,170	3,175	2,006	171.5%
5311 Postage	—	—	131,250	131,250	—%
5312 Special Activity Supplies	7,368	11,752	4,400	(7,352)	(62.6)%
5315 Uniforms	—	—	750	750	—%
5330 Rentals/Leases	13,000	13,000	13,000	—	—%
5360 Computers Hardware	34,741	34,741	335,964	301,223	867.1%
5400 Dues & Memberships	1,114	2,245	5,875	3,630	161.7%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5409	General Liability	184,661	184,661	254,664	70,003	37.9%
5413	Government Fees/Licenses	15,231	15,300	112,400	97,100	634.6%
5600	Misc Expenses	—	15,114	—	(15,114)	(100.0)%
5710	Professional/Technical Service	16,478	74,863	100,900	26,037	34.8%
5730	Printing/Binding	96	330	890	560	169.8%
5900	Meetings & Conferences	125	2,250	3,300	1,050	46.7%
5910	Travel/Mileage Reimbursement	5,704	5,838	5,500	(338)	(5.8)%
5920	Training	41,199	185,164	179,646	(5,518)	(3.0)%
6203	Administrative Overhead	1,567,524	1,567,524	—	(1,567,524)	(100.0)%
Operating Expenses Total		1,887,718	2,113,952	1,151,714	(962,238)	(45.5)%
Department Total		2,889,445	2,834,061	2,251,835	(582,226)	(20.5)%

## Maintenance

Organization Detail:  
Public Works  
Maintenance Services  
Department/Division nos. 4100, 4200, 4400



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	468,439	472,790	2,071,774	1,598,984	338.2%
214	Gas Tax	1,586,410	2,745,184	7,419,100	4,673,917	170.3%
217	Tda 8	—	15,000	—	(15,000)	(100.0)%
218	Proposition A	94,126	94,126	94,126	—	—%
221	Prop 42- Congestion Mgt	—	17,783	—	(17,783)	(100.0)%
314	Low-Moderate Income Housing	—	—	12,315	12,315	—%
420	Sewer Maintenance District	24,920	17,160	—	(17,160)	(100.0)%
421	Landscape Maintenance District	3,895	5,082	—	(5,082)	(100.0)%
423	Drainage Maint District	918,549	966,447	751,557	(214,890)	(22.2)%
Department Total		3,096,339	4,333,572	10,348,872	6,015,300	138.8%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	223,559	193,001	3,195,955	3,002,954	1,555.9%
5103 Over-Time Salaries	11,951	29,951	262,686	232,735	777.1%
5104 Temporary Salaries	235,087	320,938	339,179	18,241	5.7%
5201 Health/Dental Insurance	66,220	41,400	941,048	899,648	2,173.1%
5202 Life Insurance	329	—	4,537	4,537	—%
5203 Accidental Death Dismember	65	—	1,036	1,036	—%
5204 LT/ST Disability	940	—	13,130	13,130	—%
5205 FICA/Medicare	3,537	—	47,834	47,834	—%
5206 CalPERS Retirement	69,155	56,659	1,036,107	979,448	1,728.7%
5208 Workers' Compensation	7,113	8,453	144,432	135,979	1,608.6%
5209 Deferred Compensation	10,952	14,819	159,730	144,911	977.9%
5211 Retiree Health Savings	5,143	—	77,461	77,461	—%
5212 Unemployment	985	—	13,196	13,196	—%
5214 Fringe Benefits	—	45,670	—	(45,670)	(100.0)%
Salary and Benefits Total	635,036	710,891	6,236,329	5,525,438	777.3%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	15,360	33,100	2,500	(30,600)	(92.4)%
5311 Postage	93	93	—	(93)	(100.0)%
5312 Special Activity Supplies	8,279	18,780	—	(18,780)	(100.0)%
5314 Fuel	169,877	172,762	195,611	22,849	13.2%
5315 Uniforms	35,298	41,898	10,125	(31,773)	(75.8)%
5317 Graffiti Removal	112,481	132,256	160,000	27,744	21.0%
5318 Tide Clean Ups	4,872	52,000	50,000	(2,000)	(3.8)%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5321	Vehicle Operations	116,719	105,622	1,449,370	1,343,748	1,272.2%
5324	Illegal Dumping	—	20,804	42,788	21,984	105.7%
5325	Asphalt Operations	11,006	16,148	117,549	101,401	627.9%
5326	Concrete Operations	11,415	11,308	155,850	144,542	1,278.3%
5327	Heavy Equipment Operations	24,387	70,713	15,780	(54,933)	(77.7)%
5328	Parkway Operations	580	580	132,690	132,110	22,767.7%
5329	T.I.D.E Operations	939	7,074	—	(7,074)	(100.0)%
5330	Rentals/Leases	—	—	20,000	20,000	—%
5350	Non-Capital Equipment	12,229	15,478	—	(15,478)	(100.0)%
5360	Computers Hardware	108,495	108,495	313,292	204,797	188.8%
5400	Dues & Memberships	113	375	2,850	2,475	660.9%
5409	General Liability	358,936	358,936	801,262	442,326	123.2%
5413	Government Fees/Licenses	—	—	436	436	—%
5501	Furniture & Equipment Dep	—	3,681	—	(3,681)	(100.0)%
5600	Misc Expenses	—	792	—	(792)	(100.0)%
5710	Professional/Technical Service	958,596	1,075,263	394,889	(680,374)	(63.3)%
5790	Repair & Maintenance Services	108,557	622,580	54,315	(568,265)	(91.3)%
5793	Emergency Damage Repairs	107,435	172,039	104,228	(67,811)	(39.4)%
5802	Water	10,731	17,559	18,698	1,139	6.5%
5900	Meetings & Conferences	16,088	38,784	23,649	(15,135)	(39.0)%
5910	Travel/Mileage Reimbursement	973	973	—	(973)	(100.0)%
5912	Boot/Pant Reimbursement	4,641	9,947	19,800	9,853	99.0%
5920	Training	225	—	26,861	26,861	—%
6203	Administrative Overhead	233,329	233,329	—	(233,329)	(100.0)%
Operating Expenses Total		2,431,653	3,341,372	4,112,543	771,171	23.1%
Debt Service & Capital Outlay						
8000	Capital Improvement	—	281,309	—	(281,309)	(100.0)%
8100	Furniture & Equipment	29,650	—	—	—	—%
Debt Service & Capital Outlay Total		29,650	281,309	—	(281,309)	(100.0)%
Department Total		3,096,339	4,333,572	10,348,872	6,015,300	138.8%

## Transportation

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	228,973	221,141	507,110	285,969	129.3%
211	Measure M	209,652	343,048	343,048	—	—%
214	Gas Tax	509,698	660,911	614,022	(46,890)	(7.1)%
422	Lighting Maintenance District	5,227,382	6,589,295	7,209,727	620,432	9.4%
501	Lancaster Choice Energy	121,036	98,884	259,782	160,898	162.7%
Department Total		6,296,741	7,913,279	8,933,689	1,020,410	12.9%

### Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits						
5101	Full-Time Salaries	273,126	269,423	1,128,045	858,622	318.7%
5103	Over-Time Salaries	32,493	38,707	148,955	110,248	284.8%
5104	Temporary Salaries	21,586	20,985	84,017	63,032	300.4%
5106	Salaries (Offset)	—	—	(237,055)	(237,055)	—%
5201	Health/Dental Insurance	52,114	40,500	317,943	277,443	685.0%
5202	Life Insurance	336	—	1,402	1,402	—%
5203	Accidental Death Dismember	66	—	320	320	—%
5204	LT/ST Disability	1,289	—	4,635	4,635	—%
5205	FICA/Medicare	4,755	—	16,407	16,407	—%
5206	CalPERS Retirement	83,370	79,093	365,705	286,612	362.4%
5208	Workers' Compensation	8,879	11,801	49,546	37,745	319.8%
5209	Deferred Compensation	13,475	18,310	56,388	38,078	208.0%
5211	Retiree Health Savings	2,962	—	22,488	22,488	—%
5212	Unemployment	1,317	—	4,526	4,526	—%
5214	Fringe Benefits	—	22,558	—	(22,558)	(100.0)%
5216	Fringe Benefits (Offset)	—	—	(195,648)	(195,648)	—%
Salary and Benefits Total		495,767	501,377	1,767,675	1,266,298	252.6%
Operating Expenses						
5310	Operating Materials & Supplies	576	893	47,300	46,407	5,197.5%
5311	Postage	159	300	—	(300)	(100.0)%
5312	Special Activity Supplies	5,501	178,258	402,000	223,743	125.5%
5314	Fuel	16,080	20,072	36,804	16,731	83.4%
5315	Uniforms	7,464	10,600	11,174	574	5.4%
5321	Vehicle Operations	182,194	182,534	263,755	81,221	44.5%
5350	Non-Capital Equipment	12,978	7,091	2,905	(4,186)	(59.0)%
5360	Computers Hardware	62,251	62,251	—	(62,251)	(100.0)%

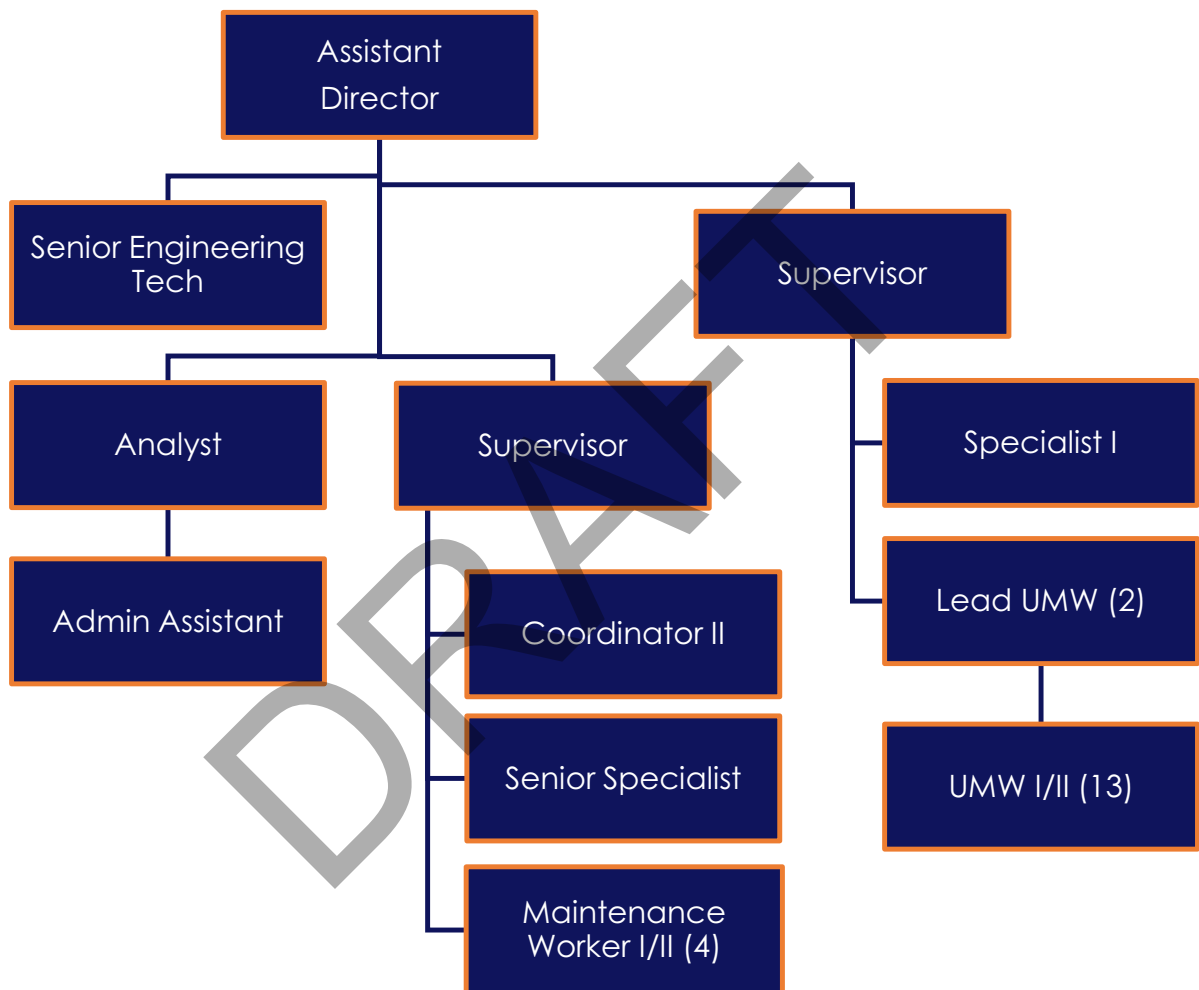
## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5400	Dues & Memberships	—	—	1,130	1,130	—%
5409	General Liability	153,890	153,890	242,489	88,599	57.6%
5600	Misc Expenses	—	1,032	—	(1,032)	(100.0)%
5620	Bad Debt Expense	5,664	—	—	—	—%
5710	Professional/Technical Service	43,737	176,939	1,623,000	1,446,061	817.3%
5790	Repair & Maintenance Services	27,084	150,454	42,286	(108,168)	(71.9)%
5791	Street Light Services	255,219	588,493	214,019	(374,474)	(63.6)%
5792	Traffic Signal Services	838,632	918,709	694,704	(224,005)	(24.4)%
5793	Emergency Damage Repairs	758,324	1,246,944	603,095	(643,849)	(51.6)%
5794	Marking And Striping	3,942	8,908	100,289	91,381	1,025.8%
5795	Traffic Signage	25,233	40,625	99,083	58,458	143.9%
5796	Traffic Signal-Multi Jurstict	134,234	149,012	75,400	(73,612)	(49.4)%
5804	Electric	3,125,544	3,096,932	2,663,274	(433,658)	(14.0)%
5900	Meetings & Conferences	9,551	10,996	—	(10,996)	(100.0)%
5912	Boot/Pant Reimbursement	1,631	4,000	5,400	1,400	35.0%
5920	Training	—	—	37,908	37,908	—%
Operating Expenses Total		5,669,886	7,008,934	7,166,014	157,080	2.2%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	—	396,843	—	(396,843)	(100.0)%
8100	Furniture & Equipment	131,088	6,125	—	(6,125)	(100.0)%
Debt Service & Capital Outlay Total		131,088	402,968	—	(402,968)	(100.0)%
Department Total		6,296,741	7,913,279	8,933,689	1,020,410	12.9%



## Utility Services

Organization Detail:  
Public Works  
*Utility Services*  
Department/Division no. 4300, 4500



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	429,416	429,416	867,253	437,837	102.0%
214	Gas Tax	89,143	107,544	64,140	(43,404)	(40.4)%
420	Sewer Maintenance District	4,292,918	4,463,075	3,169,960	(1,293,115)	(29.0)%
423	Drainage Maint District	819,762	927,717	932,307	4,590	0.5%
424	Recycled Water Fund	273,022	406,398	914,455	508,057	125.0%
Department Total		5,904,261	6,334,150	5,948,116	(386,034)	(6.1)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	1,671,668	1,725,214	1,776,838	51,624	3.0%
5103 Over-Time Salaries	58,225	109,212	116,940	7,728	7.1%
5104 Temporary Salaries	30,949	38,850	55,000	16,150	41.6%
5201 Health/Dental Insurance	465,048	360,000	466,724	106,724	29.6%
5202 Life Insurance	2,698	—	2,429	2,429	—%
5203 Accidental Death Dismember	532	—	555	555	—%
5204 LT/ST Disability	9,791	—	9,496	9,496	—%
5205 FICA/Medicare	25,798	—	26,065	26,065	—%
5206 CalPERS Retirement	508,926	496,581	576,039	79,458	16.0%
5208 Workers' Compensation	52,295	74,090	78,735	4,645	6.3%
5209 Deferred Compensation	97,963	117,856	101,083	(16,773)	(14.2)%
5211 Retiree Health Savings	39,372	—	41,155	41,155	—%
5212 Unemployment	7,167	—	7,190	7,190	—%
5214 Fringe Benefits	—	43,347	—	(43,347)	(100.0)%
Salary and Benefits Total	2,970,433	2,965,150	3,258,249	293,099	9.9%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	24,236	42,244	74,000	31,756	75.2%
5311 Postage	850	1,300	200	(1,100)	(84.6)%
5312 Special Activity Supplies	2,043	5,000	600	(4,400)	(88.0)%
5314 Fuel	65,461	28,877	50,789	21,912	75.9%
5315 Uniforms	22,258	27,325	21,675	(5,650)	(20.7)%
5321 Vehicle Operations	263,985	264,006	362,343	98,337	37.2%
5330 Rentals/Leases	14,359	54,075	50,450	(3,625)	(6.7)%
5350 Non-Capital Equipment	117,221	81,980	119,390	37,410	45.6%
5360 Computers Hardware	87,152	87,152	400,108	312,956	359.1%
5400 Dues & Memberships	6,561	9,800	8,300	(1,500)	(15.3)%
5409 General Liability	333,714	333,714	447,545	113,831	34.1%
5410 Liabilities Insurance	—	51,258	—	(51,258)	(100.0)%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5413	Government Fees/Licenses	26,741	36,409	35,020	(1,389)	(3.8)%
5600	Misc Expenses	—	1,625	—	(1,625)	(100.0)%
5710	Professional/Technical Service	248,851	347,850	393,050	45,200	13.0%
5720	Advertising	521	521	—	(521)	(100.0)%
5730	Printing/Binding	—	1,000	—	(1,000)	(100.0)%
5790	Repair & Maintenance Services	84,576	178,892	207,197	28,305	15.8%
5793	Emergency Damage Repairs	3,664	35,000	10,000	(25,000)	(71.4)%
5802	Water	13,683	17,474	28,000	10,526	60.2%
5804	Electric	63,719	126,150	130,000	3,850	3.1%
5808	Recycled Water Purchase	44,505	55,000	115,000	60,000	109.1%
5900	Meetings & Conferences	34,575	47,702	34,850	(12,852)	(26.9)%
5910	Travel/Mileage Reimbursement	14,092	14,400	14,000	(400)	(2.8)%
5920	Training	7,117	10,400	10,900	500	4.8%
6203	Administrative Overhead	1,351,067	1,351,067	—	(1,351,067)	(100.0)%
Operating Expenses Total		2,830,952	3,210,221	2,513,417	(696,804)	(21.7)%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	—	98,100	—	(98,100)	(100.0)%
8100	Furniture & Equipment	102,876	60,679	176,450	115,771	190.8%
Debt Service & Capital Outlay Total		102,876	158,779	176,450	17,671	11.1%
Department Total		5,904,261	6,334,150	5,948,116	(386,034)	(6.1)%

## Vehicle Maintenance

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	723,358	960,976	—	(960,976)	(100.0)%
111	Fleet ISF	3,816,888	4,593,010	3,738,465	(854,545)	(18.6)%
214	Gas Tax	140,058	382,204	—	(382,204)	(100.0)%
314	Low-Moderate Income Housing	—	12,315	—	(12,315)	(100.0)%
420	Sewer Maintenance District	327,531	327,531	—	(327,531)	(100.0)%
423	Drainage Maint District	239,623	241,693	63,850	(177,843)	(73.6)%
Department Total		5,247,459	6,517,730	3,802,315	(2,715,415)	(41.7)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	428,064	422,155	638,549	216,394	51.3%
5103 Over-Time Salaries	8,033	15,683	13,683	(2,000)	(12.8)%
5104 Temporary Salaries	46,797	49,455	15,286	(34,169)	(69.1)%
5201 Health/Dental Insurance	62,994	88,200	120,212	32,012	36.3%
5202 Life Insurance	618	—	789	789	—%
5203 Accidental Death Dismember	122	—	180	180	—%
5204 LT/ST Disability	1,952	—	2,621	2,621	—%
5205 FICA/Medicare	7,006	—	9,324	9,324	—%
5206 CalPERS Retirement	132,571	123,930	207,013	83,083	67.0%
5208 Workers' Compensation	14,468	18,490	28,131	9,641	52.1%
5209 Deferred Compensation	21,133	31,539	31,890	351	1.1%
5211 Retiree Health Savings	13,655	—	17,538	17,538	—%
5212 Unemployment	1,935	—	2,572	2,572	—%
5214 Fringe Benefits	—	10,454	—	(10,454)	(100.0)%
Salary and Benefits Total	739,348	759,906	1,087,789	327,883	43.1%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	7,506	9,813	—	(9,813)	(100.0)%
5312 Special Activity Supplies	39,182	63,985	—	(63,985)	(100.0)%
5314 Fuel	388,537	464,104	533,519	69,415	15.0%
5315 Uniforms	11,520	11,979	9,300	(2,679)	(22.4)%
5320 Bulk Vehicle Maint Supplies	31,438	32,970	44,242	11,272	34.2%
5321 Vehicle Operations	346,808	361,497	432,968	71,471	19.8%
5322 Vehicle Upfitting	10,321	56,490	88,132	31,642	56.0%
5323 Electric Vehicle Charging	—	—	500	500	—%
5330 Rentals/Leases	278,488	—	356,335	356,335	—%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5350	Non-Capital Equipment	2,151	8,174	26,757	18,583	227.4%
5360	Computers Hardware	41,851	41,851	—	(41,851)	(100.0)%
5409	General Liability	77,378	77,378	135,057	57,679	74.5%
5413	Government Fees/Licenses	273	273	2,752	2,479	907.6%
5600	Misc Expenses	—	(737)	—	737	(100.0)%
5700	Services	15,165	45,746	57,432	11,686	25.5%
5710	Professional/Technical Service	3,168	27,933	99,476	71,543	256.1%
5790	Repair & Maintenance Services	15,310	38,388	85,039	46,651	121.5%
5793	Emergency Damage Repairs	33,295	35,000	38,667	3,667	10.5%
5900	Meetings & Conferences	120	120	—	(120)	(100.0)%
5910	Travel/Mileage Reimbursement	978	978	—	(978)	(100.0)%
5912	Boot/Pant Reimbursement	450	2,400	2,850	450	18.8%
Operating Expenses Total		1,303,939	1,278,342	1,913,026	634,684	49.6%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	154,881	3,680,426	500,000	(3,180,426)	(86.4)%
8100	Furniture & Equipment	627,787	—	—	—	—%
8200	Vehicles	2,421,504	799,056	301,500	(497,556)	(62.3)%
Debt Service & Capital Outlay Total		3,204,171	4,479,482	801,500	(3,677,982)	(82.1)%
Department Total		5,247,459	6,517,730	3,802,315	(2,715,415)	(41.7)%

## Environmental

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,208	—	1,046,754	1,046,754	—%
214	Gas Tax	—	—	196,227	196,227	—%
215	Gas Tax - Sb 1	—	—	396,089	396,089	—%
224	Recycling	—	524,300	118,309	(405,991)	(77.4)%
423	Drainage Maint District	—	—	299,693	299,693	—%
Department Total		1,208	524,300	2,057,073	1,532,773	292.3%

### Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>						
5101	Full-Time Salaries	—	—	758,815	758,815	—%
5104	Temporary Salaries	—	—	131,030	131,030	—%
5106	Salaries (Offset)	—	—	(136,062)	(136,062)	—%
5201	Health/Dental Insurance	—	—	185,564	185,564	—%
5202	Life Insurance	—	—	919	919	—%
5203	Accidental Death Dismember	—	—	210	210	—%
5204	LT/ST Disability	—	—	4,128	4,128	—%
5205	FICA/Medicare	—	—	11,003	11,003	—%
5206	CalPERS Retirement	—	—	246,003	246,003	—%
5208	Workers' Compensation	—	—	33,236	33,236	—%
5209	Deferred Compensation	—	—	42,022	42,022	—%
5211	Retiree Health Savings	—	—	16,898	16,898	—%
5212	Unemployment	—	—	3,035	3,035	—%
5216	Fringe Benefits (Offset)	—	—	(108,689)	(108,689)	—%
Salary and Benefits Total		—	—	1,188,112	1,188,112	—%
<b>Operating Expenses</b>						
5310	Operating Materials & Supplies	—	—	5,500	5,500	—%
5312	Special Activity Supplies	—	—	5,000	5,000	—%
5314	Fuel	1,208	—	30,547	30,547	—%
5315	Uniforms	—	—	6,350	6,350	—%
5321	Vehicle Operations	—	—	212,540	212,540	—%
5409	General Liability	—	—	150,774	150,774	—%
5413	Government Fees/Licenses	—	—	1,650	1,650	—%
5656	Grant Expense	—	524,300	47,279	(477,021)	(91.0)%
5710	Professional/Technical Service	—	—	54,628	54,628	—%
5797	Street Sweeping	—	—	299,693	299,693	—%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5799	Hazardous Materials Services	—	—	50,000	50,000	—%
5900	Meetings & Conferences	—	—	3,700	3,700	—%
5910	Travel/Mileage Reimbursement	—	—	1,300	1,300	—%
Operating Expenses Total		1,208	524,300	868,961	344,661	65.7%
Department Total		1,208	524,300	2,057,073	1,532,773	292.3%

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## Traffic Engineering

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	168,342	161,585	—	(161,585)	(100.0)%
214	Gas Tax	(7)	—	—	—	—%
223	Office Of Traffic Safety (Ots)	—	61,250	—	(61,250)	(100.0)%
Department Total		168,336	222,835	—	(222,835)	(100.0)%

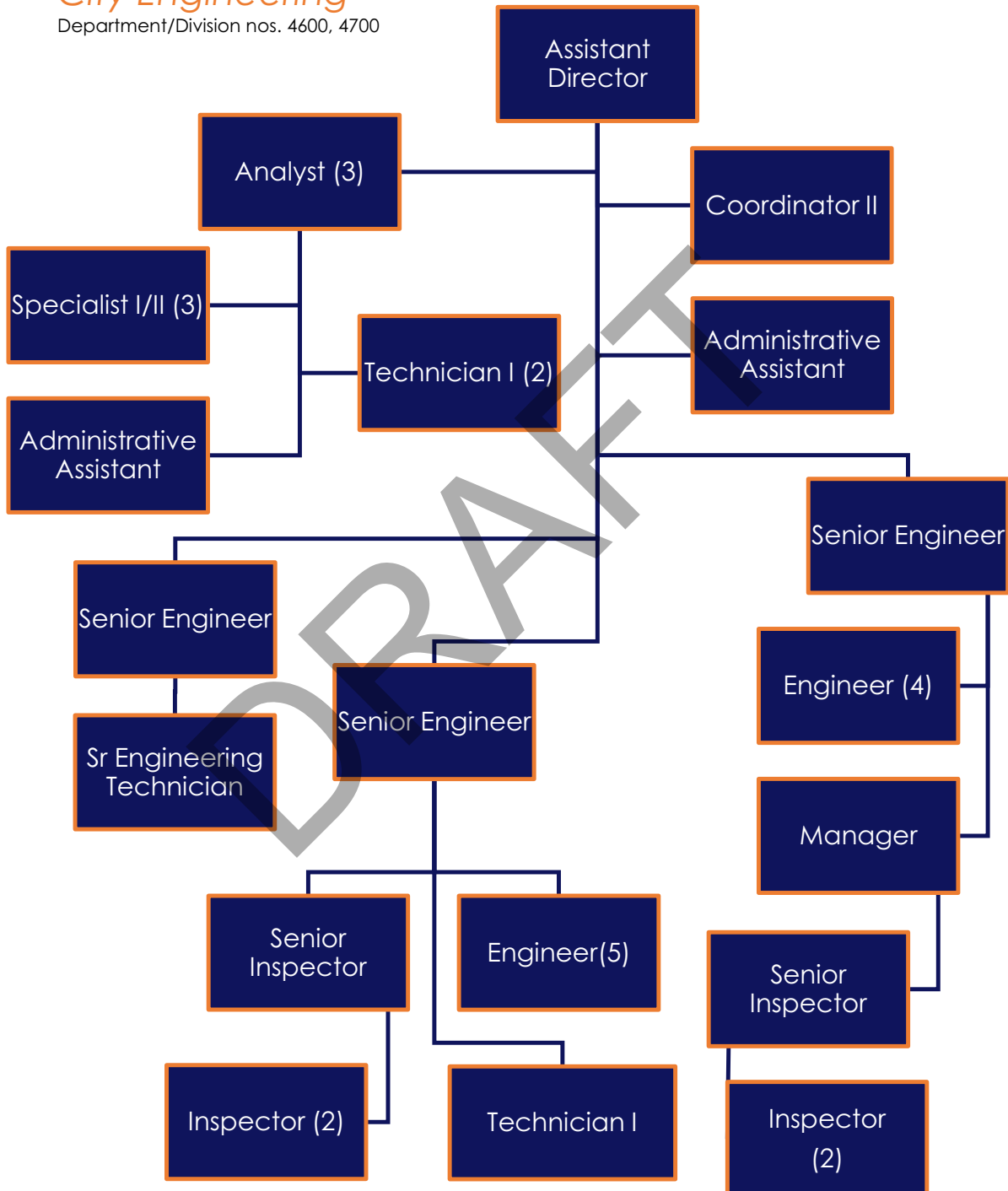
### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Operating Expenses</b>					
5314 Fuel	34	34	—	(34)	(100.0)%
5321 Vehicle Operations	226	—	—	—	—%
5360 Computers Hardware	46,266	—	—	—	—%
5400 Dues & Memberships	518	—	—	—	—%
5409 General Liability	62,200	—	—	—	—%
5656 Grant Expense	—	61,250	—	(61,250)	(100.0)%
5710 Professional/Technical Service	58,577	161,552	—	(161,552)	(100.0)%
5793 Emergency Damage Repairs	(7)	—	—	—	—%
5900 Meetings & Conferences	523	—	—	—	—%
Operating Expenses Total	168,336	222,835	—	(222,835)	(100.0)%
Department Total	168,336	222,835	—	(222,835)	(100.0)%



# City Engineering

Organization Detail:  
Public Works  
*City Engineering*  
Department/Division nos. 4600, 4700



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	5,136,410	5,615,715	6,578,689	962,974	17.1%
214	Gas Tax	984,534	1,080,848	52,981	(1,027,867)	(95.1)%
223	Office Of Traffic Safety (Ots)	16,455	—	—	—	—%
420	Sewer Maintenance District	174	174	—	(174)	(100.0)%
421	Landscape Maintenance District	126	126	—	(126)	(100.0)%
422	Lighting Maintenance District	213,463	1,590,780	200,000	(1,390,780)	(87.4)%
423	Drainage Maint District	265	265	—	(265)	(100.0)%
Department Total		6,351,426	8,287,908	6,831,670	(1,456,238)	(17.6)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	2,706,689	4,179,496	3,908,911	(270,585)	(6.5)%
5103 Over-Time Salaries	21	11,792	—	(11,792)	(100.0)%
5104 Temporary Salaries	27,463	20,166	52,981	32,815	162.7%
5106 Salaries (Offset)	—	(1,201,602)	(1,230,001)	(28,399)	2.4%
5201 Health/Dental Insurance	470,421	594,000	767,319	173,319	29.2%
5202 Life Insurance	3,540	—	4,501	4,501	—%
5203 Accidental Death Dismember	700	—	1,027	1,027	—%
5204 LT/ST Disability	19,016	—	22,975	22,975	—%
5205 FICA/Medicare	41,396	—	56,679	56,679	—%
5206 CalPERS Retirement	826,169	1,226,959	1,267,242	40,283	3.3%
5208 Workers' Compensation	87,499	183,063	171,000	(12,063)	(6.6)%
5209 Deferred Compensation	147,972	289,958	208,186	(81,772)	(28.2)%
5210 H.S.A. Contribution	2,160	—	1,080	1,080	—%
5211 Retiree Health Savings	66,263	—	85,485	85,485	—%
5212 Unemployment	11,632	—	15,636	15,636	—%
5214 Fringe Benefits	14	112,990	—	(112,990)	(100.0)%
5216 Fringe Benefits (Offset)	—	(683,895)	(828,746)	(144,851)	21.2%
Salary and Benefits Total	4,410,956	4,732,927	4,504,276	(228,651)	(4.8)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	4,703	12,269	6,247	(6,022)	(49.1)%
5311 Postage	288	288	200	(88)	(30.5)%
5312 Special Activity Supplies	928	928	280	(648)	(69.8)%
5314 Fuel	10,727	721	9,937	9,216	1,277.7%
5315 Uniforms	293	1,125	2,478	1,353	120.3%
5321 Vehicle Operations	2,202	2,428	69,140	66,712	2,747.6%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5330	Rentals/Leases	—	—	3,780	3,780	—%
5350	Non-Capital Equipment	—	2,765	9,648	6,883	248.9%
5360	Computers Hardware	331,207	377,473	205,871	(171,602)	(45.5)%
5400	Dues & Memberships	35,583	40,167	5,341	(34,826)	(86.7)%
5409	General Liability	481,559	543,759	698,958	155,199	28.5%
5656	Grant Expense	16,455	—	—	—	—%
5710	Professional/Technical Service	349,050	386,869	1,261,000	874,131	225.9%
5730	Printing/Binding	560	2,023	7,800	5,778	285.7%
5790	Repair & Maintenance Services	—	73,651	—	(73,651)	(100.0)%
5792	Traffic Signal Services	—	17,500	—	(17,500)	(100.0)%
5900	Meetings & Conferences	3,243	4,359	16,760	12,401	284.5%
5910	Travel/Mileage Reimbursement	1,140	2,417	20,604	18,187	752.4%
5920	Training	1,385	4,973	7,037	2,064	41.5%
5930	Publications/Journals	671	3,473	2,314	(1,159)	(33.4)%
6203	Administrative Overhead	700,446	700,446	—	(700,446)	(100.0)%
Operating Expenses Total		1,940,439	2,177,633	2,327,394	149,761	6.9%
Debt Service & Capital Outlay						
7000	Debt Services - Prin	31	971,741	—	(971,741)	(100.0)%
7100	Debt Service - Interest	—	405,607	—	(405,607)	(100.0)%
Debt Service & Capital Outlay Total		31	1,377,348	—	(1,377,348)	(100.0)%
Department Total		6,351,426	8,287,908	6,831,670	(1,456,238)	(17.6)%

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Parks, Arts, Recreation, and

**Department Expense by Fund**

	Fund	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	23,921,734	25,996,957	29,550,637	3,553,681	13.7%
141	Equipment Replacement	—	3,859	—	(3,859)	(100.0)%
200	La County Grants - Other	322,045	586,154	—	(586,154)	(100.0)%
202	Measure H	2,185,317	4,285,724	—	(4,285,724)	(100.0)%
210	Measure A	172,720	1,403,006	—	(1,403,006)	(100.0)%
218	Proposition A	132,181	292,313	296,120	3,807	1.3%
314	Low-Moderate Income Housing	—	202,287	—	(202,287)	(100.0)%
Department Total		26,733,997	32,770,300	29,846,757	(2,923,543)	(8.9)%

**Department Expense by Division**

	Category	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
6000	Parcs	2,047,346	3,522,380	3,141,233	(381,147)	(10.8)%
6010	Passports	130,076	132,529	138,830	6,301	4.8%
6200	Community Center	883,557	1,074,259	994,022	(80,238)	(7.5)%
6210	Community Services	2,949,078	5,336,585	1,227,360	(4,109,225)	(77.0)%
6220	Youth Services	589,271	701,061	538,036	(163,025)	(23.3)%
6230	Community Recreation	256,543	492,295	248,394	(243,901)	(49.5)%
6250	Youth Development	—	—	354,749	354,749	—%
6260	Senior Services	—	—	66,200	66,200	—%
6300	Facilities/Maintenance	10,600,231	11,459,771	12,808,139	1,348,368	11.8%
6400	Recreation	2,017,185	1,888,808	2,604,127	715,319	37.9%
6410	Athletics	650,578	621,785	664,010	42,225	6.8%
6430	Special Classes	424,873	447,102	427,317	(19,785)	(4.4)%
6440	Impact Program	90,983	283,728	241,120	(42,608)	(15.0)%
6500	Special Events	1,819,140	2,240,692	1,497,894	(742,798)	(33.2)%
6600	Arts And Museums	2,359,314	2,628,965	2,757,724	128,759	4.9%
6700	Performing Arts Center	1,915,821	1,940,339	2,137,603	197,264	10.2%
Department Total		26,733,997	32,770,300	29,846,757	(2,923,543)	(8.9)%

**Department Expense by Category**

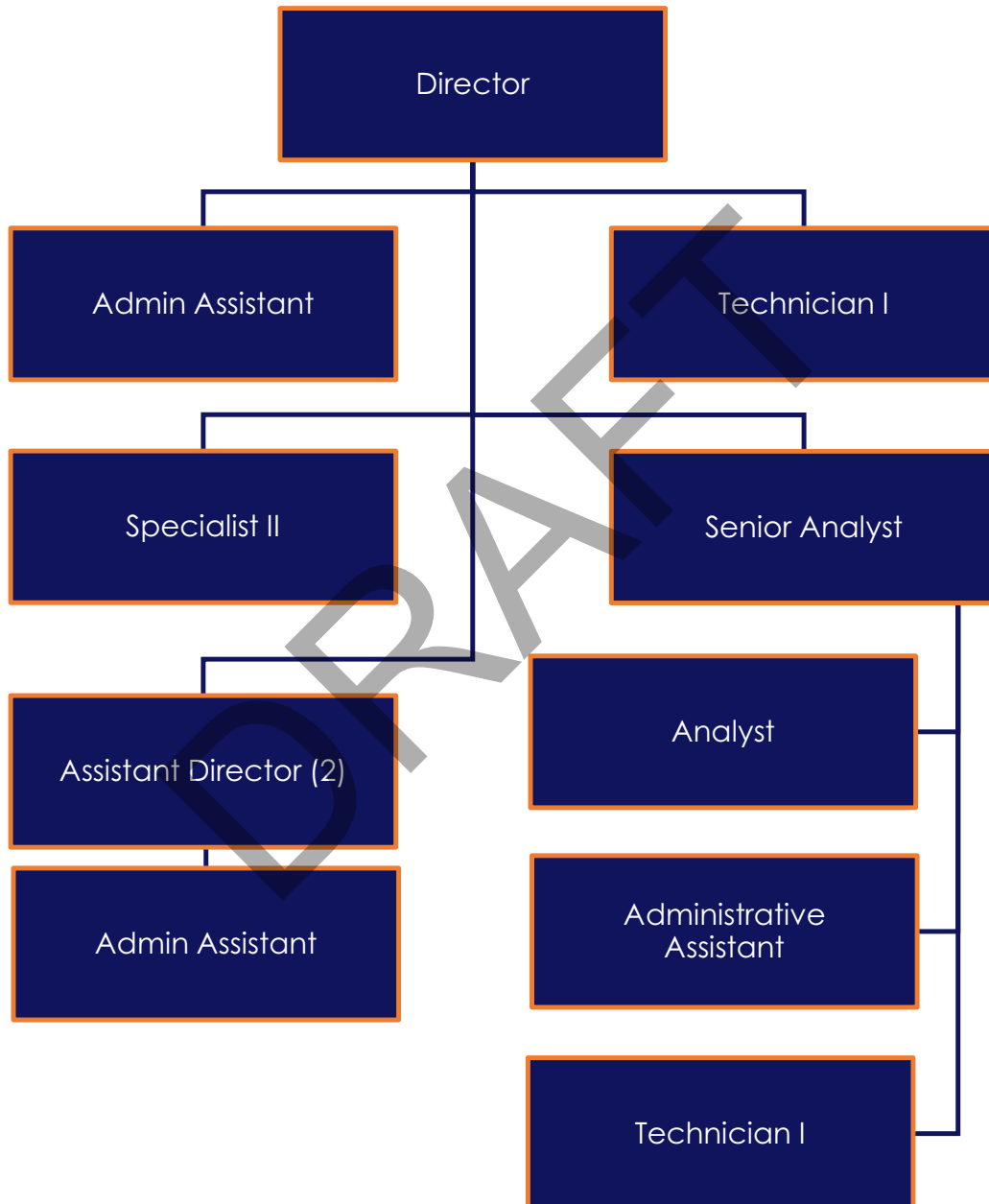
	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
	Debt Service & Capital Outlay	80,695	49,680	192,589	142,909	287.7%
	Operating Expenses	13,539,737	19,713,620	14,661,799	(5,051,822)	(25.6)%
	Salary and Benefits	13,047,525	12,940,960	14,992,370	2,051,410	15.9%
	Transfers Out	66,040	66,040	—	(66,040)	(100.0)%
Department Total		26,733,997	32,770,300	29,846,757	(2,923,543)	(8.9)%

## PARCS

Organization Detail:  
Parks, Arts, Recreation & Community Services

### *Administration*

Department/Division no. 6000, 6010



### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,874,626	2,119,374	3,141,233	1,021,859	48.2%
210	Measure A	172,720	1,403,006	—	(1,403,006)	(100.0)%
Department Total		2,047,346	3,522,380	3,141,233	(381,147)	(10.8)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	725,609	672,265	732,422	60,157	8.9%
5104 Temporary Salaries	117,520	99,960	178,389	78,429	78.5%
5105 Salaries- Other	—	4,985	—	(4,985)	(100.0)%
5201 Health/Dental Insurance	125,445	90,000	155,463	65,463	72.7%
5202 Life Insurance	865	—	885	885	—%
5203 Accidental Death Dismember	174	—	202	202	—%
5204 LT/ST Disability	2,775	—	2,663	2,663	—%
5205 FICA/Medicare	12,197	—	10,620	10,620	—%
5206 CalPERS Retirement	231,797	197,354	237,446	40,092	20.3%
5208 Workers' Compensation	26,041	29,445	31,975	2,530	8.6%
5209 Deferred Compensation	43,646	47,659	44,015	(3,644)	(7.6)%
5210 H.S.A. Contribution	1,080	—	1,080	1,080	—%
5211 Retiree Health Savings	18,210	—	18,509	18,509	—%
5212 Unemployment	3,405	—	2,930	2,930	—%
5214 Fringe Benefits	—	17,406	—	(17,406)	(100.0)%
Salary and Benefits Total	1,308,765	1,159,074	1,416,600	257,526	22.2%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	13,844	14,524	14,000	(524)	(3.6)%
5311 Postage	7,550	40,000	44,000	4,000	10.0%
5312 Special Activity Supplies	42,740	46,782	16,600	(30,181)	(64.5)%
5314 Fuel	52,326	4,470	51,893	47,423	1,060.9%
5315 Uniforms	2,112	3,870	3,400	(470)	(12.1)%
5321 Vehicle Operations	18,756	18,756	377,707	358,951	1,913.8%
5330 Rentals/Leases	61,228	72,798	21,882	(50,916)	(69.9)%
5360 Computers Hardware	86,610	86,610	461,617	375,007	433.0%
5400 Dues & Memberships	6,890	6,975	7,600	625	9.0%
5409 General Liability	85,098	85,098	128,153	43,055	50.6%
5414 Property Tax On Land	8,015	7,978	6,000	(1,978)	(24.8)%
5610 Cash Variance	(2)	100	—	(100)	(100.0)%
5656 Grant Expense	172,720	1,403,006	—	(1,403,006)	(100.0)%
5700 Services	55,979	423,954	140,000	(283,954)	(67.0)%



## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5710	Professional/Technical Service	44,085	44,085	315,419	271,334	615.5%
5720	Advertising	2,259	2,859	1,000	(1,859)	(65.0)%
5730	Printing/Binding	746	1,000	2,000	1,000	100.0%
5900	Meetings & Conferences	8,976	10,298	25,000	14,702	142.8%
5910	Travel/Mileage Reimbursement	25,542	28,749	35,000	6,251	21.7%
5920	Training	43,106	61,395	35,000	(26,395)	(43.0)%
Operating Expenses Total		738,581	2,363,306	1,686,270	(677,036)	(28.6)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	—	—	38,363	38,363	—%
Debt Service & Capital Outlay Total		—	—	38,363	38,363	—%
Department Total		2,047,346	3,522,380	3,141,233	(381,147)	(10.8)%

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## Passports

### Division Expense by Fund

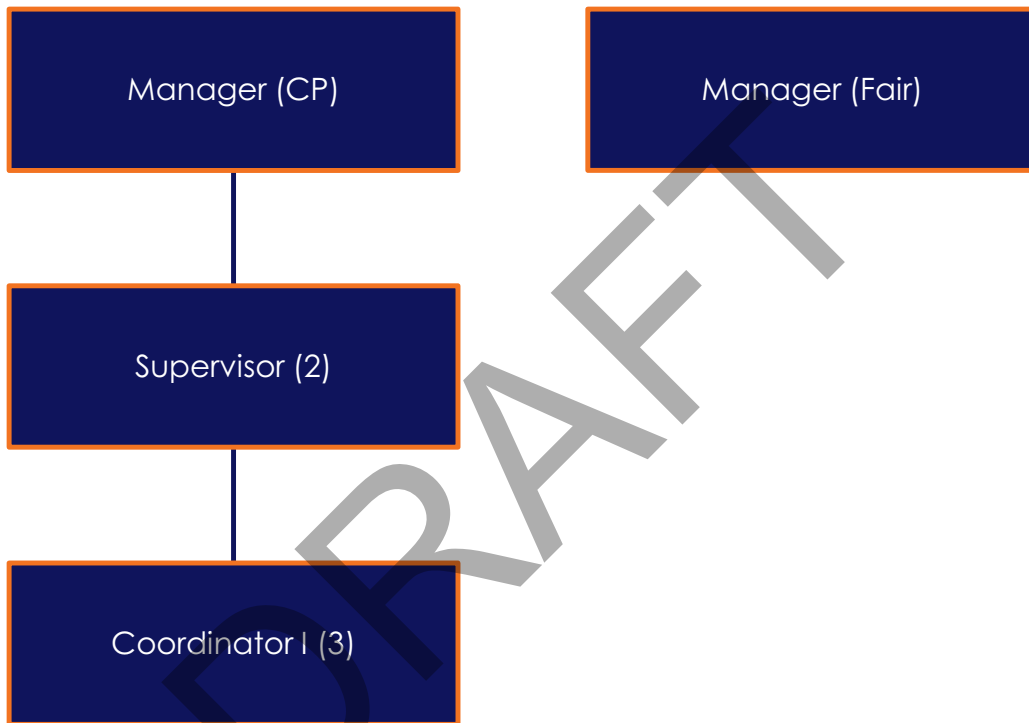
Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	130,076	132,529	138,830	6,301	4.8%
Department Total		130,076	132,529	138,830	6,301	4.8%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	57,699	57,714	64,896	7,182	12.4%
5103 Over-Time Salaries	1,633	—	—	—	—%
5201 Health/Dental Insurance	17,751	18,000	20,578	2,578	14.3%
5202 Life Insurance	125	—	110	110	—%
5203 Accidental Death Dismember	25	—	25	25	—%
5204 LT/ST Disability	249	—	267	267	—%
5205 FICA/Medicare	861	—	946	946	—%
5206 CalPERS Retirement	17,525	16,943	21,039	4,096	24.2%
5208 Workers' Compensation	1,737	2,528	2,859	331	13.1%
5209 Deferred Compensation	2,885	4,986	3,245	(1,741)	(34.9)%
5211 Retiree Health Savings	3,000	—	3,000	3,000	—%
5212 Unemployment	237	—	261	261	—%
5214 Fringe Benefits	—	1,498	—	(1,498)	(100.0)%
Salary and Benefits Total	103,727	101,669	117,227	15,558	15.3%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	139	3,350	1,500	(1,850)	(55.2)%
5311 Postage	—	750	—	(750)	(100.0)%
5315 Uniforms	—	300	—	(300)	(100.0)%
5360 Computers Hardware	10,672	10,672	—	(10,672)	(100.0)%
5409 General Liability	15,538	15,538	20,103	4,565	29.4%
5920 Training	—	250	—	(250)	(100.0)%
Operating Expenses Total	26,349	30,860	21,603	(9,257)	(30.0)%
Department Total	130,076	132,529	138,830	6,301	4.8%

## Community Center

Organization Detail:  
Parks, Arts, Recreation & Community Services  
*Community Programs*  
Department/Division no. 6200, 6210, 6220, 6230, 6240, 6250, 6260, 7500



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	883,557	1,074,259	994,022	(80,238)	(7.5)%
Department Total		883,557	1,074,259	994,022	(80,238)	(7.5)%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	133,231	132,631	149,765	17,134	12.9%
5104 Temporary Salaries	215,813	164,386	192,103	27,717	16.9%
5105 Salaries- Other	—	131,950	—	(131,950)	(100.0)%
5201 Health/Dental Insurance	31,646	27,000	33,864	6,864	25.4%
5202 Life Insurance	195	—	180	180	—%
5203 Accidental Death Dismember	38	—	41	41	—%
5204 LT/ST Disability	573	—	613	613	—%
5205 FICA/Medicare	5,040	—	2,172	2,172	—%
5206 CalPERS Retirement	63,056	38,936	48,553	9,617	24.7%
5208 Workers' Compensation	10,437	5,809	6,533	724	12.5%
5209 Deferred Compensation	6,662	9,782	7,458	(2,324)	(23.8)%
5211 Retiree Health Savings	3,600	—	3,600	3,600	—%
5212 Unemployment	1,396	—	599	599	—%
5214 Fringe Benefits	—	3,192	—	(3,192)	(100.0)%
Salary and Benefits Total	471,687	513,686	445,480	(68,206)	(13.3)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	149,722	152,274	81,400	(70,874)	(46.5)%
5311 Postage	—	939	3,000	2,061	219.4%
5312 Special Activity Supplies	111,628	208,149	100,000	(108,149)	(52.0)%
5314 Fuel	1,053	—	1,104	1,104	—%
5315 Uniforms	12,915	15,675	5,000	(10,675)	(68.1)%
5319 Donations Expense	11,480	20,000	—	(20,000)	(100.0)%
5321 Vehicle Operations	—	—	7,682	7,682	—%
5360 Computers Hardware	10,672	10,672	167,000	156,328	1,464.8%
5400 Dues & Memberships	2,901	2,901	500	(2,401)	(82.8)%
5409 General Liability	23,308	23,308	30,155	6,847	29.4%
5700 Services	4,203	11,700	13,700	2,000	17.1%
5710 Professional/Technical Service	76,828	94,743	125,000	30,257	31.9%
5720 Advertising	—	7,700	5,000	(2,700)	(35.1)%
5730 Printing/Binding	5,833	5,205	5,000	(205)	(3.9)%

Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5790	Repair & Maintenance Services	170	1,306	—	(1,306)	(100.0)%
5910	Travel/Mileage Reimbursement	357	1,000	1,500	500	50.0%
5930	Publications/Journals	802	5,000	2,500	(2,500)	(50.0)%
Operating Expenses Total		411,871	560,573	548,541	(12,032)	(2.1)%
Department Total		883,557	1,074,259	994,022	(80,238)	(7.5)%

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## Community Services

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	763,761	848,574	1,227,360	378,786	44.6%
202	Measure H	2,185,317	4,285,724	—	(4,285,724)	(100.0)%
314	Low-Moderate Income Housing	—	202,287	—	(202,287)	(100.0)%
Department Total		2,949,078	5,336,585	1,227,360	(4,109,225)	(77.0)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	355,939	355,339	368,394	13,055	3.7%
5104 Temporary Salaries	52,101	83,000	57,124	(25,876)	(31.2)%
5201 Health/Dental Insurance	60,507	63,000	64,823	1,823	2.9%
5202 Life Insurance	493	—	411	411	—%
5203 Accidental Death Dismember	97	—	94	94	—%
5204 LT/ST Disability	2,547	—	2,464	2,464	—%
5205 FICA/Medicare	5,977	—	5,342	5,342	—%
5206 CalPERS Retirement	108,128	104,316	119,431	15,115	14.5%
5208 Workers' Compensation	12,544	15,564	16,102	538	3.5%
5209 Deferred Compensation	17,797	27,875	18,381	(9,494)	(34.1)%
5211 Retiree Health Savings	11,457	—	10,522	10,522	—%
5212 Unemployment	1,675	—	1,474	1,474	—%
5214 Fringe Benefits	—	9,796	—	(9,796)	(100.0)%
Salary and Benefits Total	629,264	658,890	664,560	5,670	0.9%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	837	3,000	3,500	500	16.7%
5312 Special Activity Supplies	92	950	5,000	4,050	426.3%
5350 Non-Capital Equipment	2,498	2,498	—	(2,498)	(100.0)%
5360 Computers Hardware	24,344	24,344	312,861	288,517	1,185.2%
5400 Dues & Memberships	169	169	400	231	136.7%
5409 General Liability	54,384	54,384	56,289	1,905	3.5%
5656 Grant Expense	2,053,568	4,100,919	—	(4,100,919)	(100.0)%
5710 Professional/Technical Service	21,006	108,169	35,151	(73,018)	(67.5)%
5790 Repair & Maintenance Services	143,417	165,144	149,600	(15,544)	(9.4)%
5930 Publications/Journals	—	2,000	—	(2,000)	(100.0)%

Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
6203	Administrative Overhead	—	202,287	—	(202,287)	(100.0)%
	Operating Expenses Total	2,300,314	4,663,864	562,800	(4,101,063)	(87.9)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	19,500	13,831	—	(13,831)	(100.0)%
	Debt Service & Capital Outlay Total	19,500	13,831	—	(13,831)	(100.0)%
	Department Total	2,949,078	5,336,585	1,227,360	(4,109,225)	(77.0)%

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## Youth Services

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	589,271	701,061	538,036	(163,025)	(23.3)%
Department Total		589,271	701,061	538,036	(163,025)	(23.3)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	129,197	128,897	132,893	3,996	3.1%
5104 Temporary Salaries	166,569	305,936	165,000	(140,936)	(46.1)%
5201 Health/Dental Insurance	40,336	27,000	43,172	16,172	59.9%
5202 Life Insurance	188	—	170	170	—%
5203 Accidental Death Dismember	37	—	39	39	—%
5204 LT/ST Disability	557	—	545	545	—%
5205 FICA/Medicare	4,318	—	1,927	1,927	—%
5206 CalPERS Retirement	42,608	37,840	43,083	5,243	13.9%
5208 Workers' Compensation	8,904	5,646	5,808	162	2.9%
5209 Deferred Compensation	6,460	9,595	6,630	(2,965)	(30.9)%
5211 Retiree Health Savings	3,150	—	3,150	3,150	—%
5212 Unemployment	1,195	—	532	532	—%
5214 Fringe Benefits	—	3,113	—	(3,113)	(100.0)%
Salary and Benefits Total	403,520	518,027	402,948	(115,079)	(22.2)%
<b>Operating Expenses</b>					
5312 Special Activity Supplies	114,196	110,433	93,933	(16,500)	(14.9)%
5315 Uniforms	17,032	17,167	10,000	(7,167)	(41.7)%
5360 Computers Hardware	31,126	31,126	—	(31,126)	(100.0)%
5409 General Liability	23,308	23,308	30,155	6,847	29.4%
5700 Services	89	1,000	1,000	—	—%
Operating Expenses Total	185,751	183,034	135,088	(47,946)	(26.2)%
Department Total	589,271	701,061	538,036	(163,025)	(23.3)%



## Community Recreation

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	256,543	492,295	248,394	(243,901)	(49.5)%
Department Total		256,543	492,295	248,394	(243,901)	(49.5)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	54,612	128,897	54,392	(74,505)	(57.8)%
5104 Temporary Salaries	93,427	195,000	104,500	(90,500)	(46.4)%
5201 Health/Dental Insurance	14,195	27,000	14,391	(12,609)	(46.7)%
5202 Life Insurance	75	—	60	60	—%
5203 Accidental Death Dismember	14	—	14	14	—%
5204 LT/ST Disability	238	—	222	222	—%
5205 FICA/Medicare	2,190	—	789	789	—%
5206 CalPERS Retirement	16,519	37,840	17,634	(20,207)	(53.4)%
5208 Workers' Compensation	4,672	5,646	2,369	(3,277)	(58.0)%
5209 Deferred Compensation	2,731	9,595	2,705	(6,890)	(71.8)%
5211 Retiree Health Savings	1,300	—	1,050	1,050	—%
5212 Unemployment	604	—	218	218	—%
5214 Fringe Benefits	—	3,113	—	(3,113)	(100.0)%
Salary and Benefits Total	190,577	407,091	198,342	(208,749)	(51.3)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	8,527	9,289	—	(9,289)	(100.0)%
5312 Special Activity Supplies	263	151	20,000	19,849	13,162.6%
5315 Uniforms	6,918	7,365	5,000	(2,365)	(32.1)%
5360 Computers Hardware	4,447	4,447	—	(4,447)	(100.0)%
5409 General Liability	23,308	23,308	10,052	(13,256)	(56.9)%
5700 Services	22,282	38,999	15,000	(23,999)	(61.5)%
5730 Printing/Binding	220	1,645	—	(1,645)	(100.0)%
Operating Expenses Total	65,966	85,204	50,052	(35,152)	(41.3)%
Department Total	256,543	492,295	248,394	(243,901)	(49.5)%

## Youth Development

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	—	—	354,749	354,749	—%
Department Total		—	—	354,749	354,749	—%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	—	—	108,184	108,184	—%
5104 Temporary Salaries	—	—	95,000	95,000	—%
5201 Health/Dental Insurance	—	—	20,149	20,149	—%
5202 Life Insurance	—	—	119	119	—%
5203 Accidental Death Dismember	—	—	27	27	—%
5204 LT/ST Disability	—	—	445	445	—%
5205 FICA/Medicare	—	—	1,569	1,569	—%
5206 CalPERS Retirement	—	—	35,072	35,072	—%
5208 Workers' Compensation	—	—	4,738	4,738	—%
5209 Deferred Compensation	—	—	5,409	5,409	—%
5211 Retiree Health Savings	—	—	2,100	2,100	—%
5212 Unemployment	—	—	433	433	—%
Salary and Benefits Total	—	—	273,245	273,245	—%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	—	—	10,000	10,000	—%
5312 Special Activity Supplies	—	—	38,500	38,500	—%
5315 Uniforms	—	—	500	500	—%
5360 Computers Hardware	—	—	5,600	5,600	—%
5409 General Liability	—	—	20,103	20,103	—%
5720 Advertising	—	—	2,000	2,000	—%
5730 Printing/Binding	—	—	2,000	2,000	—%
5920 Training	—	—	2,800	2,800	—%
Operating Expenses Total	—	—	81,503	81,503	—%
Department Total	—	—	354,749	354,749	—%

## Senior Services

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	—	—	66,200	66,200	—%
Department Total		—	—	66,200	66,200	—%

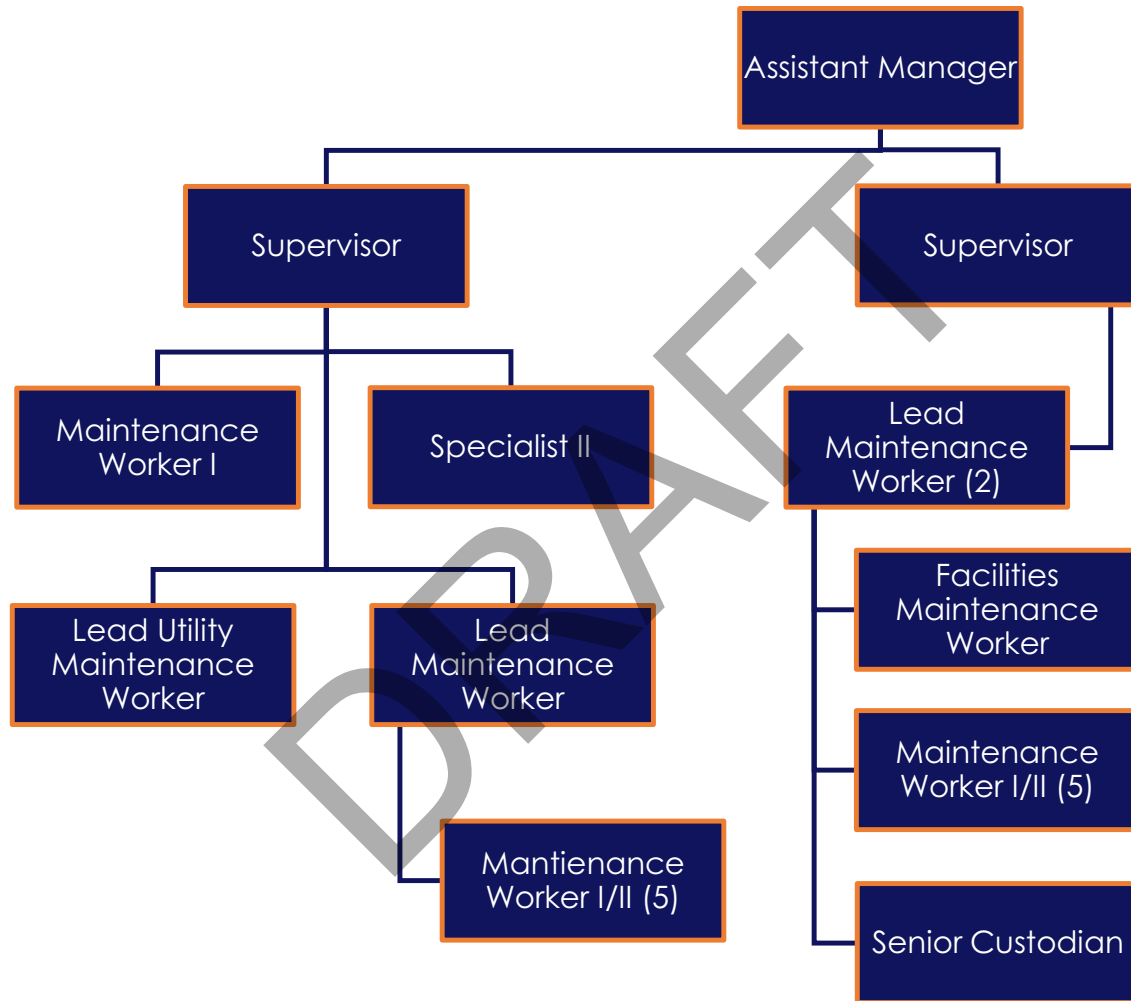
### Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits						
5104	Temporary Salaries	—	—	30,460	30,460	—%
Salary and Benefits Total		—	—	30,460	30,460	—%
Operating Expenses						
5312	Special Activity Supplies	—	—	26,740	26,740	—%
5700	Services	—	—	9,000	9,000	—%
Operating Expenses Total		—	—	35,740	35,740	—%
Department Total		—	—	66,200	66,200	—%

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## Facilities/Maintenance

Organization Detail:  
Parks, Arts, Recreation & Community Services  
*Parks Facilities & Maintenance*  
Department/Division no. 6300



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	10,468,050	11,163,599	12,512,019	1,348,420	12.1%
141	Equipment Replacement	—	3,859	—	(3,859)	(100.0)%
218	Proposition A	132,181	292,313	296,120	3,807	1.3%
Department Total		10,600,231	11,459,771	12,808,139	1,348,368	11.8%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	1,536,023	1,912,169	1,870,147	(42,022)	(2.2)%
5103 Over-Time Salaries	143,671	128,067	197,452	69,385	54.2%
5104 Temporary Salaries	1,490,907	1,044,268	1,664,733	620,465	59.4%
5201 Health/Dental Insurance	399,554	396,000	498,483	102,483	25.9%
5202 Life Insurance	2,516	—	2,580	2,580	—%
5203 Accidental Death Dismember	496	—	589	589	—%
5204 LT/ST Disability	7,682	—	8,316	8,316	—%
5205 FICA/Medicare	46,195	—	28,286	28,286	—%
5206 CalPERS Retirement	513,402	561,348	606,289	44,941	8.0%
5208 Workers' Compensation	92,168	83,753	85,378	1,625	1.9%
5209 Deferred Compensation	76,230	137,691	93,432	(44,259)	(32.1)%
5211 Retiree Health Savings	37,303	—	43,278	43,278	—%
5212 Unemployment	12,795	—	7,803	7,803	—%
5214 Fringe Benefits	—	49,030	—	(49,030)	(100.0)%
Salary and Benefits Total	4,358,942	4,312,326	5,106,766	794,440	18.4%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	180,618	183,261	525,850	342,589	186.9%
5312 Special Activity Supplies	41,435	44,121	47,000	2,879	6.5%
5314 Fuel	11,702	1,513	17,666	16,153	1,067.6%
5315 Uniforms	33,417	33,417	30,000	(3,417)	(10.2)%
5321 Vehicle Operations	6,089	6,089	133,158	127,069	2,086.9%
5330 Rentals/Leases	17,344	19,720	—	(19,720)	(100.0)%
5350 Non-Capital Equipment	1,462	3,430	37,000	33,570	978.7%
5360 Computers Hardware	295,964	295,964	305,503	9,539	3.2%
5409 General Liability	341,844	341,844	729,684	387,840	113.5%
5413 Government Fees/Licenses	5,366	5,380	25,000	19,620	364.7%
5600 Misc Expenses	—	4,939	—	(4,939)	(100.0)%
5710 Professional/Technical Service	70,423	82,097	118,250	36,153	44.0%
5730 Printing/Binding	324	955	1,500	545	57.1%
5755 Landscape Contracts	—	—	1,236,472	1,236,472	—%

### Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5790	Repair & Maintenance Services	2,117,626	2,373,376	2,015,396	(357,980)	(15.1)%
5793	Emergency Damage Repairs	237,041	282,583	—	(282,583)	(100.0)%
5798	Vandalism	498,853	505,539	400,000	(105,539)	(20.9)%
5802	Water	558,670	654,492	687,217	32,725	5.0%
5803	Gas	211,340	226,635	237,967	11,332	5.0%
5804	Electric	1,507,208	1,993,362	1,137,530	(855,832)	(42.9)%
5900	Meetings & Conferences	—	580	580	—	—%
5920	Training	—	—	7,000	7,000	—%
6203	Administrative Overhead	22,110	22,110	—	(22,110)	(100.0)%
Operating Expenses Total		6,158,836	7,081,406	7,692,773	611,367	8.6%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	16,413	—	8,600	8,600	—%
Debt Service & Capital Outlay Total		16,413	—	8,600	8,600	—%
Transfers Out						
6999	Inter-Fund Transfers Out	66,040	66,040	—	(66,040)	(100.0)%
Transfers Out Total		66,040	66,040	—	(66,040)	(100.0)%
Department Total		10,600,231	11,459,771	12,808,139	1,348,368	11.8%

## Recreation

Organization Detail:  
Parks, Arts, Recreation & Community Services

### *Recreation*

Department/Division no. 6400, 6410, 6430, 6440, 6500



### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	2,017,185	1,888,808	2,604,127	715,319	37.9%
Department Total		2,017,185	1,888,808	2,604,127	715,319	37.9%

### Division Expense by Category

Classification		FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits						
5101	Full-Time Salaries	498,024	496,026	666,573	170,547	34.4%
5103	Over-Time Salaries	11,984	282	—	(282)	(100.0)%
5104	Temporary Salaries	752,565	665,006	805,224	140,218	21.1%
5201	Health/Dental Insurance	82,884	95,400	100,893	5,493	5.8%
5202	Life Insurance	734	—	774	774	—%
5203	Accidental Death Dismember	145	—	177	177	—%
5204	LT/ST Disability	3,229	—	3,826	3,826	—%
5205	FICA/Medicare	18,806	—	9,665	9,665	—%
5206	CalPERS Retirement	168,360	145,617	216,099	70,482	48.4%
5208	Workers' Compensation	38,616	21,726	29,149	7,423	34.2%
5209	Deferred Compensation	24,887	35,120	33,275	(1,845)	(5.3)%
5211	Retiree Health Savings	14,775	—	16,635	16,635	—%
5212	Unemployment	5,204	—	2,666	2,666	—%
5214	Fringe Benefits	34,500	13,535	—	(13,535)	(100.0)%
Salary and Benefits Total		1,654,712	1,472,712	1,884,955	412,243	28.0%
Operating Expenses						
5310	Operating Materials & Supplies	—	1,000	1,180	180	18.0%
5312	Special Activity Supplies	142,211	179,432	151,000	(28,432)	(15.8)%
5314	Fuel	1,671	335	2,208	1,873	559.2%
5315	Uniforms	29,009	31,843	27,000	(4,843)	(15.2)%
5321	Vehicle Operations	952	952	15,364	14,412	1,513.9%
5350	Non-Capital Equipment	29,862	43,594	—	(43,594)	(100.0)%
5360	Computers Hardware	74,587	74,587	251,041	176,454	236.6%
5400	Dues & Memberships	—	—	5,680	5,680	—%
5409	General Liability	84,181	84,181	119,773	35,592	42.3%
5920	Training	—	172	300	128	74.4%
Operating Expenses Total		362,473	416,096	573,546	157,450	37.8%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	—	—	145,626	145,626	—%
Debt Service & Capital Outlay Total		—	—	145,626	145,626	—%
Department Total		2,017,185	1,888,808	2,604,127	715,319	37.9%



## Athletics

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	650,578	621,785	664,010	42,225	6.8%
Department Total		650,578	621,785	664,010	42,225	6.8%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	163,730	165,452	165,205	(247)	(0.1)%
5104 Temporary Salaries	184,023	143,371	175,856	32,485	22.7%
5201 Health/Dental Insurance	38,157	28,800	41,235	12,435	43.2%
5202 Life Insurance	212	—	182	182	—%
5203 Accidental Death Dismember	42	—	42	42	—%
5204 LT/ST Disability	1,718	—	1,608	1,608	—%
5205 FICA/Medicare	5,071	—	2,395	2,395	—%
5206 CalPERS Retirement	50,181	48,571	53,558	4,987	10.3%
5208 Workers' Compensation	10,567	7,247	7,236	(11)	(0.2)%
5209 Deferred Compensation	8,187	12,067	8,260	(3,807)	(31.5)%
5211 Retiree Health Savings	1,829	—	1,701	1,701	—%
5212 Unemployment	1,406	—	661	661	—%
5214 Fringe Benefits	—	5,057	—	(5,057)	(100.0)%
Salary and Benefits Total	465,122	410,565	457,940	47,375	11.5%
<b>Operating Expenses</b>					
5312 Special Activity Supplies	74,183	88,065	81,065	(7,000)	(7.9)%
5315 Uniforms	4,289	9,994	4,000	(5,994)	(60.0)%
5360 Computers Hardware	12,450	12,450	—	(12,450)	(100.0)%
5400 Dues & Memberships	—	150	150	—	—%
5409 General Liability	24,861	24,861	30,155	5,294	21.3%
5710 Professional/Technical Service	59,645	75,000	90,000	15,000	20.0%
5730 Printing/Binding	—	700	700	—	—%
Operating Expenses Total	175,428	211,220	206,070	(5,150)	(2.4)%
<b>Debt Service &amp; Capital Outlay</b>					
8100 Furniture & Equipment	10,028	—	—	—	—%
Debt Service & Capital Outlay Total	10,028	—	—	—	—%
Department Total	650,578	621,785	664,010	42,225	6.8%

## Special Classes

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	424,873	447,102	427,317	(19,785)	(4.4)%
Department Total		424,873	447,102	427,317	(19,785)	(4.4)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	128,156	127,463	133,350	5,887	4.6%
5104 Temporary Salaries	113,391	120,019	144,547	24,528	20.4%
5105 Salaries- Other	41,972	45,521	—	(45,521)	(100.0)%
5201 Health/Dental Insurance	14,972	23,400	15,922	(7,479)	(32.0)%
5202 Life Insurance	173	—	147	147	—%
5203 Accidental Death Dismember	34	—	33	33	—%
5204 LT/ST Disability	825	—	773	773	—%
5205 FICA/Medicare	3,529	—	1,934	1,934	—%
5206 CalPERS Retirement	38,924	37,419	43,231	5,812	15.5%
5208 Workers' Compensation	7,615	5,583	5,814	231	4.1%
5209 Deferred Compensation	6,408	9,537	6,638	(2,899)	(30.4)%
5211 Retiree Health Savings	4,199	—	4,071	4,071	—%
5212 Unemployment	974	—	533	533	—%
5214 Fringe Benefits	—	3,460	—	(3,460)	(100.0)%
Salary and Benefits Total	361,171	372,402	356,994	(15,408)	(4.1)%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	44	44	200	156	353.6%
5312 Special Activity Supplies	32,542	39,236	20,000	(19,236)	(49.0)%
5315 Uniforms	428	4,000	2,000	(2,000)	(50.0)%
5350 Non-Capital Equipment	720	720	—	(720)	(100.0)%
5360 Computers Hardware	8,893	—	—	—	—%
5409 General Liability	20,200	20,200	24,124	3,924	19.4%
5710 Professional/Technical Service	—	—	20,000	20,000	—%
5720 Advertising	875	10,000	2,000	(8,000)	(80.0)%
5730 Printing/Binding	—	500	2,000	1,500	300.0%
Operating Expenses Total	63,702	74,700	70,324	(4,376)	(5.9)%
Department Total	424,873	447,102	427,317	(19,785)	(4.4)%

## Impact Program

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	90,983	283,728	241,120	(42,608)	(15.0)%
Department Total		90,983	283,728	241,120	(42,608)	(15.0)%

### Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
Salary and Benefits						
5102	Part-Time Salaries	—	47,053	—	(47,053)	(100.0)%
5104	Temporary Salaries	45,681	—	45,325	45,325	—%
5205	FICA/Medicare	662	—	—	—	—%
5206	CalPERS Retirement	4,328	—	—	—	—%
5208	Workers' Compensation	1,407	—	—	—	—%
5212	Unemployment	183	—	—	—	—%
Salary and Benefits Total		52,261	47,053	45,325	(1,728)	(3.7)%
Operating Expenses						
5310	Operating Materials & Supplies	3,469	32,194	8,800	(23,394)	(72.7)%
5315	Uniforms	10,944	14,859	14,590	(269)	(1.8)%
5700	Services	24,310	29,717	30,000	283	1.0%
5710	Professional/Technical Service	—	—	2,500	2,500	—%
5728	Impact Program	—	159,906	139,905	(20,001)	(12.5)%
Operating Expenses Total		38,723	236,676	195,795	(40,881)	(17.3)%
Department Total		90,983	283,728	241,120	(42,608)	(15.0)%

## Special Events

### Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,497,095	1,654,538	1,497,894	(156,644)	(9.5)%
200	La County Grants - Other	322,045	586,154	—	(586,154)	(100.0)%
Department Total		1,819,140	2,240,692	1,497,894	(742,798)	(33.2)%

### Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	106,747	102,345	194,972	92,627	90.5%
5103 Over-Time Salaries	15,993	2,558	4,200	1,642	64.2%
5104 Temporary Salaries	125,570	142,577	179,205	36,627	25.7%
5201 Health/Dental Insurance	19,108	14,400	41,653	27,253	189.3%
5202 Life Insurance	157	—	239	239	—%
5203 Accidental Death Dismember	31	—	54	54	—%
5204 LT/ST Disability	1,241	—	1,027	1,027	—%
5205 FICA/Medicare	3,656	—	2,827	2,827	—%
5206 CalPERS Retirement	41,153	30,045	63,209	33,164	110.4%
5208 Workers' Compensation	8,463	4,483	8,521	4,038	90.1%
5209 Deferred Compensation	5,877	7,955	9,728	1,773	22.3%
5211 Retiree Health Savings	3,638	—	5,271	5,271	—%
5212 Unemployment	1,013	—	780	780	—%
5214 Fringe Benefits	—	3,304	—	(3,304)	(100.0)%
Salary and Benefits Total	332,648	307,667	511,687	204,020	66.3%
<b>Operating Expenses</b>					
5312 Special Activity Supplies	946,933	1,170,886	717,499	(453,387)	(38.7)%
5315 Uniforms	18,527	21,174	10,000	(11,174)	(52.8)%
5370 Audio Visuals	41,610	41,615	55,950	14,335	34.4%
5409 General Liability	13,240	13,240	38,958	25,718	194.2%
5411 Insurance Premium	19,925	20,000	20,000	—	—%
5656 Grant Expense	353,547	586,154	—	(586,154)	(100.0)%
5700 Services	178	—	—	—	—%
5710 Professional/Technical Service	—	—	70,900	70,900	—%
5720 Advertising	61,467	78,527	72,900	(5,627)	(7.2)%
5790 Repair & Maintenance Services	597	57	—	(57)	(100.0)%
5900 Meetings & Conferences	296	296	—	(296)	(100.0)%

Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5910	Travel/Mileage Reimbursement	918	1,077	—	(1,077)	(100.0)%
Operating Expenses Total		1,457,238	1,933,025	986,207	(946,818)	(49.0)%
Debt Service & Capital Outlay						
6201	Equipment Replacement Charges	29,253	—	—	—	—%
Debt Service & Capital Outlay Total		29,253	—	—	—	—%
Department Total		1,819,140	2,240,692	1,497,894	(742,798)	(33.2)%

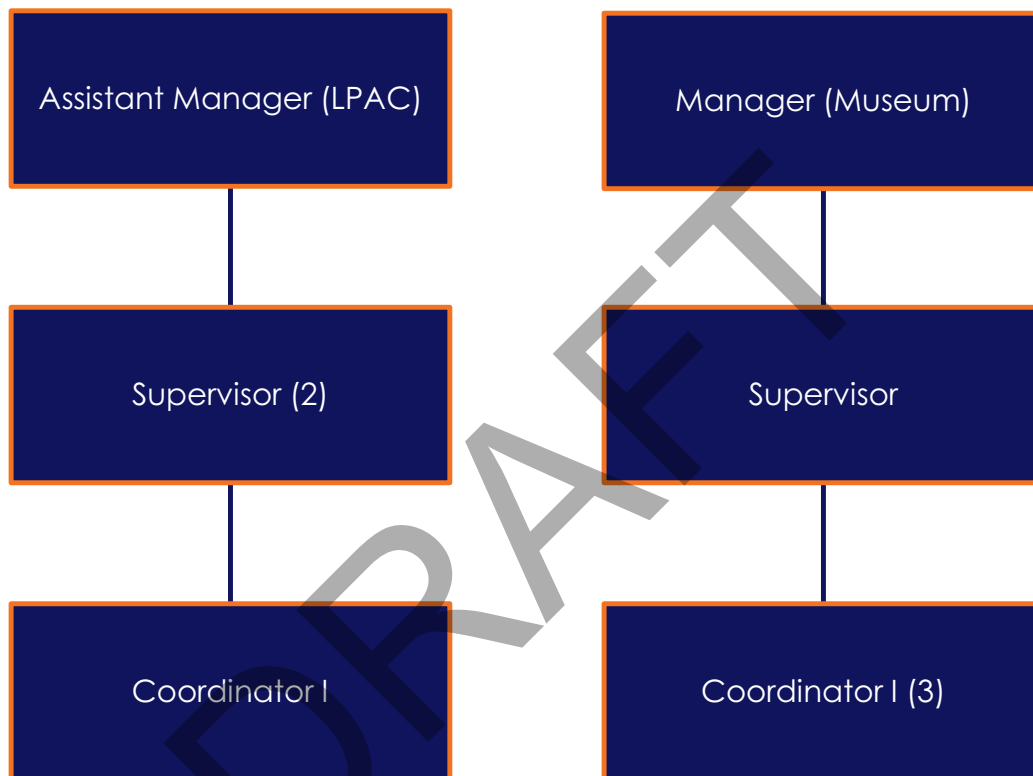
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## Arts And Museums

Organization Detail:  
Parks, Arts, Recreation & Community Services

*Arts*

Department/Division no. 6600, 6700



## Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	2,359,314	2,628,965	2,757,724	128,759	4.9%
Department Total		2,359,314	2,628,965	2,757,724	128,759	4.9%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	505,246	544,336	647,906	103,570	19.0%
5104 Temporary Salaries	791,107	765,000	761,882	(3,118)	(0.4)%
5201 Health/Dental Insurance	58,912	90,000	118,188	28,188	31.3%
5202 Life Insurance	657	—	730	730	—%
5203 Accidental Death Dismember	131	—	167	167	—%
5204 LT/ST Disability	2,988	—	3,529	3,529	—%
5205 FICA/Medicare	18,860	—	9,395	9,395	—%
5206 CalPERS Retirement	170,226	159,799	210,047	50,248	31.4%
5208 Workers' Compensation	39,279	23,842	28,368	4,526	19.0%
5209 Deferred Compensation	25,262	40,909	32,383	(8,526)	(20.8)%
5211 Retiree Health Savings	16,180	—	17,850	17,850	—%
5212 Unemployment	5,228	—	2,592	2,592	—%
5214 Fringe Benefits	—	14,371	—	(14,371)	(100.0)%
Salary and Benefits Total	1,634,077	1,638,257	1,833,035	194,778	11.9%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	42,863	60,149	91,100	30,951	51.5%
5311 Postage	3,081	3,000	18,000	15,000	500.0%
5312 Special Activity Supplies	91,979	106,872	82,725	(24,147)	(22.6)%
5314 Fuel	2,763	171	2,944	2,773	1,621.8%
5315 Uniforms	5,191	5,000	10,200	5,200	104.0%
5321 Vehicle Operations	1,844	1,844	23,047	21,203	1,149.8%
5350 Non-Capital Equipment	26,519	26,519	—	(26,519)	(100.0)%
5360 Computers Hardware	94,377	94,377	251,311	156,934	166.3%
5370 Audio Visuals	49,268	72,000	16,450	(55,550)	(77.2)%
5400 Dues & Memberships	3,019	4,063	1,000	(3,063)	(75.4)%
5409 General Liability	77,692	77,692	108,557	30,865	39.7%
5414 Property Tax On Land	71,522	72,025	—	(72,025)	(100.0)%
5600 Misc Expenses	—	71,872	—	(71,872)	(100.0)%
5700 Services	26,003	30,500	30,955	455	1.5%
5710 Professional/Technical Service	152,155	249,043	198,400	(50,643)	(20.3)%
5720 Advertising	21,951	28,415	38,405	9,990	35.2%
5730 Printing/Binding	11,548	14,707	15,900	1,193	8.1%

## Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5790	Repair & Maintenance Services	18,150	—	—	—	—%
5793	Emergency Damage Repairs	3,300	6,600	—	(6,600)	(100.0)%
5900	Meetings & Conferences	—	—	5,000	5,000	—%
5910	Travel/Mileage Reimbursement	445	7,942	4,194	(3,748)	(47.2)%
5930	Publications/Journals	16,067	22,067	26,500	4,433	20.1%
Operating Expenses Total		719,737	954,859	924,688	(30,170)	(3.2)%
Debt Service & Capital Outlay						
8100	Furniture & Equipment	5,501	35,849	—	(35,849)	(100.0)%
Debt Service & Capital Outlay Total		5,501	35,849	—	(35,849)	(100.0)%
Department Total		2,359,314	2,628,965	2,757,724	128,759	4.9%



## Performing Arts Center Division Expense by Fund

Fund	Funding Source	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
101	General Fund	1,915,821	1,940,339	2,137,603	197,264	10.2%
Department Total		1,915,821	1,940,339	2,137,603	197,264	10.2%

## Division Expense by Category

Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
<b>Salary and Benefits</b>					
5101 Full-Time Salaries	392,319	406,990	512,431	105,441	25.9%
5104 Temporary Salaries	364,176	366,040	400,000	33,960	9.3%
5201 Health/Dental Insurance	96,098	72,000	96,512	24,512	34.0%
5202 Life Insurance	545	—	580	580	—%
5203 Accidental Death Dismember	107	—	132	132	—%
5204 LT/ST Disability	3,476	—	3,945	3,945	—%
5205 FICA/Medicare	11,041	—	7,430	7,430	—%
5206 CalPERS Retirement	161,331	119,479	166,126	46,647	39.0%
5208 Workers' Compensation	22,344	17,826	22,437	4,611	25.9%
5209 Deferred Compensation	19,616	27,279	25,613	(1,666)	(6.1)%
5211 Retiree Health Savings	6,930	—	9,550	9,550	—%
5212 Unemployment	3,071	—	2,050	2,050	—%
5214 Fringe Benefits	—	11,927	—	(11,927)	(100.0)%
Salary and Benefits Total	1,081,053	1,021,541	1,246,806	225,265	22.1%
<b>Operating Expenses</b>					
5310 Operating Materials & Supplies	—	1,000	1,400	400	40.0%
5311 Postage	2,842	26,290	21,000	(5,290)	(20.1)%
5312 Special Activity Supplies	50,196	59,950	23,000	(36,950)	(61.6)%
5315 Uniforms	4,182	5,000	5,000	—	—%
5360 Computers Hardware	29,347	29,347	42,633	13,286	45.3%
5370 Audio Visuals	—	—	5,000	5,000	—%
5400 Dues & Memberships	11,275	14,071	16,000	1,929	13.7%
5409 General Liability	63,677	63,677	87,414	23,737	37.3%
5700 Services	504,609	547,500	530,000	(17,500)	(3.2)%
5710 Professional/Technical Service	61,285	68,739	71,000	2,261	3.3%
5720 Advertising	41,389	44,788	32,000	(12,788)	(28.6)%
5730 Printing/Binding	38,583	45,000	45,000	—	—%
5790 Repair & Maintenance Services	1,398	2,286	—	(2,286)	(100.0)%
5804 Electric	20,339	—	—	—	—%
5900 Meetings & Conferences	1,390	4,050	1,600	(2,450)	(60.5)%

Division Expense by Category

	Classification	FY 2024 Actuals	FY 2025 Revised	FY 2026 Budget	Difference	% Change
5910	Travel/Mileage Reimbursement	2,958	5,650	3,000	(2,650)	(46.9)%
5920	Training	650	650	6,000	5,350	823.1%
5930	Publications/Journals	648	800	750	(50)	(6.3)%
Operating Expenses Total		834,769	918,798	890,797	(28,001)	(3.0)%
Department Total		1,915,821	1,940,339	2,137,603	197,264	10.2%

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# Personnel Analysis

## Personnel by Department and Division

<b>Administration - CMO</b>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Analyst	0	0	1
Coordinator I	0	0	1
Administrative Assistant	1	1	2
	3	3	6
<b>Administrative Services, LCE, Energy &amp; Emergency Operations - CMO</b>			
Assistant Director	1	1	0
Analyst	1	1	0
Coordinator I/II/III	4	6	0
Administrative Assistant	3	1	0
	9	9	0
<b>Air Quality Management District - CMO</b>			
Director	1	1	0
Analyst	1	1	0
Planner	1	1	0
Engineering Technician	1	1	0
Senior Inspector	1	1	0
Inspector	1	1	0
Specialist I	1	1	0
	7	7	0
<b>City Clerk- CMO</b>			
City Clerk	1	1	0
Analyst	2	1	0
Assistant City Clerk	1	1	0
Coordinator I	1	1	0
Administrative Assistant	1	1	0
	6	5	0
<b>Communications - CMO</b>			
Assistant Director - PIO	0	0	1
Manager	1	1	1
Assistant Manager	1	1	1
Senior Specialist	2	2	2
Coordinator I	1	1	1
Technician I	0	0	1
	53	51	7
<b>Human Resources - CMO</b>			
Assistant Director	1	1	0
Manager	0	1	0

Assistant Manager	2	0	0
Senior Coordinator	0	1	0
Senior Analyst	1	1	0
Coordinator III/II/I	4	5	0
Specialist II/I	2	2	0
	10	11	0
<b>Economic Development &amp; Emergency Operations - CMO</b>			
Manager	0	0	1
Supervisor	0	0	1
Coordinator II/III	0	0	2
<b>Administration</b>			
Senior Director	0	0	1
Senior Analyst	0	0	1
Administrative Assistant	0	0	1
	0	0	3
<b>Air Quality Management District</b>			
Director	0	0	1
Analyst	0	0	1
Coordinator I	0	0	1
Engineering Technician	0	0	1
Senior Inspector	0	0	1
Inspector	0	0	1
Specialist I	0	0	1
	0	0	7
<b>City Clerk</b>			
City Clerk	0	0	1
Analyst	0	0	1
Assistant City Clerk	0	0	1
Coordinator I	0	0	1
Administrative Assistant	0	0	1
	0	0	5
<b>Human Resources</b>			
Assistant Director	0	0	1
Manager	0	0	1
Assistant Manager	0	0	1
Senior Analyst	0	0	1
Coordinator III/II/I	0	0	5
Specialist II/I	0	0	2
	0	0	11
<b>Finance &amp; LCE</b>			
Assistant Director	0	0	1

Manager	0	0	2
Senior Analyst	0	0	1
Analyst	0	0	1
Coordinator II	0	0	1
Accountant	0	0	4
Senior Specialist	0	0	1
Administrative Assistant	0	0	1
Technician II/I	0	0	3
Purchasing Agent	0	0	2
	0	0	17
<b>Information Technology</b>			
Assistant Director	0	0	1
Manager	0	0	1
IT Analyst II	0	0	1
IT Analyst I	0	0	2
Coordinator II	0	0	1
Specialist I	0	0	2
<b>Administration &amp; Beautification - CD</b>			
Director	1	1	1
Assistant Director	0	0	1
Senior Analyst	1	1	1
Coordinator III	0	0	1
Analyst	1	1	0
Senior Specialist	0	0	1
Specialist I	0	0	1
Administrative Assistant	2	2	1
	5	5	7
<b>Community Real Estate &amp; Economic Development - CD</b>			
Assistant Director	1	1	0
Manager	1	2	0
Assistant Manager	2	1	0
Analyst	1	1	0
Supervisor	1	1	0
Coordinator II	1	1	0
Senior Specialist	4	4	0
Administrative Assistant	1	1	0
Technician I	1	1	0
	13	13	0
<b>Community Preservation &amp; Housing - CD</b>			
Manager	0	0	2
Assistant Manager	0	0	1

Senior Specialist	0	0	4
Administrative Assistant	0	0	1
Technician I	0	0	8
	0	0	16
<b>Planning - CD</b>			
Manager	0	0	1
Senior Planner	0	0	2
Planner	0	0	3
Specialist I	0	0	1
	0	0	7
<b>Building &amp; Safety - CD</b>			
Chief Building Official	0	0	1
Engineer	0	0	2
Inspector	0	0	5
Coordinator I	0	0	1
Technician I/II	0	0	2
	0	0	11
<b>Development &amp; Beautification - CD</b>			
Assistant Director	1	1	0
Chief Building Official	1	1	0
Manager	1	1	0
Assistant Manager	1	1	0
Engineer	2	2	0
Senior Planner	2	2	0
Planner	3	3	0
Coordinator III/I	1	2	0
Senior Specialist	2	1	0
Inspector	5	5	0
Administrative Assistant	1	1	0
Technician II	2	2	0
<b>Administration - FIT</b>			
Director	1	1	0
Senior Analyst	1	1	0
Administrative Assistant	1	1	0
	3	3	0
<b>Finance - FIT</b>			
Assistant Director	1	1	0
Manager	2	2	0
Supervisor	1	1	0
Accountant	4	4	0
Senior Specialist	1	1	0

Administrative Assistant	1	1	0
Technician II/I	3	3	0
Purchasing Agent	2	2	0
	15	15	0
<b>Information Technology - FIT</b>			
Assistant Director	1	1	0
IT Analyst II	1	1	0
IT Analyst I	2	2	0
Coordinator II	1	1	0
Specialist I	2	2	0
<b>Administration - PARCS</b>			
Director	1	1	1
Assistant Director	0	0	2
Senior Analyst	1	1	1
Analyst	1	1	1
Supervisor	0	0	1
Administrative Assistant	2	2	3
Technician I	1	1	2
	6	6	11
<b>Arts &amp; Community Programs - PARCS</b>			
Assistant Director	1	1	0
Manager	2	2	3
Assistant Manager	1	1	1
Supervisor	5	5	5
Coordinator I	7	7	7
	16	16	16
<b>Parks Maintenance &amp; Facilities - PARCS</b>			
Assistant Director	1	1	0
Assistant Manager	1	1	1
Supervisor	2	2	2
Specialist II	1	1	1
Lead Utility Maintenance Worker	0	0	1
Lead Maintenance Worker	4	5	3
Facilities Maintenance Worker	1	1	1
Senior Custodian	1	1	1
Maintenance Worker I/II	10	10	11
	21	22	21
<b>Recreation - PARCS</b>			
Manager	1	1	1
Assistant Manager	1	1	1
Supervisor	3	3	3



Coordinator I	5	5	5
Maintenance Worker I/II	1	1	0
<b>Administration - PD</b>			
Chief of Police	1	1	1
Manager	1	1	1
Assistant Manager	1	1	0
Coordinator I/II	1	1	2
Specialist I	1	1	0
Administrative Assistant	2	1	1
Technician I	2	2	1
	9	8	6
<b>Law Enforcement &amp; Intel Center - PD</b>			
Assistant Chief of Police	1	1	1
Sergeant	1	1	2
Manager	1	1	0
Police Officer	6	6	13
Analyst	1	1	1
Supervisor	2	2	0
Senior Specialist	3	3	2
Coordinator I	1	1	1
Specialist I	1	1	0
Dispatcher	0	0	4
Technician I	14	16	3
	31	33	27
<b>Services - PD</b>			
Manager	1	1	1
Assistant Manager	0	0	1
Senior Analyst	0	0	1
Coordinator I	2	2	2
Specialist II/I	2	2	1
	5	5	6
<b>Public Spaces &amp; Technologies - PD</b>			
Manager	0	0	1
Supervisor	0	0	2
Senior Specialist	0	0	1
Specialist I	0	0	1
Technician I/II	0	0	2
<b>Administration - PW</b>			
Director	1	1	1
Senior Analyst	1	1	1
Analyst	3	2	0

Specialist I	1	1	1
Administrative Assistant	1	1	1
Technician I	0	0	1
	7	6	5
<b>City Engineering - PW</b>			
Assistant Director	1	1	1
Manager	2	1	1
Senior Engineer	3	3	3
Engineer	9	9	9
Analyst	1	1	3
Senior Engineering Technician	1	1	1
Coordinator II	1	2	1
Senior Inspector	1	1	2
Senior Specialist	1	1	0
Specialist I/II	1	1	3
Inspector	6	5	4
Administrative Assistant	0	1	2
Technician I	1	2	3
	28	29	33
<b>Maintenance Services - PW</b>			
Assistant Director	1	1	1
Assistant Manager	2	2	2
Supervisor	3	3	4
Senior Specialist	0	0	1
Specialist I	1	1	0
Technician I	2	1	0
Traffic Signal Electrician	1	1	1
Traffic Signal Technician	2	2	2
Utility Maintenance Worker I/II	3	3	9
Heavy Equipment Mechanic	3	3	3
Heavy Equipment Operator	4	4	5
Lead Heavy Equipment Operator	0	0	1
Lead Maintenance Worker	5	5	4
Maintenance Worker I/II	16	18	22
Fleet Technician	0	0	1
Lead Equipment Mechanic	1	1	1
	44	45	57
<b>Utility Services - PW</b>			
Assistant Director	1	1	1
Analyst	1	1	1
Senior Engineering Technician	1	1	1

Supervisor	2	2	2
Coordinator II	1	1	1
Senior Specialist	1	1	1
Specialist I	1	1	1
Administrative Assistant	1	1	1
Lead Utility Maintenance Worker	2	2	2
Utility Maintenance Worker I/II	13	13	13
Maintenance Worker I/II	0	0	4
	24	24	28
	103	104	123
	267	270	336

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# Capital Improvement Program



# CAPITAL IMPROVEMENT PROGRAM

PROPOSED FY 2025-2026  
AND PROJECTED THROUGH FY 2027-2030

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## **FY 2025 ACCOMPLISHMENTS**

The Lancaster Fiscal Year 2025 Adopted and Amended Capital Improvement Program (CIP) budget was over \$180 million. By year-end, nearly \$71.4 million in CIP funding was spent or committed.

Projects that completed Construction include:

- PWCP 24-014 – Lancaster Municipal Stadium Renovation
- PWCP 24-013 – Public Safety Building Renovation
- PWCP 23-028 – Annual Thermoplastic Refresh Program
- PWCP 23-027 – Public Safety Building Improvements Phase 1
- PWCP 23-017 – Lancaster Auto Mall Dealership Signs
- PWCP 23-016 – Amargosa Creek Channel Culvert Improvements
- PWCP 23-014 – 2023 Neighborhood Improvement Project
- PWCP 23-011 – 35th Street West Improvements (Phase 1)
- PWCP 23-010 – Sierra Highway Resurfacing
- PWCP 23-008 – Mariposa Park (Phase 1)
- PWCP 23-006 – Guardrail Improvements HSIPSL-519(060)
- PWCP 23-005 – High Visibility Crosswalk Standardization Project
- PWCP 23-004 – Edgeline Refresh Program HSIPSL-5419(065)

Projects that started construction include:

- PWCP 24-014 – Lancaster Municipal Stadium Renovation
- PWCP 24-006 – 2024 Pavement Management Program Preventative Maintenance
- PWCP 24-005 – 2024 Pavement Management Program – Road Rehabilitation
- PWCP 23-029 – Avenue L and 5<sup>th</sup> Street East Drainage Improvements
- PWCP 23-017 – Lancaster Auto Mall Dealership Signs
- PWCP 23-006 – Guardrail Improvements HSIPSL-519(060)
- PWCP 23-005 – High Visibility Crosswalk Standardization Project
- PWCP 23-004 – Edgeline Refresh Program HSIPSL-5419(065)
- PWCP 22-007 – 2024 Safer Streets Action Plan



- PWCP 21-023 (PH2) – Sierra Highway Fence and Landscape Renovation
- PWCP 21-002 – Park and Ride Parking Lot Refurbishment

Projects that completed Design include:

- PWCP 24-014 – Lancaster Municipal Stadium Renovation
- PWCP 24-006 – 2024 Pavement Management Program Preventative Maintenance
- PWCP 24-005 – 2024 Pavement Management Program – Road Rehabilitation
- PWCP 24-002 – Systemic Commercial Driveway Access Modification
- PWCP 23-029 – Avenue L and 5<sup>th</sup> Street East Drainage Improvements
- PWCP 23-006 – Guardrail Improvements HSIPSL-519(060)
- PWCP 23-005 – High Visibility Crosswalk Standardization Project
- PWCP 23-004 – Edgeline Refresh Program HSIPSL-5419(065)
- PWCP 22-007 – 2024 Safer Streets Action Plan
- PWCP 21-023 (PH2) – Sierra Highway Fence and Landscape Renovation
- PWCP 21-002 – Park and Ride Parking Lot Refurbishment

## 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 in order 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.

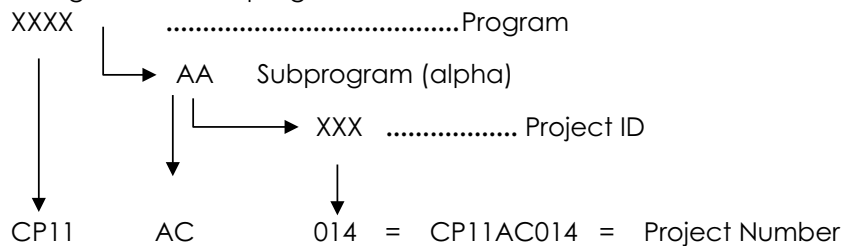
## PROJECT IDENTIFICATION SYSTEM

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.



## FY 2026 – 2030 CAPITAL IMPROVEMENT PROGRAM

Project Description	Project No.	FY 26	FY 27	FY 28	FY 29	FY 30
PARK AND FACILITY BUILD RENNO	CP11BS036		1,500,000	1,500,000	1,500,000	1,500,000
PRIME DESERT WOODLANDS EXP	CP11GS011		78,000	78,000	78,000	78,000
ADA COMPLIANCE	CP11ZZ004		500,000	500,000	500,000	500,000
SPP EL DORADO PARK IMPROVEMENT	CP11ZZ010	700,000				
STREET SWEEPING MAINTENANCE	CP12ST057	380,516				
*MIDTOWN CENTER	CP14BS002	1,350,000				
*AQUATICS CENTER	CP14BS003	1,000,000				
DRAINAGE IMPACT FEES REFUNDED	CP17SD021		75,000	75,000	75,000	75,000
LANCASTER NATIONAL SOCCER CENTER NEW GENERATOR	TBD		30,000	320,000		
LANCASTER MUNICIPAL STADIUM REPLACE EXIST GENERATOR	TBD		25,000	320,000		
PARCS INTERNAL CONCRETE SIDEWALKS	TBD		1,038,000			
YUCCA STREET IMPROVEMENTS	TBD		2,000,000			
PARCS PARKING LOT REPAIRS (NON-PARK & RIDE)	TBD		1,434,000			
PARCS HVAC AND AC REPLACEMENT	TBD		1,000,000	1,000,000		
DRYWELL PROGRAM	TBD		500,000	500,000	500,000	500,000
LOCAL DRAINAGE/INTERIM DRAINAGE REPAIRS	TBD		500,000	500,000	500,000	500,000
BRIDGE REPAIRS (CALTRANS)	TBD		200,000	1,800,000		
BRIDGE REPAIRS (COUNTY)	TBD		200,000	2,800,000		
BASIN AND CHANNEL REPAIRS (HEAVY EQUIPMENT)	TBD		1,000,000	1,000,000	1,000,000	1,000,000
RECYCLED WATER 1- MILLION GALLON TANK	TBD			350,000	1,650,000	
AVE H-8 RECYCLED WATER MAIN EXTENSION	TBD					700,000

Project Description	Project No.	FY 26	FY 27	FY 28	FY 29	FY 30
NORTH VALLEY RW PS, RES & MAIN EXT	TBD			1,700,000	18,000,000	
CARTER PARK RECYCLED WATER MAIN EXTENSION	TBD					1,200,000
MPD IMPROVEMENTS, BASIN AT AVE M/32ND W TO AVE K	TBD		200,000		5,000,000	
<b>GRAND TOTAL</b>		<b>3,430,516</b>	<b>10,080,000</b>	<b>12,443,000</b>	<b>23,803,000</b>	<b>6,053,000</b>

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## FY 2025 YEAR-END ESTIMATES

Fund Description	Fund	Project #	Project Name	FY 2025 Budget	FY 25 Estimated Carryforward
<b>101 - GENERAL FUND</b>	<b>101</b>	CP11AC012	ANNEX PARKING LOT/CH FENCING	61,787.00	61,787.00
	101	CP11BS019	CITY HALL FACE LIFT	105,431.79	8,869.06
	101	CP11BS022	LPAC IMPROVEMENTS	(26,620.75)	56,100.97
	101	CP11BS036	PARK AND FACILITY BUILD RENNO	8,777.00	8,777.00
	101	CP11BS038	AV EVENT CENTER AND EVAC CENTR	498,066.51	498,066.51
	101	CP11BS041	YARD FACILITIES IMPROVEMENTS	163,824.00	163,824.00
	101	CP11BS044	INDOOR REC COMPLEX & WRKFRC TRNG CT	456,724.05	456,724.05
	101	CP11BS045	OMP HARDCOURT IMPROVEMENTS	470,310.39	460,278.45
	101	CP11BS046	MUNICIPAL STADIUM RENOVATION	8,284,186.90	3,029,174.70
	101	CP11BS048	Mariposa Park Improvements Phase 2	38,295.00	38,295.00
	101	CP11EE004	CITY HALL EV FAST CHARGER INST	96,000.00	96,000.00
	101	CP11FW005	FENCE/LANDSCAPE REPLCMNT-SIERRA HWY	3,215,835.35	3,215,835.35
	101	CP11GS011	PRIME DESERT WOODLANDS EXP	35,024.04	-
	101	CP11SE001	SAFER NEIGHBORHOODS PROGRAM	150,000.00	101,782.25
	101	CP11ZZ004	ADA COMPLIANCE	17,338.60	17,338.60
	101	CP11ZZ005	CITY BEAUTIFICATION	(0.22)	(0.22)
	101	CP11ZZ008	CITY HALL RESILIENCY/BATTERY	136,109.01	136,109.01
	101	CP11ZZ015	DEALERSHIP SIGNS	411,483.10	105,675.66
	101	CP12BS002	LPAC IMPROVEMENTS	88,244.86	-
	101	CP12ST049	TRACT IMPROVEMENTS WESTERN INSUR	3,434,325.00	3,434,325.00
	101	CP12ZZ005	LPAC AIR CONDITIONER	76,280.00	19,840.00
	101	CP12ZZ006	LPAC GENERATOR	111,726.88	2,499.45
	101	CP12ZZ008	LPAC BOX OFFICE RENOVATION	564,539.07	491,341.57
	101	CP13SR001	SEWER ASESMENT/LIFT STATION	300,000.00	300,000.00
	101	CP13ZZ006	ART IN PUBLIC PLACES	133,185.60	-
	101	CP14BS001	AVHUSD PROP ACQUISITION	714,786.30	100.00
	101	CP14BS002	MIDTOWN CENTER	5,000,000.00	66,108.84
	101	CP15ST058	LANCASTER HEALTH DISTRICT	2,342.00	(23,696.14)
	101	CP15ST082	35TH ST W IMPROVEMENTS PHASE 1	68,949.30	64,736.39



Fund Description	Fund	Project #	Project Name	FY 2025 Budget	FY 25 Estimated Carryforward
	101	CP15ST090	HSIP CYCLE 11_ADDL INTERSEC LIGHTIN	-	(65.51)
	101	CP15ST091	HSIP CYCLE 11_REC RAPID FLASH BEACO	-	(240.18)
	101	CP16TC003	HIGH VIS XWALK STANDARDIZATION	-	(582.78)
	101	CP17CB006	AMAR CRK CHNL CLVRT IMP 20W&AVE J-8	221,524.67	221,524.67
	101	CP17GB001	BOOSTER PUMP IMPROVEMENTS	52,000.00	(28,225.80)
	101	CP17SD033	MPD IMPROV BASIN AT AV M/ 32ND W -	227,288.31	227,288.31
<b>101 - GENERAL FUND Total</b>				<b>25,117,763.76</b>	<b>13,229,591.21</b>
<b>112 - INFORMATION TECHNOLOGY ISF</b>	112	CP11BS019	CITY HALL FACE LIFT	192,077.28	176,384.71
<b>112 - INFORMATION TECHNOLOGY ISF Total</b>				<b>192,077.28</b>	<b>176,384.71</b>
<b>203 - PARK BOND</b>	203	CP11BS022	LPAC IMPROVEMENTS	20,362.97	20,362.97
	203	CP11BS036	PARK AND FACILITY BUILD RENNO	34,860.55	496.55
	203	CP11BS049	LCC IMPROVEMENTS	99,889.45	54,889.45
	203	CP17GB001	BOOSTER PUMP IMPROVEMENTS	62,101.00	-
<b>203 - PARK BOND Total</b>				<b>217,213.97</b>	<b>75,748.97</b>
<b>210 - MEASURE A</b>	210	CP11BS036	PARK AND FACILITY BUILD RENNO	9,186.00	-
	210	CP11ZZ009	SPP EL DORADO PLAYGROUND	1,328,747.27	1,328,747.27
	210	CP12ZZ007	RDP PLAYGROUND AND HARD COURT IMPROV	809,424.70	170,278.52
<b>210 - MEASURE A Total</b>				<b>2,147,357.97</b>	<b>1,499,025.79</b>
<b>211 - MEASURE M</b>	211	CP15BR007	AVE J/SR 138 (SR 14) INTRCHG - MSR	238,805.00	238,805.00
	211	CP15ST082	35TH ST W IMPROVEMENTS PHASE 1	1,077.50	1,077.50
	211	CP15ST083	PMP - RB NBH	467,266.97	467,266.97
	211	CP15ST084	2023 PMP - PAVEMENT PRESERVATION	10,840.58	10,840.58
	211	CP16TC003	HIGH VIS XWALK STANDARDIZATION	293,123.56	60,778.20
<b>211 - MEASURE M Total</b>				<b>1,011,113.61</b>	<b>778,768.25</b>
<b>212 - MEASURE R - HIGHWAY</b>	212	CP12ST047	2022 SPRING PMP	-	-
	212	CP15BR004	AVE K/SR 138 (SR 14) INTRCHG - MSR	7,059,975.78	6,964,821.99
	212	CP15BR005	AVE M/SR 138 (SR 14) INTRCHG - MSR	8,311,642.71	8,248,647.28
	212	CP15BR006	AVE G/SR 138 (SR 14) INTRCHG - MSR	7,757.88	7,757.88
	212	CP15BR007	AVE J/SR 138 (SR 14) INTRCHG - MSR	23,966,588.54	14,737,610.66
	212	CP15BR008	AVE L/SR 138 (SR 14) INTRCHG - MSR	220,989.14	215,366.64

Fund Description	Fund	Project #	Project Name	FY 2025 Budget	FY 25 Estimated Carryforward
	212	CP15ST080	ANNUAL LONG LINE STRIPING	-	(1,127.72)
<b>212 - MEASURE R - HIGHWAY Total</b>				<b>39,566,954.05</b>	<b>30,173,076.73</b>
<b>213 - METRO - LOCAL</b>	213	CP11BS027	TRANSPORTATION MANAGEMENT CENT	35,941.52	35,941.52
	213	CP15BW008	10TH ST W BIKEWAY & ROAD DIET	5,140.77	5,140.77
	213	CP15ST058	LANCASTER HEALTH DISTRICT	987,778.30	958,747.57
<b>213 - METRO - LOCAL Total</b>				<b>1,028,860.59</b>	<b>999,829.86</b>
<b>214 - GAS TAX</b>	214	CP11BS033	AVTA BUS STOP IMPROVEMENTS	-	-
	214	CP11BS041	YARD FACILITIES IMPROVEMENTS	281,308.72	281,308.72
<b>214 - GAS TAX Total</b>				<b>281,308.72</b>	<b>281,308.72</b>
<b>215 - GAS TAX - SB 1</b>	215	CP12ST055	2024 PMP - PAVEMENT PRESERVATION	437,333.00	329,813.50
	215	CP12ST056	2025 PMP - ROAD REHAB PROJ	4,863,673.83	4,863,673.83
	215	CP12ST057	STREET SWEEPING MAINTENANCE	1,556,473.19	286,204.62
	215	CP15BW008	10TH ST W BIKEWAY & ROAD DIET	312.02	312.02
	215	CP15ST058	LANCASTER HEALTH DISTRICT	1,081,408.74	1,081,408.74
	215	CP15ST064	AVE H & 7TH ST W IMPR (BYD)	107,454.00	107,454.00
	215	CP15ST083	PMP - RB NBH	158,192.21	41,314.06
	215	CP15ST085	2024 PMP - ROAD REHAB PROJ	1,489,621.84	1,421,539.34
	215	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	780,033.83	780,033.83
<b>215 - GAS TAX - SB 1 Total</b>				<b>10,474,502.66</b>	<b>8,911,753.94</b>
<b>216 - TDA 3</b>	216	CP12ST053	ANNUAL CONCRETE REPAIRS/MAINT	223,685.17	217,179.23
	216	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	1.00	1.00
<b>216 - TDA 3 Total</b>				<b>223,686.17</b>	<b>217,180.23</b>
<b>217 - TDA 8</b>	217	CP11ZZ005	CITY BEAUTIFICATION	-	-
	217	CP12ST050	HSIP GUARDRAIL	204,099.89	111,274.33
	217	CP12ST055	2024 PMP - PAVEMENT PRESERVATION	153,103.00	153,103.00
	217	CP12TC005	EDGE LINE REFRESH PROJECT	108,370.63	31,238.92
	217	CP15ST071	REDUNDANT STREET LIGHTING	0.98	0.98
	217	CP15ST080	ANNUAL LONG LINE STRIPING	49,560.94	49,560.94
	217	CP15ST083	PMP - RB NBH	686,406.56	685,968.63
	217	CP15ST086	35TH ST WEST/AVE K-8 IMP (PHASE 2)	1,371.39	1,371.39

Fund Description	Fund	Project #	Project Name	FY 2025 Budget	FY 25 Estimated Carryforward
	217	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	365.09	365.09
	217	CP16ST034	COMMERCL DRVWAY ACCESS MODS	17,345.25	(585.71)
	217	CP16ST036	RIGHT OF WY CERT & ENVIRONMNTL CLRN	33.26	33.26
	217	CP16TC003	HIGH VIS XWALK STANDARDIZATION	114,104.03	100,420.75
<b>217 - TDA 8 Total</b>				<b>1,334,761.02</b>	<b>1,132,751.58</b>
<b>218 - PROPOSITION A</b>	218	CP11BS027	TRANSPORTATION MANAGEMENT CENT	433.57	433.57
	218	CP11BS033	AVTA BUS STOP IMPROVEMENTS	2,341,388.43	2,323,485.14
	218	CP11FW005	FENCE/LANDSCAPE REPLCMNT-SIERRA HWY	2,082,629.11	2,061,629.11
	218	CP12AC004	PARK N RIDE PARKING REFURBISH	3,464,944.98	3,437,485.74
	218	CP12AC009	PARK & RIDE SAFETY IMPROV	225,237.86	113,886.50
	218	CP15ST058	LANCASTER HEALTH DISTRICT	524,886.00	524,886.00
	218	CP15ST087	BLVD PARKING LOT IMPROVEMENTS	784,294.97	783,235.42
<b>218 - PROPOSITION A Total</b>				<b>9,423,814.92</b>	<b>9,245,041.48</b>
<b>220 - PROPOSITION C</b>	220	CP11BS027	TRANSPORTATION MANAGEMENT CENT	14,244.43	14,244.43
	220	CP12AC004	PARK N RIDE PARKING REFURBISH	3,485,125.00	3,377,861.14
	220	CP12ST047	2022 SPRING PMP	120,243.75	120,243.75
	220	CP12ST048	2022 SUMMER PMP	300,000.00	300,000.00
	220	CP12ST051	SIERRA HWY RESURF AVE I TO BLVD	338,110.08	338,110.08
	220	CP12ST052	2024 PMP - PREVENTATIVE MAINT	96,418.05	22,560.46
	220	CP12ST053	ANNUAL CONCRETE REPAIRS/MAINT	516,628.00	516,628.00
	220	CP12ST054	2025 PMP - PREVENTATIVE MAINTENANCE	125,000.00	125,000.00
	220	CP12ST055	2024 PMP - PAVEMENT PRESERVATION	1,000,000.00	1,000,000.00
	220	CP12ST056	2025 PMP - ROAD REHAB PROJ	250,000.00	250,000.00
	220	CP12ST058	STREETS & ROADWAY MAINT AND REPAIRS	-	58,429.52
	220	CP15ST058	LANCASTER HEALTH DISTRICT	14,745,035.25	14,351,780.53
	220	CP15ST085	2024 PMP - ROAD REHAB PROJ	1,040,544.37	991,430.63
	220	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	16,450.32	16,450.32
	220	CP16ST035	2 WAY STOP ROUNDABOUT CONVERSION	234,027.00	231,881.00
	220	CP16ZZ001	SAFER STREETS ACTION PLAN	73,950.94	64,523.81
<b>220 - PROPOSITION C Total</b>				<b>22,355,777.19</b>	<b>21,779,143.67</b>

Fund Description	Fund	Project #	Project Name	FY 2025 Budget	FY 25 Estimated Carryforward
222 - SURFACE TRANSPORTATION PROGRAM	222	CP15BW008	10TH ST W BIKEWAY & ROAD DIET	6,155.24	6,155.24
	222	CP15ST082	35TH ST W IMPROVEMENTS PHASE 1	62,057.12	54,687.02
<b>222 - SURFACE TRANSPORTATION PROGRAM Total</b>				<b>68,212.36</b>	<b>60,842.26</b>
225 - MEASURE R	225	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	99.04	99.04
	225	CP16ZZ001	SAFER STREETS ACTION PLAN	7,651.25	7,651.25
<b>225 - MEASURE R Total</b>				<b>7,750.29</b>	<b>7,750.29</b>
227 - MEASURE M - MSP	227	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	80,697.53	80,697.53
<b>227 - MEASURE M - MSP Total</b>				<b>80,697.53</b>	<b>80,697.53</b>
230 - STATE GRANTS - OTHER	230	CP11ZZ008	CITY HALL RESILIENCY/BATTERY	659,242.00	659,242.00
	230	CP11ZZ010	SPP EL DORADO PARK IMPROVEMENT	7,216,985.49	7,137,734.89
	230	CP11ZZ011	OUTDOOR FITNESS EQ STP	127.40	127.40
	230	CP11ZZ013	OUTDOOR FITNESS EQ WHIT CARTER	80.96	80.96
	230	CP11ZZ014	OUTDOOR FITNESS EQ MARIPOSA	45,786.16	6,966.16
	230	CP12ST047	2022 SPRING PMP	16,819.51	16,819.51
	230	CP12ST048	2022 SUMMER PMP	37,799.72	37,799.72
	230	CP12ST050	HSIP GUARDRAIL	174,600.00	(17.56)
	230	CP12TC005	EDGE LINE REFRESH PROJECT	230,074.69	65,706.69
	230	CP15ST083	PMP - RB NBH	7,720.76	7,720.76
	230	CP15ST088	ATP CYCLE 6_5TH E CORR SCHOOL CON	6,711,600.00	6,711,600.00
	230	CP15ST089	HSIP CYCLE 11_REFLECTIVE BACKPLATES	163,620.00	163,620.00
	230	CP15ST090	HSIP CYCLE 11_ADDL INTERSEC LIGHTIN	281,880.00	281,072.15
	230	CP15ST091	HSIP CYCLE 11_REC RAPID FLASH BEACO	45,360.00	43,329.41
	230	CP15TR003	AMARGOSA RECREATION TRAIL CALTRANS	4,858,742.66	4,858,742.66
	230	CP16ST034	COMMERCL DRVWAY ACCESS MODS	264,242.81	240,851.71
	230	CP16ST035	2 WAY STOP ROUNDABOUT CONVERSION	2,083,781.75	2,074,284.38
	230	CP16TC003	HIGH VIS XWALK STANDARDIZATION	242,663.89	53,766.11
	230	CP16TC004	HSIP CYCLE 11_ENH VIS AT STOP CONTR	202,950.00	195,628.69
	230	CP16TS032	28 SIGNALIZED SAFETY UPGRADES	2,870,822.79	2,869,540.49
<b>230 - STATE GRANTS - OTHER Total</b>				<b>26,114,900.59</b>	<b>25,424,616.13</b>
300 - FEDERAL GRANTS - OTHER	300	CP12ST039	10TH ST W & AVE J IMPS (HSIP)	336,793.05	336,793.05

Fund Description	Fund	Project #	Project Name	FY 2025 Budget	FY 25 Estimated Carryforward
	300	CP15BW008	10TH ST W BIKEWAY & ROAD DIET	34,447.41	34,447.41
	300	CP15SW016	PEDESTRIAN GAP CLOSURE IMPS	1,573,082.46	1,573,082.46
	300	CP16ST031	AVE J AT-GRADE CROSSING	1,600,786.00	1,425,286.23
	300	CP16ST032	AVE K AT-GRADE CROSSING	741,261.36	595,379.19
	300	CP16ST033	AVE M AT-GRADE CROSSING	557,966.91	419,706.31
<b>300 - FEDERAL GRANTS - OTHER Total</b>				<b>4,844,337.19</b>	<b>4,384,694.65</b>
<b>310 - CDBG</b>	310	CP11BS039	MARIPOSA PARK IMPROVEMENTS	1,729,073.26	945,193.11
<b>310 - CDBG Total</b>				<b>1,729,073.26</b>	<b>945,193.11</b>
<b>314 - LOW-MODERATE INCOME HOUSING</b>	314	CP11FW004	COMMUNITY CTR FENCE/PLNTR REPL	135,565.00	135,565.00
<b>314 - LOW-MODERATE INCOME HOUSING Total</b>				<b>135,565.00</b>	<b>135,565.00</b>
<b>410 - SIGNAL DEVELOPER FEES</b>	410	CP15ST058	LANCASTER HEALTH DISTRICT	1,355,895.17	1,355,895.17
	410	CP15ST088	ATP CYCLE 6_5TH E CORR SCHOOL CON	386,958.00	386,958.00
	410	CP15ST089	HSIP CYCLE 11_REFLECTIVE BACKPLATES	18,180.00	18,180.00
	410	CP15ST090	HSIP CYCLE 11_ADDL INTERSEC LIGHTIN	31,320.00	31,320.00
	410	CP15ST091	HSIP CYCLE 11_REC RAPID FLASH BEACO	5,040.00	5,040.00
	410	CP16TS027	1/4 TRAFFIC SIGNAL, AVE L/42 W	2,556.57	2,556.57
	410	CP16ZZ001	SAFER STREETS ACTION PLAN	1,001,945.34	1,000,906.07
<b>410 - SIGNAL DEVELOPER FEES Total</b>				<b>2,801,895.08</b>	<b>2,800,855.81</b>
<b>411 - DRAINAGE DEVELOPER FEES</b>	411	CP17CB007	VIC DERBY/42ND W CHNNL IMP	111,198.86	111,057.73
	411	CP17SD021	DRAINAGE IMPACT FEES REFUNDED	721,534.65	348,981.68
	411	CP17SD032	AVE L AND 5TH E DRAINAGE IMPRV	5,129,464.91	5,080,879.08
	411	CP17SD033	MPD IMPROV BASIN AT AV M/ 32ND W -	1,728,622.58	1,721,184.25
	411	CP17SD034	TROPICAL STORM HILARY REPAIRS AND	1,779,422.00	1,769,515.20
<b>411 - DRAINAGE DEVELOPER FEES Total</b>				<b>9,470,243.00</b>	<b>9,031,617.94</b>
<b>413 - URBAN STRUCTURES IMPACT FEE</b>	413	CP11AC012	ANNEX PARKING LOT/CH FENCING	21,768.52	21,768.52
	413	CP11BS019	CITY HALL FACE LIFT	5,900.00	5,900.00
	413	CP11BS022	LPAC IMPROVEMENTS	11,780.92	11,780.92
	413	CP11BS036	PARK AND FACILITY BUILD RENNO	268,190.98	68,151.66
	413	CP11BS041	YARD FACILITIES IMPROVEMENTS	496,328.00	144,295.39
	413	CP11BS049	LCC IMPROVEMENTS	297,753.92	297,753.92

Fund Description	Fund	Project #	Project Name	FY 2025 Budget	FY 25 Estimated Carryforward
	413	CP11ZZ004	ADA COMPLIANCE	6,101.78	6,101.78
	413	CP17GB001	BOOSTER PUMP IMPROVEMENTS	68,782.54	44,233.74
<b>413 - URBAN STRUCTURES IMPACT FEE Total</b>				<b>1,176,606.66</b>	<b>599,985.93</b>
<b>414 - TRAFFIC IMPACT FEES</b>	414	CP15ST058	LANCASTER HEALTH DISTRICT	573,635.71	573,635.71
	414	CP15ST082	35TH ST W IMPROVEMENTS PHASE 1	266,537.46	264,681.03
	414	CP15ST088	ATP CYCLE 6_5TH E CORR SCHOOL CON	640,251.16	640,251.16
	414	CP16ST010	AVE K & 35TH E ET AL	200,000.00	200,000.00
	414	CP16ST034	COMMERCL DRVWAY ACCESS MODS	30,020.00	30,020.00
	414	CP16TC003	HIGH VIS XWALK STANDARDIZATION	119,200.00	119,200.00
	414	CP16TC004	HSIP CYCLE 11_ENH VIS AT STOP CONTR	22,550.00	19,496.12
<b>414 - TRAFFIC IMPACT FEES Total</b>				<b>1,852,194.33</b>	<b>1,847,284.02</b>
<b>420 - SEWER MAINTENANCE DISTRICT</b>	420	CP12SR001	MANHOLE AND SEWER LINE REPAIRS	193,875.25	192,302.89
	420	CP13SR001	SEWER ASESSMENT/LIFT STATION	281,767.56	281,767.56
	420	CP15ST058	LANCASTER HEALTH DISTRICT	195,897.97	192,477.97
<b>420 - SEWER MAINTENANCE DISTRICT Total</b>				<b>671,540.78</b>	<b>666,548.42</b>
<b>422 - LIGHTING MAINTENANCE DISTRICT</b>	422	CP15ST071	REDUNDANT STREET LIGHTING	169,391.20	169,391.20
<b>422 - LIGHTING MAINTENANCE DISTRICT Total</b>				<b>169,391.20</b>	<b>169,391.20</b>
<b>423 - DRAINAGE MAINT DISTRICT</b>	423	CP12FW001	FENCING PROGRAM	324,979.85	283,654.85
	423	CP17CB006	AMAR CRK CHNL CLVRT IMP 20W&AVE J-8	129.19	129.19
	423	CP17SD034	TROPICAL STORM HILARY REPAIRS AND	220,578.00	220,578.00
	423	CP17SD035	AVE L & 20TH W CMP REPLACEMENT	100,000.00	100,000.00
<b>423 - DRAINAGE MAINT DISTRICT Total</b>				<b>645,687.04</b>	<b>604,362.04</b>
<b>501 - LANCASTER CHOICE ENERGY</b>	501	CP11BS047	Lancaster Energy Incubator Reno	74,775.00	74,775.00
	501	CP11ZZ008	CITY HALL RESILIENCY/BATTERY	1,609,242.00	1,609,242.00
<b>501 - LANCASTER CHOICE ENERGY Total</b>				<b>1,684,017.00</b>	<b>1,684,017.00</b>
<b>530 - LANCASTER FINANCING AUTHORITY</b>	530	CP11BS019	CITY HALL FACE LIFT	818,007.89	818,007.89
	530	CP11BS034	SKYTOWER PARK	129,009.02	129,009.02
	530	CP11BS042	MOAH HVAC IMPROVEMENT	1.00	1.00

Fund Description	Fund	Project #	Project Name	FY 2025 Budget	FY 25 Estimated Carryforward
	530	CP11BS043	CITY HALL IMPROVEMENTS	132,211.33	37,932.07
	530	CP11BS046	MUNICIPAL STADIUM RENOVATION	12,500,000.00	1,786,032.45
	530	CP11ZZ005	CITY BEAUTIFICATION	0.22	0.22
	530	CP12ST045	2021 FALL PMP	0.88	0.88
	530	CP12ST047	2022 SPRING PMP	1,289,444.75	1,289,444.75
	530	CP12ST048	2022 SUMMER PMP	13.85	13.85
	530	CP12ST052	2024 PMP - PREVENTATIE MAINT	520,943.03	520,943.03
	530	CP15ST082	35TH ST W IMPROVEMENTS PHASE 1	-	(15,129.52)
	530	CP15ST085	2024 PMP - ROAD REHAB PROJ	2,399,297.00	2,290,569.50
<b>530 - LANCASTER FINANCING AUTHORITY Total</b>				<b>17,788,928.97</b>	<b>6,856,825.14</b>
<b>GRAND TOTAL</b>				<b>182,616,232.19</b>	<b>143,799,851.61</b>

## FY 2026 CAPITAL IMPROVEMENT PROGRAM

### CIP Summary by Funding Source

Fund #	Fund Description	Project #	FY 2026 New Funding	FY 2026 Total
101	General Fund	CP11ZZ010	700,000	
		CP14BS002	600,000	
		CP14BS003	1,000,000	
				\$2,300,000
112	Information Technology ISF	CP14BS002	750,000	
				\$750,000
215	Gas Tax – SB1	CP12ST057	380,516	
				\$380,516
			GRAND TOTAL	\$3,430,516

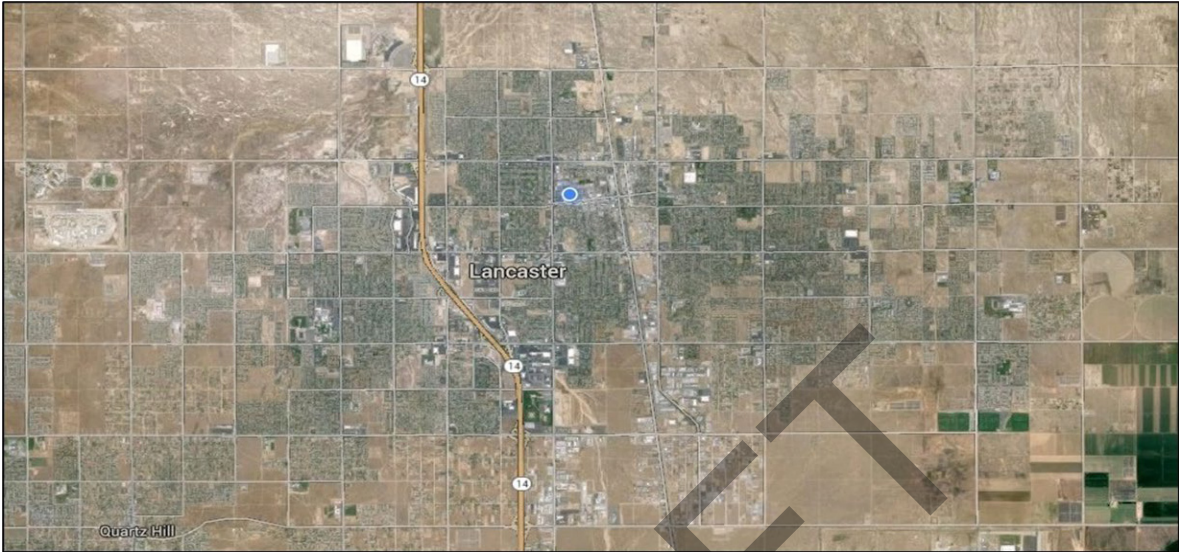
### CIP Summary by Program

Program	Project Description	Project #	FY 2026 New Funding	FY 2026 Total
FACILITIES AND FIXTURES	SPP EL DORADO PARK IMPROVEMENT	CP11ZZ010	700,000	
				<b>\$700,000</b>
PROPERTY ACQUISITION	MIDTOWN CENTER	CP14BS002	1,350,000	
	AQUATICS CENTER	CP14BS003	1,000,000	
				<b>\$2,350,000</b>
STREETS & RIGHT-OF-WAY	STREET SWEEPING MAINTENANCE	CP12ST057	380,516	
				<b>\$380,516</b>
			<b>GRAND TOTAL</b>	<b>\$3,430,516</b>



Street Sweeping Maintenance

Project # CP12ST057

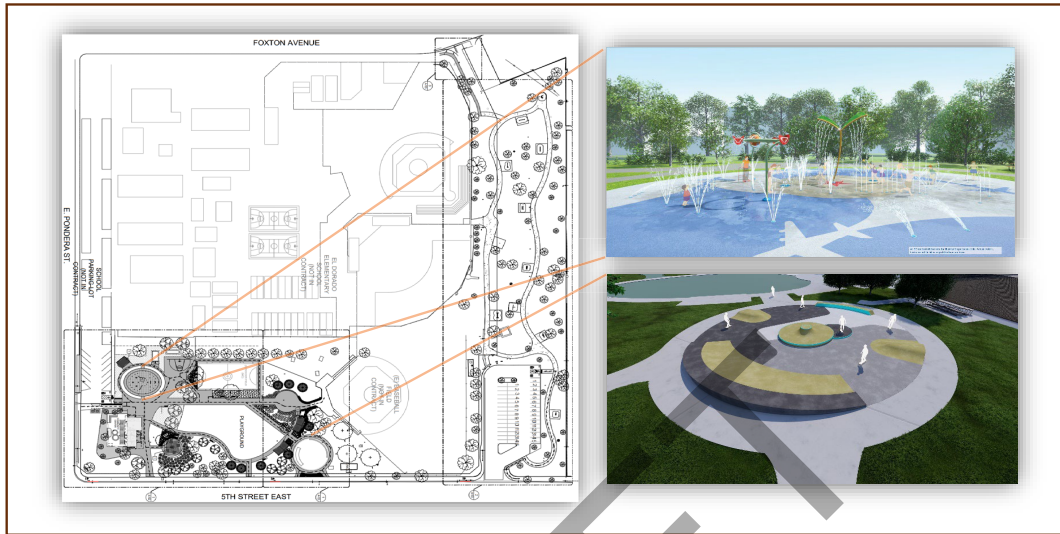


Description:  
This project will include preventative maintenance street sweeping to keep roadways clear and prevent the buildup of debris within the curb and gutter and minimize damage to pavement surfaces associated with repetitive vehicular movements through standing water.

Location: Citywide

Project Budget:

Fund #	Fund Description	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
215	SB-1 Gas Tax	\$2,967,906	\$380,516					\$3,348,422
								\$3,348,422

**Samaritan's Purse Park(El Dorado Reno)****Project # CP12ST057****Description:**

The El Dorado Park revitalization project focuses on creating renovated amenities to improve and expand community resources based on community input. The revitalization project will include the following:

- Renovation of community building
- Construction of a new plaza with (6) tables and shade sails
- Construction of a new splash pad
- Construction of a new half-court basketball
- Construction of a new picnic shelter with (5) tables
- Construction of a new picnic shelter with (6) tables
- Construction of a new skate spot
- Construction of (11) new exercise stations
- Construction of a new DG path
- Construction of new concrete paving
- Construction of new turf & irrigation
- Construction of new low water use plants & irrigation
- Construct new lighting throughout the park

**Location:** Samaritan's Purse Park (Formerly El Dorado Park) is located on the northwest corner of 5th Street East and Pondera Street within a densely populated area, and is surrounded by established residential neighborhoods, an elementary school, and commercial businesses.

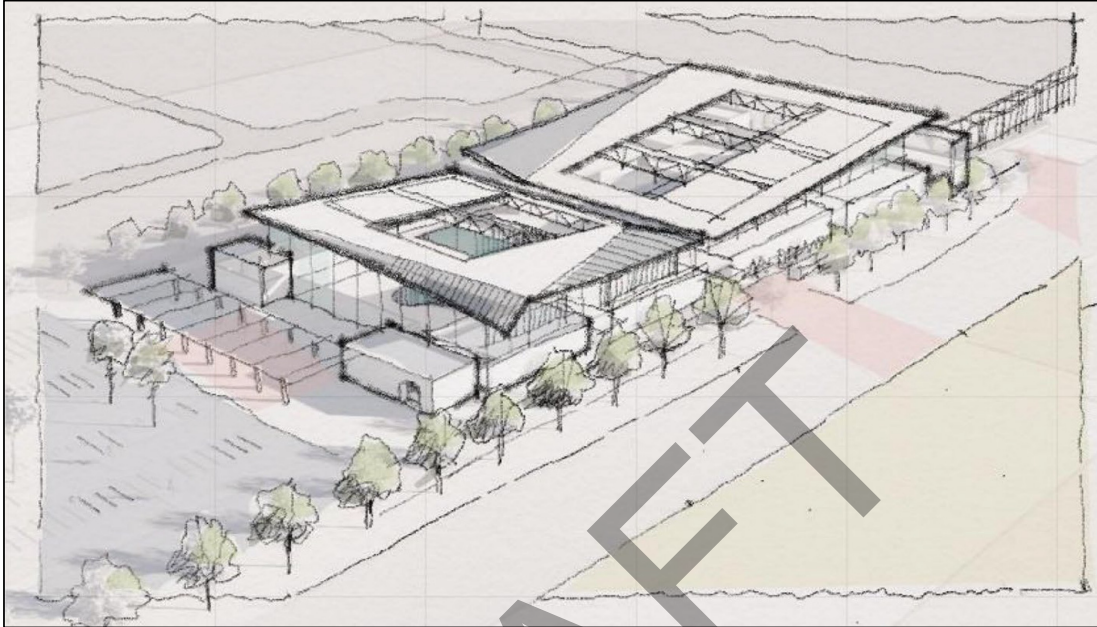
Samaritan's Purse Park(El Dorado Reno) Cont.

Project # CP12ST057



Project Budget:

Fund #	Fund Description	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
101	General Fund		\$700,000					\$700,000
230	Grant	\$8,413,446						\$8,413,446
								\$9,113,446

**Aquatics Center****Project # CP14BS003****Description:**

The Aquatics Center will be a state-of-the-art facility that will serve the Antelope Valley Union Highschool District and Lancaster community. Strategically located to optimize accessibility and serve as a vibrant hub for aquatic sporting and recreational activities.

This facility will not only cater to local residents and students of Lancaster, but also to the broader region. With this project the City aims to enhance its recreational and sports infrastructure, encouraging health, wellness, and camaraderie among its residents, students, and visitors alike.

As we progress through the various phases of planning and design, community input and collaboration be key to ensuring the facility meets the diverse needs and aspirations of all its future users. This project may include but not be limited to: entry pavilion, Olympic competitions pool for swimming, water polo and Synchro; Olympic Dive pool; Fitness/Recreation/Exercise pool for swim and exercise classes; splash pool, splash pad/water play area; Therapy pool for senior and youth programs and recreational swim; support spaces (first-aid, offices, staff area, restrooms, meeting and multi-purpose rooms, event seating,



Aquatics Center Cont.

Project # CP14BS003



storage, lockers and showers, etc.); pedestrian bridge to Sgt. Owen Memorial Park; and/or indoor and outdoor events spaces.

(Design Phase Funding)

Location: On 10th Street West, across from Sgt. Owen Memorial Park, within the Parkway Village Specific Plan area,

Project Budget:

Fund #	Fund Description	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
101	General Fund		\$1,000,000					\$1,000,000
								\$1,000,000

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# 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.

**Measure YM** – Transactions and Use Tax approved by the voters of the City of Lancaster on November 5, 2024, 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.

### 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.

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.

## Fines

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

## 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 are 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 Fund Descriptions

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.

### Developer Fees Fund

**Biological Impact Fee** - Accounts for biological impact fees collected to mitigate the long-term incremental impact of additional new development.

**Building Fees** - Accounts for fees collected for services provided by Building and Safety, including inspections. The fees will be used to fund Building and Safety and related operations.

**Drainage - Developer Fees** - Accounts for fees collected under AB1600 to fund new drainage infrastructure.

**Engineering Fees** - Accounts for fees collected for services provided by Engineering, including plan-checks. The fees will be used to fund Subdivision Engineering and related operations.

**Parks Development** - An account for park development fees collected to mitigate the impacts of new residential development on the availability of open space land and park and recreational facilities. The park

### Enterprise Funds

**Lancaster Choice Energy (LCE)** - Accounts for the first municipally-operated community choice aggregator in the state of California and the first to operate in Southern California.

**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.

development fee shall provide funds for the development of park, recreation and arts facilities.

**Sewer - Developer Fees** - Accounts for fees collected under AB1600 to fund new sewer infrastructure.

**Sewer Frontage Fees** - Accounts for new development fees for use in the construction of sewer lines in front of affected properties.

**Signals - Developer Fees** - Accounts for fees collected under AB1600 to fund new signal infrastructure.

**Traffic Impact Fees** - Accounts for the traffic impact fees collected on all new development in the City. To mitigate the additional traffic burdens created by new development to the City's arterial and collector street system, the fee shall be used to finance the costs of street improvements – including acquisition, widening and reconstruction, street landscaping, intersection improvements, and freeway interchange improvements.

**California Choice Energy Authority (CCEA)** - A joint powers authority (JPA) designed to help cities in Southern California Edison (SCE) territory participate in community choice aggregation (CCA) without hav-

ing to sacrifice control or any of the benefits associated with a traditional JPA. The CCEA is governed by the Lancaster City Council with each City joining as an associate member of the JPA.

#### General Funds

**Capital Replacement Fund** - Accounts for the replacement and depreciation cost of capital assets

**General Fund** - Accounts for all financial resources necessary to carry out basic governmental activities

#### Lancaster Community Services Foundation

**The Foundation** – Established by City Council; is a separate non-profit entity. The Foundation provides an

#### Lancaster Financing Authority

Joint exercise of powers which undertakes the financing of public capital improvements and other projects for revitalization of the City.

#### Lancaster Housing Authority

Accounts for the purpose of providing affordable, decent housing for lower income residents of the City of Lancaster. The Housing Authority assumed responsibilities for the prior low/moderate housing fund.

#### Maintenance Districts

**Lancaster Drainage Maintenance District** - Accounts for the revenues and expenditures associated with the operation of the Lancaster Drainage Maintenance District.

**Lancaster Lighting District** - Accounts for the revenues and expenditures associated with the operation of the Lancaster Lighting District.

#### Special Revenue Funds

**AB 2766/Air Quality Improvement Fund** - Accounts for revenues collected under AB 2766. These funds are restricted to air quality improvement-related expenditures.

**Federal Misc. Grants** - Accounts for miscellaneous, one-time federal grants.

**Gas Tax Fund** - Accounts for the City's share of the state gas tax allocation. Gasoline taxes must be used for the maintenance, construction, and improvement of City streets.

**LA County Reimbursement** - Accounts for monies received from the County for jointly funded projects.

**Lancaster Power Authority (LPA)** - Affords the city the opportunity to pursue and develop solar energy opportunities for the community.

**Performing Arts Center Fund** - Accounts for the operation of the Lancaster Performing Arts Center Reserves - Accounts for the legal restriction of a portion of the General Fund for specified purposes, per the reserve policy.

avenue for citizens who wish to contribute to specific projects for community benefit.

**Landscape Maintenance District** - Accounts for the revenues and expenditures associated with the operation of the Landscape Maintenance District.

**Lancaster Sewer Maintenance District** - Accounts for the revenues and expenditures associated with the operation of the Lancaster Sewer Maintenance District.

**Lancaster HOME Program** - Accounts for loans made to developers (from federal monies allocated by the state as grant funds to the City), for the construction of multi-family housing and account for Program Income from previous loans which are used to provide loans for first-time buyers to purchase a mobile home. The HOME program is administered by the Development Services Department, Housing Division.

**Proposition 1B Fund** - Accounts for highway safety, traffic reduction, and air quality projects funded by the State general obligation bond monies which were voter-approved in 2006.

**Proposition A Fund** - Accounts for the operation of transit-related projects funded by an allocation from the

voter-approved ½ percent sales tax levied within Los Angeles County.

**Proposition C Fund** - Accounts for transit-related projects funded by an allocation from the voter approved ½ percent sales tax levy.

**Measure M** - Accounts for allocation received from Los Angeles County Metropolitan Transportation Authority on a “per capita” basis for the developing and/or improvement of transit related projects funded by a voter-approved ½ percent sales tax increase at the November 2016 election to begin July 1, 2017.

**Measure R** - Accounts for allocation received from Los Angeles County Metropolitan Transportation Authority on a “per capita” basis for the developing and/or improvement of transit related projects funded by a voter-approved ½ percent sales tax increase at the November 2008 election to begin July 1, 2009.

**MTA Grant - Prop C** - Accounts for competitive grants received for transit-related projects funded by a voter-approved ½ percent sales tax levy.

**Recycled Water Fund** - Accounts for the construction and administration of the City-owned recycled water distribution system.

**State Grant - Oil Recycling** - Accounts for the annual California Integrated Waste Management Board Used Oil Block Grants. The grant is issued on a

per capita basis and is to fund permanent, sustainable used oil recycling programs.

**State Grant - Recycling Beverage** - Accounts for the California Division of Recycling Beverage Container Recycling Grants. The grant is issued on a competitive basis and is to fund beverage container recycling programs. Funding is made available annually on a competitive basis.

**State Miscellaneous Grants** - Accounts for miscellaneous, one-time state grants.

**Surface Transportation Program (STPL) - Local** - Local competitive grants received. The grants are federal monies managed by the state for the improvement of surface transportation.

**Traffic Safety Fund** - Accounts for monies received from vehicle code fines; this fund is used to finance law enforcement expenditures.

**Transportation Development Act (TDA) Article 3 Bikeway** - Accounts for Transportation Development Act (Article 3) allocation collected. Revenues are restricted to pedestrian and bikeway projects.

**Transportation Development Act (TDA) Article 8** - Accounts for Transportation Development Act (Article 8) allocation received from the County. Revenues are restricted to street and road projects.

## **U.S.P. (Urban Structure Program) Operations Impact Fund**

**Administration** - to account for administrative office fees collected on all new residential development in the City. To mitigate the burdens and increased demand for providing administrative facilities needed to serve new development and to support the well-being and general welfare of the City’s residents and businesses, the fee shall be used to finance land acquisition, design, construction, equipping and related capital costs for administrative facilities.

**Operations** - Accounts for service and maintenance operations fees collected on all new residential development in the City. To provide adequate public services and to support the well-being and general welfare of the City’s growing population, the service and maintenance operations fee shall be used to

finance the annual costs for providing service and maintenance of and to infrastructure and facilities.

**Parks** - Accounts for park acquisition fees collected on all new residential development in the City. The fee will be used to mitigate the impacts of new residential development on the availability of open space land and park and recreational facilities.

**Yard** - Accounts for corporate yard facilities fees collected on all new residential development in the City. To mitigate the burdens and increased demand for governmental services, the corporate yard facilities fee shall be used to finance land acquisition, design, construction, equipping, and related capital costs for municipal storage and equipment repair facilities.

## 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 environ-

mental 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 com-

munity 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 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.

## Acronyms

AB - Assembly Bill	CIP - Capital Improvement Program
ADA - American Disabilities Act	CMP - Congestion Management Program
ACFR – Annual Comprehensive Financial Report	CNG - Compressed Natural Gas
ARC - Annual Required Contribution	CORE - Community Oriented Response and Enforcement
AVC - Antelope Valley College	CPI - Consumer Price Index
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	CPTED - Crime Prevention through Environmental Design
AVEK - Antelope Valley-Eastern Kern Water Agency	CRA - Community Redevelopment Agency
AVTA - Antelope Valley Transit Authority	CRM - Customer Relationship Management
AVTTF - Antelope Valley Traffic Task Force	CRPTF - Community Redevelopment Property Trust Fund
AVUHSD - Antelope Valley Union High School District	CSI - Crime Stopping Initiatives
AWOH - Aerospace Walk of Honor BAIP - Business Attraction Incentive Program	CSMFO - California Society of Municipal Finance Officers
BYD - Build Your Dreams	CSO - Community Service Officer
CAT - Combat Auto Theft	CSTI - California Specialized Training Institute
CCEA - California Choice Energy Authority	CSU - Cal State University DOF - California Department of Finance
CCI - Construction Cost Index	ED - Economic Development
CDBG - Community Development Block Grant	EDMS - Electronic Document Management Systems
CDCR - California Department of Corrections and Rehabilitation	EIA - Energy Information Administration
CEC - California Energy Commission	EIR - Environmental Impact Report
CERT - Community Emergency Response Team	ERAF - Educational Revenue Augmentation Fund
CEQA - California Environmental Quality Act	FEMA - Federal Emergency Management Agency
CFC - California Film Commission	FY - Fiscal Year
CHAG - City Hall Art Gallery	FLICS - Film Liaisons in California, Statewide
CIC - Career Information Center	FLSA - Fair Labor Standards Act

FOMC - Federal Open Market Committee	LNSC - Lancaster National Soccer Center
FPPC - Fair Political Practices Commission	LPA - Lancaster Power Authority
FTE - Full-time Equivalent	LPAC - Lancaster Performing Arts Center
GAAP - Generally Accepted Accounting Principles	LRA - Lancaster Redevelopment Agency
GASB - Governmental Accounting Standards Board	LSA - Lancaster Successor Agency
GPCAC - General Plan Citizens Advisory	LSD - Lancaster School District
GFOA - Government Finance Officers Association	MCI - Municipal Cost Index
GIS - Graphical Imagery System	MEA - Master Environmental Assessment
GDP - Gross Domestic Product	MOAH - The Lancaster Museum of Art and History
HCD - Housing and Community Development	MOU - Memorandum of Understanding
HERO - California Home Energy Renovation Opportunity	MTA - Metropolitan Transportation Authority
HRIS - Human Resources Information System	O&M - Operations and Maintenance
IT - Information Technology	OMP - Sgt. Steve Owen Memorial Park
ITSP - Information Technology Strategic Plan	OPA - Owner Participation Agreement
JLUS - Joint Land Use Study	OPEB - Other Post-Employment Benefits
LAEDC - Los Angeles County Economic Development Corporation	OSHA - Occupational Safety and Health Administration
LAHSA - Los Angeles Homeless Services Authority	OTS - Office of Traffic Safety
LAIF - Local Agency Investment Fund	PACE - Property Assessed Clean Energy
LASD - Los Angeles County Sheriff's Department	PBID - Property-Based Improvement District
LBP - Lancaster Business Park	PERS - Public Employees Retirement System
LCE - Lancaster Choice Energy	PPI - Producer Price Index
LCP - Lancaster City Park	PROP - Proposition
LFA - Lancaster Financing Authority	PSAHC - Public Safety Ad Hoc Committee
LHA - Lancaster Housing Authority	RFP - Request for Proposals
LLEBG - Local Law Enforcement Block Grant	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

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## Fund Listing

<b>101</b> General Fund	<b>248</b> Traffic Safety
<b>111</b> Fleet Internal Service Fund	<b>251</b> Engineering Fees
<b>112</b> IT Internal Service Fund	<b>252</b> Congestion Management (Proposition 42)
<b>113</b> General Liability Internal Service Fund	<b>261</b> Los Angeles County Reimbursement
<b>138</b> Long Term Debt Account Group	<b>301</b> Lancaster Housing Authority
<b>139</b> Fixed Assets Account Group	<b>306</b> Low & Moderate Income Housing
<b>150</b> Capital Projects	<b>321</b> Metropolitan Transportation Agency Grant - Local
<b>203</b> Gas Tax	<b>323</b> State Grant - Surface Transportation Program Local
<b>204</b> Air Quality Management District	<b>324</b> State Grant - Office of Traffic Safety
<b>205</b> Proposition 1B	<b>330</b> State Grant - Recycling Beverage
<b>206</b> TDA Article 8	<b>331</b> State Grant - Oil Recycling
<b>207</b> Proposition "A" Transit	<b>349</b> Miscellaneous State Grants
<b>208</b> TDA Article 3 Bikeway	<b>361</b> Community Development Block Grant (CDBG)
<b>209</b> Proposition "C"	<b>363</b> Neighborhood Stabilization Program
<b>210</b> Measure R	<b>391</b> Federal HOME Grant
<b>211</b> Measure M	<b>399</b> Federal Miscellaneous Grants
<b>213</b> Parks Development	<b>401</b> Agency Fund
<b>217</b> Signals - Developer Fees	<b>402</b> Performing Arts Center
<b>220</b> Drainage - Developer Fees (Drainage Impact Fees)	<b>456</b> Still Meadow Lane Sewer Assessment District
<b>224</b> Biological Impact Fees	<b>480</b> Sewer Maintenance District
<b>226</b> Urban Structure Program - Operation	<b>482</b> Landscape Maintenance District
<b>227</b> Urban Structure Program - Parks	<b>483</b> Lighting Maintenance District
<b>228</b> Urban Structure Program - Administration	<b>484</b> Drainage Maintenance District
<b>229</b> Urban Structure Program - Corporate Yard	<b>485</b> Recycled Water
<b>232</b> Traffic Impact Fees	<b>486</b> Lancaster Power Authority (LPA)



**490** Lancaster Choice Energy (LCE)

**491** California Choice Energy Authority (CCEA)

**811** Assessment District 93-3

**990** Lancaster Successor Agency

**991** Redevelopment Obligation Retirement Fund

**992** Debt Service Fund - Former RDA

**993** Debt Service Fund - Schools

**994** Debt Service Fund - County

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## Object Code Listing

5101	FULL-TIME SALARIES	Provides for compensation for full-time, regular employees
5101	FULL-TIME SALARIES	Provides for compensation for full-time, regular employees
5103	OVER-TIME SALARIES	Provides for compensation for overtime at one and one-half times the regular salary
5104	TEMPORARY SALARIES	Provides for compensation for temporary/part-time employees
5105	SALARIES-OTHER	Salaries for other type of compensation (Council/Commissions)
5106	SALARIES (OFFSET)	To account for salary savings through charge-back to capital project of full-time, regular employees salaries for actual hours worked on projects
5201	HEALTH/DENTAL INSURANCE	Provides for health and dental insurance for all full-time, regular employees
5202	LIFE INSURANCE	Provides for life insurance for all full-time, regular employees
5203	ACCIDENTAL DEATH DISMEMBER	Provides for supplemental accidental death insurance for all full-time, regular employees
5204	LT/ST DISABILITY	Provides for long-term and short-term disability for all full-time, regular employees
5205	FICA/MEDICARE	Provides for FICA and Medicare for all employees
5206	CALPERS RETIREMENT	Provides for retirement benefits for full-time, regular employees
5208	WORKERS' COMPENSATION	Provides for Worker's Compensation Insurance coverage
5209	DEFERRED COMPENSATION	Provides employer and employee paid contributions
5210	H.S.A. CONTRIBUTION	Provides employee paid contributions
5211	RETIREE HEALTH SAVINGS	Provides for RHS contributions
5212	UNEMPLOYMENT	Provides for unemployment for all full-time, regular employees
5214	FRINGE BENEFITS	Often used for budgetary purposes to account for the financial impact on fringe benefits.
5215	OTHER BENEFITS	Provides for other miscellaneous payroll liabilities
5216	FRINGE BENEFITS (OFFSET)	To account for benefit savings through charge-back to capital project of full-time, regular employees salaries for actual hours worked on projects
5310	OPERATING MATERIALS & SUPPLIES	Provides for any materials or supplies that allow the department/division to continue day-to-day operations
5311	POSTAGE	Provides for mailing expenditures incurred through use of the City postage meter, bulk mailing, UPS, Express Mail
5312	SPECIAL ACTIVITY SUPPLIES	Provides for special purpose supplies usually unique to the program (PARCS)
5313	ELECTIONS EXPENSE	Provides for special purpose supplies usually unique to the program (PARCS)
5314	FUEL	Provides for fuel for City owned vehicles
5315	UNIFORMS	Provides for required clothing and protective gear for employees, boot/pant allowance
5316	EMERGENCY SUPPLIES	Provides for supplies that are related to an emergency cleanup, repairs and maintenance, etc.

5317	GRAFITTI REMOVAL	Provides for removal of graffiti on public or private property
5318	TIDE CLEAN UPS	Accounts for supplies and activities specifically for tide cleanups
5319	DONATIONS EXPENSE	Accounts for charitable contributions and donations paid to another entity
5320	BULK VEHICLE MAINT SUPPLIES	Provides for bulk maintenance supplies for City-owned vehicles
5321	VEHICLE OPERATIONS	Provides for day-to-day maintenance of City-owned vehicles, also accounts for charge back to divisions for Internal Service Funds allocations
5322	VEHICLE UPFITTING	Accounts for additional cost to vehicles to make them fully operational by meeting City standards
5323	ELECTRICAL VEHICLE CHARGING	Accounts for EV charging cost on City vehicles
5324	ILLEGAL DUMPING	Provides for expenditures related to any cleanup or services regarding illegal dumping
5325	ASPHALT OPERATIONS	Provides for any materials and supplies relating to asphalt operations
5326	CONCRETE OPERATIONS	Provides for any materials and supplies relating to concrete operations
5327	HEAVY EQUIPMENT OPERATIONS	Provides for maintenance agreements and service costs for all large equipment - equipment with an EQ# assigned
5328	PARKWAY OPERATIONS	Provides for any materials and supplies relating to parkway operations
5329	T.I.D.E OPERATIONS	Provides for any materials and supplies relating to T.I.D.E operations
5330	RENTALS/LEASES	Provides for any expenditures relating to rentals and leases on equipment, storage, etc.
5341	PEG EXPENSE	To account for any expense directly related to PEG revenue (usually Communications equipment)
5350	NON-CAPITAL EQUIPMENT	Provides for tools and equipment valued under \$5,000, but a single item minimum of \$500 for use by City employees
5351	DRONE (UAV) OPERATIONS	Provides for any operation costs relating to Public Safety's drones
5360	COMPUTERS HARDWARE	To account for hardware expense in IT such as computers, cabling, and other IT assets. Code is also used to charge back to departments for Internal Service-related costs.
5361	COMPUTERS SOFTWARE	Provides for software costs including subscription, upgrades, licenses, etc.
5370	AUDIO VISUALS	To account for audio visual expenses
5371	RADIO COMMUNICATIONS	Provides for any expenditures directly related to radio communications
5400	DUES & MEMBERSHIPS	Provides for membership dues in job-related organizations
5409	GENERAL LIABILITY	Provides for an annual allocation to departments/divisions for liability owed to the City
5410	LIABILITIES INSURANCE	Provides for insurance paid for tangible and intangible property insurance including bonds for employees
5411	INSURANCE PREMIUM	Provides for premiums paid for tangible and intangible property insurance including bonds for employees
5412	RECRUITMENT EXPENSE	Provides for expenditures occurred in hiring employees - such as newspaper ads, pre-employment physicals, fingerprinting, relocation expenditures

5413	GOVERNMENT FEES/ LICENSES	Provides for expenditures relating to any licenses or fees that are due
5414	PROPERTY TAX ON LAND	Provides for any property tax that is due on specific land parcels
5501	FURNITURE & EQUIPMENT DEP	Provides for an annual year-end journal entry for depreciation accumulated throughout the fiscal year for furniture and equipment
5600	MISC EXPENSES	Provides for any miscellaneous expenditures that were not expected or foreseen (departments should not be budgeting to this account or using this account on a regular basis)
5610	CASH VARIANCE	To expense cash variance for cash collections
5620	BAD DEBT EXPENSE	Provides for an annual year-end journal entry for allowance for bad debt
5622	UNCOLLECT INT ON RECEIVABLES	To account for bad debt on uncollectible interest
5625	PRINCIPAL EXPENSE	Expenditures related to payments that reduce the amount of a loan owed
5626	INTEREST EXPENSE	Expenditures related to the interest being paid on a loan owed
5655	ASSESSMENTS	Provides for any assessment expenditures
5656	GRANT EXPENSE	Provides for costs associated with various grant programs
5700	SERVICES	Provides for other City services not specific to object codes below
5710	PROFESSIONAL/ TECHNICAL SERVICE	Provides for contracting with a firm or company for outside professional services - these services are of a technical nature where special licensing or education is usually required, such as: accountants, appraisers, engineers, consultants, information technology specialists, etc. Whenever this account is used, a complete description must be included (excludes legal – use 5740)
5720	ADVERTISING	Provides for all types of advertising, such as: public hearing notices and other advertising as required by law, community events and the publicity of the City
5722	OPIOID PROGRAM	Expenditures related directly to the Opioid program from the program revenues received
5725	SPONSORSHIP EXPENSE	Provides for costs associated with other organization's special community events sponsored by the City
5728	IMPACT PROGRAM	Account for specific activities for the IMPACT program (PARCS)
5730	PRINTING/BINDING	Provides for outside printing or copying services
5740	LEGAL SERVICES	Provides for professional legal services provided to the City
5745	LEGAL CLAIMS	Provides for legal claims filed with the City Clerk's Office
5750	SHERIFFS CONTRACT	Provides for police services funded with City general funds
5751	SHERIFF CONTRACT – SUPPLEMENTAL	To account for additional Sheriff related expenses for special events
5755	LANDSCAPE CONTRACTS	Provides for the landscape services done, such as labor and materials, by the landscape contracts the City obtains
5780	ANIMAL CONTROL	Provides for animal control services
5782	CODE/DEMOLITION ACTIVITY	Provides for costs associated with repairs required for code enforcement or demolition of properties
5790	REPAIR & MAINTENANCE SERVICES	Provides for any expenditures for normal maintenance and upkeep of capital assets that are necessary to keep the assets in their usual condition (land, infrastructure, furniture and equipment, etc.)
5791	STREET LIGHT SERVICES	Provides for private maintenance and power necessary to operate all City owned street lights

5792	TRAFFIC SIGNAL SERVICES	Provides for maintenance of traffic signals within the City limits performed by the City or by contract
5793	EMERGENCY DAMAGE REPAIRS	Provides for any materials or supplies related to emergency damage repairs
5794	MARKING AND STRIPING	Provides for painting of traffic control markings on street pavement surfaces
5795	TRAFFIC SIGNAGE	Provides for installation and maintenance of all regulatory, informative and directional signs
5796	TRAFFIC SIGNAL-MULTI JURSTICT	Provides for City's share of the maintenance of traffic signals under the jurisdiction of the State of California and/or County of Los Angeles and performed by the entity
5797	STREET SWEEPING	Provides for street sweeping services done within the City limits performed by the City or by contract
5798	VANDALISM	Provides for any materials or supplies related to vandalism within the City limits
5799	HAZARDOUS MATERIALS SERVICES	Account for hazardous cleanup services
5800	WASTE SERVICES	Provides waste (trash) services
5801	TELEPHONE	Provides for telephone expenditures
5802	WATER	Provides for water used by City facilities
5803	GAS	Provides for gas used by City facilities
5804	ELECTRIC	Provides for electricity used by City facilities
5805	WIRELESS	Provides for internet used by City facilities
5806	POWER PURCHASE EXPENSE	Provides for power purchase expenditures made by Lancaster Choice Energy (LCE)
5807	NEM PAYOUTS	To account for NEM payouts for LCE customers
5808	RECYCLED WATER PURCHASE	Provides for recycled water purchases
5900	MEETINGS & CONFERENCES	Provides for any direct expenditures related to a meeting or conference admission (ex. tickets or admission expense to attend that meeting or conference)
5910	TRAVEL/MILEAGE REIMBURSEMENT	Provides for any direct expenditures for lodging and travel to get to conferences and trainings (ex. hotel stays, flights, taxi, Uber)
5911	TUITION REIMBURSEMENT	Provides for reimbursement of educational expenditures to employees - generally requested by employee and taken on own time
5912	BOOT/PANT REIMBURSEMENT	Provides for reimbursement of boots/pants paid by the employee
5920	TRAINING	Provides for any direct expenditures related to training provided to employees (ex. webinars, courses, in-person trainings)
5930	PUBLICATIONS/JOURNALS	Provides for books, publications, maps, plans, specifications, and other printed material provided to contractors, other technical or professional groups and citizens
5940	CREDIT CARD CHARGES	Provides for credit card payments collected by the City
5999	PCARD PROCESSING	Object code reserved for Tyler EERP PCARD processing implementation
6111	FLEET ISF	Transfers-out for Fleet ISF (fund to fund)

6112	INFORMATION TECHNOLOGY ISF	Transfers-out for IT ISF (fund to fund)
6113	GENERAL LIABILITY ISF:	Transfers-out for General Liability ISF (fund to fund)
6201	EQUIPMENT REPLACEMENT CHARGES	To replace various capital equipment items purchased for over \$5,000, that are normally associated with field work
6203	ADMINISTRATIVE OVERHEAD	Overhead charged per the City wide cost allocation to compensate the cost of overhead from one fund to another, typically funds will be charged overhead to supplement the General Fund and/or overhead charged to outside Agencies for OH costs
6999	INTER-FUND TRANSFERS OUT	To account for transfers out from fund to fund
7000	DEBT SERVICES – PRIN	Provides for expenditures related to debt service principal payments
7100	DEBT SERVICE – INTEREST	Provides for expenditures related to debt service interest payments
8000	CAPITAL IMPROVEMENT	Accounts for Construction in Progress costs, must have a project string attached.
8010	PROPERTY AQUISTION	Provides for any property or land that was purchased and acquired
8100	EQUIPMENT & FURNITURE	Office furniture, normal office equipment, various capital equipment items, and various outdoor furniture and equipment purchased for over \$5,000
8200	VEHICLES	Trucks, cars, tractors and other motor vehicles purchased for over \$5,000, that are capable of self-propelled travel on any City streets

# Budget Resolutions

## Resolution No. 25-XX

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## Resolution No. 25-XX1

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## Resolution No. 25-XX2

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## Resolution No. CCEA X-25

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# Addendum

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

Appropriations and Budget Adjustments.

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