City of Santa Monica

FY 2025-27

Adopted Biennial Budget

Line Item Detail



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FY 2025-27 ADOPTED BIENNIAL
BUDGET LINE ITEM DETAIL

REVENUES

REVENUE SUMMARY BY CATEGORY

General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Property Taxes					
Non-Departmental	79,661,790	84,082,967	86,296,573	89,817,354	93,547,328
Property Taxes Total	79,661,790	84,082,967	86,296,573	89,817,354	93,547,328
Sales Taxes					
Non-Departmental	78,509,804	72,813,915	75,301,043	75,218,725	77,222,301
Sales Taxes Total	78,509,804	72,813,915	75,301,043	75,218,725	77,222,301
Other Taxes					
Community Development	218,000	-	10,000	15,000	15,000
Non-Departmental	155,601,815	160,596,920	170,894,643	178,704,469	185,674,996
Other Taxes Total	155,819,815	160,596,920	170,904,643	178,719,469	185,689,996
Licenses & Permits					
City Manager	-	-	-	82,435	88,453
Community Development	26,809	31,220	31,997	33,632	33,632
Finance	18,648	21,498	20,400	21,398	22,960
Fire	1,040,739	905,251	572,125	649,277	670,703
Library	7,930	6,982	9,500	24,852	26,096
Police	208,949	140,931	195,478	259,897	278,870
Public Works	272,760	184,914	232,440	118,218	130,885
Transportation	32,525,932	32,713,240	33,663,856	35,586,480	36,607,980
Non-Departmental	2,147,582	2,135,548	2,025,000	1,986,358	2,180,624
Licenses & Permits Total	36,249,349	36,139,583	36,750,796	38,762,547	40,040,203

REVENUE SUMMARY BY CATEGORY

General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Fines & Forfeitures					
Community Development	204,654	81,293	121,000	103,800	111,377
Library	24,895	19,297	25,000	25,925	27,818
Police	13,412,316	11,993,906	14,296,020	13,158,828	13,227,078
Fines & Forfeitures Total	13,641,865	12,094,496	14,442,020	13,288,553	13,366,273
Charges for Services					
City Manager	4,003,680	841	2,070,363	5,007,763	5,007,763
Community Development	13,030,417	12,427,119	12,725,987	13,410,739	13,653,246
Community Services	5,309,899	-	-	-	-
Finance	792,912	876,543	876,426	905,859	939,233
Fire	2,098,649	2,382,943	4,161,913	3,742,235	3,890,650
Housing & Human Services	-	1,364,474	1,417,031	1,427,780	1,427,780
Information Services	36,857	56,517	2,286,984	2,472,658	2,472,658
Library	4,270	5,091	4,700	16,874	17,650
Police	2,888,544	2,770,573	3,114,602	3,292,796	3,390,723
Public Works	1,947,518	1,927,773	2,234,157	1,902,772	2,097,852
Records & Elections Services	133,556	127,233	332,854	133,570	158,276
Recreation & Arts	(9,644)	4,005,036	4,206,459	4,410,928	4,358,444
Transportation	4,088,382	4,090,793	3,662,606	4,054,797	4,231,051
Non-Departmental	16,056,844	33,122,879	17,138,188	17,997,284	18,627,189
Charges for Services Total	50,381,884	63,157,816	54,232,270	58,776,055	60,272,515

REVENUE SUMMARY BY CATEGORY

General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Non-Departmental	3,098,154	5,134,886	3,700,000	5,000,000	4,300,000
Investment Income Total	3,098,154	5,134,886	3,700,000	5,000,000	4,300,000
Rent					
Community Development	5,767,205	6,123,114	6,024,526	6,008,797	6,492,791
Community Services	954,366	-	-	-	-
Information Services	-	2,393,327	-	-	-
Library	10,278	12,940	17,000	58,629	61,351
Public Works	16,971	18,588	17,600	17,600	17,600
Recreation & Arts	(183,502)	817,016	791,984	862,003	876,262
Non-Departmental	1,433,025	1,448,358	1,433,025	1,433,025	1,433,025
Rent Total	7,998,342	10,813,343	8,284,135	8,380,054	8,881,029
Intergovernmental					
City Manager	-	-	5,500	5,500	5,500
Finance	2,255,895	45,514	43,000	52,591	56,430
Police	74,984	81,211	62,461	59,005	63,312
Records & Election Services	600,550	-	695,000	-	785,000
Non-Departmental	1,402,779	1,384,553	1,470,840	1,393,833	1,431,384
Intergovernmental Total	4,334,208	1,511,278	2,276,801	1,510,929	2,341,626

REVENUE SUMMARY BY CATEGORY

General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Other Revenue					
Community Development	1,685,913	1,531,922	1,345,431	1,568,683	1,679,880
Community Services	198,181	-	-	-	-
Finance	184,265	156,644	159,732	188,878	203,575
Fire Dept	3,046	64,697	400	100,400	103,900
Housing & Human Services	-	202,596	232,411	232,411	232,411
Library	4,461	3,574	6,000	46,222	48,076
Police Dept	17,753	40,498	-	-	-
Public Works	90,927	14,226	47,297	195,047	205,047
Transportation	17,381	(67,111)	16,991	217,620	609,506
Non-Departmental	2,815,574	700,168	1,959,473	1,458,200	3,478,662
Other Revenue Total	5,017,501	2,647,213	3,767,735	4,007,461	6,561,057
Grand Total General Fund	434,712,713	448,992,417	455,956,016	473,481,147	492,222,328

REVENUE DETAIL BY DEPARTMENT

Fund General
Department City Manager's Office

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
01200001.408270	FILMING PERMITS	Fees for commercial filming and still photography in City facilities or in City right of way, not including City beaches or parks (includes fees for filming in public right of way and application fees). This activity was previously managed by the Public Works Department, but oversight is being transferred to the City Manager's Office in FY 2025-26.	Licenses & Permits	-	-	-	82,435	88,453
01200001.408270	VIDEO ARCHIVE/WEB HOSTING SVC	Revenues received from Santa Monica-Malibu Unified School District (SMMUSD) to archive and host School Board meetings on the City's website. This service was previously managed by the Information Services Department, but oversight was transferred to the City Manager's Office in FY 2023-24.	Charges for Services	-	-	7,763	7,763	7,763
01200001.408790	VIDEO PRODUCTION SERVICE	Revenues from the Rent Control Board, Santa Monica-Malibu Unified School District (SMMUSD) and other partner organizations for video production services. Since the pandemic, the School District has been covering its own meetings, and CityTV staff services are no longer needed.	Charges for Services	3,680	841	-	-	-
01200001.410820	DIGITAL KIOSK FRANCHISE	Revenues received from the digital wayfinding and out-of-home advertising kiosk program, including a one-time signing bonus received in FY 2022-23 and the City's 50% share of the program's adjusted gross revenues (or the minimum annual guarantee), which became effective on January 1, 2025.	Charges for Services	4,000,000	-	2,062,600	5,000,000	5,000,000
Total City Manager Administration				4,003,680	841	2,070,363	5,090,198	5,096,216
Office of Emergency Management								
01200013.404041	POST REIMBURSEMENTS-OEM	Revenues from the State through the Commission on Peace Officer Standards and Training (POST) to reimburse the City for training and travel costs for dispatchers. FY 2023-25 revenues reflect the costs/reimbursement due to dispatchers attending the in-person POST-approved training that will occur in FY 2023-24.	Intergovernmental	-	-	5,500	5,500	5,500
Total Office of Emergency Management				-	-	5,500	5,500	5,500
Total City Manager's Office General Fund Revenues				4,003,680	841	2,075,863	5,095,698	5,101,716

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Records & Elections Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
01110001.408010.	CITY CLERK COUNTER FEES	Revenue from copies of public City documents.	Charges for Services	110	508	25	622	622
01110001.408820.	DOMESTIC PARTNERSHIP FLNG FEE	Filing fees for Domestic Partnership Affidavits, Amendments, and Revocations. FY 2025-27 budget is projected to remain relatively level with FY 2024-25 Budget.	Charges for Services	353	514	234	243	261
01110001.409480.	PASSPORT SERV APPLICATIONS	Reflects standard execution fee for accepting and processing new United States passport applications set by the Department of State – Bureau of Consular Affairs. FY 2025-27 decrease reflects the indefinite suspension of passport services.	Charges for Services	23,589	5,823	105,200	-	-
01110001.409490.	PASSPORT SERV PHOTOS	Revenue from the sale of United States passport photos. FY 2025-27 decrease reflects the indefinite suspension of passport services.	Charges for Services	-	1,056	38,700	-	-
01110001.409680.	LOBBYIST REGISTRATION FEES	Filing Fee to recover service costs to process documentation for individuals that register as a lobbyist. FY 2025-27 budget is informed by prior year actuals.	Charges for Services	4,490	2,784	2,970	3,080	3,305
Total Administration				28,542	10,685	147,129	3,945	4,188
Elections								
01110002.404100	ELECTION REIMBURSEMENT	Reimbursements from the Santa Monica-Malibu Unified School District, the Santa Monica Community College District, and Santa Monica Rent Control Board for the costs of general and special municipal elections. No revenue is projected for FY 2025-26 as there is no regular municipal election scheduled. The next scheduled general election is in November 2026, as reflected by the revenue budgeted for FY 2026-27.	Intergovernmental	600,550	-	695,000	-	785,000
01110002.408300	ELECTION FEES	Candidate Filing Fee, Statement Fee and Initiative Fee; to recover printing costs of Candidate Nomination Packets set by the State Elections Code. No revenue is projected for FY 2025-26 as there is no regular municipal election scheduled. The next scheduled general election is in November 2026, as reflected by the revenue budgeted for FY 2026-27.	Charges for Services	1,112	400	725	-	15,000
Total Elections				601,662	400	695,725	-	800,000
Support Services								
01110003.409230	INTERFUND SERVICES	Charges for internal printing services provided to City departments.	Charges for Services	103,902	116,149	185,000	129,625	139,088
Total Support Services				103,902	116,149	185,000	129,625	139,088
Total Records & Elections Services General Fund Revenues				734,107	127,233	1,027,854	133,570	943,276

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Community Development

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Building & Safety								
01700004.402040	CONDOMINIUM TAX	A tax imposed upon the development and construction of all condominium projects. FY 2025-27 decrease reflects a substantial decrease in submittals for large condominium developments.	Other Taxes	218,000	-	10,000	15,000	15,000
01700004.408060	RESIDENTIAL BLDG REPORT	Prior to entering into an "agreement of sale" or exchange of any residential building, the seller must obtain from the City a report of the residential building record showing the regularly authorized use, occupancy, and zoning classification of such property.	Charges for Services	205,362	211,563	270,044	247,344	270,165
01700004.408110	BUILDING PERMITS	Fees for inspection services and administration services provided by the Building & Safety Division.	Charges for Services	3,807,025	3,473,340	4,302,752	4,032,863	4,144,811
01700004.408120	PLAN CHECK FEES-BLDG & SAFETY	Fees for plan review services provided to obtain a building permit.	Charges for Services	5,898,359	5,986,337	5,253,000	5,973,251	5,973,251
01700004.408180	TECHNOLOGY ENHANCEMENT FEE	Fees attached to all building permit applications to recover the costs of maintaining and improving the software systems and digital equipment utilized by the Building and Safety Division.	Charges for Services	457,929	415,666	450,000	463,539	463,539
01700004.409090	SPECIAL INSPECTION FEES	Fees for providing Special Inspector certifications to inspectors working within Santa Monica.	Charges for Services	21,069	29,910	20,000	20,000	20,000
01700004.409210	GREEN BUILDING	Fees for review of all new residential and commercial building plans, as well as larger commercial tenant improvement plans to ensure compliance with green building standards. Fee assessed as 10% of the plan check fee.	Charges for Services	492,963	493,825	400,000	495,000	495,000
01700004.409220	TRAINING GREEN BUILDING	The State of California collects a Green Building fee on all projects valued over $25,000. The City retains 10% of the fees collected for use in training Building and Safety employees.	Charges for Services	2,212	1,445	1,500	1,500	1,500
01700004.410660	SEISMIC FEES	Revenues collected from all aspects of the City's Seismic Retrofit Program, from structural evaluation report review, to plan review, to permitting.	Charges for Services	329,879	93,430	133,758	250,000	250,000
Total Building & Safety				11,432,797	10,705,514	10,841,054	11,498,497	11,633,266

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Community Development

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
City Planning								
01700002.403470	MEDICINAL CANNABIS PERMIT FEE	Inspection fees collected annually from City-approved medical cannabis retailers. Account transferred to Code Enforcement Division as of FY 2023-24.	Licenses & Permits	23	-	-	-	-
01700002.408320	PLAN CHECK FEES-CITY PLANNING	Revenues from City Planning review of demolition and building permit applications.	Charges for Services	384,224	331,652	415,653	374,089	401,397
01700002.408430	DEVELOPMENT AGREEMENTS	Revenues related to the processing of Development Agreement applications by City Planning.	Charges for Services	-	285,721	289,402	340,284	346,656
01700002.408460	ZONING APPR/VARIANCE FEES	Revenues related to the processing of land use entitlements.	Charges for Services	1,091,946	835,455	880,942	914,418	981,171
01700002.408470	PLANNING PRESUBMITTAL REVIEW	Fee for the optional review of proposed plans prior to actual submittal such that subsequent planning applications better meet City requirements.	Charges for Services	8,343	5,006	7,889	7,889	7,889
01700002.409310	PUBLIC NOTIFICATION REVENUE	Public notice mailing fee to cover costs associated with preparing the radius notification information using the City's Geographic Information Systems (GIS) database.	Charges for Services	7,620	4,006	6,285	6,285	6,285
01700002.410680	LUCE/DCP FEE	Revenues from a 3.7% surcharge on all applications that reimburses the City for the cost of updating the 2010 Land Use Circulation Element (LUCE) and subsequent implementation plans such as the 2013 Bergamot Area Plan and the 2017 Downtown Community Plan (DCP).	Charges for Services	70,939	53,126	41,095	53,880	53,880
01700002.410690	TDFM FEE	Revenues from a 0.7% surcharge on all applications that reimburses the City for the cost of maintaining the citywide Travel Demand Forecasting Model (TDFM).	Charges for Services	24,497	18,202	14,741	18,359	18,359
Total City Planning				1,587,592	1,533,167	1,656,007	1,715,204	1,815,637
Code Enforcement								
01700005.403100	OTHER BUSINESS PERMITS	Revenues from the Sidewalk Vendor and Vehicle Vendor permits.	Licenses & Permits	26,786	29,374	28,307	29,942	29,942
01700005.403470	MEDICINAL CANNABIS PERMIT FEE	Inspection fees collected annually from City-approved medical cannabis retailers.	Licenses & Permits	-	1,845	3,690	3,690	3,690

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Community Development

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700005.409230	INTERFUND SERVICES	Revenue reflects reimbursement from the Beach Fund for costs related to services provided by 1.0 FTE Code Enforcement Officer for enforcement at the beach, including vendors, pedi-cabs, performers, fitness instructors, surf instructors, events and business compliance. Budgeted revenue reflects the full cost of the position.	Charges for Services	156,314	148,104	155,345	158,824	165,760
01700005.410720	MOBILITY IMPOUND FEE	Funds collected as a result of impounding shared mobility devices in the public right of way.	Charges for Services	29,299	612	41,335	10,968	11,337
01700005.410740	HOME SHARING PERMIT FEE	Funds collected for initial and renewal home sharing permit applications.	Charges for Services	42,438	39,722	42,246	42,246	42,246
01700005.412000	ADMIN FINES/PENALTIES	Funds collected as a result of the issuance of administrative citations or other enforcement action by the Code Enforcement Division.	Fines & Forfeitures	204,579	81,293	120,000	103,800	111,377
01700005.412070	MOBILITY ADMIN CITATIONS	Funds collected as a result of Shared Mobility administrative citations.	Fines & Forfeitures	75	-	1,000	-	-
Total Code Enforcement				459,490	300,951	391,923	349,470	364,352
Economic Development								
01700014.414000	LEASE RENTAL REVENUE	Lease revenues from City-owned properties throughout the City. FY 2025-27 increases reflect lease terms and estimated percentage rents.	Rent	4,964,806	4,864,728	5,157,161	5,007,057	5,439,152
01700014.414010	OUTDOOR DINING REVENUE	Revenues from outdoor dining license fees.	Rent	523,030	849,143	528,794	686,075	705,806
01700014.414300	PARKLET REVENUE	Revenues from parklet license fees.	Rent	279,369	409,243	338,571	315,665	347,833
01700014.415160	FARMERS' MARKET	All revenues from Santa Monica Farmers Markets.	Other Revenue	1,477,752	1,552,882	1,300,000	1,523,252	1,634,449
01700014.415330	MAIN ST-LIGHTS & SIDEWLK CLEAN	Administrative fee charged by the City to the Main Street District for administrative costs related to collection, processing, and payment of the Main St. Lighting/Sidewalk Assessment.	Other Revenue	52,644	54,366	2,655	2,655	2,655
01700014.415331	PYMT-MAIN ST-LIGHTS & SIDEWLK	Administrative fee charged by the City to the Main Street District for administrative costs related to collection, processing, and payment of the Main St. Lighting/Sidewalk Assessment.	Other Revenue	(50,008)	(49,931)	-	-	-
01700014.415400	PBAD ASSESSMENT	Administrative fee charged by the City to Downtown Santa Monica (DTSM) for administrative costs related to collection, processing, and payment of the Property Based Assessment District (PBAD) assessment. The timing of receipt and the pass through of the assessment fee do not always align within the same fiscal year.	Other Revenue	4,215,117	4,303,965	34,081	34,081	34,081

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Community Development

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700014.415401	PYMT-PBAD ASSESSMENTS	Administrative fee charged by the City to Downtown Santa Monica (DTSM) for administrative costs related to collection, processing, and payment of the Property Based Assessment District (PBAD) assessment. The timing of receipt and the pass through of the assessment fee do not always align within the same fiscal year.	Other Revenue	(4,092,700)	(4,316,803)	-	-	-
01700014.415410	COLORADO AVE OVERLAY	Administrative fee charged by the City to Downtown Santa Monica (DTSM) for administrative costs related to collection, processing, and payment of the Property Based Assessment District (PBAD) assessment for the Colorado Overlay. The timing of receipt and the pass through of the assessment fee do not always align within the same fiscal year.	Other Revenue	286,373	317,045	1,756	1,756	1,756
01700014.415411	PYMT-COLORADO AVE OVER	Administrative fee charged by the City to Downtown Santa Monica (DTSM) for administrative costs related to collection, processing, and payment of the Property Based Assessment District (PBAD) assessment for the Colorado Overlay. The timing of receipt and the pass through of the assessment fee do not always align within the same fiscal year.	Other Revenue	(243,543)	(348,064)	-	-	-
01700014.415420	LINCOLN BLVD PBAD	Administrative fee charged by the City to Downtown Santa Monica (DTSM) for administrative costs related to collection, processing, and payment of the Property Based Assessment District (PBAD) assessment for Lincoln Boulevard. The timing of receipt and the pass through of the assessment fee do not always align within the same fiscal year.	Other Revenue	558,675	568,565	6,939	6,939	6,939
01700014.415421	PYMT-LINCOLN BLVD PBAD	Administrative fee charged by the City to Downtown Santa Monica (DTSM) for administrative costs related to collection, processing, and payment of the Property Based Assessment District (PBAD) assessment for Lincoln Boulevard. The timing of receipt and the pass through of the assessment fee do not always align within the same fiscal year.	Other Revenue	(537,431)	(557,528)	-	-	-
01700014.415490	COST RECOVERY DEPOSITS	Recovery of City-incurred real estate project expenses per stipulated agreements with private developers.	Other Revenue	19,033	7,425	-	-	-
Total Economic Development				7,453,118	7,655,036	7,369,957	7,577,480	8,172,671
Total Community Development General Fund Revenues				20,932,998	20,194,668	20,258,941	21,140,651	21,985,926

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Community Recreation		These accounts are no longer active. Revenues oversight transferred to the Recreation and Arts Department in FY 2023-24.						
01400014.408020	MEMORIAL PARK GYM USER FEE		Charges for Services	38,649	-	-	-	-
01400014.408021	MEMORIAL PARK FITNESS ROOM		Charges for Services	18,691	-	-	-	-
01400014.408070	FIELD CONCESSION & STORAGE		Charges for Services	27,034	-	-	-	-
01400014.408080	SKATE PARK		Charges for Services	66,080	-	-	-	-
01400014.408081	SKATE CAMPS CLASSES		Charges for Services	78,265	-	-	-	-
01400014.408100	PARK FILMING LOCATION FEES		Charges for Services	37,134	-	-	-	-
01400014.408220	SWIM CENTER-SMC		Charges for Services	298,745	-	-	-	-
01400014.408241	SWIM CENTER-GROUP LESSONS		Charges for Services	115,010	-	-	-	-
01400014.408242	SWIM CENTER-REC/LAP SWIM		Charges for Services	64,526	-	-	-	-
01400014.408243	SWIM CENTER-SWIM PASSES		Charges for Services	315,526	-	-	-	-
01400014.408244	SWIM CENTER-PERMIT GROUPS		Charges for Services	362,289	-	-	-	-
01400014.408246	SWIM CENTER-SPECIAL CLASSES		Charges for Services	85,957	-	-	-	-
01400014.408248	SWIM CENTER-AQUATIC SUPPLIES		Charges for Services	4,270	-	-	-	-
01400014.408249	SWIM CENTER-WET WORKOUTS		Charges for Services	28,388	-	-	-	-
01400014.40824D	SMMUSD-PERMITS-SAMOHI POOL		Charges for Services	21,896	-	-	-	-
01400014.40824E.	SMMUSD-REC/LAP SWIM SAMOHIPOOL		Charges for Services	54	-	-	-	-
01400014.408250	TENNIS RESERVATIONS		Charges for Services	416,383	-	-	-	-
01400014.408251	TENNIS TOURNAMENT		Charges for Services	8,776	-	-	-	-
01400014.408291	SOFTBALL LEAGUES		Charges for Services	93,170	-	-	-	-
01400014.408292	BASKETBALL LEAGUES		Charges for Services	91,520	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400014.408293	VOLLEYBALL LEAGUES		Charges for Services	7,896	-	-	-	-
01400014.408370	CONTRACT CLASSES		Charges for Services	1,533,030	-	-	-	-
01400014.408520	PICNIC AREA PERMITS		Charges for Services	33,028	-	-	-	-
01400014.408850	PRIVATE COACHING FEE		Charges for Services	11,390	-	-	-	-
01400014.408870	EVENT ADMINISTRATION FEE		Charges for Services	12,882	-	-	-	-
01400014.409010	EVENT PERMIT FEE		Charges for Services	13,605	-	-	-	-
01400014.409020	NEIGHBOR NOTIFICATION FEE		Charges for Services	11,495	-	-	-	-
01400014.409470	ADULT SOCCER LEAGUE		Charges for Services	212,462	-	-	-	-
01400014.409510	ACTIVITY PASSPORT		Charges for Services	404	-	-	-	-
01400014.409520	COMMERCIAL INSTRUCTION USE CHA		Charges for Services	10,950	-	-	-	-
01400014.409530	COMMERCIAL INSTRUCTOR PERMIT F		Charges for Services	3,386	-	-	-	-
01400014.409660	REFUND PROCESSING FEE		Charges for Services	853	-	-	-	-
01400014.410600	LINCOLN FIELD RENTAL		Charges for Services	18,920	-	-	-	-
01400014.410610	LINCOLN TRACK RENTAL		Charges for Services	2,166	-	-	-	-
01400014.414080	FIELD PERMITS		Rent	479,216	-	-	-	-
01400014.414090	REC-PARK BUILDING RENTAL		Rent	107,643	-	-	-	-
01400014.414130	SAMOHI FIELD LIGHTS		Rent	8,504	-	-	-	-
01400014.414140	SAMOHI FIELD STAFFING		Rent	25,479	-	-	-	-
01400014.414160	SAMOHI FIELD FIELD RENTAL		Rent	26,785	-	-	-	-
01400014.414170	SAMOHI TRACK LIGHTS		Rent	2,948	-	-	-	-
01400014.414180	SAMOHI TRACK STAFFING		Rent	2,203	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400014.414190	SAMOHI TRACK RENTAL		Rent	3,638	-	-	-	-
01400014.414270	GYM RENTALS		Rent	113,295	-	-	-	-
01400014.414310	LINCOLN FIELD LIGHTS		Rent	9,215	-	-	-	-
01400014.414320	LINCOLN FIELD STAFFING		Rent	52,037	-	-	-	-
01400014.414330	LINCOLN TRACK LIGHTS		Rent	1,091	-	-	-	-
01400014.414340	LINCOLN TRACK STAFFING		Rent	3,663	-	-	-	-
01400014.414350	JAMS FIELD RENTAL		Rent	40,282	-	-	-	-
01400014.414360	JAMS STAFFING		Rent	78,363	-	-	-	-
Total Community Recreation				4,999,193	-	-	-	-
Cultural Affairs		These accounts are no longer active. Revenues oversight transferred to the Recreation and Arts Department in FY 2023-24.						
01400026.408030	MILES PLAYHOUSE PROD FEES		Charges for Services	5,094	-	-	-	-
Total Cultural Affairs				5,094	-	-	-	-
Housing & Human Services		These accounts are no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.						
01400002.408310	DISPLACEMENT RELOCATION FEE		Charges for Services	1,500	-	-	-	-
01400002.409401	CHILDCARE-SEPTEMBER		Charges for Services	69,065	-	-	-	-
01400002.409402	CHILDCARE-OCTOBER		Charges for Services	45,088	-	-	-	-
01400002.409403	CHILDCARE-NOVEMBER		Charges for Services	46,926	-	-	-	-
01400002.409404	CHILDCARE-DECEMBER		Charges for Services	24,844	-	-	-	-
01400002.409405	CHILDCARE-JANUARY		Charges for Services	45,300	-	-	-	-
01400002.409406	CHILDCARE-FEBRUARY		Charges for Services	43,425	-	-	-	-
01400002.409407	CHILDCARE-MARCH		Charges for Services	43,828	-	-	-	-
01400002.409408	CHILDCARE-APRIL		Charges for Services	20,004	-	-	-	-
01400002.409409	CHILDCARE-MAY		Charges for Services	41,381	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400002.40940A	CHILDCARE-JUNE		Charges for Services	15,388	-	-	-	-
01400002.409411	ENRICHMENT-FALL		Charges for Services	297,996	-	-	-	-
01400002.409412	ENRICHMENT-WINTER		Charges for Services	233,288	-	-	-	-
01400002.409413	ENRICHMENT-SPRING		Charges for Services	237,689	-	-	-	-
01400002.409421	CAMP SM-WINTER		Charges for Services	6,315	-	-	-	-
01400002.409422	CAMP SM-SPRING		Charges for Services	17,270	-	-	-	-
01400002.409423	CAMP SM-SUMMER		Charges for Services	49,253	-	-	-	-
01400002.409454	SMSE REFUND PROCESSING FEES		Charges for Services	3,495	-	-	-	-
01400002.409660	REFUND PROCESSING FEE		Charges for Services	1,695	-	-	-	-
01400002.410790	ECLS MAINTENANCE PLAN REIMB		Charges for Services	16,224	-	-	-	-
01400002.414260	KEC TENANT RENTALS		Rent	5	-	-	-	-
01400002.415560	AHPP COMP MONITOR-STARTUP FEE		Other Revenue	198,181	-	-	-	-
Total Housing & Human Services				1,458,159	-	-	-	-
Total Community Services General Fund Revenues				6,462,446	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Finance

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
01300001.415290	OTHER REVENUE - MISCELLANEOUS	This account primarily represents one-time revenues from various miscellaneous sources. FY 2025-27 budget reflects anticipated savings from audits on self-reporting taxes and purchasing card and digital market platform rebate program.	Other Revenue	0.05	-	-	20,000	20,700
Total Administration				0.05	-	-	20,000	20,700
Revenue								
01300004.403110	STREET PERFORMERS PERMIT	This account represents revenue from permits for Street Performers at the Third Street Promenade.	Licenses & Permits	18,648	20,498	20,400	21,398	22,960
01300004.403120	POLICE PERMITS	Revenue from permits required for certain designated business activities requiring regulation by the Police Department.		-	1,000	-	-	-
01300004.404110	STATE SB 90 CLAIMS	Reimbursements from the State for costs of State-mandated programs eligible under SB90. FY 2022-23 amount reflects a one-time catch-up reimbursement.	Intergovernmental	2,255,895	45,514	43,000	52,591	56,430
01300004.409230	INTERFUND SERVICES	This account represents revenue from reimbursements from the Water (50), Wastewater (51), and Resource Recovery & Recycling (54) Funds for Utility Billing Services provided by the Finance Department. Reimbursements include staff time and merchant processing fees on credit card transactions.	Charges for Services	603,934	649,459	726,426	749,048	770,975
01300004.410750	HOMESHARE ADMIN FEE	The Homeshare Administrative Fee is paid by Airbnb for each booking in the City due to a settlement agreement between the City and Airbnb December 2019. FY 2023-25 projections to remain level with FY 2022-23 estimated actual.	Charges for Services	188,978	227,084	150,000	156,811	168,258
01300004.41505X	MALL / DOWNTOWN MAINT DISTRICT	The Downtown Santa Monica District (DTSM) accounts primarily serve as pass-throughs for funds transferred from the City to DTSM. The City charges an administrative fee to DTSM for costs related to the collection, processing, and payment of the assessment. The City also collects penalties when businesses do not pay the annual assessment in a timely manner. The pass-throughs to DTSM and penalties are unbudgeted.	Other Revenue	47,736	12,580	16,000	17,142	18,393

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Finance

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01300004.41506X	GEN PROM BUS LIC.-DOWNTOWN	The General Business Promotion Assessment for the Downtown Business Improvement District (BID) accounts primarily serve as pass-throughs for funds transferred from the City to the BID. The City charges an administrative fee to the BID for costs related to the collection, processing, and payment of the assessment. The City also collects penalties when businesses do not pay the annual assessment in a timely manner. The pass-throughs to the BID and penalties are unbudgeted.	Other Revenue	7,167	10,606	10,150	10,876	11,670
01300004.41507X	GEN PROM BUS LICENSE MONTANA	The General Business Promotion Assessment for the Montana Business Improvement District (BID) accounts primarily serve as pass-throughs for funds transferred from the City to the BID. The City charges an administrative fee to the BID for costs related to the collection, processing, and payment of the assessment. The City also collects penalties when businesses do not pay the annual assessment in a timely manner. The pass-throughs to the BID and penalties are unbudgeted.	Other Revenue	4,185	7,670	5,350	5,798	6,221
01300004.41508X	GEN PROM BUS LICENSE MAIN ST.	The General Business Promotion Assessment for the Downtown Business Improvement District (BID) account represents an administrative fee charged by the City to the BID for administrative costs related to collection, processing, and payment of the assessment. FY 2025-27 revenues are projected to remain relatively level with the FY 2024-25 estimated actual.	Other Revenue	6,749	6,586	6,100	6,676	7,163
01300004.415290	OTHER REVENUE - MISCELLANEOUS	This account primarily represents one-time revenues from various miscellaneous sources. No revenues are projected for FY 2025-27.	Other Revenue	-	13	-	-	-
01300004.41543X	GEN PROM BUS LIC - PICO	The General Business Promotion Assessment for the Pico Boulevard Business Improvement District (BID) accounts primarily serve as pass-throughs for funds transferred from the City to the BID. The City charges an administrative fee to the BID for costs related to the collection, processing, and payment of the assessment. The City also collects penalties when businesses do not pay the annual assessment in a timely manner. The pass-throughs to the BID and penalties are unbudgeted.	Other Revenue	4,496	4,605	4,300	4,809	5,160

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Finance

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01300004.415610	STATE DISABILITY ACCESS FEE	The State Disability Access Fee accounts represent the collection of state-mandated fees on business licenses for increasing disability access and compliance with construction-related accessibility requirements and developing educational resources for businesses to facilitate compliance with federal and state disability laws. The City also pays a portion of the collected fees to the Division of the State Architect for disability access and education. The FY 2025-27 budgeted revenues are projected to remain relatively level with the FY 2024-25 estimated actual.	Other Revenue	93,930	96,038	88,200	92,463	99,213
01300004.415611	PYMT-STATE DISABILITY ACCSS FE	The State Disability Access Fee accounts represent the collection of state-mandated fees on business licenses for increasing disability access and compliance with construction-related accessibility requirements and developing educational resources for businesses to facilitate compliance with federal and state disability laws. The City also pays a portion of the collected fees to the Division of the State Architect for disability access and education. This account is used to pay/pass-through the fees to the State.	Other Revenue	(6,876)	(9,674)	-	-	-
01300004.415630	TMD ASSESSMENT	The Tourism Management District (TMD) accounts represent the City's payment to Santa Monica Travel & Tourism (SMTT) and the administrative fee charged to SMTT for Tourism Management District Assessments collection and processing. FY 2025-27 revenues gradually increased from the FY 2024-25 estimated actual.	Other Revenue	5,838,757	6,198,166	29,632	31,114	35,055
01300004.415631	TMD PAYMENT TO CVB	The Tourism Management District (TMD) accounts represent the City's payment to Santa Monica Travel & Tourism (SMTT) and the administrative fee charged to SMTT for Tourism Management District Assessments collection and processing. This account is used to pay/pass-through the fees to SMTT.	Other Revenue	(5,811,880)	(6,169,946)	-	-	-
Total Revenue				3,251,718	1,100,199	1,099,558	1,148,726	1,201,498
Total Finance General Fund Revenues				3,251,718	1,100,199	1,099,558	1,168,726	1,222,198

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Fire

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
01190001.403130	FIRE PERMITS / FEES	Revenues from permits and fees for certain designated business activities requiring regulation by the Fire Department. The projected revenues for FY 2025-27 reflect the FY 2021-22 fee study, adjusted annually by citywide increases. Starting in mid-FY 2023-24, the actuals were re-aligned to Other Annual Permits, Alarm Permits, and Sprinkler Permits to differentiate the type of permits.	Licenses & Permits	983,376	794,759	332,665	400,000	413,200
01190001.403131	FIRE PERMITS / FEES-CONTRA	This account is used to pay the Fire Department's third-party billing company for services rendered as they relate to Fire Permits/Fees and to issue permit refunds.	Licenses & Permits	-	(3,905)	-	-	-
01190001.403400	OTHER ANNUAL PERMITS	Revenues from permits for certain designated business activities requiring regulation by the Fire Department. The projected revenues for FY 2025-27 reflect the FY 2021-22 fee study, adjusted annually by citywide increases. Starting in mid-FY 2023-24, the actuals were re-aligned from Fire Permits/Fees.	Licenses & Permits	52,981	2,633	97,684	101,689	105,045
01190001.403410	ALARM PERMITS	Revenues from alarm permits regulated by the Fire Department. This was previously recorded under Fire Permits/Fees (01190001.403130). Starting in mid-FY 2023-24, the actuals were re-aligned from Fire Permits/Fees.	Licenses & Permits	2,341	55,375	77,328	80,498	83,154
01190001.403420	SPRINKLER PERMITS	Revenues from sprinkler permits regulated by the Fire Department. This was previously recorded under Fire Permits/Fees (01190001.403130). Starting in mid-FY 2023-24, the actuals were re-aligned from Fire Permits/Fees.	Licenses & Permits	2,042	56,389	64,448	67,090	69,304
01190001.408190	EMS REVENUE	Revenues from ambulance transports that are billed and collected by the contracted ambulance transporter operating in the City on behalf of the Fire Department. The increases in FY 2025-26 and FY 2026-27 reflect the creation of the Ambulance Operator program, allowing the Fire Department to perform its own emergency medical transports and bill transport patients.	Charges for Services	74,708	453,210	410,000	1,175,170	1,232,883

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Fire

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190001.408440	BILLABLE SERVICES	Reimbursements for special deployments or assignments. These are mainly from strike team deployments (mutual aid responses) that are paid from the California Governor's Office of Emergency Services or the Federal government. Billable services are modestly budgeted because of their unpredictable nature. The increase in FY 2024-25 reflects an extremely active wildfire season that resulted in an abnormally high number of strike team deployments.	Charges for Services	617,703	406,265	1,880,118	613,000	653,955
01190001.408490	UNDERGROUND TANK PERMITS	Revenues from the underground storage tank program for operating and other miscellaneous related permits.	Charges for Services	44,002	55,960	47,476	47,476	47,476
01190001.408690	HMRRP FEES	Revenue generated from annual Hazardous Materials Response and Reporting Program (HMRRP) administrative fees.	Charges for Services	116,324	136,743	133,460	133,460	133,460
01190001.408980	CUPA ADMINISTRATION FEES	Annual fees for the administration of the Certified Unified Program Agency (CUPA) Program.	Charges for Services	222,014	279,686	255,133	255,133	255,133
01190001.409080	FIRE COMMERCIAL INSPECT FEES	Fees for annual Fire Department inspections of non-high-rise commercial buildings. The projected revenues for FY 2025-27 reflect the FY 2021-22 fee study, adjusted annually by citywide increases and account for staff capacity to conduct inspections.	Charges for Services	96,715	95,252	340,000	340,000	351,220
01190001.409081.	FIRE COMM INSPECT FEES-CONTRA	This account is used to pay the Fire Department's third-party billing company for services rendered as they relate to commercial inspections and to issue inspection refunds.	Charges for Services	-	(2,748)	-	-	-
01190001.409270	FIRE RESIDENTIAL INSPECT FEES	Fees for annual Fire Department inspections of multi-family residential buildings. The projected revenues for FY 2025-27 reflect the FY 2021-22 fee study, adjusted annually by citywide increases.	Charges for Services	463,697	586,357	674,618	702,277	725,452
01190001.409271.	FIRE RESID INSPECT FEES-CONTRA	This account is used to pay the Fire Department's third-party billing company for services rendered as they relate to residential inspections and to issue inspection refunds.	Charges for Services	-	(23,571)	-	-	-
01190001.409290	ABOVE GROUND TANK PROGRAM	Revenues from the above ground storage tank program for operating and other miscellaneous related permits.	Charges for Services	8,754	9,798	9,516	9,516	9,516

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Fire

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190001.409320	FIRE SAFETY OFFICER ASSIGN FEE	Revenues from costs associated with assigning a Fire Safety Officer (FSO) to a place of assembly or any other place where people congregate, because of the number of persons, or the nature of the performance, exhibition, display, contest or activity. The fee is paid by the owner, agent, or lessee to provide an FSO as required; the FSO is to remain on duty during the times such places are open to the public, or when such activity is being conducted. The projected revenues for FY 2025-27 reflect historical trends and citywide increases.	Charges for Services	229,082	282,982	214,864	261,450	270,078
01190001.409540	FIRE HIGH RISE INSPECTIONS	Fees for annual Fire Department inspections of high-rise commercial buildings. The projected revenues for FY 2025-27 reflect the FY 2021-22 fee study, adjusted annually by citywide increases.	Charges for Services	223,815	103,719	195,728	203,753	210,477
01190001.409541.	FIRE HIGH RISE INSPECT-CONTRA	This account is used to pay the Fire Department's third-party billing company for services rendered as they relate to high rise inspections and to issue inspection refunds.	Charges for Services	-	(1,463)	-	-	-
01190001.409640	EMS RECORDS FEE	Revenues generated from requests for copies of Emergency Medical Services (EMS) records. Amounts fluctuate each year based on actual number of requests for records.	Charges for Services	1,835	751	1,000	1,000	1,000
01190001.415820	FIRE MISCELLANEOUS REVENUE	Revenues generated from miscellaneous sources including sale of merchandise and training fees collected from outside participants at training hosted by the Santa Monica Fire Department. Revenues fluctuate year-to-year. Beginning in FY 2025-26, the budgeted revenues reflect the addition of revenue from an agreement between the Fire Department and East Los Angeles College.	Other Revenue	3,046	64,697	400	100,400	103,900
Total Administration				3,142,435	3,352,891	4,734,438	4,491,912	4,665,253
Total Fire General Fund Revenues				3,142,435	3,352,891	4,734,438	4,491,912	4,665,253

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Human Services								
01420002.408310	DISPLACEMENT RELOCATION FEE	Tenant relocation fees used to pay for counseling and other assistance required by displaced tenants.	Charges for Services	-	3,700	-	-	-
01420002.409401	CHILDCARE-SEPTEMBER	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	62,914	73,294	73,294	73,294
01420002.409402	CHILDCARE-OCTOBER	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	45,688	51,866	51,866	51,866
01420002.409403	CHILDCARE-NOVEMBER	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	46,736	51,405	51,405	51,405
01420002.409404	CHILDCARE-DECEMBER	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	33,782	34,734	34,734	34,734
01420002.409405	CHILDCARE-JANUARY	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	42,728	49,000	52,583	52,583
01420002.409406	CHILDCARE-FEBRUARY	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	42,564	49,000	52,583	52,583
01420002.409407	CHILDCARE-MARCH	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	32,418	49,000	52,583	52,583
01420002.409408	CHILDCARE-APRIL	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	32,741	19,000	19,000	19,000
01420002.409409	CHILDCARE-MAY	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	42,855	49,000	49,000	49,000
01420002.40940A	CHILDCARE-JUNE	Revenues received from participants in the CREST Club program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	17,066	17,000	17,000	17,000
01420002.409411	ENRICHMENT-FALL	Revenues received from participants in the CREST Enrichment Program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	305,328	351,885	351,885	351,885
01420002.409412	ENRICHMENT-WINTER	Revenues received from participants in the CREST Enrichment Program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	261,892	253,683	253,683	253,683
01420002.409413	ENRICHMENT-SPRING	Revenues received from participants in the CREST Enrichment Program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	250,352	240,000	240,000	240,000
01420002.409421	CAMP SM-WINTER	Revenues received from participant fees for the Camp Santa Monica program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	8,812	9,992	9,992	9,992
01420002.409422	CAMP SM-SPRING	Revenues received from participant fees for the Camp Santa Monica program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	33,724	17,000	17,000	17,000
01420002.409423	CAMP SM-SUMMER	Revenues received from participant fees for the Camp Santa Monica program. FY 2025-27 revenues are projected to remain level from FY 2024-25.	Charges for Services	-	78,496	84,948	84,948	84,948

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420002.409660	REFUND PROCESSING FEE	Administrative fee charged for refund processing.	Charges for Services	-	2,190	-	-	-
01420002.410790	ECLS MAINTENANCE PLAN REIMB	Revenues received to cover costs associated with Early Education Lab School landscape maintenance.	Charges for Services	-	20,488	16,224	16,224	16,224
Total Human Services				-	1,364,474	1,417,031	1,427,780	1,427,780
Housing								
01420009.415570	AHPP COMP MONITOR-ANNUAL FEE	Revenues from fees that cover compliance monitoring of the City's Affordable Housing Production Program (AHPP) and are assessed to affordable housing units annually. Revenues are based on the anticipated number of units to be completed in a given fiscal year. FY 2025-27 revenues are projected to remain level with FY 2023-24.	Other Revenue	-	202,596	232,411	232,411	232,411
Total Housing				-	202,596	232,411	232,411	232,411
Total Housing & Human Services General Fund Revenues				-	1,567,070	1,649,442	1,660,191	1,660,191

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Information Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Strategy & Operations								
01140001.409100	I-NET REVENUE	Revenue received from Santa Monica College (SMC) and Santa Monica Unified School District (the "District") for fiber and hub equipment maintenance. SMC and the "District" receive access to the Internet through the City's agreement with Spectrum. FY 2025-27 revenues are anticipated to be flat.	Charges for Services	36,857	6,392	30,465	30,465	30,465
01140001.409110	CITY WI-FI ADVERTISING	Revenue received from web ad vendors for permission to post advertising on the City Wi-Fi website. The City stopped this program in FY 2022-23, but may restart it if a source for significant and appropriate advertising revenues can be identified.	Charges for Services	-	45	-	-	-
Total Strategy & Operations				36,857	6,437	30,465	30,465	30,465
Community Broadband								
01140006.410400	FIBER OPTIC SERVICES	Revenue from the City's Community Broadband Program supporting Santa Monica businesses. Services include enterprise broadband, 4G/5G wireless network deployment, maintenance and operations, and dark fiber leasing to the City's businesses and anchor institutions. In FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01). The City has steadily lost customers since the pandemic, when companies began allowing employees to work from home, which impacted customer broadband needs. This customer base decline was offset by construction that generated one-time revenues in FY 2023-24 but has since declined. This revenue is budgeted at 01140006.410100, but actual fiber revenues are recorded in line items 01140006.414281 and 01140006.414282.	Charges for Services	-	-	2,215,519	2,401,193	2,401,193
01140006.410403	DIGITAL INCLUSION PILOT PROGRA	Revenue from the Digital Inclusion Program, which offers residents in a number of affordable housing buildings, the opportunity to obtain Gigabit broadband to their housing unit. Revenues are projected to remain level during FY 2025-27. In FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	Charges for Services	-	50,080	41,000	41,000	41,000
01140006.414281	LIT FIBER SERVICES	Revenues received from organizations for lit fiber agreements. The leasing of lit fiber services provides businesses in Santa Monica the ability to connect their offices to high speed internet or interconnect with any provider at a Downtown Los Angeles carrier hotel. This revenue is budgeted in Fiber Optic Services (01140006.410400) line item, but actual lit fiber revenues are recorded in this account.	Rent	-	1,769,478	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Information Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01140006.414282	DARK FIBER SERVICES	Revenues received from organizations for dark fiber agreements. The leasing of dark fiber services provides businesses, schools, colleges and hospitals in Santa Monica the ability to utilize fiber for high-capacity data transport between their offices. This revenue is budgeted in Fiber Optic Services (01140006.410400) line item, but actual dark fiber revenues are recorded in this account.	Rent	-	623,849	-	-	-
Total Community Broadband				-	2,443,407	2,256,519	2,442,193	2,442,193
Total Information Services General Fund Revenues				36,857	2,449,844	2,286,984	2,472,658	2,472,658

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Library

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration & Business Services								
01150001.403150	FILMING PERMITS	Revenue from permits related to filming at the Main Library and Ocean Park Branch Library.	Licenses & Permits	-	-	-	15,000	15,525
01150001.403310	LIBRARY PARKING LOT	Revenues from parking meters at three branch libraries and the Main Library's surface lot.	Licenses & Permits	7,930	6,982	9,500	9,852	10,571
01150001.408090	LIBRARY FEES	Fees collected from bag sales and Inter-Library Loan requests from other library systems.	Charges for Services	856	930	700	726	779
01150001.408480	LIBRARY COPIERS AND PRINTERS	Funds collected from public usage of copiers and printers.	Charges for Services	3,413	4,153	4,000	4,148	4,451
01150001.408650	LIBRARY COMPUTER SESSIONS FEE	Salaries and wages for as-needed employees to assist with operations, programming, and events.	Charges for Services	-	9	-	-	-
01150001.409010	EVENT PERMIT FEE	Revenues from increased rental activity and new lease revenue/special events fees at the Main Library and Ocean Park Branch Library.	Charges for Services	-	-	-	12,000	12,420
01150001.412040	LIBRARY FINES	Fines collected from processing fees and replacement costs of lost and damaged items.	Fines & Forfeitures	24,895	19,297	25,000	25,925	27,818
01150001.414110	LIBRARY CAFE RENT	Funds collected from monthly rent paid by café tenant. FY 2025-27 reflects increased rental activity from short-term café tenants and new lease revenue at the Main Library.	Rent	2,388	-	-	24,000	24,840
01150001.414120	LIBRARY MEETING ROOM RENTAL	Funds collected from public meeting room rentals. FY 2025-27 reflects an increase in meeting room rental fees for all Library rooms and associated security fees.	Rent	7,890	12,940	17,000	34,629	36,511
01150001.415100	MUSEUM UTILITY REIMBURSE	Funds collected for electrical costs incurred by museum tenant.	Other Revenue	3,945	3,574	6,000	6,222	6,676
01150001.415230	MISCELLANEOUS LIBRARY GRANTS	Reflects unanticipated grant revenues. No revenues projected for FY 2025-27.	Other Revenue	516	-	-	-	-
01150001.415290	OTHER REVENUE - MISCELLANEOUS	Revenues from increased rental activity and new lease revenue for the cell tower at Montana Branch.	Other Revenue	-	-	-	40,000	41,400
Total Administration & Business Services				51,833	47,885	62,200	172,502	180,991
Total Library General Fund Revenues				**51,833**	**47,885**	**62,200**	**172,502**	**180,991**

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Office of the Chief of Police								
01180001.403050	ANIMAL LICENSES	Revenues from animal licenses. FY 2025-27 forecast reflects the full staffing of the Animal Control unit, which was severely limited post-pandemic. The forecast also reflects the new issuance of cat licenses.	Licenses & Permits	99,926	90,557	65,000	115,406	123,831
01180001.403120	POLICE PERMITS	Revenue from permits required for certain designated business activities requiring regulation by the Police Department.	Licenses & Permits	16,126	16,592	19,963	20,702	22,213
01180001.403140	ALARM REGISTRATION FEE	Fees collected to register burglar alarms located in individual residences and businesses. Revenue are expected to increase slightly based on increased rates from CPI and more Alarm registrations.	Licenses & Permits	92,897	24,584	110,515	118,604	127,262
01180001.403510	CCW LICENSES	License to Carry a Concealed Weapon firearm. Revenues are from the administrative costs of processing, reviewing, and approving CCW applications, modifications, and renewals. Estimate assumes continuation of demand for CCW licenses as well as renewals from existing license holders.	Licenses & Permits	-	9,198	-	5,185	5,564
01180001.404040	PEACE OFFICERS TRAINING	Reimbursements by the State of California for the Peace Officers Standards and Training (POST) program.	Intergovernmental	62,340	68,497	44,900	46,561	49,960
01180001.404390	STC PROGRAM	State reimbursements for the Standards and Training for Corrections (STC) Program. Slight increase in FY 2025-27 based on past three year actuals.	Intergovernmental	12,644	12,714	10,465	12,444	13,352
01180001.404760	US TREASURY REIMBURSEMENTS	Reimbursements for officer overtime to participate in U.S. Treasury task force. Decrease in FY 2025-26 due to there being no active task force within this budget cycle.	Intergovernmental	-	-	7,096	-	-
01180001.408350	POLICE-MOVIE JOBS	Reimbursements for police officers utilized for security and other activities associated with movie jobs. Revenues have not reached pre-pandemic levels as filming demand continues to remain low. Forecast anticipates a gradual increase in demand for filming within Santa Monica.	Charges for Services	114,704	63,011	99,000	153,734	164,957
01180001.408380	POUND FEES	Fees collected from adoption, boarding, microchip, dead animal fee, and vaccination of animals housed at the animal shelter.	Charges for Services	47,637	40,599	37,103	38,476	41,285
01180001.408381	DOG & CAT NEUTER DEPOSITS	Deposits collected upon adoption of animal. Deposit is returned when proof of neuter/spay is provided.	Charges for Services	17,412	19,132	9,500	9,852	10,571
01180001.408400	POLICE BILLABLE SERVICES	Revenue from police officer security at events other than movie jobs. Revenues are expected to remain level with previous year.	Charges for Services	314,891	243,583	270,000	299,990	321,889
01180001.408410	POLICE SERVICES/FEES	Revenue from various fixed-fee services provided by the Police Department such as reproduction of crime and accident reports and sales of police reports and photographs.	Charges for Services	5,889	7,290	5,595	5,802	6,226

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180001.408551	FALSE ALARM (FAB)	Charges for the cost of police response to repeated false alarm calls at the same location. This fee is assessed on an escalating scale with a higher charge for subsequent calls in the same fiscal year.	Charges for Services	188,407	82,643	190,494	222,542	238,788
01180001.408750	AUTO IMPOUND RELEASE	Administrative fees to release impounded vehicles. A slight increase is projected over the budgeted period.	Charges for Services	237,108	197,520	206,564	239,207	256,669
01180001.408990	30 DAY IMPOUND FEE	Fees for the Unlicensed Motorist Awareness/30-Day Vehicle Impound Program. Due to a recent court decision, this fee will no longer be applied.	Charges for Services	6,774	-	-	-	-
01180001.409550	OPM BACKGROUND CHECKS	Miscellaneous revenue for requested background checks. Revenues are projected to remain level with previous year.	Charges for Services	682	1,672	643	667	716
01180001.412010	PARKING CITATION FINES	Reflects revenues from Parking Citations. FY 2025-27 budgeted revenues are based on prior average citations and net ticket fines. Actuals received in FY 2023-24 were lower due to vacancies in Traffic Services Officer positions.	Fines & Forfeitures	13,101,351	11,776,927	14,083,480	12,930,424	12,982,000
01180001.412020	CA VEHICLE CODE FINES	The City's share of court-assessed fines for California Vehicle Code (CVC) violations for which police officers issue citations (tickets). Revenues are expected to remain level with previous year.	Fines & Forfeitures	144,697	98,441	97,500	105,108	112,781
01180001.412030	OTHER FINES / FORFEITURES	The City's share of court-assessed fines for misdemeanor, infraction and local ordinance violations for which police officers issue citations (tickets) in lieu of arrest and booking.	Fines & Forfeitures	150,899	104,746	100,000	107,700	115,562
01180001.412090	POLICE ADMIN CITATIONS	Revenues from citations issued by civilian uniformed personnel for various Municipal Code Violations. Revenues are expected to remain unchanged from previous years.	Fines & Forfeitures	15,369	13,793	15,040	15,596	16,735
01180001.415290	OTHER REVENUE - MISCELLANEOUS	This account primarily represents one-time revenues from various miscellaneous sources. No revenues are projected for FY 2025-27.	Other Revenue	-	43	-	-	-
01180001.415480	POLICE DEPARTMENT DONATIONS	This account is used for occasional state or county reimbursements, grant sharing, and public donations towards Police services. This account will no longer be utilized.	Other Revenue	9,005	27,871	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180001.415481	DONATIONS-MOUNTED UNIT	Donations from citizens to be utilized for the care and upkeep of the Police Department's mounted unit. Due to the unpredictable nature of donations, this account is not budgeted.	Other Revenue	2,107	5,643	-	-	-
01180001.415482	DONATIONS-ANIMAL SHELTER	Donations from citizens to be utilized for the care and upkeep of the animals and their shelter. Due to the unpredictable nature of donations, this account is not budgeted.	Other Revenue	6,641	6,942	-	-	-
Total Office of the Chief of Police				14,647,504	12,911,997	15,372,858	14,448,000	14,610,361
Special Operations								
01180003.409230	INTERFUND SERVICES	This account represents direct charge reimbursements from the other City funds for various services provided by certain General Fund business units.	Charges for Services	1,955,042	2,115,121	2,295,703	2,322,526	2,349,622
Total Special Operations				1,955,042	2,115,121	2,295,703	2,322,526	2,349,622
Total Police General Fund Revenues				16,602,546	15,027,118	17,668,561	16,770,526	16,959,983

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Architecture Services								
01500010.409380	MEM PARK CONTRIB	This account represents the funding contribution from Santa Monica College (SMC) related to the Memorial Park Redevelopment and Expansion Project. Revenue will be one-time but received over multiple fiscal years, totaling $2.75 million. No revenues in FY 2025-27 are being budgeted at this time as it is difficult to project the specific timing and amounts of the funding contribution payments.	Charges for Services	-	-	350,000	-	-
Total Architecture Services				-	-	350,000	-	-
Engineering & Street Services								
01500009.403150	FILMING PERMITS	Fees for commercial filming and still photography in City facilities or in City right of way, not including City beaches or parks (includes fees for filming in public right of way and application fees). Revenue oversight has been transferred to the City Manager's Office in FY 2025-26.	Licenses & Permits	84,093	93,450	92,440	-	-
01500009.403170	UTILITY POLE LEASE FEE	Fee for leasing space to telecommunication companies to install wireless facilities on City-owned infrastructure in the public right of way. Budget for Utility Pole Lease fees for the next two years is based on 119 projected leases for wireless facilities on utility poles throughout the City.	Licenses & Permits	162,045	68,591	125,000	118,218	130,885
01500009.408150	USE OF PUBLIC PROPERTY PERMITS	Permit fees paid by private parties for the placement of materials or equipment, the operation of equipment on public right-of-way in conjunction with construction activity, or the moving of containers stored in the public right of way. FY 2025-27 revenues are based on a 4-year average of actual permit volumes pulled.	Charges for Services	688,367	671,720	658,520	801,776	886,941
01500009.408160	NEWSRACK PERMITS	Permit fees paid by newspaper publishers for the placement of news racks on public right-of-way. FY 2025-27 revenues are based on FY 2021-22 historic actuals.	Charges for Services	-	-	100	100	100
01500009.408170	RESURFACING PERMITS	Permit fees paid for inspections related to street improvements in the public right of way, including removal and replacement of sidewalk, curb and gutter, driveway, and alley. FY 2025-26 and FY 2026-27 revenues reflect an upward trend in street improvement inspections, based on the annual average of actual permits issued in the past four years.	Charges for Services	39,412	48,476	46,000	58,503	64,619
01500009.408210	PLAN CHECK FEES-ENGINEERING	Revenue collected for Engineering plan check activities, including building and offsite improvements. FY 2025-27 revenues reflect historic plan check volumes for all Engineering plan check review fees.	Charges for Services	335,148	294,860	296,590	321,015	353,086
01500009.408390	UTILITY EXCAVATION FEES	Permit fees paid for excavation in the public right of way for placement of underground utilities. Revenues in FY 2025-26 reflect a decline in utility excavation permits for placement of fiber by telecommunications providers and a projected rate escalation in FY 2026-27.	Charges for Services	291,568	208,672	194,070	193,857	214,482

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500009.408530	WIRELESS FACILITY FEES	Permit fees paid for installation of new wireless facilities in the public right of way. FY 2025-27 revenue budget reflects utility companies pulling only seven new wireless facilities in the past year and an overall downward trend in wireless facility permit applications and telecommunication construction permits issued over the last two years.	Charges for Services	100,113	102,940	68,750	22,181	24,500
01500009.408570	BLANKET UTILITY PERMITS	Fees paid by utility companies to perform minor maintenance/minor upgrades to utility systems. FY 2025-27 revenues are based on a 4-year average volume of blanket utility permits, increased by 4.1% escalation in FY 2025-26 and 3.3% in FY 2026-27.	Charges for Services	55,059	158,498	142,000	177,820	196,873
01500009.408680	SUBDIVISION MAP FEES	Fees paid for the purpose of processing and recording subdivision maps. FY 2025-27 revenues reflect five-year average volumes of subdivision maps processed.	Charges for Services	17,216	9,003	30,680	28,805	27,768
01500009.409280	PARKLETS-REVIEW AND INSPECTION	Parklet review and inspection fees were introduced in FY 2022-23. Revenues in FY 2025-26 and FY 2026-27 are projected to increase slowly, based on estimates that just nine new parklets annually are anticipated to pay inspection/plan check fees as most restaurants will have already pulled permits and paid their fees.	Charges for Services	8,719	5,400	1,563	2,588	2,882
01500009.409350	URBAN RUNOFF MIT. INSP. ONSITE	Inspection fee for post-construction urban runoff best management practice installation. This account was transferred from the Office of Sustainability and the Environment to Engineering and Street Services since revenue is collected by Engineering and Street Services staff.	Charges for Services	-	-	-	4,400	4,400
01500009.415120	ENCROACHMENT REVENUE	Revenue from an encroachment agreement for 3118 18th street, which is a lease to be paid yearly for a term of 55 years for a property owner's encroachment in the right of way. FY 2023-25 revenues are projected to remain level as the encroachment agreement doesn't have an escalation factor.	Other Revenue	1,047	1,047	1,047	1,047	1,047
01500009.416200	STREET ASSESSMENT	Streetlight assessment revenues are a reimbursement of construction costs payable by owners of residential properties that have voted to form an assessment district for the purpose of constructing public works improvements (i.e., streetlights). This revenue source is primarily one-time, as the majority of homeowners paid their streetlight assessment fees in full during FY 2021-22 for two streetlight assessment districts that were completed in the prior fiscal year. No revenues are projected for FY 2025-27.	Other Revenue	48,421	7,241	-	-	-
Total Engineering & Street Services				1,831,208	1,669,898	1,656,760	1,730,310	1,907,583

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Office of Sustainability & the Environment								
01500002.403480	EV PARKING OVERSTAY CHARGE	Fee to encourage electric vehicle (EV) drivers not to leave their EVs in parking spaces with charging stations after expiration of the maximum posted time. Collection of overstay charges will be collected by a third-party vendor. No revenues are projected for FY 2025-27.	Licenses & Permits	26,623	22,873	15,000	-	-
01500002.409330	LANDSCAPE IRRIG PLAN CHECK FEE	Revenue related to landscape and irrigation plan check work. Oversight of these revenues is being transferred to Water Resources.	Charges for Services	18,221	12,261	18,660	-	-
01500002.409340	LANDSCAPE & IRRIG ON-SITE INSP	Inspection fee for new landscape/irrigation installation as per approved plans. Revenues are unpredictable and based on construction permits in queue and when projects and inspections are completed. Oversight of these revenues is being transferred to Water Resources.	Charges for Services	13,674	27,506	14,070	-	-
01500002.409350	URBAN RUNOFF MIT. INSP. ONSITE	Inspection fee for post-construction urban runoff best management practice installation. This account was transferred from the Office of Sustainability and the Environment to Engineering and Street Services since revenue is collected by Engineering and Street Services staff.	Charges for Services	3,142	5,224	4,400	-	-
01500002.410760	EV CHARGER USER FEE	Revenue from the EV Charger User Fee set by Council based on a per kilowatt-hour (kWh) usage for the use of City EV Charging Stations. No revenue is projected for FY 2025-27 due to the transition to a third-party owner/operator for maintaining public EV charging stations.	Charges for Services	86,104	103,719	115,000	-	-
01500002.414100	COMMUNITY GARDENS RENTALS	This account represents revenue received from the Community Gardens licensing fees.	Rent	16,971	18,588	17,600	17,600	17,600
01500002.415290	OTHER REVENUE - MISCELLANEOUS	This account primarily represents one-time revenues from various miscellaneous sources. FY 2024-25 revenues reflect a one-time CPA Reach Code Award and a rebate from Southern California Edison. No revenues are projected for FY 2025-27.	Other Revenue	-	-	42,250	-	-
01500002.416300	EV VENDOR ELECTRICAL REIMB GF	Reimbursement for electricity use by GreenWealth-owned and operated EV chargers. FY 2025-27 revenues projections are based on the average of kilowatt-hour (kWh) usage.	Other Revenue	-	-	-	190,000	200,000
01500002.416301	EV VENDOR PROFIT SHARE GF	Profit share for the new EV charger owner/operator, GreenWealth Energy. The agreement is expected to be executed in FY 2024-25 and will provide the City with 5% of the EV charging profits.	Other Revenue	-	-	4,000	4,000	4,000
Total Office of Sustainability & the Environment				164,735	190,172	230,980	211,600	221,600

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Public Landscape								
01500021.409060	PLAN CHECK FEES-LANDSCAPE&FORE	Development project fees related to the urban forest that require urban forest staff review. FY 2025-27 revenues are based on the two-year average plus the proposed fee increase.	Charges for Services	126,435	96,379	113,800	120,266	133,152
01500021.409230	INTERFUND SERVICES	This account represents direct charge reimbursements from the other City funds for various services provided by certain General Fund business units. This is a reimbursement from the Beach Fund to the General Fund for 1.0 FTE Groundskeeper who is budgeted in the General Fund but performs work at parks adjacent to the Beach.	Charges for Services	106,521	112,665	116,954	108,461	126,049
01500021.415290	OTHER REVENUE - MISCELLANEOUS	This account primarily represents revenues from urban forest services requested by the public or public tree maintenance required for construction projects. No revenues are projected for FY 2025-27.	Other Revenue	41,459	5,938	-	-	-
Total Public Landscape				274,415	214,982	230,754	228,727	259,201
Resource Recovery & Recycling								
01500026.408720	REFUSE BINS - STORAGE FEES	Fee for the rental of public property for purposes of storing refuse/recycling bins.	Charges for Services	57,818	70,449	63,000	63,000	63,000
Total Resource Recovery & Recycling				57,818	70,449	63,000	63,000	63,000
Total Public Works General Fund Revenues				2,328,176	2,145,500	2,531,494	2,233,637	2,451,384

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
01430001.408020	MEMORIAL PARK GYM USER FEE	Revenue for drop-in entry into Memorial Park Gym.	Charges for Services	-	40,865	39,116	40,563	43,524
01430001.408021	MEMORIAL PARK FITNESS ROOM	Revenue received from Memorial Park Fitness Room (drop-in and membership fees).	Charges for Services	-	23,603	20,000	20,740	22,254
01430001.408070	FIELD CONCESSION & STORAGE	Revenue received from youth groups using storage facilities in City parks and a monthly fee charged for use of field concession stands.	Charges for Services	-	28,813	26,384	27,360	29,357
01430001.408080	SKATE PARK	Revenue received from participant membership and entry fees at The Cove Skate Park.	Charges for Services	-	43,604	54,535	56,553	60,681
01430001.408081	SKATE CAMPS CLASSES	Revenue received from participants in skate camps and classes. Reduction in revenue as a result of unexpected decline in demand.	Charges for Services	-	70,849	100,000	82,960	89,016
01430001.408100	PARK FILMING LOCATION FEES	Revenue received from the Park Film Location Fee for motion picture or television filming in City parks. This account is no longer used. Oversight of this revenue source has been transferred to Public Works Department.	Charges for Services	-	11,676	-	-	-
01430001.408220	SWIM CENTER-SMC	Revenue received from Santa Monica College (SMC) for the City's operation of the Santa Monica Swim Center.	Charges for Services	-	309,501	272,260	282,334	302,944
01430001.408241	SWIM CENTER-GROUP LESSONS	Revenue received from group lesson participants in the Community Aquatics program.	Charges for Services	-	151,399	137,910	143,013	153,453
01430001.408242	SWIM CENTER-REC/LAP SWIM	Revenue received from recreational/lap swim participants in the Community Aquatics program.	Charges for Services	-	93,912	77,967	80,852	86,754
01430001.408243	SWIM CENTER-SWIM PASSES	Revenue received from purchasers of swim passes for the Community Aquatics program.	Charges for Services	-	305,139	318,250	330,025	354,117
01430001.408244	SWIM CENTER-PERMIT GROUPS	Revenue from permit group participants.	Charges for Services	-	318,939	341,348	353,978	379,818
01430001.408245	SWIM CENTER-ROOM RENTALS	Revenue received from room rentals through the Community Aquatics program.	Charges for Services	-	3,210	5,903	6,121	6,568
01430001.408246	SWIM CENTER-SPECIAL CLASSES	Revenue received from participants in special classes through the Community Aquatics program.	Charges for Services	-	90,500	77,453	80,319	86,182
01430001.408248	SWIM CENTER-AQUATIC SUPPLIES	Revenue received from purchasers of aquatic supplies through the Community Aquatics program.	Charges for Services	-	3,567	4,000	4,148	4,451
01430001.408249	SWIM CENTER-WET WORKOUTS	Revenue received from wet workout participants in the Community Aquatics program.	Charges for Services	-	25,902	29,332	30,417	32,637
01430001.40824D	SMMUSD-PERMITS-SAMOHI POOL	Revenue received from SMMUSD permit group participants in the Community Aquatics program.	Charges for Services	(9,644)	64,255	75,963	78,774	84,525
01430001.40824E	SMMUSD-REC/LAP SWIM SAMOHIPOOL	Revenue received from SMMUSD recreational/lap swim participants in the Community Aquatics program.	Charges for Services	-	1,596	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430001.40824G	SMMUSD-SAMOHI POOL SPECIALTY	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for special expenses associated with the use of Santa Monica High School (Samohi) pool facilities.	Charges for Services	-	2,179	-	-	-
01430001.408250	TENNIS RESERVATIONS	Revenue received from tennis court fees.	Charges for Services	-	432,266	360,811	383,494	368,494
01430001.408251	TENNIS TOURNAMENT	Revenue received from city sponsored tennis tournaments throughout the year.	Charges for Services	-	24,584	24,000	-	-
01430001.408252	PICKLEBALL PROGRAM	Revenue received from membership sales, drop-in fees, and court rentals for pickleball. Revenues support a Pickleball Coordinator, as-needed staffing, and various supplies for pickleball. The increase in FY 2025-27 is a result of increase in demand for pickleball programs	Charges for Services	-	103,885	156,900	183,445	103,445
01430001.408291	SOFTBALL LEAGUES	Revenue received from adult softball team registration fees.	Charges for Services	-	114,687	105,000	108,885	58,885
01430001.408292	BASKETBALL LEAGUES	Revenue received from adult basketball league team registration fees.	Charges for Services	-	109,381	92,000	95,404	95,404
01430001.408293	VOLLEYBALL LEAGUES	Revenue received from adult volleyball team registration fees.	Charges for Services	-	20,845	5,000	5,185	5,185
01430001.408370	CONTRACT CLASSES	Revenue received from enrollment fees for contracted community camps and classes, which provide the community with a variety of recreational offerings for youth and adults.	Charges for Services	-	1,290,903	1,569,405	1,627,473	1,577,473
01430001.408520	PICNIC AREA PERMITS	Revenue from fees for permitting BBQ picnic areas at Clover, Marine, and Airport Parks for groups of fewer than 150 people.	Charges for Services	-	29,824	21,139	21,921	23,521
01430001.408850	PRIVATE COACHING FEE	Revenues received from personal coaches/trainers to pay for the opportunity to use gym space to train clients.	Charges for Services	-	11,890	8,500	8,815	9,458
01430001.408870	EVENT ADMINISTRATION FEE	Revenue from administrative processing fee based upon the complexity of the event permit application. FY2025-27 reflects an increase in revenue as a result of the growing need for event permits.	Charges for Services	-	17,573	5,000	20,185	20,564
01430001.409010	EVENT PERMIT FEE	Revenue from special events permit application fees. FY2025-27 reflects an increase in revenue as a result of the growing need for event permits.	Charges for Services	-	18,923	8,000	23,883	24,489
01430001.409020	NEIGHBOR NOTIFICATION FEE	Revenue from the Neighbor Notification Fee, which is assessed on special event producers to recover City costs to notify neighbors impacted by certain permitted special events.	Charges for Services	-	5,893	5,000	5,185	5,564
01430001.409050	AIRPORT PARK DROP IN PROGRAM	Revenue from fees charged for adult Drop-In Soccer Program at Airport Park. This program is going to be revived.	Charges for Services	-	-	9,661	10,018	10,749
01430001.409470	ADULT SOCCER LEAGUE	Revenue received from registration fees for adult soccer leagues.	Charges for Services	-	208,695	220,000	228,140	244,794

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430001.409510	ACTIVITY PASSPORT	Fee for replacement cards, as needed, by participants registered in ActiveNet. Fee restructured to represent revenues received from replacement cards only.	Charges for Services	-	604	100	104	112
01430001.409520	COMMERCIAL INSTRUCTION USE CHA	Revenue from annual use charge, pro-rated quarterly, for commercial fitness instruction, camps and classes in City parks and on Santa Monica State Beach.	Charges for Services	-	-	8,100	8,400	9,013
01430001.409530	COMMERCIAL INSTRUCTOR PERMIT F	Revenue from annual permit fee for commercial fitness instruction, camps and classes in City parks and on Santa Monica State Beach.	Charges for Services	-	377	1,810	1,877	2,014
01430001.409660	REFUND PROCESSING FEE	Revenues received from activity withdrawals initiated by registered participants.	Charges for Services	-	4,031	5,500	5,704	6,120
01430001.410600	LINCOLN FIELD RENTAL	Rental permit fees for the use of the Lincoln Middle School Field.	Charges for Services	-	18,744	14,402	20,120	21,589
01430001.410610	LINCOLN TRACK RENTAL	Rental permit fees for the use of the Lincoln Middle School Track.	Charges for Services	-	2,425	570	591	634
01430001.414080	FIELD PERMITS	Revenue received from Outdoor Sports Facility Rental fees.	Rent	-	491,191	446,505	471,322	461,322
01430001.414090	REC-PARK BUILDING RENTAL	Revenue from park building rental fees.	Rent	-	136,391	199,815	176,098	188,953
01430001.414130	SAMOHI FIELD LIGHTS	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for expenses associated with the use of Santa Monica High School (Samohi) facilities.	Rent	(8,504)	-	-	-	-
01430001.414140	SAMOHI FIELD STAFFING	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for expenses associated with the use of Santa Monica High School (Samohi) facilities.	Rent	(25,479)	-	-	-	-
01430001.414160	SAMOHI FIELD FIELD RENTAL	Revenue collected from field rental at Santa Monica High School (Samohi).	Rent	-	27,171	18,340	19,019	20,407
01430001.414170	SAMOHI TRACK LIGHTS	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for expenses associated with the use of Santa Monica High School (Samohi) facilities.	Rent	(2,948)	-	-	-	-
01430001.414180	SAMOHI TRACK STAFFING	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for expenses associated with the use of Santa Monica High School (Samohi) facilities.	Rent	(2,203)	-	-	-	-
01430001.414190	SAMOHI TRACK RENTAL	Revenue collected from track rentals at Santa Monica High School (Samohi).	Rent	-	2,288	1,882	1,952	2,094
01430001.414270	GYM RENTALS	Revenue from Memorial Park Gymnasium rental fees.	Rent	-	123,255	100,000	103,700	111,270
01430001.414310	LINCOLN FIELD LIGHTS	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for expenses associated with the use of Lincoln Middle School facilities.	Rent	(9,215)	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430001.414320	LINCOLN FIELD STAFFING	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for expenses associated with the use of Lincoln Middle School facilities.	Rent	(52,037)	-	-	-	-
01430001.414330	LINCOLN TRACK LIGHTS	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for expenses associated with the use of Lincoln Middle School facilities.	Rent	(1,091)	-	-	-	-
01430001.414340	LINCOLN TRACK STAFFING	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for expenses associated with the use of Lincoln Middle School facilities.	Rent	(3,663)	-	-	-	-
01430001.414350	JAMS FIELD RENTAL	Revenue from John Adams Middle School (JAMS) Field rental fees.	Rent	-	36,721	25,442	31,568	33,872
01430001.414360.	JAMS STAFFING	Revenue collected on behalf of the Santa Monica-Malibu Unified School District (the "District") to reimburse it for expenses associated with the use of John Adams Middle School (JAMS) facilities.	Rent	(78,363)	-	-	-	-
Total Administration				(193,146)	4,822,052	4,993,303	5,180,645	5,141,706
Cultural Affairs								
01430012.410770	CULT ARTS DEV APP PROCESS FEE	Fee to process application for design evaluation to meet public art requirement. Per ordinance, developers adding significant new commercial or residential space are required to provide public art or cultural facilities.	Charges for Services	-	-	5,140	6,792	7,506
01430012.410830	CULTURAL CLASSES REVENUE	Revenues from cultural facilities that were previously shuttered during the COVID-19 pandemic to provide key cultural offerings to the community.	Charges for Services	-	-	-	27,150	27,150
01430012.414390	MILES RENTAL REVENUE	Revenues associated with facility rentals for the Miles Playhouse.	Rent	-	-	-	51,384	51,384
01430012.414400	COAL RENTAL REVENUE	Revenues associated with facility rentals for the Camera Obscura Art Lab.	Rent	-	-	-	6,960	6,960
Total Cultural Affairs				-	-	5,140	92,286	93,000
Total Recreation & Arts General Fund Revenues				(193,146)	4,822,052	4,998,443	5,272,931	5,234,706

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Mobility								
01600001.403030	VALET LICENSING FEES	Revenues for the sale of permits for valet operations throughout the City.	Licenses & Permits	38,273	30,167	26,000	26,000	26,000
01600001.403080	PEDICAB VEHICLE PERMITS	Revenues for the sale of permits to pedicab operators throughout the City.	Licenses & Permits	5,416	2,340	4,356	4,517	5,047
01600001.403180	AUTO PARK PERMIT	Revenues from the sale of permits for automobile storage or parking space upon any lot or parcel of land or in any structure designed or used for paid parking or storage of motor vehicles.	Licenses & Permits	2,947	1,838	3,200	3,000	3,000
01600001.403203	VALET PARKING METER RENTAL	Revenues from the use of metered parking spaces by valet services.	Licenses & Permits	526,655	574,024	484,000	542,000	551,000
01600001.403460	SHARED MOBILITY PROW FEE	Shared Mobility public right-of-way (PROW) fees collected on a per trip basis and used to support infrastructure to improve the safety for riders and citywide streets. The FY 2024-2027 budget originally reflected an anticipated phase out of the program, however, services are still being provided and the budget will be reestablished at a later date.	Licenses & Permits	107,527	52,862	-	-	-
01600001.408130	OVERSIZE LOAD	Fees for oversized load, house moving permits, and miscellaneous revenue for Mobility Division Counter services. The City issues three fees under the Oversized Load/House moving revenue category in which, the Oversized Load - One way and Oversized Load - Two Way are set by the State, limiting the revenues being collected. Oversize load permits are primarily issued for transporting materials to construction sites. Reduced revenue projection based on fewer and smaller scale developments.	Charges for Services	14,177	13,409	15,100	14,037	15,462
01600001.408140	REVIEW OF PUBLIC ROW APPLICATI	Fees for Mobility Division's review of public right-of-way permits, roadway closures, and the associated temporary no parking signs. Roadway Closure Permits are primarily issued during construction of major development projects.	Charges for Services	88,396	98,764	86,000	86,000	92,878
01600001.409040	TRANS MGMT BLDG PLAN CHECK	Fees for Mobility Division plan check of development projects.	Charges for Services	210,684	175,670	202,113	259,591	288,541

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600001.409140	TAXI FRANCHISE FEES	Revenues for the sale of franchises to operate a taxi in the City. Fee no longer exists.	Charges for Services	9,520	-	-	-	-
01600001.409150	TAXI VEHICLE PERMIT FEES	Revenues for the sale of taxi vehicle permits to operate a taxi in the City.	Charges for Services	815	462	923	957	1,127
01600001.409160	TAXI DRIVER PERMIT FEES	Revenues for the sale of taxi driver permits to operate a taxi in the City.	Charges for Services	434	272	380	394	523
01600001.409240	REVIEW OF PLANNING APPLICATION	Fee to recover costs of Mobility Division review of development applications. Budget line item reduced to reflect historical trend.	Charges for Services	11,472	7,878	8,578	6,222	6,926
01600001.409250	TRAFFIC CONTROL	Fees for Mobility Division administration of the Temporary Traffic Control Plan counter processes and the fee to recover costs of temporary traffic control plan reviews. Budget line item reduced to reflect historical trend.	Charges for Services	339,148	205,163	138,984	194,127	218,298
01600001.409600	TTCP-UA FEE	Temporary Traffic Control Permit – Urgency Action (TTCP-UA) revenues are fees collected from general transportation engineering services provided to private developers regarding signs, markings, parking, and access. Fees collected for expediated process. Budget line item increased to reflect historical actuals.	Charges for Services	11,307	15,203	9,650	31,110	33,981
01600001.409610	BIKE RACKS	Revenues collected for the design and installation of new bike racks for private developments. Budget line item increased to reflect historical actuals.	Charges for Services	(830)	4,782	3,177	6,222	6,926
01600001.409620	BLOCK PARTIES	Revenues collected from the review and approval of neighborhood block parties that close public streets.	Charges for Services	1,777	2,166	2,000	2,074	2,325
01600001.410700	DOCKLESS MOBILITY FEE	Annual cost recovery fees that pay for the administration and enforcement of the Shared Mobility Pilot Program.	Charges for Services	284,945	100,467	226,000	284,362	315,120
01600001.416060	BIKE TRANSIT CTR CONCESSION AG	Bike center operator percentage rent fee based on gross sales.	Other Revenue	16,991	16,991	16,991	17,620	19,506
Total Mobility				1,669,655	1,302,456	1,227,452	1,478,233	1,586,660

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Parking Operations								
01600004.403190	PREFERENTIAL PARKING PERMITS	Revenues from preferential parking permits sold to residents and residential owners. FY 2025-27 revenues are projected to reflect the increase in permit costs effective FY 2025-26.	Licenses & Permits	1,314,832	1,425,838	1,450,300	2,504,525	2,529,525
01600004.403200	ON-STREET METERS	Revenues from citywide on-street parking meters. FY 2025-27 revenues are projected to reflect the increase in metered parking spaces along Ocean Park.	Licenses & Permits	14,362,396	14,877,370	14,665,000	15,097,552	15,361,341
01600004.403202	ON-STREET METERS OVER/SHORT	This account captures the discrepancies between the actual cash balance on hand and the recorded book balance. Amounts are typically immaterial and not budgeted.	Licenses & Permits	363	5,999	-	-	-
01600004.403210	STRUCTURE 1 - 6 ATTENDANT PARK	This account is no longer active	Licenses & Permits	314	-	-	-	-
01600004.403211	TRANSIENT PARKING: PS 1	Revenues from daily ("transient") parking in Parking Structure 1 (1234 4th Street). FY 2025-27 revenues are projected to remain consistent, in line with recent trends and the midyear adjustments submitted for FY 2024-25, which accounted for the impacts of the California wildfires.	Licenses & Permits	920,776	845,843	891,000	991,000	1,000,000
01600004.403212	TRANSIENT PARKING: PS 2	Revenues from daily ("transient") parking in Parking Structure 2 (1235 2nd Street). FY 2025-27 revenues are projected to reflect the estimated increase in revenues associated with the installation of License Plate Recognition (LPR) technology.	Licenses & Permits	757,527	790,457	751,000	862,500	866,647
01600004.403214	TRANSIENT PARKING: PS 4	Revenues from daily ("transient") parking in Parking Structure 4 (1321 2nd Street). FY 2025-27 revenues are projected to reflect the estimated increase in revenues associated with the installation of License Plate Recognition (LPR) technology.	Licenses & Permits	1,561,388	1,538,234	1,668,000	1,701,250	1,753,324
01600004.403215	TRANSIENT PARKING: PS 5	Revenues from daily ("transient") parking in Parking Structure 5 (1440 4th Street). FY 2025-27 revenues are projected to reflect the estimated increase in revenues associated with the installation of License Plate Recognition (LPR) technology.	Licenses & Permits	1,112,127	972,366	1,265,000	1,381,250	1,433,324

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600004.403216	ATTENDANT PARKING-STRUCTURE 6	Revenues from daily ("transient") parking in Parking Structure 6 (1433 2nd Street). FY 2025-27 includes a slight increase added to baseline revenues, which are consistent with prior years, to reflect the positive revenue impact expected from the installation of License Plate Recognition (LPR) technology. Installation is planned to occur sometime within the two-year period.	Licenses & Permits	1,312,442	1,248,309	1,422,000	1,434,266	1,498,156
01600004.403220	STRUCTURE 7 - 8 ATTENDANT PARK	Revenues from daily ("transient") parking in Parking Structure 7 and Parking Structure 8. FY 2025-27 includes an increase added to baseline revenues, which are consistent with prior years, to reflect the positive revenue impact expected from the installation of License Plate Recognition (LPR) technology. Installation is planned to occur sometime within the two-year period.	Licenses & Permits	3,783,430	3,464,107	3,959,000	4,162,600	4,541,294
01600004.403230	PARKING STRUCTURE 9	Revenues from daily ("transient") parking in Parking Structure 9 (1136 4th Street). FY 2025-27 includes a slight increase added to baseline revenues, which are consistent with prior years, to reflect the positive revenue impact expected from the installation of License Plate Recognition (LPR) technology. Installation is planned to occur sometime within the two-year period technology.	Licenses & Permits	219,733	208,354	227,000	239,900	264,736
01600004.403240	PARKING STRUCTURE 10	Revenues from Parking Structure 10 (1125 3rd Street). FY 2025-27 includes a slight increase added to baseline revenues, which are consistent with prior years, to reflect the positive revenue impact expected from the installation of License Plate Recognition (LPR) technology. Installation is planned to occur sometime within the two-year period	Licenses & Permits	163,040	155,890	162,000	173,400	197,036
01600004.403250	KEN EDWARDS CENTER PARKING	Revenues from the parking structure at the Ken Edwards Center (1527 4th Street). FY 2025-27 includes a slight increase added to baseline revenues, which are consistent with prior years, to reflect the positive revenue impact expected from the installation of License Plate Recognition (LPR) technology. Installation is planned to occur sometime within the two-year period.	Licenses & Permits	38,406	44,318	42,000	48,267	62,156
01600004.403260	MAIN LIBRARY PARKING STRUCTURE	Revenues from the parking structure at the Main Library (601 Santa Monica Blvd). FY 2025-27 includes a slight increase added to baseline revenues, which are consistent with prior years, to reflect the positive revenue impact expected from the installation of License Plate Recognition (LPR) technology. Installation is planned to occur sometime within the two-year period.	Licenses & Permits	71,688	91,906	89,000	95,267	109,156
01600004.403272	CIVIC CENTER - LOT	Revenues from the Civic Center Parking Lot. FY 2025-27 revenues are projected to remain flat over the biennial period.	Licenses & Permits	25,372	100,086	204,000	204,000	207,000

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Fund General
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600004.403273	CIVIC CENTER - STRUCTURE	Revenues from the Civic Center Parking Structure (333 Civic Center Drive). FY 2025-27 includes a slight increase added to baseline revenues, which are consistent with prior years, to reflect the positive revenue impact expected from the installation of License Plate Recognition (LPR) technology. Installation is planned to occur sometime within the two-year period.	Licenses & Permits	518,105	475,181	496,000	414,800	463,471
01600004.403282	PERMITS - PARKING STRUCTURE 2	Revenues from monthly permit sales in Parking Structure 2. FY 2025-27 revenues are projected to remain consistent with recent prior years, with no substantial fluctuations expected. FY 2025-27 revenues are projected to remain flat over the biennial period.	Licenses & Permits	414,123	420,909	400,000	400,000	400,000
01600004.403284	PERMITS - PARKING STRUCTURE 4	Revenues from monthly permit sales in Parking Structure 4. FY 2025-27 revenues are projected to remain flat over the biennial period.	Licenses & Permits	563,306	449,200	605,000	605,000	605,000
01600004.403285	PERMITS - PARKING STRUCTURE 5	Revenues from monthly permit sales in Parking Structure 5. FY 2025-27 revenues are projected to remain consistent with recent prior years, with no substantial fluctuations expected.	Licenses & Permits	405,800	388,000	423,000	423,000	423,000
01600004.403286	PERMITS - PARKING STRUCTURE 6	Revenues from monthly permit sales in Parking Structure 6. FY 2025-27 revenues are projected to remain flat over the biennial period.	Licenses & Permits	483,441	394,145	505,000	505,000	505,000
01600004.403287	STRUCTURE ACCESS CARD FEE	Revenues from the nominal amounts collected for replacement keycards ($10 per x 100).	Licenses & Permits	3,430	3,102	3,000	3,000	3,000
01600004.403290	STRUCTURE 7 - 8 PARKING PERMIT	Revenues from monthly permit sales in Parking Structure 7 and Parking Structure 8. FY 2025-27 revenues are projected to remain flat over the biennial period.	Licenses & Permits	846,243	714,327	869,000	869,000	869,000
01600004.403300	PERMITS -PARKING STRUCTURE 9	Revenues from monthly permit sales in Parking Structure 9. FY 2025-27 revenues are projected to remain flat over the biennial period.	Licenses & Permits	241,910	244,410	251,000	254,500	258,700
01600004.403330	5TH AND ARIZONA PARKING	Revenues from daily ("transient") parking and event rentals at Parking Lot 27 (1320 5th Street at 5th and Arizona). FY 2025-27 revenues are projected to remain consistent with recent prior years, with no substantial fluctuations expected. It is expected that DTSM-permitted non-parking events may periodically impact access several times per year.	Licenses & Permits	341,063	327,340	375,000	380,200	387,200
01600004.403340	MAIN STREET PARKING LOTS	Revenues from daily ("transient") parking at at City-owned lots along Main Street: Lot 9 at 110 Hill Street, Lot 10 at 111 Hill Street, Lot 11 at 170 Hollister Avenue, and Lot 26 at 150 Strand Avenue. FY 2025-27 revenues are projected to remain flat over the biennial period.	Licenses & Permits	856,917	866,983	884,000	897,000	912,000

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Fund General
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600004.403350	1630 5TH LOT 29 (5TH & COLORADO)	Revenues collected from transient ("daily") parking at Parking Lot #29 (1630 5th Street at 5th and Colorado Ave). FY 2023-25 revenues reflect an incremental return of demand for monthly parking permits as recovery continues. Recently installed EV super chargers also support the demand for parking in this lot.	Licenses & Permits	25,130	28,260	15,000	15,200	15,500
01600004.403360	1665 OCEAN AVE PKG LOT	Revenues collected from transient ("daily") parkers at Parking Lot #30 (1665 Ocean Ave). FY 2023-25 revenues reflect an incremental return of demand for monthly parking permits as recovery continues.	Licenses & Permits	37,832	35,374	42,000	42,600	43,300
01600004.403370	MIDTOWN PARKING LOTS	Revenues collected from parking rates at City-owned parking lots (Lot 7, 1217 Euclid Street; Lot 8 – 1146 16th Street; Lot 12 – 1211 4th Street). FY 2023-25 revenues reflect an incremental return of demand for monthly parking permits as recovery continues.	Licenses & Permits	223,477	242,478	225,000	45,000	45,776
01600004.403440	LIBRARY STRUCTURE PERMITS	Revenues collected from monthly parking permits issued for access to the Main Library Parking Structure. FY 2023-25 revenues reflect an incremental return of demand for monthly parking permits as recovery continues.	Licenses & Permits	217,520	233,009	217,000	217,000	217,000
01600004.403490	PARKING VALIDATIONS	Revenues from the sale of discounted parking validations for the Downtown parking structures. Revenues are now booked in 01600004.403491.	Licenses & Permits	818	-	-	-	-
01600004.403491	PARKING VALIDATIONS-DOWNTOWN	Revenues from the sale of discounted parking validations for the Downtown parking structures.	Licenses & Permits	754,240	1,164,032	789,000	789,000	789,000
01600004.403492	PARKING VALIDATIONS-PS7-8	Revenues from the sale of discounted parking validations for Parking Structures 7 and 8.	Licenses & Permits	215,035	203,155	174,000	174,000	174,000
01600004.403500	EVGO LICENSE FEE	Licensing revenues paid by a third-party vendor assessed on parking spaces in the City's Downtown surface parking lots where fast-charging parking stations have been installed and maintained by EVgo Services LLC. FY 2023-25 revenues reflect projected activity as recovery continues.	Licenses & Permits	52,890	93,024	78,000	80,886	88,291
01600004.409230	INTERFUND SERVICES	This account represents direct charge reimbursements from the other City funds for various services provided by certain General Fund business units.	Charges for Services	3,116,536	3,466,558	2,969,701	3,169,701	3,248,944
01600004.415290	OTHER REVENUE - MISCELLANEOUS	Revenues collected from parking structure advertising and other miscellaneous fees and services not categorized elsewhere.	Other Revenue	100	5,298	-	200,000	590,000
01600004.415296	EMPLOYEE & DRIVEWAY PKG PERMI	This account is no longer active.	Other Revenue	46,474	954	-	-	-

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Fund General
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600004.415298	STRUCTURE CR.CARD OVER/SHORT	This account captures the discrepancies between the actual cash balance on hand and the recorded book balance. These amounts are typically immaterial and not budgeted.	Other Revenue	(46,184)	(90,354)	-	-	-
Total Parking Operations				34,962,040	35,434,465	36,116,001	38,380,664	39,861,877
Total Transportation General Fund Revenues				36,631,695	36,736,921	37,343,453	39,858,897	41,448,537

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Non-Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
All Other Transactions								
01800004.400010	PROPERTY TAXES - SECURED	Secured property tax revenues are projected to increase by 4.6% in FY 2025-26 and another 4.3% in FY 2026-27, primarily reflecting an anticipated moderation in assessed value increases and new construction.	Property Taxes	39,443,213	40,622,225	43,256,651	45,232,484	47,196,464
01800004.400020	PROPERTY TAXES - UNSECURED	FY 2025-26 revenues from unsecured property taxes (exclusive of Aircraft) are anticipated to decrease slightly from FY 2024-25 levels, reflecting a softening economy. Revenues are then anticipated to increase by 3.2% in FY 2026-27.	Property Taxes	1,493,337	1,610,922	1,441,602	1,418,180	1,464,080
01800004.400030	PROPERTY TAXES-CLRR-AIRCRAFT	Revenues reflect unsecured property taxes from general aviation aircraft based at Santa Monica Airport. Each fiscal year's revenues reflect aircraft based at the airport as of the prior January 1 lien date. Revenues are projected to remain flat in FY 2025-27.	Property Taxes	182,890	261,033	249,240	249,240	249,240
01800004.400040	SUPPLEMENTAL PROPERTY TAX	These taxes are generated from changes in ownership or new construction after the January 1 lien date. Supplemental taxes tend to be volatile due to changing market and economic conditions. Revenues have increased significantly the last few years as the local real estate market continued strong despite the pandemic. A softening housing market is anticipated to result in a $33,800 (4.5%) decrease in FY 2025-26. FY 2026-27 revenues are projected to remain flat.	Property Taxes	1,145,494	749,080	750,000	716,199	716,199
01800004.400050	STATUATORY PASS-THROUGHS	This account reflects the City's share of statutory pass-through payments from former Redevelopment Agency project areas. The City currently is allocated approximately 10% of total pass-throughs. FY 2025-26 and FY 2026-27 revenue estimates are based on estimated incremental property taxes generated from the former Redevelopment Agency (RDA) areas.	Property Taxes	4,589,439	5,148,657	4,339,930	5,462,947	5,796,422
01800004.400060	PROPERTY TAXES-DEL-SEC/UNSEC	This account reflects delinquent property tax payments. FY 2025-26 revenues are projected to increase by 37.4% due to a CPI adjustment applied per Proposition 13, along with robust revenues from former redevelopment project areas. FY 2026-27 revenues are anticipated to increase by 2%.	Property Taxes	1,040,400	990,119	650,000	892,909	910,767
01800004.400070	RPTTF RESIDUALS	This account reflects residual payments remaining from Los Angeles County's Redevelopment Property Tax Trust Fund (RPTTF) from tax increment receipts generated from former Redevelopment Agency (RDA) project areas after all legally enforceable payments have been made. FY 2025-26 and FY 2026-27 revenue estimates are based on the projected incremental property taxes generated from the former RDA areas, reflecting anticipated assessed value increases.	Property Taxes	17,222,917	19,408,150	19,709,600	19,408,150	20,205,756

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Fund General
Department Non-Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800004.400080	HOME EXEMPT TAX RELIEF	Homeowner's Exemption Tax Relief - The California Constitution provides a $7,000 reduction in the taxable value for a qualifying owner-occupied home and requires the State to reimburse local governments for any property tax losses resulting from the exemptions. Payments in FY 2025-26 and FY 2026-27 are projected to remain relatively flat.	Property Taxes	172,861	165,026	170,000	165,026	165,026
01800004.400110	VLF SWAP	This account reflects the exchange of Vehicle License Fees (VLF) for property taxes per the 2004 State Budget. The VLF rate was permanently reduced, and the swapped property taxes are intended to reimburse local governments for lost VLF revenues. Projected revenue increases are 3.5% in FY 2025-26 and in FY 2026-27.	Property Taxes	14,371,239	15,127,755	15,729,550	16,272,219	16,843,374
01800004.401000	SALES / USE TAX	Sales tax revenue has been impacted by reduced consumer spending in retail and other areas, particularly in auto sales categories. Based on this, revenues are projected to decrease by 7.2% in FY 2025-26 before increasing by 2.7% in FY 2026-27.	Sales Taxes	41,541,677	37,311,051	39,742,543	39,698,675	40,756,587
01800004.401020	TRANSACTION AND USE TAX	Revenue from Santa Monica voter approved Measure Y, which added a one-half percent Transaction and Use Tax to the previous sales tax rate beginning April 1, 2011 and Measure GSH, which replaced Measure Y and added another one-half percent to the tax effective April 1, 2017. Half of the Measure GSH Transaction and Use Tax revenues are paid to the Santa Monica-Malibu Unified School District for use of certain school district facilities. Additionally, 25% of the Measure GSH revenues have historically been set aside to be used for affordable housing. The affordable housing allocation was suspended for FY 2020-21 and FY 2021-22 to help offset pandemic-induced revenue losses. Revenues should follow a similar pattern as sales taxes.	Sales Taxes	36,968,127	35,502,864	35,558,500	35,520,050	36,465,714

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Department Non-Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800004.402000	TRANSIENT OCCUPANCY TAX	After being significantly impacted by the COVID-19 pandemic, Transient Occupancy Taxes (TOT), a tax levied by the City on transient room rentals, have recovered to pre-COVID levels. Measure CS, passed by Santa Monica voters in November 2022, effective March 1, 2023, increased the City's TOT rate to 15% for hotels and 17% for homeshare properties. FY 2025-27 revenues are projected to increase reflecting a modest increase in average room rates and occupancy as well as major events coming to the region, including the 2026 FIFA World Cup and 2027 Superbowl.	Other Taxes	67,627,280	65,860,928	70,031,671	73,228,754	77,872,000
01800004.402010	UTILITIES USERS TAX	The City's 10% Utility Users Tax (UUT) is applied to electricity, natural gas, telephone (both hardwire and wireless), cable, and water/wastewater services. Revenues are projected to grow by 1.8% in FY 2025-26 and an additional 1.4% in FY 2026-27, primarily due to increases from Council-approved water and wastewater rate increases.	Other Taxes	35,031,946	34,975,996	36,269,200	36,633,123	37,146,775
01800004.402020	DOCUMENTARY TRANSFER TAX	The Documentary (Real Property) Transfer tax is levied on the sale of real property in the City. Taxes are projected to increase by 8% over the FY 2025-27 biennial period as the economy recovers. These estimates do not include the impact of the addition of the third tier of the tax approved by voters in the November 2022 election (Measure GS), as these revenues are recorded in the Special Revenue Source Fund (10).	Other Taxes	10,660,607	10,394,602	12,000,000	12,480,000	13,000,000
01800004.402030	BUSINESS LICENSE TAXES	This account reflects revenues generated from the Business License tax paid by all businesses operating within the City. In 2024, voters approved Tax Measure F, which modernized the City's Business License Tax program by expanding exemptions, reducing taxes for certain classifications including small property owners and retailer operations generating less than $5 million in gross revenue annually, and aligning other classifications with neighboring jurisdictions. FY 2024-25 and FY 2025-27 budget incorporates the anticipated impacts of phasing in the changes.	Other Taxes	31,429,074	38,110,492	38,164,500	37,850,555	39,102,366
01800004.402060	VEHICLE LICENSE FEES	Allocation from the State for City's share of revenues collected pursuant to California Revenue and Taxation Code Section 11001.5 (b). FY 2025-27 projected revenues reflect historical actual vehicle license fees collected.	Other Taxes	95,667	115,284	150,000	85,000	85,000
01800004.402090	PARKING FACILITY TAX	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility. In 2024, voters approved Tax Measure K, to increase the PFT by 8% on privately owned parking lots raising the total tax to 18%. This tax measure will not impact City-owned lots where the tax will remain at 10% because of an exemption.	Other Taxes	7,736,732	8,086,685	14,279,272	18,427,037	18,468,855

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Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800004.402091	PKG FAC TAX-STR 1	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	136,005	144,202	-	-	-
01800004.402092	PKG FAC TAX-STR 2	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	117,135	121,127	-	-	-
01800004.402094	PKG FAC TAX-STR 4	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	212,459	198,731	-	-	-
01800004.402095	PKG FAC TAX-STR 5	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	151,755	135,996	-	-	-
01800004.402096	PKG FAC TAX-STR 6	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	179,588	164,245	-	-	-
01800004.402097	PKG FAC TAX-STR 7 SMP	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	68,102	(990)	-	-	-
01800004.402098	PKG FAC TAX-STR 8	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	484,471	438,159	-	-	-
01800004.402099	PKG FAC TAX-STR 9	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	46,242	45,277	-	-	-
01800004.40209A	PKG FAC TAX-STR10	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	16,304	15,589	-	-	-
01800004.40209B	PKG FACILITY TAX - LIBRARY	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	28,256	31,776	-	-	-
01800004.40209C	PKG FAC TAX-CIVIC PKG STRUC	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	85,710	114,211	-	-	-
01800004.40209D	PKG FAC TAX-KEN EDWARDS	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	3,787	4,385	-	-	-

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Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800004.40209E	ARIZONA (5TH & ARIZONA LOT)	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	36,018	42,731	-	-	-
01800004.40209F	BEACH HOUSE (415 PCH)	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	67,766	67,730	-	-	-
01800004.40209G	BEACH LOTS	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	1,218,113	1,332,151	-	-	-
01800004.40209H	LIBRARY SURFACE LOT ONLY	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	699	812	-	-	-
01800004.40209J	LOT 29 (1630 5TH LOT-5TH & COL	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	5,619	2,893	-	-	-
01800004.40209K	LOT 30 (1665 OCEAN AVE PKG LOT	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	3,783	3,537	-	-	-
01800004.40209L	MAIN STREET LOTS	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	85,690	86,512	-	-	-
01800004.40209M	MID-CITY LOTS	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	22,348	24,248	-	-	-
01800004.40209N	PIER DECK	This account represents payments of the parking tax for use of a parking facility. Santa Monica's parking facility tax rate is 10% of the total parking fee charged by the operator for use of a parking facility.	Other Taxes	50,660	79,611	-	-	-
01800004.403000	FRANCHISE FEE - UTILITIES	Revenues from franchises issued to the electric and gas companies operating in Santa Monica based on prior calendar year gross receipts. Revenues are projected to increase by 6.7% in FY 2025-26 and another 10% in FY 2026-27, reflecting the spike in energy costs.	Licenses & Permits	1,475,619	1,684,340	1,325,000	1,413,808	1,555,490
01800004.403020	CABLE FRANCHISE FEES	This account records City franchise fees paid by cable television companies operating in Santa Monica based on the companies' gross receipts during the previous fiscal year. FY 2025-26 revenues are projected to decrease by 18.2% due to the growing popularity of streaming services over cable television.	Licenses & Permits	671,962	451,209	700,000	572,550	625,134

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Department Non-Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800004.405350	LOCAL PUBLIC SAFETY FUNDS	This account represents the voter approved 1/2 cent sales tax shifted from the State to local governments to partially offset local property tax revenue taken by the State. Revenues are projected to decrease by 5.2% in FY 2025-26 and increase by 3% in FY 2026-27.	Intergovernmental	1,402,779	1,384,553	1,470,840	1,393,833	1,431,384
01800004.408260	INDIRECT COSTS	Indirect cost recoveries from other funds for general government administrative support services are projected to increase by 5% in FY 2025-26 and another 3.5% in FY 2026-27.	Charges for Services	16,056,844	16,622,879	17,138,188	17,997,284	18,627,189
01800004.410440	INSURANCE RECOVERY	Revenues credited to this account represent reimbursements Risk Management has obtained from insurance carriers. Receipts fluctuate widely from year-to-year; therefore, revenue projections are not included in the budget.	Charges for Services	-	16,500,000	-	-	-
01800004.413000	POOLED INVESTMENT INCOME	This account represents interest income on the City's pooled investments. Due to the fluctuations of the City's investments and interest rates, this account is unbudgeted.	Investment Income	10	-	-	-	-
01800004.413010	INT DEP / INVESTMENT	To account for interest revenue. Projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	2,669,112	4,764,255	3,700,000	5,000,000	4,300,000
01800004.413030	INTEREST ON BOND PROCEEDS	Interest earnings on various bond proceeds, which are restricted for use on those projects, debt service payments, or future bond redemption. No revenues are anticipated in FY 2025-26 or FY 2026-27, as the related projects are essentially complete.	Investment Income	429,032	370,631	-	-	-
01800004.414230	CITY YARDS LEASE	Rent paid to the General Fund (01) by City-owned enterprises for space used at the City Yards. FY 2025-26 and FY 2026-27 revenues are expected to equal the FY 2024-25 estimated actual.	Rent	1,433,025	1,448,358	1,433,025	1,433,025	1,433,025
01800004.415040	DAMAGE TO CITY PROPERTY	Revenues credited to this account represent reimbursements for damages to City property. No revenues are projected for FY 2025-27.	Other Revenue	14,397	894	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund General
Department Non-Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800004.415111	PROCEEDS	No revenues are projected for FY 2025-27.	Other Revenue	6	42	-	-	-
01800004.415290	OTHER REVENUE - MISCELLANEOUS	This account primarily represents one-time revenues from various miscellaneous sources. FY 2025-27 budget is based on anticipated receipts.	Other Revenue	249,483	151,720	600,000	208,200	228,662
01800004.415292	POLICE COST REIMBURSEMENTS	This account represents reimbursements for certain police costs, such as DNA tests. This account is not budgeted due to the unpredictable nature of reimbursements.	Other Revenue	8,670	7,844	-	-	-
01800004.415293	PUBLIC RIGHTS SETTLEMENTS	This account is no longer active. Budget was moved to the Special Revenue Source Fund (10) in FY 2025-26.	Other Revenue	486,325	416,975	109,473	-	-
01800004.415294	OVER / SHORT	This account records differences between the actual ending cash balance on hand and the recorded book balance of cash. These amounts are typically immaterial and not budgeted.	Other Revenue	(210)	1	-	-	-
01800004.415295	UNCLAIMED PROPERTY CAPTURED	Recovery from the State unclaimed funds program. No revenues are projected for FY 2025-27.	Other Revenue	136,308	56,863	-	-	-
01800004.415299	CONSUMER PROTECTION TENANT SETTLEM	This account is no longer active. Budget was moved to the Special Revenue Source Fund (10) in FY 2025-26.	Other Revenue	124,550	60,500	-	-	-
01800004.415340	DISCOUNT ON PERS PREPAYMENT	The discount from the City prepaying its CalPERS obligation is recorded as revenue. The prepayment was not made in FY 2023-24 or FY 2024-25 as the City received a greater return investing the funds and paying the CalPERS obligation bi-weekly. The prepayment is planned for FY 2025-27, but analysis will be conducted annually to determine the most fiscally prudent course of action.	Other Revenue	1,603,993	-	1,000,000	1,000,000	1,000,000
01800004.415540	ALT FUEL TAX CREDIT	Tax credit awarded for using non-alcohol alternative fuels such as compressed natural gas. The credit is based on the amount of CNG fuel used annually. No revenues are projected for FY 2025-27.	Other Revenue	6,051	5,330	-	-	-
01800004.415600	SUCCESSOR AGENCY ADMIN	This account reflects the Successor Agency Administrative Cost Allowance reimbursement to the General Fund (01) for costs associated with administration of the program.	Other Revenue	186,000	-	250,000	250,000	250,000
01800004.416280	MIRAMAR DA	This account reflects developer payments from the Miramar hotel during the period it is closed for renovation to partially offset lost Transient Occupancy Taxes (TOT). Funds will be repaid to hotel over time after hotel reopening through incremental increases in taxes.	Other Revenue	-	-	-	-	2,000,000
Total All Other Transactions				340,727,367	361,420,195	360,218,785	373,009,248	387,895,509
Total Non-Departmental General Fund Revenues				340,727,367	361,420,195	360,218,785	373,009,248	387,895,509

REVENUE SUMMARY BY CATEGORY

Airport Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Public Works	17,223,341	16,759,069	13,378,466	11,449,336	16,447,904
Charges for Services Total	17,223,341	16,759,069	13,378,466	11,449,336	16,447,904
Investment Income					
Public Works	378,323	1,048,639	270,000	475,000	475,000
Investment Income Total	378,323	1,048,639	270,000	475,000	475,000
Other Revenue					
Public Works	1,239,184	1,372,226	1,194,987	1,029,827	1,055,241
Other Revenue Total	1,239,184	1,372,226	1,194,987	1,029,827	1,055,241
Grand Total Airport Fund	18,840,848	19,179,934	14,843,453	12,954,163	17,978,145

REVENUE DETAIL BY DEPARTMENT

Fund Airport
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Airport								
57500001.409870.	FUEL FLOWAGE FEE	Fees are based on a percentage of fuel delivered at the Fuel Farm and Fuel Service Station located at the Airport. Fees are paid by the Fuel Service Station and the independent contractor that manages the Self-Serve Fuel Station, based on a percentage of the total gallons of Jet A Fuel and Aviation Fuel (AVGAS). It is industry standard practice to use such fee revenues for the maintenance of the entire airport. The fee rate is established from time to time based on neighboring airport rates and is authorized by City resolution. Fuel Flowage Fee revenues are anticipated to remain flat for FY 2025-26 and FY 2026-27.	Charges for Services	63,962	50,764	30,000	30,000	30,000
57500001.409880.	AIRPORT - HANGAR RENTAL	Airport Hangar leases are calculated at the appraised market rate, plus annual increases. The FY 2025-26 decline from FY 2024-25 is largely due to tenant improvement credits that began in FY 2024-25 and the reallocation of some hangar revenues to office revenues. The FY 2026-27 increase reflects the end of a one-time tenant improvement credit and anticipated lease rate increases.	Charges for Services	5,897,993	5,939,618	5,109,095	4,644,218	5,893,453
57500001.409881.	HANGAR RENT POSS TAX REIMB	Reimbursement by the Airport Fund to lessees for payment of Possessory Taxes paid to the State of California, as per lease agreements.	Charges for Services	(104,476)	(104,614)	-	-	-
57500001.409890.	AIRPORT - OFFICE / SHOP RENTAL	Office leases are at appraised market rate plus an annual CPI increase, or specified lease terms of a 3% increase per annum. The FY 2025-26 decrease reflects: 1) tenant credits and 2) variances in anticipated lease rates, partially offset by the reallocation of some hangar revenues to office revenues. The FY 2026-27 increase is primarily due to the end of tenant lease credits, collection of lease revenues for 3200 Airport Avenue, and the reallocation of some hangar revenues to office revenues.	Charges for Services	8,979,042	8,395,315	6,244,859	5,166,409	8,583,359
57500001.409891.	OFFICE/SHOP RENT POSS TAX REIM	Reimbursement by the Airport Fund to lessees for payment of Possessory Taxes paid to the State of California, as per lease agreements.	Charges for Services	(4,125)	(6,330)	-	-	-
57500001.409900.	AIRPORT - LAND LEASE	Land lease revenues are based on appraised and negotiated land lease rates, increased by annual adjustments and escalators. FY 2025-26 and FY 2026-27 reflect the leasing forecast.	Charges for Services	1,181,679	1,384,366	1,098,512	1,134,279	1,184,581

REVENUE DETAIL BY DEPARTMENT

Fund Airport
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
57500001.409910.	AIRPORT - TIE DOWN CHARGES	Aircraft tie down is required to minimize the possibility of movement of a parked, non-hangered aircraft due to conditions such as high winds or propeller wash from taxiing aircraft. Tie Down Charges are based on capacity, demand and fee rates. Based on current occupancy, existing tie down demand is anticipated to be flat in FY 2025-26 and FY 2026-27.	Charges for Services	142,922	132,785	69,000	69,000	69,000
57500001.409930.	LANDING FEES	Revenues are equal to landing fees collected less a commission for the contracted vendor. Landing Fees are projected to be flat in FY 2025-26 and FY 2026-27.	Charges for Services	394,493	404,957	187,000	187,000	187,000
57500001.409980	AIRPORT - EVENTS	Airport Events revenues are based on market demand and fee rate increases. Airport Events revenues are comprised of event fees and event parking. FY 2025-26 and FY 2026-27 event revenues are projected to be flat.	Charges for Services	299,330	190,422	200,000	200,000	200,000
57500001.410030	TENANT UTILITIES PAYMENT	Revenue reflects reimbursements for tenants' usage of power, gas, and water. The reduction in FY 2025-26 is due to a one-time tenant credit for utilities. The FY 2026-27 budget projection is based on fee increases.	Charges for Services	372,520	371,787	440,000	18,430	300,511
57500001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	378,323	1,048,639	270,000	475,000	475,000
57500001.415540	ALT FUEL TAX CREDIT	Tax credit awarded for using non-alcohol alternative fuels such as compressed natural gas. The credit is based on the amount of CNG fuel used annually. No revenues are projected for FY 2025-27.	Other Revenue	139	173	-	-	-
57500001.415900	AIRPORT - MISCELLANEOUS REV	Miscellaneous revenue includes gate access fees. FY 2025-26 and FY 2026-27 are projected to remain flat.	Other Revenue	3,041	13,378	5,000	5,000	5,000
57500001.415901	NOISE ABATEMENT - AIRPORT	Revenue reflects fines paid for violation of Noise Level Ordinances and are based on the number and escalation of fines for repeat violators to the City's Noise Code. The FY 2025-26 decline is largely due to the collection of a large one-time fine in FY 2024-25.	Other Revenue	9,200	28,200	18,000	8,000	8,000
57500001.415902	FILMING RECEIPTS	Airport film permit fees, film-related parking, and location fee revenues, all of which are subject to market demand. Film permit fees and parking annual fees are subject to annual increases as per the resolution.	Other Revenue	4,846	4,427	8,381	8,381	8,381

REVENUE DETAIL BY DEPARTMENT

Fund Airport
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
57500001.415903	PARKING RECEIPTS	Revenues from miscellaneous overnight auto parking and leased tenant parking. Parking revenues in FY 2025-26 will decrease due to: 1) a one-time tenant lease credit, and 2) the end of a lease-related parking agreement for 3400 Airport Avenue. These decreases are partially offset by new parking leases for 3200 Airport Avenue. In FY 2026-27, parking lease revenues will increase when one-time parking lease credits expire.	Other Revenue	336,824	290,043	208,572	161,317	161,317
57500001.416010	PROPERTY MANAGEMENT FEES	The account previously reflected revenues from property management fees paid by Santa Monica College (SMC) to the Airport for leases at 3400 Airport Avenue. The facility was repurposed in FY 2024-25 and the Airport no longer manages these leases.	Other Revenue	65,000	65,000	47,571	-	-
57500001.416012	SMC RENT REVENUES	Account previously reflected tenant reimbursements for utilities and maintenance expenses related to the operation of 3400 Airport Avenue. The facility was repurposed in FY 2024-25 and the Airport no longer collects or reimburses these expenses.	Other Revenue	44,886	172,498	85,008	-	-
57500001.416020	3400-3500 AIRPORT AVE REIMBURS	Revenues reflect reimbursement by the General Fund (01) to the Airport Fund (57) for property located at 3400-3500 Airport Avenue in the City Land Swap Agreement with Santa Monica College (SMC). As per Interfund Agreement, reimbursement increases by 3% annually.	Other Revenue	775,249	798,507	822,455	847,129	872,543
Total Airport				18,840,848	19,179,934	14,843,453	12,954,163	17,978,145
Total Public Works Airport Fund Revenues				18,840,848	19,179,934	14,843,453	12,954,163	17,978,145

REVENUE SUMMARY BY CATEGORY

Beach Recreation Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Licenses & Permits					
Community Development	56,224	41,324	82,500	-	-
Community Services	19,567	-	-	-	-
Recreation & Arts	-	4,120	40,750	52,500	52,500
Licenses & Permits Total	75,791	45,444	123,250	52,500	52,500
Charges for Services					
Community Development	11,965,091	13,228,109	13,195,629	-	-
Community Services	1,311,732	-	-	-	-
Recreation & Arts	-	1,271,980	1,261,650	14,136,900	13,134,469
Charges for Services Total	13,276,823	14,500,090	14,457,279	14,136,900	13,134,469
Investment Income					
Community Development	58,567	73,504	-	-	-
Investment Income Total	58,567	73,504	-	-	-
Rent					
Community Development	849,361	849,361	1,172,786	-	-
Community Services	747,875	-	-	-	-
Recreation & Arts	-	719,423	562,270	1,876,280	1,932,344
Rent Total	1,597,236	1,568,785	1,735,056	1,876,280	1,932,344
Intergovernmental					
Community Development	36,646	44,693	38,127	-	-
Recreation & Arts	-	-	-	46,034	47,415
Intergovernmental Total	36,646	44,693	38,127	46,034	47,415

REVENUE SUMMARY BY CATEGORY

Beach Recreation Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Other Revenue					
Community Development	1,464,255	1,625,221	1,789,309	-	-
Public Works	3,455	-	-	-	-
Recreation & Arts	-	-	-	1,380,044	1,383,945
Other Revenue Total	1,467,710	1,625,221	1,789,309	1,380,044	1,383,945
Grand Total Beach Recreation Fund	16,512,773	17,857,736	18,143,021	17,491,758	16,550,673

REVENUE DETAIL BY DEPARTMENT

Fund Beach Recreation
Department Community Development

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Economic Development								
11700001.403150	FILMING PERMITS	Revenue from permits related to TV/Movie filming and still photography at the beach. FY 2025-26 decrease reflects reduction in filming on beach and pier. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	Licenses & Permits	56,224	41,324	82,500	-	-
11700001.404750	LA COUNTY PROP A O&M REIMB	Revenues oversight was moved to the Recreation and Arts Department beginning in FY 2025-26. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	Intergovernmental	36,646	44,693	38,127	-	-
11700001.408230	SURF & SAND APPLICATION FEE	This account is no longer active. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	152,791	249,933	180,000	-	-
11700001.408330	BEACH PARKING	This account is no longer active. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	11,322,473	12,397,018	12,348,251	-	-
11700001.408331	BEACH BANK DEPOSITS-OVER/SHORT	This account records differences between the actual ending cash balance on hand and the recorded book balance of cash. These amounts are typically immaterial and not budgeted.	Charges for Services	41	(11)	-	-	-
11700001.408340	LEASED BEACH CONCESSIONS	This account is no longer active. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	420,771	491,836	433,700	-	-
11700001.408370	CONTRACT CLASSES	This account is no longer active. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	56,169	76,390	25,000	-	-
11700001.410760	EV CHARGER USER FEE	This account is no longer active. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	12,845	12,943	12,240	-	-
11700001.410820	DIGITAL KIOSK FRANCHISE	This account is no longer active. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	-	-	196,438	-	-
11700001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	58,567	73,504	-	-	-
11700001.414000	LEASE RENTAL REVENUE	This account is no longer active. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Investment Income	849,361	849,361	1,172,786	-	-
11700001.415120	ENCROACHMENT REVENUE	This account is no longer active. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Other Revenue	167,908	127,756	137,309	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Beach Recreation
Department Community Development

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11700001.415290	OTHER REVENUE - MISCELLANEOUS	This account is no longer active. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Other Revenue	1,301,130	1,524,712	1,650,000	-	-
11700001.415294	OVER / SHORT	This account records differences between the actual ending cash balance on hand and the recorded book balance of cash. These amounts are typically immaterial and not budgeted.	Other Revenue	(9,219)	(31,681)	-	-	-
11700001.415540.	ALT FUEL TAX CREDIT	Tax credit awarded for using non-alcohol alternative fuels such as compressed natural gas. The credit is based on the amount of CNG fuel used annually. Program expired December 2024.	Other Revenue	4,436	4,434	2,000	-	-
Total Economic Development				14,430,144	15,862,212	16,278,351	-	-
Total Community Development Beach Recreation Fund Revenues				14,430,144	15,862,212	16,278,351	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Beach Recreation
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Beach House Operations		These accounts are no longer active. Revenues oversight transferred to the Recreation and Arts Department in FY 2023-24.						
11400002.403160	FILMING RECEIPTS		Licenses & Permits	19,567	-	-	-	-
11400002.408590	FILM / PHOTO PARKING		Charges for Services	3,436	-	-	-	-
11400002.408700	415 PCH - PARKING		Charges for Services	627,239	-	-	-	-
11400002.408710	415 PCH - DAY USE		Charges for Services	390,832	-	-	-	-
11400002.408780	415 PCH - CONCESSIONS		Charges for Services	288,904	-	-	-	-
11400002.409660	REFUND PROCESSING FEE		Charges for Services	450	-	-	-	-
11400002.410760	EV CHARGER USER FEE		Charges for Services	871	-	-	-	-
11400002.414210	415 PCH - RENTALS		Rent	747,581	-	-	-	-
11400002.414211	415-ATTENDANT REV-EVENTS		Rent	5,755	-	-	-	-
11400002.414212	415-ATTENDANT REV-EVTS-REIMB		Rent	(5,461)	-	-	-	-
Total Beach House Operations				2,079,174	-	-	-	-
Total Community Services Beach Recreation Fund Revenues				2,079,174	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Beach Recreation
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Beach Maintenance								
11500002.415290	OTHER REVENUE - MISCELLANEOUS	This account primarily represents one-time revenues from various miscellaneous sources. The FY 2022-23 amount reflects a beach volleyball court donation. No revenues are projected for FY 2025-27.	Other Revenue	3,455	-	-	-	-
Total Beach Maintenance				3,455	-	-	-	-
Total Public Works Beach Recreation Fund Revenues				3,455	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Beach Recreation
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
11430002.403150	FILMING PERMITS	Revenue from permits related to filming and still photography in City facilities.	Licenses & Permits	-	-	-	42,500	42,500
11430002.404750	LA COUNTY PROP A O&M REIMB	Reimbursement from Los Angeles County for sweeping the 2.9 miles of the Marvin Braude Bike Trail (MBBT) along City of Santa Monica beach frontage. FY 2025-27 revenue reflects anticipated annual reimbursements. Revenues oversight was moved from the Community Development Department to the Recreation and Arts Department beginning in FY 2025-26.	Intergovernmental	-	-	-	46,034	47,415
11430002.408230	SURF & SAND APPLICATION FEE	Revenue generated through permitted commercial surf instruction and camps. Oversight of this account was transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	-	-	-	180,000	180,000
11430002.408330	BEACH PARKING	Daily parking and permit revenue from beach parking lots. This line item does not include parking revenue from the Annenberg Community Beach House parking lot, which is accounted for separately. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	-	-	-	11,295,973	10,244,930
11430002.408340	LEASED BEACH CONCESSIONS	Beach concession rental payments. Revenues oversight was transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	-	-	-	446,711	460,112
11430002.408370	CONTRACT CLASSES	Revenue from contractor-led classes held at the beach. Revenues oversight was transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	-	-	-	60,000	60,000
11430002.410760	EV CHARGER USER FEE	Revenues received from EV user fees at Beach House parking lot. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	-	-	-	12,607	12,985
11430002.410820	DIGITAL KIOSK FRANCHISE	Revenues received from the digital wayfinding and out-of-home advertising kiosk program. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Charges for Services	-	-	-	400,000	400,000
11430002.410850	MAJOR EVENTS	Revenues received from large scale/major events.	Charges for Services	-	-	-	316,637	327,719
11430002.414000	LEASE RENTAL REVENUE	Lease rental revenue from Beach Club and Jonathan Club for use of State Beach. FY 2025-26 increase reflects estimated CPI increases and option fees. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Rent	-	-	-	1,207,970	1,244,209
11430002.415120	ENCROACHMENT REVENUE	Lease revenue from beachfront residents for use of State Beach area. FY 2025-27 revenues reflect current encroachment agreements and terms.	Other Revenue	-	-	-	130,044	133,945

REVENUE DETAIL BY DEPARTMENT

Fund Beach Recreation
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11430002.415290	OTHER REVENUE - MISCELLANEOUS	Revenues from parking permits, special events held in beach parking lots, and parking related to beach filming. FY 2025-27 revenues reflect projected activity. Revenues oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	Other Revenue	-	-	-	1,250,000	1,250,000
Total Administration				-	-	-	15,388,476	14,403,815
Community Recreation								
11430003.408370.	CONTRACT CLASSES	Revenue from contractor-led classes held at the beach.	Charges for Services	-	-	-	55,000	56,925
11430003.408710.	415 PCH - DAY USE	Revenues received from day use fees at the Annenberg Community Beach House including pool passes; paddleboard, court and canopy rentals; classes and tournaments.	Charges for Services	-	-	-	15,000	15,525
11430003.410860.	BEACH CAMPS	Revenues received from beach camps.	Charges for Services	-	-	-	60,000	62,100
11430003.410870.	VOLLEYBALL COURT RENTALS	Revenues received from volleyball court rentals.	Charges for Services	-	-	-	15,000	15,525
Total Community Recreation				-	-	-	145,000	150,075
Beach House Operations								
11430001.403160	FILMING RECEIPTS	Revenue from permits related to film and still photography shoots.	Licenses & Permits	-	4,120	40,750	10,000	10,000
11430001.408590	FILM / PHOTO PARKING	Revenues from parking permits related to film and still photography shoots.	Charges for Services	-	-	2,500	2,525	2,550
11430001.408700	415 PCH - PARKING	Revenues received from daily public parking at the Annenberg Community Beach House parking lots.	Charges for Services	-	679,035	685,000	691,850	698,769
11430001.408710	415 PCH - DAY USE	Revenues received from day use fees at the Annenberg Community Beach House including pool passes; paddleboard, court and canopy rentals; classes and tournaments.	Charges for Services	-	337,448	286,650	289,517	292,412
11430001.408780	415 PCH - CONCESSIONS	Revenues received from leasing concession building to Back on the Beach Café.	Charges for Services	-	252,353	286,000	294,580	303,417
11430001.409660.	REFUND PROCESSING FEE	These accounts are no longer active. Revenues oversight transferred to the Recreation and Arts Department in FY 2023-24.	Charges for Services	-	195	-	-	-
11430001.410760	EV CHARGER USER FEE	Revenues received from EV user fees at Beach House parking lot.	Charges for Services	-	2,949	1,500	1,500	1,500
11430001.414210	415 PCH - RENTALS	Revenues received from facility rentals related to private events, meetings, catering license fees, event-related parking fees, and miscellaneous rental revenues at the Annenberg Community Beach House. Increase 2025-26 and FY 2026-27 revenues as a result of expanding City Community and Cultural Offerings.	Rent	-	719,916	562,270	668,310	688,135

REVENUE DETAIL BY DEPARTMENT

Fund Beach Recreation
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11430001.414211	415-ATTENDANT REV-EVENTS	This account is used as a holding account to track pass-through revenues received from private event clients for parking attendant costs at Annenberg Community Beach House. The reimbursements to the City's parking contractor for attendant costs are booked to account 11400002.414212. These are unbudgeted transactions.	Rent	-	5,135	-	-	-
11430001.414212	415-ATTENDANT REV-EVTS-REIMB	This account is used to track pass-through reimbursements to the City's parking contractor for parking attendant costs from private events at the Annenberg Community Beach House. These are unbudgeted transactions.	Rent	-	(5,628)	-	-	-
Total Beach House Operations				-	1,995,524	1,864,670	1,958,282	1,996,783
Total Recreation & Arts Beach Recreation Fund Revenues				-	1,995,524	1,864,670	17,491,758	16,550,673

REVENUE SUMMARY BY CATEGORY

Big Blue Bus Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Shared Sales Tax Proceeds					
Transportation	26,896,623	60,830,686	81,881,254	80,350,555	78,556,945
Shared Sales Tax Proceeds Total	26,896,623	60,830,686	81,881,254	80,350,555	78,556,945
Charges for Services					
Transportation	9,845,665	10,807,704	9,500,333	8,800,111	8,929,740
Charges for Services Total	9,845,665	10,807,704	9,500,333	8,800,111	8,929,740
Investment Income					
Transportation	513,513	1,703,212	-	-	-
Investment Income Total	513,513	1,703,212	-	-	-
Intergovernmental					
Transportation	35,755,414	178,440	-	-	-
Intergovernmental Total	35,755,414	178,440	-	-	-
Capital Grants Revenue					
Transportation	13,866,878	14,173,294	26,938,114	27,636,254	44,947,428
Capital Grants Revenue Total	13,866,878	14,173,294	26,938,114	27,636,254	44,947,428
Other Revenue					
Transportation	4,751,804	4,400,371	3,708,500	3,763,697	3,029,214
Other Revenue Total	4,751,804	4,400,371	3,708,500	3,763,697	3,029,214
Grand Total Big Blue Bus Fund	91,629,897	92,093,709	122,028,201	120,550,617	135,463,327

REVENUE DETAIL BY DEPARTMENT

Fund Big Blue Bus
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Finance & Administrative Services								
60600002.401500	STA SALES TAX - OPERATING	State Transit Assistance (STA) funds are generated by a sales tax on fuel and diesel fuel and are apportioned by the State Controller. FY 2025-27 revenue estimates have not been published, but are assumed to increase by 1.2%.	Sales Taxes	3,197,272	4,214,750	5,819,886	5,866,445	5,925,110
60600002.401510	TDA SALES TAX-OPERATIONS	Transportation Development Act (TDA) revenues are funded by a 1/4 cent of the of the 7.25 cent statewide retail sales tax and deposited into a Local Transportation Fund (LTF) held by Los Angeles County. Funds are apportioned by the State Board of Equalization according to the amount of tax collections in each county. After deducting for administrative costs, the balance is distributed by Metro based on Metro's Formula Allocation Procedure (FAP) applied to the City's transit performance data. FY 2025-27 revenues are based on initial estimates of the funding marks and will be updated to reflect the final funding marks from Metro. FY 2025-27 revenue estimates have not been published, but are assumed to increase by 1.2%.	Sales Taxes	17,684,501	27,349,039	28,733,890	25,963,660	23,223,297
60600002.401520	PROP A LOCAL RETURN	Revenues are funded by a 1/2 cent sales tax in Los Angeles County known as Proposition A, distributed by Metro based on Metro's Formula Allocation Procedure (FAP), and used for public transit purposes. As required by Metro, 25% of total Proposition A Local Return Funds received by the City are retained in the Big Blue Bus Fund (and the remaining 75% share is recorded in the Local Return Fund). FY 2025-26 revenues are based on initial estimates of the funding marks and will be updated to reflect the final funding marks from Metro.	Sales Taxes	610,909	612,581	602,726	608,753	614,841

REVENUE DETAIL BY DEPARTMENT

Fund Big Blue Bus
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600002.401530	PROP A SALES TAX	Revenues are funded by a 1/2 cent sales tax in Los Angeles County known as Proposition A and allocated by Metro per Metro Board policy, where 40% of the funds net of administrative costs, are distributed to county bus operators by formula. FY 2025-27 revenues are based on initial estimates of the funding marks and will be updated to reflect the final funding marks from Metro. FY 2025-27 revenue estimates have not been published, but are assumed to increase by 3.4%.	Sales Taxes	-	14,734,940	14,965,253	15,393,259	15,701,124
60600002.401540	PROP C - BSIP	Revenues are funded by a 1/2 cent sales tax in Los Angeles County known as Proposition C and allocated at the discretion of the Metro Board, where 40% of the funds, are distributed to Metro and non-Metro operators after all other funding sources are exhausted. The Proposition C Bus System Improvement Program (BSIP) revenues are used to reduce overcrowding on bus routes that are used by transit dependent riders under the Los Angeles County Bus System Improvement Plan. FY 2025-27 revenues are based on initial estimates of the funding marks and will be updated to reflect the final funding marks from Metro. FY 2025-27 revenue estimates have not been published, but are assumed to increase by 1.2%.	Sales Taxes	863,105	895,126	921,980	931,200	940,512
60600002.401550	MEASURE R - OPERATING	Revenues are funded by a 1/2 cent sales tax in Los Angeles County known as Measure R and allocated by formula, where 20% of the funds, are distributed to Metro and non-Metro operators for bus operations. FY 2025-27 revenues are based on initial estimates of the funding marks and will be updated to reflect the final funding marks from Metro. FY 2025-27 revenue estimates have not been published, but are assumed to increase by 3.4%.	Sales Taxes	-	-	12,124,894	12,471,666	12,721,099
60600002.401570	PROP C TRANSIT SECURITY	Revenues are funded by a 1/2 cent sales tax in Los Angeles County known as Proposition C and allocated by Metro to Metro and non-Metro operators to be used for bus security enhancements. FY 2025-27 revenues are based on initial estimates of the funding marks and will be updated to reflect the final funding marks from Metro. FY 2025-27 revenue estimates have not been published, but are assumed to increase by 1.2%.	Sales Taxes	1,088,936	1,288,566	1,288,632	1,301,518	1,314,534

REVENUE DETAIL BY DEPARTMENT

Fund Big Blue Bus
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600002.401580	PROP C FOOTHILL MITIGATION	Revenues are funded by a 1/2 cent sales tax in Los Angeles County known as Proposition C and allocated at the discretion of the Metro Board, where 40% of the funds, are distributed to Metro and non-Metro operators after all other funding sources are exhausted. The Proposition C Foothill Mitigation revenues are to be used to mitigate the impact of adding Foothill Transit as an "Included Municipal Operator." The Metro Board granted Foothill Transit full participation in the Los Angeles County Bus Transit Formula Allocation Procedure (FAP) effective July 1, 1996. FY 2025-27 revenues are based on initial estimates of the funding marks and will be updated to reflect the final funding marks from Metro. FY 2025-27 revenue estimates have not been published, but are assumed to increase by 1.2%.	Sales Taxes	964,893	1,066,222	931,795	941,113	950,524
60600002.401590	MEASURE M - OPERATING	Revenues are funded by a 1/2 cent sales tax in Los Angeles County known as Measure M and allocated by Metro to itself and non-Metro operators to support transit operations. FY 2025-27 revenues are based on initial estimates of the funding marks and will be updated to reflect the final funding marks from Metro. FY 2025-27 revenue estimates have not been published, but are assumed to increase by 3.4%.	Sales Taxes	-	7,441,032	12,077,934	12,423,363	12,671,830
60600002.401600	SB1 STA SALES TAX - OPERATING	State Transit Assistance (STA) funds are generated by a sales tax on fuel and diesel fuel and are apportioned by the State Controller to be used for transit operations. FY 2025-27 revenues are based on initial estimates of the funding marks and will be updated to reflect the final funding marks from Metro. FY 2025-27 revenue estimates have not been published, but are assumed to increase by 1.2%.	Sales Taxes	2,487,007	3,228,430	4,414,264	4,449,578	4,494,074
60600002.405910	ARPA	Federal funds from the American Rescue Plan Act (ARPA) of 2021. FY 2020-21 and FY 2021-22 reflect funds received to stimulate economic recovery and address revenue shortfalls resulting from the economic downturn related to the COVID-19 pandemic. One time federal funds. No revenues projected for FY 2025-27.	Intergovernmental	35,755,414	-	-	-	-
60600002.409230	INTERFUND SERVICES	Charges for services provided to other City departments, such as the purchase of fuel by other departments, including a 15% fuel surcharge on compressed natural gas (CNG), and the maintenance of Fire Department vehicles.	Charges for Services	612,370	557,573	600,000	606,000	612,060

REVENUE DETAIL BY DEPARTMENT

Fund Big Blue Bus
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600002.409830	PASSENGER REVENUE	Passenger Revenue is BBB's primary local operating revenue source which includes farebox revenue, EZ Pass, BBB passes and tokens, and SMC and UCLA passenger agreements. Passenger revenue experienced sharp declines in recent years due to the impact of COVID-19 on ridership. FY 2025-27 reflects a gradual 1% increase in revenue.	Charges for Services	5,779,723	6,419,347	5,869,350	6,162,818	6,286,074
60600002.410170	OTHER OPER REV-ADVERTISING	Revenue from advertising on the interior and exterior of BBB fleet. Increase associated with contractual agreement with a professional advertising firm.	Charges for Services	3,057,330	3,370,011	2,400,000	1,600,000	1,600,000
60600002.410171	OTHER OPER REV-OUTSIDE ADVERTI	Revenue received from a collaborative ad sales program with other transit systems. Increase associated with contractual agreement with a professional advertising firm.	Charges for Services	315,170	379,989	600,000	400,000	400,000
60600002.410180	OTHER OPER REV-MISCELLANEOUS	Miscellaneous revenue including revenues from the sale of identification cards, fuel tank replacement fees, and related to fuel sales at the fuel island. FY 2025-27 are projected to remain level with FY 2024-25 estimated actual projections.	Charges for Services	70,245	70,307	30,983	31,293	31,606
60600002.413050	OPERATING INTEREST - CITY	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	405,601	1,456,602	-	-	-
60600002.413061	INTEREST - PROP 1B-SECURITY	Allocation of interest earnings on the City's pooled cash for the Department's capital funds.	Investment Income	23,192	52,882	-	-	-
60600002.413062	INTEREST - PROP 1B-BUSES	Allocation of interest earnings on the City's pooled cash for the Department's capital funds.	Investment Income	84,720	193,729	-	-	-
60600002.415111	PROCEEDS	Revenue generated from the sale of buses.	Other Revenue	7,562	35,850	-	-	-
60600002.415540	ALT FUEL TAX CREDIT	Tax credit awarded for use of alternative fuels such as compressed natural gas and liquefied natural gas. This federal funding is one-time, subject to legislation.	Other Revenue	726,718	823,398	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Big Blue Bus
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600002.415930	NON-TRANSP REV-OPER	Sale of scrap parts, bus stop relocation fees, vending machine commission, and digital video recording (DVR) requests by the public. Actuals vary from year to year. FY 2025-27 revenues are projected to remain relatively level.	Other Revenue	64,908	43,090	26,072	26,333	26,596
60600002.415950	LEASE RENTAL REVENUE	Lease or rental revenues from the Bergamot Station property, the Access Center/Shwashlock, and Ocean Park Community Center. FY 2025-27 revenues are projected to increase as the city no longer operates a ground lease at Bergamot and provides direct property management.	Other Revenue	3,525,223	3,440,904	3,622,428	3,676,764	2,941,412
60600002.416290	LCFS REVENUE	Low Carbon Fuel Standard (LCFS)/Renewable Identification Number (RIN) Credits is a State program to incentivize clean transportation projects by providing credits for clean energy used for transportation (e.g. electricity).	Other Revenue	427,394	57,129	60,000	60,600	61,206
60600002.420001	CAPITAL GRANTS-MISC PROJ-TDA	Transportation Development Act (TDA) drawdowns of state funding specifically allocated to miscellaneous capital projects. FY 2025-27 budgets reflect the projected capital expenses.	Intergovernmental	-	2,499,668	3,000,000	3,000,000	3,000,000
60600002.420004	FED CAPITAL GRANTS-MISC	Drawdowns of federal funds associated with various capital projects. Funding is expected to be received in FY 2025-26 for various federally funded capital projects.	Intergovernmental	187,866	784,755	935,377	-	-
60600002.420005	CAPITAL GR-MOSIP	Drawdowns of local funding for miscellaneous capital projects through the Municipal Operators Service Improvement Program (MOSIP). FY2025-27 budgets reflect the projected drawdowns to reimburse for capital expenses.	Intergovernmental	5,955,590	10,400,595	8,484,601	7,287,713	4,404,629
60600002.420010	CAPITAL GRANTS REV-REV EQUIP	Capital Grants Revenue - Revenue Equipment - Capital drawdown associated with the purchase of buses. Account no longer used. Object 420014 to track bus purchases.	Intergovernmental	-	-	14,518,136	-	-
60600002.420014	FED CAPITAL GR-REV EQUIP	Capital Grants Revenue - Revenue Equipment - Capital drawdowns associated with the purchase of buses. This is one-time federal funding associated with the delivery of 18 battery electric buses.	Intergovernmental	4,673,422	5,138	-	14,518,136	33,600,000
60600002.420015	CAPITAL GRANTS REV-MEASURE R	Funding for capital projects, specifically bus replacements, through Measure R, a half-cent sales tax increase passed by Los Angeles County voters in 2008. The funding is budgeted as needed to coincide with the bus replacement cycle.	Intergovernmental	-	473,138	-	473,138	-

REVENUE DETAIL BY DEPARTMENT

Fund Big Blue Bus
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600002.420120	SB1 SGR - CAPITAL	Funds made available by the voter-approved SB1 State of Good Repair (SGR) capital funds. Funding is available for bus replacements and battery electric chargers. Project was delayed and funding is expected to be received in FY 2025-26.	Intergovernmental	-	-	-	1,262,267	2,742,799
60600002.420200	CAPITAL GRANTS - TIRCP	Funds made available by the Transit and Intercity Rail Capital Program (TIRCP) created by Senate Bill 862 to fund capital improvements that will, among other objectives, reduce greenhouse gas emissions, expand and improve transit service to increase ridership, and improve transit safety. Funding used as a local match to federal bus procurements.	Intergovernmental	3,050,000	10,000	-	1,095,000	1,200,000
Total Finance & Administrative Services				91,619,071	91,904,791	122,028,201	120,550,617	135,463,327
Special Services								
60600006.405840	METRO SEC 5310 FUNDS FED	Federal Transit Authority (FTA) Section 5310 Grant awarded by the Los Angeles County Metropolitan Transportation Authority (LACMTA) to provide funding for supplemental paratransit service, offering transportation assistance to vulnerable seniors and people with disabilities. This one-time award expires in January 2027.	Intergovernmental	-	178,440	-	-	-
60600006.410290	WISE PASSENGER SERVICE REVENUE	Bus fare from the Westside Independent Services to the Elderly (WISE) Paratransit Program for senior passengers. Revenues are not budgeted as they fluctuate from year to year.	Charges for Services	10,826	10,477	-	-	-
Total Special Services				10,826	188,917	-	-	-
Total Transportation Big Blue Bus Fund Revenues				91,629,897	92,093,709	122,028,201	120,550,617	135,463,327

REVENUE SUMMARY BY CATEGORY

Cemetery Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Shared Sales Tax Proceeds					
Public Works	2,490,120	2,397,382	2,322,517	2,576,872	2,657,077
Charges for Services Total	2,490,120	2,397,382	2,322,517	2,576,872	2,657,077
Investment Income					
Public Works	32,452	92,979	5,000	40,000	40,000
Investment Income Total	32,452	92,979	5,000	40,000	40,000
Other Revenue					
Public Works	87,126	93,831	95,660	95,660	98,817
Other Revenue Total	87,126	93,831	95,660	95,660	98,817
Grand Total Cemetery Fund	2,609,699	2,584,192	2,423,177	2,712,532	2,795,894

REVENUE DETAIL BY DEPARTMENT

Fund Cemetery
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Cemetery								
59500001.409920	MORTUARY SERVICES	Revenue from full mortuary services, including cremation. FY 2025-27 reflects projected activity and historical averages.	Charges for Services	494,992	394,823	442,617	460,000	475,180
59500001.409940	CEMETERY LOT SALES	Funds from sales of cemetery plots and cremation plots. FY 2025-27 reflects projected activity and historical averages.	Charges for Services	904,717	967,344	896,000	1,060,299	1,091,649
59500001.409950	MAUSOLEUM SALES	Funds from the sale of crypts and cremation niches in the Mausoleum and the outdoor niche columbarium. FY 2025-27 reflects projected activity.	Charges for Services	197,050	216,425	164,200	196,059	201,700
59500001.409960	CEMETERY MISC SALES / SERVICES	Fees for cemetery services for burial plot interments such as opening/closing grave, marker setting, witness lowering, and flower can inserts. FY 2025-27 reflects projected activity and historical averages.	Charges for Services	307,707	258,102	269,000	289,364	298,604
59500001.409970	MAUSOLEUM-MISC SALES/SVCS	Fees for services for Mausoleum crypt and niche interments such as open/closing crypt or niche, marker setting, witness lowering, and flower vases. FY 2025-27 reflects projected activity.	Charges for Services	39,707	40,887	35,000	38,020	39,222
59500001.410070	CASKET SALES	Revenue from the sales of caskets. FY 2025-27 reflects projected activity and historical averages and incorporates the annual fee increases.	Charges for Services	128,336	121,703	125,000	150,945	155,926
59500001.410080	VAULT SALES	Revenue from the sales of casket burial vaults and urn burial vaults. FY 2025-27 reflects projected activity.	Charges for Services	52,544	52,734	57,700	60,066	62,048
59500001.410090	NAME PLATES / BENCHES	Revenue from the sales of name plates for crypts and niches, and from sale of memorial benches. FY 2025-26 reflects projected activity based on a decreasing number of available locations for inscriptions.	Charges for Services	26,010	16,700	18,000	17,400	17,974
59500001.410100	URN SALES	Revenue from the sales of cremation urns. FY 2025-27 reflects projected activity.	Charges for Services	22,608	14,661	22,500	23,423	24,196
59500001.410110	FLOWER SALES	Revenue from the sales of flowers for funerals, memorial services and grave site placement. FY 2025-27 revenue projections reflect the ongoing trend of sourcing flowers from external vendors rather than within the cemetery.	Charges for Services	23,012	13,191	22,100	13,700	14,152
59500001.410120	GREEN CEMETERY LOT SALES	Revenue from sale of green cemetery lots. FY 2025-27 reflects projected activity and historical averages.	Charges for Services	218,745	230,490	212,100	220,796	228,082

REVENUE DETAIL BY DEPARTMENT

Fund Cemetery
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
59500001.410130	GREEN MORTUARY SERVICES	Revenue from green mortuary services. FY 2025-27 revenue projectionsreflect the current trend of utilizing mortuary services located outside the Los Angeles County area.	Charges for Services	38,433	26,095	24,900	16,000	16,528
59500001.410140	GREEN CEMETERY MISC	Revenue from green burial operations such as opening/closing grave and witness lowering. FY 2025-27 revenue projections reflect the ongoing trend of declining demand for green burial services.	Charges for Services	36,262	44,226	33,400	30,800	31,816
59500001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	32,452	92,979	5,000	40,000	40,000
59500001.415290	OTHER REVENUE - MISCELLANEOUS	Revenue from the sale of miscellaneous funeral service items. FY 2025-27 reflects projected activity.	Other Revenue	87,126	93,831	95,660	95,660	98,817
Total Cemetery				2,609,699	2,584,192	2,423,177	2,712,532	2,795,894
Total Public Works Cemetery Fund Revenues				2,609,699	2,584,192	2,423,177	2,712,532	2,795,894

REVENUE SUMMARY BY CATEGORY

Citizens' Option for Public Safety (COPS) Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Police	7,817	21,863	5,000	10,000	10,000
Investment Income Total	7,817	21,863	5,000	10,000	10,000
Intergovernmental					
Police	235,684	265,576	235,000	235,000	235,000
Intergovernmental Total	235,684	265,576	235,000	235,000	235,000
Grand Total Citizens' Option for Public Safety (COPS) Fund	243,502	287,439	240,000	245,000	245,000

REVENUE DETAIL BY DEPARTMENT

Fund Citizens Option for Public Safety (COPS)
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Office of the Chief of Police								
22180001.404590	COPS - PER CAPITA	COPS-Per Capita Share - State's Citizens' Option for Public Safety (COPS) funds are provided to local jurisdictions to help finance front-line law enforcement expenses that are not funded from the jurisdiction's regular budgeting process. Los Angeles County Auditor-Controller's Office distributes allocations to local entities after receipt from the State.	Intergovernmental	235,684	265,576	235,000	235,000	235,000
22180001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	7,817	21,863	5,000	10,000	10,000
Total Office of the Chief of Police				243,502	287,439	240,000	245,000	245,000
Total Police Citizens Option for Public Safety (COPS) Fund Revenues				**243,502**	**287,439**	**240,000**	**245,000**	**245,000**

REVENUE SUMMARY BY CATEGORY

Clean Beaches / Ocean Parcel Tax Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Other Taxes					
Public Works	3,701,772	3,886,658	3,733,376	4,080,015	4,161,615
Other Taxes Total	3,701,772	3,886,658	3,733,376	4,080,015	4,161,615
Investment Income					
Public Works	150,550	395,028	130,000	130,000	130,000
Investment Income Total	150,550	395,028	130,000	130,000	130,000
Intergovernmental					
Public Works	3,334,223	858,479	812,835	837,223	837,339
Intergovernmental Total	3,334,223	858,479	812,835	837,223	837,339
Grand Total Clean Beaches / Ocean Parcel Tax Fund	7,186,545	5,140,165	4,676,211	5,047,238	5,128,954

REVENUE DETAIL BY DEPARTMENT

Fund Clean Beaches / Ocean Parcel Tax
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Engineering & Street Services								
16500001.402080	PARCEL TAX ASSESSMENT	This account records revenue from a parcel tax approved by Santa Monica voters in the November 2006 election that is collected annually from all property owners in the City. Revenues are projected to increase in FY 2025-26 due to robust growth in property values and by 2% in FY 2026-27 based on historical increases.	Other Taxes	3,701,772	3,886,658	3,733,376	4,080,015	4,161,615
16500001.405320	CO CATCH BASIN MAINT REIMB	Reimbursements from the County of Los Angeles for annual maintenance of their catch basins retrofitted with City owned connector pipe screens. FY 2025-27 revenues are projected to increase by CPI, as allowed under the Los Angeles County agreement. CPI is assumed at 2% for the next two years.	Intergovernmental	5,328	5,473	5,686	5,800	5,916
16500001.405680	MEASURE W ANNUAL REVENUE	In 2018, LA County voters passed Measure W (Safe Clean Water Program). Measure W generates funds for watershed projects, which are distributed in two ways: (1) the annual municipal transfer; (2) regional, one-time, grants awarded through a competitive process. This line item represents the annual municipal transfer. FY 2025-27 budget is based on a three-year average. This is a countywide assessment based on square footage of impervious area on a parcel. As private parcels are redeveloped, property owners may qualify for an exemption from this assessment; therefore, the total amount collected by the County will vary year over year, and not necessarily increase each year.	Intergovernmental	828,895	853,004	807,149	831,423	831,423
16500001.405681	MEASURE W SCW GRANT REV	In 2018, LA County voters passed Measure W (Safe Clean Water Program). Measure W generates funds for watershed projects, which are distributed in two ways: (1) the annual municipal transfer; (2) regional, one-time, grants awarded through a competitive process. This line item represents the regional SCW project grant funds awarded for the Sustainable Water Infrastructure Project (SWIP). This is a one-time regional grant split over three years, which ended in FY 2022-23.	Intergovernmental	2,500,000	3	-	-	-
16500001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	-	395,028	130,000	130,000	130,000
Total Engineering & Street Services				7,035,995	5,140,165	4,676,211	5,047,238	5,128,954

REVENUE DETAIL BY DEPARTMENT

Fund Clean Beaches / Ocean Parcel Tax
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Wastewater								
16500002.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance. Budget transferred to Engineering & Street Services Division for centralized tracking.	Investment Income	150,550	-	-	-	-
Total Wastewater				150,550	-	-	-	-
Total Public Works Clean Beaches / Ocean Parcel Tax Fund Revenues				7,186,545	5,140,165	4,676,211	5,047,238	5,128,954

REVENUE SUMMARY BY CATEGORY

Community Broadband Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Information Services	3,227,637	-	-	-	-
Charges for Services Total	3,227,637	-	-	-	-
Investment Income					
Information Services	4,802	-	-	-	-
Investment Income Total	4,802	-	-	-	-
Grand Total Community Broadband Fund	3,232,439	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Community Broadband
Department Information Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Community Broadband		These accounts are no longer active. Effective FY 2023-24, the Community Broadband Fund will be consolidated into the General Fund.						
55140001.410400	FIBER OPTIC SERVICES		Charges for Services	2,068,604	-	-	-	-
55140001.410402	DARK FIBER SERVICES		Charges for Services	1,095,334	-	-	-	-
55140001.410403	DIGITAL INCLUSION PILOT PROGRA		Charges for Services	63,699	-	-	-	-
55140001.413010	INT DEP / INVESTMENT		Investment Income	4,802	-	-	-	-
Total Community Broadband				3,232,439	-	-	-	-
Total Information Services Community Broadband Fund Revenues				3,232,439	-	-	-	-

REVENUE SUMMARY BY CATEGORY

Community Development Block Grant (CDBG) Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Community Services	835	-	-	-	-
Housing & Human Services	-	-	5,000	-	-
Investment Income Total	835	-	5,000	-	-
Intergovernmental					
Community Services	230,869	-	-	-	-
Housing & Human Services	-	696,121	1,194,558	1,164,932	1,164,932
Intergovernmental Total	230,869	696,121	1,194,558	1,164,932	1,164,932
Grand Total Community Development Block Grant (CDBG) Fund	231,704	696,121	1,199,558	1,164,932	1,164,932

REVENUE DETAIL BY DEPARTMENT

Fund Community Development Block Grant (CDBG)
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing & Human Services		These accounts are no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.						
19400001.404080	CDBG CURRENT ALLOCATION		Intergovernmental	48,968	-	-	-	-
19400001.404120	CDBG PR YR ALLOCATION		Intergovernmental	142,724	-	-	-	-
19400001.405150	PROGRAM INCOME		Intergovernmental	27,550	-	-	-	-
19400001.405690	CDBG-CV ALLOCATION		Intergovernmental	11,628	-	-	-	-
19400001.413012	INTEREST-CDBG LOANS		Investment Income	835	-	-	-	-
Total Housing & Human Services				231,704	-	-	-	-
Total Community Services Community Development Block Grant (CDBG) Fund Revenues				231,704	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Community Development Block Grant (CDBG)
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Human Services								
19420001.404080	CDBG CURRENT ALLOCATION	Revenues from the Federal Community Development Block Grant (CDBG) program. FY 2025-27 revenues reflect the actual allocation for FY 2024-25.	Intergovernmental	-	278,044	1,144,558	1,114,932	1,114,932
19420001.404120	CDBG PR YR ALLOCATION	Uncommitted Prior Year CDBG allocations. No revenues currently projected for FY 2025-27.	Intergovernmental	-	402,400	-	-	-
19420001.405150	PROGRAM INCOME	Income from CDBG-funded programs. FY 2025-27 revenues projected to remain level with FY 2024-25.	Intergovernmental	-	10,876	50,000	50,000	50,000
19420001.405690	CDBG-CV ALLOCATION	Income from CDBG-CV-funded programs. CDBG-CV was a onetime allocation from FY 2019-20 used to advance programs and initatives responsive to impacts from coronavirus.	Intergovernmental	-	4,800	-	-	-
19420001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	-	-	5,000	-	-
Total Human Services				-	696,121	1,199,558	1,164,932	1,164,932
Total Housing & Human Services Community Development Block Grant (CDBG) Fund Revenues				-	696,121	1,199,558	1,164,932	1,164,932

REVENUE SUMMARY BY CATEGORY

Gas Tax Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Public Works	59,749	159,046	18,000	3,000	3,000
Investment Income Total	59,749	159,046	18,000	3,000	3,000
Intergovernmental					
Public Works	4,394,139	4,876,773	5,033,225	5,044,633	5,145,526
Intergovernmental Total	4,394,139	4,876,773	5,033,225	5,044,633	5,145,526
Grand Total Gas Tax Fund	4,453,888	5,035,819	5,051,225	5,047,633	5,148,526

REVENUE DETAIL BY DEPARTMENT

Fund Gas Tax
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Engineering & Street Services								
26500002.404050	ST GAS TAX APPORTIONMENT	Revenues from the gas tax deposited into the Highway Users Tax Account (HUTA) in the Transportation Tax Fund that are apportioned by the State Controller to cities and counties for street maintenance and repairs. FY 2025-26 HUTA revenues are projected to decrease by 0.7% from the FY 2024-25 Revised Budget based on revised revenue estimates from the Local Streets and Roads Report released in January 2025. FY 2026-27 HUTA revenue estimates are anticipated to grow an average of 2.0 percent from prior year estimates.	Intergovernmental	1,801,983	1,949,495	2,615,994	2,597,397	2,649,345
26500002.404051	PROP 111 GAS TAX APPORTIONMENT	Portion of actual gas tax revenues related to Streets & Highways Code Section 2105(b) (also know as Proposition 111 gas tax revenues) from the Highway Users Tax Account are deposited into the Proposition 111 Gas Tax Apportionment account for reporting purposes only. Budget for this revenue is included in the Highway Users Tax Account 26500002.404050.	Intergovernmental	531,279	566,188	-	-	-
26500002.405360	RD MAINT REHAB ACCT	Revenues from the Road Repair and Accountability Act of 2017 gas tax are deposited into the Road Maintenance and Rehabilitation Account (RMRA) and are apportioned by the State Controller to cities and counties for street maintenance and repairs. FY 2025-26 RMRA revenues are projected to increase by 1.2% from the FY 2024-25 Revised Budget based on revised revenue estimates from the Local Streets and Roads report (January 2025). FY 2026-27 revenues are estimated to increase by 2% from the prior year based on historic actuals.	Intergovernmental	2,060,877	2,361,089	2,417,231	2,447,236	2,496,181
26500002.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	3,583	8,423	18,000	3,000	3,000
26500002.413070	INTEREST ON RMRA FUNDS	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	56,166	150,623	-	-	-
Total Engineering & Street Services				4,453,888	5,035,819	5,051,225	5,047,633	5,148,526
Total Public Works Gas Tax Fund Revenues				**4,453,888**	**5,035,819**	**5,051,225**	**5,047,633**	**5,148,526**

REVENUE SUMMARY BY CATEGORY

Housing Authority Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Community Services	19,837	-	-	-	-
Housing & Human Services	-	58,039	-	-	-
Investment Income Total	19,837	58,039	-	-	-
Intergovernmental					
Community Services	26,635,744	-	-	-	-
Housing & Human Services	-	27,967,064	28,977,190	30,736,186	30,929,312
Intergovernmental Total	26,635,744	27,967,064	28,977,190	30,736,186	30,929,312
Grand Total Housing Authority Fund	26,655,581	28,025,103	28,977,190	30,736,186	30,929,312

REVENUE DETAIL BY DEPARTMENT

Fund Housing Authority
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing & Human Services		These accounts are no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.						
12400001.404012	SECTION 8 ADMIN		Intergovernmental	2,156,868	-	-	-	-
12400001.404015	SECTION 8 PORT IN		Intergovernmental	1,516	-	-	-	-
12400001.404017	SECTION 8 FRAUD RECOVERY		Intergovernmental	19,609	-	-	-	-
12400001.404018	SECTION 8 HAP VOUCHERS		Intergovernmental	20,477,878	-	-	-	-
12400001.404021	HAP REVENUE - PORTS		Intergovernmental	16,998	-	-	-	-
12400001.404310	SERIAL INEBRIATE GRANT ADMIN		Intergovernmental	234,505	-	-	-	-
12400001.404311	SERIAL INEBRIATE GRANT LEASING		Intergovernmental	3,677,933	-	-	-	-
12400001.405822	EHV ADMIN FEES		Intergovernmental	2,727	-	-	-	-
12400001.405823	EHV SERVICE FEES		Intergovernmental	11,583	-	-	-	-
12400001.405827	EHV PLACEMENT FEE		Intergovernmental	300	-	-	-	-
12400001.405828	EHV PORT IN ADMIN		Intergovernmental	2,571	-	-	-	-
12400001.405829	EHV PORT IN REVENUE		Intergovernmental	33,256	-	-	-	-
12400001.413010	INT DEP / INVESTMENT		Investment Income	19,837	-	-	-	-
Total Housing & Human Services				26,655,581	-	-	-	-
Total Community Services Housing Authority Fund Revenues				26,655,581	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Housing Authority
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing								
12420001.404012	SECTION 8 ADMIN	Projected receipt from U.S. Department of Housing and Urban Development (HUD) for administration of the Housing Choice Voucher (Section 8) component of the program.	Intergovernmental	-	2,396,713	2,309,765	2,476,069	2,533,691
12420001.404015	SECTION 8 PORT IN	Projected revenues received from other Housing Authorities for administering Housing Choice Vouchers (HCV) issued to families from other housing authorities who now reside in SMHA's jurisdiction.	Intergovernmental	-	14,169	20,286	21,341	21,341
12420001.404017	SECTION 8 FRAUD RECOVERY	This line item is used to record the fraud recovery revenue portion that is returned to the Santa Monica Housing Authority. FY 2025-2027 revenues anticipated to return to pre-pandemic levels	Intergovernmental	-	9,633	1,000	25,000	25,000
12420001.404018	SECTION 8 HAP VOUCHERS	Section 8 Housing Choice Voucher (Section 8) Program revenues received to provide rental assistance to very low-income families in order to afford decent, safe, and sanitary housing in City of Santa Monica.	Intergovernmental	-	20,219,157	20,573,528	22,180,736	22,312,291
12420001.404021	HAP REVENUE - PORTS	Projected revenues received from other Housing Authorities for vouchers issued to families from other housing authorities who now reside in Housing Authority's jurisdiction.	Intergovernmental	-	223,624	400,000	400,000	400,000
12420001.404310	SERIAL INEBRIATE GRANT ADMIN	Serial Inebriate Grant Administration – Projected award from HUD for the Administration of the Continuum of Care Program.	Intergovernmental	-	223,398	281,967	281,967	281,967
12420001.404311	SERIAL INEBRIATE GRANT LEASING	Serial Inebriate Grant Leasing. FY 2025-27 revenues reflect projected receipts from HUD of funds to provide rental assistance for the Continuum of Care participants.	Intergovernmental	-	3,675,105	3,697,747	3,697,747	3,697,747
12420001.405821	EHV HAP VOUCHERS	Emergency Housing Voucher Program revenues to provide rental assistance to: homeless; at-risk of homelessness; fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking; and recently homeless and for whom providing rental assistance will prevent the family's homelessness or having high risk of housing instability, including clients in rapid rehousing and permanent supportive housing programs. In FY 2025-26, the Housing Authority will remain stable in voucher utilization for the Emergency Housing Voucher during the fiscal year. The increase in revenue reflects the additional disbursement of funds from the U.S. Department of Housing and Urban Development (HUD) for these subsidies.	Intergovernmental	-	1,009,640	1,445,444	1,401,372	1,401,372

REVENUE DETAIL BY DEPARTMENT

Fund Housing Authority
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
12420001.405822	EHV ADMIN FEES	Projected receipt from U.S. Department of Housing and Urban Development (HUD) for administration of the Emergency Housing Voucher (EHV) component of the program. FY 2025-27 reflects a higher projected utilization.	Intergovernmental	-	113,947	155,144	157,020	160,946
12420001.405823	EHV SERVICE FEES	Funds to cover expenses incurred by SMHA to secure housing for Emergency Housing Voucher participants.	Intergovernmental	-	42,984	40,000	40,000	40,000
12420001.405827	EHV PLACEMENT FEE	Emergency Housing Voucher Program revenues to provide rental assistance to: homeless; at-risk of homelessness; fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking; and recently homeless and for whom providing rental assistance will prevent the family's homelessness or having high risk of housing instability, including clients in rapid rehousing and permanent supportive housing programs.	Intergovernmental	-	600	-	-	-
12420001.405828	EHV PORT IN ADMIN	Revenues from administering Emergency Housing Vouchers (EHV) issued to residents from other jurisdictions ("port-ins"). FY 2025-27 reflect an anticipated program stabilization.	Intergovernmental	-	2,492	2,309	3,434	3,457
12420001.405829	EHV PORT IN REVENUE	Revenues received from other Housing Authorities for administering Emergency Housing Vouchers (EHV) issued to residents from other housing authorities who now reside in SMHA's jurisdiction. FY 2025-27 revenues reflect program stabilization.	Intergovernmental	-	35,602	50,000	51,500	51,500
12420001.413010.	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	-	58,039	-	-	-
Total Housing				-	28,025,103	28,977,190	30,736,186	30,929,312
Total Housing & Human Services Housing Authority Fund Revenues				-	28,025,103	28,977,190	30,736,186	30,929,312

REVENUE SUMMARY BY CATEGORY

Information Technology Replacement & Services Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Information Services	2,328,222	2,416,447	3,068,414	3,203,387	3,680,116
Charges for Services Total	2,328,222	2,416,447	3,068,414	3,203,387	3,680,116
Investment Income					
Information Services	6,466	10,381	100,000	10,000	10,000
Investment Income Total	6,466	10,381	100,000	10,000	10,000
Other Revenue					
Information Services	-	3,462	-	1,500	1,500
Other Revenue Total	-	3,462	-	1,500	1,500
Grand Total Information Technology Replacement & Services Fund	2,334,688	2,430,290	3,168,414	3,214,887	3,691,616

REVENUE DETAIL BY DEPARTMENT

Fund Information Technology Replacement & Services
Department Information Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Strategy & Operations								
71140001.410470	FUTURE REPLACEMENTS	Payments from City departments to be used for the future replacement of computer equipment. Technology replacement costs are anticipated to increase 4% each year in FY 2025-27. Payments from General Fund departments were suspended in FY 2020-21, partially resumed in FY 2021-22, and fully resumed in FY 2022-23.	Charges for Services	1,892,539	1,892,539	2,343,576	2,456,856	2,911,241
71140001.410550	TELECOMMUNICATIONS SERVICES	Payments from departments to cover the City's annual cost of telecommunications services. Telecom costs are anticipated to increase 3% each year in FY 2025-27. In FY 2026-27, the annual maintenance costs of the modernized data center will require an additional $306,506 of contributions. Payments from General Fund departments were suspended in FY 2020-21, partially resumed in FY 2021-22, and fully resumed in FY 2022-23.	Charges for Services	435,683	523,908	724,838	746,531	768,875
71140001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	6,466	10,381	100,000	10,000	10,000
71140001.415290	OTHER REVENUE - MISCELLANEOUS	Revenues generated from disposal of decommissioned telecommunication assets or Computer Equipment Replacement Program (CERP) assets, such as old laptops, desktops, and cell phones, some of which have refurbishment value after being securely wiped.	Other Revenue	-	3,462	-	1,500	1,500
Total Strategy & Operations				2,334,688	2,430,290	3,168,414	3,214,887	3,691,616
Total Information Services Information Technology Replacement & Services Fund Revenues				2,334,688	2,430,290	3,168,414	3,214,887	3,691,616

REVENUE SUMMARY BY CATEGORY

Local Return Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Non-Departmental	186,031	472,783	-	-	-
Investment Income Total	186,031	472,783	-	-	-
Intergovernmental					
Public Works	5,273,485	5,284,807	5,571,259	5,571,259	5,571,259
Non-Departmental	1,832,727	1,837,744	3,247,220	3,247,220	3,247,220
Intergovernmental Total	7,106,212	7,122,552	8,818,479	8,818,479	8,818,479
Grand Total Local Return Fund	7,292,243	7,595,334	8,818,479	8,818,479	8,818,479

REVENUE DETAIL BY DEPARTMENT

Fund Local Return
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Engineering and Street Services								
27500001.404430	MEASURE R LOCAL RETURN	The source of revenue for this account is the increase in sales tax enacted by Measure R. Funds are distributed by the Los Angeles County Metropolitan Transportation Authority (Metro) to all cities in Los Angeles County. FY 2025-26 and FY 2026-27 budget amounts are based on Metro's FY 2024-25 local return revenue estimates.	Intergovernmental	1,519,756	1,523,890	1,604,892	1,604,892	1,604,892
27500001.404450	PROP C LOCAL RETURN	The source of revenue for this account is the increase in sales tax enacted by Proposition C. Funds are distributed by the Los Angeles County Metropolitan Transportation Authority (Metro) to all cities in Los Angeles County. FY 2025-26 and FY 2026-27 budget amounts are based on Metro's FY 2024-25 local return revenue estimates.	Intergovernmental	2,026,926	2,032,489	2,139,856	2,139,856	2,139,856
27500001.404451	PROP C LR-BIKE TRANSIT CENTER	Thirty-one percent (31%) share of Bike Transit Center revenue is restricted to Local Return eligible projects only. FY 2025-27 Transit Center Proposition C share of rental revenue is not expected to increase. The two bike center facilities are currently not operational, and tenant improvements are required in order to enter into a new lease agreement with rent increases.	Intergovernmental	7,634	7,634	7,634	7,634	7,634
27500001.405370	MEASURE M LOCAL RETURN	The source of revenue for this account is the increase in sales tax enacted by Measure M. Funds are distributed by the Los Angeles County Metropolitan Transportation Authority (Metro) to all cities in Los Angeles County. FY 2025-26 and FY 2026-27 budget amounts are based on Metro's FY 2024-25 local return revenue estimates.	Intergovernmental	1,719,170	1,720,796	1,818,877	1,818,877	1,818,877
Total Engineering and Street Services				5,273,485	5,284,807	5,571,259	5,571,259	5,571,259
Total Public Works Local Return Fund Revenues				**5,273,485**	**5,284,807**	**5,571,259**	**5,571,259**	**5,571,259**

REVENUE DETAIL BY DEPARTMENT

Fund Local Return
Department Non-Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
All Other Transactions								
27800004.404160	PROP A LOCAL RETURN	Projections are based on information provided by the Los Angeles County Metropolitan Transportation Authority (LACMTA). The FY 2023-24 increase is associated with a one-time reimbursement for a bus stop improvement project which is expected to be completed in the first year of the biennial budget.	Intergovernmental	1,832,727	1,837,744	3,247,220	3,247,220	3,247,220
27800004.41301X	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	186,031	472,783	-	-	-
Total All Other Transactions				2,018,758	2,310,527	3,247,220	3,247,220	3,247,220
Total Non-Departmental Local Return Fund Revenues				2,018,758	2,310,527	3,247,220	3,247,220	3,247,220

REVENUE SUMMARY BY CATEGORY

Low/Mod Income Housing Asset Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Community Services	141,270	-	-	-	-
Housing & Human Services	-	318,447	100,000	100,000	100,000
Investment Income Total	141,270	318,447	100,000	100,000	100,000
Other Revenue					
Community Services	419,476	-	-	-	-
Housing & Human Services	-	180,575	400,000	400,000	400,000
Other Revenue Total	419,476	180,575	400,000	400,000	400,000
Grand Total Low/Mod Income Housing Asset Fund	560,746	499,022	500,000	500,000	500,000

REVENUE DETAIL BY DEPARTMENT

Fund Low/Moderate Income Housing Asset
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing & Human Services		These accounts are no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.						
41400001.413010	INT DEP / INVESTMENT		Investment Income	141,270	-	-	-	-
41400001.415280	RESIDUAL RECEIPTS-HOUSING		Other Revenue	419,476	-	-	-	-
Total Housing & Human Services				560,746	-	-	-	-
Total Community Services Low/Moderate Income Housing Asset Fund Revenues				560,746	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Low/Moderate Income Housing Asset
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing								
41420001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	-	318,447	100,000	100,000	100,000
41420001.415280	RESIDUAL RECEIPTS-HOUSING	Residual receipts are non-amortized loan repayments from affordable housing providers in conjunction with housing trust fund loans, representing the City's share of any net cash flow available at the end of the annual period (fiscal or calendar), after paying all expenses for the operation of the property and setting aside required reserves.	Other Revenue	-	180,575	400,000	400,000	400,000
Total Housing				-	499,022	500,000	500,000	500,000
Total Housing & Human Services Low/Moderate Income Housing Asset Fund Revenues				-	499,022	500,000	500,000	500,000

REVENUE SUMMARY BY CATEGORY

Miscellaneous Grants Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Intergovernmental					
City Attorney	-	-	3,351,850	4,624,322	-
City Manager	52	117	725,000	-	-
Community Development	386,038	141,421	35,000	-	-
Community Services	665,767	-	-	-	-
Fire	856,304	1,010,735	286,740	-	-
Housing & Human Services	-	1,964,086	1,048,099	4,556,680	3,145,677
Information Services	110,198	30,423	-	-	-
Library	108,769	105,591	171,618	175,300	-
Police	758,103	881,286	624,250	7,122,200	7,122,200
Public Works	18,454,219	2,520,435	2,401,989	-	-
Recreation & Arts	-	5,035	14,765	-	-
Transportation	2,046,427	3,108,280	3,437,861	4,374,749	4,374,749
Non-Departmental	793,202	1,531,117	-	-	-
Intergovernmental Total	24,179,080	11,298,526	12,097,172	20,853,251	14,642,626
Capital Grants Revenue					
Transportation	904,748	126,456	40,000	262,667	262,667
Capital Grants Revenue Total	904,748	126,456	40,000	262,667	262,667
Other Revenue					
Library	2,690	2,787	-	-	-
Public Works	6,707	114,146	-	-	-
Other Revenue Total	9,397	116,933	-	-	-
Grand Total Miscellaneous Grants Fund	25,093,225	11,541,915	12,137,172	21,115,918	14,905,293

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department City Manager's Office

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
20200004.405140	BLOOMBERG WELLBEING PROJECT	There are no projected revenues in FY 2025-27 as the program has been discontinued.	Intergovernmental	52	117	-	-	-
Total Administration				52	117	-	-	-
Office of Emergency Management								
20200002.40429D	2023 SHSGP	Grant funds for the 2023 State Homeland Security Grant Program (SHSGP) from the U.S. Department of Homeland Security. SHSGP funds will be used to fund projects, purchase equipment, and fund training courses in the City Manager's Office and the Fire Department.	Intergovernmental	-	-	725,000	-	-
Total Office of Emergency Management				-	-	725,000	-	-
Total City Manager's Office Miscellaneous Grants Fund Revenues				52	117	725,000	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department City Attorney

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
City Attorney								
20120001.406021	STEP COURT-LAHSA	There are nearly 1,000 people experiencing homelessness in the City of Santa Monica. Many of these individuals have mental health and/or substance abuse issues. As a result of their lack of stable housing and the addiction and mental health issues they face, many unhoused individuals are involved in the criminal justice system. To address this need, the City Attorney's Office created the Shelter, Treatment, and Empowerment program, otherwise known as STEP Court. A key component of STEP Court will be connecting low-level criminal defendants with a resource navigator to assist them in accessing necessary treatment and resources and to ultimately obtain permanent housing. The City is partnering with Exodus Recovery, Inc. to provide resource navigator services. Through this program and partnership, the parties hope to continue to reduce the number of unhoused individuals in Santa Monica. This is a local one-time grant, and funds will not be affected.	Intergovernmental	-	-	50,000	-	-
20120001.406120	SAMO BRIDGE GRANT	The Santa Monica City Attorney's Office in partnership with SMPD and Housing and Human Services have been awarded almost $8 million in Proposition 47 grant funding from the State of California to create SaMo Bridge, a diversion program designed to address the behavioral health, substance abuse issues, and housing needs of justice involved adults in the Santa Monica community. SaMo Bridge will provide people who are stuck at the intersection of criminal justice involvement, addiction, unmet behavioral health needs and homelessness, a bridge into services to reduce recidivism. A key component of the program is a no-barrier 24/7 respite hub where the Santa Monica Police Department can divert people at the pre-arrest, post-arrest and pre-filing stages of law enforcement contact. At the respite hub, people can address basic needs and enroll in 90-day care coordination plans focused on securing housing and treatment services. Upon program graduation, the City Attorney will dismiss citations and cases. This is one-time grant funding from the State, reimbursing monthly and should not be affected.	Intergovernmental	-	-	3,301,850	4,624,322	-
Total City Attorney				-	-	3,351,850	4,624,322	-
Total Miscellaneous Grants Fund Revenues				-	-	3,351,850	4,624,322	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Community Development

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
20700001.405940	PLAYGROUND SAFETY UPGRADES	This account is no longer active. Reimbursement from CA State Parks for Marine Park Playground Project.	Intergovernmental	234,435	-	-	-	-
Total Administration				234,435	-	-	-	-
Building & Safety								
20700004.405870	FEMA SEISMIC RETRO	Grant funds awarded from the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program to fund a Seismic Retrofit Grant Program within the City to assist property owners with the retrofit of seismically vulnerable buildings.	Intergovernmental	65,089	74,421	-	-	-
Total Building & Safety				65,089	74,421	-	-	-
City Planning								
20700002.405570	SB2 PLANNING GRANTS PROGRAM	Grant funds awarded from the 2017 Building Homes and Jobs Act (SB2) to prepare, adopt, and implement plans and process improvements that streamline housing approvals and accelerate housing production. Grant funds have been expended.	Intergovernmental	74,205	-	-	-	-
20700002.405980	2019 LOCAL COASTAL PROGRAM	This account is no longer active. Revenues oversight transferred to Department of Transportation in FY 2020-21.	Intergovernmental	-	50,000	-	-	-
20700002.406060	CANNABIS EQUITY ACT	This account represents funding from the Governor's Office of Business and Economic Development for the Cannabis Equity Grants Program for Local Jurisdictions.	Intergovernmental	-	-	35,000	-	-
Total City Planning				74,205	50,000	35,000	-	-
Economic Development								
20700014.405920	MARKET MATCH-MAIN ST	Grant funds awarded from the County of Los Angeles as a subrecipient through SEE-LA to expand the Market Match program to the Main Street Farmers Market and match purchases of fresh fruits and vegetables dollar for dollar (up to $20) for low-income shoppers participating in CalFresh/EBT programs.	Intergovernmental	12,309	17,000	-	-	-
Total Economic Development				12,309	17,000	-	-	-
Total Community Development Miscellaneous Grants Fund Revenues				386,038	141,421	35,000	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Beach House Operations								
20400003.404231	ANNENBERG FOUNDATION GRNT-2014	This account is no longer active. The grant period has ended.	Intergovernmental	66	-	-	-	-
Total Beach House Operations				66	-	-	-	-
Community Recreation								
20400004.405880	LA84 LEARN TO SWIM	This account is no longer active. The grant period has ended.	Intergovernmental	9,854	-	-	-	-
Total Community Recreation				9,854	-	-	-	-
Housing & Human Services								
20400001.404200	HOME EMERGENCY SUPPLEMEMTAL	Interest allocation based on cash balances. These amounts are typically immaterial and not budgeted.	Intergovernmental	899	-	-	-	-
20400001.404330	SUMMER FOOD SERVICE PROGRAM	This account is no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.	Intergovernmental	11,645	-	-	-	-
20400001.404480	HOME INVESTMENT PARTNERSHIPS	This account is no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.	Intergovernmental	576,863	-	-	-	-
20400001.405150	PROGRAM INCOME	This account is no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.	Intergovernmental	44,768	-	-	-	-
20400011.404310	SERIAL INEBRIATE GRANT ADMIN	This account is no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.	Intergovernmental	21,672	-	-	-	-
Total Housing & Human Services				655,848	-	-	-	-
Total Community Services Miscellaneous Grants Fund Revenues				665,767	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Fire

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
20190001.40428D	2019 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. The 2019 UASI Grant is closed.	Intergovernmental	6,903	-	-	-	-
20190001.40428E	2020 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. The 2020 UASI grant is closed.	Intergovernmental	844,905	445,395	-	-	-
20190001.404299	2020 SHSGP	The State Homeland Security Program grant (SHSP) is an annual federal grant that provides funds for homeland security purposes related to terrorism and other threats. The 2020 SHSP is closed.	Intergovernmental	4,496	565,340	-	-	-
20190001.40429C	2022 SHSGP	The State Homeland Security Program (SHSP) is an annual federal grant that provides funds for homeland security purposes related to terrorism and other threats. The 2022 SHSP is an active grant, with reimbursement expected in FY 2025-26.	Intergovernmental	-	-	54,000	-	-
20190001.40429D	2023 SHSGP	The State Homeland Security Program (SHSP) is an annual federal grant that provides funds for homeland security purposes related to terrorism and other threats. The 2023 SHSP is an active grant and reimbursements will start once there are expenditures.	Intergovernmental	-	-	155,000	-	-
20190001.406110	CAL CUPA VEHICLE GRANT	The California Certified Unified Program Agency (CUPA) Forum Environmental Protection Trust Fund awarded a grant to the City's CUPA program which resides in the Fire Department. The City's CUPA program carries out the administrative requirements, permits, inspections, and enforcement activities of six environmental and emergency response programs, including those related to hazardous materials, aboveground storage tanks, and underground storage tanks. This is a one-time grant that has been received and will fund the replacement of a CUPA vehicle to implement and enforce CUPA regulations. The expenditure is recorded in a CIP account (C2008990.689000).	Intergovernmental	-	-	58,585	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Fire

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20190001.406140	CALOES HMEP GRANT	The Hazardous Materials Emergency Preparedness (HMEP) Grant was awarded by the California Governor's Office of Emergency Services (Cal OES) to update the City's Hazardous Materials Area Plan. This is a one-time grant, with reimbursements expected in FY 2025-26.	Intergovernmental	-	-	19,155	-	-
Total Administration				856,304	1,010,735	286,740	-	-
Total Fire Miscellaneous Grants Fund Revenues				856,304	1,010,735	286,740	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing								
20420002.404200	HOME EMERGENCY SUPPLEMEMTAL	Interest allocation based on cash balances. These amounts are typically immaterial and not budgeted.	Intergovernmental	-	2,011	-	-	-
20420002.404480	HOME INVESTMENT PARTNERSHIPS	HOME Investment Partnerships Program (HOME) federal block grant funds for affordable housing projects currently in process.	Intergovernmental	-	538,787	634,974	502,428	502,428
20420002.405150	PROGRAM INCOME	Residual receipts from affordable housing developers in the form of loan repayments. FY 2025-27 program income budgets are based on HOME loan repayments received during FY 2023-24.	Intergovernmental	-	25,348	40,000	40,000	40,000
Total Housing				-	566,146	674,974	542,428	542,428
Human Services								
20420001.404310	SERIAL INEBRIATE GRANT ADMIN	This account is no longer active. Revenues received from a grant from the U.S. Department of Housing and Urban Development (HUD) for activities in support of chronically homeless individuals addicted to alcohol (supportive services component of program). FY 2023-25 revenues are projected to remain level with FY 2022-23.	Intergovernmental	-	7,551	-	-	-
20420001.404330	SUMMER FOOD SERVICE PROGRAM	Revenues received from a federally funded nutrition grant that provides free meals to low income children during the summer months. The City did not qualify in FY 2023-25, but will continue to apply in FY 2025-27.	Intergovernmental	-	-	-	10,000	10,000
20420001.405630	COG HOMELESSNESS GRANT	Grant from the Westside Cities Council of Governments (WSCCOG) to fund activities such as eviction prevention (LAFLA), an outreach team (Salvation Army), and case management services (WISE & Healthy Aging).	Intergovernmental	-	265,389	373,125	-	373,125
20420001.405890	HOME-ARP	This account represents one-time funding in FY 2022-23 from the federal Department of Housing and Urban Development under the HOME Investment Partnerships-American Rescue Plan (HOME-ARP) to provide homeless prevention services. This grant allocation covers supportive services and administrative costs.	Intergovernmental	-	-	-	2,220,124	2,220,124
20420001.405960	2022 STATE APP(BLOOM)-DHCS-BHX	Grant from the California Department of Health Care Services (DHCS) to support the behavioral health needs of vulnerable residents and people experiencing homelessness.	Intergovernmental	-	-	-	562,512	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20420001.405970	SAMHSA (FED APPROPRIATION)	Grant from the U.S. Department of Health and Human Services Substance Abuse and Mental Health Services Administration (SAMHSA) to support the behavioral health needs of vulnerable residents and people experiencing homelessness. The grant was closed out in FY 2024-25.	Intergovernmental	-	1,125,000	-	-	-
20420001.406160	MEASURE A	This account represents Measure A Local Solutions Funds allocated by the County of Los Angeles Homeless Initiative to replace Measure H funds beginning in FY 2025-26.	Intergovernmental	-	-	-	1,221,616	-
Total Human Services				-	1,397,940	373,125	4,014,252	2,603,249
Total Housing & Human Services Miscellaneous Grants Fund Revenues				-	1,964,086	1,048,099	4,556,680	3,145,677

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Information Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Strategy & Operations								
20140001.40428E	2020 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. The 2020 UASI Grant funded the City's ongoing Cybersecurity initiatives and has been completed.	Intergovernmental	110,198	23,474	-	-	-
20140001.40428F	2021 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. The 2021 UASI Grant funded the City's ongoing Cybersecurity initiatives and has been completed.	Intergovernmental	-	6,949	-	-	-
Total Strategy & Operations				110,198	30,423	-	-	-
Total Information Services Miscellaneous Grants Fund Revenues				110,198	30,423	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Library

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration & Business Services								
20150001.405601	CLLS ADULT LIT FY20/21	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2020-21 award. This account is no longer used.	Intergovernmental	492	-	-	-	-
20150001.405602	CLLS ADULT LIT FY21/22	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2021-22 award. This account is no longer used.	Intergovernmental	15,508	-	-	-	-
20150001.405603	CLLS ADULT LIT FY22/23	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2022-23 award.	Intergovernmental	32,279	2,472	-	-	-
20150001.405604	CLLS ADULT LIT FY23/24	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2023-24 award.	Intergovernmental	-	35,456	-	-	-
20150001.405605	CLLS ADULT LIT FY24/25	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2024-25 award.	Intergovernmental	-	-	41,118	-	-
20150001.405606	CLLS ADULT LIT FY25/26	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the estimated award amount for FY 2025-26, the final year of the grant.	Intergovernmental	-	-	-	40,500	-
20150001.405611	CLLS FAMILY LIT FY20/21	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2020-21 award. The account is no longer used.	Intergovernmental	677	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Library

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20150001.405612	CLLS FAMILY LIT FY21/22	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2021-22 award. The account is no longer used.	Intergovernmental	7,062	-	-	-	-
20150001.405613	CLLS FAMILY LIT FY22/23	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2022-23 award. The account is no longer used.	Intergovernmental	14,338	3,887	-	-	-
20150001.405614	CLLS FAMILY LIT FY23/24	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2023-24 award.	Intergovernmental	-	16,757	-	-	-
20150001.405615	CLLS FAMILY LIT FY24/25	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2024-25 award.	Intergovernmental	-	-	25,000	-	-
20150001.405616	CLLS FAMILY LIT FY25/26	California Library Literacy Services (CLLS) Family Literacy, is a program of the California State Library, funds salaries, programs and supplies to support youth and family literacy services. This is the estimated award amount for FY 2025-26, the final year of the grant.	Intergovernmental	-	-	-	16,500	-
20150001.405860	LSTA RED KITS PROJECT	Funds for a one-time grant provided by the California State funds with federal Library Services and Technology Act (LSTA) funds to offer older adults interactive, engaging, and self-paced learning experiences via curated themed kits.	Intergovernmental	18,873	-	-	-	-
20150001.405900	LIBRARY BUILDING FORWARD	This grant was awarded under the California State Library's Building Forward Grant Program to support the Santa Monica Main Library's Critical Systems Maintenance. Funds will support infrastructure upgrades and replacements in the boiler system, HVAC system, security cameras, and wireless equipment.	Intergovernmental	19,541	17,574	-	-	-
20150001.406010	CLLS ESL FY23/24	Funds for California Library Literacy Services (CLLS), a program of the California State Library, for salaries, programs and supplies to support English as a Second Language services. This is the FY 2023-24 award of the three-year grant.	Intergovernmental	-	29,445	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Library

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20150001.406011	CLLS ESL FY24/25	Funds for California Library Literacy Services (CLLS), a program of the California State Library, for salaries, programs and supplies to support English as a Second Language services. This is the FY 2024-25 award of the three-year grant.	Intergovernmental	-	-	105,500	-	-
20150001.406012	CLLS ESL FY25/26	Funds for California Library Literacy Services (CLLS), a program of the California State Library, for salaries, programs and supplies to support English as a Second Language services. This is the estimated award amount for FY 2025-26, the final year of the three-year grant.	Intergovernmental	-	-	-	118,300	-
20150001.415230	MISCELLANEOUS LIBRARY GRANTS	Reflects unanticipated grant revenues. No revenues projected for FY 2025-27.	Other Revenue	2,690	2,787	-	-	-
Total Administration & Business Services				111,459	108,378	171,618	175,300	-
Total Library Miscellaneous Grants Fund Revenues				111,459	108,378	171,618	175,300	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Office of the Chief of Police								
20180001.40426C	JUSTICE ASSIST GRANT 2019	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2019 is used for overtime for unanticipated public safety needs. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	3,647	-	-	-	-
20180001.40426D	JUSTICE ASSIST GRANT - 2020	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2020 is used for overtime for unanticipated public safety needs. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	-	41,034	-	-	-
20180001.40426E	JUSTICE ASSIST GRANT - 2021	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2021 is used for overtime for unanticipated public safety needs. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	20,046	33,867	-	-	-
20180001.40426F	JUSTICE ASSIST GRANT - 2022	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2022 is used for overtime for unanticipated public safety needs. Grant reimbursement revenues fluctuate from year to year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	-	-	-	51,173	51,173
20180001.40426G	JUSTICE ASSIST GRANT - 2023	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives.	Intergovernmental	-	1,488	-	53,629	53,629
20180001.40426H	JUSTICE ASSIST GRANT - 2024	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives.	Intergovernmental	-	-	44,021	-	-
20180001.404278	BULLETPROOF VEST GRANT - 2020	The Bulletproof Vest Grant Program (BVP) is an annual federal grant that reimburses jurisdictions for 50% of the cost of bulletproof vest purchases. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	23,873	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20180001.404279	BULLETPROOF VEST GRANT - 2021	The Bulletproof Vest Grant Program (BVP) is an annual federal grant that reimburses jurisdictions for 50% of the cost of bulletproof vest purchases. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	19,212	3,254	-	4,978	4,978
20180001.40427A	BULLETPROOF VEST GRANT - 2022	The Bulletproof Vest Grant Program (BVP) is an annual federal grant that reimburses jurisdictions for 50% of the cost of bulletproof vest purchases. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	-	-	-	34,497	34,497
20180001.40428E	2020 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	291,424	380,622	-	-	-
20180001.40428H	2023 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	-	-	-	203,742	203,742
20180001.404740	LLEBG GRANT INTEREST	The Local Law Enforcement Block Grant (LLEBG) was enacted in 1995 to pay for crime prevention policing activities. It sunset in 2006 and was replaced by the Justice Assistance Grant. All original LLEBG grant awards have been reimbursed and expended.	Intergovernmental	292	653	-	-	-
20180001.405930	OFFICER WELLNESS GRANT	The Officer Wellness and Mental Health Grant aims to improve officer wellness and expand mental health resources to law enforcement agencies. Funds are used to expand the existing officer wellness units and the department's Peer Support group.	Intergovernmental	253	19,735	-	121,131	121,131

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20180001.405931	SMART CTR GRANT	Grant funding from the Board of State and Community Corrections for the Organized Retail Theft Prevention Grant Program in the Police Department. The grant aims to reduce and deter organized retail theft in the City and funds will be used to develop the Santa Monica Analytical Real-Time Center (SMART Center).	Intergovernmental	-	7,457	-	6,117,543	6,117,543
20180001.405932	FY24 OFFICER WELLNESS ACT GRNT	This account represents funding for the Law Enforcement Mental Health and Wellness Act (LEMHWA) Grant Program administered by the U.S. Department of Justice's Bureau of Justice Assistance (BJA) for mental health support in the Police Department.	Intergovernmental	-	-	200,000	-	-
Total Office of the Chief of Police				358,746	488,110	244,021	6,586,693	6,586,693
Special Operations								
20180002.404616	ABC GRANT 2021	The Alcoholic Beverage Control (ABC) Grant is an annual state grant that helps local jurisdictions combat underage drinking and educating licensees about alcoholic beverage laws.	Intergovernmental	16,495	-	-	-	-
20180002.404617	ABC GRANT 2022	The Alcoholic Beverage Control (ABC) Grant is an annual state grant that helps local jurisdictions combat underage drinking and educating licensees about alcoholic beverage laws.	Intergovernmental	11,078	32,868	-	-	-
20180002.404618	ABC GRANT 2024	The Alcoholic Beverage Control (ABC) Grant is an annual state grant that helps local jurisdictions combat underage drinking and educating licensees about alcoholic beverage laws.	Intergovernmental	-	-	80,229	80,229	80,229
20180002.40469F	OTS STEP GRANT 2021	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle & pedestrian enforcement operations. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	186,819	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20180002.40469G	OTS STEP GRANT 2022	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle & pedestrian enforcement operations. Grant reimbursement revenues fluctuate from year to year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	165,294	82,877	-	-	-
20180002.40469H	OTS STEP GRANT 2023	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle & pedestrian enforcement operations. Grant reimbursement revenues fluctuate from year to year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	-	240,758	-	58,796	58,796
20180002.40469I	OTS STEP GRANT 2024	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle & pedestrian enforcement operations. Grant reimbursement revenues fluctuate from year to year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	-	-	300,000	300,000	300,000

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20180002.405590	TOBACCO GRANT 2020	The Tobacco Grant Program was awarded by the California Department of Justice for the enforcement of tobacco-related state laws or local ordinances, specifically related to the illegal sales and marketing of tobacco products to minors and for investigative activities and compliance checks to prevent illegal sales of tobacco products to minors. Grant revenues are difficult to predict in any given year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	18,941	17,173	-	-	-
20180002.405591	TOBACCO GRANT 2022	The Tobacco Grant Program was awarded by the California Department of Justice for the enforcement of tobacco-related state laws or local ordinances, specifically related to the illegal sales and marketing of tobacco products to minors and for investigative activities and compliance checks to prevent illegal sales of tobacco products to minors. Grant reimbursement revenues fluctuate from year to year due to timing of when expenditures are incurred and when reimbursements are processed by the funding agency.	Intergovernmental	-	19,501	-	96,482	96,482
20180002.405740	CA DOJ SEXUAL ASSAULT EVIDENCE	The State of California Department of Justice Sexual Assault Evidence Submission Grant provides funding for the testing and overtime costs for evaluating the remaining backlog of untested sexual assault evidence from 1981 to present day.	Intergovernmental	730	-	-	-	-
Total Special Operations				399,357	393,176	380,229	535,507	535,507
Total Police Miscellaneous Grants Fund Revenues				758,103	881,286	624,250	7,122,200	7,122,200

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Architecture Services								
20500011.405240	CITY YARDS MICROGRID PROJECT	This account represents one-time funding from the State for the City Yards Modernization Microgrid project. This microgrid would provide efficient, reliable, and cost-effective energy with low environmental and carbon impact.	Intergovernmental	-	68,255	-	-	-
Total Architecture Services				-	68,255	-	-	-
Engineering & Street Services								
20500001.404530	HBP-FHWA PIER BRIDGE	Preliminary engineering grant funds from the Federal Highway Administration (FHA) under the Highway Bridge Program (HBP) for the replacement of the Pier Bridge. This project is still underway. FY 2025-27 reflects no additional funding. Once construction contract is ready for award in FY 2025-26, staff will go to Council with authorization to proceed from FHWA and program grant funds for construction.	Intergovernmental	5,000	1,154,170	35,000	-	-
20500001.405330	METRO2015 PIER/BEACH BIKE PATH	Grant funds of $1,049,276 from the Los Angeles County Metropolitan Transportation Authority (Metro 2015) awarded in FY 2016-17 for the design and construction of the new bike ramp between the Pier and Beach Bike Path. Remaining design funding lapsed at the end of FY 2023-24. No additional grant revenues are expected going forward.	Intergovernmental	41,740	37,486	911,276	-	-
20500001.405760	PROP 1 GRANT SWIP	Proposition 1 Storm Water Grant Program will fund the Sustainable Water Infrastructure Project that will improve the water quality in the Santa Monica Bay and increase water supply reliability by utilizing stormwater, wastewater, and brackish groundwater sources to generate up to 1,680 acre-feet per year of treated water for non-potable and indirect potable reuse via groundwater recharge. Project is completed and all grant expenditures have been reimbursed as of FY 2023-24.	Intergovernmental	7,893,000	877,000	-	-	-
20500001.405950	LINC	This account represents one-time funding from the State for the Lincoln Neighborhood Corridor Streetscape (LiNC) project, which will construct medians and bulb-outs to promote efficient vehicular travel and enhance pedestrian safety.	Intergovernmental	4,800,000	(4,765,382)	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20500001.406090	ANNUAL PAVING PROGRAM	This account represents one-time funding in FY 2023-24 from STIP State-only for Annual Paving and Sidewalk Repair Program, which will provide upgrades and repair to streets, curbs, gutters, curb ramps and other related surface features in the public right of way.	Intergovernmental	-	74,801	-	-	-
Total Engineering & Street Services				12,739,740	(2,621,925)	946,276	-	-
Office of Sustainability & the Environment								
20500010.405770	CALOES COMM PWR RESILIENCY	California Office of Emergency Services (CalOES) Grant for Community Power Resiliency Program Allocation to Cities. The purpose of the grant is to support cities in preparing for and responding to power outage events. Funds may be used to procure generators and generator connections for essential facilities, with an emphasis on clean energy and green solutions. This was a one-time grant and is now closed.	Intergovernmental	291,611	-	-	-	-
20500010.407070	CPA INNOVATION FUND	Represents funding from the Clean Power Alliance (CPA) through its Clean Power Alliance Innovation Fund to develop a direct-to-renter electric appliance incentive program in the Public Works Department.	Intergovernmental	-	-	249,100	-	-
20500010.416250	CA ALL YOUTH WORKFORCE	The Californians For All Youth Workforce Development grant program funds youth engagement and training programs that help the City of Santa Monica reach its climate and adaptation goals as well as help Santa Monica youth reach their fullest potential by connecting them with services that prepare them for the future. The grant term to fund this pilot program ended September 30, 2024. No additional awards are anticipated in FY 2025-27.	Other Revenue	6,707	114,146	-	-	-
Total Office of Sustainability & the Environment				298,318	114,146	249,100	-	-
Resource Recovery & Recycling								
20500002.40468B	USED OIL PAY PROG OPP12	Grant funds from CalRecycle/State of California to pay for oil filter exchange events and educational efforts to reduce oil pollution. This is for the Used Oil Pay Program grant cycle 12 for FY 2021-22. Grant is now closed.	Intergovernmental	11,961	-	-	-	-
20500002.40468C	USED OIL PAY PROG OPP13	Grant funds from CalRecycle/State of California to pay for oil filter exchange events and educational efforts to reduce oil pollution. This is for the Used Oil Pay Program grant cycle 13 for FY 2022-23. Grant is now closed.	Intergovernmental	1,050	13,191	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20500002.40468D	USED OIL PAY PROG OPP14	Grant funds from CalRecycle/State of California to pay for oil filter exchange events and educational efforts to reduce oil pollution. This is for the Used Oil Pay Program grant cycle 14, which has a grant term from July 1, 2023 through June 30, 2025.	Intergovernmental	-	4,128	-	-	-
20500002.405500	SB1383 CALRECYCLE GRANT	Grant funds from the State of California Department of Resources Recycling and Recovery (CalRecycle) for its SB1383 Local Assistance Grant Program to promote the implementation of regulation requirements associated with mandatory organic waste recycling (e.g., food scraps and yard waste) under SB 1383. This is for the Grant Cycle 1 award, which closed on November 1, 2024.	Intergovernmental	48,200	45,496	-	-	-
20500002.405501	SB1383 CALRECYCLE GRANT 2	Grant funds from the California Department of Resources Recycling and Recovery (CalRecycle) for its SB1383 Local Assistance Grant Program to promote the implementation of regulation requirements associated with mandatory organic waste recycling (e.g., food scraps and yard waste) under SB 1383. This is for the Grant Cycle 2 award, which is a one-time award that must be spent by April 1, 2026.	Intergovernmental	-	-	245,580	-	-
Total Resource Recovery & Recycling				61,211	62,815	245,580	-	-
Wastewater								
20500007.416241	CA WASTEWATER ARREARAGE PROG	Funding from the State of California as one-time COVID-19 relief funds to rate payers for unpaid water bills. No revenues are projected for FY 2025-27.	Intergovernmental	-	372,947	-	-	-
Total Wastewater				-	372,947	-	-	-
Water								
20500008.406100	ONE WATER PLAN	United States Bureau of Reclamation (USBR) grant funds will support the City's One Water Master Plan, aiming to develop water supply alternatives and assess the feasibility of achieving water self-sufficiency.	Intergovernmental	-	-	961,033	-	-
20500008.416190	DWR DESAL GRANT	California Department of Water Resources Proposition 1 Desalination Grant awarded to the City for water production efficiency upgrades at the Arcadia Water Treatment Plant. All grant reimbursement from DWR has been received.	Intergovernmental	5,361,657	4,638,343	-	-	-
Total Water				5,361,657	4,638,343	961,033	-	-
Total Public Works Miscellaneous Grants Fund Revenues				18,460,926	2,634,581	2,401,989	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Community Recreation								
20430001.405880	LA84 LEARN TO SWIM	Grant from the LA84 Foundation to augment the City of Santa Monica's existing Learn to Swim program.	Intergovernmental	-	4,908	14,765	-	-
Total Community Recreation				-	4,908	14,765	-	-
Cultural Affairs								
20430003.404231	ANNENBERG FOUNDATION GRNT-2014	This account is no longer active. The grant period has ended.	Intergovernmental	-	128	-	-	-
Total Cultural Affairs				-	128	-	-	-
Total Recreation & Arts Miscellaneous Grants Fund Revenues				-	5,035	14,765	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Mobility								
20600003.404190	TDA ARTICLE III	This account reflects funds under Transportation Development Act Article III for the planning and construction of bicycle and pedestrian facilities. Funds are allocated based on population sharesthrough formula. Funds for FY 2025-26 are programmed for the Broadway Protected Bikelanes Project.	Intergovernmental	-	61,553	94,187	74,216	74,216
20600003.405081	4TH ST PED IMP ATP P-2	Grant funds from Caltrans Active Transportation Program (ATP) state funds and local match for the 4th Street Pedestrian Improvement Project. Preparation of a final design, construction level plans, and specifications for walking and biking enhancements on 4th Street between Colorado Avenue and Olympic Drive.	Intergovernmental	476,936	700,762	366,373	521,676	521,676
20600003.405400	17TH STREET EXPO BIKE CONNECTI	The 17th Street is funded by a combination of a Federal CMAQ grant, Measure M Local Returns, and Transportation Impact Fees. The project constructs pedestrian scale lighting and a protected bikeway providing physical separation between bicycles and vehicular traffic. Improvements will improve safety and access for connections to Metro Light Rail, Santa Monica College, health care, recreation areas and many more vital neighborhood amenities. The project area on 17th Street extends from Wilshire Boulevard to Pico Boulevard.	Intergovernmental	903,667	577,166	401,823	401,823	401,823
20600003.405410	ATP MICHIGAN AVE GREENWAY 20TH	ATP Michigan Avenue Greenway 20th - Funded with Caltrans Active Transportation Program (ATP) federal funds and local match. Bike path improvements, dedicated two-way bike lane and new bike/pedestrian path to close gap in bike network and enhance pedestrian access by connecting discontinuous segments of Michigan Avenue across the I-10 Freeway at the 20th Street overcrossing and linking to Expo Light Rail. Project completed. Budget line item reflects contingency for unforeseen construction.	Intergovernmental	6,791	751,209	267,092	150,000	150,000

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20600003.405420	17TH STREET/SMC/EXPO PEDESTRIA	17th Street is funded by a combination of a Federal CMAQ grant, Measure M Local Returns, and Transportation Impact Fees (TIF). The project constructs pedestrian scale lighting and a protected bikeway providing physical separation between bicycles and vehicular traffic. Improvements will improve safety and access for connections to Metro Light Rail, Santa Monica College (SMC), health care, recreation areas and many more vital neighborhood amenities. The project area on 17th Street extends from Wilshire Boulevard to Pico Boulevard. Additional work was added for striping/marking adjustments and drainage. Additional work will be paid with TIF contingency.	Intergovernmental	418,458	678,810	-	-	-
20600003.420080	ACTIVE AGING PILOT PROGRAM	Grant funds from the state Active Transportation Program to fund a pilot project to define and pilot efforts that encourage seniors to walk and bike as a means to improve health, mobility and social interaction, and provide safety information. The project will produce community based events, active outings, seminars, and marketing. Total grant amount is $400,000.	Capital Grants Reven	120,381	-	-	262,667	262,667
20600003.420100	PICO BLVD & SMC	Pedestrian crossing improvements at five intersections near Santa Monica College (SMC) along Pico Boulevard between 16th Street and Cloverfield Boulevard. Improvements include curb extensions, advanced stop markings, rectangular rapid flashing beacon, and crosswalk markings. Project includes a bikeway on Pico Boulevard between 16th and 17th Streets. State-only grant funds were used for planning, design, and construction. Project was completed in FY 2022-23. Any funds can be released.	Capital Grants Reven	703,544	126,456	40,000	-	-
20600003.420130	CITYWIDE SIG DETN METRO	Installation of bicycle video detection cameras at 9 intersections throughout the City of Santa Monica. The project is funded by the Metro Call for Projects, TDA Local Returns, and Transportation Impact Fees. Project was completed in FY 2022-23 and all funds received.	Capital Grants Reven	80,823	-	-	-	-
20600003.420140	OLYMPIC & 26TH	Grant funds from the Metro Multiyear Subregional Program are used to design and construct first/last mile connections to the Metro Light Rail Bergamot Station and Big Blue Bus. Improvements include a new west-leg crosswalk with pedestrian refuge island, curb extension at the southwest corner, improved bicycle crossing conditions, upgraded cub ramps, enhanced signal timing, and intersection lighting.	Intergovernmental	53,997	29,086	592,724	893,510	893,510

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20600003.420150	WILSHIRE SAFETY PROJECT	Grant funds from the Metro Multiyear Subregional Program are used to design and construct curb extensions on Wilshire Boulevard at 16th Street, 18th Street, 21st Street, 22nd Street, Chelsea Ave, 25th St, and Harvard Ave. Additionally, new traffic signals will be designed and constructed at 16th Street and Chelsea Ave. Improvements were prioritized at locations identified as Priority Vision Zero Intersections.	Intergovernmental	112,936	5,102	904,162	977,962	977,962
20600003.420170	BROADWAY BIKEWAY (5TH-26TH)	Grant funds from the Metro Multiyear Subregional Program are used to design and construct a Class IV bikeway facility along Broadway between 5th Street and 26th Street in each direction. Revenue associated with construction.	Intergovernmental	54,738	244,669	462,000	412,064	412,064
20600003.420180	COLORADO BIKEWAY (5TH-17TH)	Grant funds from the Metro Multiyear Subregional Program are used to design and construct a one-way Class IV protected bikeway along Colorado Avenue westbound from 17th Street to 5th Street. Revenue associated with construction.	Intergovernmental	18,905	59,924	349,500	421,171	421,171
20600003.420210	SM BLVD SAFETY ENH STUDY	The Santa Monica Blvd Safety Study will focus on analyze crash patterns on Santa Monica Boulevard, from Ocean Ave to the eastern city border, as well as observations and experiences shared by community members through a robust community engagement process. The project aims to improve safety for people walking, driving, and taking transit, and connect to major destinations and job centers. This study will result in a adopted plan to identify targeted safety enhancements and recommend preferred short-term and long-term improvements to the corridor.	Intergovernmental	-	-	-	522,327	522,327
Total Mobility				2,951,175	3,234,737	3,477,861	4,637,416	4,637,416
Total Transportation Miscellaneous Grants Fund Revenues				2,951,175	3,234,737	3,477,861	4,637,416	4,637,416

REVENUE DETAIL BY DEPARTMENT

Fund Miscellaneous Grants
Department Non-Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
All Other Transactions								
20800004.405660	CARES ACT	This account represents one-time funding from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. No revenue is projected for FY 2025-27.	Intergovernmental	5,647	-	-	-	-
20800004.405670	FEMA REIMBURSEMENT	This account represents reimbursements received from the Federal Emergency Management Agency (FEMA). No revenue is projected for FY 2025-	Intergovernmental	758,080	1,531,117	-	-	-
20800004.405780	AMERICAN RESCUE PLAN ACT-ARPA	This account represents one-time funding from the federal American Rescue Plan Act (ARPA) of 2021. No revenue is projected for FY 2025-27.	Intergovernmental	29,475	-	-	-	-
Total All Other Transactions				793,202	1,531,117	-	-	-
Total Non-Departmental Miscellaneous Grants Fund Revenues				793,202	1,531,117	-	-	-

REVENUE SUMMARY BY CATEGORY

Parking Authority Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Finance	4,186	8,748	40,000	5,000	5,000
Investment Income Total	4,186	8,748	40,000	5,000	5,000
Grand Total Parking Authority Fund	4,186	8,748	40,000	5,000	5,000

REVENUE DETAIL BY DEPARTMENT

Fund Parking Authority
Department Finance

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Parking Authority								
61300001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	4,186	8,748	40,000	5,000	5,000
Total Parking Authority				4,186	8,748	40,000	5,000	5,000
Total Finance Parking Authority Fund Revenues				4,186	8,748	40,000	5,000	5,000

REVENUE SUMMARY BY CATEGORY

Parks & Recreation Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Recreation & Arts	-	-	3,000	3,000	3,000
Investment Income Total	-	-	3,000	3,000	3,000
Grand Total Parks & Recreation Fund	-	-	3,000	3,000	3,000

REVENUE DETAIL BY DEPARTMENT

Fund Parks & Recreation
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Community Recreation								
28430001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	-	-	3,000	3,000	3,000
Total Community Recreation				-	-	3,000	3,000	3,000
Total Parks & Recreation Fund Revenues				-	-	3,000	3,000	3,000

REVENUE SUMMARY BY CATEGORY

Pier Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Community Development	8,793,983	10,082,496	9,186,101	8,631,750	8,556,615
Police	282,946	291,091	250,473	275,013	286,517
Charges for Services Total	9,076,930	10,373,587	9,436,574	8,906,763	8,843,132
Investment Income					
Community Development	54,399	185,298	-	-	-
Investment Income Total	54,399	185,298	-	-	-
Rent					
Community Development	2,004	208,617	33,505	110,334	110,334
Rent Total	2,004	208,617	33,505	110,334	110,334
Other Revenue					
Community Development	(2,733)	(29,721)	-	-	-
Public Works	19	33	-	-	-
Other Revenue Total	(2,714)	(29,688)	-	-	-
Grand Total Pier Fund	9,130,618	10,737,813	9,470,079	9,017,097	8,953,466

REVENUE DETAIL BY DEPARTMENT

Fund Pier
Department Community Development

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Economic Development								
53700001.409810	VENDOR RENT	Rental income based on lease terms from vending carts and kiosks operating on the Pier.	Charges for Services	498,348	536,174	570,961	576,671	582,437
53700001.409840	SM PIER - RENTAL	Rental income from Santa Monica Pier tenants. FY 2025-26 decrease reflects potential impacts of Pier Bridge Replacement Project.	Charges for Services	6,897,963	8,527,623	7,596,820	7,000,000	7,140,000
53700001.409850	SM PIER - PARKING LOTS	Revenues from parking lot operations at the Santa Monica Pier. FY 2025-26 decrease reflects closures related to the upcoming Pier Bridge Replacement Project.	Charges for Services	623,671	766,592	600,000	433,197	212,296
53700001.409860	CAROUSEL OPERATION	Revenues from ticket sales for rides on the Carousel and rental of the Carousel for events.	Charges for Services	216,339	252,106	221,882	221,882	221,882
53700001.410240	CAM FEES	Revenues from individual Pier leases and CPI provisions, which contribute to common area maintenance costs such as facilities upkeep and custodian services. Budgeted in SM-Pier Rentals.	Charges for Services	557,662	-	-	-	-
53700001.410820	DIGITAL KIOSK FRANCHISE	Revenue from digital kiosks located on pier, 8% of all digital kiosk revenue.	Charges for Services	-	-	196,438	400,000	400,000
53700001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	54,399	185,298	-	-	-
53700001.414010	OUTDOOR DINING REVENUE	Revenues from outdoor dining license fees. FY 2025-26 increase reflects the base rent of existing licensees.	Rent	2,004	208,617	33,505	110,334	110,334
53700001.415294	OVER / SHORT	This account records differences between the actual ending cash balance on hand and the recorded book balance of cash. These amounts are typically immaterial and not budgeted.	Other Revenue	(2,733)	(29,721)	-	-	-
Total Economic Development				8,847,653	10,446,689	9,219,606	8,742,084	8,666,949
Total Community Development Pier Fund Revenues				8,847,653	10,446,689	9,219,606	8,742,084	8,666,949

REVENUE DETAIL BY DEPARTMENT

Fund Pier
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Harbor Unit								
53180001.409230	INTERFUND SERVICES	This account represents reimbursements from the Beach Fund to the Pier Fund for services provided by the Harbor Unit.	Charges for Services	282,946	291,091	250,473	275,013	286,517
Total Harbor Unit				282,946	291,091	250,473	275,013	286,517
Total Police Pier Fund Revenues				282,946	291,091	250,473	275,013	286,517

REVENUE DETAIL BY DEPARTMENT

Fund Pier
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Pier Maintenance								
53500001.415540	ALT FUEL TAX CREDIT	Tax credit awarded for using non-alcohol alternative fuels such as compressed natural gas. The credit is based on the amount of CNG fuel used annually. No revenues are projected for FY 2025-27.	Other Revenue	19	33	-	-	-
Total Pier Maintenance				19	33	-	-	-
Total Public Works Pier Fund Revenues				**19**	**33**	**-**	**-**	**-**

REVENUE SUMMARY BY CATEGORY

Resource Recovery & Recycling Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Public Works	29,033,038	35,744,144	38,656,816	44,178,372	47,599,919
Charges for Services Total	29,033,038	35,744,144	38,656,816	44,178,372	47,599,919
Investment Income					
Public Works	270,408	539,801	250,000	250,000	250,000
Investment Income Total	270,408	539,801	250,000	250,000	250,000
Other Revenue					
Public Works	431,438	312,852	461,536	416,486	422,063
Other Revenue Total	431,438	312,852	461,536	416,486	422,063
Grand Total Resource Recovery & Recycling Fund	29,734,885	36,596,797	39,368,352	44,844,858	48,271,982

REVENUE DETAIL BY DEPARTMENT

Fund Resource Recovery & Recycling
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Resource Recovery & Recycling								
54500001.409720	GARB/REFUSE COLLECTION FEES	Fees for refuse collection and street sweeping services. FY 2025-27 revenues are projected to increase by 11% in each year, based on the Council approved solid waste rates.	Charges for Services	26,644,175	33,034,919	37,523,263	41,650,822	46,232,412
54500001.409740	SPECIAL PICK-UPS	Fees paid by businesses and City departments for collection of bulky waste items. This account has been rolled into Other Revenue-Misc (54500001.415290) and is no longer used.	Charges for Services	-	322	-	-	-
54500001.409750	STATE HIGHWAY CLEANING	Reimbursement from the State for street sweeping on Pacific Coast Highway.	Charges for Services	43,053	26,383	44,344	46,162	47,685
54500001.410200	SALE OF COMPOSTING BINS	Revenue from the sale of compost bins to residential customers. This account has been rolled into Other Revenue-Misc (54500001.415290) and is no longer used.	Charges for Services	345	-	-	-	-
54500001.410220	SALE OF REFUSE BAGS	Revenue from the sale of plastic bags for use by the public for excess refuse. This account has been rolled into Other Revenue-Misc (54500001.415290) and is no longer used.	Charges for Services	1,437	-	-	-	-
54500001.410250	HOUSEHOLD HAZARDOUS WASTE	Revenues from the Household Hazardous Waste Center collection of Conditionally Exempt Small Quantity Generator business waste.	Charges for Services	186	166	1,100	1,100	1,100
54500001.410261	PRIVATE HAULER ANN. PERMIT FEE	Permit fee for private haulers operating in Santa Monica to offset the additional expense of waste diversion as mandated by California State law (AB 939).	Charges for Services	26,815	37,267	30,347	31,591	32,634
54500001.410262	PRIVATE HAULER PER TON PAYMENT	A per ton surcharge for private haulers operating in Santa Monica to offset the additional expense of waste diversion as mandated by California State law (AB 939).	Charges for Services	124,673	126,741	130,000	135,330	139,796
54500001.410310	TRANSFER STATION - CITY DEPTS	Reimbursement to the Resource Recovery and Recycling Fund by other City departments for use of the Southern California Disposal Transfer Facility. FY 2025-27 revenues reflect annual fee increases.	Charges for Services	389,411	402,902	382,500	397,800	413,712
54500001.410350	CONSTRUCTION & DEMOLITION	This account represents revenue from the City's construction and demolition ordinance. Revenue is generated when contractors do not meet the performance measures specified in the ordinance. Performance security deposit forfeitures are based on the level of ordinance compliance. FY 2025-26 revenues reflect a one-time increase due to an anticipated surge in unclaimed deposits. FY 2026-27 revenue reflects an annual fee increase.	Charges for Services	1,364,387	1,705,896	50,000	1,400,000	200,000

REVENUE DETAIL BY DEPARTMENT

Fund Resource Recovery & Recycling
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
54500001.410360	CONSTRUCTION & DEMO PERMIT FEE	This fee covers the Resource Recovery and Recycling Division's costs for plan check review of new developments to ensure waste diversion requirements are being met. FY 2025-27 revenues reflect annual fee increase.	Charges for Services	371,596	340,499	418,985	436,163	450,556
54500001.410370	ENCLOSURE PLAN CHECK FEES	This fee covers the costs for plan check review of new enclosure plans. FY 2025-27 revenues reflect annual fee increases.	Charges for Services	66,960	69,048	76,277	79,404	82,024
54500001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	270,408	539,801	250,000	250,000	250,000
54500001.415290	OTHER REVENUE - MISCELLANEOUS	This revenue is from pressure washing services at City facilities and the Farmer's Market, collection services at special events, sale of advertising panels, and from other miscellaneous services. FY 2025-27 revenues reflect annual fee increases.	Other Revenue	78,567	122,781	156,536	162,954	168,331
54500001.415540	ALT FUEL TAX CREDIT	Tax credit awarded for using non-alcohol alternative fuels such as compressed natural gas. The credit is based on the amount of CNG fuel used annually.	Other Revenue	231,052	164,873	210,000	210,000	210,000
54500001.415870	RECYCLED MATERIALS	Revenue from the various recycling programs, such as curbside collection, electronics, metal, and white goods. Revenues in FY 2025-27 are expected to decline, reflecting an expected downturn in the recycling market.	Other Revenue	19,794	9,463	25,000	10,000	10,200
54500001.415990	STATE RECYCLING PROGRAM	This account reflects reimbursement from the State for the beverage container recycling program and curbside supplemental payment. FY 2025-27 revenues reflect decreasing curbside recycling revenues received from the State.	Other Revenue	102,026	15,735	70,000	33,532	33,532
Total Resource Recovery & Recycling				29,734,885	36,596,797	39,368,352	44,844,858	48,271,982
Total Public Works Resource Recovery & Recycling Fund Revenues				29,734,885	36,596,797	39,368,352	44,844,858	48,271,982

REVENUE SUMMARY BY CATEGORY

Self-insurance, Bus Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Non-Departmental	5,200,000	4,700,000	5,200,000	8,200,000	9,225,000
Charges for Services Total	5,200,000	4,700,000	5,200,000	8,200,000	9,225,000
Investment Income					
Non-Departmental	69,984	95,052	70,000	70,000	70,000
Investment Income Total	69,984	95,052	70,000	70,000	70,000
Grand Total Self-insurance, Bus Fund	5,269,984	4,795,052	5,270,000	8,270,000	9,295,000

REVENUE DETAIL BY DEPARTMENT

Fund Self-insurance, Bus
Department Non Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Risk Management								
73800002.410450	SELF-INSURANCE BUS	This represents the Big Blue Bus Fund's (60) contribution to the Self-insurance, Bus Fund (73) to fund their transit liability expenses.	Charges for Services	5,200,000	4,700,000	5,200,000	8,200,000	9,225,000
73800002.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	69,984	95,052	70,000	70,000	70,000
Total Risk Management				5,269,984	4,795,052	5,270,000	8,270,000	9,295,000
Total Non Departmental Self-insurance, Bus Fund Revenues				5,269,984	4,795,052	5,270,000	8,270,000	9,295,000

REVENUE SUMMARY BY CATEGORY

Self-insurance, General Liability/Auto Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Non-Departmental	137,428,146	15,132,114	17,100,004	24,000,000	24,644,000
Charges for Services Total	137,428,146	15,132,114	17,100,004	24,000,000	24,644,000
Investment Income					
Non-Departmental	129,308	286,848	155,000	155,000	155,000
Investment Income Total	129,308	286,848	155,000	155,000	155,000
Grand Total Self-insurance, General Liability/Auto Fund	137,557,454	15,418,962	17,255,004	24,155,000	24,799,000

REVENUE DETAIL BY DEPARTMENT

Fund Self-insurance, General Liability/Auto
Department Non Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Risk Management								
72800002.410430	SELF-INSURANCE, GEN LIAB/AUTO	This represents the contributions from City departments for their share of the General and Auto Liability Program costs.	Charges for Services	137,325,000	15,000,000	17,100,004	24,000,000	24,644,000
72800002.410440	INSURANCE RECOVERY	Revenues credited to this account represent reimbursements Risk Management has obtained from insurance carriers, mainly for auto and general liability claims. Receipts fluctuate widely from year-to-year; therefore, revenue projections are not included in the budget.	Charges for Services	103,146	132,114	-	-	-
72800002.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	129,308	286,848	155,000	155,000	155,000
Total Risk Management				137,557,454	15,418,962	17,255,004	24,155,000	24,799,000
Total Non Departmental Self-insurance, General Liability/Auto Fund Revenues				137,557,454	15,418,962	17,255,004	24,155,000	24,799,000

REVENUE SUMMARY BY CATEGORY

Self-insurance, Risk Management Administration Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Finance	5,357,547	6,813,725	7,924,302	8,723,442	9,818,247
Charges for Services Total	5,357,547	6,813,725	7,924,302	8,723,442	9,818,247
Grand Total Self-insurance, Risk Management Administration Fund	5,357,547	6,813,725	7,924,302	8,723,442	9,818,247

REVENUE DETAIL BY DEPARTMENT

Fund Self-Insurance, Risk Management Administration
Department Finance

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Risk Management Administration								
75300001.410410	PROPERTY INSURANCE	This represents City department contributions to the Self-insurance, Risk Management Administration Fund (75) for their share of property insurance	Charges for Services	5,282,547	6,700,225	7,800,402	8,580,442	9,652,997
75300001.410420	SPECIAL INSURANCE	This represents contributions from various City departments to cover the costs of special insurance policies (e.g., airport liability insurance, crime bond insurance, watercraft insurance, etc.).	Charges for Services	75,000	113,500	123,900	143,000	165,250
Total Risk Management Administration				5,357,547	6,813,725	7,924,302	8,723,442	9,818,247
Total Finance Self-Insurance, Risk Management Administration Fund Revenues				5,357,547	6,813,725	7,924,302	8,723,442	9,818,247

REVENUE SUMMARY BY CATEGORY

Self-insurance, Workers' Compensation Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Non-Departmental	15,687,328	13,501,067	14,000,000	20,600,000	20,125,000
Charges for Services Total	15,687,328	13,501,067	14,000,000	20,600,000	20,125,000
Investment Income					
Non-Departmental	727,757	1,506,604	770,000	770,000	770,000
Investment Income Total	727,757	1,506,604	770,000	770,000	770,000
Other Revenue					
Non-Departmental	15,914	427,122	-	-	-
Other Revenue Total	15,914	427,122	-	-	-
Grand Total Self-insurance, Workers' Compensation Fund	16,431,000	15,434,793	14,770,000	21,370,000	20,895,000

REVENUE DETAIL BY DEPARTMENT

Fund Self-insurance, Workers' Compensation
Department Non Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Risk Management								
74800002.410440	INSURANCE RECOVERY	Revenues credited to this account represent reimbursements the City has received from excess insurers for their share of the City's Workers' Compensation costs. Receipts fluctuate widely from year-to-year; therefore, revenue projections are not included in the budget.	Charges for Services	186,952	-	-	-	-
74800002.410460	SELF-INSURANCE WORKERS COMP	This represents contributions from the City departments for their share of the Workers' Compensation Program costs.	Charges for Services	15,500,376	13,501,067	14,000,000	20,600,000	20,125,000
74800002.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	727,757	1,506,604	770,000	770,000	770,000
74800002.415290	OTHER REVENUE - MISCELLANEOUS	This account primarily represents one-time revenues from various miscellaneous sources. No revenues are projected for FY 2025-27.	Other Revenue	15,914	427,122	-	-	-
Total Risk Management				16,431,000	15,434,793	14,770,000	21,370,000	20,895,000
Total Non Departmental Self-insurance, Workers' Compensation Fund Revenues				16,431,000	15,434,793	14,770,000	21,370,000	20,895,000

REVENUE SUMMARY BY CATEGORY

South Coast Air Quality Management District (SCAQMD) AB 2766 Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Investment Income					
Public Works	10,824	19,314	10,000	10,000	10,000
Investment Income Total	10,824	19,314	10,000	10,000	10,000
Intergovernmental					
Public Works	151,524	123,374	119,000	122,000	122,000
Intergovernmental Total	151,524	123,374	119,000	122,000	122,000
Grand Total South Coast Air Quality Management District (SCAQMD) AB 2766 Fund	162,348	142,688	129,000	132,000	132,000

REVENUE DETAIL BY DEPARTMENT

Fund South Coast Air Quality Management District (SCAQMD) AB 2766
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Fleet Management								
18500001.404470	AB2766 MBILE SRCE AIR POLL FEE	The source of Mobile Source Air Pollution Fees in accordance with California State law (AB2766) is the Vehicle License Tax. The funds are distributed by the South Coast Air Quality Management District (SCAQMD).	Intergovernmental	121,983	123,374	119,000	122,000	122,000
18500001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	10,824	19,314	10,000	10,000	10,000
Total Fleet Management				132,808	142,688	129,000	132,000	132,000
Office of Sustainability & the Environment								
18500002.404780	AQMD MSRC DISCRETIONARY FUNDS	AQMD MSRC Discretionary Funds awarded by the California Air Resources Board (CARB) for clean transportation projects. No funding expected in FY 2025-27.	Intergovernmental	29,540	-	-	-	-
Total Office of Sustainability & the Environment				29,540	-	-	-	-
Total Public Works South Coast Air Quality Management District (SCAQMD) AB 2766 Fund Revenues				162,348	142,688	129,000	132,000	132,000

REVENUE SUMMARY BY CATEGORY

Special Revenue Source Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Community Development	5,000,000	-	-	-	-
Community Services	1,072,200	-	-	-	-
Recreation & Arts	-	217,286	-	-	-
Transportation	624,107	406,919	448,107	441,000	441,000
Charges for Services Total	6,696,307	624,205	448,107	441,000	441,000
Investment Income					
Non-Departmental	166,352	447,112	-	200,000	200,000
Investment Income Total	166,352	447,112	-	200,000	200,000
Rent					
Community Services	205,487	-	-	-	-
Recreation & Arts	-	211,802	230,000	230,000	230,000
Rent Total	205,487	211,802	230,000	230,000	230,000
Intergovernmental					
Community Services	547,516	-	-	-	-
Housing & Human Services	-	-	547,516	936,510	936,510
Intergovernmental Total	547,516	-	547,516	936,510	936,510

REVENUE SUMMARY BY CATEGORY

Special Revenue Source Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Other Revenue					
City Attorney	-	-	-	109,473	109,473
City Manager	-	70,000	-	-	-
Community Services	3,180,805	-	-	-	-
Fire	454	-	3,554	3,554	3,554
Housing & Human Services	-	551,418	1,914,104	857,188	849,261
Library	-	981	-	-	-
Police	104,770	131,056	100,000	100,000	-
Public Works	2,585,221	1,016,482	25,000	1,162,593	1,145,293
Transportation	2,270,504	401,730	1,575,000	27,000	-
Non-Departmental	641,263	613,396	207,000	200,000	200,000
Other Revenue Total	8,783,016	2,785,062	3,824,658	2,459,808	2,307,581
Grand Total Special Revenue Source Fund	16,398,678	4,068,181	5,050,281	4,267,318	4,115,091

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department City Manager

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
10200002.416270	PARK SCOREBOARDS	This account represents a one-time donation from Kiwanis Charities of Santa Monica to purchase and install scoreboards at Los Amigos Park and Historic Belmar Park.	Other Revenue	-	70,000	-	-	-
Total Administration				-	70,000	-	-	-
Total City Manager Special Revenue Source Fund Revenues				-	70,000	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department City Attorney

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
City Attorney								
10120001.415293	CONSUMER PROTECTION SETTLEMENTS	This account represents settlements handled by the Consumer Protection Unit of the City Attorney's Office. Because of the unpredictable nature of lawsuits and settlements, this account is conservatively estimated for FY 2025-27. Budget was moved from the General Fund (01) in FY 2025-26.	Other Revenue	-	-	-	109,473	109,473
Total City Attorney				-	-	-	109,473	109,473
Total City Attorney Special Revenue Source Fund Revenues				-	-	-	109,473	109,473

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Community Development

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
City Planning								
10700002.408430	DEVELOPMENT AGREEMENTS	Revenue received from Providence St. John's development agreement. Funds restricted for use on behavioral health initiatives.	Charges for Services	5,000,000	-	-	-	-
Total City Planning				5,000,000	-	-	-	-
Total Community Development Special Revenue Source Fund Revenues				5,000,000	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Cultural Affairs		These accounts are no longer active. Revenues oversight transferred to the Recreation and Arts Department in FY 2023-24.						
10400003.408970	DA CULT ARTS IN LIEU FEE		Charges for Services	1,072,200	-	-	-	-
10400003.414380	AIRPORT ART STUDIOS MGMNT FEES		Rent	205,487	-	-	-	-
Total Cultural Affairs				1,277,687	-	-	-	-
Housing & Human Services		These accounts are no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.						
10400001.405790	PERM LOC HSG ALLOC-PLHA		Intergovernmental	547,516	-	-	-	-
10400001.415280	RESIDUAL RECEIPTS-HOUSING		Other Revenue	167,701	-	-	-	-
10400001.415300	AFFORD HSING PROD PRGM DEVELOP		Other Revenue	968,505	-	-	-	-
10400001.415500	CHILDCARE LINKAGE FEE		Other Revenue	664,035	-	-	-	-
10400001.415660	AFFORD HSING COMM LINKAGE FEE		Other Revenue	1,023,326	-	-	-	-
10400001.416080	EARLY CHILDHOOD INITI CONTRIBU		Other Revenue	62,000	-	-	-	-
10400001.417040	OPIOID SETTLEMENT		Other Revenue	295,239	-	-	-	-
Total Housing & Human Services				3,728,321	-	-	-	-
Total Community Services Special Revenue Source Fund Revenues				5,006,008	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Fire

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration								
10190001.415170	CUPA PENALTY FEES	Fees generated from the Certified Unified Program Agency program which regulates hazardous materials/waste facilities. Minor revenues are projected due to the fact it is unknown when a penalty might occur. FY 2025-27 revenues are budgeted at the same level as FY 2024-25 budget.	Other Revenue	454	-	3,554	3,554	3,554
Total Administration				454	-	3,554	3,554	3,554
Total Fire Special Revenue Source Fund Revenues				454	-	3,554	3,554	3,554

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing								
10420002.405790	PERM LOC HSG ALLOC-PLHA	Annual entitlement funding the City will receive from the State per the Permanent Local Housing Allocation (PLHA) program. The funds are used for the production of affordable housing. FY 2025-27 reflects anticipated allocations.	Intergovernmental	-	-	547,516	936,510	936,510
10420002.415280	RESIDUAL RECEIPTS-HOUSING	Residual receipts are non-amortized loan repayments from affordable housing providers in conjunction with housing trust fund loans, representing the City's share of any net cash flow available at the end of the annual period (fiscal or calendar), after paying all expenses for the operation of the property and setting aside required reserves. FY 2025-27 revenues are projected to be $250,000 each year.	Other Revenue	-	108,244	250,000	250,000	250,000
10420002.415300	AFFORD HSING PROD PRGM DEVELOP	Affordable Housing Production Program Development. FY 2025-27 estimates are based on anticipated timing of completion of projects by developers required to pay the fee.	Other Revenue	-	116,460	738,000	300,000	300,000
10420002.415660	AFFORD HSING COMM LINKAGE FEE	Revenue from development project fees used to contribute towards the creation of affordable housing production or preservation to offset additional need for affordable housing generated by new commercial development.	Other Revenue	-	61,607	-	-	-
Total Housing				-	286,311	1,535,516	1,486,510	1,486,510
Human Services								
10420001.415500	CHILDCARE LINKAGE FEE	Revenues received from development impact fees paid to contribute to the creation of child care spaces to meet the additional needs created by increases in population and employment in the City. FY 2025-27 revenues are projected to remain level with FY 2024-25.	Other Revenue	-	74,072	35,000	35,000	35,000
10420001.417040	OPIOID SETTLEMENT	Estimated revenues that the City expects to receive related to the national Opioid Settlement agreement reached with manufacturers, distributors and pharmacies. Opioid settlement funds are distributed per calendar year.	Other Revenue	-	191,034	891,104	272,188	264,261
Total Human Services				-	265,107	926,104	307,188	299,261
Total Housing & Human Services Special Revenue Source Fund Revenues				-	551,418	2,461,620	1,793,698	1,785,771

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Library

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Administration & Business Services								
10150001.417010	DONATIONS	One-time donations specified for use by the Library. No revenues are projected for FY 2025-27.	Other Revenue	-	981	-	-	-
Total Administration & Business Services				-	981	-	-	-
Total Library Special Revenue Source Fund Revenues				-	981	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Police

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Office of the Chief of Police								
10180003.416090	PINK PATCHES DONATIONS	Sale of pink patches and other items, remaining proceeds are split between St. John's Breast Cancer Center and the UCLA Breast Cancer Center on an annual basis. Due to the unpredictable nature of donations, this account is not budgeted.	Other Revenue	970	456	-	-	-
Total Office of the Chief of Police				970	456	-	-	-
Professional Services								
10180001.417020	FRIENDS OF SM ANIMAL SHELTER	Donations received from the non-profit Friends of the Santa Monica Animal Shelter.	Other Revenue	3,800	30,600	-	-	-
10180001.417030	POLICE CADET PROGRAM	Donations received from the We Are Santa Monica Fund to expand the Santa Monica Police Department's Police Cadet program. Funding is anticipated to continue at $100,000 per year for four years, with funding ending in FY 2026-27.	Other Revenue	100,000	100,000	100,000	100,000	-
Total Professional Services				103,800	130,600	100,000	100,000	-
Total Police Special Revenue Source Fund Revenues				104,770	131,056	100,000	100,000	-

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Architecture Services								
10500005.415680	PARKS & REC IMPACT FEE	The Parks and Recreation Development Impact Fee provides a direct funding source from new residential and commercial development to be used solely for the acquisition and development of open space, park land, and recreation facilities to meet demand generated by occupants and users of the new development. FY 2025-27 revenue reflects projected revenues from new residential and commercial development.	Other Revenue	2,551,908	980,302	-	1,162,593	1,145,293
Total Architecture Services				2,551,908	980,302	-	1,162,593	1,145,293
Office of Sustainability & the Environment								
10500004.415541	LCFS/RIN CREDITS	Low Carbon Fuel Standard (LCFS)/Renewable Identification Number (RIN) Credits is a State program to incentivize clean transportation projects by providing credits for clean energy used for transportation (e.g. electricity). The City will no longer receive LCFS credit revenues as they will be collected by GreenWealth, a third-party vendor that will be servicing the City's public EV chargers. No revenues are projected for FY 2025-27.	Other Revenue	33,313	36,180	25,000	-	-
Total Office of Sustainability & the Environment				33,313	36,180	25,000	-	-
Total Public Works Special Revenue Source Fund Revenues				2,585,221	1,016,482	25,000	1,162,593	1,145,293

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Recreation & Arts

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Cultural Affairs								
10430002.408970	DA CULT ARTS IN LIEU FEE	This account records developer agreement fees to be used for cultural activities. Under the Private Developer Cultural Arts Requirement Ordinance, developers can make a contribution of 1% of the project costs to a Cultural Arts Trust Fund in lieu of allotting 2% of their building permit valuation to on-site arts and/or cultural uses. No revenues are projected for FY 2025-27.	Charges for Services	-	217,286	-	-	-
10430002.414380	AIRPORT ART STUDIOS MGMNT FEES	Revenue received from the Airport Art Studios tenants for operations at the site. This is a pass through revenue, which funds the management contract for Airport art studios. The tenants pay a special fee that is used for programming at the site. FY 2025-27 revenues are projected to remain level with FY 2024-25.	Rent	-	211,802	230,000	230,000	230,000
Total Cultural Affairs				-	429,088	230,000	230,000	230,000
Total Recreation & Arts Special Revenue Source Fund Revenues				-	429,088	230,000	230,000	230,000

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Transportation

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Mobility								
10600001.408730	TMP FEES	Employer Annual Impact Fee is based on the number of employees times a cost factor. The revenue is used to fund administration of the City's Transportation Demand Management Ordinance and Transportation Management Organization.	Charges for Services	585,416	387,506	431,000	431,000	431,000
10600001.409580	DEVELOPER TDM PLAN FEES	Developer fees to pay for the cost of administration, including Transportation Demand Management (TDM) outreach and support and City Transportation Management Organization (TMO) activities, implementation, investigation, inspection, audit, and enforcement. Budget line item reduced to reflect reduced development projects.	Charges for Services	38,691	19,413	17,107	10,000	10,000
10600001.415180	TRANSPORTATION IMPACT FEE	Developer fees restricted to the development of the City's transportation network such as new sidewalks, crosswalks, traffic signal upgrades, transit, and bicycle facilities that are necessitated by the new trips associated with land use change. Fees collected at Certificate of Occupancy. Budget line item reduced to reflect historical actuals and planned development projects.	Other Revenue	2,270,504	391,442	1,575,000	27,000	-
10600001.416330	PROW SPEC FUND	Funds received from developers and others to cover the costs of building or replacing required elements of the City's transportation network.	Other Revenue	-	10,288	-	-	-
Total Mobility				2,894,611	808,649	2,023,107	468,000	441,000
Total Transportation Special Revenue Source Fund Revenues				**2,894,611**	**808,649**	**2,023,107**	**468,000**	**441,000**

REVENUE DETAIL BY DEPARTMENT

Fund Special Revenue Source
Department Non-Departmental

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
All Other Transactions								
10800004.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	166,352	447,112	-	200,000	200,000
10800004.415390	DIVCA REV FOR PEG FACILITIES	This account represents payments from cable providers into the Public Education and Governmental Access to Cable Fund (PEG Fund) as required by state law.	Other Revenue	228,636	200,769	207,000	200,000	200,000
10800004.415580	CIVIC CENTER VILLAGE	This account represents lease revenue from the Civic Center Village. No revenues are projected for FY 2025-27.	Other Revenue	195,960	195,960	-	-	-
10800004.415581	BARNARD PAK VILLAS	This account represents lease revenue from the Barnard Pak Villas. No revenues are projected for FY 2025-27.	Other Revenue	216,667	216,667	-	-	-
Total All Other Transactions				807,614	1,060,508	207,000	400,000	400,000
Total Non-Departmental Special Revenue Source Fund Revenues				**807,614**	**1,060,508**	**207,000**	**400,000**	**400,000**

REVENUE SUMMARY BY CATEGORY

Stormwater Management Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Public Works	1,379,997	1,368,932	1,660,000	1,640,000	1,640,000
Charges for Services Total	1,379,997	1,368,932	1,660,000	1,640,000	1,640,000
Investment Income					
Public Works	93,125	245,583	20,000	50,000	50,000
Investment Income Total	93,125	245,583	20,000	50,000	50,000
Other Revenue					
Public Works	2,010,888	501,242	400,000	400,000	400,000
Other Revenue Total	2,010,888	501,242	400,000	400,000	400,000
Grand Total Stormwater Management Fund	3,484,010	2,115,758	2,080,000	2,090,000	2,090,000

REVENUE DETAIL BY DEPARTMENT

Fund Stormwater Management
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Wastewater								
52500001.410060	SMURRF-CITY OF LA-O & M	Reimbursement from the City of Los Angeles for operating and maintenance costs at the Santa Monica Urban Runoff Recycling Facility (SMURRF) less any Metropolitan Water District (MWD) rebates for recycled water. The FY 2025-27 revenue increases include reimbursements for upgrades to the Moss Avenue Pump Station (MAPS).	Charges for Services	-	-	250,000	250,000	250,000
52500001.410270	STORMWATER MGMT USER FEE	Revenue from Stormwater Management User Fee that is collected annually from all property owners in the City. Revenues are used for maintenance and improvement of the City's urban runoff management program.	Charges for Services	1,272,848	1,274,112	1,275,000	1,275,000	1,275,000
52500001.410330	STORM PIPE INSTALL FEE	Plan Check Fee for installation of storm pipe. No revenues are projected in FY 2025-27.	Charges for Services	1,056	2,196	-	-	-
52500001.410340	SALE OF RECYCLED WATER	Revenues from the sale of Santa Monica Urban Runoff Recycling Facility (SMURRF) recycled water. Revenues for FY 2025-27 have been reduced to reflect SMURRF being offline.	Charges for Services	106,093	92,625	135,000	115,000	115,000
52500001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	93,125	245,583	20,000	50,000	50,000
52500001.415290	OTHER REVENUE - MISCELLANEOUS	This account primarily represents one-time revenues from various miscellaneous sources. FY 2022-23 revenues primarily reflects a one-time settlement payment. No revenues are projected for FY 2025-27.	Other Revenue	1,227,132	-	-	-	-
52500001.415980	STORMWATER IN-LIEU FEES	Revenues from developer in-lieu fees collected in accordance with the City's Urban Runoff Pollution Ordinance. Funds are used for runoff mitigation projects.	Other Revenue	783,756	501,242	400,000	400,000	400,000
Total Wastewater				3,484,010	2,115,758	2,080,000	2,090,000	2,090,000
Total Public Works Stormwater Management Fund Revenues				3,484,010	2,115,758	2,080,000	2,090,000	2,090,000

REVENUE SUMMARY BY CATEGORY

Tenant Ownership Rights Charter Amendment (TORCA) Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Other Taxes					
Community Services	17,196	-	-	-	-
Housing & Human Services	-	60,948	25,000	25,000	25,000
Other Taxes Total	17,196	60,948	25,000	25,000	25,000
Investment Income					
Community Services	26,822	-	-	-	-
Housing & Human Services	-	51,525	110,000	-	-
Investment Income Total	26,822	51,525	110,000	-	-
Other Revenue					
Community Services	173,976	-	-	-	-
Housing & Human Services	-	43,254	50,000	122,000	122,000
Other Revenue Total	173,976	43,254	50,000	122,000	122,000
Grand Total Tenant Ownership Rights Charter Amendment (TORCA) Fund	217,994	155,727	185,000	147,000	147,000

REVENUE DETAIL BY DEPARTMENT

Fund Tenant Ownership Rights Charter Amendment (TORCA)
Department Community Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing & Human Services		These accounts are no longer active. Revenues oversight transferred to the Housing and Human Services Department in FY 2023-24.						
14400001.402050	PROP K TORCA CONVERSION TAX		Other Taxes	17,196	-	-	-	-
14400001.413010	INT DEP / INVESTMENT		Investment Income	26,822	-	-	-	-
14400001.415280	RESIDUAL RECEIPTS-HOUSING		Other Revenue	173,976	-	-	-	-
Total Housing & Human Services				217,994	-	-	-	-
Total Community Services Tenant Ownership Rights Charter Amendment (TORCA) Fund Revenues				217,994	-	-	-	-

REVENUE DETAIL BY DEPARTMENT

Fund Tenant Ownership Rights Charter Amendment (TORCA)
Department Housing & Human Services

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing								
14420001.402050	PROP K TORCA CONVERSION TAX	Under the Tenant Ownership Rights Charter Amendment (TORCA), a tax was levied on the conversion of apartment buildings into condominiums to provide funds for the development and administration of TORCA programs, or to assist low to moderate income households. Estimated revenues include the City's equity participation on loans that were paid off during the year.	Other Taxes	-	60,948	25,000	25,000	25,000
14420001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	-	51,525	110,000	-	-
14420001.415000	OTHER	Other revenues the City received for the Housing Trust Funds that are not from loan repayments or the City's equity participation share.	Other Revenue	-	19,224	-	72,000	72,000
14420001.415280	RESIDUAL RECEIPTS-HOUSING	Residual receipts are non-amortized loan repayments from affordable housing providers in conjunction with housing trust fund loans, representing the City's share of any net cash flow available at the end of the annual period (fiscal or calendar), after paying all expenses for the operation of the property and setting aside required reserves. FY 2025-27 revenues are projected to be $50,000 each year.	Other Revenue	-	24,030	50,000	50,000	50,000
Total Housing				-	155,727	185,000	147,000	147,000
Total Housing & Human Services Tenant Ownership Rights Charter Amendment (TORCA) Fund Revenues				-	155,727	185,000	147,000	147,000

REVENUE SUMMARY BY CATEGORY

Vehicle Management Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Public Works	18,271,667	24,554,508	20,497,488	21,559,710	21,902,696
Charges for Services Total	18,271,667	24,554,508	20,497,488	21,559,710	21,902,696
Investment Income					
Public Works	373,591	1,028,873	440,000	440,000	440,000
Investment Income Total	373,591	1,028,873	440,000	440,000	440,000
Other Revenue					
Public Works	151,208	178,857	150,700	150,700	150,700
Other Revenue Total	151,208	178,857	150,700	150,700	150,700
Grand Total Vehicle Management Fund	18,796,465	25,762,238	21,088,188	22,150,410	22,493,396

REVENUE DETAIL BY DEPARTMENT

Fund Vehicle Management
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Fleet Management								
70500001.410470	FUTURE REPLACEMENTS	Payments from City Departments for the replacement of vehicles and equipment as part of the Vehicle Replacement Program.	Charges for Services	9,814,235	12,027,142	11,270,371	12,163,203	12,344,276
70500001.410480	FUTURE REPLACEMENT-CNG FACILIT	Payments from City departments to be used for the future replacement of the compressed natural gas (CNG) fueling facility. Annual contributions add to an amount set aside from prior year contributions for this project.	Charges for Services	100,000	100,000	100,000	100,000	100,000
70500001.410490	CNG FUEL-DEPT USAGE	Payments from City departments for the costs of CNG fuel which are passed through to departments based on actual usage.	Charges for Services	491,605	389,164	372,865	372,865	372,865
70500001.410500	REGULAR FUEL-DEPT USAGE	Payments from City departments for the cost of regular fuel (propane and diesel).	Charges for Services	151,207	116,582	133,836	137,713	137,984
70500001.410520	BEACH CONV FUEL STN REPL	Payments from City departments to be used for the future replacement of the conventional fuel station at the Beach Maintenance facility.	Charges for Services	7,500	7,500	7,500	7,500	7,500
70500001.410530	VEHICLE MAINTENANCE	Payments from City departments for the cost of scheduled and unscheduled vehicle maintenance. FY 2025-27 revenues reflect the increase in the cost of labor and maintenance, which is allocated back to user departments.	Charges for Services	7,707,120	8,237,168	8,270,859	8,778,429	8,940,071
70500001.410540	ENHANCEMENT PURCHASES	One-time revenue to the Vehicle Management Fund for net new vehicles, approved as part of the CIP Vehicle Replacement Program.	Charges for Services	-	3,676,952	342,057	-	-
70500001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	373,591	1,028,873	440,000	440,000	440,000
70500001.415111	PROCEEDS	Funds received for the sale of depreciated vehicles and equipment at auction. FY 2025-27 revenues represent projected sales; revenues vary from year to year depending on the number of vehicles scheduled for replacement.	Other Revenue	146,900	176,020	150,000	150,000	150,000
70500001.415290	OTHER REVENUE - MISCELLANEOUS	Miscellaneous revenue for the auction of shop floor parts and equipment.	Other Revenue	4,308	2,837	700	700	700
Total Fleet Management				18,796,465	25,762,238	21,088,188	22,150,410	22,493,396
Total Public Works Vehicle Management Fund Revenues				18,796,465	25,762,238	21,088,188	22,150,410	22,493,396

REVENUE SUMMARY BY CATEGORY

Wastewater Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Fines & Forfeitures					
Public Works	2,950	1,000	-	-	-
Fines & Forfeitures Total	2,950	1,000	-	-	-
Charges for Services					
Public Works	21,115,967	22,090,421	22,974,306	26,682,891	29,080,133
Charges for Services Total	21,115,967	22,090,421	22,974,306	26,682,891	29,080,133
Investment Income					
Public Works	414,231	1,006,414	860,000	475,000	475,000
Investment Income Total	414,231	1,006,414	860,000	475,000	475,000
Other Revenue					
Public Works	4,759,451	354,760	400,000	400,000	400,000
Other Revenue Total	4,759,451	354,760	400,000	400,000	400,000
Grand Total Wastewater Fund	26,292,600	23,452,596	24,234,306	27,557,891	29,955,133

REVENUE DETAIL BY DEPARTMENT

Fund Wastewater
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Wastewater								
51500001.409690	CITY OF LA - SEWER REPAIR	Revenue from the City of Los Angeles for its share of operation and maintenance costs at the Moss Avenue Pump Station (MAPS). FY 2025-27 revenue increases include reimbursements for upgrades to the MAPS.	Charges for Services	-	-	280,000	480,000	2,552,242
51500001.409700	CONN/CAP PERMIT FEES	Revenue collected by Public Works counter for new sewer connections or terminating existing sewer connections.	Charges for Services	10,206	5,673	8,360	8,360	8,360
51500001.409770	SEWER SERVICE CHARGES	Revenue collected from sewer discharge by rate payers. FY 2025-27 revenues include projected rate increases.	Charges for Services	19,225,008	20,524,714	21,000,000	24,408,585	24,408,585
51500001.409780	WASTEWATER CAPITAL FAC FEES	Revenue collected by Public Works from construction permits for projects that increase or add new sewer discharges to the City's system.	Charges for Services	1,229,669	892,045	1,000,000	1,000,000	1,000,000
51500001.409820	SADDLE FEES	Fees collected to saddle a private sewer connection to the City sewer line.	Charges for Services	76,979	67,675	85,946	85,946	85,946
51500001.410190	INDUSTRIAL WASTE FEES	Revenue collected for industrial waste permits issued as part of the business license process.	Charges for Services	574,105	600,315	600,000	600,000	600,000
51500001.410840	CITY OF LA - SMURRF	Revenue from the City of Los Angeles as reimbursement for the cost of upgrades at the Santa Monica Urban Runoff Recycling Facility (SMURRF).	Charges for Services	-	-	-	100,000	425,000
51500001.412000	ADMIN FINES/PENALTIES	Revenues generated for administrative fines or penalties issued by the Waste Resources Protection Program. No revenues are projected for FY 2025-27.	Fines & Forfeitures	2,950	1,000	-	-	-
51500001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	414,231	1,006,414	860,000	475,000	475,000
51500001.415540	ALT FUEL TAX CREDIT	Tax credit awarded for using non-alcohol alternative fuels such as compressed natural gas. The credit is based on the amount of CNG fuel used annually. No revenues are projected for FY 2025-27.	Other Revenue	282	279	-	-	-
51500001.415880	ASSFC PASS-THRU	Amalgamated System Sewerage System Charges (ASSSC) Pass-Through is revenue collected by the Public Works counter on behalf of the City of Los Angeles for construction permits that increase or add new sewer discharges to the City of Los Angeles' amalgamated system.	Other Revenue	567,597	354,481	400,000	400,000	400,000
51500001.415920	WASTEWATER MISC NON-OPERATING	Revenues generated from services not related to regular operations, including delinquent fees. No revenues are projected for FY 2025-27.	Other Revenue	4,191,573	-	-	-	-
Total Wastewater				26,292,600	23,452,596	24,234,306	27,557,891	29,955,133
Total Public Works Wastewater Fund Revenues				26,292,600	23,452,596	24,234,306	27,557,891	29,955,133

REVENUE SUMMARY BY CATEGORY

Water Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Charges for Services					
Public Works	37,747,817	40,874,058	45,045,296	53,276,458	61,162,558
Charges for Services Total	37,747,817	40,874,058	45,045,296	53,276,458	61,162,558
Investment Income					
Public Works	1,873,247	1,961,422	750,000	300,000	300,000
Investment Income Total	1,873,247	1,961,422	750,000	300,000	300,000
Other Revenue					
Public Works	449,843	575,608	640,000	555,000	555,000
Other Revenue Total	449,843	575,608	640,000	555,000	555,000
Grand Total Water Fund	40,070,907	43,411,087	46,435,296	54,131,458	62,017,558

REVENUE DETAIL BY DEPARTMENT

Fund Water
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Water								
50500001.409330	LANDSCAPE IRRIG PLAN CHECK FEE	Revenue related to landscape and irrigation plan check work. Revenues are projected to remain relatively level with prior year estimated actuals. This account was transferred from the Office of Sustainability and the Environment to Water Resources since the plan check fees are collected by Water Resources staff.	Charges for Services	-	-	-	18,660	18,660
50500001.409340	LANDSCAPE & IRRIG ON-SITE INSP	Inspection fee for new landscape/irrigation installation as per approved plans. Revenues are unpredictable and based on construction permits in queue and when projects and inspections are completed. This account was transferred from the Office of Sustainability and the Environment to Water Resources since the revenue is collected by Water Resources staff.	Charges for Services	-	-	-	20,100	20,100
50500001.409990	WATER - COMMERCIAL SALES	Revenues generated from sale of water. FY 2025-27 revenues include projected rate increases.	Charges for Services	33,184,141	37,275,007	41,000,000	49,200,000	57,072,000
50500001.410000	WATER - METER SRVC / INSTALL	Revenues generated for new meter installation and/or meter service. Revenues are collected when meters are upsized to meet larger capacity needs for an existing service or when new meter services are installed.	Charges for Services	670,331	575,510	750,000	750,000	750,000
50500001.410010	REIMB FROM OTHER FUNDS	Reimbursement for services performed by Water Resources staff on behalf of the Stormwater or Wastewater Funds.	Charges for Services	453,857	541,566	450,000	442,402	456,502
50500001.410020	DAMAGE REPAIR WORK	Reimbursement from repair of water infrastructure by entities not associated with the Water Resources Division.	Charges for Services	-	10,856	17,000	17,000	17,000
50500001.410040	WATER CAPITAL FACILITIES FEE	Revenues generated for new water service or enlargement of existing service to cover additional expenses incurred for increasing capacity needs of the water system.	Charges for Services	1,452,136	1,025,038	1,500,000	1,500,000	1,500,000
50500001.410210	WATER DEMAND MITIGATION FEE	Revenues collected from new development to offset additional water demand. No revenues are projected for FY 2025-27.	Charges for Services	-	(3,420)	-	-	-
50500001.410620	ADMIN FEE WATER NEUTRALITY	The Water Neutrality Administrative Fee is to recover costs for a vendor to administer the water neutrality ordinance.	Charges for Services	195,910	229,326	214,864	214,864	214,864
50500001.410630	IN LIEU FEE WATER NEUTRALITY	The fee is to recover costs for the vendor to install water-saving fixtures to meet the offset requirement of the new development.	Charges for Services	1,669,987	1,091,093	1,000,000	1,000,000	1,000,000

REVENUE DETAIL BY DEPARTMENT

Fund Water
Department Public Works

Account Number	Account Name	Line Item Description	Category	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
50500001.410640	PLAN CHECK FEE WATR NEUTRALITY	The fee is to recover costs for a Sustainability Analyst to review the documentation required for the water neutrality ordinance.	Charges for Services	115,092	123,609	107,432	107,432	107,432
50500001.410650	INSPECTION FEE WATR NEUTRALITY	The fee is to recover costs for a Sustainability Analyst to inspect new developments required to comply with the water neutrality ordinance.	Charges for Services	6,363	5,474	6,000	6,000	6,000
50500001.413010	INT DEP / INVESTMENT	Interest projections are based on portfolio yield assumptions applied to the budgeted investable fund balance.	Investment Income	375,349	383,984	750,000	300,000	300,000
50500001.413030	INTEREST ON BOND PROCEEDS	Interest earnings on various bond proceeds, which are restricted for use on those projects, debt service payments, or future bond redemption. No revenues are anticipated in FY 2025-27 as the related projects are essentially complete.	Investment Income	1,497,898	1,577,439	-	-	-
50500001.415290	OTHER REVENUE - MISCELLANEOUS	Revenues generated from sources not related to water sales or service, primarily revenue from recycling metals from old meters. Revenues in FY 2025-27 decline sharply as there are no longer old meters to be recycled as part of the Advanced Metering Infrastructure (AMI) project.	Other Revenue	23,318	105,962	100,000	15,000	15,000
50500001.415540	ALT FUEL TAX CREDIT	Tax credit awarded for using non-alcohol alternative fuels such as compressed natural gas. The credit is based on the amount of CNG fuel used annually. No revenues are projected for FY 2025-27.	Other Revenue	1,775	1,528	-	-	-
50500001.415910	WATER - MISC NON-OPERATING	Revenues generated from services not related to operating activities including rent from property owned and delinquent fees.	Other Revenue	249,549	295,651	365,000	365,000	365,000
50500001.415960	BAYSAVER FEES	Revenues from fees collected on utility bills to fund projects to replace fixtures that are not water efficient to offset those who have not complied with the City's water efficiency requirements. Baysaver fees may be removed from customer bills upon providing the City with proof of compliance with plumbing fixture water efficiency requirements.	Other Revenue	175,201	172,466	175,000	175,000	175,000
Total Water				40,070,907	43,411,087	46,435,296	54,131,458	62,017,558
Total Public Works Water Fund Revenues				40,070,907	43,411,087	46,435,296	54,131,458	62,017,558

FY 2025-27 ADOPTED BIENNIAL
BUDGET LINE ITEM DETAIL

EXPENDITURES

EXPENDITURE SUMMARY BY DEPARTMENT

City Council

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
City Council					
Salaries & Wages	509,911	596,488	636,868	615,557	639,592
Supplies & Expense	307,608	327,665	297,265	280,918	280,346
City Council Total	**817,519**	**924,153**	**934,133**	**896,475**	**919,938**
Total General Fund Salaries & Wages	509,911	596,488	636,868	615,557	639,592
Total General Fund Supplies & Expense	307,608	327,665	297,265	280,918	280,346
Total City Council General Fund Expenditures	817,519	924,153	934,133	896,475	919,938
Grand Total City Council	817,519	924,153	934,133	896,475	919,938

EXPENDITURE DETAIL BY DEPARTMENT

Department City Council
Fund General
Division City Council

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01100001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	125,531	206,435	193,785	199,521	203,687
01100001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	3,791	2,598	-	-	-
01100001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	22,701	1,510	-	-	-
01100001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(5,017)	(4,573)	(4,730)
01100001.511010	COUNCIL/BOARD ALLOWANCE	Funds to pay for Mayor and Councilmembers' allowances.	130,143	129,159	137,214	140,436	140,436
01100001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	344	3,359	-	-	-
01100001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events. No expenses are projected for FY 2025-27 at this time.	-	939	-	-	-
01100001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	4,411	5,301	4,711	5,363	5,423
01100001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	153,916	163,191	194,133	182,321	200,555
01100001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	17,472	19,464	19,836	20,233	20,233
01100001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	8,684	9,527	11,286	7,026	7,150
01100001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,012	1,102	1,296	980	994
01100001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(12,265)	(13,021)	(15,532)	(14,586)	(16,045)
01100001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	52,571	64,564	90,259	73,628	76,617
01100001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	35	-	-	-
01100001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,610	1,661	1,682
01100001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	173	195	171	207	207

EXPENDITURE DETAIL BY DEPARTMENT

Department City Council
Fund General
Division City Council

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01100001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	315	315	315
01100001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	541	636	604	754	769
01100001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	888	1,495	2,197	2,271	2,299
Salaries & Wages Total			509,911	596,488	636,868	615,557	639,592
Supplies & Expense							
01100001.523370	METERED POSTAGE	Funds for charges related to postal services.	47	64	125	125	125
01100001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	340	150	3,732	3,732	3,732
01100001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	2,201	4,632	10,857	10,857	10,857
01100001.525030	AUTO REIMBURSEMENT	Funds for the reimbursement for use of personal vehicles by Councilmembers.	34,099	33,601	42,645	33,645	33,330
01100001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for proclamations, appreciation scrolls, engravings, etc. prepared for citizens at Council direction and for the purchase of small gifts for visiting foreign officials and dignitaries.	4,892	179	5,146	5,146	5,146
01100001.525190	RIDESHARE AND PARKING	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	800	1,700	-	-	-
01100001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and land lines.	15,682	12,439	20,736	16,000	15,834
01100001.531011	FOOD PURCHASES	Funds for meals and refreshments for Council meetings and other official Council-sponsored events, subject to Administrative Instruction IV-2-3.	19,998	14,775	25,695	23,084	22,993
01100001.531700	CONF / MTGS / TRAVEL -	Funds for meals and refreshments for Council meetings and other official Council-sponsored events, subject to Administrative Instruction IV-2-3.	-	-	-	10,150	22,780
01100001.531701	CONF / MTGS / TRAVEL-JZ	Funds for reimbursement of travel expenses for Councilmember Jesse Zwick while conducting official City business.	2,221	2,005	2,474	7,218	3,008
01100001.531702	CONF / MTGS / TRAVEL-CT	Funds for reimbursement of travel expenses for Councilmember Caroline Torosis while conducting official City business.	1,518	8,498	6,474	7,218	3,008
01100001.531790	CONF / MTGS / TRAVEL-GD	Funds for reimbursement of travel expenses for Councilmember Gleam Davis while conducting official City business.	6,466	7,858	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department City Council
Fund General
Division City Council

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01100001.531880	CONF / MTGS / TRAVEL - KM	Funds for reimbursement of travel expenses for Councilmember Kristin McCowan while conducting official City business.	273	-	-	-	-
01100001.531890	CONF / MTGS / TRAVEL - PB	Funds for reimbursement of travel expenses for Councilmember Phil Brock while conducting official City business.	13,029	10,716	3,612	-	-
01100001.531900	CONF / MTGS / TRAVEL - OT	Funds for reimbursement of travel expenses for Councilmember Oscar de la Torre while conducting official City business.	9,744	7,667	-	-	-
01100001.531910	CONF / MTGS / TRAVEL - CP	Funds for reimbursement of travel expenses for Councilmember Christine Parra while conducting official City business.	9,144	7,743	2,877	-	-
01100001.531920	CONF / MTGS / TRAVEL - LN	Funds for reimbursement of travel expenses for Councilmember Lana Negrete while conducting official City business.	6,159	7,035	25,015	7,218	3,008
01100001.531930	CONF / MTGS / TRAVEL - DH	Funds for reimbursement of travel expenses for Councilmember Dan Hall while conducting official City business.	-	-	5,056	7,218	7,218
01100001.531940	CONF / MTGS / TRAVEL - ER	Funds for reimbursement of travel expenses for Councilmember Ellis Raskin while conducting official City business.	-	-	5,056	7,218	7,218
01100001.531950	CONF / MTGS / TRAVEL - BS	Funds for reimbursement of travel expenses for Councilmember Barry A. Snell while conducting official City business.	-	-	5,056	7,218	7,218
01100001.531960	CONF / MTGS / TRAVEL - NZ	Funds for reimbursement of travel expenses for Councilmember Natalya Zernitskaya while conducting official City business.	-	-	5,056	7,218	7,218
01100001.532330	COUNCIL DISCRETIONARY	Funds set aside for one-time Council-approved projects.	180,993	208,603	127,653	127,653	127,653
Supplies & Expense Total			307,608	327,665	297,265	280,918	280,346
		Total City Council General Fund Expenditures	817,519	924,153	934,133	896,475	919,938

EXPENDITURE SUMMARY BY DEPARTMENT

City Manager

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administration					
Salaries & Wages	4,544,084	4,581,763	5,279,582	5,247,913	5,370,036
Supplies & Expense	1,117,393	1,150,126	1,765,001	1,665,723	1,665,939
Administration Total	**5,661,478**	**5,731,889**	**7,044,583**	**6,913,636**	**7,035,975**
Office Of Emergency Management					
Salaries & Wages	5,014,796	5,480,297	6,138,119	5,717,165	5,876,664
Supplies & Expense	447,632	242,518	406,826	349,492	348,993
Office Of Emergency Management Total	**5,462,428**	**5,722,815**	**6,544,945**	**6,066,657**	**6,225,657**
Total General Fund Salaries & Wages	9,558,880	10,062,060	11,417,701	10,965,078	11,246,700
Total General Fund Supplies & Expense	1,565,025	1,392,644	2,171,827	2,015,215	2,014,932
Total City Manager General Fund Expenditures	11,123,905	11,454,704	13,589,528	12,980,293	13,261,632
Miscellaneous Grants Fund					
Office of Emergency Management					
Supplies & Expense	-	-	725,000	-	-
Office of Emergency Management Total	**-**	**-**	**725,000**	**-**	**-**
Total Miscellaneous Grants Fund Supplies & Expense	-	-	725,000	-	-
Total City Manager Miscellaneous Grants Fund Expenditures	-	-	725,000	-	-
Grand Total City Manager	11,123,905	11,454,704	14,314,528	12,980,293	13,261,632

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01200009.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	2,817,755	2,882,804	3,562,401	3,576,861	3,617,617
01200009.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	78,652	84,590	-	-	-
01200009.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	93,497	61,978	-	-	-
01200009.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(58,117)	(77,876)	(79,737)
01200009.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	11,390	12,646	13,892	13,892	13,892
01200009.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	104,577	163,397	71,287	74,295	74,295
01200009.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	44,610	47,452	52,012	52,422	52,977
01200009.512100	WORKERS' COMP INSURANCE	Contribution to the City's Workers' Compensation Self-Insurance Fund. Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	68,851	46,313	48,028	4,656	4,548
01200009.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	371,506	377,791	522,904	489,090	539,113
01200009.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	40,485	43,859	50,692	51,705	51,727
01200009.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	22,838	22,810	28,029	24,707	25,146
01200009.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,706	2,660	3,312	3,080	3,124
01200009.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(29,559)	(30,145)	(41,839)	(39,205)	(43,131)
01200009.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	29,089	15,931	-	-	-
01200009.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	863,420	819,267	976,735	1,023,545	1,059,122
01200009.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	2,587	4,367	2,674	2,786	2,786
01200009.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	2,852	5,390	17,176	17,280	17,480

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01200009.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	622	650	437	529	529
01200009.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	805	805	805
01200009.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	5,021	5,158	6,183	6,243	6,369
01200009.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	13,184	14,845	22,971	23,098	23,374
Salaries & Wages Total			4,544,084	4,581,763	5,279,582	5,247,913	5,370,036
Supplies & Expense							
01200009.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events, previously budgeted in a different division prior to the reorganization of the department.	-	-	1,117	1,117	1,117
01200009.523370	METERED POSTAGE	Funds for charges related to postal services. Budget was transferred from another division following the reorganization of the department.	2,283	6	1,117	1,117	1,117
01200009.524000	MEMBERSHIPS AND DUES	Funds for memberships and affiliations in professional organizations.	84,769	96,598	120,627	120,627	120,627
01200009.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	-	-	448	448	448
01200009.524520	PERIODICALS	Funds for current subscriptions to professional periodicals.	-	130	448	448	448
01200009.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	4,691	4,967	22,343	10,413	9,995
01200009.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	155	110	110	110
01200009.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for purchasing materials to support video production and community engagement. Budget was transferred to a different division following the reorganization of the department.	-	86	-	-	-
01200009.525170	PRINTED FORMS	Funds for printing of various forms.	56	-	1,117	1,117	1,117
01200009.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	7,326	4,380	-	-	-
01200009.525260	OTHER COSTS	Funds for expenditures that include equipment, community room rentals, and other expenses that are part of day-to-day business. Funds are also used to support the City's 311 program.	92,162	35,314	135,818	135,818	135,818

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01200009.525420	SOCIAL JUSTICE	Funds for promoting equity and inclusion, including the Black Agenda Nonprofit, cultural programming and employee equity and inclusion activities. Funding in prior years was allocated from one-time sources.	26,981	114,886	52,020	52,020	52,020
01200009.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and land lines.	10,934	8,337	7,302	7,302	7,302
01200009.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses. Budgeted amounts starting in FY 2022-23 reflect funds previously budgeted in a different account prior to the reorganization of the department.	14,866	10,192	41,823	41,823	41,823
01200009.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. Budgeted in a different account prior to the reorganization of the department.	11,810	12,464	28,577	28,577	28,577
01200009.531011	FOOD PURCHASES	Funds for meals and refreshments for meetings and trainings and for City sponsored events, subject to Administrative Instruction IV-2-3. This item was budgeted in a different account prior to the reorganization of the department.	10,124	6,747	7,479	7,479	7,479
01200009.531030	TRAINING	Funds for department and inter-departmental training opportunities in conjunction with City initiatives. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	1,995	2,325	43,768	20,068	19,238
01200009.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Comprehensive Self-Insurance and Automobile Self-Insurance Fund. FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	35,549	36,630	51,805	71,369	73,524
01200009.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel. No expenses are projected for FY 2025-27.	-	159,381	-	-	-
01200009.552010	PROFESSIONAL SERVICES	Funds for professional services on projects and initiatives, including services to support the City's Internal Auditor, Public Safety Inspector General, Granicus managed video services, State and Federal Lobbyists, providing language translation and interpretation services, and other citywide priority efforts.	416,540	360,428	641,184	641,184	641,184
01200009.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	2,050	-	-	-	-
01200010.521000	ADVERTISING	Funds to promote City priorities, news, and events across print and online media. FY 2025-27 reflects increased funding for social media advertising program to promote economic vitality.	12,847	15,151	12,343	37,343	37,343
01200010.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. Amount reflects projected need.	3	4	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01200010.523370	METERED POSTAGE	Funds for charges related to postal services. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	62,070	5,119	49,564	18,564	17,479
01200010.524000	MEMBERSHIPS AND DUES	Funds for memberships and affiliations in professional organizations.	29,629	26,531	5,784	5,784	5,784
01200010.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	140	1,699	5,810	5,810	5,187
01200010.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	186	-	1,786	1,786	1,786
01200010.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for purchasing materials to support video production, social media content creation and other community engagement. FY 2025-27 reflects additional funds needed to support City TV transition from 19th Street and new full-time social media manager and production specialist.	8,569	17,556	5,586	10,586	10,586
01200010.525170	PRINTED FORMS	Funds for printing of outreach materials including, brochures, postcards, flyers, banners, and signs. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	28,637	-	43,483	8,483	7,958
01200010.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects historical actuals.	14,047	11,697	16,284	17,587	18,994
01200010.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals and rate changes.	8,739	5,777	5,453	5,889	6,360
01200010.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and land lines.	2,215	2,643	20,232	20,232	20,232
01200010.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	2,157	986	11,991	12,491	12,913
01200010.529080	SPECIAL EQUIP MAINT	Funds for labor and supply costs for maintenance and repair of equipment.	250	652	5,905	5,905	5,905
01200010.529140	BUILDING / STRUCTURE MAINT	Funds for maintenance of CityTV building at 1654 19th Street. FY 2025-27 reflects the planned sale of the City TV building and the elimination of building utilities and maintenance costs.	17,198	6,917	17,804	-	-
01200010.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses.	16,676	37,507	43,647	43,647	43,647
01200010.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. FY 2025-27 reflects increased funding due to staff additions to public information team.	1,385	6,906	5,697	10,697	10,697

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01200010.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, and for crew on production shoots, subject to Administrative Instruction IV-2-3.	800	918	1,561	1,561	1,561
01200010.531030	TRAINING	Funds for department and inter-departmental training opportunities in conjunction with City initiatives, including Councilmember media training and emergency response communication training. FY 2025-27 reflects a reallocation of funding for conferences and travel needs.	-	-	24,577	9,577	9,577
01200010.531510	COORDINATED COMMUNITY OUTREACH	Funds for press events, State of the City and other community outreach. FY 2025-27 reflects a reallocation of funding to support advertising needs.	51,076	39,932	86,458	71,458	71,458
01200010.550010	CONTRACTUAL SERVICES	Funds for closed captioning of council meetings, Hootsuite enterprise social media scheduling/tracking, music licensing fees, Bynder enterprise digital asset manager, Canva Enterprise citywide graphic design tool, Mailchimp email marketing, SurveyMonkey, Granicus, Teamviewer, Monday, QR code generator and other services/tools. FY 2025-27 reflects a reallocation of funding to more appropriately categorize between professional and contractual services.	93,828	108,318	151,886	183,886	183,886
01200010.552010	PROFESSIONAL SERVICES	Funds for professional services on projects and initiatives, including graphic design and other communications services, photography, and consulting support on City TV move. FY 2025-27 reflects a reallocation of funding to more appropriately categorize between professional and contractual services.	44,806	8,787	92,047	53,400	52,642
Supplies & Expense Total			1,117,393	1,150,126	1,765,001	1,665,723	1,665,939
		Total Administration General Fund Expenditures	5,661,478	5,731,889	7,044,583	6,913,636	7,035,975

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Office of Emergency Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01200014.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	340,791	369,286	402,224	408,812	415,953
01200014.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	6,006	17,262	-	-	-
01200014.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	15,119	5,040	-	-	-
01200014.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(6,206)	(9,612)	(9,944)
01200014.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General, Beach and Pier Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(163,517)	(169,240)
01200014.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	87	8,235	-	-	-
01200014.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	124,677	3,872	-	-	-
01200014.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	7,105	5,510	5,726	5,832	5,934
01200014.512100	WORKERS' COMP INSURANCE	Contribution to the City's Workers' Compensation Self-Insurance Fund. Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	24,862	108,599	112,621	180,615	176,450
01200014.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	70,252	71,443	98,804	107,674	118,442
01200014.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	5,523	5,828	6,612	6,745	6,747
01200014.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	3,130	2,718	3,762	3,696	3,762
01200014.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	365	375	432	420	426
01200014.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(5,591)	(5,702)	(7,906)	(8,614)	(9,476)
01200014.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	109,442	93,641	108,426	111,003	115,759
01200014.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	2,437	-	-	-	-
01200014.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	5,439	7,814	1,938	1,903	1,938

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Office of Emergency Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01200014.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	156	61	57	69	69
01200014.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	105	105	105
01200014.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	627	630	746	588	599
01200014.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	1,662	1,773	2,648	2,600	2,648
01200015.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,856,076	2,316,908	3,055,266	3,059,865	3,121,549
01200015.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	20,212	25,349	-	-	-
01200015.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	36,131	10,103	-	-	-
01200015.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(42,026)	(70,957)	(73,414)
01200015.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General, Beach and Pier Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(391,318)	(405,014)
01200015.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	12,936	12,825	-	-	-
01200015.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	1,157,922	1,138,810	789,240	789,240	789,240
01200015.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	125,296	119,688	-	-	-
01200015.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	43,649	49,724	54,156	55,122	56,005
01200015.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	436,212	434,237	637,523	660,537	726,597
01200015.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	49,200	50,573	68,324	69,693	69,719
01200015.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	26,010	25,193	36,435	34,996	35,618
01200015.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	3,259	3,164	4,464	4,200	4,260
01200015.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(33,772)	(35,058)	(51,015)	(52,842)	(58,131)

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Office of Emergency Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01200015.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	551,167	606,771	816,058	870,354	909,324
01200015.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	225	427	-	-	-
01200015.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	3,934	11,700	14,522	14,860	15,165
01200015.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	587	611	589	713	713
01200015.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,085	1,085	1,085
01200015.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,860	1,986	3,679	2,996	3,054
01200015.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	11,805	10,902	19,830	20,302	20,722
Salaries & Wages Total			5,014,796	5,480,297	6,138,119	5,717,165	5,876,664
Supplies & Expense							
01200014.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	1,349	897	1,414	1,513	1,619
01200014.523000	CAR WASHES	Funds to maintain Emergency Operations Center (EOC) vehicles.	33	54	308	308	308
01200014.523370	METERED POSTAGE	Funds for charges related to postal services.	1	1	60	60	60
01200014.524000	MEMBERSHIPS AND DUES	Funds for membership dues and affiliation with emergency management and dispatch related professional organizations.	150	175	1,913	1,913	1,913
01200014.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	2,129	3,515	2,929	2,929	2,929
01200014.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for general emergency management related expenses including emergency food and water rations, supplies, storage costs, program outreach and related costs.	18,969	54,259	22,511	22,511	22,511
01200014.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	600	100	-	-	-
01200014.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	392	282	1,229	1,229	1,229
01200014.528040	UTILITIES - TELEPHONE	Funds for telephone charges for staff workspace and fully equipped Emergency Operations Center and Joint Communications Center.	5,216	4,781	6,143	6,143	6,143

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Office of Emergency Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01200014.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	18,638	4,229	-	-	-
01200014.529080	SPECIAL EQUIP MAINT	Funds for maintenance for Office of Emergency Management (OEM) technology related equipment including video wall, smart board, radio communication systems, plotter, Direct TV, Ricoh color copier lease, and ongoing ESL data charges from Verizon.	453	129	14,784	14,784	14,784
01200014.529150	SECURITY SYSTEMS	Funds for maintenance of Emergency Operations Center (EOC) door security system.	-	-	860	860	860
01200014.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual software licensing agreement for Emergency Operations Center (EOC) management software (Web EOC) and City's mass notification system, SM Alerts. It covers annual maintenance and operation of the City's mass notifications system.	83,520	39,565	46,933	46,933	46,933
01200014.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	2,604	(172)	2,608	2,608	2,608
01200014.531011	FOOD PURCHASES	Funds for meals and refreshments for community meetings and trainings, subject to Administrative Instruction IV-2-3.	523	1,126	2,298	2,298	2,298
01200014.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training for Office of Emergency Management (OEM) staff.	264	1,500	3,480	3,480	3,480
01200014.531500	COMMUNITY EMERGENCY RESP TEAM	Program staffing expenses, outreach, and class supplies for the Community Emergency Response Team (CERT).	519	826	11,236	11,236	11,236
01200014.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Comprehensive Self-Insurance and Automobile Self-Insurance Fund. FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	40,197	35,741	51,255	67,058	69,015
01200014.553150	EOC - SUPPLIES AND EXPENSES	Funds for costs associated with an emergency activation, including supplies, signage, and communications. Funds are not budgeted as the expenses were incurred on an emergency basis due to COVID-19.	104,233	1,850	-	-	-
01200014.553160	EOC2 - SUPPLIES AND EXPENSES	Funds for costs associated with a second emergency activation, including supplies, signage, and communications. Expenses are specific to the civil unrest incident and are not budgeted.	34	-	-	-	-
01200015.524000	MEMBERSHIPS AND DUES	Funds for membership dues and affiliation with emergency management and dispatch related professional organizations.	946	725	5,720	5,720	5,720

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund General
Division Office of Emergency Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01200015.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	3,873	7,601	9,151	-	-
01200015.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for general emergency management related expenses including emergency food and water rations, supplies, storage costs, program outreach and related costs. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	30,464	21,697	56,659	3,810	1,640
01200015.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	2,983	3,758	22,744	22,744	22,744
01200015.528040	UTILITIES - TELEPHONE	Funds for telephone charges for staff workspace and fully equipped Emergency Operations Center and Joint Communications Center.	5,177	5,065	6,864	6,864	6,864
01200015.529080	SPECIAL EQUIP MAINT	Funds for maintenance for Office of Emergency Management (OEM) technology related equipment including video wall, smart board, radio communication systems, plotter, Direct TV, Ricoh color copier lease, and ongoing ESL data charges from Verizon.	40,589	27,814	85,260	85,260	85,260
01200015.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual software licensing agreement for Emergency Operations Center (EOC) management software (Web EOC) and City's mass notification system, SM Alerts. It covers annual maintenance and operation of the City's mass notifications system.	7,923	17,250	22,735	22,735	22,735
01200015.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	2,354	4,565	11,440	11,440	11,440
01200015.531011	FOOD PURCHASES	Funds for meals and refreshments for emergency responses and trainings, subject to Administrative Instruction IV-2-3.	1,524	1,222	1,144	1,144	1,144
01200015.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training for Office of Emergency Management (OEM) staff. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	2,732	3,963	15,148	3,912	3,520
01200015.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	69,243	-	-	-	-
Supplies & Expense Total			447,632	242,518	406,826	349,492	348,993
		Total Office of Emergency Management General Fund Expenditures	5,462,428	5,722,815	6,544,945	6,066,657	6,225,657

EXPENDITURE DETAIL BY DEPARTMENT

Department City Manager
Fund Miscellaneous Grants
Division Office of Emergency Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20200002.55517D	2023 SHSGP	Grant funds for the 2023 State Homeland Security Grant Program (SHSGP) from the U.S. Department of Homeland Security. SHSGP funds will be used to fund projects, purchase equipment, and fund training courses in the City Manager's Office and the Fire Department.	-	-	725,000	-	-
Supplies & Expense Total			-	-	725,000	-	-
		Total Office of Emergency Management Miscellaneous Grants Fund Expenditures	-	-	725,000	-	-

EXPENDITURE SUMMARY BY DEPARTMENT

City Attorney

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
City Attorney					
Salaries & Wages	11,966,796	13,596,057	13,317,820	14,392,285	14,652,358
Supplies & Expense	1,652,403	1,001,723	2,787,289	993,702	1,003,775
City Attorney Total	**13,619,199**	**14,597,780**	**16,105,109**	**15,385,987**	**15,656,133**
Total General Fund Salaries & Wages	11,966,796	13,596,057	13,317,820	14,392,285	14,652,358
Total General Fund Supplies & Expense	1,652,403	1,001,723	2,787,289	993,702	1,003,775
Total City Attorney General Fund Expenditures	13,619,199	14,597,780	16,105,109	15,385,987	15,656,133
Miscellaneous Grants Fund					
City Attorney					
Supplies & Expense	-	-	3,351,850	4,183,530	-
City Attorney Total	**-**	**-**	**3,351,850**	**4,183,530**	**-**
Total Miscellaneous Grants Fund Supplies & Expense	-	-	3,351,850	4,183,530	-
Total City Attorney Miscellaneous Grants Fund Expenditures	-	-	3,351,850	4,183,530	-
Grand Total City Attorney	13,619,199	14,597,780	19,456,959	19,569,517	15,656,133

EXPENDITURE DETAIL BY DEPARTMENT

Department City Attorney
Fund General
Division City Attorney

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01120001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	7,854,775	9,116,406	9,596,511	9,925,798	9,991,774
01120001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	224,841	284,371	-	-	-
01120001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	218,503	298,034	-	-	-
01120001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(126,352)	(213,218)	(217,196)
01120001.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	(500,036)	-	-
01120001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	52,904	64,779	2,342	2,342	2,342
01120001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	4,780	104,429	89,901	89,901	89,901
01120001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	117,810	138,363	138,758	144,374	145,329
01120001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	48,371	34,187	35,453	49,879	48,729
01120001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	849,087	1,007,710	1,072,007	1,215,398	1,336,938
01120001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	86,341	95,498	96,976	101,175	101,175
01120001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	46,498	50,511	52,296	53,409	54,362
01120001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	5,554	6,024	6,192	6,160	6,248
01120001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(67,530)	(80,419)	(85,780)	(97,229)	(106,953)
01120001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	2,471,272	2,414,865	2,807,410	2,976,897	3,061,118

EXPENDITURE DETAIL BY DEPARTMENT

Department City Attorney
Fund General
Division City Attorney

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01120001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	475	487	3,371	3,371	3,371
01120001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	46,244	47,287	47,617
01120001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	828	1,023	836	1,015	1,025
01120001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,540	1,575	1,575
01120001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	15,870	17,757	17,610	20,174	20,577
01120001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	36,416	42,032	62,541	63,977	64,426
Salaries & Wages Total			11,966,796	13,596,057	13,317,820	14,392,285	14,652,358
Supplies & Expense							
01120001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	46	-	385	412	441
01120001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles.	-	116	-	-	-
01120001.523350	CONSUMER PROTECTION COSTS	State regulated funds for expert witness fees, deposition fees, education, brochures, meeting expenses, technology and Fair Housing events, etc. Expenses are funded by Consumer Protection money and reimbursed at year-end based on actual spending. Budget was moved to the Special Revenue Source Fund (10) in FY 2025-26.	49,120	6,085	-	-	-
01120001.523351	CONSUMER PROTECTION TENANT COSTS	State regulated funds for expert witness fees, deposition fees, education, brochures, meeting expenses, technology and Fair Housing events, etc. Expenses are funded by Consumer Protection/Housing money and reimbursed at year-end based on actual spending. Budget was moved to the Special Revenue Source Fund (10) in FY 2025-26.	11,778	14,467	-	-	-
01120001.523370	METERED POSTAGE	Funds for charges related to postal services.	2,491	1,272	3,299	2,299	1,299
01120001.524000	MEMBERSHIPS AND DUES	Funds for California State Bar, memberships and affiliation in professional organizations.	15,486	15,864	26,201	26,201	26,201
01120001.524510	BOOKS / PAMPHLETS	Funds for access to legal research tools, hard copy books and periodicals.	66,651	52,036	51,195	51,195	51,195
01120001.524511	ON-LINE RESEARCH	Funds for access to legal research software tools.	98,019	100,626	100,110	100,110	100,110
01120001.524700	RENT	Funds for rental of offices and parking spaces at LAX County Courthouse for the Criminal Prosecution and Consumer Protection Units.	20,603	17,915	21,825	21,825	21,825
01120001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general/legal office supplies and expenses including stationery, photocopying, etc.	15,682	17,135	25,622	25,622	25,622

EXPENDITURE DETAIL BY DEPARTMENT

Department City Attorney
Fund General
Division City Attorney

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01120001.525020	EQUIPMENT RENTAL	Funds for rental of photocopy and other office equipment.	9,710	6,518	13,098	14,098	15,098
01120001.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business, such as court appearances and depositions.	3,261	5,343	12,903	12,903	12,903
01120001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	600	1,300	2,424	2,424	2,424
01120001.528040	UTILITIES - TELEPHONE	Funds for cell phone service for Criminal Prosecution Unit, Consumer Protection and CAO Leadership, and the City's phone service at rented office space at the Los Angeles Airport (LAX) Courthouse.	86,045	109,166	18,194	16,694	15,194
01120001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	10	-	2,732	2,846	2,942
01120001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for software maintenance contracts, specialized legal computer software and equipment.	20,333	28,223	157,900	152,900	147,900
01120001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	3,766	1,765	-	-	-
01120001.531011	FOOD PURCHASES	Funds for meals and refreshments for legal meetings and trainings, subject to Administrative Instruction IV-2-3.	2,698	4,059	4,099	4,599	5,099
01120001.531030	TRAINING	Funds for professional development opportunities, conferences and mandatory job-related training.	13,429	21,775	48,175	48,175	48,175
01120001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	67,037	81,737	118,147	324,419	334,367
01120001.536550	LEGAL EXPENSE	Funds for various activities including but not limited to outside legal counsel, expert witnesses, virtual court appearances, subpoenas, court fees, hearing examiners, and deposition costs. Actual charges to this line item vary from year to year depending on volume and types of legal work and litigation. FY 2024-25 reflects a one-time increase of $2 million for costs associated with the California Voting Rights Act (CVRA) case.	1,107,060	440,375	2,098,017	99,017	100,017
01120001.552010	PROFESSIONAL SERVICES	Funds for mandated enforcement of worker protection ordinances.	54,623	67,239	76,493	81,493	86,493
01120001.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and various office needs.	-	-	2,208	2,208	2,208

EXPENDITURE DETAIL BY DEPARTMENT

Department City Attorney
Fund General
Division City Attorney

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01120001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	3,956	8,708	4,262	4,262	4,262
Supplies & Expense Total			1,652,403	1,001,723	2,787,289	993,702	1,003,775
		Total City Attorney General Fund Expenditures	13,619,199	14,597,780	16,105,109	15,385,987	15,656,133

EXPENDITURE DETAIL BY DEPARTMENT

Department City Attorney
Fund Miscellaneous Grants
Division City Attorney

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20120001.556691	STEP COURT-LAHSA	STEP Court will be connecting low-level criminal defendants with a resource navigator to assist them in accessing necessary treatment and resources and to ultimately obtain permanent housing. The City is partnering with Exodus Recovery, Inc. to provide resource navigator services. Through this program and partnership, the parties hope to continue to reduce the number of unhoused individuals in Santa Monica. This is for expenses.	-	-	50,000	-	-
20120001.556730	SAMO BRIDGE GRANT	SaMo Bridge will provide people who are stuck at the intersection of criminal justice involvement, addiction, unmet behavioral health needs and homelessness, a bridge into services to reduce recidivism. This is for expenses.	-	-	3,301,850	4,183,530	-
Supplies & Expense Total			-	-	3,351,850	4,183,530	-
		Total City Attorney Miscellaneous Grants Fund Expenditures	-	-	3,351,850	4,183,530	-

EXPENDITURE SUMMARY BY DEPARTMENT

Records & Elections Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administration					
Salaries & Wages	1,466,432	1,435,174	1,647,088	1,345,835	1,390,670
Supplies & Expense	409,231	415,527	378,566	425,434	429,685
Administration Total	**1,875,663**	**1,850,701**	**2,025,654**	**1,771,269**	**1,820,355**
Elections					
Salaries & Wages	1,212	359	2,960	2,960	2,960
Supplies & Expense	873,096	19,263	877,920	26,200	925,200
Elections Total	**874,308**	**19,623**	**880,880**	**29,160**	**928,160**
Support Services					
Salaries & Wages	493,441	458,047	516,333	505,186	515,335
Supplies & Expense	263,986	199,173	323,228	322,320	322,471
Support Services Total	**757,427**	**657,220**	**839,561**	**827,506**	**837,806**
Total General Fund Salaries & Wages	1,961,084	1,893,580	2,166,381	1,853,981	1,908,965
Total General Fund Supplies & Expense	1,546,313	633,963	1,579,714	773,954	1,677,356
Total Records & Elections Services General Fund Expenditures	3,507,397	2,527,544	3,746,095	2,627,935	3,586,321
Grand Total Records & Elections Services	3,507,397	2,527,544	3,746,095	2,627,935	3,586,321

EXPENDITURE DETAIL BY DEPARTMENT

Department Records & Elections Services
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01110001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes, MOU-negotiated cost of living adjustments, and defunding of 1.0 FTE Staff Assistant III that serves as the Lead Passport Agent.	916,475	901,963	1,094,574	959,858	981,867
01110001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	27,109	24,118	-	-	-
01110001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	33,521	83,189	-	-	-
01110001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(14,913)	(23,042)	(23,924)
01110001.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(129,174)	(133,695)
01110001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	9,054	8,556	13,491	13,491	13,491
01110001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	14,072	14,474	15,522	13,872	14,206
01110001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	46,480	38,540	39,967	53,902	52,660
01110001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	136,872	116,651	189,156	154,651	170,116
01110001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	16,236	16,183	19,836	17,988	17,988
01110001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	8,406	7,731	10,473	7,459	7,590
01110001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,000	891	1,296	1,120	1,136
01110001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(10,893)	(9,311)	(15,136)	(12,372)	(13,609)
01110001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	-	4,523	-	-	-
01110001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	262,365	221,418	278,702	275,358	289,815
01110001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	4,976	4,525	4,640

EXPENDITURE DETAIL BY DEPARTMENT

Department Records & Elections Services
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01110001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	154	166	171	182	184
01110001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	315	280	280
01110001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,563	1,347	1,862	1,556	1,587
01110001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,018	4,734	6,796	6,181	6,338
Salaries & Wages Total			1,466,432	1,435,174	1,647,088	1,345,835	1,390,670
Supplies & Expense							
01110001.523220	DISABILITY ACCOMODATIONS	Funds for translation services, interpreters and listening/captioning devices for City Council meetings.	-	-	600	600	600
01110001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	206	600	600	600
01110001.523370	METERED POSTAGE	Funds for charges related to postal services. FY 2025-27 budget is aligned with historical spending.	788	1,998	4,177	4,177	4,177
01110001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	2,220	1,483	1,623	1,623	1,623
01110001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses.	2,800	2,402	4,000	4,000	4,000
01110001.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	176	51	392	392	392
01110001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for supplies for City Council meetings, Boards and Commission support, and records.	8,391	937	4,915	4,915	4,915
01110001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	1,514	1,539	1,471	1,471	1,471
01110001.529080	SPECIAL EQUIP MAINT	Funds for maintenance on office copier/fax, time clock, typewriter, microfilm reader, and Audio/Visual System in Council Chambers.	2,863	12,241	28,253	28,253	28,253
01110001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for subscriptions for a Records Management System, Boards and Commission software app, Public Records Tracking software, Meeting Management/Electronic Voting System and maintenance, and Adobe licenses. FY 2025-27 budget aligns with projected costs and historical actuals.	20,692	105,117	88,070	127,800	130,900

EXPENDITURE DETAIL BY DEPARTMENT

Department Records & Elections Services
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01110001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	6,619	9,820	6,000	6,000	6,000
01110001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	1,722	2,246	1,000	1,000	1,000
01110001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	575	1,636	1,636	1,636
01110001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	124,882	22,813	32,569	39,707	40,858
01110001.536530	LEGAL ADVERTISING	Funds for legal notices regarding resolutions, ordinances, and public hearings, Public Works/Procurement bids, Boards and Commission vacancies, and other legal requirements for City departments. FY 2025-27 budget aligns with projected costs and historical actuals.	127,550	100,440	103,774	103,774	103,774
01110001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel. No expenses are projected for FY 2025-27.	5,740	-	-	-	-
01110001.550010	CONTRACTUAL SERVICES	Funds for maintenance costs of an electronic system for filing Statements of Economic Interests and Lobbyist Registrations, and publication services for the Santa Monica Municipal Code. FY 2025-27 budget aligns with projected costs.	24,117	26,201	24,378	24,378	24,378
01110001.552010	PROFESSIONAL SERVICES	Funds for the Agenda Management System for City Council meetings and Records Storage services, which include supplies, storage, retrieval, and certified destruction of City documents in accordance with Council-approved Citywide Records Retention Schedule. FY 2025-27 budget aligns with projected costs and historical actuals.	77,489	118,880	75,108	75,108	75,108
01110001.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements.	1,525	3,237	-	-	-
01110001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	142	5,343	-	-	-
Supplies & Expense Total			409,231	415,527	378,566	425,434	429,685
		Total Administration General Fund Expenditures	1,875,663	1,850,701	2,025,654	1,771,269	1,820,355

EXPENDITURE DETAIL BY DEPARTMENT

Department Records & Elections Services
Fund General
Division Elections

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01110002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	1,212	359	2,918	2,918	2,918
01110002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	-	42	42	42
Salaries & Wages Total			1,212	359	2,960	2,960	2,960
Supplies & Expense							
01110002.521000	ADVERTISING	Funds to promote General Municipal Elections. Budget amounts fluctuate from year to year due to biennial election coverage. The next scheduled general election is in November 2026, as reflected by the estimated budget in FY 2026-27.	4,040	-	4,000	-	4,000
01110002.523370	METERED POSTAGE	Funds for charges related to postal services.	26	8	-	-	-
01110002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office and election-related supplies.	2,922	3,459	3,000	3,000	3,000
01110002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at election-related conferences, meetings, and training sessions.	3,827	1,838	3,000	3,000	3,000
01110002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	155	496	200	200	200
01110002.536530	LEGAL ADVERTISING	Funds for legal notices regarding elections. The next scheduled general election is in November 2026, as reflected by the estimated budget in FY 2026-27.	13,320	2,250	5,000	-	5,000
01110002.550010	CONTRACTUAL SERVICES	Funds for maintenance of an electronic system for filing Campaign Disclosure Statements.	13,225	7,500	10,000	10,000	10,000
01110002.552010	PROFESSIONAL SERVICES	Funds for services provided by the Los Angeles County Registrar-Recorder's Office for the November 2026 General Municipal Elections. Budget amounts fluctuate from year to year due to biennial election coverage. The next scheduled general election is in November 2026, as reflected by the estimated budget in FY 2026-27, which aligns with projected costs and historical actuals.	835,581	3,713	852,720	10,000	900,000
Supplies & Expense Total			873,096	19,263	877,920	26,200	925,200
		Total Elections General Fund Expenditures	874,308	19,623	880,880	29,160	928,160

EXPENDITURE DETAIL BY DEPARTMENT

Department Records & Elections Services
Fund General
Division Support Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01110003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	305,596	287,049	339,486	318,429	318,429
01110003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	573	459	-	-	-
01110003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	5,449	3,821	-	-	-
01110003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and	-	-	(5,115)	(7,678)	(7,833)
01110003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	748	-	993	993	993
01110003.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	13,328	-	-	-
01110003.511590	OUTSIDE TEMP AGENCY	Funds for temporary staffing hired through an outside temporary agency to handle peak workload periods and special projects.	16,508	-	-	-	-
01110003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	3,260	3,104	4,713	4,528	4,528
01110003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	67,234	72,564	77,963	87,586	96,345
01110003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	8,560	8,731	8,816	8,993	8,993
01110003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	4,062	3,679	4,203	4,129	4,202
01110003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	565	563	576	560	568
01110003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(5,349)	(5,791)	(6,239)	(7,007)	(7,708)
01110003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	84,453	68,110	86,691	90,393	92,550
01110003.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	500	-	-	-
01110003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,549	1,550	1,550

EXPENDITURE DETAIL BY DEPARTMENT

Department Records & Elections Services
Fund General
Division Support Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01110003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	79	95	76	90	91
01110003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	140	140	140
01110003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	354	353	364	363	370
01110003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	1,350	1,484	2,117	2,117	2,117
Salaries & Wages Total			493,441	458,047	516,333	505,186	515,335
Supplies & Expense							
01110003.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	-	50	56	60	64
01110003.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. Amount reflects projected need.	15	35	2,039	1,040	1,113
01110003.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses.	472	1,342	1,786	1,786	1,786
01110003.525020	EQUIPMENT RENTAL	Funds for lease and/or purchase of duplicating/printing machines and printing overage fees.	130,206	105,731	196,873	192,254	192,254
01110003.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	805	152	278	278	278
01110003.525050	SPECIAL EQUIPMENT-OPER SUPS	Funds for paper, ink, cleaning solvents, binding and other supplies used in the duplicating/printing process.	74,286	58,831	64,976	64,976	64,976
01110003.525080	SPECIAL DEPARTMENT SUPPLIES	This account was used to charge one-time special department supplies. The account is no longer used. Expenses are booked against other line items as appropriate.	5,110	4,917	-	-	-
01110003.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	760	300	-	-	-
01110003.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	2,253	1,226	4,000	4,000	4,000
01110003.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	-	-	882	882	882

EXPENDITURE DETAIL BY DEPARTMENT

Department Records & Elections Services
Fund General
Division Support Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01110003.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	-	1,452	2,091	2,178	2,252
01110003.529080	SPECIAL EQUIP MAINT	Funds for maintenance contracts for duplicating/printing equipment.	16,701	1,272	16,082	16,082	16,082
01110003.529130	BLDG OPER / CUST SUPPLIES	Funds for janitorial supplies for routine cleaning and maintenance, including security service of the Print Shop/Mail Center.	198	257	11,506	11,506	11,506
01110003.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance of Print Shop related technologies (Web-to-Print and Adobe licenses).	30,969	23,607	19,381	24,000	24,000
01110003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	2,134	-	1,000	1,000	1,000
01110003.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	-	278	278	278
01110003.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	-	2,000	2,000	2,000
01110003.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. No expenses are projected for FY 2025-27.	77	-	-	-	-
Supplies & Expense Total			263,986	199,173	323,228	322,320	322,471
		Total Support Services General Fund Expenditures	757,427	657,220	839,561	827,506	837,806

EXPENDITURE SUMMARY BY DEPARTMENT

Community Development

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administration					
Salaries & Wages	1,556,536	1,485,775	1,739,999	1,725,776	1,751,963
Supplies & Expense	266,182	280,119	906,580	1,003,310	1,013,578
Administration Total	**1,822,718**	**1,765,895**	**2,646,579**	**2,729,086**	**2,765,541**
Building & Safety					
Salaries & Wages	5,010,556	5,281,279	5,794,449	5,282,930	5,416,039
Supplies & Expense	488,362	591,485	565,124	566,316	567,656
Building & Safety Total	**5,498,917**	**5,872,764**	**6,359,573**	**5,849,246**	**5,983,695**
City Planning					
Salaries & Wages	3,711,000	3,832,152	4,211,707	4,159,102	4,263,599
Supplies & Expense	401,416	98,210	249,478	249,478	249,478
City Planning Total	**4,112,416**	**3,930,362**	**4,461,185**	**4,408,580**	**4,513,077**
Code Enforcement					
Salaries & Wages	2,725,947	2,798,064	3,349,942	3,366,375	3,408,354
Supplies & Expense	677,978	790,093	803,150	801,023	801,992
Code Enforcement Total	**3,403,925**	**3,588,157**	**4,153,092**	**4,167,398**	**4,210,346**
Economic Development					
Salaries & Wages	1,589,627	1,745,767	1,860,677	1,920,289	1,955,731
Supplies & Expense	297,411	289,000	646,364	697,252	703,539
Economic Development Total	**1,887,039**	**2,034,767**	**2,507,041**	**2,617,541**	**2,659,270**
Total General Fund Salaries & Wages	14,593,666	15,143,036	16,956,774	16,454,472	16,795,686
Total General Fund Supplies & Expense	2,131,348	2,048,909	3,170,696	3,317,379	3,336,243
Total Community Development General Fund Expenditures	**16,725,014**	**17,191,945**	**20,127,470**	**19,771,851**	**20,131,929**

EXPENDITURE SUMMARY BY DEPARTMENT

Community Development

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Beach Recreation Fund					
Economic Development					
Supplies & Expense	8,009,396	8,401,044	8,339,491	-	-
Economic Development Total	**8,009,396**	**8,401,044**	**8,339,491**	**-**	**-**
Total Beach Recreation Fund Supplies & Expense	8,009,396	8,401,044	8,339,491	-	-
Total Community Development Beach Recreation Fund Expenditures	8,009,396	8,401,044	8,339,491	-	-
Miscellaneous Grants Fund					
Building & Safety					
Supplies & Expense	137,237	22,461	-	-	-
Building & Safety Total	**137,237**	**22,461**	**-**	**-**	**-**
City Planning					
Supplies & Expense	-	50,000	-	-	-
City Planning Total	**-**	**50,000**	**-**	**-**	**-**
Economic Development					
Supplies & Expense	787	570	-	-	-
Economic Development Total	**787**	**570**	**-**	**-**	**-**
Total Miscellaneous Grants Fund Supplies & Expense	138,024	73,031	-	-	-
Total Community Development Miscellaneous Grants Fund Expenditures	138,024	73,031	-	-	-

EXPENDITURE SUMMARY BY DEPARTMENT

Community Development

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Pier Fund					
Economic Development					
Salaries & Wages	355,938	379,570	393,595	391,787	398,964
Supplies & Expense	2,554,644	2,836,323	2,841,586	2,932,994	3,084,341
Economic Development Total	**2,910,582**	**3,215,893**	**3,235,181**	**3,324,781**	**3,483,305**
Total Pier Fund Salaries & Wages	355,938	379,570	393,595	391,787	398,964
Total Pier Fund Supplies & Expense	2,554,644	2,836,323	2,841,586	2,932,994	3,084,341
Total Community Development Pier Fund Expenditures	2,910,582	3,215,893	3,235,181	3,324,781	3,483,305
Special Revenue Source Fund					
City Planning					
Supplies & Expense	20,510	7,045	-	-	-
City Planning Total	**20,510**	**7,045**	**-**	**-**	**-**
Total Special Revenue Source Fund Supplies & Expense	20,510	7,045	-	-	-
Total Community Development Special Revenue Source Fund Expenditures	20,510	7,045	-	-	-
Grand Total Community Development	27,803,527	28,888,958	31,702,142	23,096,632	23,615,234

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01700001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	796,509	852,391	1,078,191	1,034,112	1,044,744
01700001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	35,389	48,393	-	-	-
01700001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	13,465	44,944	-	-	-
01700001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(12,316)	(22,248)	(22,739)
01700001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	-	1,772	1,772	1,772
01700001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	12,053	13,455	15,364	14,772	14,925
01700001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	362,726	218,456	226,547	262,666	256,609
01700001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	90,952	88,835	127,210	130,668	143,735
01700001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	10,700	10,362	13,224	13,491	13,491
01700001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	6,060	5,778	7,524	5,794	5,896
01700001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	706	668	864	840	852
01700001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(7,236)	(7,088)	(10,178)	(10,453)	(11,498)
01700001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	230,128	203,688	277,898	281,076	290,913
01700001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	4,962	4,810	4,863
01700001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	99	100	114	136	137
01700001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	210	210	210
01700001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,565	1,513	1,837	1,570	1,601
01700001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	3,420	4,278	6,776	6,560	6,452
Salaries & Wages Total			1,556,536	1,485,775	1,739,999	1,725,776	1,751,963

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01700001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	1,595	3,383	3,910	3,910	3,910
01700001.523370	METERED POSTAGE	Funds for charges related to postal services.	28,107	29,407	47,942	40,322	40,322
01700001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	-	793	2,000	2,000
01700001.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	238	130	-	-	-
01700001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	1,125	722	10,248	9,041	9,041
01700001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for the purchase of various small equipment and supplies for department operations including costs related to vending permits.	1,153	11,540	6,292	6,292	6,292
01700001.525170	PRINTED FORMS	Funds for printing of various forms.	31	61	2,550	2,550	2,550
01700001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	3,204	2,286	5,545	5,545	5,545
01700001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses, including costs for department share of Laserfiche contract.	15,136	15,286	22,890	22,890	22,890
01700001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	430	8,674	4,380	12,000	12,000
01700001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	858	352	1,598	1,598	1,598
01700001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	900	4,575	4,575	4,575
01700001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	117,644	186,780	264,084	360,814	371,082
01700001.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs.	-	-	5,586	5,586	5,586
01700001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	58,786	6,435	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700001.552010	PROFESSIONAL SERVICES	Funds for professional services, consisting of graphic design, implementation and maintenance of the citywide permitting system, and other consulting services.	37,874	14,163	526,187	526,187	526,187
Supplies & Expense Total			266,182	280,119	906,580	1,003,310	1,013,578
		Total Administration General Fund Expenditures	1,822,718	1,765,895	2,646,579	2,729,086	2,765,541

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Building & Safety

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01700004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	3,120,891	3,454,191	3,878,110	3,738,758	3,778,114
01700004.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	55,704	68,689	-	-	-
01700004.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	129,542	74,052	-	-	-
01700004.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(54,279)	(85,076)	(87,381)
01700004.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(382,103)	(395,477)
01700004.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	4,839	5,928	-	-	-
01700004.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	49,260	69,967	67,040	67,040	67,040
01700004.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	81,067	24,892	-	-	-
01700004.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	48,447	52,587	54,747	53,321	53,884
01700004.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	540,294	593,717	739,804	759,675	835,643
01700004.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	55,814	60,218	68,324	69,700	69,700
01700004.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	28,936	29,971	35,181	32,965	33,550
01700004.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	3,577	3,762	4,320	4,200	4,260
01700004.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(42,986)	(47,375)	(59,196)	(60,773)	(66,850)
01700004.513000	RETIREMENT CONTRIBUTIONS	This account is no longer active.	-	(338)	-	-	-
01700004.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	903,571	868,285	1,010,170	1,036,400	1,074,167

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Building & Safety

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700004.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	1,061	957	-	-	-
01700004.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	10,243	12	18,046	17,775	17,969
01700004.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	545	623	589	701	708
01700004.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,085	1,085	1,085
01700004.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	4,546	4,591	5,870	4,982	5,082
01700004.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	15,207	16,549	24,638	24,280	24,545
Salaries & Wages Total			5,010,556	5,281,279	5,794,449	5,282,930	5,416,039
Supplies & Expense							
01700004.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles.	-	-	743	379	406
01700004.523370	METERED POSTAGE	Funds for charges related to postal services.	169	18	1,028	1,028	1,028
01700004.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	1,978	2,068	2,040	2,040	2,040
01700004.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials, primarily necessary during fiscal years when new California codes are enacted. FY 2025-26 increase and FY 2026-27 decrease reflects reallocation of funds based on historical spending and anticipated need.	36,454	4,635	8,245	20,245	10,245
01700004.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	5,999	2,304	10,134	10,134	10,134
01700004.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	126	374	5,174	1,174	1,174
01700004.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for the purchase of tools, gauges, and equipment items outside of basic office supplies. FY 2025-26 decrease and FY 2026-27 increase reflects reallocation of budget based on historical spending and anticipated need.	65	4,246	16,688	6,688	16,688
01700004.525170	PRINTED FORMS	Funds for printing of various forms.	938	313	8,183	8,183	8,183
01700004.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs. FY 2025-27 increase reflects actuals and anticipated usage.	1,856	3,570	-	2,000	2,000
01700004.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	1,947	3,137	5,939	5,939	5,939

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Building & Safety

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700004.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	21,227	19,217	21,096	21,096	21,096
01700004.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services. FY 2025-27 budget based on anticipated maintenance needs.	58,388	54,379	37,304	38,860	40,173
01700004.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for the maintenance of the Interactive Voice Response System (IVR-automated inspection request system), the Q-matic automated queuing system, the land management system Accela Automation, and the electronic plan checking system ProjectDox, as well as their mobile components.	155,089	186,853	140,629	140,629	140,629
01700004.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	4,277	1,108	4,080	4,080	4,080
01700004.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	136	359	-	-	-
01700004.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training, including State-funded seismic education, data utilization, accessibility issues.	21,421	25,910	11,883	11,883	11,883
01700004.531031	TRAINING-5% STATE FEES	The State of California collects Strong Motion Instrumentation and Seismic Hazard Mapping fees to help fund its seismic hazard mapping program. The City retains 5% of these fees for seismic education and data utilization.	(6,611)	(3,696)	-	-	-
01700004.552010	PROFESSIONAL SERVICES	Funds for geotechnical review and engineering services, primarily relating to the Seismic Retrofit Program.	184,903	286,690	291,958	291,958	291,958
Supplies & Expense Total			488,362	591,485	565,124	566,316	567,656
		Total Building & Safety General Fund Expenditures	5,498,917	5,872,764	6,359,573	5,849,246	5,983,695

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division City Planning

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01700002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	2,364,463	2,502,224	2,921,589	2,883,055	2,920,789
01700002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	89,971	87,879	-	-	-
01700002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	84,424	74,195	-	-	-
01700002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(40,177)	(62,815)	(64,407)
01700002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday. FY 2023-25 budget reflects additional funds to support overtime operations for hybrid public meetings.	6,359	4,111	21,246	21,246	21,246
01700002.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	1,289	-	-	-	-
01700002.511590	OUTSIDE TEMP AGENCY EMPLOYEES	Funds for temporary staffing hired through an outside temporary agency to handle peak workload periods and special projects.	45,137	85,027	-	-	-
01700002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	36,400	38,014	41,532	41,033	41,534
01700002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	314,497	325,833	419,287	396,549	436,204
01700002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	40,658	41,647	46,284	47,215	47,215
01700002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	21,964	20,995	25,521	22,609	23,012
01700002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,612	2,520	3,024	2,660	2,698
01700002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(24,078)	(26,819)	(33,548)	(31,722)	(34,895)
01700002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	710,648	658,370	768,405	800,442	830,947
01700002.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	96	-	-	-	-
01700002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	13,446	13,492	13,678
01700002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	381	428	399	474	479

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division City Planning

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	735	735	735
01700002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	4,946	5,004	5,599	5,709	5,824
01700002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	11,235	12,724	18,365	18,420	18,540
Salaries & Wages Total			3,711,000	3,832,152	4,211,707	4,159,102	4,263,599
Supplies & Expense							
01700002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	6,069	6,012	5,326	5,326	5,326
01700002.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	50	51	985	985	985
01700002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	4,273	1,400	6,574	6,574	6,574
01700002.525080	SPECIAL DEPARTMENT SUPPLIES	This account is no longer active. Expenditure oversight transferred to the Recreation and Arts Department beginning in FY 2025-26.	1,852	2,777	2,190	2,190	2,190
01700002.525170	PRINTED FORMS	Funds for printing of various forms.	4,281	3,775	11,808	11,808	11,808
01700002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	590	-	-	-	-
01700002.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	-	280	-	-	-
01700002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for software licensing fees.	4,043	4,963	3,571	3,571	3,571
01700002.531000	BOARDS AND COMMISSIONS	For the Planning Commission, Landmarks Commission and Architectural Review Board. Includes conference attendance for commission members.	4,173	2,064	6,520	6,520	6,520
01700002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	4,896	2,730	5,326	5,326	5,326
01700002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	319	-	-	-
01700002.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	117,010	22,862	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division City Planning

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700002.552010	PROFESSIONAL SERVICES	Funds for professional services in support of applications for modifications to designated landmarks, urban design, landscape architecture, environmental services, wireless antenna policy, and strategic planning projects.	246,675	50,507	207,178	207,178	207,178
01700002.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. Budget eliminated in FY20-21.	7,505	471	-	-	-
Supplies & Expense Total			401,416	98,210	249,478	249,478	249,478
		Total City Planning General Fund Expenditures	4,112,416	3,930,362	4,461,185	4,408,580	4,513,077

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Code Enforcement

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01700005.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,643,238	1,734,058	2,112,346	2,043,186	2,085,841
01700005.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	20,197	21,224	-	-	-
01700005.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	33,354	21,677	-	-	-
01700005.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(32,121)	(49,362)	(50,001)
01700005.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	8,590	8,319	-	-	-
01700005.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday. FY 2025-26 and FY 2026-27 reflect additional overtime to support the enhanced security services program at the Pier.	126,218	121,395	124,954	124,954	124,954
01700005.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	10,292	-	-	-
01700005.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	25,761	27,113	29,623	104,778	29,673
01700005.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	351,028	371,079	506,185	513,202	564,522
01700005.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	32,833	35,315	41,876	42,721	42,721
01700005.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	17,800	18,870	23,013	23,408	23,826
01700005.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,165	2,203	2,736	2,660	2,698
01700005.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(27,925)	(29,601)	(40,502)	(41,056)	(45,161)
01700005.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	481,629	444,293	554,799	575,248	601,562
01700005.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	390	-	-	-
01700005.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	9,886	9,814	10,023
01700005.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	298	361	361	429	433

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Code Enforcement

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700005.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	665	665	665
01700005.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,641	1,757	2,622	2,325	2,907
01700005.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	9,121	9,316	13,499	13,403	13,691
Salaries & Wages Total			2,725,947	2,798,064	3,349,942	3,366,375	3,408,354
Supplies & Expense							
01700005.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles.	-	23	-	-	-
01700005.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles.	1,264	699	6,152	3,138	3,358
01700005.523370	METERED POSTAGE	Funds for charges related to postal services.	586	1,204	1,192	1,192	1,192
01700005.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	1,620	2,203	1,634	1,634	1,634
01700005.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	108	-	-	-	-
01700005.525000	OFFICE SUPPLIES AND EXPENSES	Funds for the purchase and maintenance of general office supplies and expenses including stationery, photocopying, coffee services, etc.	7,100	7,462	8,425	8,425	8,425
01700005.525030	AUTO REIMBURSEMENT	Funds for the reimbursement for use of personal vehicles by Code Enforcement management staff.	555	-	634	634	634
01700005.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	249	966	647	647	647
01700005.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for the purchase and maintenance of tools, gauges, and equipment items outside of basic office supplies. Items include sound meters, radios, and bodycams.	35,035	53,139	20,107	20,107	20,107
01700005.525170	PRINTED FORMS	Funds for printing of various forms.	1,870	4,625	1,548	1,548	1,548
01700005.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	70	100	-	-	-
01700005.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of uniforms and boots for Code Enforcement Officers, including protective vests or other personal protective equipment. FY 2025-27 increase reflects a portion of the additional funds needed to purchase and maintain uniforms and protective equipment required for Code Enforcement staff.	13,603	16,604	13,906	13,906	13,906

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Code Enforcement

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700005.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	26,754	22,695	9,073	9,073	9,073
01700005.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	40,223	52,618	21,260	22,147	22,896
01700005.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. These funds were eliminated as part of department restructuring.	1,139	5,876	-	-	-
01700005.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training, including certifications.	2,405	5,007	3,956	3,956	3,956
01700005.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs.	88	-	-	-	-
01700005.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	16,509	1,294	-	-	-
01700005.550010	CONTRACTUAL SERVICES	Funds for security services related to the Pier Vending Task Force and unbudgeted actuals for Code Enforcement citation and payment processing services, including homeshare monitoring. FY 2025-27 includes Measure CS funding to enhance monitoring and enforcement of the City's home-sharing ordinance as well as for the establishment of ongoing funding for security services program at the Pier.	521,484	613,228	714,616	714,616	714,616
01700005.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	5,137	2,330	-	-	-
01700005.575060	OFFICE EQUIPMENT	Funds for the purchase of office equipment.	2,177	20	-	-	-
Supplies & Expense Total			677,978	790,093	803,150	801,023	801,992
		Total Code Enforcement General Fund Expenditures	3,403,925	3,588,157	4,153,092	4,167,398	4,210,346

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01700015.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	575,457	661,946	771,499	792,951	792,951
01700015.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	22,018	31,451	-	-	-
01700015.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	20,184	11,223	-	-	-
01700015.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(9,057)	(17,201)	(17,428)
01700015.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	339	-	-	-
01700015.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	5,071	-	-	-
01700015.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	8,905	10,176	11,022	11,288	11,288
01700015.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	17,217	14,735	15,281	8,258	8,068
01700015.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	56,623	61,126	88,213	106,822	117,504
01700015.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	8,560	8,731	11,020	11,242	11,242
01700015.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	4,848	4,865	6,270	6,160	6,270
01700015.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	565	563	720	700	710
01700015.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(4,505)	(4,878)	(7,059)	(8,545)	(9,400)
01700015.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	166,805	160,695	200,529	215,398	220,539
01700015.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	190	-	-	-
01700015.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,584	3,693	3,693
01700015.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	79	100	95	113	114
01700015.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	175	175	175

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700015.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,251	1,297	1,523	1,687	1,720
01700015.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	2,896	3,398	4,896	5,044	5,044
01700016.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	395,093	431,016	493,171	497,148	504,489
01700016.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	5,683	7,916	-	-	-
01700016.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	1,121	3,435	-	-	-
01700016.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(7,084)	(11,205)	(11,521)
01700016.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	602	600	-	-	-
01700016.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	30,219	26,858	120	120	120
01700016.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	95,899	100,617	39,831	44,079	44,079
01700016.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	7,104	7,817	7,395	7,703	7,808
01700016.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	46,032	61,590	79,322	86,497	95,147
01700016.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	10,523	11,832	13,224	13,490	13,490
01700016.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	3,073	3,696	4,644	4,562	4,642
01700016.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	541	609	720	700	710
01700016.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(3,661)	(4,908)	(6,347)	(6,920)	(7,612)
01700016.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	111,367	118,136	128,594	137,728	143,182
01700016.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	2,298	2,333	1,494	1,653	1,653
01700016.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	2,498	2,581	2,618

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700016.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	239	329	114	135	137
01700016.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	210	210	210
01700016.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	680	722	921	797	813
01700016.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	1,912	2,140	3,139	3,226	3,276
Salaries & Wages Total			1,589,627	1,745,767	1,860,677	1,920,289	1,955,731
Supplies & Expense							
01700015.523370	METERED POSTAGE	Funds for charges related to postal services.	152	326	527	527	527
01700015.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	5,000	5,000	10,952	10,952	10,952
01700015.524520	PERIODICALS	Funds for current subscriptions to professional periodicals.	130	191	426	426	426
01700015.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	1,028	1,216	5,327	5,327	5,327
01700015.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	-	122	122	122
01700015.525080	SPECIAL DEPARTMENT SUPPLIES	Costs for real estate-related resources budgeted in Memberships and Dues.	-	5,685	-	-	-
01700015.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	500	-	-	-
01700015.525260	OTHER COSTS	Funds to support Business Improvement Districts (BIDs), Pier Businesses and the Santa Monica Chamber through one-time Buy Local SM matching grants over two years. Funds are used to assist with the costs of producing community events that help celebrate and support an inclusive and equitable economic recovery.	700	-	-	-	-
01700015.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	8,634	6,848	19,424	20,978	22,656
01700015.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals and rate changes.	7,416	11,471	13,340	14,407	15,560
01700015.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	4,266	3,719	5,081	5,081	5,081

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700015.529140	BUILDING / STRUCTURE MAINT	Funds for general maintenance and emergency and repairs for City-owned properties.	3,923	5,150	18,103	18,103	18,103
01700015.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses.	506	594	3,893	3,893	3,893
01700015.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	828	120	3,424	3,424	3,424
01700015.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	435	521	572	572	572
01700015.534000	BANK FEES	Funds for the City's banking services.	325	325	347	347	347
01700015.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	34,628	21,617	31,246	78,319	80,588
01700015.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	12,250	-	-	-	-
01700015.537040	BUY LOCAL CAMPAIGN	Funds for the campaign to promote local businesses and engage with local partners and stakeholders.	20,477	4,093	24,279	24,279	24,279
01700015.537120	GERAL BEFITS LINCOLN BLVD PBAD	Funds for the Lincoln Blvd. Property Based Assessment District (PBAD) activity that benefit the public at large.	15,240	15,240	16,767	16,767	16,767
01700015.537130	GERAL BEFITS COLORADO OVERLAY	Funds for the Colorado Overlay Property Based Assessment District (PBAD) activity that benefit the public at large.	52,092	52,092	57,312	57,312	57,312
01700015.552010	PROFESSIONAL SERVICES	Funds for professional services related to real estate transactions, financial analysis, and lease audits.	48,133	88,559	115,508	115,508	115,508
01700015.553260	SMALL BUSINESS ASSIST/T.I. FND	Funds for the establishment of the Small Business Assistance and Tenant Improvement Fund to provide financial and technical assistance to highest need businesses.	-	-	100,000	100,000	100,000
01700015.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	-	2,414	-	-	-
01700016.521000	ADVERTISING	Funds for publicity and outreach.	4,852	6,294	23,603	23,603	23,603
01700016.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles.	21	4	122	62	66
01700016.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	12,396	13,141	17,960	17,960	17,960

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700016.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	5,534	2,342	11,807	11,807	11,807
01700016.525020	EQUIPMENT RENTAL	Funds for copier/printer lease payments.	-	-	4,854	4,854	4,854
01700016.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	827	629	629	629
01700016.525080	SPECIAL DEPARTMENT SUPPLIES	Funds to support the Economic Development and Farmers' Market activities as needed.	-	-	1,030	1,030	1,030
01700016.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	890	-	-	-
01700016.525381	FARMERS' MKT EDUCATION PRGS	Funds to support adult and youth educational programs in the community, schools and libraries.	783	886	13,802	13,802	13,802
01700016.525382	FARMERS' MKT SPECIAL EVENTS	Funds for Farmers' Market special events.	2,213	2,926	1,180	1,180	1,180
01700016.525383	FARMERS' MARKET SUPPLIES	Funds for supplies including equipment, uniforms, items from the City Yards and miscellaneous items.	8,837	10,560	29,154	29,154	29,154
01700016.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects historical actuals.	103	100	327	353	381
01700016.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals.	3,164	4,467	6,286	6,789	7,332
01700016.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	5,154	4,097	2,288	2,288	2,288
01700016.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	18,818	13,103	17,394	18,119	18,731
01700016.529140	BUILDING / STRUCTURE MAINT	Funds for general maintenance and emergency and repairs for City-owned properties.	-	339	2,632	2,632	2,632
01700016.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses.	205	429	-	-	-
01700016.529490	MAINTENANCE / GUARDS	Funds for maintenance and security services for the Farmers' Markets.	17,745	336	80,698	80,698	80,698

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund General
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01700016.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	1,373	1,945	1,945	1,945
01700016.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	159	-	-	-	-
01700016.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	794	-	1,030	1,030	1,030
01700016.552010	PROFESSIONAL SERVICES	Funds for professional services for real estate transactions, financial analysis and lease audits.	470	1,205	2,973	2,973	2,973
Supplies & Expense Total			297,411	289,000	646,364	697,252	703,539
		Total Economic Development General Fund Expenditures	1,887,039	2,034,767	2,507,041	2,617,541	2,659,270

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund Beach Recreation
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
11700002.523230	BEACH / PIER REIMBURSEMENT	These accounts are no longer active. Expenditure oversight was transferred to the Recreation & Arts Department in FY 2025-26.	282,946	291,091	250,473	-	-
11700002.523270	REIMB FOR PARKING EXPEND		2,909,767	3,100,928	2,675,826	-	-
11700002.523300	GROUNDSKEEPIN G TRANSFER		106,521	112,665	116,954	-	-
11700002.523420	INDIRECT COST ALLOCATION		499,514	519,995	536,115	-	-
11700002.525000	OFFICE SUPPLIES AND EXPENSES		-	-	2,193	-	-
11700002.525080	SPECIAL DEPARTMENT SUPPLIES		17,004	17,100	41,491	-	-
11700002.528000	UTIL - LIGHT / POWER		33,883	28,846	87,892	-	-
11700002.529040	VEHICLE MGMT FUND- MAINTENANCE		5,583	2,925	6,423	-	-
11700002.534000	BANK FEES		-	-	372	-	-
11700002.534550	GENERAL LIABILITY / AUTO		47,195	57,259	65,973	-	-
11700002.550010	CONTRACTUAL SERVICES		9,331	-	20,400	-	-
11700002.552010	PROFESSIONAL SERVICES		3,682,506	3,830,737	3,927,392	-	-
11700002.555761	POLICE BEACH PATROL		258,832	291,395	450,762	-	-
11700002.555762	FIRE REIMBURSEMENT		-	-	1,880	-	-
11700002.580100	TRANSFERS FROM / TO FUND		156,314	148,104	155,345	-	-
Supplies & Expense Total			8,009,396	8,401,044	8,339,491	-	-
		Total Economic Development Beach Recreation Fund Expenditures	8,009,396	8,401,044	8,339,491	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund Miscellaneous Grants
Division Building & Safety

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20700004.556600	FEMA SEISMIC RETRO	Account for paying expenses related to FEMA seismic retrofit grant program. All expenditures are reimbursable through grant funding.	137,237	22,461	-	-	-
Supplies & Expense Total			137,237	22,461	-	-	-
		Total Building & Safety Miscellaneous Grants Fund Expenditures	137,237	22,461	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund Miscellaneous Grants
Division City Planning

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20700002.556640	2019 LOCAL COASTAL PROGRAM	CA Coastal Commission grant of $50K for Local Coastal Plan implementation. Grant expended in FY23-24. Account no longer active.	-	50,000	-	-	-
Supplies & Expense Total			-	50,000	-	-	-
		Total City Planning Miscellaneous Grants Fund Expenditures	-	50,000	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund Miscellaneous Grants
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
20700014.556070	MARKET MATCH-MAIN ST	One-time grant from the Los Angeles County Public Health Market Match Program, to expand the City's Market Match program to the Main Street Farmers' Market. The program provides matching funds to historically underserved communities for the purchase of produce at the Farmers' Markets.	787	570	-	-	-
Salaries & Wages Total			787	570	-	-	-
		Total Economic Development Miscellaneous Grants Fund Expenditures	787	570	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund Pier
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
53700002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	219,520	247,822	267,600	252,458	252,458
53700002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	10,794	5,540	-	-	-
53700002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	6,850	7,119	-	-	-
53700002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	3,434	3,675	3,782	3,601	3,601
53700002.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	362	362	362	451	441
53700002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	44,485	49,460	49,434	59,313	65,244
53700002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	4,280	4,365	4,408	4,497	4,497
53700002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	2,424	2,432	2,508	2,464	2,508
53700002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	282	281	288	280	284
53700002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(3,538)	(3,947)	(3,956)	(4,745)	(5,219)
53700002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	65,687	61,196	65,882	70,113	71,786
53700002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,177	1,202	1,202
53700002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	40	44	38	45	46
53700002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	70	70	70

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund Pier
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
53700002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	377	382	393	396	404
53700002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	941	838	1,609	1,642	1,642
Salaries & Wages Total			355,938	379,570	393,595	391,787	398,964
Supplies & Expense							
53700002.523270	REIMB FOR PARKING EXPEND	Funds to reimburse the General Fund for its share of the consolidated parking management program.	100,676	193,003	189,503	193,293	197,159
53700002.523290	POLICE PIER PATROL	Funds to reimburse the General Fund for Police Officer overtime expenses from Pier Patrol duties. FY 2023-24 increase reflects negotiated changes with bargaining units.	657,514	634,851	516,951	516,951	516,951
53700002.523370	METERED POSTAGE	Funds for charges related to postal services.	23	41	670	683	697
53700002.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	603,052	627,777	647,238	679,682	703,471
53700002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	1,349	2,447	7,195	7,339	7,486
53700002.525020	EQUIPMENT RENTAL	Funds for copier/printer lease payments.	-	-	1,279	1,305	1,331
53700002.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	-	110	112	114
53700002.525150	MEDICAL/FIRST AID SUPPLIES	Funds for first-aid supplies used by City staff.	-	-	110	112	114
53700002.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	87,082	97,886	108,770	117,472	126,870
53700002.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	1,502	1,234	3,302	1,420	1,562
53700002.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals and rate changes.	157,209	190,509	182,243	196,822	212,568
53700002.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	4,668	4,322	8,757	8,932	9,111
53700002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	9	278	284	290
53700002.534000	BANK FEES	Funds for the City's banking services.	-	-	475	485	495

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund Pier
Division Economic Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
53700002.534010	CREDIT CARD FEES	Funds for transaction fees for credit card payments made at the Pier for parking.	5,035	14,496	31,961	32,600	33,252
53700002.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	84,508	60,969	70,247	31,554	32,522
53700002.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	448,666	569,075	662,517	728,768	819,864
53700002.540150	PIER RESTORATION CORPORATION	Funds to support operations of the Santa Monica Pier Corporation required by the Service Agreement with the City.	150,000	150,000	150,000	150,000	150,000
53700002.550160	SERVICE AGREEMENTS	Funds for expenses for Carousel operating contractors.	253,223	289,498	257,187	262,331	267,578
53700002.552010	PROFESSIONAL SERVICES	Funds for assistance with real estate transactions, financial analysis and lease audits.	-	13	2,793	2,849	2,906
53700002.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	136	191	-	-	-
Supplies & Expense Total			2,554,644	2,836,323	2,841,586	2,932,994	3,084,341
		Total Economic Development Pier Fund Expenditures	2,910,582	3,215,893	3,235,181	3,324,781	3,483,305

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Development
Fund Special Revenue Source
Division City Planning

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10700002.532360	HIST PRESERVATION-CITYWIDE	Relates to proactive designation funding for Historic Preservation.	-	6,000	-	-	-
10700002.536570	MIRAMAR DA LEGAL	Expenditures related to one-time funds collected from developer pursuant to a reimbursement agreement.	-	1,045	-	-	-
10700002.536580	BARNARD PARK DA LEGAL	Expenditures related to one-time funds collected from developer pursuant to a reimbursement agreement.	20,510	-	-	-	-
Supplies & Expense Total			20,510	7,045	-	-	-
		Total City Planning Special Revenue Source Fund Expenditures	20,510	7,045	-	-	-

EXPENDITURE SUMMARY BY DEPARTMENT

Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administration					
Salaries & Wages	1,072,007	-	-	-	-
Supplies & Expense	628,649	-	-	-	-
Administration Total	**1,700,655**	**-**	**-**	**-**	**-**
Community Recreation					
Salaries & Wages	4,391,776	-	-	-	-
Supplies & Expense	1,838,551	-	-	-	-
Community Recreation Total	**6,230,327**	**-**	**-**	**-**	**-**
Cultural Affairs					
Salaries & Wages	1,225,652	-	-	-	-
Supplies & Expense	776,013	-	-	-	-
Cultural Affairs Total	**2,001,665**	**-**	**-**	**-**	**-**
Housing & Human Services					
Salaries & Wages	6,432,666	-	-	-	-
Supplies & Expense	11,642,567	-	-	-	-
Housing & Human Services Total	**18,075,233**	**-**	**-**	**-**	**-**
Total General Fund Salaries & Wages	13,122,101	-	-	-	-
Total General Fund Supplies & Expense	14,885,780	-	-	-	-
Total Community Services General Fund Expenditures	28,007,881	-	-	-	-

EXPENDITURE SUMMARY BY DEPARTMENT

Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Beach Recreation Fund					
Beach House Operations					
Salaries & Wages	1,349,803	-	-	-	-
Supplies & Expense	1,304,304	-	-	-	-
Beach House Operations Total	**2,654,108**	**-**	**-**	**-**	**-**
Total Beach Recreation Fund Salaries & Wages	1,349,803	-	-	-	-
Total Beach Recreation Fund Supplies & Expense	1,304,304	-	-	-	-
Total Community Services Beach Recreation Fund Expenditures	2,654,108	-	-	-	-
Community Development Block Grant (CDBG) Fund					
Housing & Human Services					
Supplies & Expense	170,312	-	-	-	-
Housing & Human Services Total	**170,312**	**-**	**-**	**-**	**-**
Total Community Development Block Grant (CDBG) Fund Supplies & Expense	170,312	-	-	-	-
Total Community Services Community Development Block Grant (CDBG) Fund Expenditures	170,312	-	-	-	-
Housing Authority Fund					
Housing & Human Services					
Salaries & Wages	1,634,134	-	-	-	-
Supplies & Expense	25,118,313	-	-	-	-
Housing & Human Services Total	**26,752,447**	**-**	**-**	**-**	**-**
Total Housing Authority Fund Salaries & Wages	1,634,134	-	-	-	-
Total Housing Authority Fund Supplies & Expense	25,118,313	-	-	-	-
Total Community Services Housing Authority Fund Expenditures	26,752,447	-	-	-	-

EXPENDITURE SUMMARY BY DEPARTMENT

Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Miscellaneous Grants Fund					
Community Recreation					
Supplies & Expense	9,854	-	-	-	-
Community Recreation Total	**9,854**	**-**	**-**	**-**	**-**
Cultural Affairs					
Supplies & Expense	(550)	-	-	-	-
Cultural Affairs Total	**(550)**	**-**	**-**	**-**	**-**
Housing & Human Services					
Supplies & Expense	906,028	-	-	-	-
Housing & Human Services Total	**906,028**	**-**	**-**	**-**	**-**
Total Miscellaneous Grants Fund Supplies & Expense	915,332	-	-	-	-
Total Community Services Miscellaneous Grants Fund Expenditures	915,332	-	-	-	-
Special Revenue Source Fund					
Administration					
Supplies & Expense	572,725	-	-	-	-
Administration Total	**572,725**	**-**	**-**	**-**	**-**
Cultural Affairs					
Supplies & Expense	511,059	-	-	-	-
Cultural Affairs Total	**511,059**	**-**	**-**	**-**	**-**

EXPENDITURE SUMMARY BY DEPARTMENT

Community Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing & Human Services					
Supplies & Expense	1,330,234	-	-	-	-
Housing & Human Services Total	**1,330,234**	**-**	**-**	**-**	**-**
Total Special Revenue Source Fund Supplies & Expense	2,414,018	-	-	-	-
Total Community Services Special Revenue Source Fund Expenditures	2,414,018	-	-	-	-
Grand Total Community Services	60,914,097	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages		These accounts are no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.					
01400001.511000	PERMANENT EMPLOYEES		650,488	-	-	-	-
01400001.511008	YEAR-END CASH OUTS		11,781	-	-	-	-
01400001.511009	VACATION LUMP SUM PAYS		72,105	-	-	-	-
01400001.511400	OVERTIME		4,709	-	-	-	-
01400001.512003	MEDICARE-MISC EMPLOYEES		11,239	-	-	-	-
01400001.512100	WORKERS' COMP INSURANCE		12,238	-	-	-	-
01400001.512203	MEDICAL - MISC. EMPL		62,613	-	-	-	-
01400001.512206	MED TRUST - MISC. EMPL		9,972	-	-	-	-
01400001.512208	DENTAL		5,655	-	-	-	-
01400001.512209	VISION		659	-	-	-	-
01400001.51220A	EMPLOYEE HEALTH CONTRIBUTION		(4,984)	-	-	-	-
01400001.512302	MEDICAL-MISC RETIREE		5,097	-	-	-	-
01400001.513003	RETIREMENT - MISC. EMPL		225,135	-	-	-	-
01400001.515005	EAP		103	-	-	-	-
01400001.515008	LIFE INSURANCE & AD & D		1,241	-	-	-	-
01400001.515009	DISABILITY INSURANCE		3,956	-	-	-	-
Salaries & Wages Total			1,072,007	-	-	-	-
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Housing and Human Services and Recreation and Arts Departments in FY 2023-24.					
01400001.521000	ADVERTISING		3,466	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400001.523360	EMPLOYEE RECOGNITION & APPRECI		450	-	-	-	-
01400001.523370	METERED POSTAGE		1	-	-	-	-
01400001.524000	MEMBERSHIPS AND DUES		1,540	-	-	-	-
01400001.524700	RENT		287,675	-	-	-	-
01400001.525000	OFFICE SUPPLIES AND EXPENSES		1,693	-	-	-	-
01400001.525260	OTHER COSTS		34,168	-	-	-	-
01400001.528040	UTILITIES - TELEPHONE		62,056	-	-	-	-
01400001.529230	COMPUTER EQUIP/SOFTWARE MAINT		205	-	-	-	-
01400001.531000	BOARDS AND COMMISSIONS		90	-	-	-	-
01400001.531010	CONFERENCES/MEETINGS/TRAVEL		222	-	-	-	-
01400001.531011	FOOD PURCHASES		1,797	-	-	-	-
01400001.534550	GENERAL LIABILITY / AUTO		117,861	-	-	-	-
01400001.536551	LEGAL EXPENSE CONFIDENTIAL		94,751	-	-	-	-
01400001.552010	PROFESSIONAL SERVICES		22,500	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400001.575030	COMPUTER EQUIPMENT		175	-	-	-	-
Supplies & Expense Total			628,649	-	-	-	-
		Total Administration General Fund Expenditures	1,700,655	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages		These accounts are no longer active. Funds were transferred to the Recreation and Arts Department in FY 2023-24.					
01400015.511000	PERMANENT EMPLOYEES		204,361	-	-	-	-
01400015.511008	YEAR-END CASH OUTS		1,583	-	-	-	-
01400015.511009	VACATION LUMP SUM PAYS		5,684	-	-	-	-
01400015.512003	MEDICARE-MISC EMPLOYEES		4,373	-	-	-	-
01400015.512100	WORKERS' COMP INSURANCE		38,713	-	-	-	-
01400015.512203	MEDICAL - MISC. EMPL		35,653	-	-	-	-
01400015.512206	MED TRUST - MISC. EMPL		4,280	-	-	-	-
01400015.512208	DENTAL		2,424	-	-	-	-
01400015.512209	VISION		282	-	-	-	-
01400015.51220A	EMPLOYEE HEALTH CONTRIBUTION		(2,837)	-	-	-	-
01400015.513003	RETIREMENT - MISC. EMPL		88,003	-	-	-	-
01400015.515005	EAP		40	-	-	-	-
01400015.515008	LIFE INSURANCE & AD & D		656	-	-	-	-
01400015.515009	DISABILITY INSURANCE		1,315	-	-	-	-
01400016.511000	PERMANENT EMPLOYEES		926,020	-	-	-	-
01400016.511008	YEAR-END CASH OUTS		8,909	-	-	-	-
01400016.511009	VACATION LUMP SUM PAYS		17,565	-	-	-	-
01400016.511400	OVERTIME		9,949	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400016.511500	TEMPORARY EMPLOYEES		550,181	-	-	-	-
01400016.512003	MEDICARE-MISC EMPLOYEES		21,804	-	-	-	-
01400016.512203	MEDICAL - MISC. EMPL		150,572	-	-	-	-
01400016.512206	MED TRUST - MISC. EMPL		27,116	-	-	-	-
01400016.512208	DENTAL		13,883	-	-	-	-
01400016.512209	VISION		2,068	-	-	-	-
01400016.51220A	EMPLOYEE HEALTH CONTRIBUTION		(12,216)	-	-	-	-
01400016.513003	RETIREMENT - MISC. EMPL		251,419	-	-	-	-
01400016.513004	RETIREMENT - AS NEEDED		21,233	-	-	-	-
01400016.515004	UNEMPLOYMENT		(1,195)	-	-	-	-
01400016.515005	EAP		1,805	-	-	-	-
01400016.515008	LIFE INSURANCE & AD & D		1,131	-	-	-	-
01400016.515009	DISABILITY INSURANCE		4,033	-	-	-	-
01400017.511000	PERMANENT EMPLOYEES		219,909	-	-	-	-
01400017.511008	YEAR-END CASH OUTS		6,205	-	-	-	-
01400017.511009	VACATION LUMP SUM PAYS		7,161	-	-	-	-
01400017.511500	TEMPORARY EMPLOYEES		121,630	-	-	-	-
01400017.512003	MEDICARE-MISC EMPLOYEES		5,134	-	-	-	-
01400017.512203	MEDICAL - MISC. EMPL		56,644	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400017.512206	MED TRUST - MISC. EMPL		4,280	-	-	-	-
01400017.512208	DENTAL		2,424	-	-	-	-
01400017.512209	VISION		282	-	-	-	-
01400017.51220A	EMPLOYEE HEALTH CONTRIBUTION		(4,499)	-	-	-	-
01400017.513003	RETIREMENT - MISC. EMPL		81,129	-	-	-	-
01400017.513004	RETIREMENT - AS NEEDED		1,432	-	-	-	-
01400017.515005	EAP		194	-	-	-	-
01400017.515008	LIFE INSURANCE & AD & D		286	-	-	-	-
01400017.515009	DISABILITY INSURANCE		789	-	-	-	-
01400018.511000	PERMANENT EMPLOYEES		229,515	-	-	-	-
01400018.511008	YEAR-END CASH OUTS		3,900	-	-	-	-
01400018.511009	VACATION LUMP SUM PAYS		5,385	-	-	-	-
01400018.511400	OVERTIME		1,116	-	-	-	-
01400018.511500	TEMPORARY EMPLOYEES		41,934	-	-	-	-
01400018.512003	MEDICARE-MISC EMPLOYEES		4,106	-	-	-	-
01400018.512203	MEDICAL - MISC. EMPL		60,836	-	-	-	-
01400018.512206	MED TRUST - MISC. EMPL		8,380	-	-	-	-
01400018.512208	DENTAL		4,354	-	-	-	-
01400018.512209	VISION		553	-	-	-	-
01400018.51220A	EMPLOYEE HEALTH CONTRIBUTION		(4,846)	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400018.513003	RETIREMENT - MISC. EMPL		62,657	-	-	-	-
01400018.513004	RETIREMENT - AS NEEDED		942	-	-	-	-
01400018.515005	EAP		114	-	-	-	-
01400018.515008	LIFE INSURANCE & AD & D		191	-	-	-	-
01400018.515009	DISABILITY INSURANCE		994	-	-	-	-
01400019.511000	PERMANENT EMPLOYEES		66,960	-	-	-	-
01400019.511008	YEAR-END CASH OUTS		475	-	-	-	-
01400019.511500	TEMPORARY EMPLOYEES		3,013	-	-	-	-
01400019.512003	MEDICARE-MISC EMPLOYEES		976	-	-	-	-
01400019.512206	MED TRUST - MISC. EMPL		1,963	-	-	-	-
01400019.512208	DENTAL		1,010	-	-	-	-
01400019.512209	VISION		118	-	-	-	-
01400019.513003	RETIREMENT - MISC. EMPL		18,708	-	-	-	-
01400019.515005	EAP		15	-	-	-	-
01400019.515008	LIFE INSURANCE & AD & D		45	-	-	-	-
01400019.515009	DISABILITY INSURANCE		314	-	-	-	-
01400020.511000	PERMANENT EMPLOYEES		123,719	-	-	-	-
01400020.511008	YEAR-END CASH OUTS		2,393	-	-	-	-
01400020.511009	VACATION LUMP SUM PAYS		4,787	-	-	-	-
01400020.511400	OVERTIME		741	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400020.511500	TEMPORARY EMPLOYEES		132,727	-	-	-	-
01400020.512003	MEDICARE-MISC EMPLOYEES		3,481	-	-	-	-
01400020.512203	MEDICAL - MISC. EMPL		33,142	-	-	-	-
01400020.512206	MED TRUST - MISC. EMPL		2,140	-	-	-	-
01400020.512208	DENTAL		1,212	-	-	-	-
01400020.512209	VISION		141	-	-	-	-
01400020.51220A	EMPLOYEE HEALTH CONTRIBUTION		(2,637)	-	-	-	-
01400020.513003	RETIREMENT - MISC. EMPL		59,241	-	-	-	-
01400020.513004	RETIREMENT - AS NEEDED		1,539	-	-	-	-
01400020.515004	UNEMPLOYMENT		2,379	-	-	-	-
01400020.515005	EAP		232	-	-	-	-
01400020.515008	LIFE INSURANCE & AD & D		237	-	-	-	-
01400020.515009	DISABILITY INSURANCE		475	-	-	-	-
01400021.511000	PERMANENT EMPLOYEES		48,285	-	-	-	-
01400021.511009	VACATION LUMP SUM PAYS		1,243	-	-	-	-
01400021.511500	TEMPORARY EMPLOYEES		34,771	-	-	-	-
01400021.512003	MEDICARE-MISC EMPLOYEES		729	-	-	-	-
01400021.512203	MEDICAL - MISC. EMPL		11,821	-	-	-	-
01400021.512206	MED TRUST - MISC. EMPL		1,420	-	-	-	-
01400021.512208	DENTAL		807	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400021.512209	VISION		94	-	-	-	-
01400021.51220A	EMPLOYEE HEALTH CONTRIBUTION		(946)	-	-	-	-
01400021.513003	RETIREMENT - MISC. EMPL		12,924	-	-	-	-
01400021.515005	EAP		34	-	-	-	-
01400021.515008	LIFE INSURANCE & AD & D		31	-	-	-	-
01400021.515009	DISABILITY INSURANCE		197	-	-	-	-
01400022.511000	PERMANENT EMPLOYEES		130,568	-	-	-	-
01400022.511008	YEAR-END CASH OUTS		6,226	-	-	-	-
01400022.511009	VACATION LUMP SUM PAYS		1,479	-	-	-	-
01400022.511400	OVERTIME		4,931	-	-	-	-
01400022.511500	TEMPORARY EMPLOYEES		6,554	-	-	-	-
01400022.512003	MEDICARE-MISC EMPLOYEES		2,558	-	-	-	-
01400022.512203	MEDICAL - MISC. EMPL		45,889	-	-	-	-
01400022.512206	MED TRUST - MISC. EMPL		4,280	-	-	-	-
01400022.512208	DENTAL		2,424	-	-	-	-
01400022.512209	VISION		282	-	-	-	-
01400022.51220A	EMPLOYEE HEALTH CONTRIBUTION		(3,651)	-	-	-	-
01400022.513003	RETIREMENT - MISC. EMPL		46,775	-	-	-	-
01400022.515005	EAP		79	-	-	-	-
01400022.515008	LIFE INSURANCE & AD & D		244	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400022.515009	DISABILITY INSURANCE		541	-	-	-	-
01400023.511500	TEMPORARY EMPLOYEES		109,390	-	-	-	-
01400023.512003	MEDICARE-MISC EMPLOYEES		1,410	-	-	-	-
01400023.512203	MEDICAL - MISC. EMPL		3,900	-	-	-	-
01400023.51220A	EMPLOYEE HEALTH CONTRIBUTION		(312)	-	-	-	-
01400023.513003	RETIREMENT - MISC. EMPL		22,513	-	-	-	-
01400023.513004	RETIREMENT - AS NEEDED		864	-	-	-	-
01400023.515005	EAP		59	-	-	-	-
01400024.511500	TEMPORARY EMPLOYEES		602	-	-	-	-
01400025.511000	PERMANENT EMPLOYEES		78,900	-	-	-	-
01400025.511500	TEMPORARY EMPLOYEES		5,490	-	-	-	-
01400025.512003	MEDICARE-MISC EMPLOYEES		1,020	-	-	-	-
01400025.512203	MEDICAL - MISC. EMPL		22,703	-	-	-	-
01400025.512206	MED TRUST - MISC. EMPL		2,140	-	-	-	-
01400025.512208	DENTAL		1,212	-	-	-	-
01400025.512209	VISION		141	-	-	-	-
01400025.51220A	EMPLOYEE HEALTH CONTRIBUTION		(1,806)	-	-	-	-
01400025.513003	RETIREMENT - MISC. EMPL		21,047	-	-	-	-
01400025.515005	EAP		20	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400025.515008	LIFE INSURANCE & AD & D		49	-	-	-	-
01400025.515009	DISABILITY INSURANCE		359	-	-	-	-
Salaries & Wages Total			4,391,776	-	-	-	-
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Recreation and Arts Department in FY 2023-24.					
01400015.523360	EMPLOYEE RECOGNITION & APPRECI		364	-	-	-	-
01400015.524000	MEMBERSHIPS AND DUES		1,120	-	-	-	-
01400015.525000	OFFICE SUPPLIES AND EXPENSES		11,461	-	-	-	-
01400015.525170	PRINTED FORMS		1,628	-	-	-	-
01400015.525200	UNIFORM / PROTECTIVE CLOTHING		12	-	-	-	-
01400015.525230	COMMUNITY SERVICES SUPPLIES		36,293	-	-	-	-
01400015.525340	PROGRAM SUPPLIES		27	-	-	-	-
01400015.529230	COMPUTER EQUIP/SOFTWARE MAINT		91,404	-	-	-	-
01400015.531010	CONFERENCES/MEETINGS/TRAVEL		1,424	-	-	-	-
01400015.531011	FOOD PURCHASES		655	-	-	-	-
01400015.534010	CREDIT CARD FEES		10,767	-	-	-	-
01400015.534550	GENERAL LIABILITY / AUTO		338,401	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400015.575030	COMPUTER EQUIPMENT		2,106	-	-	-	-
01400016.524000	MEMBERSHIPS AND DUES		1,345	-	-	-	-
01400016.525000	OFFICE SUPPLIES AND EXPENSES		2,255	-	-	-	-
01400016.525040	MILEAGE		88	-	-	-	-
01400016.525190	RIDESHARE AND PARKING PROGRAMS		1,270	-	-	-	-
01400016.525200	UNIFORM / PROTECTIVE CLOTHING		8,599	-	-	-	-
01400016.525230	COMMUNITY SERVICES SUPPLIES		35,875	-	-	-	-
01400016.529230	COMPUTER EQUIP/SOFTWARE MAINT		668	-	-	-	-
01400016.531010	CONFERENCES/MEETINGS/TRAVEL		12	-	-	-	-
01400016.531011	FOOD PURCHASES		1,892	-	-	-	-
01400016.531030	TRAINING		10,414	-	-	-	-
01400016.550180	COMM SERV FACIL / MGMT		24,856	-	-	-	-
01400016.575030	COMPUTER EQUIPMENT		1,850	-	-	-	-
01400017.550010	CONTRACTUAL SERVICES		898,768	-	-	-	-
01400017.575030	COMPUTER EQUIPMENT		68	-	-	-	-
01400018.525000	OFFICE SUPPLIES AND EXPENSES		5,835	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400018.525200	UNIFORM / PROTECTIVE CLOTHING		5	-	-	-	-
01400018.525220	SPORTS SUPPLIES		33,363	-	-	-	-
01400018.550180	COMM SERV FACIL / MGMT		4,057	-	-	-	-
01400019.525000	OFFICE SUPPLIES AND EXPENSES		196	-	-	-	-
01400020.523370	METERED POSTAGE		5	-	-	-	-
01400020.525000	OFFICE SUPPLIES AND EXPENSES		1,074	-	-	-	-
01400020.525230	COMMUNITY SERVICES SUPPLIES		14,845	-	-	-	-
01400021.525220	SPORTS SUPPLIES		1,945	-	-	-	-
01400021.525230	COMMUNITY SERVICES SUPPLIES		996	-	-	-	-
01400021.531011	FOOD PURCHASES		422	-	-	-	-
01400021.550010	CONTRACTUAL SERVICES		58,512	-	-	-	-
01400022.525000	OFFICE SUPPLIES AND EXPENSES		354	-	-	-	-
01400022.525220	SPORTS SUPPLIES		29,971	-	-	-	-
01400022.550010	CONTRACTUAL SERVICES		145,463	-	-	-	-
01400023.525000	OFFICE SUPPLIES AND EXPENSES		517	-	-	-	-
01400023.525220	SPORTS SUPPLIES		19,192	-	-	-	-
01400023.550010	CONTRACTUAL SERVICES		6,507	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400025.523370	METERED POSTAGE		31,599	-	-	-	-
01400025.525000	OFFICE SUPPLIES AND EXPENSES		68	-	-	-	-
Supplies & Expense Total			1,838,551	-	-	-	-
		Total Community Recreation General Fund Expenditures	6,230,327	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages		These accounts are no longer active. Funds were transferred to the Recreation and Arts Department in FY 2023-24.					
01400027.511000	PERMANENT EMPLOYEES		763,918	-	-	-	-
01400027.511008	YEAR-END CASH OUTS		25,099	-	-	-	-
01400027.511009	VACATION LUMP SUM PAYS		65,930	-	-	-	-
01400027.511400	OVERTIME		320	-	-	-	-
01400027.511500	TEMPORARY EMPLOYEES		338	-	-	-	-
01400027.512003	MEDICARE-MISC EMPLOYEES		12,561	-	-	-	-
01400027.512100	WORKERS' COMP INSURANCE		4,477	-	-	-	-
01400027.512203	MEDICAL - MISC. EMPL		110,523	-	-	-	-
01400027.512206	MED TRUST - MISC. EMPL		13,899	-	-	-	-
01400027.512208	DENTAL		7,875	-	-	-	-
01400027.512209	VISION		918	-	-	-	-
01400027.51220A	EMPLOYEE HEALTH CONTRIBUTION		(8,854)	-	-	-	-
01400027.513003	RETIREMENT - MISC. EMPL		220,253	-	-	-	-
01400027.515004	UNEMPLOYMENT		3,150	-	-	-	-
01400027.515005	EAP		139	-	-	-	-
01400027.515008	LIFE INSURANCE & AD & D		1,531	-	-	-	-
01400027.515009	DISABILITY INSURANCE		3,577	-	-	-	-
Salaries & Wages Total			1,225,652	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Recreation and Arts Department in FY 2023-24.					
01400026.534550	GENERAL LIABILITY / AUTO		13,493	-	-	-	-
01400027.521000	ADVERTISING		27	-	-	-	-
01400027.523360	EMPLOYEE RECOGNITION & APPRECI		82	-	-	-	-
01400027.523370	METERED POSTAGE		19	-	-	-	-
01400027.524000	MEMBERSHIPS AND DUES		500	-	-	-	-
01400027.525000	OFFICE SUPPLIES AND EXPENSES		5,409	-	-	-	-
01400027.525040	MILEAGE		273	-	-	-	-
01400027.528040	UTILITIES - TELEPHONE		4,069	-	-	-	-
01400027.529230	COMPUTER EQUIP/SOFTWARE MAINT		3,416	-	-	-	-
01400027.531010	CONFERENCES/MEETINGS/TRAVEL		87	-	-	-	-
01400027.531011	FOOD PURCHASES		577	-	-	-	-
01400027.534580	SPECIAL INSURANCE		3,000	-	-	-	-
01400027.540030	1450 OCEAN		15,767	-	-	-	-
01400027.550010	CONTRACTUAL SERVICES		92,981	-	-	-	-
01400027.552010	PROFESSIONAL SERVICES		13,900	-	-	-	-
01400027.555060	COMMUNITY ARTS GRANTS		73,900	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400027.555120	ARTIST FELLOWSHIPS		45,900	-	-	-	-
01400027.555570	COMMUNITY FESTIVALS		87,337	-	-	-	-
01400027.555600	CULTURAL/ARTS GRANTS		3,750	-	-	-	-
01400027.555601	SM SYMPHONY		15,694	-	-	-	-
01400027.555602	CA HERITAGE SQUARE MUSEUM		15,925	-	-	-	-
01400027.555604	SM HISTORICAL SOCIETY		38,093	-	-	-	-
01400027.555605	18TH STREET ARTS COMPLEX		65,158	-	-	-	-
01400027.555606	HIGHWAYS PERFORMANCE SPACE		25,938	-	-	-	-
01400027.555608	SM PLAYHOUSE		39,128	-	-	-	-
01400027.555609	THE BROAD STAGE/MADISON PROJ		70,381	-	-	-	-
01400027.55560A	RUSKIN GROUP THEATRE		19,570	-	-	-	-
01400027.55560C	JACARANDA MUSIC		24,671	-	-	-	-
01400027.55560D	CITY GARAGE		11,278	-	-	-	-
01400027.55560E	SM CONSERVANCY		13,299	-	-	-	-
01400027.55560F	ELEMENTAL MUSIC		21,581	-	-	-	-
01400027.55560G	WESTSIDE BALLET		11,277	-	-	-	-
01400027.55560H	SM YOUTH ORCHESTRA		6,862	-	-	-	-
01400027.55560I	ORCHESTRA SM		4,386	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400027.55560J	BUILDING BRIDGES ART EXCHANGE		3,527	-	-	-	-
01400027.55560K	DONNA STERNBERG & DANCERS		1,514	-	-	-	-
01400027.55560L	SM REPERTORY THEATER		1,500	-	-	-	-
01400027.55560M	SUAREX DANCE THEATRE		1,500	-	-	-	-
01400027.55560O	JEWISH WOMEN'S THEATRE		18,224	-	-	-	-
01400027.575030	COMPUTER EQUIPMENT		2,020	-	-	-	-
Supplies & Expense Total			776,013	-	-	-	-
		Total Cultural Affairs General Fund Expenditures	2,001,665	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages		These accounts are no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.					
01400003.511000	PERMANENT EMPLOYEES		569,238	-	-	-	-
01400003.511008	YEAR-END CASH OUTS		10,467	-	-	-	-
01400003.511009	VACATION LUMP SUM PAYS		16,875	-	-	-	-
01400003.511400	OVERTIME		443	-	-	-	-
01400003.512003	MEDICARE-MISC EMPLOYEES		8,412	-	-	-	-
01400003.512100	WORKERS' COMP INSURANCE		101,636	-	-	-	-
01400003.512203	MEDICAL - MISC. EMPL		78,204	-	-	-	-
01400003.512206	MED TRUST - MISC. EMPL		8,560	-	-	-	-
01400003.512208	DENTAL		4,062	-	-	-	-
01400003.512209	VISION		565	-	-	-	-
01400003.51220A	EMPLOYEE HEALTH CONTRIBUTION		(6,221)	-	-	-	-
01400003.513003	RETIREMENT - MISC. EMPL		164,037	-	-	-	-
01400003.515005	EAP		79	-	-	-	-
01400003.515008	LIFE INSURANCE & AD & D		1,095	-	-	-	-
01400003.515009	DISABILITY INSURANCE		2,453	-	-	-	-
01400004.511000	PERMANENT EMPLOYEES		566,928	-	-	-	-
01400004.511008	YEAR-END CASH OUTS		10,416	-	-	-	-
01400004.511009	VACATION LUMP SUM PAYS		9,931	-	-	-	-
01400004.511400	OVERTIME		25,596	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400004.511500	TEMPORARY EMPLOYEES		227,435	-	-	-	-
01400004.512003	MEDICARE-MISC EMPLOYEES		12,132	-	-	-	-
01400004.512203	MEDICAL - MISC. EMPL		154,986	-	-	-	-
01400004.512206	MED TRUST - MISC. EMPL		16,402	-	-	-	-
01400004.512208	DENTAL		8,506	-	-	-	-
01400004.512209	VISION		1,000	-	-	-	-
01400004.51220A	EMPLOYEE HEALTH CONTRIBUTION		(12,328)	-	-	-	-
01400004.513003	RETIREMENT - MISC. EMPL		179,004	-	-	-	-
01400004.513004	RETIREMENT - AS NEEDED		5,820	-	-	-	-
01400004.515004	UNEMPLOYMENT		7,097	-	-	-	-
01400004.515005	EAP		474	-	-	-	-
01400004.515008	LIFE INSURANCE & AD & D		710	-	-	-	-
01400004.515009	DISABILITY INSURANCE		2,914	-	-	-	-
01400005.511000	PERMANENT EMPLOYEES		335,162	-	-	-	-
01400005.511008	YEAR-END CASH OUTS		11,452	-	-	-	-
01400005.511009	VACATION LUMP SUM PAYS		21,136	-	-	-	-
01400005.511400	OVERTIME		9,196	-	-	-	-
01400005.511500	TEMPORARY EMPLOYEES		38,061	-	-	-	-
01400005.512003	MEDICARE-MISC EMPLOYEES		5,911	-	-	-	-
01400005.512203	MEDICAL - MISC. EMPL		65,191	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400005.512206	MED TRUST - MISC. EMPL		10,523	-	-	-	-
01400005.512208	DENTAL		5,959	-	-	-	-
01400005.512209	VISION		694	-	-	-	-
01400005.51220A	EMPLOYEE HEALTH CONTRIBUTION		(5,186)	-	-	-	-
01400005.513003	RETIREMENT - MISC. EMPL		97,821	-	-	-	-
01400005.513004	RETIREMENT - AS NEEDED		912	-	-	-	-
01400005.515005	EAP		168	-	-	-	-
01400005.515008	LIFE INSURANCE & AD & D		489	-	-	-	-
01400005.515009	DISABILITY INSURANCE		1,822	-	-	-	-
01400007.511000	PERMANENT EMPLOYEES		563,487	-	-	-	-
01400007.511008	YEAR-END CASH OUTS		14,262	-	-	-	-
01400007.511009	VACATION LUMP SUM PAYS		17,963	-	-	-	-
01400007.511400	OVERTIME		17,265	-	-	-	-
01400007.511500	TEMPORARY EMPLOYEES		103,310	-	-	-	-
01400007.512003	MEDICARE-MISC EMPLOYEES		10,342	-	-	-	-
01400007.512203	MEDICAL - MISC. EMPL		80,629	-	-	-	-
01400007.512206	MED TRUST - MISC. EMPL		15,866	-	-	-	-
01400007.512208	DENTAL		7,676	-	-	-	-
01400007.512209	VISION		894	-	-	-	-
01400007.51220A	EMPLOYEE HEALTH CONTRIBUTION		(6,431)	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400007.513003	RETIREMENT - MISC. EMPL		167,484	-	-	-	-
01400007.513004	RETIREMENT - AS NEEDED		1,449	-	-	-	-
01400007.515005	EAP		273	-	-	-	-
01400007.515008	LIFE INSURANCE & AD & D		697	-	-	-	-
01400007.515009	DISABILITY INSURANCE		2,568	-	-	-	-
01400009.511000	PERMANENT EMPLOYEES		489,753	-	-	-	-
01400009.511008	YEAR-END CASH OUTS		10,668	-	-	-	-
01400009.511009	VACATION LUMP SUM PAYS		49,066	-	-	-	-
01400009.511400	OVERTIME		931	-	-	-	-
01400009.512003	MEDICARE-MISC EMPLOYEES		7,947	-	-	-	-
01400009.512203	MEDICAL - MISC. EMPL		34,766	-	-	-	-
01400009.512206	MED TRUST - MISC. EMPL		8,206	-	-	-	-
01400009.512208	DENTAL		2,626	-	-	-	-
01400009.512209	VISION		306	-	-	-	-
01400009.51220A	EMPLOYEE HEALTH CONTRIBUTION		(2,763)	-	-	-	-
01400009.513003	RETIREMENT - MISC. EMPL		144,614	-	-	-	-
01400009.515005	EAP		75	-	-	-	-
01400009.515008	LIFE INSURANCE & AD & D		1,029	-	-	-	-
01400009.515009	DISABILITY INSURANCE		2,746	-	-	-	-
01400010.511000	PERMANENT EMPLOYEES		483,688	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400010.511008	YEAR-END CASH OUTS		15,112	-	-	-	-
01400010.511009	VACATION LUMP SUM PAYS		5,637	-	-	-	-
01400010.511500	TEMPORARY EMPLOYEES		17,717	-	-	-	-
01400010.512003	MEDICARE-MISC EMPLOYEES		7,659	-	-	-	-
01400010.512203	MEDICAL - MISC. EMPL		72,662	-	-	-	-
01400010.512206	MED TRUST - MISC. EMPL		8,560	-	-	-	-
01400010.512208	DENTAL		4,062	-	-	-	-
01400010.512209	VISION		565	-	-	-	-
01400010.51220A	EMPLOYEE HEALTH CONTRIBUTION		(5,778)	-	-	-	-
01400010.513003	RETIREMENT - MISC. EMPL		147,632	-	-	-	-
01400010.513004	RETIREMENT - AS NEEDED		664	-	-	-	-
01400010.515005	EAP		90	-	-	-	-
01400010.515008	LIFE INSURANCE & AD & D		1,097	-	-	-	-
01400010.515009	DISABILITY INSURANCE		2,207	-	-	-	-
01400035.511000	PERMANENT EMPLOYEES		691,560	-	-	-	-
01400035.511008	YEAR-END CASH OUTS		12,809	-	-	-	-
01400035.511009	VACATION LUMP SUM PAYS		20,438	-	-	-	-
01400035.511400	OVERTIME		1,523	-	-	-	-
01400035.511500	TEMPORARY EMPLOYEES		17,689	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400035.512003	MEDICARE-MISC EMPLOYEES		10,718	-	-	-	-
01400035.512100	WORKERS' COMP INSURANCE		4,949	-	-	-	-
01400035.512203	MEDICAL - MISC. EMPL		155,155	-	-	-	-
01400035.512206	MED TRUST - MISC. EMPL		13,016	-	-	-	-
01400035.512208	DENTAL		7,070	-	-	-	-
01400035.512209	VISION		824	-	-	-	-
01400035.51220A	EMPLOYEE HEALTH CONTRIBUTION		(12,342)	-	-	-	-
01400035.513003	RETIREMENT - MISC. EMPL		213,165	-	-	-	-
01400035.513004	RETIREMENT - AS NEEDED		(55)	-	-	-	-
01400035.515004	UNEMPLOYMENT		5,383	-	-	-	-
01400035.515005	EAP		143	-	-	-	-
01400035.515008	LIFE INSURANCE & AD & D		1,320	-	-	-	-
01400035.515009	DISABILITY INSURANCE		3,786	-	-	-	-
Salaries & Wages Total			6,432,666	-	-	-	-
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.					
01400003.521010	ADMIN-COMMUNICATION EFFORTS		19,500	-	-	-	-
01400003.521820	CNG/LNG FUEL		952	-	-	-	-
01400003.523370	METERED POSTAGE		1,815	-	-	-	-
01400003.524000	MEMBERSHIPS AND DUES		7,150	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400003.525000	OFFICE SUPPLIES AND EXPENSES		39,947	-	-	-	-
01400003.525040	MILEAGE		33	-	-	-	-
01400003.528000	UTIL - LIGHT / POWER		5,515	-	-	-	-
01400003.528010	UTILITIES - NATURAL GAS		13	-	-	-	-
01400003.528020	UTILITIES - WATER		2,106	-	-	-	-
01400003.529040	VEHICLE MGMT FUND- MAINTENANCE		7,500	-	-	-	-
01400003.531011	FOOD PURCHASES		1,479	-	-	-	-
01400003.531030	TRAINING		6,700	-	-	-	-
01400003.534550	GENERAL LIABILITY / AUTO		224,747	-	-	-	-
01400003.550180	COMM SERV FACIL / MGMT		35,951	-	-	-	-
01400003.552010	PROFESSIONAL SERVICES		188,094	-	-	-	-
01400003.556550	ARPA- EMERGENCY ASSISTANCE		372,222	-	-	-	-
01400003.575030	COMPUTER EQUIPMENT		273	-	-	-	-
01400004.525340	PROGRAM SUPPLIES		34,087	-	-	-	-
01400004.525350	GROCERY & SUNDRY ITEMS		340	-	-	-	-
01400004.531011	FOOD PURCHASES		1,179	-	-	-	-
01400004.550010	CONTRACTUAL SERVICES		493,105	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400004.550180	COMM SERV FACIL / MGMT		1,263	-	-	-	-
01400004.575020	FURNITURE & FURNISHINGS		2,887	-	-	-	-
01400004.575030	COMPUTER EQUIPMENT		273	-	-	-	-
01400005.525190	RIDESHARE AND PARKING PROGRAMS		1,100	-	-	-	-
01400005.525340	PROGRAM SUPPLIES		18,831	-	-	-	-
01400005.529230	COMPUTER EQUIP/SOFTWARE MAINT		205	-	-	-	-
01400005.550180	COMM SERV FACIL / MGMT		10,514	-	-	-	-
01400005.555570	COMMUNITY FESTIVALS		2,512	-	-	-	-
01400007.525190	RIDESHARE AND PARKING PROGRAMS		900	-	-	-	-
01400007.525340	PROGRAM SUPPLIES		95,074	-	-	-	-
01400007.529230	COMPUTER EQUIP/SOFTWARE MAINT		10,318	-	-	-	-
01400007.531000	BOARDS AND COMMISSIONS		116	-	-	-	-
01400007.531011	FOOD PURCHASES		4,486	-	-	-	-
01400007.550010	CONTRACTUAL SERVICES		29,415	-	-	-	-
01400007.550180	COMM SERV FACIL / MGMT		49,340	-	-	-	-
01400007.555570	COMMUNITY FESTIVALS		118,412	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400007.575020	FURNITURE & FURNISHINGS		1,966	-	-	-	-
01400007.575060	OFFICE EQUIPMENT		31	-	-	-	-
01400008.556000	COMMUNITY DEVELOPMENT PROGRAM		7,666,989	-	-	-	-
01400009.525000	OFFICE SUPPLIES AND EXPENSES		341	-	-	-	-
01400009.552010	PROFESSIONAL SERVICES		1,888,284	-	-	-	-
01400009.553010	HOMELESS COUNT		2,112	-	-	-	-
01400009.556330	HOMELESS UNIT-DIRECT SERVICES		44,125	-	-	-	-
01400009.556350	PROJECT HOMECOMING		12,226	-	-	-	-
01400009.556380	TEMP RELOCATION FOOD PROVIDERS		18,684	-	-	-	-
01400010.525000	OFFICE SUPPLIES AND EXPENSES		205	-	-	-	-
01400010.525200	UNIFORM / PROTECTIVE CLOTHING		5,428	-	-	-	-
01400010.525340	PROGRAM SUPPLIES		7,791	-	-	-	-
01400010.550010	CONTRACTUAL SERVICES		9,056	-	-	-	-
01400010.552010	PROFESSIONAL SERVICES		1,695	-	-	-	-
01400035.523370	METERED POSTAGE		13,417	-	-	-	-
01400035.524000	MEMBERSHIPS AND DUES		533	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund General
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01400035.525000	OFFICE SUPPLIES AND EXPENSES		4,232	-	-	-	-
01400035.525040	MILEAGE		41	-	-	-	-
01400035.528000	UTIL - LIGHT / POWER		1,318	-	-	-	-
01400035.529040	VEHICLE MGMT FUND-MAINTENANCE		3,149	-	-	-	-
01400035.529140	BUILDING / STRUCTURE MAINT		5,831	-	-	-	-
01400035.531000	BOARDS AND COMMISSIONS		1,300	-	-	-	-
01400035.531010	CONFERENCES/MEETINGS/TRAVEL		250	-	-	-	-
01400035.534550	GENERAL LIABILITY / AUTO		10,240	-	-	-	-
01400035.552010	PROFESSIONAL SERVICES		51,758	-	-	-	-
01400035.555690	SENIOR HOUSING VOUCHER PRG		97,642	-	-	-	-
01400035.575030	COMPUTER EQUIPMENT		5,568	-	-	-	-
Supplies & Expense Total			11,642,567	-	-	-	-
		Total Housing & Human Services General Fund Expenditures	18,075,233	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Beach Recreation
Division Beach House Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages		These accounts are no longer active. Funds were transferred to the Recreation and Arts Department in FY 2023-24.					
11400002.511000	PERMANENT EMPLOYEES		685,547	-	-	-	-
11400002.511008	YEAR-END CASH OUTS		24,925	-	-	-	-
11400002.511009	VACATION LUMP SUM PAYS		27,509	-	-	-	-
11400002.511400	OVERTIME		7,012	-	-	-	-
11400002.511500	TEMPORARY EMPLOYEES		225,326	-	-	-	-
11400002.511505	LIFEGUARD SPECIAL EVENTS		1,878	-	-	-	-
11400002.512003	MEDICARE-MISC EMPLOYEES		13,621	-	-	-	-
11400002.512100	WORKERS' COMP INSURANCE		10,881	-	-	-	-
11400002.512203	MEDICAL - MISC. EMPL		105,083	-	-	-	-
11400002.512206	MED TRUST - MISC. EMPL		14,619	-	-	-	-
11400002.512208	DENTAL		8,283	-	-	-	-
11400002.512209	VISION		894	-	-	-	-
11400002.51220A	EMPLOYEE HEALTH CONTRIBUTION		(8,360)	-	-	-	-
11400002.513003	RETIREMENT - MISC. EMPL		213,898	-	-	-	-
11400002.513004	RETIREMENT - AS NEEDED		4,809	-	-	-	-
11400002.515004	UNEMPLOYMENT		8,835	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Beach Recreation
Division Beach House Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11400002.515005	EAP		476	-	-	-	-
11400002.515008	LIFE INSURANCE & AD & D		1,212	-	-	-	-
11400002.515009	DISABILITY INSURANCE		3,356	-	-	-	-
Salaries & Wages Total			1,349,803	-	-	-	-
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Recreation and Arts Department in FY 2023-24.					
11400002.521000	ADVERTISING		13,209	-	-	-	-
11400002.523270	REIMB FOR PARKING EXPEND		106,093	-	-	-	-
11400002.523360	EMPLOYEE RECOGNITION & APPRECI		104	-	-	-	-
11400002.523370	METERED POSTAGE		10	-	-	-	-
11400002.523420	INDIRECT COST ALLOCATION		310,040	-	-	-	-
11400002.525000	OFFICE SUPPLIES AND EXPENSES		5,019	-	-	-	-
11400002.525080	SPECIAL DEPARTMENT SUPPLIES		974	-	-	-	-
11400002.525170	PRINTED FORMS		1,323	-	-	-	-
11400002.525200	UNIFORM / PROTECTIVE CLOTHING		965	-	-	-	-
11400002.525220	SPORTS SUPPLIES		14,891	-	-	-	-
11400002.525290	AQUATIC SUPPLIES		722	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Beach Recreation
Division Beach House Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11400002.528000	UTIL - LIGHT / POWER		4,477	-	-	-	-
11400002.528010	UTILITIES - NATURAL GAS		29,128	-	-	-	-
11400002.528020	UTILITIES - WATER		65,585	-	-	-	-
11400002.528040	UTILITIES - TELEPHONE		12,436	-	-	-	-
11400002.529230	COMPUTER EQUIP/SOFTWARE MAINT		2,752	-	-	-	-
11400002.531010	CONFERENCES/MEETINGS/TRAVEL		185	-	-	-	-
11400002.531011	FOOD PURCHASES		1,215	-	-	-	-
11400002.534010	CREDIT CARD FEES		207,829	-	-	-	-
11400002.534550	GENERAL LIABILITY / AUTO		22,134	-	-	-	-
11400002.534570	PROPERTY INSURANCE		119,511	-	-	-	-
11400002.537140	CULTURAL PROGRAMMING		22,857	-	-	-	-
11400002.550010	CONTRACTUAL SERVICES		302,663	-	-	-	-
11400002.552010	PROFESSIONAL SERVICES		10,122	-	-	-	-
11400002.575020	FURNITURE & FURNISHINGS		50,062	-	-	-	-
Supplies & Expense Total			1,304,304	-	-	-	-
		Total Beach House Operations Beach Recreation Fund Expenditures	2,654,108	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Community Development Block Grant (CDBG)
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.					
19400002.556000	COMMUNITY DEVELOPMENT PROGRAM		170,312	-	-	-	-
Supplies & Expense Total			170,312	-	-	-	-
	Total Housing & Human Services Community Development Block Grant (CDBG) Fund Expenditures		170,312	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Housing Authority
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages		These accounts are no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.					
12400002.511000	PERMANENT EMPLOYEES		732,062	-	-	-	-
12400002.511008	YEAR-END CASH OUTS		24,339	-	-	-	-
12400002.511009	VACATION LUMP SUM PAYS		13,252	-	-	-	-
12400002.511040	UNIFORM / TOOL ALLOWANCE		1,023	-	-	-	-
12400002.511400	OVERTIME		3,638	-	-	-	-
12400002.512003	MEDICARE-MISC EMPLOYEES		15,666	-	-	-	-
12400002.512203	MEDICAL - MISC. EMPL		162,380	-	-	-	-
12400002.512206	MED TRUST - MISC. EMPL		22,126	-	-	-	-
12400002.512208	DENTAL		11,476	-	-	-	-
12400002.512209	VISION		1,459	-	-	-	-
12400002.51220A	EMPLOYEE HEALTH CONTRIBUTION		(12,912)	-	-	-	-
12400002.513003	RETIREMENT - MISC. EMPL		281,474	-	-	-	-
12400002.514001	OPEB PAYMENT ARC		22,523	-	-	-	-
12400002.514002	REIMBURSEMENT FROM OPEB TRUST		(1,273)	-	-	-	-
12400002.515004	UNEMPLOYMENT		(4,809)	-	-	-	-
12400002.515005	EAP		195	-	-	-	-
12400002.515008	LIFE INSURANCE & AD & D		1,233	-	-	-	-
12400002.515009	DISABILITY INSURANCE		6,033	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Housing Authority
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
12400004.511000	PERMANENT EMPLOYEES		234,505	-	-	-	-
12400005.511000	PERMANENT EMPLOYEES		71,657	-	-	-	-
12400006.511000	PERMANENT EMPLOYEES		48,088	-	-	-	-
Salaries & Wages Total			1,634,134	-	-	-	-
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.					
12400002.524000	MEMBERSHIPS AND DUES		3,228	-	-	-	-
12400002.524700	RENT		100,000	-	-	-	-
12400002.525000	OFFICE SUPPLIES AND EXPENSES		5,517	-	-	-	-
12400002.529230	COMPUTER EQUIP/SOFTWARE MAINT		55,034	-	-	-	-
12400002.531030	TRAINING		1,325	-	-	-	-
12400002.536070	PORTABLE ADMIN FEES		6,540	-	-	-	-
12400002.536550	LEGAL EXPENSE		50,285	-	-	-	-
12400002.552010	PROFESSIONAL SERVICES		89,257	-	-	-	-
12400002.552020	AUDIT FEES		5,144	-	-	-	-
12400002.555723	HAP PORT-IN		16,998	-	-	-	-
12400003.555721	SECT 8 HSG-PORTS		108,386	-	-	-	-
12400003.555722	HAP-VOUCHER		20,349,152	-	-	-	-
12400004.555520	SERIAL INEBRIATE PROG-HAP		3,677,933	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Housing Authority
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
12400006.556562	EHV HAP-VOUCHER		604,675	-	-	-	-
12400006.556565	EHV-SERVICE FEE EXPENSES		11,583	-	-	-	-
12400006.556566	EHV HAP-PORT IN		33,256	-	-	-	-
Supplies & Expense Total			25,118,313	-	-	-	-
		Total Housing & Human Services Housing Authority Fund Expenditures	26,752,447	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Miscellaneous Grants
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20400004.511500	TEMPORARY EMPLOYEES	These accounts are no longer active. Funds were transferred to the Recreation and Arts Department in FY 2023-24.	9,854	-	-	-	-
Supplies & Expense Total			9,854	-	-	-	-
		Total Community Recreation Miscellaneous Grants Fund Expenditures	9,854	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Miscellaneous Grants
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20400006.556430	COAST OPEN ST PROG	One-time grant from Los Angeles Metro for the Coast Open Streets Festival, which was discontinued due to COVID-19. The grant was later repurposed for community events and has since been completed. This account is no longer active.	(550)	-	-	-	-
Supplies & Expense Total			(550)	-	-	-	-
		Total Cultural Affairs Miscellaneous Grants Fund Expenditures	(550)	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Miscellaneous Grants
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20400001.556480	COG HOMELESSNESS GRANT	Grant from the Westside Cities Council of Governments (WSCCOG) to fund activities, not funded via the Human Services Grant Program, such as eviction prevention, a new 3-1-1 outreach response, and additional case management services to support Emergency Medical Services provided by the Santa Monica Fire Department.	264,892	-	-	-	-
20400011.556000	COMMUNITY DEVELOPMENT PROGRAM	This account is no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.	21,672	-	-	-	-
20400015.555130	SUMMER FOOD SERVICE	This account is no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.	8,764	-	-	-	-
20400021.555730	HOME VOUCHERS	This account is no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.	610,700	-	-	-	-
Supplies & Expense Total			906,028	-	-	-	-
		Total Housing & Human Services Miscellaneous Grants Fund Expenditures	**906,028**	**-**	**-**	**-**	**-**

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Special Revenue Source
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Housing and Human Services and Recreation and Arts Departments in FY 2023-24.					
10400002.537180	EXPANDED COMM GARDENS		44,963	-	-	-	-
10400002.550250	AMBASSADOR PROGRAM-REED PARK		527,762	-	-	-	-
Supplies & Expense Total			572,725	-	-	-	-
		Total Administration Special Revenue Source Fund Expenditures	572,725	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Special Revenue Source
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Recreation and Arts Department in FY 2023-24.					
10400003.537190	PROJECT FOR THE ARTS RECOVERY		308,527	-	-	-	-
10400003.550240	AIRPORT ART STUDIOS SERVICES		202,533	-	-	-	-
Supplies & Expense Total			511,059	-	-	-	-
		Total Cultural Affairs Special Revenue Source Fund Expenditures	511,059	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Community Services
Fund Special Revenue Source
Division Housing & Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense		These accounts are no longer active. Funds were transferred to the Housing and Human Services Department in FY 2023-24.					
10400007.555710	PRSRVNG OUR DIVRSTY PROG (POD)		1,330,234	-	-	-	-
Supplies & Expense Total			1,330,234	-	-	-	-
		Total Housing & Human Services Special Revenue Source Fund Expenditures	1,330,234	-	-	-	-

EXPENDITURE SUMMARY BY DEPARTMENT

Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administration					
Salaries & Wages	595,096	627,342	855,180	934,494	954,390
Supplies & Expense	588,110	528,688	681,886	895,206	905,817
Administration Total	**1,183,206**	**1,156,030**	**1,537,066**	**1,829,700**	**1,860,207**
Budget					
Salaries & Wages	871,562	702,333	1,070,246	1,066,433	1,103,954
Supplies & Expense	16,162	18,268	39,962	49,323	49,323
Budget Total	**887,723**	**720,600**	**1,110,208**	**1,115,756**	**1,153,277**
Financial Operations					
Salaries & Wages	3,304,116	3,168,962	3,638,767	3,571,318	3,680,057
Supplies & Expense	160,560	203,647	209,741	207,541	207,541
Financial Operations Total	**3,464,675**	**3,372,609**	**3,848,508**	**3,778,859**	**3,887,598**
Procurement					
Salaries & Wages	1,043,772	942,473	1,171,181	1,119,788	1,156,113
Supplies & Expense	147,761	260,379	201,079	154,534	152,034
Procurement Total	**1,191,533**	**1,202,852**	**1,372,260**	**1,274,322**	**1,308,147**
Revenue					
Salaries & Wages	3,208,814	3,622,406	3,298,681	2,995,787	3,125,376
Supplies & Expense	1,428,840	2,224,108	2,126,046	2,114,848	2,115,752
Revenue Total	**4,637,654**	**5,846,514**	**5,424,727**	**5,110,635**	**5,241,128**
Total General Fund Salaries & Wages	9,023,359	9,063,515	10,034,055	9,687,820	10,019,890
Total General Fund Supplies & Expense	2,341,432	3,235,090	3,258,714	3,421,452	3,430,467
Total Finance General Fund Expenditures	11,364,791	12,298,605	13,292,769	13,109,272	13,450,357

EXPENDITURE SUMMARY BY DEPARTMENT

Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Self-insurance, Risk Management Administration Fund					
Risk Management Administration					
Salaries & Wages	1,798,169	2,006,605	2,158,806	2,306,794	2,362,177
Supplies & Expense	6,057,340	7,880,894	6,315,865	9,374,457	10,474,459
Risk Management Administration Total	**7,855,509**	**9,887,499**	**8,474,671**	**11,681,251**	**12,836,636**
Total Self-insurance, Risk Management Administration Fund Salaries & Wages	1,798,169	2,006,605	2,158,806	2,306,794	2,362,177
Total Self-insurance, Risk Management Administration Fund Supplies & Expense	6,057,340	7,880,894	6,315,865	9,374,457	10,474,459
Total Finance Self-insurance, Risk Management Administration Fund Expenditures	7,855,509	9,887,499	8,474,671	11,681,251	12,836,636
Grand Total Finance	19,220,301	22,186,103	21,767,440	24,790,523	26,286,993

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01300001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	329,817	367,628	575,882	599,753	610,548
01300001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	13,001	18,201	-	-	-
01300001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	12,772	25,586	-	-	-
01300001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(5,507)	(12,476)	(12,811)
01300001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday. FY 2025-27 increase is a result from cost savings from staffing changes in the department.	1,115	135	5,323	26,215	26,163
01300001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	60,580	46,667	-	-	-
01300001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	5,121	5,999	8,289	8,583	8,738
01300001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	26,509	22,262	23,087	89,040	86,987
01300001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	44,150	35,199	87,924	44,749	49,224
01300001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	3,574	4,365	8,223	8,993	8,993
01300001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	1,496	1,843	3,865	4,928	5,016
01300001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	235	281	537	560	568
01300001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(3,510)	(2,812)	(7,036)	(3,580)	(3,938)
01300001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	-	5,893	-	-	-
01300001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	98,099	91,448	147,287	160,038	167,064
01300001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	2,633	2,741	2,794
01300001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	59	44	71	90	91

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01300001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	131	140	140
01300001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	585	645	875	976	995
01300001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	1,493	3,956	3,596	3,744	3,818
Salaries & Wages Total			595,096	627,342	855,180	934,494	954,390
Supplies & Expense							
01300001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	1,518	1,479	3,641	3,641	3,641
01300001.523370	METERED POSTAGE	Funds for charges related to postal services.	15,948	-	-	-	-
01300001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	3,131	1,341	1,973	1,973	1,973
01300001.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	-	-	104	104	104
01300001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	9,597	14,974	16,166	16,166	16,166
01300001.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	55	-	-	-
01300001.525170	PRINTED FORMS	Funds for printing of various forms, including check stock.	139	28	3,186	3,186	3,186
01300001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines. FY 2025-27 increase reflects the reallocation of funds from the Revenue Division to the Finance Administration Division to support operational needs.	1,152	1,790	501	3,340	3,340
01300001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for hardware and software licenses and maintenance for various financial management related systems. Funding includes maintenance for the City's Enterprise Resource Management Program (ERP) system (Tyler Munis), the City's payroll system (Kronos), and for other related systems.	363,192	376,870	487,926	487,926	487,926
01300001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for the General Fund divisions for staff attendance at job-related conferences, meetings, and training sessions.	-	3,015	2,744	2,744	2,744
01300001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	2,227	1,448	596	596	596
01300001.531030	TRAINING	Funds for the General Fund divisions for professional development opportunities and mandatory job-related training.	-	-	1,025	1,025	1,025

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01300001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	84,276	77,329	109,985	273,921	282,032
01300001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel. No expenses are projected for FY 2025-27.	56,808	41,334	-	-	-
01300001.552010	PROFESSIONAL SERVICES	Funds for financial advisory services, legal expenses and other professional services. FY 2025-27 increase reflects the reallocation of funds from the Procurement Division to the Finance Administration Division to align with operational needs.	50,122	9,026	54,039	100,584	103,084
Supplies & Expense Total			588,110	528,688	681,886	895,206	905,817
		Total Administration General Fund Expenditures	1,183,206	1,156,030	1,537,066	1,829,700	1,860,207

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Budget

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01300002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	595,079	500,998	782,759	751,705	770,119
01300002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	12,542	20,420	-	-	-
01300002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	19,465	9,760	-	-	-
01300002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(9,252)	(16,153)	(16,725)
01300002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	8,952	6,265	11,192	10,690	10,954
01300002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	46,549	43,538	65,445	95,211	104,732
01300002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	8,560	5,817	10,469	11,242	11,242
01300002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	4,848	3,045	5,957	5,361	5,456
01300002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	565	375	684	700	710
01300002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(3,704)	(3,471)	(5,237)	(7,617)	(8,378)
01300002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	174,756	110,253	197,991	205,190	215,493
01300002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,537	3,500	3,591
01300002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	79	60	90	113	114
01300002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	166	175	175
01300002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,309	850	1,615	1,535	1,566
01300002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	2,562	4,423	4,830	4,781	4,905
Salaries & Wages Total			871,562	702,333	1,070,246	1,066,433	1,103,954

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Budget

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01300002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	650	1,325	1,193	1,193	1,193
01300002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	250	-	-	-
01300002.525170	PRINTED FORMS	Funds for printing of various forms, including the budget book.	1,132	1,526	3,842	3,842	3,842
01300002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	188	-	-	-
01300002.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines. FY 2025-27 decrease reflects the reallocation of funds from the Budget Division to the Finance Administration Division to align with operational needs.	-	-	639	-	-
01300002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses.	570	985	1,065	1,065	1,065
01300002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	1,244	949	3,910	3,910	3,910
01300002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	1,768	5,645	6,392	6,392	6,392
01300002.552010	PROFESSIONAL SERVICES	Funds for consulting services related to the preparation of the City's Cost Allocation Plan. FY 2025-27 increase reflects the reallocation of funds for the Citywide User Fee analysis.	10,798	7,400	22,921	32,921	32,921
Supplies & Expense Total			16,162	18,268	39,962	49,323	49,323
		Total Budget General Fund Expenditures	887,723	720,600	1,110,208	1,115,756	1,153,277

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Financial Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01300003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	2,092,570	2,046,709	2,470,396	2,427,724	2,468,705
01300003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	72,348	75,574	-	-	-
01300003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	61,406	67,417	-	-	-
01300003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(35,331)	(54,286)	(55,941)
01300003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	6,735	6,935	6,569	6,569	6,569
01300003.511590	OUTSIDE TEMP AGENCY EMPLOYEES	Funds for temporary staffing hired through an outside temporary agency to handle peak workload periods and special projects.	-	7,381	-	-	-
01300003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	32,541	31,790	35,130	34,560	35,147
01300003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	376,564	356,179	461,621	436,272	479,899
01300003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	40,298	38,373	44,080	44,968	44,968
01300003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	22,017	20,015	23,826	23,841	24,266
01300003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,565	2,391	2,736	2,800	2,840
01300003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(29,963)	(28,428)	(36,935)	(34,901)	(38,391)
01300003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	613,139	532,027	634,355	651,811	679,458
01300003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	11,329	11,116	11,319
01300003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	410	416	380	452	457
01300003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	700	700	700
01300003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	4,021	3,807	4,440	4,510	4,600
01300003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	9,464	8,375	15,471	15,182	15,461
Salaries & Wages Total			3,304,116	3,168,962	3,638,767	3,571,318	3,680,057

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Financial Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01300003.523370	METERED POSTAGE	Funds for charges related to postal services.	-	9,113	14,567	14,567	14,567
01300003.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	1,094	2,117	1,706	1,706	1,706
01300003.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	550	550	703	703	703
01300003.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget for these items were realigned across department's divisions as appropriate.	1,161	5,987	-	-	-
01300003.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	293	413	-	-	-
01300003.525070	SOFTWARE	Funds for purchase of new software and/or additional licenses. FY 2025-27 increase reflects the purchase of a new license to streamline property management, real estate accounting, and investments (Yardi).	-	2,635	596	3,896	4,226
01300003.525170	PRINTED FORMS	Funds for printing of various forms, including check stock.	9,128	9,816	4,890	4,890	4,890
01300003.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	300	-	-	-
01300003.525260	OTHER COSTS	Funds for unbudgeted miscellaneous, unforeseen expenses, not included in other categories.	18	-	-	-	-
01300003.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines. FY 2025-27 decrease reflects the reallocation of funds from the Financial Operations Division to the Finance Administration Division to align with operational needs.	614	567	2,850	650	650
01300003.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses, including maintenance for various financial management-related systems. FY 2025-27 budget reflects the reallocation of funds to reflect operational needs.	5,071	1,782	9,273	5,973	5,643
01300003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	2,721	4,801	4,770	4,770	4,770
01300003.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	2,377	4,384	8,774	8,774	8,774
01300003.552010	PROFESSIONAL SERVICES	Funds for actuarial valuations, financial systems, and other professional services.	20,332	25,750	32,062	32,062	32,062
01300003.552020	AUDIT FEES	Funds for conducting the City's annual financial and associated audits.	116,306	132,744	129,550	129,550	129,550

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Financial Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01300003.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements.	-	987	-	-	-
01300003.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	-	1,410	-	-	-
01300003.575060	OFFICE EQUIPMENT	Funds for the purchase of office equipment. No expenses are projected for FY 2025-27 at this time.	894	275	-	-	-
01300003.575090	MISCELLANEOUS EQUIPMENT	Funds for the purchase of miscellaneous equipment. No expenses are projected for FY 2025-27 at this time.	-	15	-	-	-
Supplies & Expense Total			160,560	203,647	209,741	207,541	207,541
		Total Financial Operations General Fund Expenditures	3,464,675	3,372,609	3,848,508	3,778,859	3,887,598

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Procurement

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01300009.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments. Also included is a 1.0 FTE Principal Buyer, partially funded by the Water (50) and Wastewater (51) Funds.	668,892	586,287	804,750	760,771	775,543
01300009.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	15,890	25,751	-	-	-
01300009.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	21,764	19,725	-	-	-
01300009.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(13,293)	(17,053)	(17,606)
01300009.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	425	730	-	-	-
01300009.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	10,088	10,135	11,461	10,806	11,018
01300009.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	118,013	109,071	142,529	131,871	145,058
01300009.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	12,119	11,817	13,224	13,491	13,491
01300009.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	6,866	6,484	7,524	7,392	7,524
01300009.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	800	750	864	840	852
01300009.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(9,396)	(8,708)	(11,406)	(10,549)	(11,604)
01300009.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	194,775	176,247	205,011	211,752	221,165
01300009.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	(1,464)	(847)	3,664	3,630	3,703
01300009.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	119	123	114	136	137
01300009.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	210	210	210
01300009.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,350	1,404	1,523	1,531	1,562
01300009.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	3,530	3,505	5,006	4,960	5,060
Salaries & Wages Total			1,043,772	942,473	1,171,181	1,119,788	1,156,113

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Procurement

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01300009.523370	METERED POSTAGE	Funds for charges related to postal services.	-	6,594	1,836	1,836	1,836
01300009.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations such as the National Procurement Institute (NPI), California Association of Public Procurement Officials (CAPPO), and the National Institute of Governmental Purchasing (NIGP).	1,920	1,845	1,989	1,989	1,989
01300009.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	-	-	168	168	168
01300009.525070	SOFTWARE	Funds to purchase new software programs to streamline the procurement process, renew annual licenses, and purchase additional licenses for procurement software programs. This includes eMarketplace (GLASS Commerce), a Contract Lifecycle Management Solution, and the automation of procurement solicitations such as Request for Proposals, etc./online bidding site (OpenGov Procurement). FY 2025-27 budget reflects reallocation of funds to align with operational needs.	145,432	121,419	144,090	144,090	144,090
01300009.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and software licenses and maintenance for procurement-related software programs. FY 2025-27 budget reflects reallocation of funds to better align with the operating expenses.	409	1,136	1,020	1,020	1,020
01300009.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	4,721	2,134	2,134	2,134
01300009.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	364	797	797	797
01300009.552010	PROFESSIONAL SERVICES	Funds for consulting services related to procurement. FY 2025-27 decrease reflects reallocation of funds from the Procurement Division to the Finance Administration Division to align with operational needs.	-	124,300	49,045	2,500	-
Supplies & Expense Total			147,761	260,379	201,079	154,534	152,034
		Total Procurement General Fund Expenditures	1,191,533	1,202,852	1,372,260	1,274,322	1,308,147

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Revenue

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01300005.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes, MOU-negotiated cost of living adjustments, and realignment of positions to support succession planning.	1,813,356	2,009,212	1,932,867	1,685,689	1,733,249
01300005.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	58,306	95,796	-	-	-
01300005.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	54,721	111,837	-	-	-
01300005.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(31,375)	(40,590)	(42,343)
01300005.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	11,674	29,826	14,219	14,219	14,219
01300005.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	4,359	-	-	-
01300005.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	27,872	32,197	27,417	24,051	24,732
01300005.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	379,343	448,678	421,832	461,830	508,013
01300005.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	38,709	41,100	38,612	38,223	38,223
01300005.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	21,133	22,409	21,156	20,944	21,318
01300005.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,553	2,637	2,523	2,380	2,414
01300005.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(30,159)	(35,377)	(33,753)	(36,945)	(40,640)
01300005.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	523,316	485,278	490,856	461,106	486,272
01300005.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	557	-	-	-
01300005.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	321	-	8,769	7,832	8,067
01300005.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	343	416	333	385	389
01300005.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	613	595	595
01300005.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,702	2,793	2,950	2,607	2,659
01300005.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	8,337	7,843	11,977	10,697	11,021

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Revenue

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01300006.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	198,222	236,077	248,014	229,267	234,064
01300006.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	811	5,524	-	-	-
01300006.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	1,303	4,570	-	-	-
01300006.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(3,641)	(6,011)	(6,260)
01300006.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(55,025)	(56,951)
01300006.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	4,038	7,977	3,042	3,042	3,042
01300006.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	2,747	3,143	3,415	3,275	3,344
01300006.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	32,315	49,722	63,847	93,758	103,134
01300006.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	6,420	6,728	8,816	8,994	8,994
01300006.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	2,850	3,357	4,203	4,928	5,016
01300006.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	424	434	576	560	568
01300006.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(2,571)	(3,966)	(5,109)	(7,500)	(8,250)
01300006.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	48,585	47,306	63,435	64,368	67,319
01300006.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,130	1,101	1,124
01300006.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	59	72	76	91	92
01300006.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	140	140	140
01300006.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	147	147	196	272	277
01300006.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	939	1,754	1,545	1,504	1,535
Salaries & Wages Total			3,208,814	3,622,406	3,298,681	2,995,787	3,125,376

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Revenue

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01300005.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	-	-	1,500	1,605	1,717
01300005.523370	METERED POSTAGE	Funds for charges related to postal services.	24,159	25,967	37,749	37,749	37,749
01300005.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	494	1,104	1,203	1,203	1,203
01300005.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	-	-	116	116	116
01300005.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	5,252	4,247	14,471	14,471	14,471
01300005.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	59	25	119	119	119
01300005.525170	PRINTED FORMS	Funds for printing of various forms.	3,586	3,083	5,720	5,720	5,720
01300005.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	1,250	800	-	-	-
01300005.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	-	110	1,061	1,061	1,061
01300005.525260	OTHER COSTS	Funds for miscellaneous costs related to treasury, billing and collections, or business license services. These are one-time unbudgeted expenses.	2,080	4,598	-	-	-
01300005.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	1,421	2,608	5,222	5,222	5,222
01300005.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	-	-	2,578	2,686	2,777
01300005.529080	SPECIAL EQUIP MAINT	Funds for maintenance and repairs of Counting Room equipment.	985	845	1,676	1,676	1,676
01300005.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for the annual licensing agreements for the business license management software, for billing and collections accounting software (QuickBooks), Qmatic system, investment management software, and storage of the Closed-Circuit Television (CCTV) data.	49,867	63,336	52,797	52,797	52,797
01300005.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	1,005	847	3,486	3,486	3,486
01300005.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	247	795	5,804	5,804	5,804

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Revenue

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01300005.534000	BANK FEES	Funds for the City's banking services.	50	2,113	67,028	67,028	67,028
01300005.534010	CREDIT CARD FEES	Funds for credit card processing services (exclusive of credit card charges for utility billings, which are included in object 555060).	889,267	1,344,011	1,462,354	1,462,354	1,462,354
01300005.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs.	1,278	1,316	10,295	10,295	10,295
01300005.540140	FISCAL AGENT FEES	Funds to pay fiscal agents for services associated payment processing on redevelopment debt.	13,055	19,165	14,567	14,567	14,567
01300005.550010	CONTRACTUAL SERVICES	Funds for business license lock box services, custody/safekeeping services, banking services, and printer maintenance and printing costs.	53,567	46,539	37,517	37,517	37,517
01300005.550110	UTILITY CONTRACTS	Funds for utility billing and collection expenses including staffing, printing, mail and bill redesign, and credit card transaction fees.	99,629	102,399	109,200	109,200	109,200
01300005.552010	PROFESSIONAL SERVICES	Funds for local tax audits, and for collection agency services. FY 2025-27 decrease reflects the reallocation of funds to align with operational needs.	219,937	535,109	205,221	195,221	195,221
01300005.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	425	-	474	474	474
01300006.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. Amount reflects projected need.	1,382	549	4,212	2,148	2,298
01300006.524700	RENT	Rent for the Counting Room at the Big Blue Bus facility from the Department of Transportation.	44,122	45,004	45,904	45,904	45,904
01300006.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	1,281	1,489	3,089	3,089	3,089
01300006.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	1,000	1,800	-	-	-
01300006.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms and laundry services.	127	238	5,443	5,443	5,443
01300006.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	10,563	8,575	15,656	16,309	16,860
01300006.529080	SPECIAL EQUIP MAINT	Funds for maintenance and repairs of Counting Room equipment.	2,541	5,788	8,251	8,251	8,251
01300006.529150	SECURITY SYSTEMS	Funds for the Counting Room security system which includes licenses for the storage of Closed-Circuit Television (CCTV) data. FY 2025-27 budget reflects reallocation of funds to align with operational needs.	-	-	1,000	1,000	1,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund General
Division Revenue

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01300006.550030	CUSTODIAL SERVICES	Funds for custodial services for the Counting Room.	214	1,649	2,333	2,333	2,333
Supplies & Expense Total			1,428,840	2,224,108	2,126,046	2,114,848	2,115,752
Total Revenue General Fund Expenditures			4,637,654	5,846,514	5,424,727	5,110,635	5,241,128

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund Self-insurance, Risk Management Administration
Division Risk Management Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
75300001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes, MOU-negotiated cost of living adjustments, the addition of 1.0 FTE Staff Assistant III and 1.0 FTE Risk Management Analyst, and the deletion of 1.0 FTE Volunteer Coordinator.	1,123,846	1,249,254	1,479,789	1,569,606	1,588,363
75300001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	37,493	66,122	-	-	-
75300001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	35,658	45,195	-	-	-
75300001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	3,506	2,390	162	162	162
75300001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events. FY 2025-27 budget reflects the elimination of temporary staffing to offset the addition of a 1.0 FTE permanent position.	57,787	44,260	26,939	-	-
75300001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	18,491	22,888	21,384	22,333	22,601
75300001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	20,483	4,235	4,392	8,530	8,333
75300001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	134,927	188,382	196,761	245,975	270,573
75300001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	21,579	25,832	26,448	29,230	29,230
75300001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	10,649	12,814	13,422	15,217	15,488
75300001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,424	1,664	1,728	1,820	1,846
75300001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(10,731)	(15,033)	(15,743)	(19,678)	(21,645)
75300001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	333,701	360,481	382,951	412,816	426,163
75300001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	1,629	990	1,010	-	-
75300001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	(12,150)	6,977	7,277	7,370
75300001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	213	284	228	294	297
75300001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	420	455	455

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund Self-insurance, Risk Management Administration
Division Risk Management Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
75300001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,083	2,562	2,593	2,818	2,875
75300001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	5,432	6,436	9,345	9,939	10,066
Salaries & Wages Total			1,798,169	2,006,605	2,158,806	2,306,794	2,362,177
Supplies & Expense							
75300001.523370	METERED POSTAGE	Funds for charges related to postal services.	535	858	872	889	907
75300001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	615,880	641,131	661,006	694,141	718,436
75300001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	375	-	-	-	-
75300001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	3,811	2,897	5,777	5,893	6,011
75300001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	260	1,100	-	-	-
75300001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	664	639	1,716	1,750	1,785
75300001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	2,404	712	1,893	1,972	2,039
75300001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	5,103	6,190	-	-	-
75300001.534000	BANK FEES	Funds for the City's banking services.	-	-	1,028	1,049	1,070
75300001.534540	INSURANCE AND BONDS	Funds for payment of property insurance (including broker fees), airport, crime, and other special insurance premiums.	5,299,479	7,165,174	5,573,992	8,580,442	9,652,997
75300001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	35,498	58,635	67,488	86,019	88,624
75300001.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	1,417	1,798	2,093	2,302	2,590

EXPENDITURE DETAIL BY DEPARTMENT

Department Finance
Fund Self-insurance, Risk Management Administration
Division Risk Management Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
75300001.552010	PROFESSIONAL SERVICES	This unbudgeted account is used to charge expenses related to the annual broker's fee in connection with procuring the City's property insurance. These costs are charged back to the self-insurance funds to cover their share of the expense.	91,915	1,758	-	-	-
Supplies & Expense Total			6,057,340	7,880,894	6,315,865	9,374,457	10,474,459
Total Risk Management Administration Self-insurance, Risk Management Administration Fund Expenditures			7,855,509	9,887,499	8,474,671	11,681,251	12,836,636

EXPENDITURE SUMMARY BY DEPARTMENT

Fire

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administration					
Salaries & Wages	6,806,781	5,875,181	5,909,583	6,148,051	6,184,386
Supplies & Expense	3,122,862	3,344,502	3,415,572	3,175,370	3,354,677
Administration Total	**9,929,643**	**9,219,683**	**9,325,155**	**9,323,421**	**9,539,063**
Emergency Medical Services					
Salaries & Wages	-	-	576,735	1,657,957	1,721,543
Supplies & Expense	-	-	-	618,785	620,172
Emergency Medical Services Total	**-**	**-**	**576,735**	**2,276,742**	**2,341,715**
Prevention					
Salaries & Wages	3,643,820	3,859,039	4,280,634	4,258,469	4,369,913
Supplies & Expense	38,645	59,331	94,130	94,130	94,130
Prevention Total	**3,682,466**	**3,918,370**	**4,374,764**	**4,352,599**	**4,464,043**
Suppresion & Rescue					
Salaries & Wages	39,374,923	39,867,129	38,513,753	39,744,579	40,383,031
Supplies & Expense	794,067	981,544	791,609	552,673	553,043
Suppresion & Rescue Total	**40,168,991**	**40,848,673**	**39,305,362**	**40,297,252**	**40,936,074**
Training Total					
Salaries & Wages	1,395,929	2,206,891	1,244,035	981,494	997,021
Supplies & Expense	139,125	163,041	195,401	185,401	185,401
Training Total Total	**1,535,054**	**2,369,932**	**1,439,436**	**1,166,895**	**1,182,422**
Total General Fund Salaries & Wages	51,221,453	51,808,240	50,524,740	52,790,550	53,655,894
Total General Fund Supplies & Expense	4,094,700	4,548,419	4,496,712	4,626,359	4,807,423
Total Fire General Fund Expenditures	**55,316,153**	**56,356,658**	**55,021,452**	**57,416,909**	**58,463,317**

EXPENDITURE SUMMARY BY DEPARTMENT

Fire

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Miscellaneous Grants Fund					
Administration					
Supplies & Expense	1,747,547	1,851,924	228,155	-	-
Administration Total	**1,747,547**	**1,851,924**	**228,155**	**-**	**-**
Total Miscellaneous Grants Fund Supplies & Expense	1,747,547	1,851,924	228,155	-	-
Total Fire Miscellaneous Grants Fund Expenditures	1,747,547	1,851,924	228,155	-	-
Special Revenue Source Fund					
Prevention					
Supplies & Expense	7,005	7,355	15,606	15,918	16,236
Prevention Total	**7,005**	**7,355**	**15,606**	**15,918**	**16,236**
Total Special Revenue Source Fund Supplies & Expense	7,005	7,355	15,606	15,918	16,236
Total Fire Special Revenue Source Fund Expenditures	7,005	7,355	15,606	15,918	16,236
Grand Total Fire	57,070,705	58,215,937	55,265,213	57,432,827	58,479,553

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01190001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes, MOU-negotiated cost of living adjustments, the addition of a permanent Fire Equipment Specialist position, and the transfer of the Administrative Staff Assistant position from the Prevention division. In mid-FY 2024-25, two positions were moved into the newly created Emergency Medical Services division.	2,874,043	2,348,613	2,663,563	2,377,149	2,396,575
01190001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	40,705	29,257	-	-	-
01190001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	38,629	95,215	-	-	-
01190001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(47,190)	(56,496)	(57,757)
01190001.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	12,205	7,959	-	-	-
01190001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	250,618	189,398	9,699	9,699	9,699
01190001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events. The as-needed Fire Equipment Specialist position was added in the FY 2023-25 biennial budget, but has since been converted to a full-time permanent position for the FY 2025-27 biennial budget.	-	185,663	23,652	-	-
01190001.512002	MEDICARE-FIRE	Reflects fringe benefit costs of department's budgeted positions.	30,741	24,823	21,897	21,868	21,891
01190001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	11,280	13,433	16,712	11,936	12,192
01190001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	1,772,499	1,613,726	1,673,494	2,293,590	2,240,703
01190001.512202	MEDICAL - FIRE	Reflects fringe benefit costs of department's budgeted positions.	230,362	160,609	181,082	187,159	205,875
01190001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	211,095	197,702	246,135	205,826	226,408
01190001.512205	MED TRUST - FIRE	Reflects fringe benefit costs of department's budgeted positions.	31,248	20,002	22,701	17,488	17,488
01190001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	19,969	20,375	18,734	20,236	20,236
01190001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	19,415	15,729	16,803	16,449	16,742
01190001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,353	1,911	2,021	1,960	1,988

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(42,048)	(33,613)	(38,026)	(36,282)	(39,910)
01190001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	17,656	18,350	-	18,350	18,350
01190001.513002	RETIREMENT - FIRE	Reflects fringe benefit costs of department's budgeted positions.	1,062,576	754,867	870,695	810,693	835,679
01190001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	212,737	202,549	204,056	226,132	235,653
01190001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	239	887	-	-
01190001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	11,686	10,676	10,772
01190001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	331	355	265	317	320
01190001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	490	490	490
01190001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	3,142	2,708	3,035	3,001	3,061
01190001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	7,225	5,313	7,192	7,810	7,931
Salaries & Wages Total			6,806,781	5,875,181	5,909,583	6,148,051	6,184,386
Supplies & Expense							
01190001.521501	EMT CERTIFICATES	Funds for emergency medical technician state certifications. FY 2025-27 budget reflects the allocation of funds from Administration division to the Emergency Medical Services division.	557	3,593	5,326	-	-
01190001.521502	PARAMEDIC CERTIFICATES	Funds for paramedic state certifications. FY 2025-27 budget reflects the allocation of funds from Administration division to the Emergency Medical Services division.	500	-	8,160	-	-
01190001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles, including charges associated with strike team deployments for mutual aid responses.	236,241	219,418	268,196	290,870	310,957
01190001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles.	15	48	-	-	-
01190001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	610	551	5,720	5,720	5,720
01190001.523370	METERED POSTAGE	Funds for charges related to postal services.	846	2,329	2,813	2,813	2,813
01190001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	4,338	5,747	4,005	3,805	3,805

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190001.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials. Starting in FY 2020-21, funds were moved to the Prevention Division.	15	-	-	-	-
01190001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget across the department was consolidated into the Administration division starting in FY 2021-22.	6,094	941	5,871	5,871	5,871
01190001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds primarily for vehicle and apparatus graphics, water cooler rentals, locksmith services, and cable television service for Fire facilities.	21,977	28,507	32,106	30,600	30,600
01190001.525100	BADGE/AWARD/NAME PLATES	Funds for repair or replacement of badges and nameplates, and special awards.	6,802	6,619	4,962	4,962	4,962
01190001.525170	PRINTED FORMS	Funds for printing of various forms. Budget for these items were realigned across department's divisions as appropriate.	-	265	-	-	-
01190001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms including safety uniforms, dual compliant pants, station boots, and civilian uniforms.	7,473	7,446	5,720	5,720	5,720
01190001.525260	OTHER COSTS	Funds for billing services for Fire billings and one-time costs associated with special needs that arise throughout the year.	2,994	4,032	4,262	4,262	4,262
01190001.525270	PRINT SHOP PRINTING	Funds to provide business cards, posters, and other Fire related print jobs.	2,649	2,116	1,144	1,144	1,144
01190001.527530	PERSONAL PROTECTIVE EQUIPMENT	Funds for firefighter personal protective equipment including turnouts, helmets, structure boots, brush jackets and pants and other protective equipment. Budget for these items were realigned across the department's divisions as appropriate.	-	274	3,527	1,527	1,527
01190001.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	172,831	189,737	191,111	206,400	222,912
01190001.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs associated with Fire facilities. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	25,676	15,020	35,013	15,056	16,562
01190001.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals and rate changes.	57,157	62,080	78,787	85,090	91,897
01190001.528040	UTILITIES - TELEPHONE	Funds for cell phone and land line service associated with Fire facilities.	114,624	126,241	95,429	96,149	96,149
01190001.529000	VEHICLES - REPAIRS	Funds for minor repairs and maintenance of Fire Department vehicles such as antennas, sirens, and other division equipment. Budget for these items were realigned across department's divisions as appropriate.	3,635	1,310	-	-	-
01190001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	227,026	234,638	224,514	235,076	242,981

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190001.529080	SPECIAL EQUIP MAINT	Funds for car wash services, fire extinguisher servicing, and funds for repair and maintenance of other department equipment. Budget for these items were realigned across department's divisions as appropriate.	5,631	8,111	10,886	10,886	10,886
01190001.529130	BLDG OPER / CUST SUPPLIES	Funds for janitorial supplies for routine cleaning and maintenance of five fire stations and training facility.	12,649	12,825	10,654	10,654	10,654
01190001.529140	BUILDING / STRUCTURE MAINT	Funds for labor, supplies, and equipment costs for Fire Department facility repairs and maintenance.	11,021	21,166	20,854	20,854	20,854
01190001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for Hazardous Material monitoring software, station alerting software, hospital ReddiNet information exchange services, learning management platform, Kronos/Telestaff timecard and scheduling software, electronic patient reporting software, Motorola service contract, CAD software contract, Emergency Reporting record management system, and other annual hardware and/or software maintenance.	257,410	306,460	386,902	329,163	410,509
01190001.529240	RADIO EQUIP & MAINT	Funds to support the ongoing costs associated with the portable and mobile radio upgrades.	102,911	100,106	51,000	51,000	51,000
01190001.529250	MOBILE DATA EQUIP & MAINT	Funds to support the ongoing software maintenance, wireless air card access, and miscellaneous parts associated with the mobile data computer project.	-	-	20,400	20,400	20,400
01190001.529470	FIRE TRUCK MAINTENANCE REIMB	Funds to reimburse the Big Blue Bus Fund for repair and maintenance service of the Fire Department's vehicles.	729,752	859,113	578,666	602,796	623,171
01190001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	1,139	1,898	7,160	7,160	7,160
01190001.531011	FOOD PURCHASES	Funds for meals and refreshments for meetings, trainings, and employee recognition events and food for department hosted events, subject to Administrative Instruction IV-2-3.	2,731	5,494	7,991	7,991	7,991
01190001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	26,829	25,462	23,167	23,167	23,167
01190001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	726,487	609,148	863,024	838,432	861,601
01190001.534580	SPECIAL INSURANCE	Funds for the purchase of special insurance policies (e.g., airport liability insurance, crime bond insurance, watercraft insurance, etc.) as determined by the City's Risk Management division.	3,500	4,000	4,400	8,000	9,600
01190001.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs.	4,991	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel. These unpredictable expenses are charged by the City Attorney's Office and not within the control of the Fire Department.	9,982	78,933	-	-	-
01190001.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station for one-time bulky item pickup at the Fire Training Center.	-	1,571	-	-	-
01190001.537090	FUEL MANAGEMENT SYSTEMS	Funds for the automated fuel management system's software maintenance agreement and hardware support agreement.	-	1,345	6,120	6,120	6,120
01190001.550010	CONTRACTUAL SERVICES	Funds for service contracts, maintenance agreements for copy machines, environmental monitoring services, and other departmental needs. The decrease in FY 2025-26 reflects the transfer of funds, previously allocated for a homelessness services contract, to the Housing and Human Services Department.	235,778	237,824	332,496	182,496	182,496
01190001.552010	PROFESSIONAL SERVICES	Funds for various professional services rendered to the Fire Department, including mental wellness, background investigations, and outside temporary staffing agency. For FY 2025-27, funds for contracts related to Emergency Medical Services were moved to the Emergency Medical Services division.	98,679	158,715	99,547	45,547	45,547
01190001.553160	EOC2 - SUPPLIES AND EXPENSES	Funds used to cover the costs related to lodging and food for personnel during an emergency activation.	561	-	-	-	-
01190001.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements. FY 2025-27 represents a realignment of budget to operating needs.	-	1,422	10,313	10,313	10,313
01190001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	625	-	-	-	-
01190001.575040	COMMUNICATIONS SYSTEMS	Funds for communication items related to firefighting duties.	40	-	-	-	-
01190001.575060	OFFICE EQUIPMENT	Funds for the purchase of office equipment.	89	-	5,326	5,326	5,326
Supplies & Expense Total			3,122,862	3,344,502	3,415,572	3,175,370	3,354,677
		Total Administration General Fund Expenditures	9,929,643	9,219,683	9,325,155	9,323,421	9,539,063

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Emergency Medical Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01190005.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments. This division was newly created in mid-FY 2024-25.	-	-	316,765	856,900	879,471
01190005.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	-	(17,159)	(18,009)
01190005.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	-	60,000	133,814	133,814
01190005.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	-	-	141,898	146,864
01190005.512002	MEDICARE-FIRE	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,499	9,983	10,311
01190005.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,060	4,206	4,278
01190005.512202	MEDICAL - FIRE	Reflects fringe benefit costs of department's budgeted positions.	-	-	38,168	116,475	128,122
01190005.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	19,084	42,837	47,121
01190005.512205	MED TRUST - FIRE	Reflects fringe benefit costs of department's budgeted positions.	-	-	4,506	12,992	12,992
01190005.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,102	2,248	2,248
01190005.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,881	4,928	5,016
01190005.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	-	216	560	568
01190005.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	-	(5,725)	(16,239)	(17,863)
01190005.513002	RETIREMENT - FIRE	Reflects fringe benefit costs of department's budgeted positions.	-	-	114,613	312,497	333,335
01190005.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	19,531	40,729	41,701
01190005.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	5,321	5,507
01190005.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,241	4,249	4,338
01190005.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	30	91	91
01190005.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	54	140	140
01190005.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	-	233	533	544

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Emergency Medical Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190005.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	-	477	954	954
Salaries & Wages Total			-	-	576,735	1,657,957	1,721,543
Supplies & Expense							
01190005.521501	EMT CERTIFICATES	Funds for emergency medical technician state certifications. FY 2025-27 budget reflects the allocation of funds from Administration division to the Emergency Medical Services division.	-	-	-	5,326	5,326
01190005.521502	PARAMEDIC CERTIFICATES	Funds for paramedic state certifications. FY 2025-27 budget reflects the allocation of funds from Administration division to the Emergency Medical Services division.	-	-	-	8,160	-
01190005.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	-	-	1,200	1,200
01190005.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	-	-	1,000	1,000
01190005.525080	SPECIAL DEPARTMENT SUPPLIES	Funds to purchase specialized equipment necessary for Emergency Medical Services operations. The FY 2025-27 budget reflects the allocation of funds from the Administration division to the Emergency Medical Services division.	-	-	-	1,506	1,506
01190005.525150	MEDICAL/FIRST AID SUPPLIES	Funds for medical supplies, cardiac monitor supplies and servicing, patient oxygen, and patient medications that are used on medical emergency calls for service. FY 2025-27 budget reflects the allocation of funds from the Suppression and Rescue division to the Emergency Medical Services division.	-	-	-	245,282	245,282
01190005.525170	PRINTED FORMS	Funds for printing of various forms.	-	-	-	1,000	1,000
01190005.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms including safety uniforms, dual compliant pants, station boots, and civilian uniforms.	-	-	-	42,652	42,652
01190005.527530	PERSONAL PROTECTIVE EQUIPMENT	Funds for firefighter personal protective equipment including turnouts, helmets, structure boots, brush jackets and pants and other protective equipment.	-	-	-	4,500	4,500
01190005.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	-	-	1,500	1,500
01190005.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	-	-	14,000	14,000
01190005.550010	CONTRACTUAL SERVICES	Funds for contracted services related to the Advanced Provider Unit (APU).	-	-	-	238,659	248,206

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Emergency Medical Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190005.552010	PROFESSIONAL SERVICES	Funds for various professional services rendered to the Fire Department, including the medical director. For FY 2025-27, funds for contracts related to Emergency Medical Services were moved to the Emergency Medical Services division.	-	-	-	54,000	54,000
Supplies & Expense Total			-	-	-	618,785	620,172
		Total Emergency Medical Services General Fund Expenditures	-	-	576,735	2,276,742	2,341,715

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Prevention

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01190003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes, MOU-negotiated cost of living adjustments, and the transfer of the Administrative Staff Assistant position to the Administration division.	2,076,218	2,217,417	2,430,640	2,343,418	2,376,129
01190003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	10,550	19,545	-	-	-
01190003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	30,103	17,161	-	-	-
01190003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(38,730)	(58,262)	(59,959)
01190003.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	11,415	12,095	-	-	-
01190003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	219,470	256,547	425,401	425,401	425,401
01190003.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	8,219	-	-	-
01190003.512002	MEDICARE-FIRE	Reflects fringe benefit costs of department's budgeted positions.	23,442	26,242	26,458	22,635	22,750
01190003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	9,738	11,272	14,412	10,991	11,346
01190003.512202	MEDICAL - FIRE	Reflects fringe benefit costs of department's budgeted positions.	210,375	228,763	240,619	245,997	270,597
01190003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	98,268	139,564	161,489	166,195	182,815
01190003.512205	MED TRUST - FIRE	Reflects fringe benefit costs of department's budgeted positions.	29,323	30,133	31,535	30,314	30,314
01190003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	13,390	15,646	17,632	15,738	15,738
01190003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	15,961	16,704	18,810	17,248	17,556
01190003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,859	1,992	2,160	1,960	1,988
01190003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(30,819)	(37,021)	(39,388)	(40,355)	(44,390)
01190003.513002	RETIREMENT - FIRE	Reflects fringe benefit costs of department's budgeted positions.	737,543	700,712	745,742	844,133	873,755
01190003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	182,135	186,047	225,918	216,207	228,674

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Prevention

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	10,163	9,903	10,061
01190003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	259	318	285	316	319
01190003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	525	490	490
01190003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	986	1,062	1,457	1,091	1,113
01190003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	3,604	6,621	5,506	5,049	5,216
Salaries & Wages Total			3,643,820	3,859,039	4,280,634	4,258,469	4,369,913
Supplies & Expense							
01190003.523370	METERED POSTAGE	Funds for charges related to postal services.	67	106	2,131	2,131	2,131
01190003.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	65	4,121	3,151	3,151	3,151
01190003.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	5,632	-	6,619	6,619	6,619
01190003.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget across the department was consolidated into the Administration division starting in FY 2021-22.	-	61	-	-	-
01190003.525080	SPECIAL DEPARTMENT SUPPLIES	Funds to purchase specialized equipment necessary for arson investigation, fire inspections, and other Fire Prevention needs.	2,781	1,579	5,100	5,100	5,100
01190003.525170	PRINTED FORMS	Funds for printing of various forms.	2,066	-	3,196	3,196	3,196
01190003.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	1,070	470	2,040	2,040	2,040
01190003.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms including safety uniforms, dual compliant pants, station boots, and civilian uniforms.	6,602	5,545	10,654	10,654	10,654
01190003.527530	PERSONAL PROTECTIVE EQUIPMENT	Funds for firefighter personal protective equipment including turnouts, helmets, structure boots, brush jackets and pants and other protective equipment. Budget for these items were realigned across the department's divisions as appropriate.	472	-	11,108	11,108	11,108
01190003.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses. Budget for these items were realigned across department's divisions as appropriate.	-	6,000	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Prevention

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	61	-	4,080	4,080	4,080
01190003.531011	FOOD PURCHASES	Funds for meals and refreshments for meetings, trainings, and employee recognition events and food for department hosted events, subject to Administrative Instruction IV-2-3.	-	-	510	510	510
01190003.531030	TRAINING	Funds for training and certification of Fire Prevention personnel.	12,970	28,634	15,300	15,300	15,300
01190003.531520	FIRE PREVENTION EDUCATION	Funds to purchase various fire safety informational pamphlets and handouts, plastic fire helmets and badges, and other miscellaneous supplies for public safety education.	6,858	12,188	23,849	23,849	23,849
01190003.553160	EOC2 - SUPPLIES AND EXPENSES	Funds used to cover the costs related to lodging and food for personnel during an emergency activation.	-	626	-	-	-
01190003.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements.	-	-	3,196	3,196	3,196
01190003.575060	OFFICE EQUIPMENT	Funds for the purchase of office equipment.	-	-	3,196	3,196	3,196
Supplies & Expense Total			38,645	59,331	94,130	94,130	94,130
		Total Prevention General Fund Expenditures	3,682,466	3,918,370	4,374,764	4,352,599	4,464,043

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Suppression & Rescue

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01190002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes, MOU-negotiated cost of living adjustments, and the transfer of a Fire Captain to the Emergency Medical Services division.	17,816,672	17,385,913	19,998,278	19,613,005	19,901,451
01190002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	201,517	266,218	-	-	-
01190002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	70,483	68,369	-	-	-
01190002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(330,840)	(508,714)	(524,902)
01190002.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	126,011	120,756	-	-	-
01190002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	8,715,100	10,170,719	5,575,325	5,575,325	5,575,325
01190002.511403	ONE-TIME ACADEMY/PM	Funds for the Fire Training Recruit Academy, which is budgeted every other year. Costs incurred are charged to the appropriate line items.	-	-	-	430,993	-
01190002.512002	MEDICARE-FIRE	Reflects fringe benefit costs of department's budgeted positions.	363,237	373,630	367,347	278,061	282,150
01190002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	597	-	-	-
01190002.512202	MEDICAL - FIRE	Reflects fringe benefit costs of department's budgeted positions.	2,678,266	2,860,789	3,130,281	3,577,355	3,935,090
01190002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	589	-	-	-
01190002.512205	MED TRUST - FIRE	Reflects fringe benefit costs of department's budgeted positions.	422,571	415,037	462,439	454,709	454,709
01190002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	2,204	-	-	-
01190002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	117,489	113,148	125,737	120,437	122,584
01190002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	14,083	13,431	14,781	14,280	14,484
01190002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(294,536)	(311,717)	(344,321)	(393,511)	(432,862)
01190002.513002	RETIREMENT - FIRE	Reflects fringe benefit costs of department's budgeted positions.	9,134,174	8,364,925	9,426,997	10,493,082	10,964,526
01190002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	11,458	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Suppression & Rescue

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	1,242	74,586	76,125	76,872
01190002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	1,972	2,116	1,951	2,367	2,391
01190002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,591	3,675	3,675
01190002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	7,151	6,789	7,601	7,390	7,538
01190002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	734	917	-	-	-
Salaries & Wages Total			39,374,923	39,867,129	38,513,753	39,744,579	40,383,031
Supplies & Expense							
01190002.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles, including charges associated with strike team deployments for mutual aid responses.	1,000	232	4,941	5,287	5,657
01190002.523190	WILDLAND DEPLOYMENT	Funds to purchase supplies and equipment for the Wildland program which oversees the wildland response. Items include safety shelters, hand tools, tents, and other supplies for wildfire brush responses.	2,158	16,627	3,196	3,196	3,196
01190002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget across the department was consolidated into the Administration division starting in FY 2021-22.	11,593	14,292	-	-	-
01190002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds primarily for lumber and hardware supplies, parts washer solvent, and apparatus cleaning supplies.	33,908	68,698	51,000	51,000	51,000
01190002.525100	BADGE/AWARD/NAME PLATES	Funds for repair or replacement of badges and nameplates, and special awards. Budget for these items were realigned across department's divisions as appropriate.	386	309	-	-	-
01190002.525150	MEDICAL/FIRST AID SUPPLIES	Funds for medical supplies, cardiac monitor supplies and servicing, patient oxygen, and patient medications that are used on medical emergency calls for service. FY 2025-27 budget reflects the allocation of funds from the Suppression and Rescue division to the Emergency Medical Services division.	226,235	382,995	239,282	-	-
01190002.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms including safety uniforms, dual compliant pants, and station boots, including charges associated with the Fire Recruit Academy.	62,537	65,449	77,124	77,124	77,124
01190002.525390	USAR SUPPLIES	Funds to purchase supplies and equipment for the Urban Search and Rescue program.	12,350	11,791	11,172	11,172	11,172
01190002.525400	HAZ-MAT SUPPLIES	Funds to purchase supplies and equipment for the Hazardous Materials response team and hazardous materials incidents.	6,508	5,315	11,172	11,172	11,172
01190002.527510	SMALL TOOLS	Funds for small tools related to firefighting duties.	446	3,917	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Suppression & Rescue

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190002.527530	PERSONAL PROTECTIVE EQUIPMENT	Funds for firefighter personal protective equipment including turnouts, helmets, structure boots, brush jackets and pants and other protective equipment. Budget for these items were realigned across the department's divisions as appropriate.	156,397	106,024	112,200	112,200	112,200
01190002.529000	VEHICLES - REPAIRS	Funds for repair of vehicles, including parts and labor. Budget for these items were realigned across department's divisions as appropriate.	2,833	-	-	-	-
01190002.529080	SPECIAL EQUIP MAINT	Funds for plymovent systems, deionized water systems, emergency equipment repairs and maintenance services, small tool repairs, bike team bicycle servicing, small appliance repairs and servicing, ladder repairs and servicing, and funds for repairs and maintenance of other department equipment. Budget for these items were realigned across department's divisions as appropriate.	65,004	62,425	76,500	76,500	76,500
01190002.529130	BLDG OPER / CUST SUPPLIES	Funds for janitorial supplies for routine cleaning and maintenance of five fire stations and training facility.	43,374	50,177	56,162	56,162	56,162
01190002.529140	BUILDING / STRUCTURE MAINT	Funds for labor, supplies, and equipment costs for Fire Department facility repairs and maintenance. Budget adjustments based on actual usage.	21,593	17,648	19,517	19,517	19,517
01190002.529510	BLDG RENOVATION / MAINTENANCE	Funds for various building maintenance items for the five fire stations including but not limited to elevator repair and maintenance and annual carpet cleaning.	8,918	-	-	-	-
01190002.531011	FOOD PURCHASES	Funds for meals and refreshments for meetings, trainings, and employee recognition events and food for department hosted events, subject to Administrative Instruction IV-2-3.	5,639	3,820	1,020	1,020	1,020
01190002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. This account is no longer used.	29,938	57,623	-	-	-
01190002.552010	PROFESSIONAL SERVICES	Funds for various professional services rendered to the Fire Department including medical director and other professional services contracts.	2,400	2,200	-	-	-
01190002.575010	FIRE SUPPRESSION EQUIPMENT	Funds for the purchase of self-contained breathing apparatus (SCBA) equipment, elevator rescue tools, hand tools and other miscellaneous fire equipment.	46,559	71,083	53,268	53,268	53,268
01190002.575011	HOSE PURCHASES	Funds for purchase of multiple sections of fire hose, for annual integrity testing of fire hose, and for maintenance and repair of fire hose, nozzles and couplings.	621	-	45,758	45,758	45,758
01190002.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements.	32,123	19,157	2,663	2,663	2,663
01190002.575040	COMMUNICATIONS SYSTEMS	Funds for communication items related to firefighting duties.	1,763	25	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Suppression & Rescue

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190002.575050	EDUC & RECREATIONAL EQUIPMENT	Funds to purchase physical fitness equipment to replace old equipment that can no longer be repaired or has exceeded its useful life.	19,784	21,736	26,634	26,634	26,634
Supplies & Expense Total			794,067	981,544	791,609	552,673	553,043
		Total Suppression & Rescue General Fund Expenditures	40,168,991	40,848,673	39,305,362	40,297,252	40,936,074

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Training

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01190004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	784,177	1,307,050	738,857	566,268	566,268
01190004.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	4,338	14,808	-	-	-
01190004.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	967	-	-	-
01190004.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(12,164)	(14,248)	(14,484)
01190004.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	3,601	7,969	-	-	-
01190004.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	94,440	155,503	39,783	39,783	39,783
01190004.512002	MEDICARE-FIRE	Reflects fringe benefit costs of department's budgeted positions.	12,182	21,192	11,155	8,091	8,091
01190004.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	31	4,407	-	-	-
01190004.512202	MEDICAL - FIRE	Reflects fringe benefit costs of department's budgeted positions.	117,790	123,272	105,630	75,789	83,368
01190004.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	51,376	-	-	-
01190004.512205	MED TRUST - FIRE	Reflects fringe benefit costs of department's budgeted positions.	17,596	18,315	13,515	8,661	8,661
01190004.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	6,980	-	-	-
01190004.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	5,184	6,992	3,762	2,464	2,508
01190004.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	612	878	432	280	284
01190004.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(12,686)	(17,142)	(11,618)	(8,337)	(9,171)
01190004.513002	RETIREMENT - FIRE	Reflects fringe benefit costs of department's budgeted positions.	368,243	442,261	351,398	300,277	309,243
01190004.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	60,995	-	-	-
01190004.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	2,904	2,210	2,210
01190004.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	120	169	57	45	46
01190004.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	105	70	70

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Training

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190004.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	281	457	219	141	144
01190004.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	21	442	-	-	-
Salaries & Wages Total			1,395,929	2,206,891	1,244,035	981,494	997,021
Supplies & Expense							
01190004.521870	PROPANE	Funds for filling the propane tanks at the Training Center.	660	-	532	532	532
01190004.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	9,720	11,134	-	-	-
01190004.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	465	197	1,111	1,111	1,111
01190004.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget across the department was consolidated into the Administration division starting in FY 2021-22.	327	606	-	-	-
01190004.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for the Training Center for vehicle towing services which provides vehicles for training exercises, cable television and Wi-Fi services for the Training Center, and funds to purchase current training films, miscellaneous audio-visual supplies, and other equipment related to training activities.	49,898	44,337	12,173	12,173	12,173
01190004.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms including safety uniforms, dual compliant pants, station boots, and civilian uniforms.	1,255	2,502	5,326	5,326	5,326
01190004.527530	PERSONAL PROTECTIVE EQUIPMENT	Funds for firefighter personal protective equipment including turnouts, helmets, structure boots, brush jackets and pants and other protective equipment. Budget for these items were realigned across the department's divisions as appropriate.	222	20,817	10,200	10,200	10,200
01190004.529140	BUILDING / STRUCTURE MAINT	Funds for labor, supplies, and equipment costs for Fire Department facility repairs and maintenance. Budget adjustments based on actual usage.	-	(28,875)	-	-	-
01190004.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	1,703	136	5,326	5,326	5,326
01190004.531011	FOOD PURCHASES	Funds for meals and refreshments for meetings, trainings, and employee recognition events and food for department hosted events, subject to Administrative Instruction IV-2-3.	6,476	5,205	6,256	6,256	6,256
01190004.531030	TRAINING	Funds for training Fire Suppression and Rescue and Training personnel. FY 2025-27 budget reflects the allocation of funds from the Training division to the Emergency Medical Services division.	61,152	105,194	133,171	123,171	123,171

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund General
Division Training

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01190004.531032	OUTSIDE TRAINER PAYMENT	Funds for payment for outside trainers at the Training Center.	1,260	310	10,654	10,654	10,654
01190004.552010	PROFESSIONAL SERVICES	Funds for various professional services rendered to the Fire Department.	-	1,479	-	-	-
01190004.575020	FURNITURE & FURNISHINGS	Funds to replace furniture and furnishings at the Fire Training Facility.	5,988	-	5,326	5,326	5,326
01190004.575050	EDUC & RECREATIONAL EQUIPMENT	Funds to purchase educational training supplies and equipment.	-	-	5,326	5,326	5,326
Supplies & Expense Total			139,125	163,042	195,401	185,401	185,401
		Total Training General Fund Expenditures	1,535,054	2,369,933	1,439,436	1,166,895	1,182,422

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund Miscellaneous Grants
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20190001.555179	2020 SHSGP	The State Homeland Security Program (SHSP) is an annual federal grant that provides funds for homeland security purposes related to terrorism and other threats. The 2020 SHSP is closed and there are no additional expenditures.	147,893	330,810	-	-	-
20190001.55517A	2021 SHSGP	The State Homeland Security Program (SHSP) is an annual federal grant that provides funds for homeland security purposes related to terrorism and other threats. The 2021 SHSP should be fully expended in FY 2025-26.	18,500	(18,500)	-	-	-
20190001.55517C	2022 SHSGP	The State Homeland Security Program (SHSP) is an annual federal grant that provides funds for homeland security purposes related to terrorism and other threats. The 2022 SHSP is an active grant, with reimbursements expected in FY 2025-26.	-	61,664	54,000	-	-
20190001.55517D	2023 SHSGP	The State Homeland Security Program (SHSP) is an annual federal grant that provides funds for homeland security purposes related to terrorism and other threats. The 2023 SHSP is an active grant and reimbursements will start once there are expenditures.	-	-	155,000	-	-
20190001.55518E	2020 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. The 2020 UASI grant is closed.	573,634	100,294	-	-	-
20190001.55518F	2021 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. While the 2021 UASI is closed with no further expenditures, the City expects final reimbursements in FY 2025-26.	1,007,520	331,125	-	-	-
20190001.55518G	2022 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. The 2022 UASI is currently active, with continued reimbursements and expenditures.	-	944,714	-	-	-
20190001.555300	FEMA ASSIST TO FIREFIGHTERS	The Assistance to Firefighters Grant (AFG) Program funds critically needed resources to equip and train emergency personnel, enhance efficiencies and support community resilience. The 2021 AFG award of $101,818 was used to purchase LUCAS chest compression devices. All 2021 AFG funds have been expended and reimbursed.	-	101,818	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund Miscellaneous Grants
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20190001.556740	CALOES HMEP GRANT	The Hazardous Materials Emergency Preparedness (HMEP) Grant was awarded by the California Governor's Office of Emergency Services (Cal OES) to update the City's Hazardous Materials Area Plan. This is a one-time grant and the department expects to fully expend the grant in FY 2025-26.	-	-	19,155	-	-
Supplies & Expense Total			1,747,547	1,851,924	228,155	-	-
		Total Administration Miscellaneous Grants Fund Expenditures	1,747,547	1,851,924	228,155	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Fire
Fund Special Revenue Source
Division Prevention

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10190002.537150	CUPA EXPENDITURES	Represents funding from fines collected by the City when serving as the California Certified Unified Program Agency (CUPA) which must be spent on CUPA related expenses.	7,005	7,355	15,606	15,918	16,236
Supplies & Expense Total			7,005	7,355	15,606	15,918	16,236
		Total Prevention Special Revenue Source Fund Expenditures	7,005	7,355	15,606	15,918	16,236

EXPENDITURE SUMMARY BY DEPARTMENT

Housing and Human Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administration					
Salaries & Wages	-	917,959	1,211,206	1,345,499	1,365,115
Supplies & Expense	-	178,603	121,018	55,391	79,280
Administration Total	**-**	**1,096,563**	**1,332,224**	**1,400,890**	**1,444,395**
Housing					
Salaries & Wages	-	1,336,596	1,932,409	1,995,369	2,084,375
Supplies & Expense	-	289,550	491,866	501,071	501,788
Housing Total	**-**	**1,626,146**	**2,424,275**	**2,496,440**	**2,586,163**
Human Services					
Salaries & Wages	-	5,906,012	6,736,389	6,519,222	6,776,411
Supplies & Expense	-	12,104,377	12,857,545	13,131,958	14,128,621
Human Services Total	**-**	**18,010,389**	**19,593,934**	**19,651,180**	**20,905,032**
Total General Fund Salaries & Wages	-	8,160,567	9,880,004	9,860,090	10,225,901
Total General Fund Supplies & Expense	-	12,572,530	13,470,429	13,688,420	14,709,689
Total Housing and Human Services General Fund Expenditures	-	20,733,098	23,350,433	23,548,510	24,935,590
Community Development Block Grant (CDBG) Fund					
Human Services					
Supplies & Expense	-	94,900	189,800	174,000	174,000
Human Services Total	**-**	**94,900**	**189,800**	**174,000**	**174,000**
Total Community Development Block Grant (CDBG) Fund Supplies & Expense	-	94,900	189,800	174,000	174,000
Total Housing and Human Services Community Development Block Grant (CDBG) Fund Expenditures	-	94,900	189,800	174,000	174,000

EXPENDITURE SUMMARY BY DEPARTMENT

Housing and Human Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Housing Authority Fund					
Housing					
Salaries & Wages	-	1,981,191	2,328,336	2,393,239	2,492,699
Supplies & Expense	-	25,412,287	27,122,968	28,375,435	28,286,557
Housing Total	**-**	**27,393,478**	**29,451,304**	**30,768,674**	**30,779,256**
Total Housing Authority Fund Salaries & Wages	-	1,981,191	2,328,336	2,393,239	2,492,699
Total Housing Authority Fund Supplies & Expense	-	25,412,287	27,122,968	28,375,435	28,286,557
Total Housing and Human Services Housing Authority Fund Expenditures	-	27,393,478	29,451,304	30,768,674	30,779,256
Miscellaneous Grants Fund					
Housing					
Supplies & Expense	-	593,835	512,231	412,821	412,821
Housing Total	**-**	**593,835**	**512,231**	**412,821**	**412,821**
Human Services					
Supplies & Expense	-	1,518,965	1,655,613	1,814,128	-
Human Services Total	**-**	**1,518,965**	**1,655,613**	**1,814,128**	**-**
Total Miscellaneous Grants Fund Supplies & Expense	-	2,112,801	2,167,844	2,226,949	412,821
Total Housing and Human Services Miscellaneous Grants Fund Expenditures	-	2,112,801	2,167,844	2,226,949	412,821

EXPENDITURE SUMMARY BY DEPARTMENT

Housing and Human Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Special Revenue Source Fund					
Housing					
Supplies & Expense	-	1,423,058	3,000,000	3,000,000	3,000,000
Housing Total	**-**	**1,423,058**	**3,000,000**	**3,000,000**	**3,000,000**
Human Services					
Supplies & Expense	-	410,470	485,690	485,690	485,690
Human Services Total	**-**	**410,470**	**485,690**	**485,690**	**485,690**
Total Special Revenue Source Fund Supplies & Expense	-	1,833,528	3,485,690	3,485,690	3,485,690
Total Housing and Human Services Special Revenue Source Fund Expenditures	-	1,833,528	3,485,690	3,485,690	3,485,690
Tenant Ownership Rights Charter Amendment (TORCA) Fund					
Housing					
Supplies & Expense	-	-	6,242	6,367	6,494
Housing Total	**-**	**-**	**6,242**	**6,367**	**6,494**
Total Tenant Ownership Rights Charter Amendment (TORCA) Fund Supplies & Expense	-	-	6,242	6,367	6,494
Total Housing and Human Services Tenant Ownership Rights Charter Amendment (TORCA) Fund Expenditures	-	-	6,242	6,367	6,494
Grand Total Housing and Human Services	-	52,167,804	58,651,313	60,210,190	59,793,851

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01420001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	558,211	704,708	856,457	866,597
01420001.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	20,016	-	-	-
01420001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	43,218	-	-	-
01420001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(11,100)	(16,861)	(17,210)
01420001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	5,370	183,533	67,359	55,002
01420001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	8,531	10,148	12,235	12,381
01420001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	-	13,429	13,926	1,719	1,680
01420001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	66,554	82,086	166,911	183,602
01420001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	7,466	11,020	13,491	13,491
01420001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	3,897	6,270	7,392	7,524
01420001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	480	720	840	852
01420001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(5,304)	(6,569)	(13,352)	(14,687)
01420001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	-	9,615	-	-	-
01420001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	181,305	207,220	237,812	244,237
01420001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,316	4,090	4,140
01420001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	78	95	136	137
01420001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	175	210	210
01420001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	819	1,129	1,473	1,503

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	4,274	4,529	5,587	5,656
Salaries & Wages Total			-	917,959	1,211,206	1,345,499	1,365,115
Supplies & Expense							
01420001.521000	ADVERTISING	Funds for outreach to promote community events, facilities, and public meetings.	-	579	1,093	1,093	1,093
01420001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	2,912	103	103	103
01420001.523370	METERED POSTAGE	Funds for charges related to postal services.	-	806	1,266	1,266	1,266
01420001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	692	638	638	638
01420001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	4,862	7,623	7,623	7,623
01420001.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	-	87	87	87
01420001.525260	OTHER COSTS	Funds for unbudgeted miscellaneous, unforeseen expenses, not included in other categories.	-	1,262	-	-	-
01420001.525310	PHOTOGRAPHIC EXPENSE	Funds for photographic equipment, film, film processing, and miscellaneous expenses.	-	-	52	52	52
01420001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	-	32,690	22,973	22,973	22,973
01420001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	7,664	-	-	-
01420001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	-	818	818	818
01420001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	662	165	165	165
01420001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	-	1,091	1,091	1,091
01420001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	-	55,107	79,654	14,027	14,457

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	-	27,849	-	-	14,457
01420001.552010	PROFESSIONAL SERVICES	Funds for professional services to support department administration.	-	43,519	5,455	5,455	14,457
Supplies & Expense Total			-	178,603	121,018	55,391	79,280
		Total Administration General Fund Expenditures	-	1,096,563	1,332,224	1,400,890	1,444,395

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01420009.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	152,942	389,314	389,356	404,755
01420009.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	5,479	-	-	-
01420009.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	4,109	-	-	-
01420009.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(5,498)	(8,506)	(8,916)
01420009.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	1,229	-	-	-
01420009.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	3,316	5,564	5,550	5,775
01420009.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	32,836	73,028	67,526	74,279
01420009.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	3,656	7,163	6,745	6,746
01420009.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	2,035	4,076	3,696	3,762
01420009.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	234	468	420	426
01420009.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(2,614)	(5,844)	(5,402)	(5,942)
01420009.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	39,916	107,316	93,771	99,013
01420009.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,918	1,890	1,967
01420009.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	29	62	68	68
01420009.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	114	105	105
01420009.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	370	689	755	771
01420009.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	1,308	2,621	2,583	2,687
01420010.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	664,268	871,660	953,589	984,505

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420010.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	15,023	-	-	-
01420010.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	11,621	-	-	-
01420010.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(13,867)	(21,607)	(22,557)
01420010.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	4,020	2,888	2,888	2,888
01420010.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	17,593	-	-	-
01420010.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	11,299	12,318	13,561	14,004
01420010.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	-	4,949	4,949	15,079	14,732
01420010.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	139,942	220,492	174,560	192,016
01420010.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	13,849	17,632	20,236	20,236
01420010.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	7,944	10,032	8,691	8,844
01420010.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	843	1,152	1,260	1,278
01420010.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(11,170)	(17,642)	(13,964)	(15,361)
01420010.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	200,345	230,074	269,436	284,816
01420010.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	6,587	4,100	4,645	4,797
01420010.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	178	152	203	205
01420010.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	280	315	315
01420010.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	1,322	1,600	1,576	1,607
01420010.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	3,137	5,598	6,344	6,554
Salaries & Wages Total			-	1,336,596	1,932,409	1,995,369	2,084,375

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01420009.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	411	-	-	-
01420010.521000	ADVERTISING	Funds for publicity and outreach.	-	-	2,182	2,182	2,182
01420010.523370	METERED POSTAGE	Funds for charges related to postal services.	-	16,746	14,728	14,728	14,728
01420010.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	524	2,182	2,182	2,182
01420010.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	1,686	31,751	31,751	31,751
01420010.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	-	491	491	491
01420010.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	1,600	-	-	-
01420010.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	-	1,291	4,076	4,076	4,076
01420010.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	-	-	9,819	9,819	9,819
01420010.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	-	1,333	-	-	-
01420010.529140	BUILDING / STRUCTURE MAINT	Funds for repairs and maintenance of City-owned properties occupied by Housing and Human Services staff or leased by the City to a third party, where the lease assigns responsibility to the City for a portion of maintenance.	-	5,773	58,692	58,692	58,692
01420010.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	1,155	-	-	-
01420010.531000	BOARDS AND COMMISSIONS	Funds for operational expenses of the Housing Commission.	-	1,321	2,726	2,726	2,726
01420010.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	550	10,910	10,910	10,910
01420010.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	-	1,091	1,091	1,091
01420010.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	-	5,455	5,455	5,455

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420010.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	-	9,801	14,167	23,372	24,089
01420010.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs related to Housing matters.	-	-	11,578	11,578	11,578
01420010.552010	PROFESSIONAL SERVICES	Funds for consulting and contractual services associated with the administration of affordable housing programs, including property appraisals, capital needs studies, real estate economic analysis, and environmental assessments.	-	147,984	91,973	91,973	91,973
01420010.552020	AUDIT FEES	Funds for annual audit of the Housing Authority.	-	-	5,455	5,455	5,455
01420010.553101	COMM CORP OF SM (HOME)	Funds representing 15% of HOME funds set aside for activities to be undertaken by Community Housing Development Organizations (CHDO).	-	-	101,384	101,384	101,384
01420010.555690	SENIOR HOUSING VOUCHER PRG	Funds for senior housing subsidy vouchers that were previously funded by the Redevelopment Agency.	-	99,375	117,565	117,565	117,565
01420010.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements.	-	-	3,896	3,896	3,896
01420010.575060	OFFICE EQUIPMENT	Funds for the purchase of office equipment.	-	-	1,745	1,745	1,745
Supplies & Expense Total			-	289,550	491,866	501,071	501,788
		Total Housing General Fund Expenditures	-	1,626,146	2,424,275	2,496,440	2,586,163

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01420002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	529,906	595,018	499,330	522,583
01420002.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	26,021	-	-	-
01420002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	20,635	-	-	-
01420002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(8,656)	(11,197)	(11,829)
01420002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	-	9,271	1,271	1,271
01420002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	8,658	8,606	7,100	7,434
01420002.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	-	37,221	38,600	52,935	51,714
01420002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	75,010	90,060	83,654	92,019
01420002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	8,180	8,816	8,994	8,994
01420002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	3,767	4,203	4,129	4,202
01420002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	527	576	560	568
01420002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(5,991)	(7,207)	(6,692)	(7,361)
01420002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	145,598	156,856	142,766	153,224
01420002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	2,801	2,409	2,524
01420002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	89	76	91	91
01420002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	140	140	140
01420002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	1,044	1,148	697	711
01420002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	2,597	3,825	3,292	3,448

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	1,018,522	1,136,248	1,138,746	1,169,685
01420003.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	12,874	-	-	-
01420003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	9,211	-	-	-
01420003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(16,317)	(26,523)	(27,578)
01420003.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(99,963)	(103,462)
01420003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	14,605	1,385	1,385	1,385
01420003.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	93,892	131,342	148,981	148,981
01420003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	16,379	17,703	18,426	18,869
01420003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	191,137	385,857	241,890	266,079
01420003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	29,524	37,382	38,222	38,222
01420003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	10,461	20,461	12,387	12,606
01420003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	1,418	2,446	1,680	1,704
01420003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(15,249)	(30,874)	(19,351)	(21,286)
01420003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	257,410	298,245	323,135	339,211
01420003.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	2,125	4,925	5,587	5,587
01420003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	7,175	6,004	6,238	6,391
01420003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	530	323	383	387
01420003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	595	595	595
01420003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	1,130	2,806	1,254	1,280

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	4,620	7,301	7,499	7,711
01420004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	469,411	526,050	544,618	552,473
01420004.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	11,759	-	-	-
01420004.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	11,100	-	-	-
01420004.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(7,970)	(12,536)	(12,932)
01420004.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	18,487	6,964	6,964	6,964
01420004.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	27,211	70,106	79,498	79,498
01420004.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	7,533	8,420	8,920	9,032
01420004.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	102,398	133,839	135,161	148,677
01420004.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	14,198	15,428	15,738	15,738
01420004.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	6,159	8,778	7,825	7,964
01420004.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	867	1,008	980	994
01420004.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(8,170)	(10,710)	(10,813)	(11,894)
01420004.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	116,569	135,008	146,272	151,989
01420004.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	691	2,629	2,981	2,981
01420004.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	2,761	2,955	2,993
01420004.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	179	133	158	159
01420004.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	245	245	245
01420004.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	639	885	713	727

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420004.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	2,454	3,293	3,492	3,546
01420005.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	696,496	716,671	662,227	685,415
01420005.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	18,454	-	-	-
01420005.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	15,128	-	-	-
01420005.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(10,329)	(15,558)	(16,299)
01420005.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(137,421)	(142,231)
01420005.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	25,776	5,614	5,614	5,614
01420005.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	120,849	120,182	136,282	136,282
01420005.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	12,774	11,765	11,428	11,761
01420005.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	84,126	134,775	153,556	168,912
01420005.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	18,740	19,836	20,236	20,236
01420005.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	9,023	10,032	9,856	10,032
01420005.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	1,043	1,152	1,120	1,136
01420005.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(6,712)	(10,785)	(12,284)	(13,512)
01420005.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	178,538	182,857	184,318	195,558
01420005.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	2,348	4,507	5,111	5,111
01420005.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,869	3,835	3,950
01420005.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	328	171	204	206
01420005.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	315	315	315

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420005.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	746	1,122	770	786
01420005.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	2,932	4,463	4,308	4,463
01420007.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost-of-living adjustments. The increase in this list item is a result of the Human Services Division Reorganization Plan moving the HPI unit out of the Human Services Division and establishing the standalone HPI Division, and the addition of 2 FTEs	-	445,674	707,867	792,100	821,022
01420007.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	9,503	-	-	-
01420007.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	5,395	-	-	-
01420007.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(9,225)	(16,390)	(17,087)
01420007.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	14,363	-	-	-
01420007.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	6,793	10,075	11,252	11,668
01420007.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	39,811	52,243	92,604	101,865
01420007.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	7,816	11,571	13,491	13,491
01420007.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	1,720	4,076	4,129	4,202
01420007.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	199	468	420	426
01420007.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(3,177)	(4,181)	(7,408)	(8,149)
01420007.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	121,594	186,833	175,251	183,417
01420007.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	539	-	-	-
01420007.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	3,238	3,339	3,842	3,985
01420007.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	83	100	136	137

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420007.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	184	210	210
01420007.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	975	1,416	1,370	1,397
01420007.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	2,679	4,560	5,249	5,443
01420008.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	517,651	531,188	612,258	630,268
01420008.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	15,259	-	-	-
01420008.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	5,806	-	-	-
01420008.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(7,717)	(11,192)	(11,614)
01420008.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	5,682	-	-	-
01420008.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	7,594	7,551	8,690	8,948
01420008.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	80,273	76,266	109,760	120,736
01420008.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	8,731	8,816	11,243	11,243
01420008.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	4,075	4,203	5,361	5,456
01420008.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	563	576	700	710
01420008.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(6,407)	(6,101)	(8,780)	(9,659)
01420008.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	134,202	141,862	149,404	156,686
01420008.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	248	-	-	-
01420008.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	2,534	2,891	2,980
01420008.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	100	76	114	115
01420008.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	140	175	175

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420008.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	1,123	1,161	1,256	1,282
01420008.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	2,811	3,459	3,948	4,069
Salaries & Wages Total			-	5,906,012	6,736,389	6,519,222	6,776,411
Supplies & Expense							
01420002.521010	ADMIN-COMMUNICATION EFFORTS	Funds for communications and marketing efforts.	-	26,842	35,000	35,000	20,642
01420002.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. Amount reflects projected need.	-	1,010	1,125	574	614
01420002.523370	METERED POSTAGE	Funds for charges related to postal services.	-	1,550	2,000	2,000	2,000
01420002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	750	3,200	3,200	3,200
01420002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	40,601	42,206	42,206	42,206
01420002.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	282	280	280	280
01420002.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	-	-	65,023	-	-
01420002.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	-	-	10,692	-	-
01420002.528020	UTILITIES - WATER	Funds for water usage.	-	-	16,041	-	-
01420002.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	-	6,074	8,194	8,536	8,825
01420002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	286	-	-	-
01420002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	6,047	9,200	9,200	5,000
01420002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	7,516	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training and technical assistance to HSGP agencies.	-	18,971	36,645	33,145	16,500
01420002.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	-	311,534	448,128	414,139	426,674
01420002.550180	COMM SERV FACIL / MGMT	Funds for the projected costs for operating and maintaining community center sites. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	-	17,784	81,224	16,615	18,593
01420002.552010	PROFESSIONAL SERVICES	Funds for professional/consulting services associated with the administration of the Human Services Division and Homelessness Prevention and Intervention Division. Including external monitoring of HSGP grantees and administration of the Early Development Instrument (EDI).	-	48,413	200,000	200,000	100,000
01420002.556550	ARPA-EMERGENCY ASSISTANCE	This account represents one-time funding from the federal American Rescue Plan Act (ARPA) of 2021. No funding is projected for FY 2025-27.	-	93,165	(0)	-	-
01420003.525340	PROGRAM SUPPLIES	Funds for supplies related to recreation and social services programs through the City's youth and family programs. Activities include events and recreation programs, after-school programs, summer camp and youth trips for the CREST Program.	-	64,251	64,300	64,320	64,320
01420003.525350	GROCERY & SUNDRY ITEMS	Funds to provide snacks and refreshments for youth participants.	-	-	5,000	5,000	5,000
01420003.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	14,036	-	-	-
01420003.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	487	-	-	-
01420003.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	720	20	-	-
01420003.550010	CONTRACTUAL SERVICES	Funds for instructors for recreation classes and services.	-	535,693	595,012	595,012	595,012
01420003.550180	COMM SERV FACIL / MGMT	Funds for the estimated costs of operating and maintaining youth and community center sites.	-	1,628	1,200	1,200	1,200
01420004.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	1,100	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420004.525340	PROGRAM SUPPLIES	Funds for supplies related to recreation and social services programs through the City's youth and family programs. Activities include events and recreation programs, after-school programs, youth trips/events, and child/youth development for the Police Activities League (PAL) program.	-	24,133	11,000	11,000	11,000
01420004.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	426	-	-	-
01420004.550180	COMM SERV FACIL / MGMT	Funds for the estimated costs of operating and maintaining youth and community center sites.	-	2,010	2,000	2,000	2,000
01420004.555570	COMMUNITY FESTIVALS	Funds for the planning and implementation of events held by Virginia Avenue Park and Police Activities League (PAL).	-	2,491	2,500	2,500	2,500
01420005.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	42	-	-	-
01420005.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	1,100	-	-	-
01420005.525340	PROGRAM SUPPLIES	Funds for supplies related to recreation and social services programs through the City's youth and family programs. Activities include events and recreation programs, youth trips, after-school programs, summer camps, employment, and child/youth development and parent groups for Virginia Avenue Park programs.	-	135,418	153,100	153,100	153,100
01420005.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	2,865	-	-	-
01420005.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	151	-	-	-
01420005.550010	CONTRACTUAL SERVICES	Funds for instructors for Virginia Avenue Park Artist in Residence Program and Trades Intern Program.	-	40,105	70,000	70,000	70,000
01420005.550180	COMM SERV FACIL / MGMT	Funds for the projected costs for operating and maintaining youth and community center sites.	-	1,404	2,500	2,500	2,500
01420005.555570	COMMUNITY FESTIVALS	Funds for the planning and carrying out of events held by the City's youth programs at Virginia Avenue Park and Police Activities League (PAL).	-	99,868	70,000	70,000	70,000
01420005.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements.	-	5,450	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420006.556000	COMMUNITY DEVELOPMENT PROGRAM	Operating grants to community service organizations funded and administered by the Housing and Human Services Department through the Human Services Grants Program (HSGP). Grants fund an array of social service safety-net programs for vulnerable and underserved individuals and families in Santa Monica. FY 2025-26 amount includes the following funding breakdown by agency: CLARE - $5,419; Chrysalis - $287,287; Connections for Children - $1,180,557; Disability Community Resource Center - $208,555; Family Service of Santa Monica - $688,166; The Growing Place - $215,884; Haven Neighborhood Services - $128,691; Hospitality Training Academy - $111,657; JVS SoCal - $172,901; Legal Aid Foundation of Los Angeles - $707,972; Meals on Wheels West - $62,835; Santa Monica College - $230,586; Social & Emotional Wellness Initiative - $149,384; St. Joseph Center - $1,636,344; The People Concern - $809,112; Venice Family Clinic - $259,061; Westside Food Bank - $177,787; WISE & Healthy Aging - $1,107,014.	-	7,501,759	8,078,506	8,393,482	9,578,506
01420007.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	382	-	-	-
01420007.552010	PROFESSIONAL SERVICES	Funds to support professional/consulting services associated with programs for persons experiencing homelessness. In FY 2025-27, these services are expected to include software services, implementation of strategies from the homelessness strategic plan, and homeless outreach services, including those provided by The People Concern (HMST), Los Angeles County Department of Health Services (C3), Los Angeles County Department of Mental Health (TTT), and Exodus Recovery.	-	2,075,420	2,025,000	2,175,000	2,110,000
01420007.553010	HOMELESS COUNT	Funds to support the annual Homeless Count.	-	-	3,000	3,000	-
01420007.556000	COMMUNITY DEVELOPMENT PROGRAM	Funds for 24/7 access at an existing shelter site including $600,000 in expanded operational costs.	-	800,000	600,000	600,000	600,000
01420007.556330	HOMELESS UNIT-DIRECT SERVICES	Funds to be used in support of vulnerable Santa Monicans, including move in assistance, rental assistance, and eviction prevention.	-	135,601	150,549	150,549	150,549
01420007.556350	PROJECT HOMECOMING	Funds to support reuniting homeless individuals with family/friends who provide stable housing. Funds pay for bus or airline tickets and food vouchers for travel.	-	30,795	35,000	35,000	35,000
01420007.556380	TEMP RELOCATION FOOD PROVIDERS	Funds to support the operation of food providers (Hand to Hand and HOPE) who were relocated out of parks into the Access Center. Costs include power washing of sidewalks outside the Access Center and storage fees for supplies.	-	19,844	15,000	15,000	15,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund General
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01420008.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	-	5,263	5,200	5,200	5,200
01420008.525340	PROGRAM SUPPLIES	Funds for supplies related to recreation and social services programs through the City's youth and family programs.	-	3,425	1,200	1,200	1,200
01420008.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	334	-	-	-
01420008.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	88	-	-	-
01420008.550010	CONTRACTUAL SERVICES	Funds for Summer Food Service Program agreement. FY 2025-27 increase from FY 2024-25 due to increased food costs.	-	11,321	8,500	12,000	12,000
01420008.552010	PROFESSIONAL SERVICES	Funds for consulting services for youth and family initiatives	-	5,942	-	-	-
Supplies & Expense Total			-	12,104,377	12,857,545	13,131,958	14,128,621
		Total Human Services General Fund Expenditures	-	18,010,389	19,593,934	19,651,180	20,905,032

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Community Development Block Grant (CDBG)
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
19420001.556000	COMMUNITY DEVELOPMENT PROGRAM	CDBG funds allocated annually to operating grants for eligible public services activities, including those performed by community service organizations participating in the FY 2023-27 Human Services Grants Program.	-	94,900	189,800	174,000	174,000
Supplies & Expense Total			-	94,900	189,800	174,000	174,000
		Total Human Services Community Development Block Grant (CDBG) Fund Expenditures	-	94,900	189,800	174,000	174,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Housing Authority
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
12420002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	979,649	1,513,986	1,532,785	1,574,473
12420002.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	15,074	-	-	-
12420002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	14,902	-	-	-
12420002.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	-	1,020	-	-	-
12420002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	11,357	826	826	826
12420002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	18,123	21,223	21,853	22,450
12420002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	219,493	323,758	370,202	407,119
12420002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	26,192	33,060	33,896	33,887
12420002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	12,711	17,184	17,775	18,086
12420002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	1,653	2,160	2,111	2,140
12420002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(17,515)	(25,906)	(29,615)	(32,568)
12420002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	311,190	403,086	423,676	446,034
12420002.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	-	23,649	24,832	-	-
12420002.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	-	(2,085)	(5,923)	-	-
12420002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	7,201	7,282	7,488
12420002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	267	285	341	344
12420002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	525	528	528
12420002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	1,402	2,207	1,632	1,664

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Housing Authority
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
12420002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	6,846	9,832	9,947	10,228
12420004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	223,398	-	-	-
12420005.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	76,669	-	-	-
12420006.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	57,197	-	-	-
Salaries & Wages Total			-	1,981,191	2,328,336	2,393,239	2,492,699
Supplies & Expense							
12420002.521000	ADVERTISING	Funds for publicizing Housing and Housing Authority programs.	-	-	5,847	5,964	6,083
12420002.523370	METERED POSTAGE	Funds for charges related to postal services.	-	-	1,169	1,192	1,216
12420002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	2,275	4,092	4,174	4,257
12420002.524700	RENT	Funds for the Housing Division's share of office in various locations of City Hall.	-	100,000	100,000	100,000	100,000
12420002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	11,909	11,440	11,669	11,902
12420002.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	301	1,636	1,669	1,702
12420002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for the payment of fees associated with applicant screening and background checks, as well as non-general office supplies related to the administration of Section 8, Continuum of Care Program.	-	-	7,001	7,141	7,284
12420002.525260	OTHER COSTS	Funds for miscellaneous, unforeseen expenses, not included in other categories.	-	11,839	1,169	1,192	1,216
12420002.529080	SPECIAL EQUIP MAINT	Funds for as-needed maintenance and operating costs of Housing Authority office equipment, including desktop scanners, fingerprint machine, micro cut shredder, etc.	-	-	11,690	11,924	12,162
12420002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual HAPPY Software Maintenance and Support Agreement to administer housing voucher programs.	-	57,911	58,509	70,179	71,373
12420002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	150	8,882	9,060	9,241
12420002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	1,702	-	2,500	2,500

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Housing Authority
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
12420002.534000	BANK FEES	Funds for the City's banking services.	-	-	1,091	1,113	1,135
12420002.536070	PORTABLE ADMIN FEES	Funds for direct payment of administration fees to Housing Authorities in other cities for those Santa Monica program recipients currently residing in other cities.	-	5,902	8,728	8,903	9,081
12420002.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs for the Housing Authority.	-	1,225	4,676	4,770	4,865
12420002.552010	PROFESSIONAL SERVICES	Funds for services provided by Licensed Clinical Service Worker (LCSW) to support Section 8 and Continuum of Care participants; to provide translation, interpreter, and employment verification services. Realign the budget based on contract and anticipated cost	-	125,565	55,141	132,244	133,369
12420002.552020	AUDIT FEES	Funds for the annual audit of the Housing Authority.	-	5,247	8,183	8,347	8,514
12420002.555723	HAP PORT-IN	Funds for housing voucher payments for participants from other Public Housing Authorities (PHA), who move to Santa Monica. These fees are reimbursed by the initial PHA (12400001.404021)	-	223,624	400,000	400,000	408,000
12420002.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements.	-	3,584	2,104	2,104	2,104
12420003.555721	SECT 8 HSG-PORTS	Funds for housing voucher payments for participants who decide to move outside of the jurisdiction.	-	114,596	159,640	162,833	166,090
12420003.555722	HAP-VOUCHER	Funds for housing voucher payments for Santa Monica Section 8 participants are expected to increase in FY 2025-26 due to anticipated higher tenant-based voucher utilization rates. Utilization is projected to level off in FY 2026-27 and decrease as more cost efficient Project-Based Vouchers come online to replace tenant-based vouchers.	-	19,937,306	21,348,774	22,237,838	22,151,489
12420004.555520	SERIAL INEBRIATE PROG-HAP	Funds for Continuum of Care Tenant-Based Housing Assistance Payments (HAP) for the Continuum of Care Program. HAP funding from HUD is expected to remain consistent with FY 2024-25.	-	3,675,105	3,697,747	3,697,747	3,680,102
12420006.556562	EHV HAP-VOUCHER	Funds for Continuum of Care Tenant-Based Housing Assistance Payments (HAP) for the Emergency Housing Voucher Program. FY 2025-27 reflects an increase in voucher utilization.	-	993,343	1,135,449	1,401,372	1,401,372
12420006.556563	EHV-PRELIMINARY FEE EXPENSES	EHV Preliminary fees cover one-time start-up administrative costs for launching the program, including the application process, housing search, and coordination. These fees will not continue, as the program has already begun generating administrative funds based on voucher utilization.	-	41,600	-	-	-
12420006.556565	EHV-SERVICE FEE EXPENSES	Use of Emergency Housing Voucher (EHV) service fees, which can be utilized for Security/Utility Deposits, Rental Applications, and Holding Fee Uses.	-	42,984	40,000	40,000	40,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Housing Authority
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
12420006.556566	EHV HAP-PORT IN	Funds for EHV voucher payments for participants from other Public Housing Authorities (PHA), who move to Santa Monica. These fees are reimbursed by the initial PHA (12400001.405829).	-	35,602	50,000	51,500	51,500
12420006.556567	EHV ADMIN FEE-PORT OUT	Funds for administering EHV vouchers for Santa Monica participants who relocate from the City of Santa Monica Housing Authority to another Public Housing Authority.	-	1,103	-	-	-
12420006.556568	EHV HAP-PORT OUT	Funds for administering EHV voucher rental subsidy payments for Santa Monica participants who relocate from the City of Santa Monica Housing Authority to another Public Housing Authority.	-	19,414	-	-	-
Supplies & Expense Total			-	25,412,287	27,122,968	28,375,435	28,286,557
		Total Housing Housing Authority Fund Expenditures	-	27,393,478	29,451,304	30,768,674	30,779,256

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Miscellaneous Grants
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20420002.555730	HOME VOUCHERS	Grant funds for payment to Housing Authority program recipients who receive tenant based rental assistance provided through federal HOME grant funding.	-	593,835	512,231	412,821	412,821
Supplies & Expense Total			-	593,835	512,231	412,821	412,821
		Total Housing Miscellaneous Grants Fund Expenditures	-	593,835	512,231	412,821	412,821

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Miscellaneous Grants
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20420001.556000	COMMUNITY DEVELOPMENT PROGRAM	Grant from the U.S. Department of Health and Human Services Substance Abuse and Mental Health Services Administration (SAMHSA) to support the behavioral health needs of vulnerable residents and people experiencing homelessness.	-	1,125,000	375,000	-	-
20420001.556040	HOME-ARP SUPPORT & PREVENTION	This account represents one-time funding from the federal Department of Housing and Urban Development under the HOME Investment Partnerships-American Rescue Plan (HOME-ARP) to provide homeless prevention services. This grant allocation covers supportive services. No funding is projected for FY 2025-27.	-	214,836	-	-	-
20420001.556080	2022 STATE APP(BLOOM)-DHCS-BHX	Grant from the California Department of Health Care Services (DHCS) to support the behavioral health needs of vulnerable residents and people experiencing homelessness.	-	-	907,488	592,512	-
20420001.556480	COG HOMELESSNESS GRANT	Grant from the Westside Cities Council of Governments (WSCCOG) to fund activities such as eviction prevention (LAFLA), an outreach team (Salvation Army), case management services (WISE), food security (MOWW, WSFB), and flexible funds for homelessness prevention.	-	179,129	373,125	-	-
20420001.556750	MEASURE A	This account represents Measure A Local Solutions Funds allocated by the County of Los Angeles Homeless Initiative to replace Measure H funds beginning in FY 2025-26.	-	-	-	1,221,616	-
Supplies & Expense Total			-	1,518,965	1,655,613	1,814,128	-
		Total Human Services Miscellaneous Grants Fund Expenditures	-	1,518,965	1,655,613	1,814,128	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Special Revenue Source
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10420002.555710	PRSRVNG OUR DIVRSTY PROG (POD)	Funds for the Preserving Our Diversity (POD) Pilot program to provide rental assistance to households that are extremely low-income and severely rent-burdened, and have been Santa Monica residents for more than 10 years, for the purpose of mitigating economic displacement.	-	1,423,058	3,000,000	3,000,000	3,000,000
Supplies & Expense Total			-	1,423,058	3,000,000	3,000,000	3,000,000
		Total Housing Special Revenue Source Fund Expenditures	-	1,423,058	3,000,000	3,000,000	3,000,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Special Revenue Source
Division Human Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10420001.556000	COMMUNITY DEVELOPMENT PROGRAM	Funds to program Human Services Grant Program (HSGP) funding, as approved by Council on May 9, 2023, from the Early Childhood developer fees reserve or from estimated revenues that the City expects to receive related to the national Opioid Settlement agreement reached with manufacturers, distributors and pharmacies.	-	410,470	485,690	485,690	485,690
Supplies & Expense Total			-	410,470	485,690	485,690	485,690
		Total Human Services Special Revenue Source Fund Expenditures	-	410,470	485,690	485,690	485,690

EXPENDITURE DETAIL BY DEPARTMENT

Department Housing & Human Services
Fund Tenant Ownership Rights Charter Amendment (TORCA)
Division Housing

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
14420001.556030	TORCA HOUSING ASSISTANCE	Use of Tenant Ownership Rights Charter Amendment (TORCA) funds to provide rental subsidies for permanent housing for Low Income Households.	-	-	6,242	6,367	6,494
Supplies & Expense Total			-	-	6,242	6,367	6,494
		Total Housing Tenant Ownership Rights Charter Amendment (TORCA) Fund Expenditures	-	-	6,242	6,367	6,494

EXPENDITURE SUMMARY BY DEPARTMENT

Human Resources

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administrative Services					
Salaries & Wages	2,183,132	1,565,866	1,538,362	1,435,193	1,471,909
Supplies & Expense	170,599	(76,908)	169,628	769,944	778,300
Administrative Services Total	**2,353,732**	**1,488,957**	**1,707,990**	**2,205,137**	**2,250,209**
Employment & Classification					
Salaries & Wages	1,399,713	2,133,086	2,287,253	2,476,573	2,543,679
Supplies & Expense	126,797	238,714	590,959	491,577	487,532
Employment & Classification Total	**1,526,510**	**2,371,801**	**2,878,212**	**2,968,150**	**3,031,211**
Labor & Employee Relations					
Salaries & Wages	1,114,603	1,213,719	1,509,503	1,475,118	1,530,254
Supplies & Expense	40,085	54,626	85,827	116,784	116,784
Labor & Employee Relations Total	**1,154,688**	**1,268,345**	**1,595,330**	**1,591,902**	**1,647,038**
Organizational Development & Employee Benefits					
Salaries & Wages	237,743	4,838	-	-	-
Supplies & Expense	438,521	336,842	423,158	-	-
Organizational Development & Employee Benefits Total	**676,263**	**341,681**	**423,158**	**-**	**-**
Total General Fund Salaries & Wages	4,935,191	4,917,509	5,335,118	5,386,884	5,545,842
Total General Fund Supplies & Expense	776,002	553,274	1,269,572	1,378,305	1,382,616
Total Human Resources General Fund Expenditures	5,711,193	5,470,784	6,604,690	6,765,189	6,928,458
Grand Total Human Resources	**5,711,193**	**5,470,784**	**6,604,690**	**6,765,189**	**6,928,458**

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01130001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,311,266	998,528	1,046,358	968,042	985,119
01130001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	43,006	26,921	-	-	-
01130001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	36,279	59,697	-	-	-
01130001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(18,215)	(20,530)	(21,094)
01130001.511400	OVERTIME	Funds to pay employees who are required to work beyond the regular workday. FY 2024-25 reflects the transfer of funds previously budgeted in the Organizational Development and Employee Benefits division for the college summer interns program, which has been discontinued.	1,368	1,107	66,504	66,504	66,504
01130001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	127,198	65,222	-	-	-
01130001.511590	OUTSIDE TEMP AGENCY EMPLOYEES	Funds for temporary staffing hired through an outside temporary agency to handle peak workload periods and special projects.	-	-	6,883	6,883	6,883
01130001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	22,418	14,873	14,819	13,839	14,083
01130001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	6,863	5,162	5,353	13,696	13,380
01130001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	178,716	95,546	125,671	92,864	102,150
01130001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	24,083	16,161	15,428	15,739	15,739
01130001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	13,435	9,110	8,778	7,392	7,524
01130001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,577	1,055	1,008	840	852
01130001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(14,216)	(7,631)	(10,054)	(7,429)	(8,172)
01130001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	5,987	6,428	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01130001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	412,660	253,819	262,696	264,532	275,883
01130001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	2,297	1,387	-	-	-
01130001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	3,132	11,250	4,680	4,506	4,590
01130001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	296	249	133	158	160
01130001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	245	245	245
01130001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,208	1,523	1,684	1,758	1,793
01130001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,561	5,457	6,391	6,154	6,270
Salaries & Wages Total			2,183,132	1,565,866	1,538,362	1,435,193	1,471,909
Supplies & Expense							
01130001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	924	801	801	801
01130001.523370	METERED POSTAGE	Funds for charges related to postal services.	1,917	1,629	3,399	2,399	2,399
01130001.523440	PERSONNEL BOARD EXPENSE	Funds for regular meeting and hearing expenses related to the administration of the Personnel Board.	274	504	-	1,500	1,500
01130001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	15,699	10,223	3,641	10,141	10,141
01130001.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials. FY 2025-27 increase reflects reallocation of funds from a different division following the reorganization of the department.	-	-	655	4,885	4,885
01130001.524520	PERIODICALS	Funds for current subscriptions to professional periodicals.	-	289	30	-	-
01130001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	14,024	8,885	47,879	43,679	43,679
01130001.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	110	-	305	305	305
01130001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds used for non-recurring special purchases	7,648	1,397	-	-	-
01130001.525170	PRINTED FORMS	Funds for printing of various forms.	5,318	562	12,736	7,000	7,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01130001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	50	-	-	-	-
01130001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	3,337	3,748	5,738	5,738	5,738
01130001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses. Budget for these items were realigned across department's divisions as appropriate. FY 2025-27 increase reflects reallocation of funds from a different division following the reorganization of the department.	1,656	7,826	-	92,824	92,824
01130001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions are budgeted in the Administrative Services Division and charged across the department's divisions as appropriate.	3,589	1,206	9,713	12,449	12,449
01130001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	4,183	1,615	668	1,968	1,968
01130001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. FY 2025-27 increase reflects reallocation of funds to align with operational needs.	3,200	2,794	-	30,000	30,000
01130001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	27,841	33,332	48,180	272,495	280,851
01130001.534590	INSURANCE ADMIN	Funds to pay insurance premiums on Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) eligible individuals. The costs of the health insurance premiums for these individuals are reimbursed by the participating individuals to the City. FY 2025-27 increase reflects reallocation of funds from a different division following the reorganization of the department.	-	-	-	52,838	52,838
01130001.536550	LEGAL EXPENSE	Funds for consulting services regarding labor law/labor relations issues and investigations expenses. FY 2024-25 increase reflects reallocation of funds to align with operational needs.	-	-	2,245	2,245	2,245
01130001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	69,898	98,032	-	-	-
01130001.550200	EMPLOYEE MEDICAL EXAMS	Funds for professional medical services regarding pre-employment medical exams, health and wellness exams, and drug and alcohol testing services.	1,041	125	22,728	22,728	22,728

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01130001.552010	PROFESSIONAL SERVICES	Various professional services based on need, including classification and compensation training, unique finger printing needs, and facilitation for strategic planning sessions. FY 2023-24 amount reflects a one-time reimbursement from a provider. FY 2025-27 increase reflects reallocation of funds from a different division following the reorganization of the department.	10,816	(250,000)	10,910	205,949	205,949
Supplies & Expense Total			170,599	(76,908)	169,628	769,944	778,300
		Total Administrative Services General Fund Expenditures	2,353,732	1,488,957	1,707,990	2,205,137	2,250,209

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Employment & Classification

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01130002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	916,044	1,409,767	1,568,142	1,693,590	1,716,461
01130002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	38,260	58,059	-	-	-
01130002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	31,996	50,249	-	-	-
01130002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(20,877)	(37,682)	(38,703)
01130002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	332	2,150	2,150	2,150
01130002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	14,026	21,376	22,281	24,129	24,456
01130002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	111,092	209,891	259,626	288,853	317,738
01130002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	13,902	22,371	27,465	29,229	29,229
01130002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	7,878	12,768	15,627	15,217	15,488
01130002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	918	1,476	1,794	1,820	1,846
01130002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(8,838)	(16,750)	(20,774)	(23,107)	(25,418)
01130002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	266,348	354,609	410,873	460,041	477,768
01130002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	7,340	7,812	7,925
01130002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	124	223	237	294	297
01130002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	436	455	455
01130002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,983	2,374	2,910	3,103	3,165
01130002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	5,982	6,339	10,023	10,669	10,822
Salaries & Wages Total			1,399,713	2,133,086	2,287,253	2,476,573	2,543,679

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Employment & Classification

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01130002.521000	ADVERTISING	Funds used for advertising employment opportunities and recruitment-related outreach in various publications and online outlets.	40,496	43,059	12,472	16,972	16,972
01130002.523060	EMPLOYEE SERVICE AWARDS	Funds for service awards that recognize employees.	-	1,210	-	-	-
01130002.523120	PERSONNEL EXAM EXPENSES	Funds for civil service examination expenses.	27,594	76,636	88,569	84,069	84,069
01130002.525000	OFFICE SUPPLIES AND EXPENSES	This line item is no longer used. Funds were consolidated previously in the Administrative Services division.	110	201	-	-	-
01130002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	2,560	-	-	-
01130002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware maintenance, examination software and Applicant Tracking software maintenance agreement.	49,259	50,966	88,853	88,853	88,853
01130002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions are budgeted in the Administrative Services Division and charged across the department's divisions as appropriate.	3,778	7,719	-	-	-
01130002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	3,269	15,993	1,065	2,265	2,265
01130002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. FY 2025-27 increase reflects reallocation of funds to align with operational needs.	2,291	1,550	-	15,000	15,000
01130002.552010	PROFESSIONAL SERVICES	Funding for services to administer selection/examination processes to establish eligibility lists for employee recruitment and funding for classification and compensation studies. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	-	38,820	400,000	284,418	280,373
Supplies & Expense Total			126,797	238,715	590,959	491,577	487,532
		Total Employment & Classification General Fund Expenditures	**1,526,510**	**2,371,801**	**2,878,212**	**2,968,150**	**3,031,211**

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Labor & Employee Relations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01130003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	734,094	792,029	977,233	941,633	966,796
01130003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	15,334	15,867	-	-	-
01130003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	2,995	36,775	-	-	-
01130003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(12,544)	(21,271)	(22,111)
01130003.511050	TUITION REIMBURSEMENT	Funds to provide MOU-mandated tuition reimbursement benefits citywide.	56,519	29,401	71,003	71,003	71,003
01130003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	176	-	7,302	7,302	7,302
01130003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	9,763	12,077	13,958	13,395	13,755
01130003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	86,645	106,588	158,475	176,869	194,556
01130003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	10,191	12,912	16,615	15,738	15,738
01130003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	5,759	6,889	9,453	8,624	8,778
01130003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	671	797	1,086	980	994
01130003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(6,885)	(8,507)	(12,683)	(14,149)	(15,564)
01130003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	194,157	203,205	265,914	262,227	275,910
01130003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	4,751	4,447	4,571
01130003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	91	127	143	158	159
01130003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	264	245	245
01130003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,394	1,573	2,045	1,843	1,879
01130003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	3,700	3,986	6,488	6,074	6,243
Salaries & Wages Total			1,114,603	1,213,719	1,509,503	1,475,118	1,530,254

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Labor & Employee Relations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01130003.523060	EMPLOYEE SERVICE AWARDS	Funds for service awards that recognize employees. FY 2025-27 increase reflects reallocation of funds to align with operational needs.	-	1,019	-	1,641	1,641
01130003.523120	PERSONNEL EXAM EXPENSES	Funds for civil service examination expenses. These items are budgeted in the Employment and Classification division and charged across the department's divisions as appropriate.	165	-	-	-	-
01130003.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations. These items are budgeted in the Administration division and charged across the department's divisions as appropriate.	400	4,545	-	-	-
01130003.525170	PRINTED FORMS	Funds for printing of various forms. These items are budgeted in the Administration division and charged across the department's divisions as appropriate.	-	4,188	-	-	-
01130003.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines. These items are budgeted in the Administration division and charged across the department's divisions as appropriate.	249	230	-	-	-
01130003.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses.	2,081	808	-	-	-
01130003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	716	6,357	-	-	-
01130003.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. This account is no longer used.	-	1,397	-	-	-
01130003.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. FY 2025-27 increase reflects reallocation of funds from a different division following the reorganization of the department.	2,124	7,630	-	26,316	26,316
01130003.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs. FY 2024-25 decrease reflects reallocation of funds to align with operational needs.	5,000	5,000	-	-	-
01130003.552010	PROFESSIONAL SERVICES	Funds for services related to the administration of the City's Family and Medical Leave Act (FMLA) program. These services are now budgeted in this line item for the purposes of centralized tracking.	29,350	23,452	85,827	85,827	85,827

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Labor & Employee Relations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01130003.555870	WELLNESS PROGRAM	Funds for the administration, promotion and maintenance, of the wellness program. FY 2025-27 increase reflects reallocation of funds from a different division following the reorganization of the department.	-	-	-	3,000	3,000
Supplies & Expense Total			40,085	54,626	85,827	116,784	116,784
		Total Labor & Employee Relations General Fund Expenditures	1,154,688	1,268,345	1,595,330	1,591,902	1,647,038

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Organizational Development & Employee Benefits

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01130004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments. Budget was transferred to a different division following the reorganization of the department.	151,104	110	-	-	-
01130004.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end. Budget was transferred to a different division following the reorganization of the department.	734	-	-	-	-
01130004.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict. Budget was transferred to a different division following the reorganization of the department.	1,419	-	-	-	-
01130004.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday. Budget was transferred to a different division following the reorganization of the department.	1,281	-	-	-	-
01130004.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions. Budget was transferred to a different division following the reorganization of the department.	2,265	-	-	-	-
01130004.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions. Budget was transferred to a different division following the reorganization of the department.	32,988	1,656	-	-	-
01130004.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions. Budget was transferred to a different division following the reorganization of the department.	3,570	360	-	-	-
01130004.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions. Budget was transferred to a different division following the reorganization of the department.	2,021	202	-	-	-
01130004.512209	VISION	Reflects fringe benefit costs of department's budgeted positions. Budget was transferred to a different division following the reorganization of the department.	235	24	-	-	-
01130004.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits. Budget was transferred to a different division following the reorganization of the department.	(2,622)	(132)	-	-	-
01130004.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions. Budget was transferred to a different division following the reorganization of the department.	43,856	1,003	-	-	-
01130004.515005	EAP	Reflects fringe benefit costs of department's budgeted positions. Budget was transferred to a different division following the reorganization of the department.	34	11	-	-	-
01130004.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions. Budget was transferred to a different division following the reorganization of the department.	82	8	-	-	-
01130004.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions. Budget was transferred to a different division following the reorganization of the department.	775	1,597	-	-	-
Salaries & Wages Total			237,743	4,838	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Human Resources
Fund General
Division Organizational Development & Employee Benefits

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01130004.523050	EMPLOYEE ORIENTATION EXPENSES	Fund to support the monthly new employee orientation events. Budget was transferred to a different division following the reorganization of the department.	191	-	-	-	-
01130004.523120	PERSONNEL EXAM EXPENSES	Funds for civil service examination expenses. Budget for these items were realigned across department's divisions as appropriate. Budget was transferred to a different division following the reorganization of the department.	78	-	-	-	-
01130004.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for an automated employee benefits administration system with ongoing licensing costs, as well as funds for other miscellaneous software expenses. Budget was transferred to a different division following the reorganization of the department.	169,323	177,788	92,824	-	-
01130004.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. This account is no longer used. Budget was transferred to a different division following the reorganization of the department.	1,281	-	-	-	-
01130004.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Budget was transferred to a different division following the reorganization of the department.	47,780	3,150	78,816	-	-
01130004.534590	INSURANCE ADMIN	Funds to pay insurance premiums on Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) eligible individuals. The costs of the health insurance premiums for these individuals are reimbursed by the participating individuals to the City. Budget was transferred to a different division following the reorganization of the department.	32,532	17,916	52,838	-	-
01130004.552010	PROFESSIONAL SERVICES	Funds for benefits consulting services. Budget was transferred to a different division following the reorganization of the department.	270,789	120,353	195,039	-	-
01130004.555870	WELLNESS PROGRAM	Funds for the administration, promotion and maintenance, of the wellness program. Budget was transferred to a different division following the reorganization of the department.	(83,454)	17,636	3,641	-	-
Supplies & Expense Total			438,521	336,842	423,158	-	-
		Total Organizational Development & Employee Benefits General Fund Expenditures	676,263	341,681	423,158	-	-

EXPENDITURE SUMMARY BY DEPARTMENT

Information Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Strategy & Operations					
Salaries & Wages	1,911,943	1,598,280	1,904,781	1,753,196	1,868,845
Supplies & Expense	1,454,983	1,648,924	1,850,180	1,572,366	1,752,679
Strategy & Operations Total	**3,366,926**	**3,247,204**	**3,754,961**	**3,325,562**	**3,621,524**
Community Broadband					
Salaries & Wages	-	938,938	799,993	870,838	894,023
Supplies & Expense	-	397,404	881,472	885,069	885,724
Community Broadband Total	**-**	**1,336,342**	**1,681,465**	**1,755,907**	**1,779,747**
Customer Experience & Support					
Salaries & Wages	3,644,180	3,501,302	3,791,737	-	-
Supplies & Expense	73,835	182,397	25,237	25,237	25,237
Customer Experience & Support Total	**3,718,014**	**3,683,699**	**3,816,974**	**25,237**	**25,237**
Digital Transformation & Development					
Salaries & Wages	1,401,634	1,521,302	1,934,212	5,002,943	5,151,433
Supplies & Expense	107,644	226,715	337,162	337,162	337,162
Digital Transformation & Development Total	**1,509,278**	**1,748,017**	**2,271,374**	**5,340,105**	**5,488,595**
Infrastructure & Cloud Services					
Salaries & Wages	1,744,297	1,791,001	2,027,269	2,736,160	2,816,829
Supplies & Expense	21,706	35,449	22,052	22,052	22,052
Infrastructure & Cloud Services Total	**1,766,002**	**1,826,450**	**2,049,321**	**2,758,212**	**2,838,881**
Total General Fund Salaries & Wages	8,702,053	9,350,824	10,457,992	10,363,137	10,731,130
Total General Fund Supplies & Expense	1,658,168	2,490,888	3,116,103	2,841,886	3,022,854
Total Information Services General Fund Expenditures	**10,360,221**	**11,841,712**	**13,574,095**	**13,205,023**	**13,753,984**

EXPENDITURE SUMMARY BY DEPARTMENT

Information Services

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Community Broadband Fund					
Community Broadband					
Salaries & Wages	981,558	-	-	-	-
Supplies & Expense	827,841	-	-	-	-
Community Broadband Total	**1,809,399**	**-**	**-**	**-**	**-**
Total Community Broadband Fund Salaries & Wages	981,558	-	-	-	-
Total Community Broadband Fund Supplies & Expense	827,841	-	-	-	-
Total Information Services Community Broadband Fund Expenditures	1,809,399	-	-	-	-
Miscellaneous Grants Fund					
Strategy & Operations					
Supplies & Expense	152,313	851,602	-	-	-
Strategy & Operations Total	**152,313**	**851,602**	**-**	**-**	**-**
Total Miscellaneous Grants Fund Supplies & Expense	152,313	851,602	-	-	-
Total Information Services Miscellaneous Grants Fund Expenditures	152,313	851,602	-	-	-
Grand Total Information Services	12,321,932	12,693,313	13,574,095	13,205,023	13,753,984

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Strategy & Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01140001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,141,052	924,932	1,333,332	1,065,013	1,072,716
01140001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	21,529	21,548	-	-	-
01140001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	46,738	67,000	-	-	-
01140001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(22,306)	(27,754)	(28,544)
01140001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	269	-	-	-	-
01140001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	95,110	126,977	-	-	-
01140001.511590	OUTSIDE TEMP AGENCY EMPLOYEES	Funds for temporary staffing hired through an outside temporary agency to handle peak workload periods and special projects. FY 2025-26 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	-	-	-	58,446	136,144
01140001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	17,428	13,563	18,989	15,189	15,299
01140001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	25,029	16,092	16,688	56,423	55,122
01140001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	71,193	120,063	137,288	208,637	229,501
01140001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	15,520	13,997	19,836	15,736	15,736
01140001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	7,575	7,700	11,286	8,624	8,778
01140001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	882	891	1,296	980	994
01140001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(5,664)	(9,578)	(10,984)	(16,690)	(18,361)
01140001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	146,086	6,428	-	-	-
01140001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	320,583	269,227	381,641	354,032	366,767

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Strategy & Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01140001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	389	-	-	-	-
01140001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	11,738	6,252	5,082	5,120
01140001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	173	160	171	161	161
01140001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	315	245	245
01140001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,067	1,536	2,440	2,130	2,173
01140001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	5,985	6,007	8,537	6,942	6,994
Salaries & Wages Total			1,911,943	1,598,280	1,904,781	1,753,196	1,868,845
Supplies & Expense							
01140001.523370	METERED POSTAGE	Funds for charges related to postal services.	2	1	559	559	559
01140001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	50,724	51,428	61,442	61,442	61,442
01140001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses.	1,698	17,344	9,719	9,719	9,719
01140001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for miscellaneous departmental non-office supply expenses.	695	-	5,586	5,586	5,586
01140001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	200	-	-	-
01140001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	16,596	10,125	4,584	4,584	4,584
01140001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	7,021	7,889	-	-	-
01140001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for computer equipment supplies, repairs and services, software maintenance for citywide applications and Cybersecurity programs, including funding for the Cloud Access Security Broker (CASB) and DocuSign. FY 2025-26 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	740,035	904,394	967,332	792,680	967,332
01140001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	10,897	2,165	2,234	2,234	2,234

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Strategy & Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01140001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	2,986	2,633	2,234	2,234	2,234
01140001.531030	TRAINING	Funds for information technology (IT) training. FY 2025-27 budget reflects funding for citywide training services for existing and future technologies.	61,448	80,263	118,742	118,742	118,742
01140001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	202,804	199,089	287,774	184,612	190,273
01140001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel. No expenses are projected for FY 2025-27.	14,303	20,866	-	-	-
01140001.550010	CONTRACTUAL SERVICES	Funds used for information technology-related contractual services, including the 24x7 Service Desk contract.	277,044	167,425	389,974	389,974	389,974
01140001.552010	PROFESSIONAL SERVICES	Funds used for information technology (IT) professional services, including Technology Governance Plan development and SharePoint consulting and support.	62,436	185,102	-	-	-
01140001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	6,294	-	-	-	-
Supplies & Expense Total			1,454,983	1,648,924	1,850,180	1,572,366	1,752,679
		Total Strategy & Operations General Fund Expenditures	3,366,926	3,247,204	3,754,961	3,325,562	3,621,524

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Community Broadband

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01140006.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	580,864	523,108	590,478	597,599
01140006.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	30,345	-	-	-
01140006.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	32,746	-	-	-
01140006.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	-	(12,738)	(13,094)
01140006.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	9,987	-	-	-
01140006.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	9,257	7,396	8,397	8,500
01140006.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	2,352	2,440	3,588	3,506
01140006.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	114,679	119,229	115,115	126,627
01140006.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	9,991	8,816	8,992	8,992
01140006.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	4,882	5,016	4,928	5,016
01140006.512209	VISION	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	657	576	560	568
01140006.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	(9,155)	(9,540)	(9,208)	(10,129)
01140006.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	148,238	135,958	152,935	158,538
01140006.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	420	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Community Broadband

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01140006.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	-	(27)	-	-	-
01140006.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	-	2,430	2,704	2,740
01140006.515005	EAP	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	115	76	92	92
01140006.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	-	140	140	140
01140006.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	1,173	1,028	1,162	1,187
01140006.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	2,413	3,320	3,693	3,741
Salaries & Wages Total			-	938,938	799,993	870,838	894,023
Supplies & Expense							
01140006.521000	ADVERTISING	Funds for advertising. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	-	5,326	5,326	5,326
01140006.523370	METERED POSTAGE	Funds for charges related to postal services. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	-	559	559	559
01140006.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	2,868	3,352	3,352	3,352
01140006.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for miscellaneous departmental non-office supply expenses. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	-	5,860	5,860	5,860
01140006.525340	PROGRAM SUPPLIES	Funds to support community broadband operations and processes, including the purchase of equipment. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	-	5,326	5,326	5,326
01140006.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	3,850	5,586	5,586	5,586
01140006.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for computer equipment maintenance and software maintenance for broadband program operations. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	66,182	100,541	100,541	100,541

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Community Broadband

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01140006.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	211	1,117	1,117	1,117
01140006.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Budget has been eliminated in this line and moved to the Strategy and Operations Division.	-	9,494	-	-	-
01140006.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	-	12,274	17,742	21,339	21,994
01140006.550010	CONTRACTUAL SERVICES	Funds for contracted services from third party vendors to provide fiber optic services to customers. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	296,767	432,433	432,433	432,433
01140006.552010	PROFESSIONAL SERVICES	Funds for professional services related to engineering and design. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (51).	-	5,507	95,883	95,883	95,883
01140006.575030	COMPUTER EQUIPMENT	Funds for the replacement of broadband network equipment, including network switches and optical equipment, as replacements occur for equipment at end of life or have already exceeded their scheduled operation lifecycle. Effective FY 2023-24, the Community Broadband Fund (55) was consolidated into the General Fund (01).	-	250	207,747	207,747	207,747
Supplies & Expense Total			-	397,404	881,472	885,069	885,724
		Total Community Broadband General Fund Expenditures	-	1,336,342	1,681,465	1,755,907	1,779,747

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Customer Experience & Support

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01140004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. In FY 2025-27, this division was eliminated and the employees were transferred to other divisions during a reorganization of the department.	2,470,571	2,526,059	2,888,219	-	-
01140004.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	77,445	90,893	-	-	-
01140004.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	99,498	121,540	-	-	-
01140004.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(34,674)	-	-
01140004.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	(323,000)	(388,844)	(430,587)	-	-
01140004.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	1,302	2,020	-	-	-
01140004.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	159,514	95,809	34,920	-	-
01140004.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	38,165	40,109	41,533	-	-
01140004.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	354,361	326,486	463,264	-	-
01140004.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	40,648	40,037	45,536	-	-
01140004.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	21,512	19,421	24,654	-	-
01140004.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,506	2,320	2,830	-	-
01140004.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(28,198)	(26,054)	(37,068)	-	-
01140004.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	711,727	631,945	753,484	-	-
01140004.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	1,684	3,793	1,310	-	-
01140004.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	(336)	13,629	-	-
01140004.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	391	468	392	-	-
01140004.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	723	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Customer Experience & Support

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01140004.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	4,707	4,783	5,193	-	-
01140004.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	11,347	10,853	18,379	-	-
Salaries & Wages Total			3,644,179	3,501,302	3,791,737	-	-
Supplies & Expense							
01140004.523370	METERED POSTAGE	Funds for charges related to postal services.	61	-	448	448	448
01140004.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses.	5,396	11,784	11,285	11,285	11,285
01140004.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for miscellaneous departmental non-office supply expenses. Budget has been eliminated in this account and moved to the Strategy and Operations Division.	2	-	-	-	-
01140004.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	2,650	2,420	-	-	-
01140004.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	20,400	20,080	11,172	11,172	11,172
01140004.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses.	24,684	125,929	2,332	2,332	2,332
01140004.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. Budget has been eliminated in this account and moved to the Strategy and Operations Division.	13,465	19,958	-	-	-
01140004.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Budget has been eliminated in this account and moved to the Strategy and Operations Division.	3,774	2,225	-	-	-
01140004.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	3,402	-	-	-	-
Supplies & Expense Total			73,835	182,397	25,237	25,237	25,237
		Total Customer Experience & Support General Fund Expenditures	3,718,014	3,683,699	3,816,974	25,237	25,237

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Digital Transformation & Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01140005.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments. In addition, FY 2025-27 reflects the transfer of some employees previously in the Customer Experience & Support division, which was eliminated during a reorganization of the department.	858,891	951,587	1,341,314	3,902,769	3,969,417
01140005.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	14,717	22,801	-	-	-
01140005.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	17,632	22,403	-	-	-
01140005.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(16,679)	(81,698)	(83,997)
01140005.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(158,720)	(164,275)
01140005.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget). This item was previously budgeted in a different division prior to the reorganization of the department.	-	-	-	(474,803)	(482,776)
01140005.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	90	-	-	-	-
01140005.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	142,602	164,219	-	39,827	39,827
01140005.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	12,823	15,261	19,135	56,102	57,056
01140005.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	87,501	89,090	190,945	579,406	637,347
01140005.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	12,663	13,662	21,874	60,699	60,699
01140005.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	7,171	7,110	12,445	30,434	30,976
01140005.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	835	844	1,429	3,640	3,692
01140005.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(6,961)	(7,105)	(15,280)	(46,352)	(50,992)
01140005.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	246,034	231,740	360,505	1,037,617	1,079,514

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Digital Transformation & Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01140005.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	860	2,611	-	1,494	1,494
01140005.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	6,441	18,519	18,846
01140005.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	139	201	189	621	621
01140005.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	347	945	945
01140005.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,795	1,885	2,750	7,409	7,553
01140005.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,841	4,994	8,797	25,034	25,486
Salaries & Wages Total			1,401,635	1,521,302	1,934,212	5,002,943	5,151,433
Supplies & Expense							
01140005.523310	GEOGRAPHIC INFORMATION SYSTEM	Funds for the development and maintenance of the City's Geographic Information System.	42,381	61,752	36,866	36,866	36,866
01140005.523320	INTERNET/WWW SERVICES	Funds for development and maintenance of the City's website content and programming.	33,933	139,387	256,207	256,207	256,207
01140005.523370	METERED POSTAGE	Funds for charges related to postal services.	-	-	110	110	110
01140005.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses.	-	173	2,838	2,838	2,838
01140005.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for miscellaneous departmental non-office supply expenses.	-	-	2,933	2,933	2,933
01140005.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	500	-	-	-
01140005.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	6,525	6,958	223	223	223
01140005.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses.	7,109	1,817	37,985	37,985	37,985
01140005.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. Budget has been eliminated in this account and moved to the Strategy and Operations Division.	5,871	5,170	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Digital Transformation & Development

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01140005.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. Funding for this line item was moved to the Strategy and Operations Division.	131	-	-	-	-
01140005.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Budget has been eliminated in this account and moved to the Strategy and Operations Division.	2,892	17	-	-	-
01140005.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. This account is no longer being used. Budget has been moved to the Strategy and Operations division.	8,802	10,940	-	-	-
Supplies & Expense Total			107,644	226,715	337,162	337,162	337,162
		Total Digital Transformation & Development General Fund Expenditures	1,509,279	1,748,017	2,271,374	5,340,105	5,488,595

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Infrastructure & Cloud Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01140002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments. In addition, FY 2025-27 reflects the transfer of some employees previously in the Customer Experience & Support division, which was eliminated during a reorganization of the department.	1,099,325	1,216,130	1,439,787	1,940,257	1,973,631
01140002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	25,861	47,002	-	-	-
01140002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	44,334	31,300	-	-	-
01140002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(17,882)	(42,155)	(43,390)
01140002.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(112,281)	(116,211)
01140002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	155	-	-	-	-
01140002.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	93,024	-	-	36,483	36,483
01140002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	16,534	19,149	20,548	28,179	28,659
01140002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	115,611	137,256	171,700	275,053	302,560
01140002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	16,406	18,394	20,750	31,472	31,472
01140002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	7,979	8,928	10,553	14,418	14,674
01140002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	929	1,031	1,213	1,820	1,846
01140002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(9,202)	(10,949)	(13,738)	(22,003)	(24,206)
01140002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	325,661	312,235	375,003	557,571	583,504
01140002.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	1,368	1,368
01140002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	6,718	9,250	9,413
01140002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	154	179	179	322	322

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund General
Division Infrastructure & Cloud Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01140002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	330	490	490
01140002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,422	2,683	2,934	3,534	3,606
01140002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	5,104	7,662	9,174	12,382	12,608
Salaries & Wages Total			1,744,297	1,791,001	2,027,269	2,736,160	2,816,829
Supplies & Expense							
01140002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses.	4,320	3,569	5,575	5,575	5,575
01140002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for miscellaneous departmental non-office supply expenses.	1,090	25	8,099	8,099	8,099
01140002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	700	1,700	-	-	-
01140002.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	9,343	8,930	8,378	8,378	8,378
01140002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses. No expenses are projected for FY 2025-27.	5,465	15,909	-	-	-
01140002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. Budget has been eliminated in this account and moved to the Strategy and Operations Division.	788	-	-	-	-
01140002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Budget has been eliminated in this account and moved to the Strategy and Operations Division.	-	2,975	-	-	-
01140002.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	-	2,341	-	-	-
Supplies & Expense Total			21,706	35,449	22,052	22,052	22,052
		Total Infrastructure & Cloud Services General Fund Expenditures	1,766,002	1,826,450	2,049,321	2,758,212	2,838,881

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund Community Broadband
Division Community Broadband

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages		These accounts are no longer active. Effective FY 2023-24, the Community Broadband Fund was consolidated into the General Fund.					
55140001.511000	PERMANENT EMPLOYEES		581,230	-	-	-	-
55140001.511008	YEAR-END CASH OUTS		16,781	-	-	-	-
55140001.511009	VACATION LUMP SUM PAYS		18,788	-	-	-	-
55140001.511500	TEMPORARY EMPLOYEES		53,631	-	-	-	-
55140001.512003	MEDICARE-MISC EMPLOYEES		9,454	-	-	-	-
55140001.512100	WORKERS' COMP INSURANCE		2,701	-	-	-	-
55140001.512203	MEDICAL - MISC. EMPL		121,103	-	-	-	-
55140001.512206	MED TRUST - MISC. EMPL		9,100	-	-	-	-
55140001.512208	DENTAL		4,955	-	-	-	-
55140001.512209	VISION		600	-	-	-	-
55140001.51220A	EMPLOYEE HEALTH CONTRIBUTION		(9,630)	-	-	-	-
55140001.513003	RETIREMENT - MISC. EMPL		166,114	-	-	-	-
55140001.513004	RETIREMENT - AS NEEDED		2,075	-	-	-	-
55140001.515005	EAP		104	-	-	-	-
55140001.515008	LIFE INSURANCE & AD & D		1,193	-	-	-	-
55140001.515009	DISABILITY INSURANCE		3,359	-	-	-	-
Salaries & Wages Total			981,558	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund Community Broadband
Division Community Broadband

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense		These accounts are no longer active. Effective FY 2023-24, the Community Broadband Fund was consolidated into the General Fund.					
55140001.523420	INDIRECT COST ALLOCATION		178,897	-	-	-	-
55140001.524700	RENT		329	-	-	-	-
55140001.525000	OFFICE SUPPLIES AND EXPENSES		3,836	-	-	-	-
55140001.525340	PROGRAM SUPPLIES		28	-	-	-	-
55140001.528040	UTILITIES - TELEPHONE		5,914	-	-	-	-
55140001.529230	COMPUTER EQUIP/SOFTWARE MAINT		74,083	-	-	-	-
55140001.531030	TRAINING		5,438	-	-	-	-
55140001.534550	GENERAL LIABILITY / AUTO		9,949	-	-	-	-
55140001.550010	CONTRACTUAL SERVICES		542,040	-	-	-	-
55140001.552010	PROFESSIONAL SERVICES		5,478	-	-	-	-
55140001.575030	COMPUTER EQUIPMENT		1,850	-	-	-	-
Supplies & Expense Total			827,841	-	-	-	-
		Total Community Broadband Community Broadband Fund Expenditures	1,809,399	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Information Services
Fund Miscellaneous Grants
Division Strategy & Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20140001.55518F	2021 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. The 2021 UASI Grant funds the City's Cybersecurity initiatives. No additional grant funds are expected for FY 2025-27.	152,313	558,510	-	-	-
20140001.55518G	2022 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. The 2022 UASI Grant funds the City's Cybersecurity initiatives. No additional grant funds are expected for FY 2025-27.	-	293,092	-	-	-
Supplies & Expense Total			152,313	851,602	-	-	-
		Total Strategy & Operations Miscellaneous Grants Fund Expenditures	152,313	851,602	-	-	-

EXPENDITURE SUMMARY BY DEPARTMENT

Library

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administration & Business Services					
Salaries & Wages	2,989,481	4,462,586	3,256,717	3,179,157	3,241,756
Supplies & Expense	1,349,739	1,221,176	1,230,190	1,283,129	1,328,031
Administration & Business Services Total	**4,339,220**	**5,683,762**	**4,486,907**	**4,462,286**	**4,569,787**
Collections, Technology & Patron Services					
Salaries & Wages	2,025,315	2,369,987	2,430,829	2,521,559	2,584,059
Supplies & Expense	871,502	1,054,072	979,455	979,455	979,455
Collections, Technology & Patron Services Total	**2,896,817**	**3,424,058**	**3,410,284**	**3,501,014**	**3,563,514**
Community Engagement & Programming					
Salaries & Wages	1,911,919	2,122,796	2,186,121	2,190,570	2,257,930
Supplies & Expense	1,800	1,460	-	-	-
Community Engagement & Programming Total	**1,913,719**	**2,124,256**	**2,186,121**	**2,190,570**	**2,257,930**
Public & Branch Services					
Salaries & Wages	875,113	(379)	1,602,386	1,576,943	1,610,713
Public & Branch Services Total	**875,113**	**(379)**	**1,602,386**	**1,576,943**	**1,610,713**
Total General Fund Salaries & Wages	7,801,828	8,954,989	9,476,053	9,468,229	9,694,458
Total General Fund Supplies & Expense	2,223,041	2,276,707	2,209,645	2,262,584	2,307,486
Total Library General Fund Expenditures	10,024,869	11,231,696	11,685,698	11,730,813	12,001,944

EXPENDITURE SUMMARY BY DEPARTMENT

Library

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Miscellaneous Grants Fund					
Administration & Business Services					
Supplies & Expense	56,659	39,646	66,118	57,000	-
Administration & Business Services Total	**56,659**	**39,646**	**66,118**	**57,000**	**-**
Total Miscellaneous Grants Fund Supplies & Expense	56,659	39,646	66,118	57,000	-
Total Library Miscellaneous Grants Fund Expenditures	56,659	39,646	66,118	57,000	-
Grand Total Library	10,081,528	11,271,342	11,751,816	11,787,813	12,001,944

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund General
Division Administration & Business Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01150001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,395,998	2,391,271	1,587,970	1,517,126	1,541,633
01150001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	44,732	50,075	-	-	-
01150001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	26,168	38,809	-	-	-
01150001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(35,819)	(34,010)	(35,000)
01150001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	1,071	1,199	1,199	1,199
01150001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with operations, programming, and events.	277,232	514,623	403,707	403,707	403,707
01150001.511504	LIBRARY PAGES	Salaries and wages for Library Pages. FY 2025-27 reflects living wage adjustments.	196,249	260,408	349,591	390,957	390,957
01150001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	31,682	44,937	33,080	33,228	33,579
01150001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	85,003	60,036	62,259	104,660	102,246
01150001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	318,481	386,010	356,562	251,254	276,379
01150001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	36,767	48,570	35,264	33,725	33,725
01150001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	19,039	23,533	19,251	16,083	16,368
01150001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,424	3,094	2,304	2,100	2,130
01150001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(25,324)	(30,806)	(28,529)	(20,100)	(22,110)
01150001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	2,945	2,557	-	-	-
01150001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	550,974	630,822	416,720	425,190	442,568
01150001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	13,683	21,798	28,248	29,800	29,800
01150001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	1,686	-	11,201	11,257	11,378

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund General
Division Administration & Business Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01150001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	801	1,270	304	338	342
01150001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	560	525	525
01150001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,835	3,340	2,689	2,172	2,216
01150001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	8,105	11,167	10,156	9,946	10,114
Salaries & Wages Total			2,989,481	4,462,586	3,256,717	3,179,157	3,241,756
Supplies & Expense							
01150001.521000	ADVERTISING	Funds to promote Library programs, events and services including ads, graphics, and publicity.	1,072	-	8,400	8,400	8,400
01150001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles.	624	109	1,400	1,498	1,603
01150001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles.	731	512	700	357	382
01150001.523370	METERED POSTAGE	Funds for charges related to postal services. FY 2025-27 budget remains level with FY 2024-25 as a result of the reduction in physical mailings.	5,757	8,097	1,800	1,800	1,800
01150001.524000	MEMBERSHIPS AND DUES	Funds for staff memberships and affiliations in professional organizations. FY 2025-27 budget includes funding for the gradual restoration of library services.	996	1,892	5,000	5,000	5,000
01150001.524010	CORPORATE LIBRARY SYSTEMS	Funds for institutional library memberships for the purpose of advocacy, access to regional and national information, discounts, shared reference and return of material from other systems.	6,575	7,001	6,900	6,900	6,900
01150001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. FY 2025-27 budget includes funding for the gradual restoration of library services.	14,235	5,165	7,700	7,700	7,700
01150001.525020	EQUIPMENT RENTAL	Funds for copier/printer lease payments.	51,581	43,068	40,000	40,000	40,000
01150001.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	92	16	400	400	400
01150001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for supplies needed to support operations, including programs and events, the integrated library system, computer supplies, and facility needs.	87,769	50,354	48,100	48,100	48,100
01150001.525170	PRINTED FORMS	Funds for printing of various forms.	3,785	4,775	3,000	3,000	3,000
01150001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	6,700	16,400	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund General
Division Administration & Business Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01150001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase and maintenance of Library Services Officer uniforms.	9,670	12,276	6,100	6,100	6,100
01150001.525240	ELECTRONIC RESOURCES	Funds used to purchase subscriptions to online databases and online services.	9,233	10,287	9,100	9,100	9,100
01150001.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	451,726	348,803	348,960	376,877	407,027
01150001.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs. FY 2025-27 budget reflects a decrease based on historical actuals and rate changes.	62,843	24,620	93,830	40,347	44,382
01150001.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals and rate changes.	57,736	72,396	63,600	68,688	74,183
01150001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines. FY 2025-27 budget remains level with FY 2024-25 as a result of historical actuals.	28,156	28,130	41,000	41,000	41,000
01150001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	7,924	6,288	9,900	10,313	10,662
01150001.529080	SPECIAL EQUIP MAINT	Funds for labor and supply costs for maintenance and repair of equipment.	965	-	-	-	-
01150001.529130	BLDG OPER / CUST SUPPLIES	Funds for the purchase of custodial supplies at the Santa Monica Public Library.	297	-	-	-	-
01150001.529140	BUILDING / STRUCTURE MAINT	Funds for maintenance and service of branch building systems, such as HVAC and elevator service, window, carpet and upholstery cleaning.	10,026	19,034	29,000	29,000	29,000
01150001.529180	REPAIRS/IMPROVEMENTS	Funds for building and equipment repairs and improvements for the branches, such as plumbing, electrical, furniture, cabinets, shelving, painting, signs, lighting, locksmith, landscape, fences/gates, and other miscellaneous needs.	151,668	141,744	75,000	75,000	75,000
01150001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for maintenance and support agreements for the Library's computer hardware and software, including the integrated library system, self-checkout, mobile capabilities, automated material handling system, front-end catalog and web service, customer counter, meeting room reservations, scheduling, and digital collections.	260,174	276,951	203,541	203,541	203,541
01150001.531000	BOARDS AND COMMISSIONS	Funds for memberships, subscriptions, and travel expenses for Library Board.	333	164	2,000	2,000	2,000
01150001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. FY 2023-25 budget includes funding for the gradual restoration of library services.	15,072	8,499	12,000	12,000	12,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund General
Division Administration & Business Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01150001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	4,232	4,437	-	-	-
01150001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	3,543	8,147	4,500	4,500	4,500
01150001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	56,333	59,589	85,726	158,975	163,718
01150001.550010	CONTRACTUAL SERVICES	Funds for necessary contractual services related to the Library. FY 2025-27 amounts reflect funds for after-hours security services and delinquent account collection services.	17,432	35,015	93,812	93,812	93,812
01150001.552010	PROFESSIONAL SERVICES	Funds for various professional services rendered to the Library, including assessment of community needs and design issues relating to the Library Cafe. No expenses are projected for FY 2025-27 at this time.	9,500	8,054	-	-	-
01150001.555560	PROGRAMS & SPECIAL EVENTS	Funds for Library programs and community events to benefit adults, youth and families. Budget amounts align funding with the in-person programming that can be supported with existing staffing.	12,957	19,355	26,100	26,100	26,100
01150001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. Prior year actuals reflect a transaction to transfer funds from the department's operating budget to the Computer Equipment Replacement Program (CERP) to fund future replacement of equipment.	-	-	2,621	2,621	2,621
Supplies & Expense Total			1,349,739	1,221,176	1,230,190	1,283,129	1,328,031
		Total Administration & Business Services General Fund Expenditures	4,339,220	5,683,762	4,486,907	4,462,286	4,569,787

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund General
Division Collections, Technology & Patron Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01150002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,129,131	1,592,118	1,621,496	1,646,627	1,660,493
01150002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	11,970	21,769	-	-	-
01150002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	27,357	18,149	-	-	-
01150002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(22,992)	(38,399)	(39,351)
01150002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	70	-	-	-	-
01150002.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with operations, programming, and events.	44,052	-	-	-	-
01150002.511504	LIBRARY PAGES	Salaries and wages for Library Pages.	11,436	-	-	-	-
01150002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	22,545	21,542	22,744	23,465	23,662
01150002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	268,412	273,714	322,206	364,866	401,353
01150002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	41,191	40,751	39,672	42,719	42,719
01150002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	21,334	20,728	21,318	21,810	22,198
01150002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,718	2,613	2,592	2,660	2,698
01150002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(21,355)	(21,841)	(25,782)	(29,189)	(32,108)
01150002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	456,009	390,596	427,800	464,634	479,814
01150002.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	294	-	-	-	-
01150002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	7,639	7,954	8,023
01150002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	414	417	342	429	433
01150002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	630	665	665
01150002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,177	2,194	2,732	2,453	2,502

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund General
Division Collections, Technology & Patron Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01150002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	7,561	7,237	10,432	10,865	10,958
Salaries & Wages Total			2,025,315	2,369,987	2,430,829	2,521,559	2,584,059
Supplies & Expense							
01150002.524510	BOOKS / PAMPHLETS	Funds to purchase books and various reference materials for the collection.	397,972	479,714	297,500	389,955	389,955
01150002.524520	PERIODICALS	Funds for subscriptions to periodicals for the collection.	14,816	32,178	14,600	41,600	41,600
01150002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds to purchase processing supplies, book covers, security labels, AV cases, etc. for the collection.	7,234	9,136	15,300	15,300	15,300
01150002.525130	NON-PRINT RESOURCES	Funds to purchase audio recordings, DVDs, and other digital media.	47,081	49,426	63,500	50,000	50,000
01150002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	2,550	3,990	-	-	-
01150002.525240	ELECTRONIC RESOURCES	Funds used to purchase subscriptions to online databases and other digital services.	368,859	412,649	540,955	435,000	435,000
01150002.550010	CONTRACTUAL SERVICES	Funds used for bindery and material processing services.	-	6,473	2,300	2,300	2,300
01150002.552010	PROFESSIONAL SERVICES	Funds for cataloging records in standard machine-readable form, access to holdings of other libraries for interlibrary loan purposes and cataloging of library material.	32,990	60,505	45,300	45,300	45,300
Supplies & Expense Total			871,502	1,054,072	979,455	979,455	979,455
		Total Collections, Technology & Patron Services General Fund Expenditures	2,896,817	3,424,058	3,410,284	3,501,014	3,563,514

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund General
Division Community Engagement & Programming

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01150003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,262,151	1,462,071	1,459,540	1,452,669	1,477,885
01150003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	23,000	21,238	-	-	-
01150003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	9,164	9,591	-	-	-
01150003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(21,515)	(33,027)	(34,053)
01150003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	-	21,492	21,492	21,492
01150003.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with operations, programming, and events.	(85)	-	-	-	-
01150003.511504	LIBRARY PAGES	Salaries and wages for Library Pages.	16,018	-	-	-	-
01150003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	18,476	21,186	20,972	20,911	21,273
01150003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	179,383	196,663	269,839	270,976	298,074
01150003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	26,201	30,565	30,856	31,476	31,476
01150003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	14,060	15,121	16,743	16,449	16,742
01150003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,730	1,851	2,016	1,820	1,846
01150003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(14,279)	(15,687)	(21,590)	(21,677)	(23,845)
01150003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	356,202	367,275	387,497	409,065	426,267
01150003.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	650	-	-	-	-
01150003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	9,659	2,862	6,922	7,004	7,129
01150003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	334	312	266	316	319
01150003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	490	490	490
01150003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,516	2,772	3,143	3,038	3,099

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund General
Division Community Engagement & Programming

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01150003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	6,740	6,977	9,450	9,568	9,736
Salaries & Wages Total			1,911,919	2,122,796	2,186,121	2,190,570	2,257,930
Supplies & Expense							
01150003.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	1,800	1,460	-	-	-
Supplies & Expense Total			1,800	1,460	-	-	-
		Total Community Engagement & Programming General Fund Expenditures	1,913,719	2,124,256	2,186,121	2,190,570	2,257,930

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund General
Division Public & Branch Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01150004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	867,088	-	1,091,096	1,066,760	1,074,363
01150004.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	-	(24,014)	(24,529)
01150004.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	8,050	-	-	-	-
01150004.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	-	15,633	15,227	15,336
01150004.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	172,713	183,345	201,680
01150004.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	24,244	24,732	24,732
01150004.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	-	12,981	12,753	12,980
01150004.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,584	1,400	1,420
01150004.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	-	(13,819)	(14,667)	(16,133)
01150004.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	283,745	297,220	306,557
01150004.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	(25)	(379)	5,068	5,096	5,133
01150004.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	209	248	250
01150004.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	385	385	385
01150004.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,623	1,496	1,526
01150004.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	-	6,924	6,962	7,013
Salaries & Wages Total			875,113	(379)	1,602,386	1,576,943	1,610,713
		Total Public & Branch Services General Fund Expenditures	**875,113**	**(379)**	**1,602,386**	**1,576,943**	**1,610,713**

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund Miscellaneous Grants
Division Administration & Business Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20150001.555030	MISCELLANEOUS LIBRARY GRANTS	Funds for small one-time grants. This account is no longer used.	1,002	4,011	-	-	-
20150001.556451	CLLS ADULT LIT FY20/21	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2020-21 award. This account is no longer used.	283	-	-	-	-
20150001.556452	CLLS ADULT LIT FY21/22	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2021-22 award. This account is no longer used.	10,283	-	-	-	-
20150001.556453	CLLS ADULT LIT FY22/23	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2022-23 award.	10,186	2,472	-	-	-
20150001.556454	CLLS ADULT LIT FY23/24	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2023-24 award.	-	10,363	-	-	-
20150001.556455	CLLS ADULT LIT FY24/25	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the FY 2024-25 award.	-	491	41,118	-	-
20150001.556456	CLLS ADULT LIT FY25/26	Funds for California Library Literacy Services (CLLS) Adult Literacy, a program of the California State Library, for salaries and supplies to provide training for volunteers who tutor English-speaking adults to improve their reading and writing skills. This is the estimated award amount for FY 2025-26, the final year of the grant.	-	-	-	40,500	-
20150001.556461	CLLS FAMILY LIT FY20/21	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2020-21 award. The account is no longer used.	677	-	-	-	-
20150001.556462	CLLS FAMILY LIT FY21/22	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2021-22 award. The account is no longer used.	7,062	-	-	-	-
20150001.556463	CLLS FAMILY LIT FY22/23	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2022-23 award. The account is no longer used.	15,019	1,967	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Library
Fund Miscellaneous Grants
Division Administration & Business Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20150001.556464	CLLS FAMILY LIT FY23/24	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2023-24 award.	-	16,246	-	-	-
20150001.556465	CLLS FAMILY LIT FY24/25	Funds for California Library Literacy Services (CLLS) Family Literacy, a program of the California State Library, for salaries, programs and supplies to support youth and family literacy services. This is the FY 2024-25 award.	-	-	25,000	-	-
20150001.556466	CLLS FAMILY LIT FY25/26	California Library Literacy Services (CLLS) Family Literacy, is a program of the California State Library, funds salaries, programs and supplies to support youth and family literacy services. This is the estimated award amount for FY 2025-26, the final year of the grant.	-	-	-	16,500	-
20150001.556590	LSTA RED KITS PROJECT	Funds for a one-time grant from the U.S. Institute of Museum and Library Services under the provisions of the Library Services and Technology Act (LSTA) to promote adult literacy.	12,146	-	-	-	-
20150001.556670	CLLS ESL FY23/24	Funds for California Library Literacy Services (CLLS), a program of the California State Library, for salaries, programs and supplies to support English as a Second Language services. This is the FY 2023-24 award of the three-year grant.	-	4,095	-	-	-
Supplies & Expense Total			56,659	39,646	66,118	57,000	-
		Total Administration & Business Services Miscellaneous Grants Fund Expenditures	56,659	39,646	66,118	57,000	-

EXPENDITURE SUMMARY BY DEPARTMENT

Police

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Office of The Chief of Police					
Salaries & Wages	16,537,767	15,214,069	15,408,006	14,456,595	14,445,091
Supplies & Expense	2,523,229	3,494,602	4,193,273	4,973,340	5,073,700
Office of The Chief of Police Total	**19,060,996**	**18,708,671**	**19,601,279**	**19,429,935**	**19,518,791**
Criminal Investigation					
Salaries & Wages	19,005,709	19,644,070	22,380,820	22,877,854	23,394,096
Supplies & Expense	893,662	1,031,770	971,904	971,904	971,904
Criminal Investigation Total	**19,899,371**	**20,675,839**	**23,352,724**	**23,849,758**	**24,366,000**
Patrol Operations					
Salaries & Wages	43,733,850	47,104,548	45,724,667	49,576,033	50,755,735
Supplies & Expense	135,027	585,631	556,776	556,776	556,776
Patrol Operations Total	**43,868,877**	**47,690,179**	**46,281,443**	**50,132,809**	**51,312,511**
Professional Services					
Salaries & Wages	5,414,984	6,262,663	5,026,111	8,898,651	9,050,036
Supplies & Expense	5,094,249	5,207,033	4,355,221	5,128,797	5,397,109
Professional Services Total	**10,509,233**	**11,469,696**	**9,381,332**	**14,027,448**	**14,447,145**
Special Operations					
Salaries & Wages	16,574,943	17,011,378	21,158,858	20,476,071	20,953,839
Supplies & Expense	394,335	365,968	620,162	610,808	614,350
Special Operations Total	**16,969,278**	**17,377,346**	**21,779,020**	**21,086,879**	**21,568,189**
Total General Fund Salaries & Wages	101,267,253	105,236,727	109,698,462	116,285,204	118,598,797
Total General Fund Supplies & Expense	9,040,503	10,685,004	10,697,336	12,241,625	12,613,839
Total Police General Fund Expenditures	**110,307,756**	**115,921,731**	**120,395,798**	**128,526,829**	**131,212,636**

EXPENDITURE SUMMARY BY DEPARTMENT

Police

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Asset Seizure Fund					
Office of The Chief of Police					
Supplies & Expense	125,620	-	-	-	-
Office of The Chief of Police Total	**125,620**	**-**	**-**	**-**	**-**
Total Asset Seizure Fund Supplies & Expense	125,620	-	-	-	-
Total Police Asset Seizure Fund Expenditures	125,620	-	-	-	-
Citizens Option for Public Safety (COPS) Fund					
Office of The Chief of Police					
Supplies & Expense	135,159	87,685	109,094	196,276	200,202
Office of The Chief of Police Total	**135,159**	**87,685**	**109,094**	**196,276**	**200,202**
Total Citizens Option for Public Safety (COPS) Fund Supplies & Expense	135,159	87,685	109,094	196,276	200,202
Total Police Citizens Option for Public Safety (COPS) Fund Expenditures	135,159	87,685	109,094	196,276	200,202

EXPENDITURE SUMMARY BY DEPARTMENT

Police

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Miscellaneous Grants Fund					
Office of The Chief of Police					
Salaries & Wages	-	11,849	-	-	-
Supplies & Expense	715,641	519,016	244,021	-	-
Office of The Chief of Police Total	**715,641**	**530,865**	**244,021**	**-**	**-**
Special Operations					
Salaries & Wages	231,632	275,856	284,754	-	-
Supplies & Expense	90,329	101,108	95,475	-	-
Special Operations Total	**321,961**	**376,964**	**380,229**	**-**	**-**
Total Miscellaneous Grants Fund Salaries & Wages	231,632	287,705	284,754	-	-
Total Miscellaneous Grants Fund Supplies & Expense	805,970	620,124	339,496	-	-
Total Police Miscellaneous Grants Fund Expenditures	1,037,602	907,829	624,250	-	-
Pier Fund					
Harbor Unit					
Salaries & Wages	1,915,026	1,940,057	1,742,890	1,653,644	1,689,343
Supplies & Expense	273,850	275,991	211,707	276,988	283,527
Harbor Unit Total	**2,188,876**	**2,216,047**	**1,954,597**	**1,930,632**	**1,972,870**
Total Pier Fund Salaries & Wages	1,915,026	1,940,057	1,742,890	1,653,644	1,689,343
Total Pier Fund Supplies & Expense	273,850	275,991	211,707	276,988	283,527
Total Police Pier Fund Expenditures	2,188,876	2,216,047	1,954,597	1,930,632	1,972,870

EXPENDITURE SUMMARY BY DEPARTMENT

Police

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Special Revenue Source Fund					
Office of The Chief of Police					
Supplies & Expense	747	-	-	-	-
Office of The Chief of Police Total	**747**	**-**	**-**	**-**	**-**
Professional Services					
Supplies & Expense	26,428	53,010	-	-	-
Professional Services Total	**26,428**	**53,010**	**-**	**-**	**-**
Special Operations					
Supplies & Expense	-	-	4,568	4,659	4,752
Special Operations Total	**-**	**-**	**4,568**	**4,659**	**4,752**
Total Special Revenue Source Fund Supplies & Expense	27,175	53,010	4,568	4,659	4,752
Total Police Special Revenue Source Fund Expenditures	27,175	53,010	4,568	4,659	4,752
Grand Total Police	113,822,188	119,186,303	123,088,307	130,658,396	133,390,460

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Office of The Chief of Police

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01180001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments. FY 2025-27 budget reflects department reorg where the Personnel & Training Unit moved from the Office of the Chief of Police to the Professional Services Division.	6,084,515	5,872,249	6,351,126	4,603,716	4,649,501
01180001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	88,507	87,705	-	-	-
01180001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	67,371	172,611	-	-	-
01180001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(102,039)	(114,687)	(116,678)
01180001.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	31,589	28,199	-	-	-
01180001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	600,963	507,954	571,197	381,059	381,059
01180001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	199,813	267,449	-	-	-
01180001.511507	POLICE CADETS	Salaries and wages for as-needed Police Cadets used for staff assignments, clerical relief and taking of minor crime reports.	23,521	45,298	18,278	18,278	18,278
01180001.512001	MEDICARE-POLICE	Reflects fringe benefit costs of department's budgeted positions.	89,645	82,428	82,608	51,596	52,183
01180001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	15,861	20,030	17,431	14,929	15,006
01180001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	5,429,745	4,300,302	4,459,572	6,167,558	6,025,345
01180001.512201	MEDICAL - POLICE	Reflects fringe benefit costs of department's budgeted positions.	380,406	560,360	558,730	346,312	380,943
01180001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	108,622	124,567	106,369	92,041	101,245
01180001.512204	MED TRUST - POLICE	Reflects fringe benefit costs of department's budgeted positions.	42,863	35,654	45,618	31,693	31,693
01180001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	19,259	22,558	17,632	15,739	15,739
01180001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	31,894	33,791	38,061	24,274	24,706

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Office of The Chief of Police

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	3,812	4,090	4,608	2,940	2,982
01180001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(8,646)	(9,937)	(8,511)	(7,363)	(8,099)
01180001.51220B	EMPLOYEE HEALTH CONTRIB-POA	Employee health contribution for payment of medical benefits.	(45,309)	(49,478)	(61,464)	(37,273)	(41,000)
01180001.512301	MEDICAL-POLICE RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	226,841	232,987	-	232,987	232,987
01180001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	26,654	27,265	-	27,265	27,265
01180001.513000	RETIREMENT CONTRIBUTIONS	This account is no longer active.	1	-	-	-	-
01180001.513001	RETIREMENT - POLICE	Reflects fringe benefit costs of department's budgeted positions.	2,879,704	2,595,303	3,079,383	2,139,975	2,177,774
01180001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	229,962	240,322	187,915	434,785	443,057
01180001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	2,389	3,547	685	685	685
01180001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	25,150	18,591	18,813
01180001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	680	897	627	542	548
01180001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,155	840	840
01180001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,402	2,995	6,767	3,408	3,477
01180001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,702	4,927	7,108	6,705	6,742
Salaries & Wages Total			16,537,767	15,214,069	15,408,006	14,456,595	14,445,091
Supplies & Expense							
01180001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. This account is no longer used and current costs are budgeted in the Professional Services division.	101	287	-	-	-
01180001.523070	INVESTIGATION EXPENSE	Funds to support investigators' out of pocket expenses during investigations.	1,098	-	-	-	-
01180001.523110	RECRUITMENT	Funds for expenditures incurred during the personnel recruitment process and background research of officer candidates.	7,676	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Office of The Chief of Police

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180001.523180	CRIME PREVENTION	Funds to provide support to community relations activities directed at crime prevention. Includes funds for, but not limited to, printing of crime prevention information, self-defense workshops, and citizen academy.	34,293	20,715	35,000	35,000	35,000
01180001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events. $10K was moved to the Recruitment line item to fund ongoing recruitment efforts.	17,783	6,709	24,753	14,753	14,753
01180001.523370	METERED POSTAGE	Funds for charges related to postal services.	8,313	6,879	7,927	7,927	7,927
01180001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	8,521	4,198	6,223	6,223	6,223
01180001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget was transferred to the Professional Services Division following the reorganization of the department.	250	1,336	-	-	-
01180001.525020	EQUIPMENT RENTAL	Funds for rental and maintenance office equipment.	1,866	14,241	21,600	21,600	21,600
01180001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for special department needs, such as penal and vehicle code books, card printer, and card repair.	37,539	17,258	24,388	24,388	24,388
01180001.525090	AMMO / SHOOTING SUPPLIES	Funds for less-lethal equipment, ammunitions, bulletproof vest, and other safety and training equipment.	1,155	-	-	-	-
01180001.525100	BADGE/AWARD/NAME PLATES	Funds for the purchase of sworn personnel badges, name plates and merit medals.	24,299	22,080	20,153	20,153	20,153
01180001.525170	PRINTED FORMS	Funds for printing of various forms.	6,571	3,296	2,390	2,390	2,390
01180001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms for academy officer, Personnel & Training, Community Affairs, and Cadets. Funds moved to Division PSD due to P&T transferring to that Division	40,710	65,935	22,443	13,693	13,693
01180001.525260	OTHER COSTS	Funds for miscellaneous expenses, such as public records search services and vehicle graphic designs.	120,741	51,138	20,430	20,430	20,430
01180001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for maintenance and support of computer equipment, software systems, and the Public Safety Facility (PSF) security system. Budget was moved to the Professional Services Division in FY 2022-23.	2,513	25,994	-	-	-
01180001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	9,826	9,647	17,381	17,381	17,381
01180001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	15,966	13,529	9,011	9,011	9,011

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Office of The Chief of Police

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Funds moved to PSD to account for P&T transferring to that Division.	361,221	356,613	341,064	41,064	41,064
01180001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	1,335,266	2,564,456	3,472,682	4,591,499	4,691,859
01180001.536000	SPECIAL PROJECTS	Funds for contract payment to outside agencies for social media security and special projects. $20K was moved from this line item to the recruitment line item to fund ongoing recruitment efforts.	65,500	24,000	100,296	80,296	80,296
01180001.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs.	2,721	1,938	26,908	26,908	26,908
01180001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	327,194	230,340	-	-	-
01180001.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station.	1,834	916	1,372	1,372	1,372
01180001.550200	EMPLOYEE MEDICAL EXAMS	Department-paid medical exams provided to sworn personnel.	986	17,320	28,598	28,598	28,598
01180001.552010	PROFESSIONAL SERVICES	Funds for psychological testing of employees.	84,830	35,449	10,654	10,654	10,654
01180001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. Funds for computer equipment were consolidated into the Professional Services Division, where the Department's Technology Unit is located.	4,456	326	-	-	-
Supplies & Expense Total			2,523,230	3,494,601	4,193,273	4,973,340	5,073,700
		Total Office of The Chief of Police General Fund Expenditures	19,060,996	18,708,671	19,601,279	19,429,935	19,518,791

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Criminal Investigation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01180004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	10,387,745	10,685,482	13,252,968	13,218,061	13,408,302
01180004.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	146,177	145,401	-	-	-
01180004.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	255,992	251,809	-	-	-
01180004.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(206,799)	(334,296)	(343,054)
01180004.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(538,776)	(557,632)
01180004.511030	STANDBY PAY	Funds to compensate for standby pay, during off hours, for staff to respond to emergency situations.	43,192	55,973	37,933	37,933	37,933
01180004.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	66,625	65,127	-	-	-
01180004.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	1,575,103	1,842,186	1,292,195	1,286,285	1,286,285
01180004.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	84,533	94,790	-	-	-
01180004.511507	POLICE CADETS	Salaries and wages for as-needed Police Cadets used for staff assignments, clerical relief and taking of minor crime reports.	23,408	61,272	76,557	76,557	36,557
01180004.512001	MEDICARE-POLICE	Reflects fringe benefit costs of department's budgeted positions.	113,588	118,188	128,215	119,085	120,855
01180004.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	75,626	78,349	81,278	70,002	71,057
01180004.512201	MEDICAL - POLICE	Reflects fringe benefit costs of department's budgeted positions.	574,389	659,524	871,295	1,101,257	1,211,383
01180004.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	865,214	919,146	1,104,034	1,146,613	1,261,275
01180004.512204	MED TRUST - POLICE	Reflects fringe benefit costs of department's budgeted positions.	56,941	58,920	72,693	71,599	71,599
01180004.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	102,567	104,207	119,016	121,413	121,413
01180004.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	91,309	90,747	112,185	107,019	108,922

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Criminal Investigation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180004.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	11,224	11,040	13,536	13,020	13,206
01180004.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(68,557)	(73,100)	(88,340)	(91,726)	(100,899)
01180004.51220B	EMPLOYEE HEALTH CONTRIB-POA	Employee health contribution for payment of medical benefits.	(66,392)	(76,835)	(95,852)	(122,968)	(135,262)
01180004.513001	RETIREMENT - POLICE	Reflects fringe benefit costs of department's budgeted positions.	3,412,461	3,421,122	4,150,687	5,118,398	5,247,657
01180004.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	1,213,067	1,094,045	1,350,145	1,376,076	1,430,637
01180004.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	1,222	2,703	1,371	1,371	1,371
01180004.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	(1)	3,621	54,723	54,771	55,643
01180004.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	1,644	1,966	1,805	2,175	2,197
01180004.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,325	3,360	3,360
01180004.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	5,663	6,166	15,034	8,496	8,666
01180004.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	32,969	22,223	32,816	32,129	32,625
Salaries & Wages Total			19,005,709	19,644,070	22,380,820	22,877,854	23,394,096
Supplies & Expense							
01180004.523070	INVESTIGATION EXPENSE	Funds to support investigators' out of pocket expenses during investigations.	46,109	42,810	57,226	57,226	57,226
01180004.523160	EXPLORER POST	Funds for expenses incurred by the Police Explorer Post when providing community services, (i.e. crowd and traffic control, security and color guard services, etc.).	1,554	6,182	5,483	5,483	5,483
01180004.523170	FINGERPRINTING	Funds for fingerprinting costs associated with department employment applications.	8,824	8,686	31,116	31,116	31,116
01180004.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	2,885	2,961	3,012	3,012	3,012
01180004.525020	EQUIPMENT RENTAL	Funds for the lease of undercover vehicles.	103,406	118,516	121,553	121,553	121,553
01180004.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for special purpose software, latex gloves and miscellaneous supplies.	37,505	105,149	81,898	81,898	81,898

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Criminal Investigation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180004.525120	JAIL SUPPLIES	Funds for food served to individuals incarcerated in the City Jail and to purchase mattresses, blankets, and other miscellaneous supplies.	69,387	81,746	93,785	93,785	93,785
01180004.525170	PRINTED FORMS	Funds for printing of various forms.	6,512	2,489	5,446	5,446	5,446
01180004.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	400	-	-	-
01180004.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms for records, Property Room, Forensics, Detective and Youth Services, and Custody Unit.	14,894	14,090	15,148	15,148	15,148
01180004.525260	OTHER COSTS	Funds for child abuse evidence kits, sexual assault kits, blood sample testing of DUI, and other miscellaneous items.	42,307	110,036	65,001	65,001	65,001
01180004.525310	PHOTOGRAPHIC EXPENSE	Funds for photographic equipment, film, film processing, and miscellaneous expenses.	529	-	8,997	8,997	8,997
01180004.529080	SPECIAL EQUIP MAINT	Funds for labor and supply costs for repair of portable alarms and specialized radio repairs.	2,015	878	3,996	3,996	3,996
01180004.529100	PHOTO EQUIPMENT MAINTENANCE	Funds for the repair of forensic cameras and miscellaneous equipment.	-	7,541	8,281	8,281	8,281
01180004.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for maintenance and support of computer equipment and software. Budget has been moved to the Professional Services division.	5,239	5,738	201	201	201
01180004.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	313	-	877	877	877
01180004.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	20,385	19,014	11,023	11,023	11,023
01180004.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	14,742	13,219	10,654	10,654	10,654
01180004.536060	PRISONER RETENTION & TRANSPORT	Funds for services provided by the Los Angeles County including prisoner retention, and extradition.	1,285	1,738	62,320	62,320	62,320
01180004.550210	MEDICAL SERVICES	Funds for medical services rendered to prisoners or victims of crimes.	433,297	441,600	312,120	312,120	312,120
01180004.552010	PROFESSIONAL SERVICES	Funds for disposal of medical waste from the Property Room.	78,508	46,263	73,767	73,767	73,767

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Criminal Investigation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180004.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. Funds for computer equipment were consolidated into the Professional Services Division, where the Department's Technology Unit is located.	3,967	2,712	-	-	-
Supplies & Expense Total			893,663	1,031,769	971,904	971,904	971,904
		Total Criminal Investigation General Fund Expenditures	19,899,373	20,675,839	23,352,724	23,849,758	24,366,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Patrol Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01180002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	21,143,934	22,693,651	23,903,430	25,104,045	25,591,950
01180002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	187,523	238,775	-	-	-
01180002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	343,222	277,140	-	-	-
01180002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(390,886)	(655,799)	(674,107)
01180002.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(104,942)	(108,615)
01180002.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	149,635	159,192	-	-	-
01180002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	7,350,229	8,703,413	6,221,075	6,192,623	6,192,623
01180002.511507	POLICE CADETS	Salaries and wages for as-needed Police Cadets used for staff assignments, clerical relief and taking of minor crime reports.	15,631	36,338	40,000	40,000	-
01180002.512001	MEDICARE-POLICE	Reflects fringe benefit costs of department's budgeted positions.	355,834	396,237	418,283	347,362	353,710
01180002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	17,164	14,907	18,259	15,425	15,722
01180002.512200	EMPLOYEE HEALTH INSURANCE	Represents the payments for medical insurance.	-	24,477	-	-	-
01180002.512201	MEDICAL - POLICE	Reflects fringe benefit costs of department's budgeted positions.	1,898,125	2,105,666	2,253,360	2,767,218	3,043,940
01180002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	274,289	256,425	294,304	348,399	383,239
01180002.512204	MED TRUST - POLICE	Reflects fringe benefit costs of department's budgeted positions.	203,240	219,403	218,461	214,712	214,712
01180002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	26,781	25,094	24,244	29,231	29,231
01180002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	144,648	152,340	153,705	154,335	157,080
01180002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	18,002	18,726	18,864	18,760	19,028

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Patrol Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(21,778)	(19,857)	(23,546)	(27,871)	(30,658)
01180002.51220B	EMPLOYEE HEALTH CONTRIB-POA	Employee health contribution for payment of medical benefits.	(210,511)	(248,512)	(247,888)	(310,140)	(341,154)
01180002.513001	RETIREMENT - POLICE	Reflects fringe benefit costs of department's budgeted positions.	11,508,821	11,818,301	12,427,522	15,035,164	15,487,382
01180002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	305,021	221,424	259,513	288,894	300,734
01180002.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	586	1,377	-	-	-
01180002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	8,101	-	95,076	99,183	101,224
01180002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	2,573	3,078	2,527	3,136	3,168
01180002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	4,655	4,865	4,865
01180002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	3,448	2,695	27,423	4,398	4,487
01180002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	9,333	4,260	6,286	7,035	7,174
Salaries & Wages Total			43,733,850	47,104,548	45,724,667	49,576,033	50,755,735
Supplies & Expense							
01180002.523090	CANINE PROGRAM	Funds for equipment, food, dental care, veterinary services, training and operating expenses.	24,717	85,586	41,828	41,828	41,828
01180002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	940	723	1,556	1,556	1,556
01180002.525020	EQUIPMENT RENTAL	Funds for mobile modular office rental at the airport. Funds moved to the Special Operations Division during the FY 2020-21 reorganization.	984	-	-	-	-
01180002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for purchase of batteries, flares, gloves, disinfectant wipes, and board up services.	60,951	48,733	38,421	38,421	38,421
01180002.525170	PRINTED FORMS	Funds for printing of various forms.	6,132	18,966	8,674	8,674	8,674
01180002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	90	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Patrol Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180002.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms for K9 officers, Community Services officers, and Downtown Services officers, and Crime Impact Team.	14,091	13,793	28,693	28,693	28,693
01180002.525260	OTHER COSTS	Funds for janitorial service, mobile storage for lost property and other miscellaneous items as needed.	17,237	18,893	19,176	19,176	19,176
01180002.529080	SPECIAL EQUIP MAINT	Funds for maintenance of voice logging equipment, copiers, and bicycle maintenance for Public Services Officers.	-	-	2,234	2,234	2,234
01180002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	2,007	953	2,062	2,062	2,062
01180002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	5,446	5,812	3,305	3,305	3,305
01180002.550010	CONTRACTUAL SERVICES	Funds for the Parking Security Services contract which will add security patrol services to ten of the City's parking structures to ensure the safety of the community and visitors to the City. Previously, the contract was a 6-month pilot program funded in Non-Departmental and managed by the Department of Transportation. Effective FY 2023-24, the Police Department will manage the contract and expand on the pilot program.	-	382,782	410,827	410,827	410,827
01180002.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. Funds for computer equipment were consolidated into the Professional Services Division, where the Department's Technology Unit is located.	2,432	9,219	-	-	-
01180002.575090	MISCELLANEOUS EQUIPMENT	Funds for the purchase of [please describe].	-	172	-	-	-
Supplies & Expense Total			135,027	585,632	556,776	556,776	556,776
		Total Patrol Operations General Fund Expenditures	43,868,877	47,690,180	46,281,443	50,132,809	51,312,511

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Professional Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01180005.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments. FY 2025-27 budget reflects department reorg where the Personnel & Training Unit moved from the Office of the Chief of Police to the Professional Services Division.	2,639,708	3,070,538	3,091,029	5,091,819	5,124,951
01180005.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	65,580	70,904	-	-	-
01180005.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	82,048	98,707	-	-	-
01180005.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(45,873)	(128,834)	(131,139)
01180005.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	14,194	14,890	-	-	-
01180005.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	866,330	1,121,446	130,281	317,211	317,211
01180005.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	55,794	80,620	80,416	80,416	80,416
01180005.511507	POLICE CADETS	Salaries and wages for as-needed Police Cadets used for staff assignments, clerical relief and taking of minor crime reports.	18,078	11,968	36,557	36,557	36,557
01180005.512001	MEDICARE-POLICE	Reflects fringe benefit costs of department's budgeted positions.	23,867	35,506	23,108	50,820	50,995
01180005.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	22,892	22,572	24,634	22,441	22,691
01180005.512201	MEDICAL - POLICE	Reflects fringe benefit costs of department's budgeted positions.	122,435	189,864	145,846	395,691	435,260
01180005.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	279,383	287,372	323,057	398,247	438,072
01180005.512204	MED TRUST - POLICE	Reflects fringe benefit costs of department's budgeted positions.	10,749	13,567	10,638	25,561	25,561
01180005.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	34,023	29,455	33,060	35,974	35,974
01180005.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	25,468	23,773	24,708	34,197	34,804
01180005.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	3,200	3,023	3,024	4,340	4,402

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Professional Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180005.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(22,272)	(22,859)	(25,848)	(31,859)	(35,044)
01180005.51220B	EMPLOYEE HEALTH CONTRIB-POA	Employee health contribution for payment of medical benefits.	(14,443)	(19,894)	(16,045)	(44,368)	(48,805)
01180005.513001	RETIREMENT - POLICE	Reflects fringe benefit costs of department's budgeted positions.	796,119	897,579	752,498	2,137,408	2,169,299
01180005.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	360,446	324,639	402,841	432,925	448,396
01180005.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	683	1,306	4,387	4,387	4,387
01180005.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	7,282	(1,800)	13,279	20,306	20,440
01180005.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	582	523	399	700	707
01180005.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	735	1,085	1,085
01180005.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,631	2,659	3,571	3,525	3,595
01180005.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	20,206	6,304	9,809	10,102	10,221
Salaries & Wages Total			5,414,984	6,262,663	5,026,111	8,898,651	9,050,036
Supplies & Expense							
01180005.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	542,984	556,233	689,516	737,782	789,427
01180005.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. Amount reflects projected need.	3,573	2,774	71,936	36,687	39,255
01180005.523070	INVESTIGATION EXPENSE	Funds to support investigators' out of pocket expenses during investigations.	2,663	2,785	-	-	-
01180005.523110	RECRUITMENT	Funds for expenditures incurred during the personnel recruitment process and background research of officer candidates. A total of $30K was transferred to this line item to fund ongoing Recruitment efforts.	-	-	-	30,000	30,000
01180005.523370	METERED POSTAGE	Funds for charges related to postal services.	2,660	1,986	6,887	6,887	6,887
01180005.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	125	750	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Professional Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180005.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	-	-	5,772	5,772	5,772
01180005.524700	RENT	Funds for the rental of: Hangar 9 at Santa Monica Airport for storing the SWAT team's equipment; land at the Airport for the storage of larger items such as vehicles or trailers used as part of investigations; antenna space and utilities at 100 Wilshire; and a bay at Big Blue Bus to store the Mobile Command Post.	127,501	119,989	130,612	130,612	130,612
01180005.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	113,546	165,953	161,163	161,163	161,163
01180005.525020	EQUIPMENT RENTAL	Funds for the rental of Animal Shelter intake office and Emergency Operations Center (EOC) storage unit, maintenance and supplies for copiers and printers, and rental of water filtration systems within the Public Safety Facility (PSF), Harbor Office, Animal Shelter, and Public Services Officers' Office.	57,567	34,150	41,333	41,333	41,333
01180005.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for billing and collection fees for third-party company (PMAM), Animal Shelter specialty supplies, TV cable services, and gloves. Line item also includes funding for the operating and maintenance costs of the Drone as a First Responder (DFR) program.	147,772	192,047	241,945	293,695	295,506
01180005.525090	AMMO / SHOOTING SUPPLIES	Funds for less-lethal equipment, ammunitions, bulletproof vest, and other safety and training equipment, specifically for the Expanded HLP Team (Measure CS).	371,524	370,475	221,942	235,132	226,882
01180005.525100	BADGE/AWARD/NAME PLATES	Funds for repair or replacement of badges and nameplates, and special awards.	-	-	1,082	1,082	1,082
01180005.525120	JAIL SUPPLIES	Funds for food served to individuals incarcerated in the City Jail and to purchase mattresses, blankets, and other miscellaneous supplies.	19,207	-	-	-	-
01180005.525140	LICENSE TAGS / STICKERS	Funds for the purchase of license tags and stickers for annual animal registration.	2,712	2,269	3,527	3,527	3,527
01180005.525150	MEDICAL/FIRST AID SUPPLIES	Funds for first-aid supplies used by City staff.	-	-	1,678	1,678	1,678
01180005.525170	PRINTED FORMS	Funds for printing of various forms.	1,401	2,622	3,971	3,971	3,971
01180005.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms for Animal Control, Range, Technology and Fleet. Funds have also been increased to account for the Personnel & Training Unit moving to this Division and were transferred from the OCOP Division.	15,290	16,824	15,010	25,160	25,160
01180005.525260	OTHER COSTS	Funds for alarm services at the Animal Shelter, Plant Maintenance in the Public Safety Facility, Bio-Hazard cleanup for vehicles, and payment to third party for the processing of administrative citations. Based on assessment of needs.	6,447	17,909	19,977	19,977	19,977
01180005.525330	ANIMAL SHELTER SUPPORT	Funds for the purchase of animal control supplies, such as biscuits, toys, etc. These funds are donations from citizens to be utilized for the care and upkeep of the animals and their shelter.	15,344	14,338	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Professional Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180005.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget amount reflects rate increases.	602	302	785	848	916
01180005.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals.	3,073	2,953	3,637	3,928	4,242
01180005.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	434,828	487,974	232,329	234,229	233,629
01180005.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	1,468,477	1,486,164	1,172,647	1,221,546	1,262,835
01180005.529130	BLDG OPER / CUST SUPPLIES	Funds for maintenance supplies of the Public Safety Facility.	-	-	5,326	5,326	5,326
01180005.529140	BUILDING / STRUCTURE MAINT	Funds for labor, supplies and equipment costs for Public Safety Facility repairs. Routine building maintenance is managed by the Public Works Department's Facilities Maintenance Division.	115,803	98,936	28,504	28,504	28,504
01180005.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for maintenance and support of computer equipment, software systems, and the Public Safety Facility (PSF) security system. Account increase funded through Measure K for CCTV monitoring at the library and miles playhouse as well as for the purchase & maintenance for Drone as First Responder program.	1,456,075	1,532,564	1,249,469	1,529,387	1,720,727
01180005.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. Budget for these items was realigned across department's divisions as appropriate.	3,698	3,452	-	-	-
01180005.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. This account is no longer used.	311	354	-	-	-
01180005.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Funds moved from OCOP line item to PSD to account for P&T transferring to that Division.	-	548	-	324,398	312,525
01180005.536060	PRISONER RETENTION & TRANSPORT	Funds for services provided by the Los Angeles County including prisoner retention and extradition. Budget was moved to the Criminal Investigations Division in a reorganization.	591	-	-	-	-
01180005.550060	DEAD ANIMAL DISPOSAL	Funds for the disposal of dead animals.	9,000	9,000	12,965	12,965	12,965
01180005.550210	MEDICAL SERVICES	Funds for medical services rendered to prisoners or victims of crimes, and for veterinary services (i.e. injured animals, neutering, etc.).	130,285	44,514	23,203	23,203	23,203
01180005.550230	DOG/CAT NEUTER SERVICES	Funds for neutering of adopted pets, provided by local veterinarian and clinics. Program has been discontinued due to lack of funds.	32,709	36,621	-	-	-
01180005.552010	PROFESSIONAL SERVICES	Funds for animal euthanasia services.	5,529	408	10,005	10,005	10,005

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Professional Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180005.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. Prior year actuals reflect a transaction to transfer funds from the department's operating budget to the Computer Equipment Replacement Program to fund future replacement of equipment.	2,953	2,139	-	-	-
Supplies & Expense Total			5,094,250	5,207,033	4,355,221	5,128,797	5,397,109
		Total Professional Services General Fund Expenditures	10,509,233	11,469,695	9,381,332	14,027,448	14,447,145

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Special Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01180003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	8,558,165	8,963,760	12,307,203	12,181,373	12,354,501
01180003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	95,225	96,146	-	-	-
01180003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	188,371	130,043	-	-	-
01180003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(172,641)	(305,134)	(313,334)
01180003.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(1,162,471)	(1,203,158)
01180003.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	69,435	66,619	-	-	-
01180003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	1,657,438	1,602,195	947,202	942,870	942,870
01180003.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	41,052	45,743	280,986	280,986	280,986
01180003.511501	CROSSING GUARDS	Salaries and wages for as-needed crossing guards used for safe school crossings at designated street intersections.	322,687	333,694	244,278	244,278	244,278
01180003.511507	POLICE CADETS	Salaries and wages for as-needed Police Cadets used for staff assignments, clerical relief and taking of minor crime reports.	21,868	19,827	20,000	20,000	-
01180003.512001	MEDICARE-POLICE	Reflects fringe benefit costs of department's budgeted positions.	59,480	74,204	96,851	92,764	94,053
01180003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	81,889	88,469	97,693	81,063	82,226
01180003.512201	MEDICAL - POLICE	Reflects fringe benefit costs of department's budgeted positions.	425,197	446,071	628,346	738,068	811,874
01180003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	1,051,400	1,215,958	1,496,668	1,503,517	1,653,868
01180003.512204	MED TRUST - POLICE	Reflects fringe benefit costs of department's budgeted positions.	40,307	40,504	59,138	54,550	54,550
01180003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	130,749	143,142	158,688	159,635	159,635
01180003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	93,502	98,693	121,455	117,174	119,262

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Special Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	11,472	11,789	14,756	13,860	14,058
01180003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(83,380)	(93,483)	(119,757)	(120,278)	(132,306)
01180003.51220B	EMPLOYEE HEALTH CONTRIB-POA	Employee health contribution for payment of medical benefits.	(44,727)	(47,112)	(70,992)	(82,398)	(90,637)
01180003.513001	RETIREMENT - POLICE	Reflects fringe benefit costs of department's budgeted positions.	2,498,730	2,476,210	3,360,212	3,993,478	4,094,740
01180003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	1,280,511	1,245,537	1,554,580	1,599,790	1,661,922
01180003.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	14,489	13,570	19,697	19,697	19,697
01180003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	7,291	6,194	55,454	51,921	52,694
01180003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	2,230	2,629	2,622	2,331	2,355
01180003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,956	3,605	3,605
01180003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	5,827	6,047	14,783	8,170	8,333
01180003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	45,737	24,929	37,680	37,222	37,767
Salaries & Wages Total			16,574,943	17,011,379	21,158,858	20,476,071	20,953,839
Supplies & Expense							
01180003.523070	INVESTIGATION EXPENSE	Funds to support investigators' out of pocket expenses during investigations.	4,956	4,920	9,011	9,011	9,011
01180003.523140	HORSE PATROL	Funds to support the mounted patrol program, including the housing of the horses at an equestrian ranch. Funds moved from the Patrol Operations division during the FY 2020-21 reorganization.	71,791	71,431	52,484	52,484	52,484
01180003.523141	HORSE PATROL - DONATION	Funds for promotional material to solicit donations for the Horse Patrol (e.g., T-shirts).	1,277	6,745	-	-	-
01180003.523370	METERED POSTAGE	Funds for charges related to postal services.	2,752	2,986	5,455	5,455	5,455
01180003.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations. Budget for these items were realigned across department's divisions as appropriate.	2,325	150	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Special Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180003.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget was transferred to the Professional Services Division following the reorganization of the department.	-	-	10,450	10,450	10,450
01180003.525020	EQUIPMENT RENTAL	Funds for the lease of vehicles and the Airport Security mobile office at Santa Monica Municipal Airport.	11,149	10,125	25,365	25,365	25,365
01180003.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for purchase of traffic safety signs, cones and traffic queuing equipment, auto booting, stop paddles for Crossing Guards, and Motors equipment.	74,127	35,942	46,481	46,481	46,481
01180003.525090	AMMO / SHOOTING SUPPLIES	Funds for purchase of uniforms, ammunition and simunition for training of special weapons assault team (SWAT).	86,582	65,390	32,595	32,595	32,595
01180003.525170	PRINTED FORMS	Funds for printing of various forms.	9,597	3,206	5,068	5,068	5,068
01180003.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	200	550	-	-	-
01180003.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms for Traffic Services, Motor officers, Public Services, Homeless Liaison Program (HLP) team, Mobile Field Force.	41,050	35,364	45,328	46,028	46,028
01180003.525260	OTHER COSTS	Funds used for scale fees when weighing commercial vehicles, expenses related to the City's 30-Day Impound Program, tow hearing reimbursements, and other miscellaneous items needed.	2,973	34,274	15,856	15,856	15,856
01180003.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	16,672	18,582	20,873	22,543	24,346
01180003.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	15,556	7,406	21,867	9,403	10,343
01180003.528020	UTILITIES - WATER	Funds for water usage. Budget reflects an allocation of funds that align with operational needs.	8,590	12,617	9,247	9,987	10,786
01180003.529080	SPECIAL EQUIP MAINT	Funds for labor and supply costs for repair of radar speed detecting equipment, AutoCite device maintenance contract and repair of radio equipment.	460	-	5,872	5,872	5,872
01180003.529140	BUILDING / STRUCTURE MAINT	Funds for pest control, heating/air conditioning maintenance contract, and miscellaneous repairs by the Public Works Department's Facilities Management Division for the Animal Control Unit. Budget has been moved to the Professional Services Division.	8,713	5,983	-	-	-
01180003.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	68	286	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund General
Division Special Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01180003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	905	2,423	5,174	5,174	5,174
01180003.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	348	2,822	5,152	5,152	5,152
01180003.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	12,385	25,883	12,692	12,692	12,692
01180003.550010	CONTRACTUAL SERVICES	Funds for contractual services. Budget includes funding for a Department of Mental Health Clinician to enhance the Homeless Liaison Program.	566	-	251,085	251,085	251,085
01180003.552010	PROFESSIONAL SERVICES	Funds for euthanasia services. Due to a department reorganization, Animal Shelter has been moved to the Professional Services division. This account is no longer used.	598	400	-	-	-
01180003.555540	PARKING METER ENFORCEMENT	Funds for all printed forms, equipment, and maintenance of Parking Enforcement Program.	13,727	16,374	29,786	29,786	29,786
01180003.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. Funds for computer equipment were consolidated into the Professional Services Division, where the Department's Technology Unit is located.	6,970	535	3,654	3,654	3,654
01180003.575090	MISCELLANEOUS EQUIPMENT	Funds for the purchase of replacement police-equipped bicycles.	-	1,574	6,667	6,667	6,667
Supplies & Expense Total			394,335	365,968	620,162	610,808	614,350
		Total Special Operations General Fund Expenditures	16,969,278	17,377,346	21,779,020	21,086,879	21,568,189

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Asset Seizure
Division Office of The Chief of Police

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
21180001.525260	OTHER COSTS	Asset seizure funds come from the Federal Asset Forfeiture Program, a nationwide law initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. Federal law authorizes the Attorney General to share federally forfeited property with participating State and local law enforcement agencies, including the Santa Monica Police Department. Asset seizure funds are not budgeted in revenue nor expense since the amount received is unpredictable.	125,620	-	-	-	-
Supplies & Expense Total			125,620	-	-	-	-
		Total Office of The Chief of Police Asset Seizure Fund Expenditures	125,620	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Citizens Option for Public Safety (COPS)
Division Office of The Chief of Police

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
22180001.525260	OTHER COSTS	State Citizens' Option for Public Safety (COPS) funds are provided to local law enforcement jurisdictions to help finance front-line law enforcement expenses that are not funded as part of the jurisdiction's regular budgeting process. The Santa Monica Police Department has been receiving annual State COPS funds allocations in the minimum amount of $200,000 since 2019.	135,159	87,685	109,094	196,276	200,202
Supplies & Expense Total			135,159	87,685	109,094	196,276	200,202
		Total Office of The Chief of Police Citizens Option for Public Safety (COPS) Fund Expenditures	135,159	87,685	109,094	196,276	200,202

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Miscellaneous Grants
Division Office of The Chief of Police

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
20180001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	11,849	-	-	-
Salaries & Wages Total			-	11,849	-	-	-
Supplies & Expense							
20180001.55518E	2020 UASI	The Urban Area Security Initiative (UASI) is an annual federal grant that provides funding to enhance regional preparedness and capabilities in designated high-threat, high-density areas, and addresses the five priority areas of cybersecurity, soft target and crowded places, information and intelligence sharing, domestic violence extremism, and emerging threats. The 2020 UASI Grant was awarded in late FY 2020-21 and expended in FY 2022-23.	671,843	-	-	-	-
20180001.55547C	JUSTICE ASSIST GRANT 2019	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2019 was used for overtime for unanticipated public safety needs. JAG 2019 is closed and there are no additional expenditures.	3,647	-	-	-	-
20180001.55547D	JUSTICE ASSIST GRANT - 2020	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2020 will be used for overtime for unanticipated public safety needs.	-	48,187	-	-	-
20180001.55547E	JUSTICE ASSIST GRANT - 2021	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2021 will be used for overtime for unanticipated public safety needs.	-	33,867	-	-	-
20180001.55547F	JUSTICE ASSIST GRANT - 2022	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2022 will be used for overtime for unanticipated public safety needs.	-	13,949	-	-	-
20180001.55547G	JUSTICE ASSIST GRANT - 2023	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2023 will be used for overtime for unanticipated public safety needs.	-	1,488	-	-	-
20180001.55547H	JUSTICE ASSIST GRANT - 2024	The Justice Assistance Grant (JAG) is an annual federal grant that provides funds to support various law enforcement initiatives. JAG 2024 will be used for overtime for unanticipated public safety needs.	-	-	44,021	-	-
20180001.555508	BULLETPROOF VEST GRANT - 2020	The Bulletproof Vest Grant Program (BVP) is an annual federal grant that reimburses jurisdictions for 50% of the cost of bulletproof vest purchases.	20,687	-	-	-	-
20180001.555509	BULLETPROOF VEST GRANT - 2021	The Bulletproof Vest Grant Program (BVP) is an annual federal grant that reimburses jurisdictions for 50% of the cost of bulletproof vest purchases.	19,212	3,254	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Miscellaneous Grants
Division Office of The Chief of Police

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20180001.556630	OFFICER WELLNESS GRANT	The Officer Wellness and Mental Health Grant aims to improve officer wellness and expand mental health resources to law enforcement agencies. Funds will be used to expand the existing officer wellness units and the department's Peer Support group.	253	19,735	-	-	-
20180001.556631	SMART CTR GRANT	Grant funding from the Board of State and Community Corrections for the Organized Retail Theft Prevention Grant Program in the Police Department. The grant aims to reduce and deter organized retail theft in the City and funds will be used to develop the Santa Monica Analytical Real-Time Center (SMART Center).	-	398,536	-	-	-
20180001.556632	FY24 OFFICER WELLNESS ACT GRNT	This account represents funding for the Law Enforcement Mental Health and Wellness Act (LEMHWA) Grant Program administered by the U.S. Department of Justice's Bureau of Justice Assistance (BJA) for mental health support in the Police Department.	-	-	200,000	-	-
Supplies & Expense Total			715,641	519,016	244,021	-	-
		Total Office of The Chief of Police Miscellaneous Grants Fund Expenditures	715,641	530,865	244,021	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Miscellaneous Grants
Division Special Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
20180002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	231,632	275,856	284,754	-	-
Salaries & Wages Total			231,632	275,856	284,754	-	-
Supplies & Expense							
20180002.555161	ABC GRANT 2019	The Alcoholic Beverage Control (ABC) Grant is a state grant that helps local jurisdictions combat underage drinking and educating licensees about alcoholic beverage laws.	2,652	-	-	-	-
20180002.555162	ABC GRANT 2021	The Alcoholic Beverage Control (ABC) Grant is a state grant that helps local jurisdictions combat underage drinking and educating licensees about alcoholic beverage laws. The 2021 ABC Grant is closed.	11,805	-	-	-	-
20180002.555163	ABC GRANT 2022	The Alcoholic Beverage Control (ABC) Grant is a state grant that helps local jurisdictions combat underage drinking and educating licensees about alcoholic beverage laws.	13,847	30,083	-	-	-
20180002.555164	ABC GRANT 2024	The Alcoholic Beverage Control (ABC) Grant is a state grant that helps local jurisdictions combat underage drinking and educating licensees about alcoholic beverage laws.	-	1,885	80,229	-	-
20180002.555228	OTS STEP GRANT 2018	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle and pedestrian enforcement operations.	(1,350)	-	-	-	-
20180002.55522A	OTS STEP GRANT 2020	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle and pedestrian enforcement operations. OTS STEP Grant 2020 is closed.	(550)	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Miscellaneous Grants
Division Special Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20180002.55522B	OTS STEP GRANT 2021	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle and pedestrian enforcement operations.	2,008	51	-	-	-
20180002.55522C	OTS STEP GRANT 2022	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle and pedestrian enforcement operations.	25,190	2,389	-	-	-
20180002.55522D	OTS STEP GRANT 2023	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle and pedestrian enforcement operations.	-	44,758	-	-	-
20180002.55522E	OTS STEP GRANT 2024	The California Office of Traffic Safety Selective Traffic Enforcement Program (OTS STEP) is an annual state grant that provides funding for an array of strategies to impact roadway safety, including training and community education, and strategic enforcement to promote bicycle, scooter, pedestrian, and motorist safety. The department has used the OTS STEP Grant funds for DUI/Driver's License checkpoints, distracted driving enforcement, traffic enforcement, motorcycle safety enforcement and bicycle and pedestrian enforcement operations.	-	-	15,246	-	-
20180002.556440	TOBACCO GRANT 2020	The Tobacco Grant Program was awarded by the California Department of Justice for the enforcement of tobacco-related state laws or local ordinances, specifically related to the illegal sales and marketing of tobacco products to minors and for investigative activities and compliance checks to prevent illegal sales of tobacco products to minors.	31,556	(2,719)	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Miscellaneous Grants
Division Special Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20180002.556441	TOBACCO GRANT 2022	The Tobacco Grant Program was awarded by the California Department of Justice for the enforcement of tobacco-related state laws or local ordinances, specifically related to the illegal sales and marketing of tobacco products to minors and for investigative activities and compliance checks to prevent illegal sales of tobacco products to minors.	5,171	24,660	-	-	-
Supplies & Expense Total			90,329	101,108	95,475	-	-
Total Special Operations Miscellaneous Grants Fund Expenditures			321,961	376,964	380,229	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Pier
Division Harbor Unit

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
53180001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	931,849	955,058	992,530	959,400	970,209
53180001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	11,462	14,613	-	-	-
53180001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	10,211	-	-	-
53180001.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(142,629)	(147,621)
53180001.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	6,479	6,399	-	-	-
53180001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	234,289	248,971	92,290	96,905	96,905
53180001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	172,516	170,203	94,932	94,932	94,932
53180001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	21,160	21,076	16,595	13,727	13,881
53180001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	49,974	35,284	36,591	95,309	93,112
53180001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	189,768	205,786	215,072	238,918	262,810
53180001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	19,259	19,277	19,836	20,236	20,236
53180001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	10,505	10,744	11,286	11,088	11,286
53180001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,224	1,242	1,296	1,260	1,278
53180001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(15,093)	(16,423)	(17,210)	(19,113)	(21,024)
53180001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	271,277	246,601	263,403	267,975	277,559
53180001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	5,417	5,627	3,560	3,560	3,560
53180001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	5,165	4,577	4,631

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Pier
Division Harbor Unit

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
53180001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	282	305	171	204	206
53180001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	315	315	315
53180001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	641	627	654	727	742
53180001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,017	4,456	6,404	6,253	6,326
Salaries & Wages Total			1,915,025	1,940,057	1,742,890	1,653,644	1,689,343
Supplies & Expense							
53180001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles.	8,745	10,926	6,137	6,567	7,027
53180001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	66,063	68,772	70,904	74,458	77,064
53180001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	1,713	1,203	684	698	712
53180001.524520	PERIODICALS	Funds for current subscriptions to professional periodicals.	-	-	60	61	62
53180001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	1,437	1,385	1,370	1,397	1,425
53180001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for miscellaneous mooring replacements and replacement of small equipment items.	33,746	49,646	17,235	17,580	17,932
53180001.525100	BADGE/AWARD/NAME PLATES	Funds for repair or replacement of badges and nameplates, and special awards.	-	-	125	128	131
53180001.525150	MEDICAL/FIRST AID SUPPLIES	Funds for first-aid supplies used by City staff.	-	-	3,111	3,173	3,236
53180001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	3,308	3,073	6,509	6,639	6,772
53180001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	-	(134)	48	50	52
53180001.529080	SPECIAL EQUIP MAINT	Funds for repair and maintenance of existing equipment such as diving equipment, wet suits and resuscitators.	-	-	873	890	908
53180001.529090	BOAT MAINTENANCE / OPERATION	Funds for operation and maintenance of Harbor Unit boats.	81,954	68,938	28,492	29,062	29,643

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Pier
Division Harbor Unit

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
53180001.529140	BUILDING / STRUCTURE MAINT	Funds for operation and maintenance of Harbor Unit facilities.	16,876	11,218	11,271	11,496	11,726
53180001.529160	PIER MAINTENANCE	Funds to repair floats, ladders, hoists, replacement of small tools, operating supplies, and equipment and materials for ongoing pier pile wrap and pile cleaning program at the Pier.	37,105	19,529	20,530	20,941	21,360
53180001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	681	1,632	125	128	131
53180001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	1,484	984	2,389	2,437	2,486
53180001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	15,173	32,160	34,339	93,178	93,779
53180001.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	4,066	5,158	6,005	6,605	7,431
53180001.534580	SPECIAL INSURANCE	Funds for the purchase of watercraft insurance as determined by the City's Risk Management Division.	1,500	1,500	1,500	1,500	1,650
Supplies & Expense Total			273,850	275,991	211,707	276,988	283,527
		Total Harbor Unit Pier Fund Expenditures	2,188,876	2,216,048	1,954,597	1,930,632	1,972,870

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Special Revenue Source
Division Office of The Chief of Police

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10180003.532340	PINK PATCHES DONATION/EXPENSE	Expenses for pink patches and other items, remaining proceeds are split between St. John's Breast Cancer Center and the UCLA Breast Cancer Center on an annual basis.	747	-	-	-	-
Supplies & Expense Total			747	-	-	-	-
		Total Office of The Chief of Police Special Revenue Source Fund Expenditures	747	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Special Revenue Source
Division Professional Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10180001.532380	BIGUS BEQUEST	Funds received from a bequest in FY 2020-21. No additional funds are expected at this time.	16,401	19,765	-	-	-
10180001.532470	FRIENDS OF SM ANIMAL SHELTER	Donations received from the non-profit Friends of the Santa Monica Animal Shelter.	10,027	33,245	-	-	-
Supplies & Expense Total			26,428	53,010	-	-	-
		Total Professional Services Special Revenue Source Fund Expenditures	26,428	53,010	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Police
Fund Special Revenue Source
Division Special Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10180002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for special department needs related to the animal shelter. Reflects a one-time private donation bequeathed to the animal shelter to be utilized towards the care of animals.	-	-	4,568	4,659	4,752
Supplies & Expense Total			-	-	4,568	4,659	4,752
		Total Special Operations Special Revenue Source Fund Expenditures	-	-	4,568	4,659	4,752

EXPENDITURE SUMMARY BY DEPARTMENT

Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administrative Services					
Salaries & Wages	2,208,895	2,435,478	2,606,589	2,494,093	2,542,998
Supplies & Expense	196,648	393,030	60,606	66,375	67,165
Administrative Services Total	**2,405,543**	**2,828,508**	**2,667,195**	**2,560,468**	**2,610,163**
Architecture Services					
Salaries & Wages	2,721,720	2,531,227	3,755,381	3,648,581	3,750,038
Supplies & Expense	99,845	114,763	152,651	175,243	179,024
Architecture Services Total	**2,821,566**	**2,645,989**	**3,908,032**	**3,823,824**	**3,929,062**
Engineering & Street Services					
Salaries & Wages	6,859,648	6,857,995	7,579,374	7,444,244	7,613,929
Supplies & Expense	4,575,265	5,750,135	6,166,812	7,048,788	7,249,657
Engineering & Street Services Total	**11,434,913**	**12,608,130**	**13,746,186**	**14,493,032**	**14,863,586**
Facilities Maintenance					
Salaries & Wages	10,238,604	10,893,184	12,270,852	12,179,552	12,524,583
Supplies & Expense	6,461,378	6,900,508	6,602,642	8,899,688	9,394,211
Facilities Maintenance Total	**16,699,982**	**17,793,691**	**18,873,494**	**21,079,240**	**21,918,794**
Office of Sustainability & the Environment					
Salaries & Wages	1,473,025	1,606,273	1,642,290	1,609,764	1,648,388
Supplies & Expense	845,239	824,375	903,339	886,154	895,285
Office of Sustainability & the Environment Total	**2,318,263**	**2,430,648**	**2,545,629**	**2,495,918**	**2,543,673**

EXPENDITURE SUMMARY BY DEPARTMENT

Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Public Landscape					
Salaries & Wages	6,521,689	6,370,360	7,079,035	6,823,817	7,026,739
Supplies & Expense	6,536,136	6,582,963	7,921,079	8,704,991	8,975,320
Public Landscape Total	**13,057,825**	**12,953,323**	**15,000,114**	**15,528,808**	**16,002,059**
Total General Fund Salaries & Wages	30,023,581	30,694,517	34,933,521	34,200,051	35,106,675
Total General Fund Supplies & Expense	18,714,511	20,565,773	21,807,129	25,781,239	26,760,662
Total Public Works General Fund Expenditures	**48,738,092**	**51,260,290**	**56,740,650**	**59,981,290**	**61,867,337**
Airport Fund					
Airport					
Salaries & Wages	1,369,673	1,356,998	1,575,604	1,789,801	1,841,108
Supplies & Expense	4,798,038	8,166,155	6,849,605	6,857,532	7,171,302
Airport Total	**6,167,711**	**9,523,153**	**8,425,209**	**8,647,333**	**9,012,410**
Airport Maintenance					
Salaries & Wages	624,431	814,955	1,072,213	1,131,381	1,167,142
Supplies & Expense	1,851,577	2,167,558	1,756,898	2,068,439	2,113,373
Airport Maintenance Total	**2,476,008**	**2,982,513**	**2,829,111**	**3,199,820**	**3,280,515**
Total Airport Fund Salaries & Wages	1,994,103	2,171,953	2,647,817	2,921,182	3,008,250
Total Airport Fund Supplies & Expense	6,649,615	10,333,713	8,606,503	8,925,971	9,284,675
Total Public Works Airport Fund Expenditures	**8,643,719**	**12,505,666**	**11,254,320**	**11,847,153**	**12,292,925**
Beach Recreation Fund					
Beach House Maintenance					
Salaries & Wages	1,130,364	1,108,403	1,143,015	1,134,020	1,163,582
Supplies & Expense	535,941	691,948	668,235	686,818	702,764
Beach House Maintenance Total	**1,666,305**	**1,800,351**	**1,811,250**	**1,820,838**	**1,866,346**

EXPENDITURE SUMMARY BY DEPARTMENT

Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Beach Maintenance					
Salaries & Wages	2,594,058	2,728,400	3,036,502	3,058,159	3,149,645
Supplies & Expense	2,258,536	2,576,608	2,490,056	2,619,203	2,718,692
Beach Maintenance Total	**4,852,594**	**5,305,008**	**5,526,558**	**5,677,362**	**5,868,337**
Total Beach Recreation Fund Salaries & Wages	3,724,422	3,836,803	4,179,517	4,192,179	4,313,227
Total Beach Recreation Fund Supplies & Expense	2,794,477	3,268,556	3,158,291	3,306,021	3,421,456
Total Public Works Beach Recreation Fund Expenditures	**6,518,899**	**7,105,359**	**7,337,808**	**7,498,200**	**7,734,683**
Cemetery Fund					
Cemetery					
Salaries & Wages	754,716	873,825	1,041,726	1,067,521	1,082,911
Supplies & Expense	1,508,853	1,460,011	1,809,418	1,823,095	1,894,320
Cemetery Total	**2,263,568**	**2,333,836**	**2,851,144**	**2,890,616**	**2,977,231**
Total Cemetery Fund Salaries & Wages	754,716	873,825	1,041,726	1,067,521	1,082,911
Total Cemetery Fund Supplies & Expense	1,508,853	1,460,011	1,809,418	1,823,095	1,894,320
Total Public Works Cemetery Fund Expenditures	**2,263,568**	**2,333,836**	**2,851,144**	**2,890,616**	**2,977,231**
Clean Beaches / Ocean Parcel Tax Fund					
Engineering & Street Services					
Supplies & Expense	547,427	536,198	816,097	1,020,965	1,043,005
Engineering & Street Services Total	**547,427**	**536,198**	**816,097**	**1,020,965**	**1,043,005**
Total Clean Beaches / Ocean Parcel Tax Fund Supplies & Expense	547,427	536,198	816,097	1,020,965	1,043,005
Total Public Works Clean Beaches / Ocean Parcel Tax Fund Expenditures	**547,427**	**536,198**	**816,097**	**1,020,965**	**1,043,005**

EXPENDITURE SUMMARY BY DEPARTMENT

Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Miscellaneous Grants Fund					
Office of Sustainability & the Environment					
Supplies & Expense	38,082	111,197	249,100	-	-
Office of Sustainability & the Environment Total	**38,082**	**111,197**	**249,100**	**-**	**-**
Resource Recovery & Recycling					
Supplies & Expense	61,211	62,815	245,580	-	-
Resource Recovery & Recycling Total	**61,211**	**62,815**	**245,580**	**-**	**-**
Total Miscellaneous Grants Fund Supplies & Expense	99,293	174,012	494,680	-	-
Total Public Works Miscellaneous Grants Fund Expenditures	**99,293**	**174,012**	**494,680**	**-**	**-**
Pier Fund					
Pier Maintenance					
Salaries & Wages	555,526	514,763	629,592	580,649	598,333
Supplies & Expense	2,320,994	2,384,281	2,534,999	2,485,559	2,547,431
Pier Maintenance Total	**2,876,520**	**2,899,044**	**3,164,591**	**3,066,208**	**3,145,764**
Total Pier Fund Salaries & Wages	555,526	514,763	629,592	580,649	598,333
Total Pier Fund Supplies & Expense	2,320,994	2,384,281	2,534,999	2,485,559	2,547,431
Total Public Works Pier Fund Expenditures	**2,876,520**	**2,899,044**	**3,164,591**	**3,066,208**	**3,145,764**

EXPENDITURE SUMMARY BY DEPARTMENT

Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Resource Recovery & Recycling Fund					
Resource Recovery & Recycling					
Salaries & Wages	11,287,256	12,840,484	14,552,955	15,284,479	15,727,958
Supplies & Expense	15,527,744	16,546,474	21,457,063	23,457,384	24,206,170
Resource Recovery & Recycling Total	**26,815,000**	**29,386,957**	**36,010,018**	**38,741,863**	**39,934,128**
Total Resource Recovery & Recycling Fund Salaries & Wages	11,287,256	12,840,484	14,552,955	15,284,479	15,727,958
Total Resource Recovery & Recycling Fund Supplies & Expense	15,527,744	16,546,474	21,457,063	23,457,384	24,206,170
Total Public Works Resource Recovery & Recycling Fund Expenditures	26,815,000	29,386,957	36,010,018	38,741,863	39,934,128
Vehicle Management Fund					
Fleet Management					
Salaries & Wages	3,224,905	3,397,709	4,106,205	4,159,010	4,255,351
Supplies & Expense	5,044,818	5,378,118	5,651,527	5,541,204	5,722,391
Fleet Management Total	**8,269,722**	**8,775,828**	**9,757,732**	**9,700,214**	**9,977,742**
Total Vehicle Management Fund Salaries & Wages	3,224,905	3,397,709	4,106,205	4,159,010	4,255,351
Total Vehicle Management Fund Supplies & Expense	5,044,818	5,378,118	5,651,527	5,541,204	5,722,391
Total Public Works Vehicle Management Fund Expenditures	8,269,722	8,775,828	9,757,732	9,700,214	9,977,742

EXPENDITURE SUMMARY BY DEPARTMENT

Public Works

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Wastewater Fund					
Wastewater					
Salaries & Wages	2,628,755	2,819,678	3,612,719	3,909,560	4,043,108
Supplies & Expense	9,858,649	12,766,881	17,550,370	18,277,394	18,687,245
Wastewater Total	**12,487,404**	**15,586,559**	**21,163,089**	**22,186,954**	**22,730,353**
Total Wastewater Fund Salaries & Wages	2,628,755	2,819,678	3,612,719	3,909,560	4,043,108
Total Wastewater Fund Supplies & Expense	9,858,649	12,766,881	17,550,370	18,277,394	18,687,245
Total Public Works Wastewater Fund Expenditures	12,487,404	15,586,559	21,163,089	22,186,954	22,730,353
Water Fund					
Water					
Salaries & Wages	8,266,877	8,162,186	10,180,378	10,615,757	10,968,319
Supplies & Expense	21,905,159	22,869,921	16,401,503	17,179,851	17,702,166
Water Total	**30,172,036**	**31,032,107**	**26,581,881**	**27,795,608**	**28,670,485**
Arcadia Treatment Plant					
Supplies & Expense	431,260	1,023,605	1,388,930	1,450,809	1,516,654
Arcadia Treatment Plant Total	**431,260**	**1,023,605**	**1,388,930**	**1,450,809**	**1,516,654**
Charnock Treatment Plant					
Supplies & Expense	1,058,660	1,288,345	2,920,141	3,054,571	3,197,771
Charnock Treatment Plant Total	**1,058,660**	**1,288,345**	**2,920,141**	**3,054,571**	**3,197,771**
Total Water Fund Salaries & Wages	8,266,877	8,162,186	10,180,378	10,615,757	10,968,319
Total Water Fund Supplies & Expense	23,395,080	25,181,871	20,710,574	21,685,231	22,416,591
Total Public Works Water Fund Expenditures	31,661,957	33,344,057	30,890,952	32,300,988	33,384,910
Grand Total Public Works	**148,921,601**	**163,907,807**	**180,481,081**	**189,234,451**	**195,088,078**

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01500001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,408,367	1,611,208	1,790,375	1,778,475	1,791,845
01500001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	33,935	88,971	-	-	-
01500001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	46,752	46,345	-	-	-
01500001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(12,309)	(38,703)	(39,509)
01500001.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(112,462)	(116,398)
01500001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	400	638	-	-	-
01500001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	21,262	-	-	-
01500001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	21,317	22,345	25,655	25,437	25,628
01500001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	2,063	1,789	1,856	2,531	2,473
01500001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	183,943	190,089	252,559	264,987	291,488
01500001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	17,833	16,910	19,836	20,232	20,235
01500001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	9,293	8,816	11,286	11,088	11,286
01500001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,082	1,019	1,296	1,260	1,278
01500001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(14,632)	(14,984)	(20,209)	(21,198)	(23,319)
01500001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	17,118	5,586	-	-	-
01500001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	471,645	425,954	513,051	539,263	554,586
01500001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	8,210	8,172	8,240

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	158	189	171	207	205
01500001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	315	315	315
01500001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,799	2,734	3,286	3,324	3,390
01500001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	6,822	6,607	11,211	11,165	11,255
Salaries & Wages Total			2,208,895	2,435,478	2,606,589	2,494,093	2,542,998
Supplies & Expense							
01500001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	17	-	-	-	-
01500001.523370	METERED POSTAGE	Funds for charges related to postal services.	56	272	306	306	306
01500001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	1,155	25	2,040	2,040	2,040
01500001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	4,433	2,638	3,570	3,570	3,570
01500001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for staff development, team building, and miscellaneous supplies.	11,758	14,602	17,860	17,860	17,860
01500001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	9,661	8,698	8,204	8,204	8,204
01500001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for maintenance costs for the Capital Improvement Program management software and Adobe license.	4,254	896	5,100	5,100	5,100
01500001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	7,521	2,390	-	-	-
01500001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	543	457	459	459	459
01500001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	5,774	3,176	-	-	-
01500001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	57,438	13,841	20,007	25,776	26,566
01500001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel. No expenses are projected for FY 2025-27.	94,038	322,535	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500001.552010	PROFESSIONAL SERVICES	Funds for miscellaneous professional services.	-	23,500	3,060	3,060	3,060
Supplies & Expense Total			196,648	393,030	60,606	66,375	67,165
		Total Administrative Services General Fund Expenditures	2,405,543	2,828,508	2,667,195	2,560,468	2,610,163

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Architecture Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01500010.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,778,612	1,587,238	2,585,524	2,571,743	2,609,225
01500010.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	50,088	46,146	-	-	-
01500010.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	47,306	60,575	-	-	-
01500010.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(16,183)	(57,515)	(59,140)
01500010.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(141,219)	(146,162)
01500010.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	860	17	-	-	-
01500010.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	33,593	-	-	-
01500010.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	26,553	25,918	36,761	36,612	37,148
01500010.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	9,759	8,500	8,815	12,966	12,667
01500010.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	250,602	280,549	404,469	447,849	492,636
01500010.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	27,624	26,923	39,672	40,466	40,471
01500010.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	14,081	13,644	20,946	19,779	20,130
01500010.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,824	1,699	2,592	2,520	2,556
01500010.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(19,942)	(22,216)	(32,364)	(35,825)	(39,410)
01500010.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	521,906	456,281	671,278	716,288	744,471
01500010.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	12,000	12,283	12,466
01500010.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	252	284	342	414	411
01500010.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	630	630	630

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Architecture Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500010.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	3,381	3,247	4,508	4,816	4,911
01500010.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	8,813	8,827	16,391	16,774	17,028
Salaries & Wages Total			2,721,720	2,531,226	3,755,381	3,648,581	3,750,038
Supplies & Expense							
01500010.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	34	41	14	15	16
01500010.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. Amount reflects projected need.	-	43	458	234	250
01500010.524000	MEMBERSHIPS AND DUES	Funds for membership dues for American Institute of Architects (AIA), American Public Works Association (APWA), and United States Green Building Council (USGBC) as well as for professional licensing.	3,989	2,543	5,326	5,326	5,326
01500010.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	-	60	-	-	-
01500010.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	1,039	2,567	7,686	7,686	7,686
01500010.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for technical office supplies including architectural and drafting materials.	-	-	3,403	3,403	3,403
01500010.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	200	100	-	-	-
01500010.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	622	300	793	793	793
01500010.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	8,440	7,969	5,634	5,634	5,634
01500010.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	3,618	1,480	2,136	2,225	2,300
01500010.529130	BLDG OPER / CUST SUPPLIES	Funds for miscellaneous cleaning supplies.	-	-	1,256	1,256	1,256

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Architecture Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500010.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual upgrades and license fees for design software and professional editing tools.	39,432	8,499	11,108	11,108	11,108
01500010.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings and training sessions.	10,905	340	6,495	6,495	6,495
01500010.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	929	680	547	547	547
01500010.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	3,710	2,668	5,774	5,774	5,774
01500010.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	16,705	67,787	97,576	120,302	123,991
01500010.550010	CONTRACTUAL SERVICES	Funds for contractual janitorial services and cleaning supplies for leased spaces. Staff has since relocated to City Hall East.	6,007	11,340	-	-	-
01500010.552010	PROFESSIONAL SERVICES	Funds for labor compliance services.	4,215	8,345	4,445	4,445	4,445
Supplies & Expense Total			99,845	114,763	152,651	175,243	179,024
		Total Architecture Services General Fund Expenditures	2,821,565	2,645,989	3,908,032	3,823,824	3,929,062

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01500031.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	2,686,473	2,604,028	3,260,006	3,130,687	3,176,016
01500031.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	77,362	97,746	-	-	-
01500031.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	93,562	105,588	-	-	-
01500031.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(23,600)	(67,552)	(69,298)
01500031.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(104,732)	(108,398)
01500031.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	11,105	9,294	-	-	-
01500031.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	140,666	390,389	-	-	-
01500031.511590	OUTSIDE TEMP AGENCY EMPLOYEES	Funds for temporary staffing hired through an outside temporary agency to handle peak workload periods and special projects.	50,288	-	-	-	-
01500031.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	39,974	40,186	46,232	44,565	45,215
01500031.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	285,916	222,671	230,918	495,557	484,130
01500031.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	367,332	362,566	467,187	385,496	424,050
01500031.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	41,717	40,387	48,488	49,457	49,463
01500031.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	23,043	21,712	26,775	22,243	22,638
01500031.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,753	2,602	3,168	2,660	2,698
01500031.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(29,231)	(28,939)	(37,380)	(30,840)	(33,923)
01500031.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	767,761	671,629	843,855	857,496	891,336

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500031.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	14,981	14,675	14,899
01500031.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	391	400	418	506	502
01500031.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	770	770	770
01500031.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	4,850	4,505	5,789	5,719	5,830
01500031.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	13,219	11,005	20,458	20,048	20,354
01500032.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	175,948	180,592	249,926	233,956	234,255
01500032.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	9,725	3,942	-	-	-
01500032.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	14,458	2,302	-	-	-
01500032.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(2,104)	(5,641)	(5,765)
01500032.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	5,501	7,632	-	-	-
01500032.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	3,629	2,636	3,550	3,338	3,343
01500032.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	36,726	39,038	52,846	68,129	74,943
01500032.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	3,574	2,723	4,408	4,496	4,497
01500032.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	2,021	1,519	2,508	2,464	2,508
01500032.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	235	176	288	280	284
01500032.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(2,918)	(3,116)	(4,229)	(5,450)	(5,995)
01500032.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	62,513	45,321	64,842	65,704	67,361
01500032.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,157	1,124	1,125
01500032.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	35	33	38	46	46
01500032.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	70	70	70
01500032.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	475	337	576	345	351

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500032.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	1,239	4,398	1,578	1,535	1,537
01500033.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	967,484	1,045,007	1,194,479	1,152,317	1,163,118
01500033.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	6,116	8,056	-	-	-
01500033.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	10,341	7,942	-	-	-
01500033.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(9,201)	(28,261)	(29,089)
01500033.511030	STANDBY PAY	Funds to compensate for standby pay, during off hours, for staff to respond to emergency situations.	-	114	-	-	-
01500033.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	24,463	62,282	39,626	39,626	39,626
01500033.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	54,727	22,823	-	-	-
01500033.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	14,669	15,979	16,362	16,907	17,062
01500033.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	274,790	284,259	354,948	357,445	393,194
01500033.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	27,102	28,375	30,856	31,472	31,476
01500033.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	12,994	13,532	15,117	13,619	13,860
01500033.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,788	1,793	2,016	1,820	1,846
01500033.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(21,711)	(22,852)	(28,401)	(28,593)	(31,455)
01500033.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	276,846	255,718	310,158	324,216	335,140
01500033.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	5,545	5,558	5,612
01500033.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	276	305	266	322	319
01500033.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	490	490	490
01500033.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,257	1,320	1,591	1,446	1,480

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500033.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,837	4,230	7,574	7,593	7,667
01500034.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	155,601	159,950	219,068	209,878	209,878
01500034.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	160	-	-	-	-
01500034.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(1,595)	(5,171)	(5,287)
01500034.511030	STANDBY PAY	Funds to compensate for standby pay, during off hours, for staff to respond to emergency situations.	27,516	22,381	-	-	-
01500034.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	4,693	4,624	11,374	11,374	11,374
01500034.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	24,743	-	-	-	-
01500034.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	2,272	2,568	3,034	3,149	3,149
01500034.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	52,711	56,812	60,702	68,129	74,943
01500034.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	4,280	4,365	4,408	4,496	4,497
01500034.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	1,638	1,247	1,695	1,665	1,694
01500034.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	282	281	288	280	284
01500034.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(3,434)	(5,294)	(4,857)	(5,450)	(5,995)
01500034.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	41,795	36,688	57,570	60,026	61,459
01500034.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,029	1,029	1,029
01500034.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	40	44	38	46	46
01500034.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	70	70	70
01500034.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	196	190	198	190	195
01500034.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	835	1,953	1,407	1,405	1,405
Salaries & Wages Total			6,859,647	6,857,995	7,579,374	7,444,244	7,613,929

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01500031.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. FY 2025-27 budget reflects projected need.	-	-	102	109	117
01500031.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	928	338	4,472	2,281	2,441
01500031.523370	METERED POSTAGE	Funds for charges related to postal services.	361	212	2,474	2,474	2,474
01500031.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	1,577	1,972	2,666	2,666	2,666
01500031.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	185	525	-	-	-
01500031.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	7,474	7,572	12,672	12,672	12,672
01500031.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	-	2,540	2,540	2,540
01500031.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for plotter machine supplies, maintenance agreements for copier and plotters, printer toner and software. Funds also used to purchase inspection supplies for Public Works inspectors and miscellaneous division supplies.	17,717	12,660	23,878	23,878	23,878
01500031.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	130	440	-	-	-
01500031.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	11,433	10,898	11,440	11,440	11,440
01500031.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	10,086	12,809	23,216	24,184	25,001
01500031.529080	SPECIAL EQUIP MAINT	Funds for maintenance of radio communication devices. Budget reflects reallocation of funds to align with operational needs.	159	124	-	-	-
01500031.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual software maintenance of online bidding service and other Engineering related software costs.	3,286	23,106	11,327	11,327	11,327
01500031.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings and training sessions.	3,285	5,766	5,507	5,507	5,507
01500031.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	3,869	4,064	4,080	4,080	4,080

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500031.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	8,533	9,072	5,406	5,406	5,406
01500031.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	689,528	814,569	1,168,372	1,982,226	2,042,121
01500031.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs.	-	50	-	-	-
01500031.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	30,850	-	-	-	-
01500031.550010	CONTRACTUAL SERVICES	Funds for janitorial services. This account is no longer used following the consolidation of City staff into the City Hall Campus.	515	670	-	-	-
01500031.552010	PROFESSIONAL SERVICES	Funds for special studies or consultant support services.	58,781	336,673	66,049	66,049	66,049
01500031.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements.	-	-	837	837	837
01500031.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	267	-	-	-	-
01500031.575060	OFFICE EQUIPMENT	Funds for the purchase of office equipment.	-	25	-	-	-
01500032.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. In FY 2025-27, a portion of the funding will be transferred to 01500018.521810.	26,591	23,220	30,723	23,367	25,003
01500032.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	14,157	7,693	22,382	11,415	12,214
01500032.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	-	865	865	865
01500032.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	890	495	5,000	5,000	5,000
01500032.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for plotter machine supplies, maintenance agreements for copier and plotters, printer toner and software. Funds also used for miscellaneous division supplies.	2,987	2,429	-	-	-
01500032.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	-	5,421	-	-	-
01500032.528000	UTIL - LIGHT / POWER	Funds for electrical costs for Street Lights. Budget reflects an increase based on historical actuals and rate changes. In FY 2025-27, most of the funding will be transferred to 01500018.528005.	1,134,617	1,302,330	1,350,353	108,028	116,670

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500032.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	19,067	18,165	11,713	11,713	11,713
01500032.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services. In FY 2025-27, a portion of the funding will be transferred to 01500018.529040.	243,698	237,331	264,818	269,850	278,970
01500032.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for computer equipment and computer accessories.	2,871	678	6,048	6,048	6,048
01500032.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings and training sessions.	-	-	4,325	4,325	4,325
01500032.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	440	-	-	-	-
01500032.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	-	1,008	1,008	1,008
01500032.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	1,338,495	1,581,221	2,268,017	3,964,451	4,084,243
01500032.537160	OBF LOAN	Account is used to record the repayment of interest-free loans from Southern California Edison On-Bill Financing Program for energy efficiency upgrades. Funds for this expense are budgeted in the utility - light/power line item.	7,689	-	-	-	-
01500032.550010	CONTRACTUAL SERVICES	Funds for janitorial services.	9,405	16,334	12,277	12,277	12,277
01500032.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	-	2,106	-	-	-
01500033.523390	ENVIRONMENTAL SERVICES FEE	Funds for the Division's share of the State Water Resources Control Board permit fees and California Unified Program Agency (CUPA) fees at the City Yards.	2,566	2,101	4,793	4,793	4,793
01500033.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget for this object is allocated in the Administrative unit, while the actual expenses are recorded in the appropriate subdivision.	2,132	10,345	-	-	-
01500033.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for plotter machine supplies, maintenance agreements for copier and plotters, printer toner and software. Funds also used for miscellaneous division supplies.	117,949	53,644	55,015	55,015	55,015
01500033.525150	MEDICAL/FIRST AID SUPPLIES	Funds for first-aid supplies used by City staff.	8,749	6,877	3,031	3,031	3,031

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500033.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	60	-	-	-
01500033.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	15,926	11,899	39,647	39,647	39,647
01500033.527510	SMALL TOOLS	Funds for small tools.	3,282	-	5,297	5,297	5,297
01500033.529080	SPECIAL EQUIP MAINT	Funds for maintenance of various equipment, including plotters. No expenses are anticipated in FY 2025-27.	2,609	5,455	-	-	-
01500033.529260	STREET MATERIAL	Funds for asphalt, cement, concrete, sand, gravel, rock dust and 3/4 crushed base for repair, construction, and general maintenance of the City's street and alley networks.	91,634	67,422	223,104	223,104	223,104
01500033.529261	STREET MATERIAL-OFFSITES	Funds for street materials for offsite improvements.	-	-	153	153	153
01500033.529262	STREET MATERIAL-INTERFUND SVCS	Funds for street materials for City Department special projects.	-	-	372	372	372
01500033.529270	SIDEWALK MATERIALS	Funds for specialized materials and project costs related to sidewalk repair and replacement. No expenses are projected for FY 2025-27 at this time.	1,415	49,984	-	-	-
01500033.529410	SPECIAL CLEANUP/MAINTENANCE	Funds for special cleanup requests that are not considered regular maintenance.	-	-	1,763	1,763	1,763
01500033.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings and training sessions.	-	55	4,685	4,685	4,685
01500033.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	313	-	-	-
01500033.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	7,583	5,148	5,148	5,148
01500033.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station.	79,501	87,858	60,844	60,844	60,844
01500033.550010	CONTRACTUAL SERVICES	Funds for contractual services (janitorial, consultants, etc.).	990	-	5,293	5,293	5,293
01500034.523390	ENVIRONMENTAL SERVICES FEE	Funds for the Division's share of the State Water Resources Control Board permit fees and California Unified Program Agency (CUPA) fees at the City Yards.	1,032	449	1,224	1,224	1,224
01500034.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget reflects reallocation of funds based on historical actuals.	997	947	-	-	-
01500034.525050	SPECIAL EQUIPMENT-OPER SUPS	Funds for large and specialized equipment.	-	-	17,159	17,159	17,159

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500034.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for plotter machine supplies, maintenance agreements for copier and plotters, printer toner and software. Funds also used for miscellaneous division supplies.	875	19,521	44,093	44,093	44,093
01500034.525150	MEDICAL/FIRST AID SUPPLIES	Funds for first-aid supplies used by City staff.	-	-	1,144	1,144	1,144
01500034.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms. In FY 2025-27, funding will be consolidated in 01500020.525200.	886	1,710	3,432	-	-
01500034.527510	SMALL TOOLS	Funds for small tools. In FY 2025-27, funding will be consolidated in 01500020.525080 Special Department Supplies.	-	-	1,585	-	-
01500034.529050	ELECTRIC VEHI CHARGER MAINTENE	Funds for electric vehicle repair and maintenance. In FY 2025-27, funding will be consolidated in 01500020.529050.	393	20,494	35,074	-	-
01500034.529400	STREET LIGHT MAINTENANCE	Funds for maintenance and repair of the street light system. In FY 2025-27, funding will be consolidated in 01500020.529400.	423,997	603,982	295,254	-	-
01500034.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings and training sessions. In FY 2025-27, funding will be consolidated in 01500018.531010.	625	-	1,495	-	-
01500034.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. In FY 2025-27, funding will be consolidated in 01500020.531030.	-	-	938	-	-
01500034.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station. In FY 2025-27, funding will be consolidated in 01500020.537030.	1,029	583	1,251	-	-
01500034.550010	CONTRACTUAL SERVICES	Funds for Streetlighting related projects. In FY 2025-27, funding will be consolidated in 01500020.529370.	168,806	359,888	32,451	-	-
Supplies & Expense Total			4,575,265	5,750,135	6,166,812	7,048,788	7,249,657
		Total Engineering & Street Services General Fund Expenditures	11,434,912	12,608,130	13,746,186	14,493,032	14,863,586

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01500018.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	291,404	357,644	386,058	382,717	388,054
01500018.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	5,946	5,940	-	-	-
01500018.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	4,996	5,509	-	-	-
01500018.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(2,913)	(8,784)	(9,038)
01500018.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	985	1,036	-	-	-
01500018.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	4,253	5,290	5,418	5,452	5,528
01500018.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	236,709	469,306	486,687	973,394	950,949
01500018.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	49,526	64,462	83,111	78,832	86,715
01500018.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	6,617	8,731	8,816	8,992	8,993
01500018.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	2,527	3,648	5,016	3,696	3,762
01500018.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	435	563	576	560	568
01500018.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(3,936)	(5,144)	(6,651)	(6,306)	(6,937)
01500018.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	83,631	93,409	101,224	106,481	110,596
01500018.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,809	1,825	1,852
01500018.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	60	89	76	92	91
01500018.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	140	140	140
01500018.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	474	579	598	624	636
01500018.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	1,623	3,651	2,471	2,493	2,529

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500019.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	2,436,731	2,393,398	2,797,571	2,623,967	2,647,809
01500019.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	39,974	37,271	-	-	-
01500019.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	17,112	20,355	-	-	-
01500019.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(21,484)	(65,172)	(67,100)
01500019.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(80,682)	(83,506)
01500019.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	18,734	21,164	-	-	-
01500019.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	165,911	246,662	32,979	32,979	32,979
01500019.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	37,699	37,651	37,903	37,568	37,907
01500019.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	626,169	658,218	778,483	853,839	939,224
01500019.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	83,099	83,493	90,364	92,169	92,182
01500019.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	41,329	41,152	45,282	44,486	45,276
01500019.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	5,318	5,215	5,760	5,460	5,538
01500019.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(49,775)	(48,855)	(62,288)	(68,300)	(75,135)
01500019.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	614,234	550,991	700,305	719,973	744,516
01500019.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	11,558	-	12,456	12,403	12,522
01500019.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	768	850	779	943	934
01500019.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,435	1,435	1,435
01500019.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	4,148	4,048	4,709	4,382	4,486

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500019.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	11,240	9,358	17,011	16,935	17,094
01500020.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,949,431	2,131,643	2,412,245	2,329,193	2,378,286
01500020.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	20,467	24,419	-	-	-
01500020.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	29,064	17,733	-	-	-
01500020.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(17,851)	(53,338)	(55,253)
01500020.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(207,011)	(214,257)
01500020.511030	STANDBY PAY	Funds to compensate for standby pay, during off hours, for staff to respond to emergency situations.	56,606	58,771	53,833	53,833	53,833
01500020.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	27,830	43,959	21,157	21,157	21,157
01500020.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	29,580	32,160	33,407	33,390	34,092
01500020.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	414,575	458,694	542,533	607,424	668,168
01500020.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	43,730	48,930	52,896	56,206	56,212
01500020.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	23,077	25,687	28,470	28,403	28,908
01500020.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,871	3,153	3,456	3,500	3,550
01500020.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(32,962)	(35,806)	(43,411)	(48,592)	(53,452)
01500020.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	545,442	512,682	626,138	637,527	665,833
01500020.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	11,177	11,168	11,408
01500020.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	393	500	456	575	573
01500020.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	840	875	875
01500020.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,373	2,640	3,291	3,247	3,314

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500020.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	9,600	10,772	15,267	15,255	15,586
01500035.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,441,820	1,497,591	1,648,846	1,526,840	1,549,360
01500035.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	23,993	25,473	-	-	-
01500035.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	17,324	12,398	-	-	-
01500035.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(12,778)	(38,053)	(39,360)
01500035.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	953	600	-	-	-
01500035.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	66,332	68,857	32,744	32,744	32,744
01500035.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	22,072	23,510	22,364	22,064	22,386
01500035.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	369,403	397,201	479,817	508,068	558,877
01500035.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	42,441	46,557	48,488	49,457	49,464
01500035.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	23,026	25,349	26,775	26,305	26,774
01500035.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,812	3,000	3,168	3,080	3,124
01500035.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(29,690)	(30,067)	(38,393)	(40,642)	(44,709)
01500035.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	377,649	359,833	416,400	421,539	438,241
01500035.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	7,439	7,223	7,332
01500035.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	400	484	418	506	502
01500035.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	770	770	770
01500035.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,064	2,166	2,755	2,268	2,323
01500035.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	6,429	5,492	10,165	9,869	10,021

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500037.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	23,785	211,535	227,131	234,056
01500037.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	2,988	-	-	-
01500037.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	749	-	-	-
01500037.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	-	(5,280)	(5,512)
01500037.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	3,141	25,000	25,000	25,000
01500037.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	437	2,564	3,587	3,687
01500037.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	3,930	67,410	54,387	59,826
01500037.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	551	6,612	6,744	6,745
01500037.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	308	3,762	3,696	3,762
01500037.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	35	432	420	426
01500037.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(311)	(5,394)	(4,351)	(4,786)
01500037.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	6,838	49,458	57,965	61,208
01500037.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	884	994	1,025
01500037.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	57	69	68
01500037.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	105	105	105
01500037.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	25	636	285	292
01500037.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	642	1,208	1,357	1,400
Salaries & Wages Total			10,238,605	10,893,183	12,270,852	12,179,552	12,524,583
Supplies & Expense							
01500018.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	9,107	13,509	6,747	16,726	17,896

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500018.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. Amount reflects projected need.	26,523	17,531	78,627	40,100	42,907
01500018.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	-	1,028	1,028	1,028
01500018.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	694	-	1,123	1,123	1,123
01500018.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	15,281	14,802	12,485	12,485	12,485
01500018.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for Facilities building materials, tools, specialized inventory, equipment, technical books, and all other necessary supplies required for the repair and maintenance of City facilities.	9,213	29,191	9,364	9,364	9,364
01500018.528002	UTIL-ELEC-COM FAC, SC, KEC	Funds for electrical costs at various park locations, Ken Edwards Center, and the Swim Center. FY 2025-27 reflects anticipated higher electricity usage.	280,445	394,058	383,873	414,583	447,749
01500018.528003	UTIL-LIGHT/POWER-CITY HALL	Funds for electrical costs at the City Hall Campus.	916,647	822,927	798,690	862,585	931,592
01500018.528004	UTIL-LIGHT/POWER-3RD ST & MISC	Funds for electrical costs at 3rd Street and Miscellaneous Buildings.	55,291	71,200	76,168	82,261	88,842
01500018.528005	UTIL-LIGHT/POWER-STREET LIGHTS	Funds for electrical costs.	-	-	-	1,350,353	1,458,381
01500018.528006	UTIL-LIGHT/POWER-CITY YARD	Funds for electrical costs at City Yards.	4,861	3,854	58,723	63,421	68,495
01500018.528009	UTIL - LIGHT/POWER - CIVIC	Funds for electrical costs at the Civic Center.	24,867	71,959	77,526	83,728	90,426
01500018.528011	UTIL - NATURAL GAS - PSF	Funds for heating and hot water costs at the Public Safety Facility Building.	105,219	62,973	166,454	71,575	78,733
01500018.528012	UTIL-GAS-COM FAC, SC, KEC	Funds for heating and hot water costs at Community Facilities, Swim Center, and Ken Edwards Center.	237,515	154,628	430,940	185,304	203,834
01500018.528014	UTIL-NATURAL GAS-CITY YAR	Funds for heating and hot water costs at the City Yards.	7,571	3,517	11,391	4,898	5,388

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500018.528016	UTIL - NATURAL GAS - CIVIC	Funds for heating and hot water costs at the Civic Center.	180	180	471	203	223
01500018.528021	UTILITIES - WATER - PSF	Funds for water usage at the Public Safety Facility.	37,463	40,507	47,861	51,690	55,825
01500018.528022	UTIL-WATER-COM FAC, SC, KEC	Funds for water usage at Community Facilities, including the Swim Center, Ken Edwards Center and 1632 5th Street.	295,464	312,104	369,273	398,815	430,720
01500018.528023	UTILITIES-WATER-CITY HALL	Funds for water usage at City Hall. FY 2025-27 budget reflects historical actuals.	4,952	2,756	4,953	5,349	5,777
01500018.528024	UTILITIES-WATER-CITY YARDS	Funds for water usage at the City Yards. FY 2025-27 budget reflects historical actuals.	58,398	80,003	85,119	91,929	99,283
01500018.528027	UTIL - WATER - CIVIC	Funds for water usage at the Civic Center.	16,758	13,131	19,743	21,322	23,028
01500018.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines, for the entire Facilities Maintenance Division are budgeted in the Administration unit.	36,622	30,447	44,287	44,287	44,287
01500018.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	322,849	223,451	179,060	192,538	199,047
01500018.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	3,101	4,429	4,219	4,219	4,219
01500018.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	1,056	5,511	9,146	10,084	10,084
01500018.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	116,776	221,835	271,039	612,507	623,509
01500018.575030	COMPUTER EQUIPMENT	Funds for laptops and computers, as well as the license renewal and maintenance of the asset management and diagnostic software packages.	52,067	1,858	49,184	49,184	49,184
01500019.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for Custodial equipment purchase, equipment repair, equipment replacement, and emergency chemical supplies like spill kits. Funds for building materials, tools, specialized inventory, equipment, technical books, and all other necessary supplies required for the Custodial maintenance of City facilities.	10,499	36,871	10,809	10,809	10,809
01500019.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	500	900	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500019.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	14,445	12,373	28,379	18,379	18,379
01500019.525410	MALL MAINTENANCE	Funds for the maintenance and repair of the Promenade pavilions, water fountain, multiple railings, and the new Promenade Maintenance Yard.	59,892	70,247	77,361	77,361	77,361
01500019.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines, for the entire Facilities Maintenance Division are budgeted in the Administration unit and charged to the division's units as appropriate.	5,297	9,598	-	-	-
01500019.529135	BLDG/CUSTODIAL SUPPLIES-PSF	Funds for the purchase of custodial supplies for the Public Safety Facility.	66,330	69,602	47,311	47,311	47,311
01500019.529136	BLDG/CUSTODIAL SUPPLIES - LIB	Funds for the purchase of custodial supplies for the Libraries.	56,405	38,168	56,977	56,977	56,977
01500019.529138	BLDG OPER/SUPPLIES-COM FAC	Funds for the purchase of custodial supplies for Community Facilities at parks and the Swim Center.	180,468	191,162	134,617	134,617	134,617
01500019.529139	BLDG OPER/SUPPLIES-CITY HALL	Funds for the purchase of custodial supplies for City Hall.	42,086	42,494	37,975	37,975	37,975
01500019.52913A	CUSTODIAL SUPP-TRIMANA	Funds to purchase custodial supplies for the cleaning of the Santa Monica Institute training center used by City Staff. No expenses projected for FY 2025-27.	-	-	2,234	-	-
01500019.52913C	CUST SUPPLIES CITY TV	Funds to purchase toilet paper, cleaning supplies, cleaning chemicals, etc. for City TV. This location is no longer serviced.	-	-	3,352	-	-
01500019.52913D	CUST SUPPLIES-CITY YARDS	Funds to purchase toilet paper, cleaning supplies, cleaning chemicals, etc. at the City Yards.	17,715	9,630	18,408	28,634	28,634
01500019.52913F	BLDG OPER/SUPPLIES-APPLE BLDG	Funds to purchase toilet paper, cleaning supplies, cleaning chemicals, etc. at a City owned property on 1632 5th Street. No expenses projected for FY 2025-27.	-	-	194	-	-
01500019.52913G	BLDG OPER/CUST SUPPLIES-CSB	Funds to purchase toilet paper, cleaning supplies, cleaning chemicals, etc. at the City Services Building.	1,738	15,949	9,995	9,995	9,995
01500019.52913H	BLDG/CUSTODIAL SUPPLIES CIVIC	Funds to purchase toilet paper, cleaning supplies, cleaning chemicals, etc. at the Civic Center. This location is no longer serviced.	23	-	3,458	-	-
01500019.550010	CONTRACTUAL SERVICES	Funds for emergency contractual custodial services at the Public Safety Facility.	-	4,850	13,287	13,287	13,287

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500019.55001C	CONT SVCS-PSF	Funds for contractual custodial work including cleaning, disinfecting, carpet cleaning, window cleaning, and any other custodial needs at the Public Safety Facility (PSF). FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	313,928	307,687	330,178	186,178	330,178
01500019.55001E	CONT SVCS-CITY TV	Funds for contractual custodial work including cleaning, disinfecting, carpet cleaning, window cleaning, and any other custodial needs at the City TV facility.	10,165	10,470	11,268	11,268	11,268
01500019.55001H	CONT SVCS-CITY YARDS	Funds for contractual custodial work including cleaning, disinfecting, carpet cleaning, window cleaning, and any other custodial needs at the City Yards.	106,977	178,225	94,472	104,472	104,472
01500019.55001I	CONT SVCS-SWIM CENTER	Funds for contractual custodial work including cleaning, disinfecting, carpet cleaning, window cleaning, and any other custodial needs at the Swim Center.	121,564	124,816	116,173	116,173	116,173
01500019.55001K	CONT SVCS-APPLE BLDG	This building no longer requires contractual custodial services due to its closure.	-	-	988	-	-
01500019.55001L	CONT SVCS-SAMOGO	Funds for contractual custodial work including cleaning, disinfecting, carpet cleaning, window cleaning, and any other custodial needs at the SAMOGO Building in Parking Structure 5 (PS5).	33,524	32,293	29,564	29,564	29,564
01500019.55001M	CONT SVCS-LIBRARY BRANCHES	Funds for contractual custodial work at the library branches.	3,856	68,887	49,580	49,580	49,580
01500019.550182	FAC MAINT-KEC	Funds for security guard services, integrated pest management, locksmith services, minor maintenance, and custodial supplies for the Ken Edwards Center. Responsibility for operational costs has since been transferred from the City to WISE and Healthy Aging.	-	600	-	-	-
01500019.575030	COMPUTER EQUIPMENT	Funds for laptops and computers, as well as the license renewal and maintenance of the asset management system.	518	1,015	1,276	1,276	1,276
01500020.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for Facilities building materials, tools, specialized inventory, equipment, technical books, and all other necessary supplies required for the repair and maintenance of City facilities.	70,287	100,882	85,910	87,495	87,495
01500020.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	3,194	4,930	-	-	-
01500020.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	13,756	16,192	23,517	23,432	23,432
01500020.525410	MALL MAINTENANCE	Funds for the maintenance and repair of the Promenade pavilions, water fountain, multiple railings, and the new Promenade Maintenance Yard are being reallocated to other city locations based on operational priorities.	27,463	51,984	80,213	65,213	65,213

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500020.529050	ELECTRIC VEHI CHARGER MAINTENE	Funds for electric vehicle repair and maintenance. In FY 2025-27, funding will be consolidated in 01500020.529050 from 01500034.529050.	-	-	-	35,074	35,074
01500020.529060	SOLAR MAINTENANCE	Funds for the equipment maintenance and cleaning service of solar panels located at various City facilities.	-	57,350	25,396	25,396	25,396
01500020.529142	BLDG/STR MAINT-COM FAC	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators, as well as building fabric maintenance such as roofs, walls, doors, and windows at the Swim Center. FY 2025-27 decrease reflects department reorganization. The Public Landscape Division oversees the services for pool maintenance at the Swim Center for FY 2025-27.	98,881	92,058	76,100	54,600	54,600
01500020.529144	BLDG/STR MAINT-ACCESS CENTER	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators as well as building fabric maintenance such as roofs, walls, doors and windows at the Access Center.	7,210	5,408	18,244	18,244	18,244
01500020.529145	BLDG/STR MAINT-PSF	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators as well as building fabric maintenance such as roofs, walls, doors and windows for the Public Safety Facility (PSF) Building.	693,080	239,222	253,868	253,868	253,868
01500020.529146	BLDG/STR MAINT-LIBRARY	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators as well as building fabric maintenance such as roofs, walls, doors and windows at Libraries.	147,926	160,433	180,882	180,882	180,882
01500020.529147	BLDG/STR MAINT-PARK BLDG	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators as well as building fabric maintenance such as roofs, walls, doors and windows at Park Buildings.	324,451	357,818	229,797	233,314	233,314
01500020.529148	BLDG/STR MAINT-KEN EDWARDS	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators as well as building fabric maintenance such as roofs, walls, doors and windows at the Ken Edwards Center.	87,431	42,983	23,100	23,100	23,100
01500020.529149	BLDG/STR MAINT-CITY HALL	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators as well as building fabric maintenance such as roofs, walls, doors and windows at City Hall.	56,196	150,554	71,587	71,587	71,587
01500020.52914B	FIRE STATION MAINTENANCE	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, pest management as well as building fabric maintenance such as roofs, walls, doors and windows at the City's fire stations.	215,719	204,925	162,662	162,662	162,662
01500020.52914C	BLDG/STR MAINT-CITY YARDS	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, pest management as well as building fabric maintenance such as roofs, walls, doors and windows at the City Yards.	75,725	86,990	113,514	113,514	113,514

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500020.52914D	BLDG/STR MAINT-CSB	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators as well as building fabric maintenance such as roofs, walls, doors and windows at the City Services Building.	102,968	89,867	68,031	68,031	68,031
01500020.52914E	BLDG/STR MAINT-APPLE BLDG	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators, as well as building fabric maintenance such as roofs, walls, doors and windows for a City owned property on 1632 5th Street.	31,256	7,605	737	737	737
01500020.52914F	BLDG/STR MAINT - CIVIC	Funds for repairs and maintenance of HVAC, electrical and plumbing systems, fire alarm and sprinkler systems, elevators as well as building fabric maintenance such as roofs, walls, doors and windows at the Civic Center.	39,878	22,136	20,268	20,268	20,268
01500020.529290	GRAFFITI PROGRAM MATERIALS	Funds for materials used in citywide graffiti removal (for in-house staff and contract staff) and for contractual graffiti removal services.	115,514	78,637	101,155	101,155	101,155
01500020.529400	STREET LIGHT MAINTENANCE	Funds for maintenance and repair of the street light system. In FY 2025-27, funding will be consolidated in 01500020.529400 from 01500034.529400.	-	-	-	663,275	674,256
01500020.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	-	-	1,495	1,495
01500020.537020	STORMWATER MANAGEMENT	Funds for contributions to the City's Stormwater Management Fund for storm water management projects, which includes the maintenance and improvement of the City's urban runoff management program.	23,409	23,877	24,355	24,355	24,355
01500020.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station.	30	192	924	2,175	2,175
01500020.550010	CONTRACTUAL SERVICES	Funds for annual facilities contract to monitor the Landfill Gas Control System at the City Yards and nearby areas.	145,399	98,272	162,576	455,027	462,787
01500020.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	4,356	2,297	-	-	-
01500035.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. FY 2025-27 budget reflects projected need.	21,414	13,580	29,267	31,316	33,508
01500035.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	5,866	4,378	28,992	14,786	15,821
01500035.525080	SPECIAL DEPARTMENT SUPPLIES	Promenade supplies and equipment	82,401	80,110	80,181	80,181	80,181
01500035.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	100	100	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Facilities Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500035.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	14,588	13,614	12,322	12,322	12,322
01500035.525410	MALL MAINTENANCE	Funds for the maintenance and repair of the Promenade pavilions, water fountain, multiple railings, and the new Promenade Maintenance Yard.	170,248	197,341	84,849	84,849	84,849
01500035.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	187,918	630,934	176,023	183,363	189,561
01500035.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station.	9,868	43,341	1,289	1,289	1,289
01500035.552010	PROFESSIONAL SERVICES	Funds for professional services for Facilities Maintenance covering GafCon services on prevailing wage issues and other labor compliance issues.	-	-	1,117	1,117	1,117
01500037.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	-	-	2,000	1,020	1,091
01500037.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	-	-	3,090	3,090	3,090
01500037.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	-	-	14,700	15,313	15,831
01500037.529550	HOST TEAM EXPENSES	This account represents Measure CS funding for the Homeless Support Team (HoST), a specialized public space maintenance team focusing on waste and debris generated by people experiencing homelessness.	-	200,296	170,626	170,626	170,626
Supplies & Expense Total			6,461,378	6,900,507	6,602,642	8,899,688	9,394,211
		Total Facilities Maintenance General Fund Expenditures	16,699,983	17,793,690	18,873,494	21,079,240	21,918,794

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Office of Sustainability & the Environment

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01500003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	915,626	1,065,333	1,104,970	1,085,815	1,096,550
01500003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	22,609	31,283	-	-	-
01500003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	25,168	15,422	-	-	-
01500003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(8,069)	(24,358)	(24,948)
01500003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	4,601	1,443	6,070	6,070	6,070
01500003.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	35,136	-	-	-	-
01500003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	14,207	15,833	15,712	15,511	15,664
01500003.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	33,032	26,494	27,476	4,092	3,997
01500003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	133,849	156,221	178,264	193,059	212,366
01500003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	16,773	19,644	19,836	20,233	20,236
01500003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	8,709	10,156	10,473	10,289	10,472
01500003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,106	1,266	1,296	1,260	1,278
01500003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(10,645)	(12,467)	(14,264)	(15,445)	(16,989)
01500003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	265,095	267,879	285,801	298,480	308,770
01500003.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	1,322	-	-	-	-
01500003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	5,107	5,117	5,167
01500003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	164	200	171	207	206
01500003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	315	315	315

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Office of Sustainability & the Environment

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,826	2,116	2,158	2,134	2,176
01500003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,445	5,449	6,974	6,985	7,058
Salaries & Wages Total			1,473,025	1,606,273	1,642,290	1,609,764	1,648,388
Supplies & Expense							
01500003.521000	ADVERTISING	Funds for advertising division programs, including public outreach and education events through brochures, newspaper advertisements, publications, Big Blue Bus Advertisements, City TV, and other media that are not captured in a subledger line item.	6,429	22,731	25,500	25,500	25,500
01500003.523370	METERED POSTAGE	Funds for charges related to postal services.	-	-	1,081	1,081	1,081
01500003.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations. Budget reflects reallocation of funds to align with operational needs.	58,616	56,159	61,417	61,417	61,417
01500003.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	19,148	4,305	5,203	5,203	5,203
01500003.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	286	218	218	218
01500003.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	2,730	2,080	1,530	1,530	1,530
01500003.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	2,420	-	-	-	-
01500003.525340	PROGRAM SUPPLIES	Funds for educational and outreach materials for City program supplies that may include reusable shopping bags, climate outreach, water efficiency outreach, Sustainable City Plan, green building programs, Buy Local campaign, green business certification, sustainable procurement, and sustainable foods. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	170,194	118,888	102,089	72,089	72,089
01500003.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects historical actuals.	29,750	47,041	94,864	102,453	110,649
01500003.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	10,192	9,552	6,545	6,545	6,545

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Office of Sustainability & the Environment

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500003.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	5,233	3,591	4,886	5,090	5,262
01500003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. Budget reflects reallocation of funds to align with operational needs.	23,740	13,907	28,250	28,250	28,250
01500003.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	6,157	9,239	12,546	12,546	12,546
01500003.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	4,150	1,995	13,092	13,092	13,092
01500003.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	39,307	16,541	23,096	28,118	28,881
01500003.552010	PROFESSIONAL SERVICES	Funds for professional services devoted to analysis, communications and education, including funds for environmental education, green building programs, and annual City events.	465,836	516,494	523,022	523,022	523,022
01500003.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	1,336	1,566	-	-	-
Supplies & Expense Total			845,239	824,376	903,339	886,154	895,285
		Total Office of Sustainability & the Environment General Fund Expenditures	2,318,263	2,430,648	2,545,629	2,495,918	2,543,673

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Public Landscape

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01500022.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	637,539	608,884	753,706	750,929	779,919
01500022.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	13,688	17,917	-	-	-
01500022.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	17,141	22,847	-	-	-
01500022.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(5,119)	(16,884)	(17,725)
01500022.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	2,749	1,111	204	204	204
01500022.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	3,354	-	-	-
01500022.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	9,625	9,298	10,742	10,689	11,103
01500022.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	438,317	402,843	417,764	586,966	573,432
01500022.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	78,762	76,035	92,223	138,456	152,304
01500022.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	10,700	9,999	11,020	13,488	13,490
01500022.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	6,060	5,570	6,270	6,593	6,710
01500022.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	706	645	720	840	852
01500022.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(6,266)	(6,071)	(7,379)	(11,076)	(12,184)
01500022.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	186,478	161,381	196,919	205,511	218,969
01500022.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	126	-	-	-
01500022.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,520	3,520	3,664
01500022.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	99	111	95	138	137
01500022.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	175	210	210

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Public Landscape

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500022.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,290	1,186	1,345	1,490	1,519
01500022.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	2,902	4,945	4,808	4,809	5,004
01500023.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	2,849,830	2,785,817	3,146,056	2,861,657	2,893,085
01500023.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	30,766	34,460	-	-	-
01500023.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	25,081	30,844	-	-	-
01500023.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(24,238)	(72,041)	(74,353)
01500023.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(179,556)	(185,840)
01500023.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	20,994	19,895	-	-	-
01500023.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	24,925	40,874	15,647	15,647	15,647
01500023.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	42,140	41,195	42,827	40,717	41,167
01500023.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	779,152	793,182	930,262	1,006,738	1,107,417
01500023.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	84,501	81,656	90,364	89,920	89,933
01500023.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	42,664	40,069	45,723	41,656	42,394
01500023.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	5,447	5,110	5,760	5,320	5,396
01500023.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(61,689)	(63,302)	(74,433)	(80,533)	(88,592)
01500023.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	765,454	673,150	799,077	798,810	827,149
01500023.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	14,219	13,641	13,799
01500023.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	801	844	779	920	911

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Public Landscape

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500023.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,435	1,400	1,400
01500023.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	4,148	3,786	4,583	4,098	4,197
01500023.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	12,246	10,925	19,427	18,638	18,851
01500024.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	109,507	151,185	175,443	180,115	185,372
01500024.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	910	1,842	-	-	-
01500024.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	4,892	1,719	-	-	-
01500024.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(1,347)	(4,006)	(4,167)
01500024.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	25,714	9,750	6,765	6,765	6,765
01500024.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	2,043	2,368	2,431	2,664	2,740
01500024.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	12,425	14,984	44,940	27,141	29,855
01500024.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	2,500	3,825	4,408	4,496	4,497
01500024.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	1,515	1,537	2,508	1,665	1,694
01500024.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	176	246	288	280	284
01500024.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(990)	(1,195)	(3,596)	(2,171)	(2,388)
01500024.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	32,184	38,877	46,596	50,591	53,350
01500024.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	833	865	890
01500024.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	30	39	38	46	46
01500024.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	70	70	70
01500024.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	75	191	261	252	256
01500024.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	905	3,840	1,137	1,181	1,216

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Public Landscape

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500036.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	189,133	206,675	197,933	191,625	191,625
01500036.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	2,944	3,062	-	-	-
01500036.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	4,108	4,702	-	-	-
01500036.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(1,459)	(4,431)	(4,509)
01500036.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	602	600	-	-	-
01500036.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	13,554	14,106	-	-	-
01500036.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	3,029	3,300	2,780	2,713	2,713
01500036.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	32,487	35,118	37,900	42,636	46,900
01500036.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	4,280	4,365	4,408	4,496	4,497
01500036.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	2,424	2,432	2,508	2,464	2,508
01500036.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	282	281	288	280	284
01500036.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(2,585)	(2,802)	(3,033)	(3,411)	(3,752)
01500036.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	52,151	47,515	49,888	52,023	53,264
01500036.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	889	889	889
01500036.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	40	44	38	46	46
01500036.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	70	70	70
01500036.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	324	325	335	334	341
01500036.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	779	2,744	1,214	1,214	1,214
Salaries & Wages Total			6,521,689	6,370,360	7,079,035	6,823,817	7,026,739

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Public Landscape

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
01500022.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	1,615	1,633	2,000	2,000	2,000
01500022.523370	METERED POSTAGE	Funds for charges related to postal services.	26	-	100	100	100
01500022.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	879	460	1,500	1,243	1,243
01500022.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	10,008	13,225	6,120	6,120	6,120
01500022.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines for the entire Public Landscape Division are budgeted in the Administration unit.	25,331	26,070	32,640	32,640	32,640
01500022.529080	SPECIAL EQUIP MAINT	Funds for radio service for administrators and manager.	779	1,098	816	1,073	1,073
01500022.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	150	1,242	1,460	1,460	1,460
01500022.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. This account is no longer used.	835	1,487	-	-	-
01500022.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	650	-	-	-	-
01500022.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	1,997,390	1,998,527	2,872,901	3,544,094	3,649,626
01500022.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	546	2,106	-	-	-
01500023.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	12,527	14,829	16,694	17,863	19,113
01500023.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. Amount reflects projected need.	24,837	15,409	34,560	17,626	18,860
01500023.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	340	60	1,000	1,000	1,000
01500023.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for parks and Third Street Promenade integrated pest management, park bench repair, and Downtown Santa Monica maintenance equipment repair and hardware.	2,625	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Public Landscape

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500023.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	3,923	5,810	4,200	4,200	4,200
01500023.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for clothing items covered by MOU provisions and other protective gear.	15,682	17,581	19,340	19,340	19,340
01500023.525220	SPORTS SUPPLIES	Funds for baseball and softball field materials, basketball and tennis court supplies and resurfacing, chalking for adult softball leagues, and field lighting replacement and repair.	96,742	50,106	95,355	95,355	95,355
01500023.528000	UTIL - LIGHT / POWER	Funds for electrical costs for interior park lighting, court and sports field lighting, and irrigation controllers at public landscape sites, including parks, medians, parkways and curb extensions. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	678,270	666,142	589,036	636,159	687,052
01500023.528020	UTILITIES - WATER	Funds for water usage, including at the Swim Center. FY 2025-27 budget reflects historical actuals and rate changes.	724,887	759,564	1,223,641	1,321,532	1,427,255
01500023.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	242,210	213,111	192,499	200,526	207,304
01500023.529080	SPECIAL EQUIP MAINT	Funds for irrigation supplies, turf maintenance equipment parts and repairs, playground equipment and repairs, maintenance of staff radios. FY 2025-27 increase reflects reallocation of funds to align with operational needs.	162,655	236,877	198,880	208,880	208,880
01500023.529130	BLDG OPER / CUST SUPPLIES	Funds for the purchase of custodial supplies for park trash removal.	44,895	22,277	47,000	41,000	41,000
01500023.529140	BUILDING / STRUCTURE MAINT	Funds for park picnic table and bench repair and replacement, temporary and permanent fencing, hardware supplies, integrated pest management, bee removal and relocation from parks. FY 2025-27 increase reflects reallocation of funds to align with operational needs.	153,382	46,468	99,651	107,651	107,651
01500023.529280	TREES/SEEDS/PLANTS/FERTILIZER	Funds for plant materials, fertilizer, organic compost, sod, top soil amendments, seed and hydro-seeding, decomposed granite, wood chips for dog parks and landscape planters, sand for playground areas, and sport field renovations. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	61,345	55,960	92,690	30,690	28,940
01500023.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	51	-	-	-	-
01500023.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	1,954	1,070	1,000	1,000	1,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Public Landscape

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500023.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station for landscaping and tree green waste and debris disposal.	68,847	55,548	60,980	60,980	60,980
01500023.550010	CONTRACTUAL SERVICES	Funds for contracted park routine maintenance and non-routine landscape maintenance special projects within parks and citywide water feature maintenance and repairs. FY 2025-27 reflects department efforts to achieve budget savings as directed by Council at the March 8, 2025 workshop.	1,038,321	1,090,708	1,054,125	1,044,326	1,043,983
01500023.552010	PROFESSIONAL SERVICES	Funds for prevailing wage monitoring consulting services.	6,977	9,648	4,620	4,620	4,620
01500024.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. FY 2025-27 budget reflects projected need.	-	243	190	203	217
01500024.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	5,024	3,472	4,608	2,350	2,515
01500024.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	280	185	1,102	802	802
01500024.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for Urban Forest Task Force supplies.	-	47	300	300	300
01500024.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for clothing items covered by MOU provisions and other protective gear.	647	977	1,060	1,140	1,140
01500024.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	13,897	11,839	23,666	24,653	25,486
01500024.529080	SPECIAL EQUIP MAINT	Funds for maintenance of staff radios.	779	1,098	816	1,072	1,072
01500024.529140	BUILDING / STRUCTURE MAINT	Funds for tree maintenance tools and repairs, traffic management supplies, and bee removal and relocation from public trees.	11,220	4,547	9,565	9,529	9,529
01500024.529280	TREES/SEEDS/PLANTS/FERTILIZER	Funds for natural specialty tree products.	3,646	8,001	5,122	4,222	4,222
01500024.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	981	3,228	2,040	2,940	2,940
01500024.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station for landscaping and tree green waste and debris disposal. FY 2025-27 budget reflects no in-house tree crew and part of existing contract.	-	224	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund General
Division Public Landscape

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01500024.550010	CONTRACTUAL SERVICES	Funds for citywide routine tree maintenance and emergencies. FY 2025-27 budget includes Measure CS funding to increase palm pruning frequencies in high-traffic areas to improve safety and aesthetics of our public spaces.	961,874	1,065,470	1,082,880	1,082,880	1,082,880
01500024.552010	PROFESSIONAL SERVICES	Funds for small urban forest studies and prevailing wage monitoring consulting services.	152	1,284	1,454	1,454	1,454
01500036.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles.	150	-	-	-	-
01500036.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. Budget reflects reallocation of funds to Public Landscape Division-Administration unit.	177	298	-	-	-
01500036.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for Santa Monica Swim Center pool chlorine and other chemicals.	130,986	130,392	96,878	96,878	96,878
01500036.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for clothing items covered by MOU provisions and other protective gear.	404	341	1,426	1,426	1,426
01500036.529080	SPECIAL EQUIP MAINT	Funds for Santa Monica Swim Center pool operations hardware maintenance and repairs. FY 2025-27 budget is based on historical actuals and anticipated need.	299	17,443	8,160	8,160	8,160
01500036.529130	BLDG OPER / CUST SUPPLIES	Funds for the purchase of custodial supplies at the Santa Monica Swim Center.	24,207	22,295	22,844	22,844	22,844
01500036.529140	BUILDING / STRUCTURE MAINT	Funds for hardware supplies, integrated pest management, bee removal and relocation from the Santa Monica Swim Center. FY 2025-27 budget is based on historical actuals and anticipated need.	2,657	4,485	6,000	6,000	6,000
01500036.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	77	77	160	160	160
01500036.550010	CONTRACTUAL SERVICES	Funds for splash pad repair and maintenance at Virginia Avenue Park. Expense now resides in the Public Landscape Division based on a department reorganization.	-	-	-	15,000	15,000
01500036.550181	SANTA MONICA SWIM CENTER	Funds for Santa Monica Swim Center pool repair and maintenance. Expense now resides in the Public Landscape division based on a department reorganization.	-	-	-	21,500	21,500
Supplies & Expense Total			6,536,136	6,582,963	7,921,079	8,704,991	8,975,320
		Total Public Landscape General Fund Expenditures	13,057,825	12,953,324	15,000,114	15,528,808	16,002,059

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Airport
Division Airport

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
57500001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	890,539	880,322	1,084,556	1,232,024	1,253,927
57500001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	15,153	25,413	-	-	-
57500001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	17,793	25,651	-	-	-
57500001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	17,260	6,599	2,353	2,353	2,353
57500001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	14,707	-	-	-	-
57500001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	13,166	14,671	15,261	17,592	17,905
57500001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	2,819	1,622	1,682	2,474	2,417
57500001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	112,132	127,950	156,243	188,474	207,322
57500001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	18,913	21,103	22,040	24,731	24,734
57500001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	8,416	8,633	10,473	10,722	10,912
57500001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,118	1,219	1,296	1,400	1,420
57500001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(8,833)	(10,292)	(12,500)	(15,077)	(16,585)
57500001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	251,177	241,762	280,122	308,940	320,245
57500001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	499	-	-	-	-
57500001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	9,334	5,989	5,005	5,826	5,936
57500001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	184	216	190	253	252
57500001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	350	385	385
57500001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,399	1,465	1,700	1,745	1,778

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Airport
Division Airport

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
57500001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	3,898	4,675	6,833	7,959	8,107
Salaries & Wages Total			1,369,673	1,356,998	1,575,604	1,789,801	1,841,108
Supplies & Expense							
57500001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. FY 2025-27 budget reflects projected need.	230	425	462	4,371	4,677
57500001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	1,968	1,690	12,357	6,302	6,743
57500001.523340	PROPERTY TAXES	Funds for property taxes levied by the County of Los Angeles on City-owned properties on the Airport Campus in LA County boundaries. Proposition 13 allows for an increase of up to 2% of the property's assessed value each year.	17,380	14,486	18,419	18,787	19,163
57500001.523370	METERED POSTAGE	Funds for charges related to postal services.	1,042	675	2,429	1,000	1,020
57500001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	1,071,412	1,115,340	1,149,916	1,207,559	1,249,824
57500001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	1,290	325	1,192	1,216	1,240
57500001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	22,558	17,312	22,689	23,143	23,606
57500001.525020	EQUIPMENT RENTAL	Funds for copier/printer and related supplies and repairs that serve the Airport Administration office including basic maintenance and the purchase of ink.	1,064	285	2,525	2,576	2,628
57500001.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	465	145	148	151
57500001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for EPA fees, EPA ID (Annual Environmental Protection Agency certification required for aviation facilities), CUPA permits, and purchase of oil recycling supplies.	871	-	11,118	11,340	11,567
57500001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	-	1,020	1,040	1,061
57500001.525260	OTHER COSTS	Aviation-related costs for equipment and infrastructure replacement parts and repairs services, including costs for Code Blue Phone System.	13,363	5,940	49,499	50,489	51,499
57500001.528000	UTIL - LIGHT / POWER	Funds for electricity costs for Airport facilities. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	825,550	921,028	872,537	942,340	1,017,727
57500001.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	35,438	19,803	56,301	24,209	26,630

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Airport
Division Airport

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
57500001.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals and rate changes.	232,691	276,288	280,586	303,033	327,276
57500001.528040	UTILITIES - TELEPHONE	Funds for phone line installation and usage for cellular and landlines, fire alarms and security systems at the Airport.	26,202	24,675	24,647	25,140	25,643
57500001.529010	VEHICLES - TIRES / TUBES	Funds for replacement of tires.	-	-	761	776	792
57500001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services of Airport and Airport Maintenance division vehicles.	23,395	43,904	16,996	24,369	25,192
57500001.529080	SPECIAL EQUIP MAINT	Funds formerly used for the repair and maintenance of equipment	1,364	2,213	-	-	-
57500001.529110	AUDIO EQUIPMENT MAINTENANCE	Funds for the maintenance of pilot services and other aviation-related audio equipment for the Airport Noise Management and Operations Office.	779	1,098	22,464	22,913	23,371
57500001.529380	AIRPORT FIELD MAINTENANCE	Funds for expenses related to airfield maintenance, including but not limited to the areas where there is aeronautical activity – runway, taxiways, aprons, tie downs and associated lighting maintenance costs.	-	-	25,876	26,394	26,922
57500001.529510	BLDG RENOVATION / MAINTENANCE	Funds for maintenance, repairs, and refurbishments including, furniture and carpet replacements, for City-owned buildings on Airport property.	3,150	43	56,305	57,431	58,580
57500001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	11,271	8,719	41,232	42,057	42,898
57500001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	763	128	838	855	872
57500001.534000	BANK FEES	Funds for the City's banking services.	-	-	573	584	596
57500001.534010	CREDIT CARD FEES	Funds for transaction fees for credit card payments made to the Airport for lease payments, fees, and permits.	471	355	11,074	11,295	11,521
57500001.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures at the Airport.	451,914	573,193	667,311	734,043	825,799
57500001.534580	SPECIAL INSURANCE	Funds for the purchase of insurance related to aviation and airport requirements for the Airport as determined by the City's Risk Management Division.	40,000	50,000	55,000	55,000	60,000
57500001.537020	STORMWATER MANAGEMENT	Funds for contributions to the City's Stormwater Management Fund for storm water management projects, which includes the maintenance and improvement of the City's urban runoff management program.	88,619	90,437	90,391	92,199	94,043

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Airport
Division Airport

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
57500001.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station. FY 2025-27 increase is to align budget with historical actual costs.	19,750	24,419	4,446	25,035	25,536
57500001.537050	COMMUNITY OUTREACH	Funds for expenses for publications, events, and public relations for community outreach, including annual reprinting of Airport brochures outlining pilot procedures at Santa Monica Airport (SMO). Decrease in FY 2025-27 reflects anticipated completions of a one-time aviation video project in FY 2024-25.	7,180	4,611	92,311	64,157	65,440
57500001.537100	AIRPORT SECURITY GUARDS TRANS	Funds to reimburse the General Fund for Police Officer costs incurred by the Police Department for Airport Security duties.	1,038,695	1,188,875	1,328,248	1,354,813	1,381,909
57500001.540190	HANGAR PURCHASES	Funds to purchase privately owned hangar buildings located on City-owned land, as they become available.	20,081	23,317	154,163	157,246	160,391
57500001.552010	PROFESSIONAL SERVICES	Funds for professional services for consultants and related services, assessments, noise ordinance tracking, annual noise specialist contour reports, audits, property management brokerage and management contracts, asset appraisals, aviation specialist consultants, management of self-service aviation fuel services, and various other airport studies and aviation-related services.	710,526	3,634,939	1,613,094	1,388,760	1,416,535
57500001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	3,951	907	-	-	-
57500001.575090	MISCELLANEOUS EQUIPMENT	Funds to pay for software licenses, prorated City-wide network support and other software costs, licensing fees for property management software; aviation-related staff radios, ergonomics chairs and other furnishings and equipment required for staff, and training, support, and repairs for noise management system monitors and equipment.	125,069	120,261	162,680	176,912	180,450
Supplies & Expense Total			4,798,038	8,166,155	6,849,605	6,857,532	7,171,302
		Total Airport Airport Fund Expenditures	6,167,711	9,523,153	8,425,209	8,647,333	9,012,410

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Airport
Division Airport Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
57500002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	295,872	413,079	585,633	617,409	630,039
57500002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	1,934	6,923	-	-	-
57500002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	4,176	5,139	-	-	-
57500002.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	-	369	-	-	-
57500002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	20,837	44,084	6,024	6,024	6,024
57500002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	5,425	6,234	7,960	8,807	8,988
57500002.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	76,655	102,386	106,178	117,377	114,670
57500002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	115,944	128,234	194,158	191,740	210,915
57500002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	11,042	12,563	17,632	17,987	17,989
57500002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	4,081	4,318	8,406	8,258	8,404
57500002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	729	797	1,152	1,120	1,136
57500002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(7,944)	(9,387)	(15,536)	(15,338)	(16,873)
57500002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	92,982	93,940	152,538	167,931	175,660
57500002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	2,933	2,723	4,612	4,631
57500002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	103	123	152	184	184
57500002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	280	280	280

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Airport
Division Airport Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
57500002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	454	627	1,194	992	1,011
57500002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	2,139	2,594	3,719	3,998	4,084
Salaries & Wages Total			624,430	814,954	1,072,213	1,131,381	1,167,142
Supplies & Expense							
57500002.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	116,313	121,082	124,836	131,094	135,682
57500002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	173	-	559	570	581
57500002.525080	SPECIAL DEPARTMENT SUPPLIES	Actuals reflect past purchases of supplies; historically, this account has not had a budget.	132	-	-	-	-
57500002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	704	-	-	-	-
57500002.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	2,909	3,910	4,579	4,671	4,764
57500002.528040	UTILITIES - TELEPHONE	Funds for phone line installation and usage for cellular landlines, fire alarms and security systems at the Airport are budgeted in the Airport Division and charged to appropriate Airport Fund divisions.	515	475	-	-	-
57500002.529130	BLDG OPER / CUST SUPPLIES	Funds for custodial supplies and equipment for Airport buildings.	27,155	32,621	22,441	22,890	23,348
57500002.529190	NON-AVIATION MAINTENANCE	Funds for maintaining Airport buildings and systems, including the purchase of building materials, tools, and other supplies in support of Airport Facilities maintenance.	713,201	839,047	574,870	586,367	598,094
57500002.529210	AVIATION MAINTENANCE	Funds for maintenance and service repairs of tarmac, runways, and airport field including airside and landside areas.	53,558	39,040	117,200	119,544	121,935
57500002.529220	LANDSCAPE MAINTENANCE	Funds for landscape and tree maintenance services. Funds for the purchase of tools and supplies needed to perform as-needed landscape maintenance by Airport Maintenance staff.	395,237	544,137	439,825	448,622	457,594
57500002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	97	306	188	192	196

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Airport
Division Airport Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
57500002.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	62,761	66,122	75,837	178,021	183,182
57500002.550010	CONTRACTUAL SERVICES	Funds for custodial services for routine cleaning and specialty cleaning including carpet, floor, and window cleaning.	478,822	520,819	396,563	576,468	587,997
Supplies & Expense Total			1,851,577	2,167,558	1,756,898	2,068,439	2,113,373
		Total Airport Maintenance Airport Fund Expenditures	2,476,007	2,982,512	2,829,111	3,199,820	3,280,515

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Beach Recreation
Division Beach House Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
11500001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	655,270	667,456	710,034	645,964	654,403
11500001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	8,725	13,457	-	-	-
11500001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	20,284	20,679	-	-	-
11500001.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	5,421	5,562	-	-	-
11500001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	52,669	38,849	15,722	15,722	15,722
11500001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	10,672	10,662	9,591	9,367	9,489
11500001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	23,702	20,626	21,390	85,923	83,942
11500001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	155,952	153,901	186,034	173,983	191,380
11500001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	21,039	20,912	22,040	22,480	22,483
11500001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	11,919	11,449	12,540	10,289	10,472
11500001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,388	1,324	1,440	1,260	1,278
11500001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(12,408)	(12,283)	(14,886)	(13,918)	(15,310)
11500001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	171,982	151,831	170,425	174,397	181,050
11500001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,025	2,969	3,011
11500001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	198	211	190	230	228
11500001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	350	350	350

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Beach Recreation
Division Beach House Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11500001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	962	912	990	950	974
11500001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	2,590	2,852	4,130	4,054	4,110
Salaries & Wages Total			1,130,364	1,108,403	1,143,015	1,134,020	1,163,582
Supplies & Expense							
11500001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles.	1,235	1,512	103	110	118
11500001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	235	267	1,674	854	914
11500001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	112,155	116,753	120,372	126,406	130,830
11500001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for the maintenance and repair of the water wall feature.	7,580	6,045	6,120	6,242	6,367
11500001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	490	-	980	1,000	1,020
11500001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for clothing items covered by MOU provisions and other protective gear.	3,027	4,244	4,800	4,896	4,994
11500001.525290	AQUATIC SUPPLIES	Funds for pool supplies and chemicals, miscellaneous pool equipment, hazardous spill cleanup, and maintenance of the Splash Pad.	23,253	50,618	29,522	30,112	30,714
11500001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	1,665	1,614	1,926	1,965	2,004
11500001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	14,726	2,669	6,406	6,673	6,899
11500001.529080	SPECIAL EQUIP MAINT	Funds for replacement and repairs to the playground equipment and rubberized surface, other miscellaneous equipment, and bulb replacement for projectors.	1,530	4,049	11,220	11,444	11,673
11500001.529130	BLDG OPER / CUST SUPPLIES	Funds for various cleaning materials, custodial supplies, equipment, miscellaneous hardware items, maintenance work projects, and preventative maintenance.	39,051	37,177	36,705	37,439	38,188
11500001.529131	FAC MAINT SVCS-WORK ORDERS	Funds for routine and as-needed preventative maintenance, repairs, replacement, and abatement performed by Facilities Maintenance Division staff.	26,992	55,364	23,460	23,929	24,408

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Beach Recreation
Division Beach House Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11500001.529133	FAC MAINT-PREVENTATIVE MAINT	Funds for routine and as-needed preventative maintenance, repairs, replacement, and abatement performed by vendors and contractors.	190,019	158,706	199,064	203,045	207,106
11500001.529134	FAC MAINT-REPAIRS-HIST SAVINGS	Funds for major repair or replacements beyond regular maintenance or not covered by capital improvement program.	20,000	137,007	102,759	104,814	106,910
11500001.529140	BUILDING / STRUCTURE MAINT	Funds for plumbing repairs, which are budgeted in Facilities maintenance and actuals are tracked by division.	165	2,183	-	-	-
11500001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	303	128	298	304	310
11500001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	153	153	204	208	212
11500001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	12,701	14,463	16,595	19,230	19,787
11500001.550010	CONTRACTUAL SERVICES	Funds for routine landscape maintenance services.	79,923	84,679	79,800	81,396	83,024
11500001.550011	CONT SERV/PLANT REPLACE/MIS SE	Funds for as-needed landscape maintenance and plant material replacement.	-	14,266	25,071	25,572	26,083
11500001.552010	PROFESSIONAL SERVICES	Funds for prevailing wage monitoring consulting services.	739	51	1,156	1,179	1,203
Supplies & Expense Total			535,941	691,948	668,235	686,818	702,764
		Total Beach House Maintenance Beach Recreation Fund Expenditures	1,666,305	1,800,351	1,811,250	1,820,838	1,866,346

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Beach Recreation
Division Beach Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
11500002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,458,912	1,531,436	1,789,954	1,643,348	1,668,774
11500002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	32,938	33,117	-	-	-
11500002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	8,376	7,824	-	-	-
11500002.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	9,726	9,786	-	-	-
11500002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	118,081	116,345	63,276	63,276	63,276
11500002.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	45,853	34,685	-	-	-
11500002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	23,882	23,998	24,358	24,175	24,538
11500002.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	106,096	129,514	134,310	247,855	242,140
11500002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	357,730	428,593	512,569	567,256	623,984
11500002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	40,863	46,006	50,692	51,707	51,713
11500002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	20,774	23,166	26,403	23,109	23,518
11500002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,694	2,953	3,312	3,080	3,124
11500002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(28,441)	(34,206)	(41,010)	(45,379)	(49,917)
11500002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	385,955	363,538	449,478	457,422	475,838
11500002.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	1,130	1,301	-	-	-
11500002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	8,002	7,817	7,938
11500002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	439	500	437	529	526
11500002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	805	805	805

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Beach Recreation
Division Beach Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11500002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,077	2,230	2,991	2,485	2,542
11500002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	6,975	7,614	10,925	10,674	10,846
Salaries & Wages Total			2,594,059	2,728,400	3,036,502	3,058,159	3,149,645
Supplies & Expense							
11500002.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. FY 2025-27 budget reflects projected need.	110,872	85,954	142,127	152,076	162,721
11500002.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	19,910	11,693	21,401	10,915	11,679
11500002.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	113	170	920	938	957
11500002.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	818,531	852,091	878,506	922,543	954,832
11500002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	4,699	4,025	4,898	4,996	5,096
11500002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for miscellaneous supplies and services required for beach maintenance, such as repairs and products for playground and exercise equipment.	1,536	242	-	-	-
11500002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	1,000	1,700	1,200	1,224	1,248
11500002.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for clothing items covered by MOU provisions and other protective gear.	12,777	11,283	11,440	11,669	11,902
11500002.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects projected need.	27,834	27,187	28,343	30,610	33,059
11500002.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs. FY 2025-27 budget reflects projected need.	189	206	536	230	253
11500002.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals and rate changes.	234,146	299,479	286,204	309,100	333,828
11500002.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	1,152	1,219	1,137	1,160	1,183

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Beach Recreation
Division Beach Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11500002.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services. FY 2025-27 budget reflects projected need.	388,436	574,604	480,874	500,926	517,857
11500002.529080	SPECIAL EQUIP MAINT	Funds for Muscle Beach equipment and repairs, staff radio maintenance, and maintenance of above ground clarifier/sewer discharge system.	40,895	22,284	30,600	31,212	31,836
11500002.529130	BLDG OPER / CUST SUPPLIES	Funds for the purchase of custodial supplies for the beach maintenance yard and beach restrooms.	167,676	195,576	117,935	120,294	122,700
11500002.529140	BUILDING / STRUCTURE MAINT	For beach restroom and maintenance yard repairs, hardware, integrated pest management, and graffiti removal.	135,725	161,358	131,376	134,004	136,684
11500002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. This account is no longer used.	1,068	1,002	-	-	-
11500002.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	76,763	187,518	205,652	237,065	239,041
11500002.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	3,347	4,245	4,942	5,437	6,116
11500002.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station.	57,497	45,538	52,583	53,635	54,708
11500002.550010	CONTRACTUAL SERVICES	Funds for the landscape maintenance of areas around beach parking lots, along Ocean Front Walk, and the north beach playground area.	152,148	88,056	88,056	89,817	91,613
11500002.550200	EMPLOYEE MEDICAL EXAMS	Funds for Equipment Operator II job classification that requires random drug and alcohol testing.	1,058	158	204	208	212
11500002.552010	PROFESSIONAL SERVICES	Funds for prevailing wage consultant services.	1,166	1,020	1,122	1,144	1,167
Supplies & Expense Total			2,258,536	2,576,608	2,490,056	2,619,203	2,718,692
		Total Beach Maintenance Beach Recreation Fund Expenditures	4,852,594	5,305,007	5,526,558	5,677,362	5,868,337

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Cemetery
Division Cemetery

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
59500001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	431,687	520,340	635,949	635,527	637,373
59500001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	7,843	8,117	-	-	-
59500001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	11,588	10,332	-	-	-
59500001.511030	STANDBY PAY	Funds to compensate for standby pay, during off hours, for staff to respond to emergency situations.	11,432	24,142	25,214	25,214	25,214
59500001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	11,979	12,498	29,836	29,836	29,836
59500001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	27,479	36,163	16,120	17,960	17,960
59500001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	7,398	8,671	9,230	9,735	9,760
59500001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	32,010	5,833	6,049	42,511	41,531
59500001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	76,164	97,132	134,500	103,567	113,924
59500001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	10,353	14,198	15,428	15,736	15,738
59500001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	5,860	7,807	8,778	8,624	8,778
59500001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	682	902	1,008	980	994
59500001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(6,057)	(7,751)	(10,762)	(8,284)	(9,113)
59500001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	121,886	130,759	161,209	176,844	181,607
59500001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	888	865	604	674	674
59500001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	2,961	3,120	3,128
59500001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	110	173	133	161	159
59500001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	245	245	245
59500001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	747	867	1,204	933	953

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Cemetery
Division Cemetery

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
59500001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	2,666	2,778	4,020	4,138	4,150
Salaries & Wages Total			754,716	873,825	1,041,726	1,067,521	1,082,911
Supplies & Expense							
59500001.521000	ADVERTISING	Funds for marketing and advertising efforts (e.g. brochures, newspaper ads, etc.).	21,900	24,726	32,323	32,969	33,628
59500001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. FY 2025-27 budget reflects projected need.	3,872	4,035	3,147	4,891	5,135
59500001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles.	482	-	-	-	-
59500001.523370	METERED POSTAGE	Funds for charges related to postal services.	1,491	1,340	2,082	2,124	2,166
59500001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	344,736	358,870	369,995	388,542	402,141
59500001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	3,883	4,260	4,576	6,743	6,836
59500001.524520	PERIODICALS	Funds for current subscriptions to professional periodicals. Funds have been reallocated since staff have since discontinued their subscriptions.	-	-	122	-	-
59500001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	9,873	8,779	11,440	11,669	11,902
59500001.525110	CEMENT / SAND / GRAVEL	Funds to purchase cement and gravel for marker border fabrication, marker installation and sealing of crypt fronts.	2,667	3,731	3,060	4,121	4,183
59500001.525150	MEDICAL/FIRST AID SUPPLIES	Funds for first-aid supplies used by City staff.	-	-	-	500	500
59500001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	600	1,100	-	-	-
59500001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds to purchase safety shoes, leather gloves, latex gloves, face masks and other protective clothing and equipment for Cemetery staff.	3,389	3,239	3,270	3,335	3,402
59500001.525320	UNIFORM RENTAL	Funds for uniform rental for Cemetery staff.	620	1,157	2,876	2,934	2,993
59500001.525360	EMBALMING SUPPLIES/EQUIPMENT	Funds to purchase embalming supplies and equipment.	5,260	8,665	10,363	10,570	10,781
59500001.525370	SHROUDS	Funds for purchase of shrouds used in green burial for resale and shrouding fabric for Muslim washings.	118	2,099	655	2,068	2,081

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Cemetery
Division Cemetery

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
59500001.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	12,567	19,261	21,090	22,777	24,599
59500001.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals and rate changes.	124,558	122,207	196,631	212,361	229,350
59500001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular and landlines.	1,736	2,155	2,859	2,916	2,974
59500001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services. FY 2025-27 budget amount reflects projected need.	39,944	47,109	63,079	65,709	67,930
59500001.529080	SPECIAL EQUIP MAINT	Funds to maintain equipment used in mortuary and cemetery operations, and for purchase of repairs and replacement parts for equipment such as casket lift, canopies, portable seating, lawn carts, lowering devices, and portable air compressor.	1,709	10,048	4,576	4,668	4,761
59500001.529130	BLDG OPER / CUST SUPPLIES	Funds to purchase supplies for maintenance of the mausoleum building and the business office, and for security alarm monitoring service.	36,632	25,256	33,274	33,939	34,618
59500001.529280	TREES/SEEDS/PLANTS/FERTILIZER	Funds for grass seeds, plants, trees and fertilizer for cemetery grounds landscaping.	1,511	1,312	2,448	3,497	3,547
59500001.529350	WEBSITE DEVOP & MAINTENANCE	Funds for support and updates for specialized cemetery software program.	14,138	3,432	4,576	4,668	4,761
59500001.529360	GROUNDS MAINT EQ & SUPPLIES	Funds for maintenance of grounds including removal of excess fill dirt and purchase of small tools and equipment.	26,923	2,718	24,797	25,293	25,799
59500001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings and training sessions.	288	24	1,372	1,399	1,427
59500001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	140	584	746	761	776
59500001.531030	TRAINING	Funds for training materials pertaining to code and industry updates.	-	-	2,803	2,859	2,916
59500001.532250	SOLD CASKETS	Funds to purchase caskets for resale.	55,557	51,719	58,867	60,044	61,245
59500001.532260	SOLD VAULTS	Funds to purchase vaults for resale.	32,500	31,456	33,660	34,333	35,020
59500001.532270	SOLD NAME PLATES/BENCHES	Funds to purchase crypt name plates, and memorial benches for resale.	12,226	11,215	11,440	11,669	11,902
59500001.532280	SOLD URNS	Funds to purchase urns for resale.	11,408	10,596	14,871	15,168	15,471
59500001.532290	SOLD FLOWERS	Funds to purchase flowers for resale.	16,759	8,984	16,015	16,335	16,662

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Cemetery
Division Cemetery

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
59500001.532300	MISC SERVICES/SALES	Funds to purchase miscellaneous items (e.g. guest books, prayer cards, memorial folders, flower cans, pall bearer gloves) for resale, for off-hour and night time answering services, and for services related to issuance of burial permits and death certificates.	72,632	63,939	239,911	66,209	67,533
59500001.532440	BING DONATION	Use of one-time donation for the purchase of cemetery equipment and maintenance of the Eternal Meadow.	148,222	56,791	-	-	-
59500001.534000	BANK FEES	Funds for the City's banking services.	-	-	148	151	154
59500001.534010	CREDIT CARD FEES	Funds for transaction fees for credit card payments made to the cemetery.	170	196	2,648	2,701	2,755
59500001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	28,100	50,811	58,195	31,809	32,619
59500001.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	96,762	122,730	142,882	157,170	176,816
59500001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	4,963	2,160	-	-	-
59500001.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station.	97	40	-	-	-
59500001.550010	CONTRACTUAL SERVICES	Funds for landscape and maintenance services on the cemetery grounds.	139,788	168,775	189,318	321,104	324,966
59500001.550120	EMBALMING/CREMATION/DECEDENT C	Funds for embalming, cremation and decedent care.	92,580	68,671	73,553	75,024	76,524
59500001.550130	DECEDENT TRANSPORTION	Funds for the decedent transportation contract, rental of hearse, limo, and flower vans for funerals, and decedent air transport.	31,996	42,443	42,252	54,097	54,959
59500001.552010	PROFESSIONAL SERVICES	Funds for investment consulting services used for management of the Cemetery Perpetual Care and Mausoleum Perpetual Care Funds.	103,610	109,407	112,588	114,840	117,137
59500001.555550	SPECIAL EVENTS	Funds for annual events including Memorial Day observance, Living History Tour, Tree of Life, and Día De Los Muertos.	2,309	-	10,910	11,128	11,351

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Cemetery
Division Cemetery

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
59500001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	136	3,970	-	-	-
Supplies & Expense Total			1,508,853	1,460,011	1,809,418	1,823,095	1,894,320
		Total Cemetery Cemetery Fund Expenditures	2,263,568	2,333,836	2,851,144	2,890,616	2,977,231

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Clean Beaches / Ocean Parcel Tax
Division Engineering & Street Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
16500003.523370	METERED POSTAGE	Funds for charges related to postal services.	7	-	-	-	-
16500003.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	95,869	99,800	102,894	108,052	111,834
16500003.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including electronics and software.	1,538	839	634	647	660
16500003.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	-	-	784	800	816
16500003.529070	PROJECT MAINTENANCE	Funds for maintenance costs for completed projects such as Pier netting, Bicknell Avenue, and Ocean Park Green Streets, and maintenance costs for trash excluders.	1,056	1,056	10,000	1,200	1,224
16500003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	754	7,892	6,050	6,171
16500003.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	237	609	-	-	-
16500003.550010	CONTRACTUAL SERVICES	Funds for as-needed services, research projects, cleanup operations, watershed management program development and joint efforts with watershed partners as necessary for Municipal Separate Storm Sewer System (MS4) permit compliance.	244,590	180,428	554,766	565,861	577,178
16500003.550090	MONITORING COSTS	Funds for water quality monitoring for state and federal discharge permits. FY 2025-27 reflects the Maintenance of Agreement (MOA) with the City of Los Angeles, which provides all water quality monitoring services.	184,145	223,669	139,127	327,355	333,902
16500003.552010	PROFESSIONAL SERVICES	Funds for consulting services and prevailing wage services.	19,385	7,782	-	11,000	11,220
16500003.552020	AUDIT FEES	Audit fees for every three years.	-	20,000	-	-	-
16500003.555820	RAIN BARREL PROGRAM	Funds for rebates of up to $250 per barrel to residents that install rain barrels at their residences for the purpose of storing rainwater to be used for irrigation. This program has been discontinued.	600	1,263	-	-	-
Supplies & Expense Total			547,426	536,199	816,097	1,020,965	1,043,005
		Total Engineering & Street Services Clean Beaches / Ocean Parcel Tax Fund Expenditures	547,426	536,199	816,097	1,020,965	1,043,005

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Miscellaneous Grants
Division Office of Sustainability & the Environment

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20500010.555920	HOUSEHOLD HAZARDOUS WASTE HD31	Grant for disposal of solar panels.	50	-	-	-	-
20500010.556620	CA ALL YOUTH WORKFORCE	One-time grant from California Volunteers to recruit, train, and employ volunteer youth to take on strategies and actions identified in the City's Climate Action and Adaptation Plan. The City has partnered with Social and Environmental Entrepreneurs to manage the youth climate corps.	38,032	111,197	-	-	-
20500010.556820	CPA INNOVATION FUND	Represents funding from the Clean Power Alliance (CPA) through its Clean Power Alliance Innovation Fund to develop a direct-to-renter electric appliance incentive program in the Public Works Department.	-	-	249,100	-	-
Supplies & Expense Total			38,082	111,197	249,100	-	-
		Total Office of Sustainability & the Environment Miscellaneous Grants Fund Expenditures	38,082	111,197	249,100	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Miscellaneous Grants
Division Resource Recovery & Recycling

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
20500002.556610	SB1383 CALRECYCLE GRANT	Funds for expenditures related to the administration of SB1383. Expenditures are funded from the SB1383 Grant.	48,200	45,496	-	-	-
20500002.556611	SB1383 CALRECYCLE GRANT 2	Grant Program which assists local jurisdictions with the implementation of regulation requirements associated with SB 1383 (mandatory organic waste recycling). The term for this grant is from April 2025 to April 2026, and plans have been developed to utilize the funding accordingly.	-	-	245,580	-	-
20500009.55521B	USED OIL PAY PROG OPP12	Funds for expenditures made to promote used oil and used oil filter recycling efforts in the City during the Used Oil Pay Program (OPP) Cycle 12. Grant will be complete prior to FY 2023-24.	11,961	-	-	-	-
20500009.55521C	USED OIL PAY PROG OPP13	Funds for expenditures made to promote used oil and used oil filter recycling efforts in the City during the Used Oil Pay Program (OPP) Cycle 13, including staff time at used oil filter exchange events. Grant is closed.	1,050	13,191	-	-	-
20500009.55521D	USED OIL PAY PROG OPP14	Funds for expenditures made to promote used oil and used oil filter recycling efforts in the City during the Used Oil Pay Program (OPP) Cycle 14. Grant will be complete prior to FY 2025-26.	-	4,128	-	-	-
Supplies & Expense Total			61,211	62,815	245,580	-	-
		Total Resource Recovery & Recycling Miscellaneous Grants Fund Expenditures	61,211	62,815	245,580	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Pier
Division Pier Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
53500001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	291,370	259,144	383,677	336,736	341,387
53500001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	6,796	4,419	-	-	-
53500001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	6,560	7,991	-	-	-
53500001.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	-	(435)	-	-	-
53500001.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	2,410	2,400	-	-	-
53500001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	21,752	14,486	8,733	8,733	8,733
53500001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	5,102	5,288	5,257	4,892	4,958
53500001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	60,296	52,536	54,481	22,197	21,685
53500001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	65,361	77,570	67,258	106,041	116,646
53500001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	8,560	8,731	8,816	8,992	8,993
53500001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	4,848	4,865	5,016	4,928	5,016
53500001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	565	563	576	560	568
53500001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(5,197)	(6,190)	(5,383)	(8,483)	(9,331)
53500001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	85,361	81,294	96,483	91,734	95,295
53500001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,717	1,566	1,590
53500001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	79	89	76	92	91
53500001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	140	140	140

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Pier
Division Pier Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
53500001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	391	381	396	380	390
53500001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	1,273	1,632	2,349	2,141	2,172
Salaries & Wages Total			555,526	514,763	629,592	580,649	598,333
Supplies & Expense							
53500001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles.	385	484	597	639	684
53500001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	1,457	2,774	2,304	1,175	1,257
53500001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	103	160	163	166
53500001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	568,822	592,144	610,500	641,103	663,542
53500001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	408	1,028	1,020	1,040	1,061
53500001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	1,000	1,200	1,224	1,248	1,273
53500001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for clothing items covered by MOU provisions and other protective gear.	1,571	3,173	2,720	2,774	2,829
53500001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	825	759	2,040	2,081	2,123
53500001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services. FY 2025-27 budget reflects projected need.	67,512	63,754	30,984	32,276	33,367
53500001.529080	SPECIAL EQUIP MAINT	Funds for Pier trash compactor maintenance and repairs, carousel organ maintenance, and staff radio maintenance. FY 2025-27 budget reflects anticipated need based on historical actuals.	13,234	10,776	34,680	35,374	36,081
53500001.529130	BLDG OPER / CUST SUPPLIES	Funds for custodial supplies for the Pier custodial contractor.	122,571	139,514	145,387	148,295	151,261

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Pier
Division Pier Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
53500001.529140	BUILDING / STRUCTURE MAINT	Funds for pier decking, paint, hardware, integrated pest management, fencing, and emergency plumbing services.	173,404	73,830	234,382	239,070	243,851
53500001.529160	PIER MAINTENANCE	Funds for maintenance of the Pier structure including contractual services for pile posting, stringer repair and replacement, and cribbing and braces and work orders by Facilities Maintenance staff.	463,109	451,424	554,166	565,249	576,554
53500001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	49	109	-	-	-
53500001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	276,377	264,970	304,693	192,644	198,386
53500001.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	704	893	1,040	1,144	1,287
53500001.537030	TRANSFER STATION FEE	Funds for removal of trash processed by the Pier compactor.	1,421	1,799	5,300	5,406	5,514
53500001.550010	CONTRACTUAL SERVICES	Funds for contracted custodial services for Pier restrooms and common areas.	626,860	773,846	599,722	611,716	623,950
53500001.552010	PROFESSIONAL SERVICES	Funds for prevailing wage monitoring consulting services.	1,288	1,702	4,080	4,162	4,245
Supplies & Expense Total			2,320,994	2,384,281	2,534,999	2,485,559	2,547,431
		Total Pier Maintenance Pier Fund Expenditures	2,876,520	2,899,044	3,164,591	3,066,208	3,145,764

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Resource Recovery & Recycling
Division Resource Recovery & Recycling

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
54500002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	5,364,155	6,465,037	8,122,855	7,831,742	7,988,353
54500002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	78,824	85,242	-	-	-
54500002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	113,880	106,682	-	-	-
54500002.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	325	23	-	-	-
54500002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	1,321,186	1,552,848	814,152	814,152	814,152
54500002.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	151,196	122,770	-	-	-
54500002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	106,056	120,860	111,780	122,785	125,034
54500002.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	792,828	772,664	801,281	1,560,610	1,524,625
54500002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	1,437,846	1,613,653	2,160,358	2,330,431	2,563,486
54500002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	174,264	192,515	229,216	233,805	233,834
54500002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	94,305	97,539	126,723	117,607	119,702
54500002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	11,260	11,731	14,832	13,860	14,058
54500002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(113,947)	(128,108)	(172,862)	(186,426)	(205,075)
54500002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	1,576,255	1,627,541	2,089,736	2,185,493	2,282,783
54500002.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	1,522	2,186	-	-	-
54500002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	(1,224)	2,053	37,350	37,477	38,251

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Resource Recovery & Recycling
Division Resource Recovery & Recycling

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
54500002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	1,637	1,959	1,976	2,392	2,377
54500002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,640	3,640	3,640
54500002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	9,082	9,642	13,902	11,656	11,915
54500002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	29,060	27,193	51,033	51,210	52,267
54500003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	77,656	86,382	82,394	84,109	84,109
54500003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	1,534	1,809	-	-	-
54500003.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	723	720	-	-	-
54500003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	399	69	1,832	1,832	1,832
54500003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	1,353	1,409	1,139	1,233	1,233
54500003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	33,142	35,721	38,167	42,837	47,121
54500003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	2,140	2,183	2,204	2,248	2,248
54500003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	1,212	1,216	1,254	1,232	1,254
54500003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	141	141	144	140	142
54500003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(2,637)	(2,851)	(3,054)	(3,427)	(3,770)
54500003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	22,676	20,683	21,883	22,818	23,363
54500003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	388	388	388
54500003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	20	22	19	23	23

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Resource Recovery & Recycling
Division Resource Recovery & Recycling

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
54500003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	35	35	35
54500003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	49	48	49	48	49
54500003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	338	8,901	529	529	529
Salaries & Wages Total			11,287,256	12,840,484	14,552,955	15,284,479	15,727,958
Supplies & Expense							
54500002.521000	ADVERTISING	Funds to educate and inform customers on the variety of recovery and recycling services, including the Recycling and Waste Reduction Program public awareness campaigns, notices about upcoming special diversion programs, and year round recycling programming.	16,643	35,197	65,456	66,765	68,100
54500002.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. FY 2025-27 budget reflects projected need.	41,067	39,355	110,235	117,951	126,208
54500002.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	744,662	600,246	931,597	475,114	508,372
54500002.523010	RECYCLING/DISPOSAL FEES	Funds to pay for recycling and organics processing costs, landfill disposal costs, illegal dumping and bulky item collection services, street sweeping, and State mandated recycling and zero waste programming. FY 2025-27 budget reflects cost increases due to the abrupt closure of the City's contracted landfill.	4,399,687	4,413,918	5,941,562	9,032,203	9,257,653
54500002.523210	MISCELLANEOUS EXPENSES	Funds for miscellaneous expenses not categorized in specified line items. These ratepayer approved funds were originally earmarked for anticipated increases in disposal fees, operating rent, vehicle maintenance, processing/hauling fees, and miscellaneous/other assumptions. This line item has been zeroed out to offset cost increases due to the abrupt closure of the City's contracted landfill.	-	-	1,398,448	-	-
54500002.523330	UTILITIES BILLING SERVICES	Funds for utility billing services provided by the Revenue Division of the Finance Department in the General Fund. FY 2025-27 reflects the anticipated costs for services and an equitable allocation of staff time for billing services associated with utilities among the three enterprise funds responsible for providing utility services related to water, wastewater, and refuse.	33,210	33,607	36,400	209,159	215,079
54500002.523370	METERED POSTAGE	Funds for charges related to postal services, including UPS, FedEx, etc.	175	454	2,793	2,849	2,906
54500002.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	1,438,783	1,497,773	1,544,204	1,621,611	1,678,367

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Resource Recovery & Recycling
Division Resource Recovery & Recycling

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
54500002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	2,671	932	6,702	3,000	3,060
54500002.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	-	-	559	570	581
54500002.524702	OTHER OPERATING RENTS	Funds to pay the General Fund for rental of space at the City Yards.	666,368	666,368	666,368	666,368	666,368
54500002.524703	AIRPORT STORAGE RENT	Funds to sustain Resource Recovery and Recycling Operations (container storage at the Santa Monica Airport).	-	-	-	160,080	165,600
54500002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	19,472	11,849	40,865	20,000	20,400
54500002.525010	INVENTORY ISSUES	This account is no longer active.	225	-	-	-	-
54500002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for the purchase of medical supplies, pressure washing supplies, and other operational supplies and materials. FY 2025-27 budget reflects a decrease based on historical actuals.	63,264	50,972	138,417	71,185	72,609
54500002.525170	PRINTED FORMS	Funds for printing of various forms.	-	-	10,654	10,867	11,084
54500002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	1,850	2,350	-	-	-
54500002.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms, shoes, safety vests, hardhats, gloves, and other personal protective items. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	75,192	76,529	145,337	80,000	81,600
54500002.527510	SMALL TOOLS	Funds for small tools used in refuse collection activities. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	1,082	-	11,172	-	-
54500002.528000	UTIL - LIGHT / POWER	Funds for electrical costs related to buildings.	57,453	47,109	52,641	56,852	61,400
54500002.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects projected need.	7,012	7,800	8,119	8,769	9,471
54500002.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	14,693	16,480	51,611	52,643	53,696
54500002.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services. FY 2025-27 budget amount reflects projected need.	3,871,019	4,236,489	4,190,181	4,364,912	4,512,446

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Resource Recovery & Recycling
Division Resource Recovery & Recycling

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
54500002.529080	SPECIAL EQUIP MAINT	Funds to maintain and service equipment such as fire extinguishers, radios, and the ice machine, and to pay the annual costs related to the Division's share of the Kronos timekeeping system, Construction & Demolition waste tracking software maintenance, and the GPS units installed on service vehicles, including airtime costs. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	13,277	3,629	86,465	25,000	25,500
54500002.529120	TRANSFER STATION OPERATIONS	Funds for maintenance of the old transfer station area. This includes repairs to the perimeter fence and pumping rain water out of the loading area.	1,268	-	5,613	5,725	5,840
54500002.529130	BLDG OPER / CUST SUPPLIES	Funds for custodial services and supplies and pest management services for buildings located at the City Yard facility.	43,538	41,635	45,690	46,604	47,536
54500002.529310	BIN REPAIR	Funds for repair of refuse and recycling bins and for graffiti removal materials.	59,753	59,922	75,407	76,915	78,453
54500002.529320	BIN PARTS	Funds for the purchase of parts for repair of refuse bins including lids, wheels, bars and decals and locks for access gates. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	39,337	8,465	89,928	21,727	22,162
54500002.529510	BLDG RENOVATION / MAINTENANCE	Funds for improvements to buildings including miscellaneous repairs to the training center/conference room, locker rooms, and office space. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	13,671	432	43,650	15,000	15,300
54500002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	7,024	14,855	20,108	20,510	20,920
54500002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	6,680	4,683	5,586	5,698	5,812
54500002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	(500)	6,749	19,549	19,940	20,339
54500002.534000	BANK FEES	Funds for the City's banking services.	-	-	1,117	1,139	1,162
54500002.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	414,295	801,395	892,468	1,171,957	1,192,547
54500002.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	5,359	6,797	7,913	8,704	9,793
54500002.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	-	1,975	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Resource Recovery & Recycling
Division Resource Recovery & Recycling

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
54500002.550010	CONTRACTUAL SERVICES	Funds for the washing of refuse collection and street sweeping vehicles, the review of contractors subject to prevailing wage, and assistance with clean-up Citywide after high-wind events. FY 2025-27 budget includes funding for operating and maintenance costs at the enhanced City Yards Operations Center.	64,043	265,659	191,914	204,029	208,110
54500002.550150	PROCESS & HAULING EXPENSE	Funds to pay contractor to process and haul city collected refuse, organics (green waste, food waste, and street sweeping debris), and construction and demolition material to landfills and diversion facilities.	3,092,517	3,192,543	4,004,490	4,084,580	4,166,272
54500002.550200	EMPLOYEE MEDICAL EXAMS	Funds for employees whose job classifications require pre-employment, random drug testing, and return to work medical exams.	6,421	20,100	10,654	10,867	11,084
54500002.552010	PROFESSIONAL SERVICES	Funds for the Division's share of the ISD network operations after-hours service, the Zero Waste Plan Update consultant, a consultant to maintain compliance of the transfer station permit during the City Yard facility master plan renovations, and a firm to assist with zero waste public outreach. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	84,875	42,283	203,103	48,488	28,488
54500002.555580	STATE RECYCLING PROGRAM	Funds for state-funded litter recycling and beverage container programs.	13,500	32,387	57,643	58,796	59,972
54500002.575020	FURNITURE & FURNISHINGS	Funds for office furniture, equipment, and improvements. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	1,046	-	11,017	-	-
54500002.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	24,858	21,982	8,714	8,888	9,066
54500002.575040	COMMUNICATIONS SYSTEMS	Funds for miscellaneous radio repairs and purchase of additional GPS units.	-	1,804	-	-	-
54500003.521000	ADVERTISING	Funds to educate and inform customers on household hazardous waste programs and the used oil recycling program.	-	-	27,928	28,487	29,057
54500003.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles.	-	140	-	-	-
54500003.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	-	559	570	581
54500003.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	-	-	559	570	581
54500003.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	249	261	1,786	1,822	1,858
54500003.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for purchase of medical supplies, packaging materials for hazardous waste disposal, and other operational supplies and materials.	907	2,626	3,352	3,419	3,487

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Resource Recovery & Recycling
Division Resource Recovery & Recycling

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
54500003.525170	PRINTED FORMS	Funds for printing of various forms.	-	-	559	570	581
54500003.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms, shoes, safety vests, hardhats, gloves, and other personal protective items.	573	-	1,117	1,139	1,162
54500003.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services. FY 2025-27 budget amount reflects projected need.	9,692	1,762	1,651	1,720	1,778
54500003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	-	559	570	581
54500003.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	360	210	1,676	1,710	1,744
54500003.550070	TOXIC CHEMICAL	Funds for door-to-door residential home collection program, sharps containers, battery tubes, and disposal costs. FY 2025-27 budget reflects an increase based on toxic material disposal rate changes.	170,477	276,751	282,632	561,000	721,055
54500003.550200	EMPLOYEE MEDICAL EXAMS	Funds for employees whose job classifications require pre-employment, random drug testing, and return to work medical exams.	-	-	335	342	349
Supplies & Expense Total			15,527,744	16,546,474	21,457,063	23,457,384	24,206,170
		Total Resource Recovery & Recycling Resource Recovery & Recycling Fund Expenditures	26,815,000	29,386,958	36,010,018	38,741,863	39,934,128

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Vehicle Management
Division Fleet Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
70500001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,864,976	2,039,820	2,559,194	2,462,005	2,486,907
70500001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	25,453	18,477	-	-	-
70500001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	24,059	11,284	-	-	-
70500001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	92,076	113,496	99,201	99,201	99,201
70500001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	71,138	41,825	-	-	-
70500001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	30,979	32,743	35,624	36,437	36,793
70500001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	126,073	137,819	142,923	237,310	231,838
70500001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	388,001	422,658	528,016	562,925	619,219
70500001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	41,898	42,930	50,692	51,706	51,713
70500001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	19,802	19,665	24,777	25,140	25,586
70500001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,765	2,730	3,312	3,080	3,124
70500001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(30,872)	(32,624)	(42,249)	(45,030)	(49,536)
70500001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	556,271	527,197	672,798	694,844	718,773
70500001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	1,173	1,332	-	-	-
70500001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	5,317	11,671	11,493	11,611
70500001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	421	467	437	529	525
70500001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	805	805	805

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Vehicle Management
Division Fleet Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
70500001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,259	2,290	3,069	2,868	2,933
70500001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	8,431	10,283	15,935	15,697	15,859
Salaries & Wages Total			3,224,905	3,397,709	4,106,205	4,159,010	4,255,351
Supplies & Expense							
70500001.521810	VEHICLES - FUELS / LUBRICATION	Funds for the purchase of conventional fuel (propane fuel, diesel fuel) for use at the fueling islands located at the City Yards and Beach Maintenance, and for the purchase of various grease products used in the lubrication of City vehicles and equipment. This account has been consolidated with the conventional fuels account.	1,453	1,227	61,866	3,877	4,148
70500001.521813	FLEET CONV FUEL	Funds for the purchase of conventional fuel (propane fuel, diesel fuel) for use at the fueling islands located at the City Yards and Beach Maintenance.	165,692	114,520	272,697	344,348	351,235
70500001.521814	FLEET LUBRICANTS	Funds for the purchase of various grease products used in the lubrication of City vehicles and equipment.	56,174	77,388	95,847	97,764	99,719
70500001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	341,644	204,316	663,925	338,602	362,304
70500001.523390	ENVIRONMENTAL SERVICES FEE	Funds for the Division's share of the State Water Resources Control Board permit fees and California Unified Program Agency (CUPA) fees at the City Yards.	458	1,315	4,576	2,668	2,721
70500001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	978,967	1,019,105	1,050,697	1,103,366	1,141,984
70500001.524000	MEMBERSHIPS AND DUES	Funds for memberships and affiliations in professional organizations including the National Association of Fleet Administrators (NAFA) and the Municipal Maintenance Equipment Association (MEMA).	1,005	1,319	2,859	3,916	3,994
70500001.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials.	3,150	3,150	3,355	3,422	3,490
70500001.524702	OTHER OPERATING RENTS	Funds to pay the General Fund for rental of space at the City Yards.	313,545	319,816	326,212	313,545	313,545
70500001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	5,714	9,215	10,425	10,634	10,847
70500001.52500B	OTHER MATERIALS AND SUPPLIES	Funds to provide a tool allowance for Mechanics and Welder-Fabricators as provided in the International Brotherhood of Teamsters (IBT) Memorandum of Understanding (MOU) agreement.	11,974	12,800	16,473	16,802	17,138

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Vehicle Management
Division Fleet Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
70500001.525050	SPECIAL EQUIPMENT-OPER SUPS	Funds for the purchase of various operating equipment used to support vehicle repairs.	250	-	13,073	13,334	13,601
70500001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds to purchase various maintenance materials used to support vehicle repairs, such as steel, welding supplies, solvents, and cleaning supplies. Funds are also used for drug and alcohol testing.	27,127	28,055	29,742	30,337	30,944
70500001.525150	MEDICAL/FIRST AID SUPPLIES	Funds for first-aid supplies used by City staff. FY 2025-27 budget reflects reallocation of funds to align with operational needs.	4,460	4,282	2,682	4,736	4,831
70500001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	2,710	2,200	-	-	-
70500001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase and rental of staff uniforms.	17,347	19,652	30,447	31,056	31,677
70500001.527510	SMALL TOOLS	Funds for small tools.	8,743	4,245	11,463	9,692	9,886
70500001.528000	UTIL - LIGHT / POWER	Funds for electrical costs, including costs to create compressed natural gas for fleet vehicles.	88,440	123,780	106,574	115,100	124,308
70500001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	3,486	3,012	5,513	5,623	5,735
70500001.529001	COMMERCIAL VEHICLE REPAIRS	Funds for commercial vehicle repairs contractors.	368,165	369,961	417,509	426,459	434,988
70500001.529010	VEHICLES - TIRES / TUBES	Funds for replacement of tires.	301,437	320,322	367,681	376,211	383,736
70500001.529020	STOCKROOM REPAIR PARTS & MATER	Funds for the purchase of parts and materials necessary to stock the Fleet Management parts room and for vehicle repair.	1,623,387	1,895,039	1,215,859	1,245,064	1,269,966
70500001.529021	FREIGHT AND SHIPPING	Funds for the freight and shipping of parts & materials necessary for vehicle repair.	30,406	25,073	26,130	26,653	27,186
70500001.529080	SPECIAL EQUIP MAINT	Funds for maintenance of the wash facility equipment and related items.	27,839	37,647	59,550	60,741	61,956
70500001.529081	CITY YARDS CNG STN MAINT	Funds for maintenance of the wash facility equipment and related items for the City Yards Compressed Natural Gas (CNG) station.	31,324	25,868	26,019	26,539	27,070
70500001.529083	BEACH FAC FUEL STN MAINT	Funds for maintenance of the Beach facility fuel station.	1,275	-	5,376	5,484	5,594
70500001.529084	WATER DIV CNG STN MAINT	Funds for maintenance of the wash facility equipment and related items for the Water Division Compressed Natural Gas (CNG) station.	6,967	10,374	7,784	7,940	8,099

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Vehicle Management
Division Fleet Management

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
70500001.529085	CITY YARDS CNG SLW FILL MAINT	Funds for maintenance of the wash facility equipment and related items for the City Yards Compressed Natural Gas (CNG) slow fill station.	28,866	32,839	20,400	20,808	21,224
70500001.529130	BLDG OPER / CUST SUPPLIES	Funds for the purchase of custodial supplies. FY 2025-27 budget reflects reallocation of funds to align with operational needs.	625	6,603	37,917	10,675	10,889
70500001.529140	BUILDING / STRUCTURE MAINT	Funds for materials used and services provided in the maintenance and repair of Fleet Management facility.	12,480	9,839	34,253	34,938	35,637
70500001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for the license renewal and maintenance of the asset management and diagnostic software packages. FY 2025-27 budget includes funding for significant increases in costs associated with the subscription fees for software packages.	5,893	27,299	28,381	40,949	41,768
70500001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	2,243	2,333	9,151	9,334	9,521
70500001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. This account is no longer used.	697	740	-	-	-
70500001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Increase due to assessment of need for training.	6,200	12,280	22,343	39,790	40,586
70500001.534000	BANK FEES	Funds for the City's banking services.	-	-	2,577	2,629	2,682
70500001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	54,006	70,651	79,838	139,240	142,056
70500001.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	211,191	267,869	311,853	343,038	385,918
70500001.536050	REGULATORY AGENCY FEES	Funds to pay regulatory fees such as DMV related fees for requests for duplicate title, registration, and/or license plates and annual SCAQMD permit fees.	836	1,520	8,937	9,116	9,298
70500001.550010	CONTRACTUAL SERVICES	Funds for contractual services such as custodial services and operation of the Parts Room.	298,027	312,102	255,957	261,076	266,298
70500001.552010	PROFESSIONAL SERVICES	Funds for professional services such as regulatory compliance audits.	613	360	5,586	5,698	5,812
Supplies & Expense Total			5,044,818	5,378,118	5,651,527	5,541,204	5,722,391
Total Fleet Management Vehicle Management Fund Expenditures			8,269,722	8,775,828	9,757,732	9,700,214	9,977,742

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Wastewater
Division Wastewater

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
51500001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,550,565	1,729,091	2,310,633	2,355,695	2,403,348
51500001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	29,873	29,863	-	-	-
51500001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	30,541	51,322	-	-	-
51500001.511030	STANDBY PAY	Funds to compensate for standby pay, during off hours, for staff to respond to emergency situations.	29,367	31,803	23,059	23,059	23,059
51500001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	72,865	55,862	45,319	45,319	45,319
51500001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	25,319	14,017	-	-	-
51500001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	24,328	25,965	32,116	34,111	34,794
51500001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	21,525	18,837	19,534	108,554	106,051
51500001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	344,605	382,367	518,530	640,896	704,989
51500001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	34,401	36,039	48,488	51,707	51,713
51500001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	19,492	19,015	27,588	28,336	28,842
51500001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,271	2,274	3,168	3,220	3,266
51500001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(27,416)	(30,506)	(41,489)	(51,268)	(56,397)
51500001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	460,109	440,850	595,956	638,852	666,420
51500001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	10,561	11,168	11,403
51500001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	325	345	418	529	525
51500001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	770	805	805

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Wastewater
Division Wastewater

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
51500001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,307	2,420	3,649	3,322	3,394
51500001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	8,280	10,114	14,419	15,255	15,577
Salaries & Wages Total			2,628,755	2,819,678	3,612,719	3,909,560	4,043,108
Supplies & Expense							
51500001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	2,479	2,252	2,320	2,482	2,656
51500001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. Amount reflects projected need.	21,626	12,250	42,467	21,658	23,174
51500001.523150	REIMBURSE WATER FUND	Reimbursement from the Wastewater (51) and Stormwater (52) Funds to the Water Fund (50) for staff time spent on Wastewater and Stormwater projects: Water Utilities Manager (40% Wastewater), Water/Wastewater Administrator (50% Wastewater), Engineering Support Services Administrator (40% Wastewater) and Civil Engineer (30% Wastewater / 20% Stormwater).	426,440	491,712	409,983	401,968	413,708
51500001.523330	UTILITIES BILLING SERVICES	Funds for utility billing services provided by the Revenue Division of the Finance Department in the General Fund. FY 2025-27 reflects the anticipated costs for services and an equitable allocation of staff time for billing services associated with utilities among the three enterprise funds responsible for providing utility services related to water, wastewater, and refuse.	285,362	307,926	345,013	266,745	274,639
51500001.523370	METERED POSTAGE	Funds for charges related to postal services.	194	9,633	10,200	10,404	10,612
51500001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	720,772	750,324	773,584	812,362	840,795
51500001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	6,133	8,655	6,545	6,676	6,810
51500001.524702	OTHER OPERATING RENTS	Funds to pay the General Fund for rental of space at the City Yards.	226,556	231,087	235,709	226,556	226,556
51500001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	16,890	11,857	15,300	15,606	15,918
51500001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds to purchase and/or lease special supplies to maintain the wastewater collection system; includes items such as pipe, taping equipment, and safety equipment and sewer treatment chemicals.	133,355	119,415	160,338	163,545	166,816
51500001.525085	CHEMICALS-SWIP	Funds to purchase chemicals for Sustainable Water Infrastructure Project (SWIP)	-	64,371	42,656	43,509	44,379

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Wastewater
Division Wastewater

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
51500001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	700	2,663	2,716	2,770
51500001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	21,383	16,541	21,420	21,848	22,285
51500001.528000	UTIL - LIGHT / POWER	Funds for electrical costs.	23,328	11,236	2,921	3,155	3,407
51500001.52800A	UTIL - LIGHT/POWER - SWIP	Funds for electrical costs for the Sustainable Water Infrastructure Project (SWIP).	389,561	576,547	1,358,455	1,385,624	1,413,336
51500001.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects projected need.	641	443	1,900	2,052	2,216
51500001.528028	UTIL-WATER-SWIP	Funds for potable water costs for the Sustainable Water Infrastructure Project (SWIP).	-	-	1,560	1,685	1,820
51500001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	26,296	26,056	20,242	20,647	21,060
51500001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	129,417	182,689	201,962	210,384	217,495
51500001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds to purchase computer equipment and general software upgrades including annual maintenance costs for the City's billing and work order systems.	185,778	162,133	159,805	163,001	166,261
51500001.529420	SEWAGE PUMP PLANT MAINT	Funds to maintain the Moss Avenue Pump Station (MAPS) which transports sewage from the Coast Highway Line to the City of Los Angeles's Hyperion sewage treatment plant in El Segundo (Hyperion).	732,603	1,630,063	532,685	543,339	554,206
51500001.529440	STORM DRAIN MAINTENANCE	Funds to maintain the existing storm drain system to prevent property damage caused by flooding and prevent debris from reaching the bay.	109,280	62,985	165,132	168,435	171,804
51500001.529450	SMURRF PLANT MAINTENANCE	Funds for maintenance of the Santa Monica Urban Runoff Recycling Facility which produces non-potable water from runoff for use in landscaping.	76,305	264,148	344,746	351,641	358,674
51500001.529530	AWTF, CIVIC LOT O & M	Funds for operating and maintenance costs of the Advanced Water Treatment Facility (AWTF) at the Sustainable Water Infrastructure Project (SWIP).	-	-	445,897	454,815	463,911
51500001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	15,496	21,736	16,365	16,692	17,026
51500001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	2,288	3,981	1,117	1,139	1,162

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Wastewater
Division Wastewater

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
51500001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	8,868	11,853	20,400	20,808	21,224
51500001.534000	BANK FEES	Funds for the City's banking services.	-	-	10,636	10,849	11,066
51500001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	313,908	696,434	800,075	1,291,496	1,329,738
51500001.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	78,869	100,035	116,460	128,106	144,120
51500001.535090	INTEREST EXP SWIP	Account is used to record the interest accrued on the City's loan from the State Water Board for the Sustainable Water Infrastructure Program (SWIP).	471,990	953,564	-	-	-
51500001.536020	SEWAGE DISPOSAL	Funds to reimburse the City of Los Angeles for operation and maintenance costs associated with Santa Monica's use of the Hyperion sewage treatment facilities.	4,456,346	4,202,473	7,151,659	7,294,692	7,440,586
51500001.536040	ASSFC PASS-THRU	Funds to pay the City of Los Angeles an Amalgamated Sewerage System Facility Charge (ASSFC) per contractual agreement for all new development. Fees are collected at the Public Works permit counter and calculated based on the additional amount of sewer flow and strength anticipated by construction projects.	484,999	24,568	390,993	398,813	406,789
51500001.537000	SCADA O & M	Funds to operate and maintain the Supervisory Control and Data Acquisition (SCADA) computer system that allows remote control over various aspects of the water production and distribution system.	4,566	43,846	61,497	62,727	63,982
51500001.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station.	2,822	1,420	9,654	9,847	10,044
51500001.540140	FISCAL AGENT FEES	Funds for Wastewater Revenue Bond trustee and other related services.	-	-	2,234	2,279	2,325
51500001.540180	OTHER	Funds to pay for miscellaneous expenses not categorized in specified line items. No expenses are projected for FY 2025-27 at this time.	-	450,628	-	-	-
51500001.550010	CONTRACTUAL SERVICES	Funds for maintenance of wastewater equipment and facilities.	272,134	304,628	275,400	280,908	286,526
51500001.55001N	CONT SVCS-SWIP	Funds for contractual services to support operations at Sustainable Water Infrastructure Project (SWIP).	62,079	853,222	2,526,937	2,577,476	2,629,026
51500001.55001O	SWIP CITY	Funds for professional services in support of operations at Sustainable Water Infrastructure Project (SWIP).	-	4,846	547,979	558,939	570,118
51500001.550200	EMPLOYEE MEDICAL EXAMS	Funds for employees whose job classifications require pre-employment medical exams.	-	-	5,697	5,811	5,927
51500001.552010	PROFESSIONAL SERVICES	Funds for professional laboratory testing of samples required for Industrial Waste Permit Program, Pollution Prevention Program materials, and other consultant services.	146,315	145,469	309,764	315,959	322,278

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Wastewater
Division Wastewater

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
51500001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	3,573	5,154	-	-	-
Supplies & Expense Total			9,858,649	12,766,881	17,550,370	18,277,394	18,687,245
		Total Wastewater Wastewater Fund Expenditures	12,487,405	15,586,559	21,163,089	22,186,954	22,730,353

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Water
Division Water

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
50500001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	4,886,708	4,755,624	6,586,925	6,675,334	6,825,466
50500001.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	111,494	123,371	-	-	-
50500001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	117,224	218,745	-	-	-
50500001.511010	COUNCIL/BOARD ALLOWANCE	Funds to pay the meeting expense allowance for the City's Metropolitan Water District (MWD) representative.	1,800	-	2,623	2,623	2,623
50500001.511030	STANDBY PAY	Funds to compensate for standby pay, during off hours, for staff to respond to emergency situations.	32,062	32,110	28,113	28,113	28,113
50500001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	418,449	504,568	167,956	167,956	167,956
50500001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	53,298	38,064	-	-	-
50500001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	79,950	81,926	92,310	97,383	99,536
50500001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	191,525	193,248	200,405	333,528	325,837
50500001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	821,753	822,763	1,192,647	1,297,202	1,426,925
50500001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	99,163	96,009	127,832	132,642	132,658
50500001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	53,093	50,638	68,226	67,461	68,662
50500001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	6,401	5,907	8,208	7,840	7,952
50500001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(65,567)	(64,104)	(95,427)	(103,771)	(114,151)
50500001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	1,421,886	1,264,660	1,715,404	1,822,647	1,908,006
50500001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	1,076	1,005	-	-	-
50500001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	3,542	2,782	30,352	31,311	32,051
50500001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	927	1,008	1,102	1,357	1,350
50500001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	2,030	2,065	2,065

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Water
Division Water

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
50500001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	7,639	7,249	10,225	9,301	9,495
50500001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	24,457	26,614	41,447	42,765	43,775
Salaries & Wages Total			8,266,877	8,162,187	10,180,378	10,615,757	10,968,319
Supplies & Expense							
50500001.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. FY 2025-27 budget reflects projected need.	26,697	29,632	27,510	29,436	31,497
50500001.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects projected need.	24,690	13,798	94,373	48,130	51,499
50500001.523330	UTILITIES BILLING SERVICES	Funds for utility billing services provided by the Revenue Division of the Finance Department in the General Fund. FY 2025-27 reflects the anticipated costs for services and an equitable allocation of staff time for billing services associated with utilities among the three enterprise funds responsible for providing utility services related to water, wastewater, and refuse.	285,362	307,926	345,013	273,144	281,257
50500001.523340	PROPERTY TAXES	Funds used to pay property taxes on water facilities located outside of the City limits, such as water well properties, reservoirs, and the water treatment plant. FY 2025-27 reflects anticipated costs for services.	93,964	97,703	96,900	98,838	100,815
50500001.523370	METERED POSTAGE	Funds for mailing required notices such as Annual Water Quality Report along with general mail expenses. FY 2025-27 reflects anticipated costs for services.	15,768	33,214	26,376	26,904	27,442
50500001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	1,963,711	2,044,223	2,107,594	2,213,243	2,290,707
50500001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	17,022	12,657	13,850	14,127	14,410
50500001.524702	OTHER OPERATING RENTS	Funds to pay the General Fund for rental of space at the City Yards.	226,556	231,087	235,709	226,556	226,556
50500001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	24,728	19,546	16,513	16,843	17,180
50500001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds to purchase supplies to maintain water treatment plant machinery and the distribution system including piping, meters, specialized equipment and other items.	1,496,636	1,472,673	1,360,808	1,388,024	1,415,784
50500001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	5,810	3,880	9,588	9,780	9,976

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Water
Division Water

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
50500001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	52,285	37,323	43,680	44,554	45,445
50500001.528000	UTIL - LIGHT / POWER	Funds for power for water production facilities, reservoirs and pump stations.	461,571	648,559	1,050,138	1,134,149	1,224,881
50500001.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs. FY 2025-27 budget reflects projected need.	3,019	1,293	3,180	1,367	1,504
50500001.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects projected need.	5,163	5,405	5,882	6,353	6,861
50500001.528030	WATER PURCHASES	Funds for purchase of water from Metropolitan Water District (MWD).	11,244,751	11,486,454	4,207,080	4,291,222	4,377,046
50500001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	75,080	75,291	101,211	103,235	105,300
50500001.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services.	255,807	279,762	307,572	320,398	331,227
50500001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds to purchase computer equipment and general software upgrades including annual maintenance costs for the City's billing and work order systems.	164,612	206,969	159,805	163,001	166,261
50500001.529540	CSB WATER PRODUCTION-O&M	Funds for operating and maintenance (O&M) costs for City Services Building Water Plant - Contract with Grace Environmental to run operations.	-	192,321	102,000	104,040	106,121
50500001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	22,758	52,467	15,191	15,495	15,805
50500001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	3,887	6,185	2,203	2,247	2,292
50500001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	30,623	9,928	26,077	26,599	27,131
50500001.534000	BANK FEES	Funds for the City's banking services.	1,100	-	5,455	5,564	5,675
50500001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	230,886	342,301	388,755	810,230	832,962
50500001.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	375,437	476,193	554,384	609,822	686,050

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Water
Division Water

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
50500001.535000	INTEREST EXPENSE	Funds to pay for interest on customer deposits when required by the Water Resources Division prior to the initiation of water service. No expenses are projected for FY 2025-27 at this time.	(263,883)	(261,615)	-	-	-
50500001.535010	INTEREST EXPENDITURE - BONDS	Funds to pay for interest accrued from Water Revenue Bond.	2,202,087	2,151,488	2,291,053	2,336,874	2,383,611
50500001.536030	WASTE DISPOSAL (BRINING)	Funds for the disposal of brine waste generated from the water production reverse osmosis softening process.	445,270	700,000	714,000	728,280	742,846
50500001.536050	REGULATORY AGENCY FEES	Funds to pay miscellaneous regulatory fees to the State Water Resources Control Board, South Coast Air Quality Management District, and City of Los Angeles.	130,534	212,243	119,155	121,538	123,969
50500001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel. No expenses are projected for FY 2025-27.	284,823	287,646	-	-	-
50500001.537000	SCADA O & M	Funds to operate and maintain the Supervisory Control and Data Acquisition (SCADA) computer system that allows remote control over various aspects of the water production and distribution system.	181,835	124,460	62,183	63,427	64,696
50500001.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station.	183	54	1,117	1,139	1,162
50500001.550010	CONTRACTUAL SERVICES	Funds used to provide specialized services needed to ensure prompt responses and repair of treatment plant pumps and distribution equipment.	991,054	910,426	927,543	946,094	965,016
50500001.550200	EMPLOYEE MEDICAL EXAMS	Funds for employees whose job classifications require pre-employment medical exams.	1,734	2,341	8,044	8,205	8,369
50500001.552010	PROFESSIONAL SERVICES	Funds for design and production of the annual water quality report and groundwater monitoring, well installation, technical oversight, and support services for the Olympic Well Field.	249,497	385,999	617,178	629,522	642,112
50500001.552015	PROF SVCS - WATER CONSERVATION	Funds for services required for Water Conservation efforts which will increase due to drought conditions.	222,239	49,028	91,800	93,636	95,509
50500001.555752	LANDSCAPE REBATES	Funds for rebates for turf removal.	321,286	135,988	224,400	228,888	233,466
50500001.555755	MWD WTR CONSERV REBATES	Funds for Water Conservation Rebates for various plumbing and irrigation fixture rebates offered to customers in concert with Metropolitan Water District of Southern California.	14,136	70,068	38,183	38,947	39,726

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Water
Division Water

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
50500001.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software.	16,441	15,005	-	-	-
Supplies & Expense Total			21,905,159	22,869,921	16,401,503	17,179,851	17,702,166
		Total Water Water Fund Expenditures	30,172,036	31,032,107	26,581,881	27,795,608	28,670,485

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Water
Division Arcadia Treatment Plant

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
50500003.525080	SPECIAL DEPARTMENT SUPPLIES	Funds to purchase supplies for the Arcadia Water Treatment Plant used in the water production and treatment process, reverse osmosis membranes used in the water treatment and softening process, and cartridge filters used in the water treatment process.	363	4,315	32,728	33,383	34,051
50500003.525081	CHEMICALS	Funds to purchase chemicals for the Arcadia Water Treatment Plant used in the water production and treatment process.	226,285	410,514	458,109	467,271	476,616
50500003.528000	UTIL - LIGHT / POWER	Funds for electricity for the Arcadia Water Treatment Plant (AWTP).	158,476	293,932	568,340	613,807	662,912
50500003.536030	WASTE DISPOSAL (BRINING)	Funds for disposal of brine waste from the Arcadia Water Plant into the City of Los Angeles' sewer system.	31,337	55,157	78,838	80,415	82,023
50500003.550010	CONTRACTUAL SERVICES	Funds for repairing Arcadia Water Plant wells and equipment.	14,800	259,687	250,915	255,933	261,052
Supplies & Expense Total			431,260	1,023,605	1,388,930	1,450,809	1,516,654
		Total Arcadia Treatment Plant Water Fund Expenditures	431,260	1,023,605	1,388,930	1,450,809	1,516,654

EXPENDITURE DETAIL BY DEPARTMENT

Department Public Works
Fund Water
Division Charnock Treatment Plant

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
50500002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds to purchase supplies for the Charnock Well Field used in the water production and treatment process to filter methyl tert-butyl ether (MTBE) from groundwater as part of the City's water treatment and pollution plume clean-up process.	3,102	-	51,000	52,020	53,060
50500002.525081	CHEMICALS	Funds to purchase chemicals to treat water at Charnock Treatment Plant.	33,274	81,585	86,700	88,434	90,203
50500002.525084	FILTER MEDIA REPLACEMENT	Funds to purchase and replace Granulated Activated Carbon (GAC) used to filter out MTBE from groundwater.	-	-	569,732	581,127	592,750
50500002.528000	UTIL - LIGHT / POWER	Funds for electricity for the Charnock Well Field. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	311,751	508,021	1,267,107	1,368,476	1,477,954
50500002.536030	WASTE DISPOSAL (BRINING)	Funds for the disposal of waste from the reverse osmosis softening process to the sanitary sewer.	48,700	17,835	68,144	69,507	70,897
50500002.536050	REGULATORY AGENCY FEES	Funds to pay miscellaneous regulatory fees to the South Coast Air Quality Management District and the City of Los Angeles.	6,257	3,228	11,172	11,395	11,623
50500002.550010	CONTRACTUAL SERVICES	Funds for monitoring well and booster pump maintenance and well field operation, maintenance and management services.	655,576	677,676	866,286	883,612	901,284
Supplies & Expense Total			1,058,660	1,288,345	2,920,141	3,054,571	3,197,771
		Total Charnock Treatment Plant Water Fund Expenditures	1,058,660	1,288,345	2,920,141	3,054,571	3,197,771

EXPENDITURE SUMMARY BY DEPARTMENT

Recreation & Arts

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Administration					
Salaries & Wages	-	586,995	1,221,881	1,794,970	1,827,358
Supplies & Expense	-	429,255	445,851	525,173	530,069
Administration Total	**-**	**1,016,250**	**1,667,732**	**2,320,143**	**2,357,427**
Community Recreation					
Salaries & Wages	-	4,595,318	4,921,986	4,602,341	4,735,276
Supplies & Expense	-	1,315,181	1,792,607	1,775,458	1,777,738
Community Recreation Total	**-**	**5,910,499**	**6,714,593**	**6,377,799**	**6,513,014**
Cultural Affairs					
Salaries & Wages	-	991,729	1,347,974	1,222,212	1,271,264
Supplies & Expense	-	942,453	980,419	1,052,652	1,053,860
Cultural Affairs Total	**-**	**1,934,182**	**2,328,393**	**2,274,864**	**2,325,124**
Total General Fund Salaries & Wages	-	6,174,042	7,491,841	7,619,523	7,833,898
Total General Fund Supplies & Expense	-	2,686,889	3,218,877	3,353,283	3,361,667
Total Recreation & Arts General Fund Expenditures	-	8,860,932	10,710,718	10,972,806	11,195,565
Beach Recreation Fund					
Administration					
Supplies & Expense	-	-	-	10,238,097	10,534,391
Administration Total	**-**	**-**	**-**	**10,238,097**	**10,534,391**
Community Recreation					
Salaries & Wages	-	-	-	94,639	100,657
Supplies & Expense	-	-	-	43,500	39,847
Community Recreation Total	**-**	**-**	**-**	**138,139**	**140,504**

EXPENDITURE SUMMARY BY DEPARTMENT

Recreation & Arts

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Cultural Affairs					
Salaries & Wages	-	1,335,296	1,722,794	1,726,503	1,759,226
Supplies & Expense	-	1,572,688	1,443,571	1,336,506	1,393,273
Cultural Affairs Total	**-**	**2,907,984**	**3,166,365**	**3,063,009**	**3,152,499**
Total Beach Recreation Fund Salaries & Wages	-	1,335,296	1,722,794	1,821,142	1,859,883
Total Beach Recreation Fund Supplies & Expense	-	1,572,688	1,443,571	11,618,103	11,967,511
Total Recreation & Arts Beach Recreation Fund Expenditures	-	2,907,984	3,166,365	13,439,245	13,827,394
Miscellaneous Grants Fund					
Community Recreation					
Salaries & Wages	-	4,908	-	-	-
Community Recreation Total	**-**	**4,908**	**-**	**-**	**-**
Total Miscellaneous Grants Fund Salaries & Wages	-	4,908	-	-	-
Total Recreation & Arts Miscellaneous Grants Fund Expenditures	-	4,908	-	-	-
Special Revenue Source Fund					
Cultural Affairs					
Supplies & Expense	-	342,684	350,915	357,933	365,092
Cultural Affairs Total	**-**	**342,684**	**350,915**	**357,933**	**365,092**
Total Special Revenue Source Fund Supplies & Expense	-	342,684	350,915	357,933	365,092
Total Recreation & Arts Special Revenue Source Fund Expenditures	-	342,684	350,915	357,933	365,092
Grand Total Recreation & Arts	-	12,116,507	14,227,998	24,769,984	25,388,051

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01430001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments and cost of new staff cost to support new beach and pier initiatives	-	379,565	799,420	1,095,287	1,102,526
01430001.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	5,229	-	-	-
01430001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	7,780	-	-	-
01430001.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(6,584)	(22,952)	(22,952)
01430001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	128	-	-	-
01430001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	-	-	28,937	28,937
01430001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	5,638	11,365	16,048	16,152
01430001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	-	42,754	44,337	125,763	122,863
01430001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions. FY 2025-27 reflects new staff cost to support new beach and pier initiatives	-	38,327	138,762	215,942	237,536
01430001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	4,567	13,394	17,987	17,987
01430001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	1,928	7,620	9,856	10,032
01430001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	293	876	1,120	1,136
01430001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(3,057)	(11,103)	(17,275)	(19,002)
01430001.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	-	6,428	-	-	-
01430001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions. FY 2025-27 reflects new staff cost to support new beach and pier initiatives	-	95,256	213,145	308,307	316,069
01430001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	1,085	1,085
01430001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,810	5,321	5,356

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	40	115	181	182
01430001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	212	280	280
01430001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	634	1,308	2,013	2,053
01430001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	1,485	5,204	7,070	7,118
Salaries & Wages Total			-	586,995	1,221,881	1,794,970	1,827,358
Supplies & Expense							
01430001.521000	ADVERTISING	Funds for outreach to promote community events, facilities, and public meetings.	-	-	1,093	1,093	1,093
01430001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	633	103	103	103
01430001.523370	METERED POSTAGE	Funds for charges related to postal services. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	-	-	1,266	12,394	12,394
01430001.523430	REC / PARKS COMMISSION	Funds for commission membership in the California Parks and Recreation Society, conference attendance, and special projects.	-	-	1,301	1,301	1,301
01430001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	-	638	808	808
01430001.524700	RENT	Funds for lease payments to Santa Monica Airport for Airport Park. This does not include cost of additional plots identified for the Airport Park Expansion or Airport Interim Open Space. FY 2025-27 amounts reflect a projected 3% annual escalator.	-	296,426	309,460	318,744	328,306
01430001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	14,337	7,623	12,623	7,623
01430001.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	-	382	382	382
01430001.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	700	-	-	-
01430001.525230	COMMUNITY SERVICES SUPPLIES	Funds for division participation in events, new programming, staff recognition, and miscellaneous items, signage and repairs.	-	595	2,291	2,291	2,291
01430001.525310	PHOTOGRAPHIC EXPENSE	Funds for photographic equipment, film, film processing, and miscellaneous expenses.	-	-	52	52	52
01430001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	-	33,423	34,459	34,459	34,459

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance Responsibility for the department's recreation management software and citywide event permitting software is being transferred from the Community Recreation Division to the Administration Division.	-	191	-	120,000	120,000
01430001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	1,521	818	3,318	3,318
01430001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	2,803	165	165	165
01430001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	-	1,091	1,091	1,091
01430001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	-	55,107	79,654	10,894	11,228
01430001.552010	PROFESSIONAL SERVICES	Funds for professional services to support department administration.	-	23,519	5,455	5,455	5,455
Supplies & Expense Total			-	429,255	445,851	525,173	530,069
		Total Administration General Fund Expenditures	-	1,016,250	1,667,732	2,320,143	2,357,427

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01430002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments. FY 2025-27 decrease reflects reallocation of funds to align with operational needs.	-	285,064	230,079	170,294	179,530
01430002.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	9,554	-	-	-
01430002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	15,483	-	-	-
01430002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(4,866)	(3,952)	(3,952)
01430002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	4,387	3,312	2,430	2,563
01430002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	37,461	23,693	42,837	47,121
01430002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	6,703	2,882	2,248	2,248
01430002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	2,329	1,640	1,232	1,254
01430002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	269	188	140	142
01430002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(2,990)	(1,896)	(3,427)	(3,770)
01430002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	79,679	62,670	45,482	49,293
01430002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,120	780	825
01430002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	44	25	23	23
01430002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	46	35	35
01430002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	655	456	343	350
01430002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	1,609	1,530	1,065	1,128
01430003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	884,622	988,016	940,133	959,030

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430003.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	10,189	-	-	-
01430003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	12,792	-	-	-
01430003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(15,003)	(22,172)	(22,172)
01430003.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(139,424)	(144,304)
01430003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	22,235	34,249	34,249	34,249
01430003.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	593,312	689,499	729,301	729,301
01430003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	23,482	24,085	23,996	24,266
01430003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	153,772	237,202	229,307	252,238
01430003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	27,687	33,060	33,726	33,726
01430003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	14,843	17,184	16,083	16,368
01430003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	2,973	2,160	2,100	2,130
01430003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(12,256)	(18,979)	(18,344)	(20,178)
01430003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	247,322	250,716	260,915	272,660
01430003.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	24,030	25,855	27,350	27,350
01430003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	2,346	7,922	8,146	8,236
01430003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	2,159	285	339	343
01430003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	525	525	525
01430003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	1,187	1,922	1,458	1,487
01430003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	3,583	6,110	6,146	6,273

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	218,930	280,908	297,321	297,321
01430004.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	10,644	-	-	-
01430004.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	8,137	-	-	-
01430004.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(3,228)	(6,755)	(6,755)
01430004.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	31,105	-	-	-
01430004.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events. Respond to changing community demand by rebalancing the As-Needed Hours in Community Recreation	-	162,274	143,116	172,395	172,395
01430004.511590	OUTSIDE TEMP AGENCY EMPLOYEES	Funds for temporary staffing hired through an outside temporary agency to handle peak workload periods and special projects.	-	43,388	-	-	-
01430004.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	6,220	6,049	6,735	6,735
01430004.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	29,616	87,270	59,981	65,979
01430004.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	4,549	6,612	6,745	6,745
01430004.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	2,535	3,762	3,696	3,762
01430004.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	293	432	420	426
01430004.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(2,363)	(6,983)	(4,798)	(5,278)
01430004.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	66,978	71,911	78,897	80,780
01430004.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	2,452	5,366	6,465	6,465
01430004.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	3,844	2,001	2,215	2,214
01430004.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	245	57	68	68
01430004.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	105	105	105

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430004.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	306	510	495	505
01430004.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	1,765	1,756	1,847	1,847
01430005.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	229,743	265,743	253,786	260,975
01430005.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	2,264	-	-	-
01430005.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	2,438	-	-	-
01430005.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(3,962)	(5,849)	(5,849)
01430005.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	3,795	-	-	-
01430005.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	72,386	97,620	90,400	90,400
01430005.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	4,012	5,054	4,930	5,033
01430005.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	39,863	76,001	48,887	53,776
01430005.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	8,187	8,816	8,993	8,993
01430005.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	3,866	4,203	3,330	3,388
01430005.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	515	576	560	568
01430005.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(3,182)	(6,081)	(3,911)	(4,302)
01430005.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	65,752	65,682	71,344	75,168
01430005.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,661	3,389	3,389
01430005.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,663	1,675	1,708
01430005.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	128	76	90	91
01430005.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	140	140	140

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430005.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	178	196	191	195
01430005.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	1,049	1,604	1,670	1,719
01430006.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	63,119	77,755	70,978	73,811
01430006.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	886	-	-	-
01430006.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(1,006)	(1,626)	(1,626)
01430006.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	367	-	-	-
01430006.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	2,691	-	-	-
01430006.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	915	1,072	1,017	1,058
01430006.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	9,697	-	12,646	13,911
01430006.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	2,183	2,204	2,248	2,248
01430006.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	1,216	1,254	1,232	1,254
01430006.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	141	144	140	142
01430006.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(774)	-	(1,012)	(1,113)
01430006.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	16,595	20,182	20,199	21,517
01430006.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	361	346	360
01430006.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	22	19	23	23
01430006.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	35	35	35
01430006.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	48	49	48	49
01430006.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	517	493	473	492

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430007.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	122,517	180,720	167,388	176,144
01430007.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	5,341	-	-	-
01430007.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	4,930	-	-	-
01430007.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(1,974)	(4,370)	(4,370)
01430007.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	3,593	-	-	-
01430007.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	133,847	141,858	157,117	157,117
01430007.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	3,649	4,638	4,663	4,789
01430007.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	35,721	60,637	72,828	80,110
01430007.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	2,183	4,408	4,497	4,497
01430007.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	1,216	2,508	1,665	1,694
01430007.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	141	288	280	284
01430007.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(2,851)	(4,852)	(5,826)	(6,409)
01430007.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	49,777	45,946	45,840	49,518
01430007.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	564	5,321	5,892	5,892
01430007.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,532	1,572	1,614
01430007.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	184	38	45	46
01430007.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	70	70	70
01430007.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	241	461	274	280
01430007.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	531	1,122	1,073	1,132

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430008.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	35,873	41,891	41,199	41,199
01430008.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	139	-	-	-
01430008.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(752)	(859)	(859)
01430008.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	110	-	-	-
01430008.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	28,859	35,053	39,749	39,749
01430008.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	514	1,066	1,167	1,167
01430008.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	22,470	-	-
01430008.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	1,823	2,204	2,248	2,248
01430008.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	1,014	1,254	1,232	1,254
01430008.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	117	144	140	142
01430008.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	-	(1,798)	-	-
01430008.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	9,046	10,759	11,314	11,584
01430008.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,315	1,491	1,491
01430008.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	367	393	392
01430008.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	22	19	23	23
01430008.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	35	35	35
01430008.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	40	212	48	49
01430008.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	266	263	265	265
01430009.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	149,353	141,612	120,214	126,704

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430009.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	6,705	-	-	-
01430009.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	1,524	-	-	-
01430009.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(2,342)	(2,926)	(2,926)
01430009.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	5,668	222	222	222
01430009.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	11,997	-	15,000	15,000
01430009.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	3,185	1,971	1,926	2,019
01430009.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	49,460	52,846	32,666	35,932
01430009.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	4,365	4,408	4,497	4,497
01430009.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	2,432	2,508	2,464	2,508
01430009.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	281	288	280	284
01430009.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(3,947)	(4,229)	(2,613)	(2,875)
01430009.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	47,363	35,884	34,019	36,746
01430009.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	268	-	563	563
01430009.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	642	658	691
01430009.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	130	38	46	46
01430009.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	70	70	70
01430009.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	246	253	315	321
01430009.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	510	876	796	840
01430010.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	50,007	61,932	70,431	74,354

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430010.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	-	(1,648)	(1,648)
01430010.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	284	-	-	-
01430010.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	78,575	143,629	121,983	121,983
01430010.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	1,697	2,971	2,767	2,824
01430010.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	22,470	16,475	18,123
01430010.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	2,723	2,204	2,248	2,248
01430010.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	35	1,254	-	-
01430010.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	-	144	-	-
01430010.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	-	(1,798)	(1,318)	(1,450)
01430010.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	28,150	17,133	20,081	21,718
01430010.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	56	5,386	4,574	4,574
01430010.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,024	954	972
01430010.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	67	19	23	23
01430010.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	35	35	35
01430010.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	32	212	48	49
01430010.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	222	418	470	497
01430011.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	88,920	28,730	-	-
01430011.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(1,370)	-	-
01430011.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	1,907	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430011.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	1,188	369	-	-
01430011.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	24,572	8,195	-	-
01430011.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	2,183	678	-	-
01430011.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	1,216	386	-	-
01430011.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	141	44	-	-
01430011.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(1,961)	(656)	-	-
01430011.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	21,779	7,090	-	-
01430011.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	127	-	-
01430011.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	22	6	-	-
01430011.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	11	-	-
01430011.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	48	15	-	-
01430011.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	448	173	-	-
Salaries & Wages Total			-	4,595,318	4,921,986	4,602,341	4,735,276
Supplies & Expense							
01430002.521000	ADVERTISING	Funds for marketing and outreach of Division programs and activities.	-	-	45,758	45,758	45,758
01430002.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	-	2,074	2,074	2,074
01430002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	1,286	1,506	1,336	1,336
01430002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	2,161	7,028	7,028	7,028
01430002.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	-	1,626	1,626	1,626
01430002.525170	PRINTED FORMS	Funds for printing of various forms.	-	3,826	5,561	5,561	5,561

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430002.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	-	-	3,960	3,960	3,960
01430002.525230	COMMUNITY SERVICES SUPPLIES	Funds for division participation in events, new programming, staff recognition, and miscellaneous items, signage and repairs.	-	19,394	31,693	31,693	31,693
01430002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance Responsibility for the department's recreation management software and citywide event permitting software is being transferred from the Community Recreation Division to the Administration Division. Moved Activenet and Clarity software expenses from Org 01430002	-	100,809	154,149	34,149	34,149
01430002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	3,054	5,390	2,890	2,890
01430002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	701	1,112	1,112	1,112
01430002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	-	1,309	1,309	1,309
01430002.534010	CREDIT CARD FEES	Credit card transaction fees, which are allocated to respective departments and Funds that utilize credit card payments for their services and programs.	-	9,810	51,385	51,385	51,385
01430002.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	-	41,733	60,323	204,026	206,306
01430003.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	2,144	-	-	-
01430003.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	179	1,294	1,294	1,294
01430003.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	10,822	11,292	11,292	11,292
01430003.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	490	-	-	-
01430003.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	-	15,792	10,136	10,136	10,136

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430003.525230	COMMUNITY SERVICES SUPPLIES	Funds for division participation in events, new programming, staff recognition, and miscellaneous items, signage and repairs.	-	22,611	23,898	23,898	23,898
01430003.525340	PROGRAM SUPPLIES	Funds for supplies related to programs and events held at the Swim Center and various other locations.	-	465	-	-	-
01430003.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	914	-	-	-
01430003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	3,110	-	-	-
01430003.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	1,101	2,810	2,810	2,810
01430003.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	9,537	13,077	13,077	13,077
01430003.550180	COMM SERV FACIL / MGMT	Funds for the estimated costs of operating and maintaining the Swim Center facility.	-	29,533	32,242	32,242	32,242
01430004.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	1,947	6,187	6,187	6,187
01430004.525220	SPORTS SUPPLIES	Funds for materials and supplies used to operate sports programs such as Memorial Park Gym, adult sports leagues, tennis reservations and tennis tournaments.	-	-	952	952	952
01430004.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	95	-	-	-
01430004.550010	CONTRACTUAL SERVICES	Funds for contracted community class instructor payments, soccer league contractor payments, and tennis tournament contractor.	-	736,100	970,625	970,625	970,625
01430005.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	7,754	8,266	8,266	8,266
01430005.525220	SPORTS SUPPLIES	Funds for materials and supplies used to operate sports programs such as Memorial Park Gym, adult sports leagues, tennis reservations and tennis tournaments.	-	30,050	42,275	42,275	42,275
01430005.550180	COMM SERV FACIL / MGMT	Funds for the projected costs for operating and maintaining community center sites.	-	3,553	4,364	4,364	4,364
01430006.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	95	-	-	-
01430007.523370	METERED POSTAGE	Funds for charges related to postal services.	-	22	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430007.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	891	-	-	-
01430007.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	-	292	292	292
01430007.525230	COMMUNITY SERVICES SUPPLIES	Funds for division participation in events, new programming, staff recognition, and miscellaneous items, signage and repairs.	-	1,606	15,165	15,165	15,165
01430007.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	126	-	-	-
01430008.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	89	-	-	-
01430008.525220	SPORTS SUPPLIES	Funds for materials and supplies used to operate sports programs such as Memorial Park Gym, adult sports leagues, tennis reservations and tennis tournaments.	-	6,489	5,722	5,722	5,722
01430008.525230	COMMUNITY SERVICES SUPPLIES	Funds for division participation in events, new programming, staff recognition, and miscellaneous items, signage and repairs.	-	5,642	5,105	5,105	5,105
01430008.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	91	476	476	476
01430008.550010	CONTRACTUAL SERVICES	Funds for contracted skate camps and classes instructor payments.	-	37,395	62,424	50,424	50,424
01430009.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	599	-	-	-
01430009.525220	SPORTS SUPPLIES	Funds for materials and supplies used to operate sports programs such as Memorial Park Gym, adult sports leagues, tennis reservations and tennis tournaments.	-	25,406	31,695	31,695	31,695
01430009.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	95	-	-	-
01430009.550010	CONTRACTUAL SERVICES	Funds for contracted community class instructor payments, soccer league contractor payments, and tennis tournament contractor. Expenditures are expected to gradually increase as County health orders are eventually lifted.	-	106,373	125,888	125,888	125,888
01430010.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	731	-	-	-
01430010.525220	SPORTS SUPPLIES	Funds for materials and supplies used to operate sports programs such as Memorial Park Gym, adult sports leagues, tennis reservations and tennis tournaments.	-	16,396	19,366	19,366	19,366

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430010.550010	CONTRACTUAL SERVICES	Funds for contracted community class instructor payments, soccer league contractor payments, and tennis tournament contractor. Tennis tournaments will now be administered through a court rental fee and no longer by passing revenue through the expense budget.	-	18,000	15,054	-	-
01430011.523370	METERED POSTAGE	Funds for charges related to postal services for events requiring neighborhood notification. Funds transferred to the Administration Division.	-	36,066	11,128	-	-
01430011.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	95	-	-	-
Supplies & Expense Total			-	1,315,181	1,792,607	1,775,458	1,777,738
		Total Community Recreation General Fund Expenditures	-	5,910,499	6,714,593	6,377,799	6,513,014

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01430012.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	635,218	917,744	850,597	877,854
01430012.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	25,430	-	-	-
01430012.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	13,338	-	-	-
01430012.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(13,227)	(18,088)	(18,088)
01430012.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	1,477	8,828	8,828	8,828
01430012.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	63,255	-	18,578	18,578
01430012.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	10,453	13,193	12,363	12,754
01430012.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	-	3,899	4,044	5,948	5,811
01430012.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	49,301	152,405	80,644	88,708
01430012.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	10,913	16,106	15,738	15,738
01430012.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	4,468	9,164	5,361	5,456
01430012.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	563	1,052	700	710
01430012.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(3,935)	(12,195)	(6,451)	(7,097)
01430012.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	166,414	238,551	235,523	249,187
01430012.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	1,857	-	697	697
01430012.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	4,500	4,265	4,130	4,265
01430012.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	123	139	158	159
01430012.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	256	245	245

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430012.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	1,265	1,825	1,724	1,759
01430012.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	3,188	5,824	5,517	5,700
Salaries & Wages Total			-	991,729	1,347,974	1,222,212	1,271,264
Supplies & Expense							
01430012.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	-	381	381	381
01430012.523370	METERED POSTAGE	Funds for charges related to postal services.	-	-	199	199	199
01430012.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	103	2,130	2,130	2,130
01430012.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	2,197	3,926	10,294	10,294
01430012.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	-	125	125	125
01430012.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	-	1,091	1,091	1,091
01430012.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	-	-	101	101	101
01430012.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance.	-	5,722	-	-	-
01430012.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	3,985	1,763	1,763	1,763
01430012.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	11,648	1,276	1,276	1,276
01430012.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	-	11,926	17,239	23,114	23,822

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430012.534580	SPECIAL INSURANCE	Funds for the purchase of "Directors and Officers" insurance coverage for the Santa Monica Arts Foundation as determined by the City's Risk Management Division.	-	3,000	3,000	3,500	4,000
01430012.540030	1450 OCEAN	Funds to support the 1450 Ocean facility, which provides participatory crafts, art, and cultural programs for adults. Budgeted funds support artists in residence at the camera.	-	5,761	17,436	17,436	17,436
01430012.550010	CONTRACTUAL SERVICES	Funds for art and culture related consultants. Contracted services include artist survey analysis, arts month proclamation activities, and Art of Recovery program management. Increase 2025-26 and FY 2026-27 revenues due to activating facilities that were shuttered during the COVID-19 pandemic to provide key cultural offerings to the community	-	105,349	100,159	159,649	159,649
01430012.552010	PROFESSIONAL SERVICES	Funds for professional services to support technical assistance programs for arts organizations.	-	33,578	32,313	32,313	32,313
01430012.555040	MARTIN LUTHER KING DAY	Grant to support the Martin Luther King Day community celebration.	-	-	224	224	224
01430012.555060	COMMUNITY ARTS GRANTS	Santa Monica Community Access and Participation (CAP) Grants Program, which provides project support to Santa Monica-based not-for-profit arts organizations.	-	70,000	75,275	75,275	75,275
01430012.555120	ARTIST FELLOWSHIPS	Funding for Artist Fellowships grants to outstanding professional artists who maintain a legal residence or permanent studio space in the City of Santa Monica.	-	43,800	54,548	54,548	54,548
01430012.555570	COMMUNITY FESTIVALS	Funds to support community events that were cut during the restructuring.	-	235,469	251,109	251,109	251,109
01430012.555600	CULTURAL/ARTS GRANTS	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	-	-	418,124	418,124
01430012.555601	SM SYMPHONY	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	15,700	16,014	-	-
01430012.555602	CA HERITAGE SQUARE MUSEUM	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	15,950	16,269	-	-
01430012.555603	JACOB JONAS THE COMPANY	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	5,350	5,457	-	-
01430012.555604	SM HISTORICAL SOCIETY	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	30,500	31,110	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430012.555605	18TH STREET ARTS COMPLEX	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	65,150	66,453	-	-
01430012.555606	HIGHWAYS PERFORMANCE SPACE	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	26,000	26,520	-	-
01430012.555609	THE BROAD STAGE/MADISON PROJ	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	70,400	71,808	-	-
01430012.55560A	RUSKIN GROUP THEATRE	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	19,560	19,961	-	-
01430012.55560B	MORGAN-WIXSON THEATRE	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	8,000	8,160	-	-
01430012.55560C	JACARANDA MUSIC	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	24,650	25,143	-	-
01430012.55560D	CITY GARAGE	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	11,300	11,526	-	-
01430012.55560E	SM CONSERVANCY	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	13,300	13,566	-	-
01430012.55560F	ELEMENTAL MUSIC	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	28,055	28,616	-	-
01430012.55560G	WESTSIDE BALLET	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	12,970	13,230	-	-
01430012.55560H	SM YOUTH ORCHESTRA	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	8,920	9,099	-	-
01430012.55560I	ORCHESTRA SM	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	5,040	5,140	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund General
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01430012.55560J	BUILDING BRIDGES ART EXCHANGE	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	4,060	4,141	-	-
01430012.55560K	DONNA STERNBERG & DANCERS	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	1,970	2,010	-	-
01430012.55560O	JEWISH WOMEN'S THEATRE	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	23,690	24,164	-	-
01430012.55560P	KCRW FOUNDATION INC	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	6,000	6,120	-	-
01430012.55560Q	SOL-LA MUSIC ACADEMY	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	5,350	5,457	-	-
01430012.55560R	VERDI CHORUS	Operating grants to cultural arts organizations funded and administered by the Recreation and Arts Department through the Organizational Support Program (OSP).	-	8,000	8,160	-	-
Supplies & Expense Total			-	942,453	980,419	1,052,652	1,053,860
		Total Cultural Affairs General Fund Expenditures	-	1,934,182	2,328,393	2,274,864	2,325,124

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund Beach Fund
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
11430002.523230	BEACH / PIER REIMBURSEMENT	Funds to reimburse the Pier Fund for its share of the Police Department's Harbor Unit. FY 2025-27 reflects the transfer of funds from the Community Development Department to the Recreation and Arts Department.	-	-	-	275,013	286,517
11430002.523270	REIMB FOR PARKING EXPEND	Funds to reimburse the General Fund for its share of the consolidated parking management program.	-	-	-	2,871,582	2,944,862
11430002.523300	GROUNDSKEEPING TRANSFER	Funds to reimburse the General Fund for grounds keeping services provided to the beach by the Public Works Department.	-	-	-	108,461	116,201
11430002.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services. FY 2025-27 budget reflects transfer of funds from the Community Development Department to the Recreation and Arts Department.	-	-	-	562,989	582,694
11430002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. FY 2025-27 budget reflects transfer of funds from the Community Development Department to the Recreation and Arts Department.	-	-	-	2,237	2,282
11430002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for repairs/replacement of signage, playground equipment, and beach wheelchairs. FY 2025-27 reflects transfer of funds from the Community Development Department to the Recreation and Arts Department.	-	-	-	42,321	43,167
11430002.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects transfer of funds from the Community Development Department to the Recreation and Arts Department.	-	-	-	94,923	102,517
11430002.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services. FY 2025-27 budget reflects transfer of funds from the Community Development Department to the Recreation and Arts Department.	-	-	-	6,691	6,917
11430002.534000	BANK FEES	Funds for the City's banking services.	-	-	-	379	387
11430002.534010	CREDIT CARD FEES	Fees from Beach parking credit card payments. FY 2025-27 budget reflects movement of funds from the Community Development Department to the Recreation and Arts Department.	-	-	-	129,614	132,206
11430002.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	-	-	-	81,739	84,246
11430002.550010	CONTRACTUAL SERVICES	Funds for volleyball camps at the Santa Monica Beach. FY 2025-27 budget was moved from the Community Development Department to the Recreation and Arts Department.	-	-	-	20,808	21,224
11430002.552010	PROFESSIONAL SERVICES	Funds for Los Angeles County Lifeguard services at Santa Monica State Beach. FY 2025-27 budget was moved from the Community Development Department to the Recreation and Arts Department.	-	-	-	5,429,874	5,592,769

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund Beach Fund
Division Administration

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11430002.555761	POLICE BEACH PATROL	Funds to reimburse the General Fund for Police Officer overtime expenses resulting from year-round Beach Patrol duties, including a beach bicycle detail. FY 2025-27 budget was moved from the Community Development Department to the Recreation and Arts Department.	-	-	-	450,762	450,762
11430002.555762	FIRE REIMBURSEMENT	Funds to reimburse the General Fund for costs related to maintenance of Fire Department medcarts. FY 2025-27 budget was moved from the Community Development Department to the Recreation and Arts Department.	-	-	-	1,880	1,880
11430002.580100	TRANSFERS FROM / TO FUND	Funds to reimburse the General Fund for dedicated code enforcement services at Santa Monica State Beach. Expenditure oversight was moved from the Community Development Department to the Recreation and Arts Department in FY 2025-27.	-	-	-	158,824	165,760
Supplies & Expense Total			-	-	-	10,238,097	10,534,391
		Total Administration Beach Fund Expenditures	-	-	-	10,238,097	10,534,391

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund Beach Fund
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
11430003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	-	-	62,007	65,650
11430003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	888	941
11430003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	22,000	24,200
11430003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	2,249	2,249
11430003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	1,232	1,254
11430003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	140	142
11430003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	-	-	(1,760)	(1,936)
11430003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	6,973	7,201
11430003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	306	324
11430003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	23	23
11430003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	35	35
11430003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	128	131
11430003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	-	-	418	443
Salaries & Wages Total			-	-	-	94,639	100,657
Supplies & Expense							
11430003.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. FY 2025-27 budget reflects transfer of funds from the Community Development Department to the Recreation and Arts Department.	-	-	-	5,000	-
11430003.550010	CONTRACTUAL SERVICES	Account is used for contractor-led classes.	-	-	-	38,500	39,847
Supplies & Expense Total			-	-	-	43,500	39,847
		Total Community Recreation Beach Fund Expenditures	-	-	-	138,139	140,504

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund Beach Fund
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
11430001.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	-	743,093	929,152	1,009,616	1,021,810
11430001.511008	YEAR-END CASH OUTS	Annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	-	15,478	-	-	-
11430001.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	19,412	-	-	-
11430001.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(137,015)	(141,811)
11430001.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	-	5,280	781	781	781
11430001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	183,440	299,442	272,535	272,535
11430001.511505	LIFEGUARD SPECIAL EVENTS	As-Needed lifeguard staff for reserved events at the Annenberg Beach House pool.	-	2,891	-	-	-
11430001.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	-	13,773	17,472	18,339	18,514
11430001.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	-	7,046	7,307	65,722	64,206
11430001.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	112,711	189,784	189,492	208,442
11430001.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	16,561	19,836	22,485	22,485
11430001.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	-	8,567	11,286	11,521	11,726
11430001.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	-	1,066	1,296	1,400	1,420
11430001.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	-	(8,985)	(15,186)	(15,159)	(16,675)
11430001.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	-	202,658	236,392	261,770	270,607
11430001.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	3,801	11,228	10,220	10,220
11430001.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	3,167	5,724	6,128	6,183
11430001.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	-	572	171	227	229

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund Beach Fund
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11430001.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	315	350	350
11430001.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	-	1,207	2,023	1,584	1,616
11430001.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	-	3,561	5,771	6,507	6,588
Salaries & Wages Total			-	1,335,296	1,722,794	1,726,503	1,759,226
Supplies & Expense							
11430001.521000	ADVERTISING	Funds for advertising and marketing.	-	11,927	16,000	16,320	16,646
11430001.523270	REIMB FOR PARKING EXPEND	Funds to reimburse the General Fund for its share of the consolidated parking management program.	-	172,649	102,771	104,826	106,923
11430001.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for recognition, team-building, and celebratory events.	-	336	1,530	1,561	1,592
11430001.523370	METERED POSTAGE	Funds for charges related to postal services.	-	20	200	204	208
11430001.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	-	322,752	332,757	349,437	361,667
11430001.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	165	1,255	1,280	1,306
11430001.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses.	-	5,021	12,240	12,485	12,735
11430001.525040	MILEAGE	Funds to reimburse staff for using personal vehicles while conducting official City business.	-	70	200	204	208
11430001.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for repairs/replacement of signage, playground equipment, and beach wheelchairs.	-	8,731	12,000	12,240	12,485
11430001.525170	PRINTED FORMS	Funds for marketing brochures, letterhead, information cards, temporary site signage and other sales collateral to promote Beach House public and private events.	-	731	6,000	6,120	6,242
11430001.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms.	-	1,267	2,040	2,081	2,123
11430001.525220	SPORTS SUPPLIES	Funds for recreation-related needs such as uniforms for as-needed staff, pool wristbands, court lines and nets for beach volleyball, tennis and soccer, tournaments, rescue and first aid.	-	2,122	17,340	17,687	18,041

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund Beach Fund
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11430001.525290	AQUATIC SUPPLIES	Funds for maintenance and replacement of pool and rescue equipment.	-	1,077	1,244	1,269	1,294
11430001.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	-	4,683	3,216	3,473	3,751
11430001.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs.	-	19,827	47,981	20,632	22,695
11430001.528020	UTILITIES - WATER	Funds for water usage.	-	74,264	73,209	79,066	85,391
11430001.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	-	11,727	9,180	9,364	9,551
11430001.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for software, annual licenses and subscriptions for tools such as Adobe and Visio.	-	7,456	8,926	11,564	9,287
11430001.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	283	1,300	1,326	1,353
11430001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	-	1,046	1,200	1,224	1,248
11430001.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	-	816	832	849
11430001.534010	CREDIT CARD FEES	Transaction fees for credit card payments received from customers at any of the Beach parking lots.	-	261,449	139,640	12,819	13,075
11430001.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	-	33,277	38,341	29,906	30,823
11430001.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	-	151,584	176,475	194,122	218,387
11430001.537140	CULTURAL PROGRAMMING	Funds for interpretive and cultural programming, offered to the public free of charge.	-	12,135	20,900	21,318	21,744
11430001.550010	CONTRACTUAL SERVICES	Funds for overnight security guard services, class instructors and docent services.	-	331,304	243,410	248,278	253,244

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund Beach Fund
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11430001.552010	PROFESSIONAL SERVICES	Funds for professional services, including prevailing wage consulting services, photographers and collateral designers.	-	18,788	10,200	10,404	10,612
11430001.575020	FURNITURE & FURNISHINGS	Funds for new and replacement furniture for site-wide and private event use.	-	117,997	163,200	166,464	169,793
Supplies & Expense Total			-	1,572,688	1,443,571	1,336,506	1,393,273
		Total Cultural Affairs Beach Fund Expenditures	-	2,907,984	3,166,365	3,063,009	3,152,499

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund Miscellaneous Grants
Division Community Recreation

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
20430001.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	4,908	-	-	-
Supplies & Expense Total			-	4,908	-	-	-
		Total Community Recreation Miscellaneous Grants Fund Expenditures	-	4,908	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Recreation & Arts
Fund Special Revenue Source Fund
Division Cultural Affairs

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10430002.537190	PROJECT FOR THE ARTS RECOVERY	Funds for artists and nonprofits to implement projects that promote the arts and economic recovery using Private Percent for Arts Funds from the Cultural Arts Trust Fund. The Art of Recovery Grant Program was initiated in FY 2020-21 using one-time funding.	-	131,978	100,000	102,000	104,040
10430002.550240	AIRPORT ART STUDIOS SERVICES	Pass through agreement to collect monthly management fees from the tenants of the Airport Art Studios and transfer the same amounts each month to studio management nonprofit, 18th Street Art Studios.	-	210,706	250,915	255,933	261,052
Supplies & Expense Total			-	342,684	350,915	357,933	365,092
		Total Cultural Affairs Special Revenue Source Fund Expenditures	-	342,684	350,915	357,933	365,092

EXPENDITURE SUMMARY BY DEPARTMENT

Transportation

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
Mobility					
Salaries & Wages	4,200,007	4,397,334	4,969,412	5,323,209	5,514,972
Supplies & Expense	2,370,393	2,158,333	2,886,799	3,601,063	3,556,157
Mobility Total	**6,570,400**	**6,555,666**	**7,856,211**	**8,924,272**	**9,071,129**
Parking Operations					
Salaries & Wages	1,622,550	1,812,023	1,845,923	1,916,892	1,968,028
Supplies & Expense	14,224,990	15,022,790	16,551,662	16,796,253	17,116,981
Parking Operations Total	**15,847,540**	**16,834,812**	**18,397,585**	**18,713,145**	**19,085,009**
Total General Fund Salaries & Wages	5,822,557	6,209,357	6,815,335	7,240,101	7,483,000
Total General Fund Supplies & Expense	16,595,383	17,181,122	19,438,461	20,397,316	20,673,138
Total Transportation General Fund Expenditures	22,417,940	23,390,479	26,253,796	27,637,417	28,156,138
Big Blue Bus Fund					
Finance & Administrative Services					
Salaries & Wages	7,163,626	5,620,176	7,704,660	9,221,696	9,195,025
Supplies & Expense	6,828,244	7,524,300	9,353,281	8,531,781	8,861,869
Finance & Administrative Services Total	**13,991,871**	**13,144,476**	**17,057,941**	**17,753,477**	**18,056,894**
Community Engagement & Customer Experience					
Salaries & Wages	1,326,125	1,287,739	1,552,892	1,757,593	1,822,731
Supplies & Expense	391,885	491,031	399,209	293,019	293,448
Community Engagement & Customer Experience Total	**1,718,010**	**1,778,770**	**1,952,101**	**2,050,612**	**2,116,179**
Maintenance					
Salaries & Wages	11,085,542	10,199,256	10,660,657	10,630,121	10,962,482
Supplies & Expense	4,225,988	4,640,669	5,324,854	5,699,549	5,887,573
Maintenance Total	**15,311,530**	**14,839,925**	**15,985,511**	**16,329,670**	**16,850,055**

EXPENDITURE SUMMARY BY DEPARTMENT

Transportation

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Operations					
Salaries & Wages	33,930,029	36,611,629	42,645,297	43,222,116	44,384,858
Supplies & Expense	8,629,222	6,861,915	8,299,680	11,560,003	12,537,637
Operations Total	**42,559,251**	**43,473,544**	**50,944,977**	**54,782,119**	**56,922,495**
Planning & Performance					
Salaries & Wages	611,600	743,250	1,043,845	1,155,734	1,201,562
Supplies & Expense	100,330	120,652	110,000	175,040	175,081
Planning & Performance Total	**711,930**	**863,903**	**1,153,845**	**1,330,774**	**1,376,643**
Safety & Training					
Salaries & Wages	1,401,123	1,536,550	1,891,899	2,057,351	2,134,192
Supplies & Expense	704,840	965,569	1,943,314	1,832,792	1,886,137
Safety & Training Total	**2,105,963**	**2,502,120**	**3,835,213**	**3,890,143**	**4,020,329**
Special Services					
Supplies & Expense	514,576	698,744	860,955	900,000	900,000
Special Services Total	**514,576**	**698,744**	**860,955**	**900,000**	**900,000**
Transit Executive					
Supplies & Expense	-	5,816	-	-	-
Transit Executive Total	**-**	**5,816**	**-**	**-**	**-**
Total Big Blue Bus Fund Salaries & Wages	55,518,045	55,998,600	65,499,250	68,044,611	69,700,850
Total Big Blue Bus Fund Supplies & Expense	21,395,085	21,308,697	26,291,293	28,992,184	30,541,745
Total Transportation Big Blue Bus Fund Expenditures	**76,913,129**	**77,307,297**	**91,790,543**	**97,036,795**	**100,242,595**

EXPENDITURE SUMMARY BY DEPARTMENT

Transportation

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Local Return Fund					
Finance & Administrative Services					
Supplies & Expense	357,175	136,406	352,563	204,600	204,600
Finance & Administrative Services Total	**357,175**	**136,406**	**352,563**	**204,600**	**204,600**
Total Local Return Fund Supplies & Expense	357,175	136,406	352,563	204,600	204,600
Total Transportation Local Return Fund Expenditures	**357,175**	**136,406**	**352,563**	**204,600**	**204,600**
Parking Authority Fund					
Parking Authority					
Salaries & Wages	950	350	900	900	900
Parking Authority Total	**950**	**350**	**900**	**900**	**900**
Total Parking Authority Fund Salaries & Wages	950	350	900	900	900
Total Transportation Parking Authority Fund Expenditures	**950**	**350**	**900**	**900**	**900**
Special Revenue Source Fund					
Mobility					
Supplies & Expense	278,025	277,738	337,644	344,397	351,285
Mobility Total	**278,025**	**277,738**	**337,644**	**344,397**	**351,285**
Total Special Revenue Source Fund Supplies & Expense	278,025	277,738	337,644	344,397	351,285
Total Transportation Special Revenue Source Fund Expenditures	**278,025**	**277,738**	**337,644**	**344,397**	**351,285**
Grand Total Transportation	**99,967,220**	**101,112,269**	**118,735,446**	**125,224,109**	**128,955,518**

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Mobility

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01600002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	2,108,869	2,266,649	2,725,283	2,819,315	2,893,486
01600002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	51,141	69,205	-	-	-
01600002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	35,651	54,703	-	-	-
01600002.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(37,140)	(61,107)	(63,413)
01600002.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	(150,907)	(156,189)
01600002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	869	6,564	8,756	8,756	8,756
01600002.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	54,491	29,228	-	-	-
01600002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	32,110	34,743	38,846	40,139	41,201
01600002.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	76,459	66,569	69,035	101,999	99,647
01600002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	324,794	339,818	456,212	494,206	543,627
01600002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	38,148	36,753	44,080	47,217	47,217
01600002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	19,718	18,760	24,267	24,274	24,706
01600002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,388	2,215	2,880	2,800	2,840
01600002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(25,836)	(27,117)	(36,504)	(39,536)	(43,489)
01600002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	627,542	589,001	720,463	762,222	800,995

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Mobility

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600002.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	745	762	-	-	-
01600002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	554	12,875	13,301	13,670
01600002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	373	423	380	475	480
01600002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	700	735	735
01600002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	3,981	4,350	4,796	5,198	5,302
01600002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	10,405	11,970	17,583	18,168	18,670
01600003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	446,931	516,909	586,753	793,505	809,278
01600003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	8,458	15,792	-	-	-
01600003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	-	2,608	-	-	-
01600003.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(7,719)	(14,169)	(14,536)
01600003.511030	STANDBY PAY	Funds to compensate for standby pay, during off hours, for staff to respond to emergency situations.	26,404	32,808	8,120	8,120	8,120
01600003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	18,745	13,187	22,985	22,985	22,985
01600003.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	110,519	59,096	-	-	-
01600003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	7,780	9,143	8,534	11,288	11,514
01600003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	81,572	101,584	124,938	205,101	225,611
01600003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	9,993	10,913	13,224	17,989	17,989
01600003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	4,769	5,292	6,711	9,057	9,218
01600003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	647	703	864	1,120	1,136

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Mobility

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(6,486)	(8,107)	(9,997)	(16,408)	(18,048)
01600003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	126,216	128,572	154,891	187,022	192,918
01600003.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	758	-	-	-
01600003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	2,769	3,801	3,877
01600003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	114	133	114	182	183
01600003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	210	280	280
01600003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	473	493	721	889	908
01600003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	2,022	2,301	3,782	5,192	5,298
Salaries & Wages Total			4,200,007	4,397,334	4,969,412	5,323,209	5,514,972
Supplies & Expense							
01600002.521039	PRINTING - GENERAL	Funds for general purpose printing, for posters, informational handouts, community outreach flyers, pamphlets. FY 2025-26 line item budget increase to align with historical actuals.	14,948	14,353	-	15,000	15,000
01600002.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	-	-	-	167	167
01600002.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	2,751	2,751
01600002.523370	METERED POSTAGE	Funds for charges related to postal services.	-	-	2,363	2,363	2,363
01600002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations. FY 2025-27 increase is associated staff participation in various organizations and memberships to advance Mobility options to the community.	10,738	13,989	-	22,285	22,285
01600002.524510	BOOKS / PAMPHLETS	Funds for various professional reference materials. Reference materials include informational manuals for Project Managers.	-	159	-	300	300
01600002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc. This fund includes meeting supplies for events and trainings.	4,340	3,619	4,138	6,638	6,638

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Mobility

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600002.525007	SAFETY EXPENSES	Funds for safety-related expenditures like mask, PPE, and Covid-related expenses. Budget reallocated over the FY 2025-27 biennial budget process to support various mobility related activities.	-	-	9,004	-	-
01600002.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for the purchase and upkeep of various software, programs, equipment items, and supplies.	31,117	22,515	14,950	172,703	162,703
01600002.525150	MEDICAL/FIRST AID SUPPLIES	Funds for first-aid supplies used by City staff. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	180	180
01600002.525170	PRINTED FORMS	Funds for printing of various forms. Reduction reflects the transition from printed forms to automated electronic process.	1,325	7,165	10,910	4,910	4,910
01600002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	8,123	-	-	-
01600002.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff uniforms. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	7,660	7,660
01600002.525460	SAFETY EDUCATION & SAFE ROUTES	Funds for outreach and education materials, supplies for resource fairs, and safety education to the public for Safe Neighborhood Streets Program.	-	-	-	30,000	30,000
01600002.525470	NEIGHBORHOOD TRAFFIC CALMING	Funds for the Neighborhood Traffic Calming Toolkit and ongoing costs associated with the program and improving street safety (Vision Zero goal).	-	-	-	120,000	55,000
01600002.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	395,293	395,293
01600002.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	6,830	6,830
01600002.528040	UTILITIES - TELEPHONE	Funds for telecommunication services that includes data, cellular, and landlines. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	5,708	7,040	3,462	8,540	8,540
01600002.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	71,923	71,923

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Mobility

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600002.529430	TRAFFIC SIGNAL MAINTENANCE	Funds for the repair, installation, and maintenance of all equipment associated with the City's traffic signal system, including traffic signals, controller cabinets, communications hardware, controllers, signal system hardware, video detection systems, closed circuit television cameras, vehicle detection systems, and electrical wiring used in the operation, maintenance, and repair of traffic signals. Also includes funds for contractor support to supplement City staff for major signal repairs/construction efforts. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	146,037	146,037
01600002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for job-related conferences, meetings and travel. Line item budgeted to align with historical actuals. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	12,257	7,873	-	9,300	9,300
01600002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	1,293	1,507	-	-	-
01600002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Budget decrease due to an increase in virtual meetings.	8,590	1,844	18,360	11,598	11,598
01600002.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level. FY 2025-27 budget also reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	1,055,376	1,086,662
01600002.537030	TRANSFER STATION FEE	Funds for use of the City's Solid Waste Transfer Station. FY 2025-27 budget was adjusted to align with historical actuals and reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	1,000	1,000
01600002.550010	CONTRACTUAL SERVICES	Funds for contractual services related to shared use mobility program, traffic studies, and capital project design contingencies. Increased line item budget to adjust for inflation in construction costs impacting the overall project costs, engineering design, program administration, and transportation planning services.	474,676	457,931	508,562	673,653	672,461
01600002.552010	PROFESSIONAL SERVICES	Funds for projects related to design services, advertising, traffic management, and the collection of traffic data to respond to public inquiries regarding traffic safety concerns. This also includes funds for consultant services to design new traffic control and markings for bicycles and vehicles.	218,167	338,807	438,180	672,074	672,074

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Mobility

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600002.552011	PROF SVCS - LUCE MONITORING	Funds for services related to Land Use & Circulation Element (LUCE) implementation studies, traffic studies, project development and grant readiness, complete streets services, capital project design contingencies, traffic counts, and bike education. Increased line item budget to adjust for inflation in construction costs impacting the overall project costs, engineering design, program administration, and transportation planning services.	25,674	-	121,395	121,395	121,395
01600002.575030	COMPUTER EQUIPMENT	Funds to purchase computer hardware and software. An increase as new users in the department require access to Bluebeam software.	22,581	10,304	-	4,331	4,331
01600002.575080	TRAFFIC CONTROL EQUIPMENT	Funds for the purchase of new traffic control equipment, including new signs, markings, warning devices, signal-related software and traffic signal equipment used to ensure the safe and efficient movement of all users on the City's transportation system. FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	-	38,756	38,756
01600003.521039	PRINTING - GENERAL	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	28	-	-	-
01600003.521810	VEHICLES - FUELS / LUBRICATION	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	692	28	156	-	-
01600003.521820	CNG/LNG FUEL	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	6,080	4,247	5,394	-	-
01600003.523370	METERED POSTAGE	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	1,335	-	-
01600003.524000	MEMBERSHIPS AND DUES	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	1,614	785	-	-	-
01600003.524510	BOOKS / PAMPHLETS	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	75	-	-	-
01600003.525000	OFFICE SUPPLIES AND EXPENSES	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	2,599	2,453	5,044	-	-
01600003.525080	SPECIAL DEPARTMENT SUPPLIES	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	134,436	109,658	147,753	-	-
01600003.525150	MEDICAL/FIRST AID SUPPLIES	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	165	180	-	-	-
01600003.525170	PRINTED FORMS	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	2,005	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Mobility

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600003.525200	UNIFORM / PROTECTIVE CLOTHING	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	5,875	2,908	12,660	-	-
01600003.527510	SMALL TOOLS	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	4,010	-	-
01600003.528000	UTIL - LIGHT / POWER	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	280,212	317,029	366,012	-	-
01600003.528020	UTILITIES - WATER	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	4,866	7,723	6,324	-	-
01600003.528040	UTILITIES - TELEPHONE	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	582	902	3,397	-	-
01600003.529040	VEHICLE MGMT FUND-MAINTENANCE	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	51,250	61,034	69,044	-	-
01600003.529430	TRAFFIC SIGNAL MAINTENANCE	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	79,782	105,251	146,037	-	-
01600003.531010	CONFERENCES/MEETINGS/TRAVEL	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	1,621	2,129	-	-	-
01600003.531030	TRAINING	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	2,825	2,997	11,738	-	-
01600003.534550	GENERAL LIABILITY / AUTO	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	871,080	596,945	846,576	-	-
01600003.537030	TRANSFER STATION FEE	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	245	5,762	-	-
01600003.552010	PROFESSIONAL SERVICES	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	70,602	12,017	85,844	-	-
01600003.575030	COMPUTER EQUIPMENT	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	-	-	1,117	-	-
01600003.575080	TRAFFIC CONTROL EQUIPMENT	FY 2025-27 budget reflects transferred funds from Mobility-Traffic Operations to Mobility-Administration.	24,697	36,471	35,267	-	-
Supplies & Expense Total			2,370,393	2,158,333	2,886,799	3,601,063	3,556,157
		Total Mobility General Fund Expenditures	6,570,400	6,555,666	7,856,211	8,924,272	9,071,129

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Parking Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01600004.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	686,956	932,629	1,199,559	1,239,940	1,254,558
01600004.511002	PERMANENT EMPLOYEES-BEACH	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	155,341	115,622	-	-	-
01600004.511003	PERMANENT EMPLOYEES-PIER	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	13,319	27,423	-	-	-
01600004.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	11,796	34,755	-	-	-
01600004.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	104,724	18,939	-	-	-
01600004.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(16,990)	(28,588)	(29,378)
01600004.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	2,713	3,082	7,802	7,802	7,802
01600004.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	117,892	116,890	-	-	-
01600004.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	15,326	17,268	16,946	17,680	17,890
01600004.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	48,173	17,651	18,305	31,827	31,094
01600004.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	170,707	213,913	267,619	270,810	297,891
01600004.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	17,119	23,109	26,448	26,980	26,980
01600004.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	10,010	11,668	15,048	13,552	13,794
01600004.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,212	1,395	1,728	1,540	1,562
01600004.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(13,584)	(17,071)	(21,414)	(21,664)	(23,831)
01600004.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	273,647	287,576	314,928	340,768	353,213

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Parking Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600004.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	381	302	-	-	-
01600004.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	633	-	5,624	5,833	5,905
01600004.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	237	278	228	270	273
01600004.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	420	420	420
01600004.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,183	1,505	1,993	1,755	1,790
01600004.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,766	5,088	7,679	7,967	8,065
Salaries & Wages Total			1,622,550	1,812,023	1,845,923	1,916,892	1,968,028
Supplies & Expense							
01600004.521039	PRINTING - GENERAL	Funds for general purpose printing. This division typically does not have any printing expenditures and does not budget for this expense. FY 2025-27 line-item budget was moved to Object 525170 to align with operational needs.	2,508	1,650	-	-	-
01600004.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	4	6	-	-	-
01600004.521820	CNG/LNG FUEL	Funds for compressed natural gas fuel costs for vehicles used to support parking operations.	476	282	692	700	749
01600004.523360	EMPLOYEE RECOGNITION & APPRECI	Funds for employee recognition.	-	624	-	700	700
01600004.523370	METERED POSTAGE	Funds for charges related to postal services.	1,725	1,448	1,065	1,065	1,065
01600004.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	-	230	2,131	2,131	2,131
01600004.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses.	15,620	7,732	13,901	10,000	10,000
01600004.525080	SPECIAL DEPARTMENT SUPPLIES	Funds for non-general supplies, including temporary parking signs and specialized parking permit materials.	50,306	86,466	101,196	90,000	90,000
01600004.525170	PRINTED FORMS	Funds for services provided by the City's print shop, including stationery, envelopes, and miscellaneous forms.	-	-	10,654	5,000	5,000
01600004.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	700	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Parking Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600004.525200	UNIFORM / PROTECTIVE CLOTHING	Funds for the purchase of staff required clothing and safety shoes in the performance of job responsibilities.	-	2,356	5,326	3,800	3,800
01600004.525260	OTHER COSTS	Funds for miscellaneous costs, including customer service equipment, coordination with citywide communication efforts, and related outreach needs, and division portion of security guard services at the City Yards.	7,714	5,696	21,308	14,000	14,000
01600004.527510	SMALL TOOLS	Funds for small tools and miscellaneous equipment requested by parking meter technicians to ensure the efficient servicing and maintenance of parking meters. FY 2025-27 amounts have been adjusted to align with prior year actuals, and reflect projected need.	-	6,742	1,065	6,000	6,000
01600004.528000	UTIL - LIGHT / POWER	Funds for electrical costs. FY 2025-27 budget reflects an increase based on historical actuals and rate changes.	604,523	763,330	711,424	768,338	829,805
01600004.528020	UTILITIES - WATER	Funds for water usage. FY 2025-27 budget reflects historical actuals.	113,106	150,292	125,653	135,705	146,561
01600004.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	7,581	58,963	74,576	62,642	62,642
01600004.529040	VEHICLE MGMT FUND-MAINTENANCE	Funds for payments to the City's Vehicle Management Fund for maintenance services of the vehicles issued to the Parking Operations Division.	17,445	8,251	113	118	122
01600004.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software licenses, projected to align with prior year actuals. FY 2025-27 amounts have been adjusted to align with prior year actuals, and reflect projected need.	42,298	11,141	6,392	10,000	10,000
01600004.529390	BEACH PARKING LOT MAINTENANCE	Funds for the cost of Public Works Motor Sweeper Operator staff to sweep and clean Beach parking lots.	24,558	13,934	33,027	33,027	33,027
01600004.529460	MAINTENANCE-PARKING FACILITIES	Funds for the cost of repairs, maintenance, and signage for City-owned parking structures and surface lots, projected to align with prior year actuals. This line item is used for maintenance items not covered under existing contractual services, and accounts for rising costs of materials and supplies.	57,381	133,690	111,863	134,000	134,000
01600004.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and trainings.	2,604	244	5,326	5,000	5,000
01600004.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training. Some funds previously budgeted for this line item have been reallocated to contractual services in FY 2025-27, and reflect projected need.	-	103	14,382	8,000	8,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund General
Division Parking Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01600004.534550	GENERAL LIABILITY / AUTO	Funds for contributions to the Self-insurance, Comprehensive and Automobile Fund (72). FY 2025-27 budget reflects the Risk Management Division's projection of citywide costs based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	631,341	208,061	300,539	300,533	309,750
01600004.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for City-owned parking facilities.	978,964	1,112,456	1,445,574	1,590,131	1,788,898
01600004.537160	OBF LOAN	Repayment of interest-free loan from Southern California Edison On-Bill Financing Program for energy efficiency upgrades. This program has been completed.	2,081	2,254	-	-	-
01600004.550010	CONTRACTUAL SERVICES	Funds for the contract payments to various parking- related service providers, including parking citation and permitting, parking citation adjudication, parking facility operations, parking meters, parking access and revenue control system, credit card payment gateway, parking data analytics, and license agreement for PS #2.	9,267,490	10,479,938	11,244,527	11,260,527	11,260,527
01600004.550100	PARKING AGREEMENT W / MACERICH	Funds for the contractual obligation payments to Macerich for the operation of Parking Structures 7 and 8 at Santa Monica Place pursuant to a Master Lease Agreement. FY 2025-27 amounts are based on projected revenues for PS 7 & 8.	2,157,967	1,950,500	2,320,928	2,354,336	2,394,704
01600004.552010	PROFESSIONAL SERVICES	Funds for professional services agreements for parking-related services. The decrease relative to prior year actuals reflects transfer of costs associated with parking data analytics to contractual services.	238,600	16,400	-	500	500
Supplies & Expense Total			14,224,990	15,022,790	16,551,662	16,796,253	17,116,981
		Total Parking Operations General Fund Expenditures	15,847,540	16,834,812	18,397,585	18,713,145	19,085,009

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Finance & Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
60600002.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,573,592	363,560	2,356,053	2,235,171	2,280,033
60600002.511005	ADMIN & OFFICE EMPLOYEES	Salaries and wages for administrative labor associated with one-time administrative projects. No expenses are projected for FY 2025-27 at this time.	8,812	3,810	-	-	-
60600002.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	7,550	(25,203)	-	-	-
60600002.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	60,147	74,183	-	-	-
60600002.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	52,934	112,195	-	-	-
60600002.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	(7,688)	(2,118)	(31,138)	(31,138)	(31,138)
60600002.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	2,691	2,196	2,627	2,627	2,627
60600002.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	94,669	170,873	-	-	-
60600002.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	24,993	28,692	33,452	31,884	32,527
60600002.512100	WORKERS' COMP INSURANCE	Contribution to the City's Self-insurance, Workers' Compensation Fund (74). Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of claims, and the reserve level.	4,659,595	4,184,392	4,339,370	5,928,128	5,791,436
60600002.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	175,025	222,453	334,226	388,185	427,004
60600002.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	24,439	25,832	36,451	35,976	35,976
60600002.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	13,053	13,804	19,926	18,114	18,436
60600002.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,612	1,688	2,382	2,240	2,272
60600002.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(13,923)	(17,748)	(26,744)	(31,054)	(34,160)
60600002.512302	MEDICAL-MISC RETIREE	Represents the payments for eligible retirees' post-employment medical insurance.	5,987	2,269	-	-	-
60600002.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	468,571	442,247	606,998	611,822	639,660

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Finance & Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600002.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	228	1,980	-	-	-
60600002.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	2,512	10,844	10,483	10,705
60600002.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	223	323	314	363	367
60600002.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	579	560	560
60600002.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	3,183	3,222	4,509	4,018	4,098
60600002.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	7,931	9,015	14,811	14,317	14,622
Salaries & Wages Total			7,163,626	5,620,176	7,704,660	9,221,696	9,195,025
Supplies & Expense							
60600002.521002	AD POSTINGS (BBB)	Funds for advertising posting charges related to collaborative advertising agreements with other transit agencies.	(1,000)	5,825	-	-	-
60600002.521005	ADVERTISING PAYMENTS (CCB)	Funds for advertising posting charges related to the collaborative advertising agreements with other transit agencies. In FY 2025-27, increases are associated with contractual increases contained in the ad sales contract.	-	-	312,793	274,049	280,430
60600002.521039	PRINTING - GENERAL	Funds for general printing services in support of transit administrative activities. Reduction to line item budget to align with historical actuals.	40	111	559	100	100
60600002.523110	RECRUITMENT	Funds for recruitment efforts to fill critical vacant position.	2,150	25,000	10,654	10,654	10,654
60600002.523210	MISCELLANEOUS EXPENSES	Funds for miscellaneous expenses such as express mail charges and employee recognition for front line employees.	35,154	32,712	8,602	20,000	20,000
60600002.523260	BERGAMOT - EXPENSE	Funds for expenses associated with property management of BBB lease/rental properties. FY25-27 line item is reduced to reflect historical actuals.	546,549	861,462	1,939,377	800,000	800,000
60600002.523380	UNIFORMS AND MAINTENANCE	Funds for the purchase of uniforms for maintenance staff as stipulated by employee bargaining agreements with the City. Budget moved to the Maintenance Division with the movement of related positions in FY 2021-22.	4,500	8,000	-	-	-
60600002.523420	INDIRECT COST ALLOCATION	Funds for payment to the General Fund for general government administrative support services.	5,241,916	5,456,835	5,625,997	5,908,015	6,114,796
60600002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	69,292	64,274	74,576	74,576	74,576
60600002.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	15	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Finance & Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600002.525006	GENERAL OFFICE SUPPLIES	Funds for general office supplies. Line item budget adjusted to reflect historical actuals.	4,393	5,231	16,757	8,000	8,000
60600002.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	900	900	-	-	-
60600002.525480	EMPLOYEE ADVISORY COMMITTEE	Funds associated with DOT's staff advisory committee who supports the departments effort to retain staff and recognize their front line workers	-	-	-	45,000	45,000
60600002.528040	UTILITIES - TELEPHONE	Funds for telecommunication services, which may include data, cellular, and landlines.	137,994	129,019	67,028	68,369	69,736
60600002.531000	BOARDS AND COMMISSIONS	Funds for boards and commissions, including a new commission to be created to serve in an advisory role on transportation related issues.	-	-	15,980	15,980	15,980
60600002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	26,740	44,160	13,025	13,286	13,552
60600002.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3.	10,099	18,445	-	-	-
60600002.534000	BANK FEES	Funds for the City's banking services. FY 2025-27 budget reduced to align with historical actuals and projected expenses. Budget reallocated to obj. 536080 to capture TAP airtime and credit card fees.	2,340	2,340	98,308	10,000	10,000
60600002.534020	FARE PROCESSING FEE	Funds associated with fare media sales through Transit Token platform.	40,085	30,441	66,300	67,626	68,979
60600002.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	540,701	685,809	798,419	878,261	988,043
60600002.536080	TAP AIRTIME FEES	Funds for the use of TAP products on the Big Blue Bus fleet. This is an unbudgeted transaction, as the amounts fluctuate from year to year. Line item budget established to align with historical actuals and projected expenses over the biennial period.	51,983	54,798	-	55,000	55,000
60600002.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs.	-	-	100,541	102,552	104,603
60600002.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel.	-	17,537	-	-	-
60600002.550015	OUTSIDE REPAIRS - EQUIP	Funds for expenditures associated with the repair of office equipment. Line item budget was removed to align with historical actuals. Equipment with depreciative value will be charged to the departments capital budget.	-	-	1,117	-	-
60600002.552010	PROFESSIONAL SERVICES	Funds for professional services in support of transit operations. Funds support ISD support desk after hours.	61,702	38,466	66,056	67,377	68,725

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Finance & Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600002.552012	OUTSIDE AUDIT EXPENSES	Funds for professional services to support transit operations which includes annual audit related expenses.	32,407	33,056	37,192	37,936	38,695
60600002.552013	CONSULTING SERVICES	Funds for consulting services needed in support of transit operation. FY 2025-27 decrease is associated with anticipated expenses over the biennial period.	20,300	9,865	100,000	75,000	75,000
Supplies & Expense Total			6,828,244	7,524,300	9,353,281	8,531,781	8,861,869
		Total Finance & Administrative Services Big Blue Bus Fund Expenditures	13,991,871	13,144,476	17,057,941	17,753,477	18,056,894

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Community Engagement & Customer Experience

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
60600003.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	808,758	801,193	1,027,554	1,165,352	1,194,693
60600003.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	8,427	(5,047)	-	-	-
60600003.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	14,174	22,606	-	-	-
60600003.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	12,457	14,830	-	-	-
60600003.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	(444)	-	(21,861)	(21,861)	(21,861)
60600003.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	4,000	6,958	5,253	5,253	5,253
60600003.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	65,478	60,453	26,556	26,556	26,556
60600003.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	12,231	12,060	14,822	16,601	17,022
60600003.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	137,052	139,112	187,892	211,420	232,562
60600003.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	19,983	19,453	25,261	26,981	26,981
60600003.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	10,788	9,605	13,560	11,954	12,166
60600003.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,318	1,172	1,650	1,540	1,562
60600003.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(10,903)	(11,104)	(15,035)	(16,913)	(18,604)
60600003.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	236,886	210,277	272,449	314,113	329,421
60600003.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	-	996	996	996
60600003.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	4,999	5,535	5,680
60600003.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	189	205	218	271	274

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Community Engagement & Customer Experience

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600003.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	401	420	420
60600003.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,191	1,113	1,534	1,814	1,850
60600003.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,540	4,850	6,643	7,561	7,760
Salaries & Wages Total			1,326,125	1,287,739	1,552,892	1,757,593	1,822,731
Supplies & Expense							
60600003.521001	GRAPHIC DESIGN	Funds for professional services to assist with graphic design artwork for various transit related campaigns.	5,249	10,094	58,035	40,000	40,000
60600003.521003	MEDIA BUYS	Funds for various media platforms to disseminate communications to customers. FY 2025-27 increase is in response to the department's need to run additional traditional radio ads in support of the departments effort to recruit Motor Coach Operators.	9,968	16,388	20,000	40,000	40,000
60600003.521005	ADVERTISING PAYMENTS (CCB)	Funds for advertising posting charges related to the collaborative advertising agreements with other transit agencies. In FY 2019-20, the department entered into a partnership with Vector Media, which now manages the advertising program for the department. The budget for this expense was moved to the Finance and Administrative Services Division.	315,170	380,214	-	-	-
60600003.521031	PROMOTIONAL ITEMS	Funds for community outreach, promotional campaigns as well as BBB branded items.	15,453	15,300	16,000	16,000	16,000
60600003.521033	ONBOARD MATERIALS	Funds for signage and messaging on board the bus. FY 2025-27 reduction is aligned with anticipated expenses over the biennial period.	6,284	-	50,000	10,000	10,000
60600003.521034	FARE MEDIA	Funds for the purchase of fare media products to be used on the Big Blue Bus fleet. Budget is no longer needed as the department transitions to contactless boardings.	3,440	-	-	-	-
60600003.521039	PRINTING - GENERAL	Funds for printing services that support community engagement and marketing efforts. FY 2025-27 increase is associated with the department resuming the production and printing of 3,000 Little Blue Books and 5,000 System Maps every service change (i.e., 3 times per year).	11,468	28,507	70,000	50,000	50,000
60600003.523210	MISCELLANEOUS EXPENSES	Funds for miscellaneous expenses such as express mail charges and reproduction services.	1,096	1,089	-	-	-
60600003.525003	MULTIMEDIA	Funds to support the community engagement and marketing efforts of DOT.	2,664	14,507	31,100	20,556	20,556
60600003.525006	GENERAL OFFICE SUPPLIES	Funds for general office supplies.	7,232	9,440	6,442	6,571	6,702

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Community Engagement & Customer Experience

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600003.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	1,380	650	-	-	-
60600003.525280	TRANSIT STORE EXPENSES	Funds for miscellaneous transit store expenses. FY 2025-26 increase associated with nominal increases associated with miscellaneous transit store expenses (i.e. cash drawer replacement, cash bags, etc.).	1,762	1,173	2,100	2,142	2,185
60600003.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	3,964	4,660	12,500	12,750	13,005
60600003.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. Funding for this item was eliminated during the restructuring of the department.	250	158	-	-	-
60600003.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	1,232	-	-	-
60600003.552010	PROFESSIONAL SERVICES	Funds to support employee retention efforts in response to national shortage of Motor Coach Operators.	-	4,772	25,000	20,000	20,000
60600003.552013	CONSULTING SERVICES	Funds for consulting services needed in support of transit operation.	6,506	2,847	108,032	75,000	75,000
Supplies & Expense Total			391,885	491,031	399,209	293,019	293,448
		Total Community Engagement & Customer Experience Big Blue Bus Fund Expenditures	1,718,010	1,778,770	1,952,101	2,050,612	2,116,179

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
60600008.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	1,500,476	1,757,443	1,831,824	1,815,406	1,825,481
60600008.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	3,301	24,486	-	-	-
60600008.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	45,867	62,112	-	-	-
60600008.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	35,444	27,433	-	-	-
60600008.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	(293)	(2,420)	(90,772)	(90,772)	(90,772)
60600008.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	-	194	-	-	-
60600008.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	87,679	108,534	31,518	31,518	31,518
60600008.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	25,091	28,124	26,264	25,809	25,953
60600008.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	308,770	333,810	400,495	427,637	470,401
60600008.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	33,168	34,372	37,468	38,222	38,222
60600008.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	14,528	15,437	17,253	17,748	18,062
60600008.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,188	2,204	2,448	2,380	2,414
60600008.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(24,562)	(26,639)	(32,046)	(34,210)	(37,631)
60600008.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	443,897	425,578	470,281	492,642	507,372
60600008.515003	MEDICAL EXAMS	Funds for physical examinations, if a requirement for employment.	6,475	1,050	-	-	-
60600008.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	8,408	8,442	8,492
60600008.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	307	350	323	384	388

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600008.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	595	595	595
60600008.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	2,743	2,885	3,354	3,295	3,361
60600008.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	6,740	7,989	11,480	11,529	11,597
60600009.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	3,534,936	4,598,071	4,807,813	4,670,893	4,698,929
60600009.511004	LABOR OF SHOP/GARAGE	Funds for staff labor associated with the repairs of the bus shelters. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object.	62,762	49,188	-	-	-
60600009.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	24,220	57,399	-	-	-
60600009.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	37,579	37,504	-	-	-
60600009.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	40,646	26,279	-	-	-
60600009.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	(534)	(2,501,746)	(2,363,850)	(2,363,850)	(2,363,850)
60600009.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	476,004	364,273	263,722	263,722	263,722
60600009.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	63,170	72,199	70,036	66,314	66,716
60600009.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	706,115	793,400	966,515	1,000,663	1,100,729
60600009.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	87,736	98,761	103,588	105,671	105,671
60600009.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	42,882	46,502	51,621	49,914	50,798
60600009.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	5,789	6,282	6,768	6,440	6,532
60600009.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(56,168)	(63,103)	(77,335)	(80,051)	(88,057)
60600009.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	1,057,978	1,129,213	1,253,840	1,321,364	1,361,170

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600009.515003	MEDICAL EXAMS	Funds for physical examinations, if a requirement for employment.	3,995	3,000	-	-	-
60600009.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	(3,600)	58	22,419	22,654	22,793
60600009.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	810	1,011	893	1,059	1,070
60600009.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	1,645	1,645	1,645
60600009.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	4,011	4,311	5,473	4,488	4,577
60600009.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	17,734	21,308	30,612	30,945	31,136
60600010.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	957,793	1,051,999	1,199,148	1,140,837	1,156,813
60600010.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	4,576	4,215	-	-	-
60600010.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	7,575	14,327	-	-	-
60600010.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	7,718	1,540	-	-	-
60600010.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	150,491	189,239	105,060	105,060	105,060
60600010.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	-	1,696	-	-	-
60600010.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	17,901	17,748	17,668	16,102	16,331
60600010.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	253,745	270,738	345,419	373,391	410,730
60600010.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	33,511	34,022	39,672	40,470	40,470
60600010.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	17,399	17,939	20,505	21,377	21,758
60600010.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,141	2,204	2,448	2,520	2,556
60600010.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(20,188)	(21,040)	(27,640)	(29,871)	(32,858)
60600010.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	272,238	248,173	304,846	319,568	331,908

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600010.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	-	64	-	-	-
60600010.515003	MEDICAL EXAMS	Funds for physical examinations, if a requirement for employment.	2,075	750	-	-	-
60600010.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	5,104	2,861	5,444	5,474	5,553
60600010.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	321	345	342	406	410
60600010.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	630	630	630
60600010.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	1,531	1,535	2,121	1,773	1,808
60600010.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,423	5,202	7,440	7,472	7,579
60600011.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	468,212	498,376	585,307	547,113	565,964
60600011.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	4,370	352	-	-	-
60600011.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	5,535	6,771	-	-	-
60600011.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	16,012	12,481	-	-	-
60600011.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	-	-	(109,004)	(109,004)	(109,004)
60600011.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	43,229	72,394	10,506	10,506	10,506
60600011.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	6,492	6,604	8,275	7,781	8,051
60600011.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	66,936	71,758	110,408	147,884	162,673
60600011.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	11,953	11,825	13,224	13,491	13,491
60600011.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	5,050	5,167	7,524	5,361	5,456
60600011.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	588	597	864	700	710
60600011.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(5,327)	(5,725)	(8,833)	(11,831)	(13,014)
60600011.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	138,158	125,414	149,334	153,194	162,412
60600011.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	5,099	(236)	2,669	2,626	2,720
60600011.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	113	128	114	136	137

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600011.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	210	210	210
60600011.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	587	580	657	661	674
60600011.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	2,294	2,363	3,646	3,588	3,714
Salaries & Wages Total			11,085,542	10,199,256	10,660,657	10,630,121	10,962,482
Supplies & Expense							
60600008.521039	PRINTING - GENERAL	Funds for general printing services in support of transit operations.	9,612	13,367	15,000	1,000	1,000
60600008.523020	INDUSTRIAL SAFETY SHOES	Funds for the purchase of work boots for maintenance staff as stipulated by employee bargaining agreements with the City.	1,012	1,748	5,600	5,200	5,000
60600008.523210	MISCELLANEOUS EXPENSES	Funds for miscellaneous expenses such as express mail charges.	2,485	4,041	2,684	5,500	5,610
60600008.523380	UNIFORMS AND MAINTENANCE	Funds for the purchase of uniforms for maintenance staff as stipulated by employee bargaining agreements with the City.	4,297	6,286	7,680	8,000	8,000
60600008.525006	GENERAL OFFICE SUPPLIES	Funds for general office supplies.	15,184	35,529	18,170	18,533	18,904
60600008.525007	SAFETY EXPENSES	Budget resides in Safety and Training.	45	19	-	1,000	1,020
60600008.52500A	CLEANING SUPPLIES	Funds for cleaning supplies used for maintenance and upkeep of Santa Monica DOT facilities, grounds, and equipment.	48,704	50,164	78,000	79,560	81,151
60600008.52500B	OTHER MATERIALS AND SUPPLIES	Funds for supplies used for maintenance and upkeep of buses and facility.	42,018	24,235	41,500	42,330	43,177
60600008.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	493	-	-	-	-
60600008.528000	UTIL - LIGHT / POWER	Funds for electrical costs. The FY 2025-27 budget increase reflects the departments transition of fleet to battery electric buses.	640,534	751,471	750,000	1,034,387	1,117,138
60600008.528010	UTILITIES - NATURAL GAS	Funds for heating and hot water costs.	77,868	42,803	113,963	49,004	53,904
60600008.528020	UTILITIES - WATER	Funds for water usage.	113,341	132,283	132,233	142,812	154,237
60600008.529030	FREIGHT AND SHIPPING	Funds for freight charges associated with revenue vehicle (bus) replacement parts. FY 2025-27 budget reduced to align with historical actuals and projected expenditures.	13,347	10,880	30,000	18,000	18,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600008.529300	REPAIR PARTS AND MATERIALS	Funds for the replacement of parts and materials for the Department's revenue and service vehicles.	1,194,587	1,560,189	1,573,725	1,620,937	1,669,565
60600008.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	6,077	13,987	15,000	15,300	15,606
60600008.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. Funding for this item was eliminated during the restructuring of the department.	1,828	5,882	-	-	-
60600008.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	2,180	-	-	-
60600008.534541	RECOVERY FROM SUBROGATION	Represents adjustments for recovery of expenses associated with non-fault accidents.	(64,823)	(74,949)	(120,003)	(122,403)	(124,851)
60600008.537020	STORMWATER MANAGEMENT	Funds for the contributions to the City's Stormwater Management Fund for storm water management projects, which include the maintenance and improvement of the City's urban runoff management program. FY 2025-27 budget increased to align with historical actuals.	11,415	12,541	8,632	12,000	12,000
60600008.550012	OUTSIDE REPAIRS - BUSES	Funds for outside repair of the Big Blue Bus fleet.	1,032,059	873,338	1,304,074	1,330,155	1,356,758
60600008.550013	OUTSIDE REPAIRS - SERVICE VEHC	Funds for outside repairs of Big Blue Bus service vehicles.	36,903	41,222	43,998	50,000	51,000
60600008.550014	OUTSIDE REPAIRS - SHOP EQUIP	Funds associated with outside repairs of Big Blue Bus shop equipment.	-	4,498	3,584	7,500	7,650
60600008.550017	OUTSIDE REPAIRS-HZRDOUS WASTE	Funds for the appropriate disposal of hazardous waste and related fees.	-	-	3,500	-	-
60600008.552010	PROFESSIONAL SERVICES	Funds for services related to transit maintenance.	4,704	-	-	15,000	15,300
60600008.552013	CONSULTING SERVICES	Funds for consulting services needed in support of transit maintenance.	24,760	20,682	20,000	25,000	-
60600009.523020	INDUSTRIAL SAFETY SHOES	Funds for the purchase of work boots for maintenance staff as stipulated by employee bargaining agreements with the City.	16,911	14,240	17,663	17,150	17,150
60600009.523380	UNIFORMS AND MAINTENANCE	Funds for the purchase of uniforms for maintenance staff as stipulated by employee bargaining agreements with the City. FY 2025-27 increase reflects increase cost associated with specialized uniforms required to perform maintenance on battery electric buses.	22,019	19,975	25,000	37,750	38,883
60600009.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	300	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600009.527520	TOOL ALLOWANCE	Funds for the purchase of tools for the mechanics as stipulated by employee bargaining agreements with the City.	39,186	31,964	40,372	39,200	39,200
60600010.523020	INDUSTRIAL SAFETY SHOES	Funds used for the purchase of work boots for maintenance staff as stipulated by employee bargaining agreements with the City.	4,104	4,142	8,750	7,350	7,497
60600010.523380	UNIFORMS AND MAINTENANCE	Funds for the purchase of uniforms for maintenance staff as stipulated by employee bargaining agreements with the City. FY 2025-27 increase is associated with MOU adjustments and staffing changes.	10,014	10,508	12,500	15,250	15,707
60600010.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	400	-	-	-	-
60600011.521032	SIGNAGE	Funds for eye-levels, targets and various signage placed at BBB bus stops and facilities.	12,639	8,932	30,065	25,000	25,500
60600011.523020	INDUSTRIAL SAFETY SHOES	Funds for the purchase of work boots for maintenance staff as stipulated by employee bargaining agreements with the City.	3,108	1,593	2,450	2,450	2,450
60600011.523380	UNIFORMS AND MAINTENANCE	Funds for the purchase of uniforms for maintenance staff as stipulated by employee bargaining agreements with the City.	4,676	6,039	5,150	5,787	5,903
60600011.525007	SAFETY EXPENSES	Funds for safety and training expenses.	1,978	-	-	-	-
60600011.52500A	CLEANING SUPPLIES	Funds for cleaning supplies used for maintenance and upkeep of Santa Monica DOT facilities, grounds, and equipment.	89,325	86,765	88,172	89,935	91,734
60600011.52500B	OTHER MATERIALS AND SUPPLIES	Funds for supplies used for maintenance and upkeep of buses and facility. FY 2025-27 budget reflects increase in cost to maintain bus fleet.	112,322	111,065	102,966	110,000	113,300
60600011.529300	REPAIR PARTS AND MATERIALS	Funds for facility repair parts and materials. Expenses are now captured in Other Materials and Supplies - object 52500B.	-	30	-	-	-
60600011.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	-	-	2,621	2,500	2,500
60600011.550010	CONTRACTUAL SERVICES	Funds for prevailing wage expenses.	-	795	-	2,500	2,500
60600011.550014	OUTSIDE REPAIRS - SHOP EQUIP	Funds for outside, shop, and equipment expenses.	36,425	59,893	79,360	80,947	82,566
60600011.550016	OUTSIDE REPAIRS - BLDG MAINT	Funds for outside services for repair and building maintenance.	434,479	528,933	603,948	624,527	645,518
60600011.550017	OUTSIDE REPAIRS- HZRDOUS WASTE	Funds for outside services for hazardous waste expenses.	22,634	32,080	48,640	50,000	52,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Maintenance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600011.550019	OUTSIDE REPAIRS/SERV-BUS STOP	Funds for outside repair and cleaning services for bus stop shelters. FY 2025-27 budget reflects increase cost for cleaning of BBB bus stops.	199,016	191,319	199,119	230,388	234,996
60600011.552010	PROFESSIONAL SERVICES	Funds for professional services in support of facility operations.	-	-	10,738	-	-
Supplies & Expense Total			4,225,988	4,640,669	5,324,854	5,699,549	5,887,573
		Total Maintenance Big Blue Bus Fund Expenditures	15,311,530	14,839,925	15,985,511	16,329,670	16,850,055

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
60600013.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	2,075,439	2,450,660	2,410,292	2,586,631	2,621,576
60600013.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	26,127	4,544	-	-	-
60600013.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	36,574	53,928	-	-	-
60600013.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	46,996	35,320	-	-	-
60600013.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	(13,571)	(89,698)	-	-	-
60600013.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	13,802	12,742	-	-	-
60600013.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	339,409	420,891	63,036	63,036	63,036
60600013.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	36,868	41,359	35,144	36,751	37,252
60600013.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	387,584	453,839	495,676	576,671	634,338
60600013.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	45,132	49,110	50,692	53,960	53,960
60600013.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	24,769	26,571	28,029	28,769	29,282
60600013.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	2,977	3,164	3,312	3,360	3,408
60600013.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(30,819)	(36,220)	(39,664)	(46,133)	(50,746)
60600013.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	590,995	589,714	640,133	700,479	726,149
60600013.515003	MEDICAL EXAMS	Funds for physical examinations, if a requirement for employment.	1,477	750	-	-	-
60600013.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	11,378	12,188	12,360
60600013.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	407	501	437	541	547
60600013.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	805	840	840
60600013.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	4,078	4,498	4,716	5,211	5,316
60600013.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	10,127	10,650	15,532	16,645	16,879

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600014.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	15,504,079	16,786,303	20,959,729	21,028,218	21,358,940
60600014.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	30,713	21,366	-	-	-
60600014.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	60,874	61,191	-	-	-
60600014.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	38,435	55,036	-	-	-
60600014.51100D	HOLIDAY PAY	Reflects fringe benefit costs of department's budgeted positions.	2,292	678	-	-	-
60600014.51100E	VACANCY SAVINGS	Anticipated savings associated with staff vacancies. In FY 2025-27, all General Fund departments are required to budget a vacancy savings of 1.5% of budgeted salaries and benefits.	-	-	(1,342,306)	(1,394,312)	(1,498,463)
60600014.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	16,462	(69)	-	-	-
60600014.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	4,548,944	5,278,383	6,098,126	6,098,126	6,098,126
60600014.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	293,268	318,617	392,444	300,943	305,907
60600014.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	4,530,584	4,814,947	6,026,606	6,093,925	6,703,318
60600014.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	581,445	634,040	658,996	692,493	692,493
60600014.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	300,602	306,426	348,117	320,361	326,040
60600014.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	37,932	39,260	43,056	41,300	41,890
60600014.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(377,129)	(416,797)	(482,205)	(500,578)	(550,637)
60600014.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	4,450,896	4,369,167	5,755,653	6,034,604	6,277,372
60600014.515002	OTHER FRINGE BENEFITS	Reflects fringe benefit costs of department's budgeted positions.	3,570	3,405	-	-	-
60600014.515003	MEDICAL EXAMS	Funds for physical examinations, if a requirement for employment.	58,029	26,314	-	-	-
60600014.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	14,240	39,958	102,755	103,287	105,002
60600014.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	5,496	6,516	5,681	6,953	7,024
60600014.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	10,465	10,780	10,780

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600014.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	3,203	3,358	8,742	5,300	5,406
60600014.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	227,724	231,210	339,920	341,767	347,463
Salaries & Wages Total			33,930,029	36,611,629	42,645,297	43,222,116	44,384,858
Supplies & Expense							
60600013.521039	PRINTING - GENERAL	Funds for general printing services in support of transit operations.	9,551	12,652	3,460	12,652	4,399
60600013.521800	FUEL AND OIL TAXES-REV EQUIP	Funds for purchase of fuels and the associated taxes for revenue vehicles (buses).	6,716	3,886	1,394	1,422	1,450
60600013.521810	VEHICLES - FUELS / LUBRICATION	Funds for conventional fuel and lubricant costs of department vehicles. Amount reflects projected need.	230	118	98	105	112
60600013.521812	OIL FOR REVENUE EQUIPMENT	Funds for lubricants for Big Blue Bus fleet.	160,395	145,273	167,464	170,813	174,229
60600013.521831	FUEL-SERVICE VEHICLES	Funds for fuel service vehicles.	30,940	12,996	30,393	31,001	31,621
60600013.521841	LNG FUEL-REVENUE VEHICLES	Funds for the purchase of LNG fuels for revenue vehicles (buses). FY 2025-27 increase is associated with fuel price increases.	2,029,988	892,064	2,361,311	2,408,537	2,456,708
60600013.521842	LNG FUEL TAXES	Funds for fuel taxes in association with LNG fuel purchases.	285,075	168,553	315,009	321,309	327,735
60600013.521843	LNG Fuel-Rev Vehicles, Prop A	Funds for fuel costs funded by Proposition A Local Return subsidies.	610,909	612,581	-	-	-
60600013.521851	CNG FUEL-SERVICE VEHICLES	Funds for the purchase of compressed natural gas (CNG) fuels for service (staff) vehicles.	(1,926)	(749)	6,836	6,973	7,112
60600013.521880	FUEL AND OIL TAXES-SVC EQUIP	Funds for the purchase of fuel and the associated taxes for the service vehicles (staff vehicles).	51,966	58,493	3,769	3,844	3,921
60600013.523210	MISCELLANEOUS EXPENSES	Funds for miscellaneous expenses such as express mail charges reproduction services, driver record verification expenses, etc.	27,288	32,037	25,000	32,840	34,153
60600013.523380	UNIFORMS AND MAINTENANCE	Funds for the purchase of uniforms for maintenance staff as stipulated by employee bargaining agreements with the City. FY 2025-27 increase is associated with MOU changes.	158,789	146,576	100,000	156,460	159,589
60600013.524701	JOINT FACILITIES RENT	Funds for the leasing of Los Angeles Metro terminal stations.	10,092	10,092	12,288	12,534	12,785

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Operations

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600013.525000	OFFICE SUPPLIES AND EXPENSES	Funds for general office supplies and expenses including stationery, photocopying, etc.	-	8,628	-	-	-
60600013.525004	ROADEO EXPENSES	The Bus Roadeo is an annual professional networking event across peer transit agencies in the Los Angeles region, allowing for collaboration, learning and engagement among industry partners.	-	1,500	-	15,660	16,287
60600013.525006	GENERAL OFFICE SUPPLIES	Funds for general office supplies.	19,359	21,545	10,451	10,660	10,873
60600013.525007	SAFETY EXPENSES	Funds for safety and training expenses.	5,878	-	-	-	-
60600013.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	50	600	-	-	-
60600013.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	11,477	13,076	25,584	18,338	19,071
60600013.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. Funding for this item was eliminated during the restructuring of the department.	1,315	7,344	-	-	-
60600013.534542	PREMIUMS FOR PL & PD-SRV REV	Funds for property loss and property damage premiums.	-	-	11,623	11,855	12,092
60600013.534543	PAYOUTS FOR UNINSURED PL/PD	Funds for payouts for property damage and bodily injury claims filed. Amount reflects Risk Management Division's projection based on the number of claims in the pipeline, the severity of the claims, and the reserve level.	5,200,000	4,700,000	5,200,000	8,200,000	9,225,000
60600013.552013	CONSULTING SERVICES	Funds for consulting services needed in support of transit operation.	-	-	25,000	145,000	40,500
60600014.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	11,130	14,650	-	-	-
Supplies & Expense Total			8,629,222	6,861,915	8,299,680	11,560,003	12,537,637
		Total Operations Big Blue Bus Fund Expenditures	42,559,251	43,473,544	50,944,977	54,782,119	56,922,495

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Planning & Performance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
60600016.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	398,781	486,733	736,330	799,922	821,773
60600016.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	(16,367)	15,349	-	-	-
60600016.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	3,668	12,261	-	-	-
60600016.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	30,794	4,562	-	-	-
60600016.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	(2,237)	(4,294)	(21,861)	(21,861)	(21,861)
60600016.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	9,517	7,517	-	-	-
60600016.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	6,465	7,289	10,546	11,390	11,704
60600016.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	53,247	73,369	98,206	125,035	137,538
60600016.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	6,399	8,371	11,020	11,242	11,242
60600016.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	3,634	4,663	6,270	6,160	6,270
60600016.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	424	539	720	700	710
60600016.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(4,240)	(5,855)	(7,858)	(10,003)	(11,003)
60600016.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	117,784	128,894	200,467	222,174	233,924
60600016.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	414	282	-	-	-
60600016.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	-	3,584	3,809	3,917
60600016.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	73	84	95	113	114
60600016.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	175	175	175

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Planning & Performance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600016.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	844	1,021	1,256	1,674	1,708
60600016.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	2,399	2,466	4,895	5,204	5,351
Salaries & Wages Total			611,600	743,250	1,043,845	1,155,734	1,201,562
Supplies & Expense							
60600016.523210	MISCELLANEOUS EXPENSES	Funds for miscellaneous expenses such as express mail charges and reproduction services.	1,424	2,520	500	510	520
60600016.525006	GENERAL OFFICE SUPPLIES	Funds for general office supplies.	148	2,999	1,500	1,530	1,561
60600016.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	2,050	2,600	-	-	-
60600016.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	1,817	8,052	8,000	8,000	8,000
60600016.550010	CONTRACTUAL SERVICES	Funds to support transit planning. FY 2025-27 increase reflects associated with related planning software.	-	45,600	-	65,000	65,000
60600016.552010	PROFESSIONAL SERVICES	Funds for professional services in support of Transit planning activities. No funds are budgeted in FY 2025-27; however, there will be increases in contractual services to support transit activities.	94,892	-	-	-	-
60600016.552013	CONSULTING SERVICES	Funds for consulting services needed in support of transit planning related expenses.	-	58,882	100,000	100,000	100,000
Supplies & Expense Total			100,330	120,652	110,000	175,040	175,081
		Total Planning & Performance Big Blue Bus Fund Expenditures	711,930	863,903	1,153,845	1,330,774	1,376,643

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Safety & Training

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
60600015.511000	PERMANENT EMPLOYEES	Salaries and wages for permanent employees. FY 2025-27 reflects salary step changes and MOU-negotiated cost of living adjustments.	851,295	989,726	1,269,257	1,392,821	1,429,741
60600015.511006	VACATION PAY	Reflects fringe benefit costs of department's budgeted positions.	20,571	7,447	-	-	-
60600015.511008	YEAR-END CASH OUTS	Reflects annual year-end cashouts allowable per the employees' MOU. These expenses are budgeted to object 511000, as part of Permanent Employees, but charged to this object at year-end.	9,537	18,492	-	-	-
60600015.511009	VACATION LUMP SUM PAYS	Reflects annual year-end cashouts allowable per the employees' MOU. This item is not budgeted, as the annual amounts are difficult to predict.	17,006	30,685	-	-	-
60600015.511020	CAPITALIZED LABOR	Represents staff time budgeted in the division, but charged directly to capital projects (shown as a credit to the division's budget).	(2,882)	(208)	-	-	-
60600015.511040	UNIFORM / TOOL ALLOWANCE	Funds for payment of employee uniform allowance for eligible employees as stipulated by MOU. This expense is budgeted in the 511000 - Permanent Employees line item and charged to this account.	1,446	5,817	-	-	-
60600015.511400	OVERTIME	Funds to pay employees who are required to work beyond the normal workday.	44,489	27,553	2,627	2,627	2,627
60600015.511500	TEMPORARY EMPLOYEES	Salaries and wages for as-needed employees to assist with programs and special events.	52,856	22,467	-	-	-
60600015.512003	MEDICARE-MISC EMPLOYEES	Reflects fringe benefit costs of department's budgeted positions.	12,195	14,444	17,998	19,893	20,422
60600015.512203	MEDICAL - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	120,626	130,985	224,359	241,172	265,290
60600015.512206	MED TRUST - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	18,034	20,735	26,448	29,230	29,230
60600015.512208	DENTAL	Reflects fringe benefit costs of department's budgeted positions.	9,810	10,969	14,235	15,217	15,488
60600015.512209	VISION	Reflects fringe benefit costs of department's budgeted positions.	1,188	1,301	1,728	1,820	1,846
60600015.51220A	EMPLOYEE HEALTH CONTRIBUTION	Employee health contribution for payment of medical benefits.	(9,593)	(10,504)	(17,953)	(19,293)	(21,223)
60600015.513003	RETIREMENT - MISC. EMPL	Reflects fringe benefit costs of department's budgeted positions.	247,710	254,637	335,932	355,904	372,343
60600015.513004	RETIREMENT - AS NEEDED	Reflects fringe benefit costs of department's budgeted positions.	376	(178)	-	-	-
60600015.515003	MEDICAL EXAMS	Funds for physical examinations, if a requirement for employment.	1,175	750	-	-	-
60600015.515004	UNEMPLOYMENT	Reflects fringe benefit costs of department's budgeted positions.	-	4,297	5,998	6,621	6,804
60600015.515005	EAP	Reflects fringe benefit costs of department's budgeted positions.	169	211	228	294	296
60600015.515006	DCAP	Reflects fringe benefit costs of department's budgeted positions.	-	-	420	455	455

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Safety & Training

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600015.515008	LIFE INSURANCE & AD & D	Reflects fringe benefit costs of department's budgeted positions.	817	974	1,737	1,547	1,579
60600015.515009	DISABILITY INSURANCE	Reflects fringe benefit costs of department's budgeted positions.	4,297	5,953	8,885	9,043	9,294
Salaries & Wages Total			1,401,123	1,536,550	1,891,899	2,057,351	2,134,192
Supplies & Expense							
60600015.523210	MISCELLANEOUS EXPENSES	Funds for miscellaneous expenses such as express mail charges.	13,831	9,138	4,080	4,162	4,245
60600015.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations.	849	856	1,224	1,248	1,273
60600015.525005	SAFETY & SERVICE AWARDS	Funds for the recognition of DOT staff for supporting safety in the provision of transportation services.	6,655	14,940	21,420	18,000	18,360
60600015.525006	GENERAL OFFICE SUPPLIES	Funds for general office supplies.	6,584	16,672	9,180	9,364	9,551
60600015.525007	SAFETY EXPENSES	Funds for Transit safety and training expenses.	10,670	21,808	29,580	25,000	25,000
60600015.525180	PRINTING - TRAINING	Funds for printing expenses related to Motor Coach Operator (MCO) and department-wide training. The increase in FY 2025-27 is associated with the increased number of training courses in response to the national shortage of MCO's.	2,633	8,564	6,528	6,000	6,120
60600015.525190	RIDESHARE AND PARKING PROGRAMS	Funds for incentives to employees who participate in the City's various rideshare and parking programs.	-	100	-	-	-
60600015.529340	SAFETY SOFTWARE MAINTENANCE	Funds for the maintenance of safety related computer equipment and software. Line item budget removed to align with no projected expenditures.	712	-	2,550	-	-
60600015.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions.	3,390	5,289	11,934	14,000	14,000
60600015.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. Funding for this item was eliminated during the restructuring of the department.	3,357	7,244	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Safety & Training

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60600015.550010	CONTRACTUAL SERVICES	Funds for the Transit Safety Program consisting of unarmed security guards (Transit Safety Officers) who will be assigned to ride onboard buses and conduct foot patrols at BBB bus stops. The officers will support Motor Coach Operators in providing customer service to riders, assist with security-related disturbances, serve as a deterrent to crime and unwanted behaviors, and support the City's efforts in addressing homelessness.	-	188,861	1,097,332	848,177	801,148
60600015.550015	OUTSIDE REPAIRS - EQUIP	Funds for expenses associated with the repair of office equipment.	7,670	1,651	8,160	8,000	8,160
60600015.55001F	OUTSIDE SERVICE-SECURITY	Funds for contractual services of security guard, security alarm and fire/gas alarm for the Big Blue Bus facilities. FY 2025-27 increase is associated with the addition of security services at the Transit Store.	648,490	690,447	713,790	861,841	960,170
60600015.552010	PROFESSIONAL SERVICES	Funds for professional services associated with Motor Coach Operator testing.	-	-	37,536	37,000	38,110
Supplies & Expense Total			704,840	965,569	1,943,314	1,832,792	1,886,137
		Total Safety & Training Big Blue Bus Fund Expenditures	2,105,963	2,502,120	3,835,213	3,890,143	4,020,329

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Special Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
60600006.55001B	CONTRACT SVCS - PARATRANSIT SV	Funds for Santa Monica Mobility On-Demand Every Day (MODE) program offered to any Santa Monica resident who is at least 60 years old or who has a disability and is at least 18 years of age. Clients make phone reservations or use the mobile app for trips to and from any location within Santa Monica, for any purpose, seven days a week. On designated days, trips are offered to select medical facilities outside of Santa Monica. Due to operational changes beginning in FY 2023-24, DOT staff will now be reimbursed for enrolling program participants to the MODE program.	514,576	698,744	860,955	900,000	900,000
Supplies & Expense Total			514,576	698,744	860,955	900,000	900,000
		Total Special Services Big Blue Bus Fund Expenditures	514,576	698,744	860,955	900,000	900,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Big Blue Bus
Division Transit Executive

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
60600001.531011	FOOD PURCHASES	Funds for meals and refreshments for events, meetings, and trainings, subject to Administrative Instruction IV-2-3. Funding for this item was eliminated during the restructuring of the department.	-	28	-	-	-
60600001.536551	LEGAL EXPENSE CONFIDENTIAL	Funds for confidential legal costs including but not limited to outside legal counsel. Budget has been moved to the Finance and Administrative Services division.	-	5,788	-	-	-
Supplies & Expense Total			-	5,816	-	-	-
		Total Transit Executive Big Blue Bus Fund Expenditures	-	5,816	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Local Return
Division Finance & Administrative Services

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
27600001.525190	RIDESHARE AND PARKING PROGRAMS	Funds City staff Rideshare Program which was reduced during budget restructuring process but continues to support Metro EPass for staff transit commutes on participating transit agencies (BBB, Metro, Culver City, Dash, etc.)	33,989	50,384	96,000	96,000	96,000
27600001.555420	BIKE VALET - PROP A LOCAL RET	Bike Valet program has been moved to Local Return (Fund 27) Proposition C.	-	-	41,616	-	-
27600001.555430	PROP A LR TRANS-ARTS	Funds for Proposition A Local Return funded transit programs. Programs include youth, arts, disabled, and senior transportation. This funding is to provide transportation to art programs.	14,876	12,732	15,606	15,000	15,000
27600001.555440	PROP A LR TRANS-DISBLD (SMARS)	Funds for Proposition A Local Return funded transit programs. Programs include youth, arts, disabled, and senior transportation. This funding is to provide transportation to art programs.	11,952	16,690	26,010	25,000	25,000
27600001.555460	PROP A LR TRANS-YOUTH	Funds for Proposition A Local Return funded transit programs. Programs include youth, arts, disabled, and senior transportation. This funding is to provide transportation to art programs.	48,421	56,600	70,887	68,600	68,600
27600001.555900	YOUTH FARE SUBSIDY	Funds for Proposition A Local Return funded transit programs. Programs include youth, arts, disabled, and senior transportation. This funding is to provide fare subsidies for youth. No funds are budgeted for FY 2025-27 as the project has been completed.	-	-	102,444	-	-
27600001.556000	COMMUNITY DEVELOPMENT PROGRAM	Proposition A funds allocated annually to community service organizations participating in the Human Services Grants Program. Effort of work is now within DOT staff and no funds have been budgeted to this line-item for FY 2025-27.	247,938	-	-	-	-
Supplies & Expense Total			357,175	136,406	352,563	204,600	204,600
		Total Finance & Administrative Services Local Return Fund Expenditures	357,175	136,406	352,563	204,600	204,600

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Parking Authority
Division Parking Authority

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
61600001.511010	COUNCIL/BOARD ALLOWANCE	Funds to pay for meeting allowances for Parking Authority members.	950	350	900	900	900
Salaries & Wages Total			950	350	900	900	900
		Total Parking Authority Parking Authority Fund Expenditures	950	350	900	900	900

EXPENDITURE DETAIL BY DEPARTMENT

Department Transportation
Fund Special Revenue Source
Division Mobility

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10600002.525260	OTHER COSTS	Funds for printing, software and other miscellaneous costs related to Transportation Demand Management Ordinance implementation.	28,031	22,738	77,544	79,095	80,677
10600002.550010	CONTRACTUAL SERVICES	Funds for services related to the administration of the Transportation Demand Management ordinance including contracted Transportation Management Organization Services.	249,994	255,000	260,100	265,302	270,608
Supplies & Expense Total			278,025	277,738	337,644	344,397	351,285
		Total Mobility Special Revenue Source Fund Expenditures	278,025	277,738	337,644	344,397	351,285

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
General Fund					
All Other Transactions					
Salaries & Wages	1,019,063	934,473	5,904,688	7,568,577	7,106,223
Supplies & Expense	175,980,409	54,808,054	53,191,311	58,550,285	56,042,343
All Other Transactions Total	**176,999,471**	**55,742,527**	**59,095,999**	**66,118,862**	**63,148,566**
Interfund Transactions					
Transfers In	(58,453,713)	(13,118,553)	(14,827,416)	(16,186,562)	(16,319,872)
Transfer Out	7,064,962	7,858,240	15,662,111	13,701,866	16,392,240
Interfund Transactions Total	**(51,388,751)**	**(5,260,313)**	**834,695**	**(2,484,696)**	**72,368**
Total Non-Departmental General Fund Expenditures	125,610,720	50,482,214	59,930,694	63,634,166	63,220,934
Airport Fund					
All Other Transactions					
Salaries & Wages	7,631	6,987	863	907	953
All Other Transactions Total	**7,631**	**6,987**	**863**	**907**	**953**
Interfund Transactions					
Transfers In	(161,996)	(17,871)	-	-	-
Transfer Out	564,452	647,599	776,461	770,406	789,866
Interfund Transactions Total	**402,456**	**629,728**	**776,461**	**770,406**	**789,866**
Total Non-Departmental Airport Fund Expenditures	410,087	636,715	777,324	771,313	790,819

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Beach Recreation Fund					
All Other Transactions					
Salaries & Wages	24,614	23,981	29,578	168,072	174,421
All Other Transactions Total	**24,614**	**23,981**	**29,578**	**168,072**	**174,421**
Interfund Transactions					
Transfers In	(136,295)	(2,879,430)	(2,751,325)	(3,340,683)	(4,445,768)
Transfer Out	244,935	190,397	267,661	336,986	347,777
Interfund Transactions Total	**108,640**	**(2,689,033)**	**(2,483,664)**	**(3,003,697)**	**(4,097,991)**
Total Non-Departmental Beach Recreation Fund Expenditures	133,254	(2,665,052)	(2,454,086)	(2,835,625)	(3,923,570)
Big Blue Bus Fund					
All Other Transactions					
Salaries & Wages	377,503	395,110	309,469	2,748,767	1,517,918
All Other Transactions Total	**377,503**	**395,110**	**309,469**	**2,748,767**	**1,517,918**
Interfund Transactions					
Transfers In	(712,474)	(637,753)	(1,288,131)	(1,304,398)	(1,306,848)
Transfer Out	645,149	1,087,548	896,199	863,513	877,658
Interfund Transactions Total	**(67,324)**	**449,795**	**(391,932)**	**(440,885)**	**(429,190)**
Total Non-Departmental Big Blue Bus Fund Expenditures	310,179	844,905	(82,463)	2,307,882	1,088,728

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Cemetery Fund					
All Other Transactions					
Salaries & Wages	(6,060)	1,055	-	-	-
All Other Transactions Total	**(6,060)**	**1,055**	**-**	**-**	**-**
Interfund Transactions					
Transfers In	(519,242)	(605,295)	(400,000)	(400,000)	(400,000)
Transfer Out	14,929	23,455	24,340	24,536	24,591
Interfund Transactions Total	**(504,313)**	**(581,840)**	**(375,660)**	**(375,464)**	**(375,409)**
Total Non-Departmental Cemetery Fund Expenditures	(510,373)	(580,785)	(375,660)	(375,464)	(375,409)
Clean Beaches / Ocean Parcel Tax Fund					
Interfund Transactions					
Transfer Out	898,460	3,899,703	3,515,894	3,489,707	3,546,790
Interfund Transactions Total	**898,460**	**3,899,703**	**3,515,894**	**3,489,707**	**3,546,790**
Total Non-Departmental Clean Beaches / Ocean Parcel Tax Fund Expenditures	898,460	3,899,703	3,515,894	3,489,707	3,546,790

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Community Broadband Fund					
All Other Transactions					
Salaries & Wages	3,069	-	-	-	-
All Other Transactions Total	**3,069**	**-**	**-**	**-**	**-**
Interfund Transactions					
Transfer Out	222,000	-	-	-	-
Interfund Transactions Total	**222,000**	**-**	**-**	**-**	**-**
Total Non-Departmental Community Broadband Fund Expenditures	225,069	-	-	-	-
Community Development Block Grant (CDBG) Fund					
All Other Transactions					
Supplies & Expense	14,942	30,937	157,350	107,986	110,146
All Other Transactions Total	**14,942**	**30,937**	**157,350**	**107,986**	**110,146**
Interfund Transactions					
Transfer Out	123,040	92,328	131,500	125,000	125,000
Interfund Transactions Total	**123,040**	**92,328**	**131,500**	**125,000**	**125,000**
Total Non-Departmental Community Development Block Grant (CDBG) Fund Expenditures	137,982	123,264	288,850	232,986	235,146

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Gas Tax Fund					
All Other Transactions					
Supplies & Expense	5,497	5,527	5,474	5,583	5,695
All Other Transactions Total	**5,497**	**5,527**	**5,474**	**5,583**	**5,695**
Interfund Transactions					
Transfer Out	2,331,348	2,518,580	2,683,495	2,597,397	2,649,345
Interfund Transactions Total	**2,331,348**	**2,518,580**	**2,683,495**	**2,597,397**	**2,649,345**
Total Non-Departmental Gas Tax Fund Expenditures	2,336,845	2,524,107	2,688,969	2,602,980	2,655,040
Housing Authority Fund					
Interfund Transactions					
Transfers In	(71,657)	(78,088)	(67,497)	(54,243)	(54,243)
Transfer Out	-	352,055	421,394	618,555	636,501
Interfund Transactions Total	**(71,657)**	**273,967**	**353,897**	**564,312**	**582,258**
Total Non-Departmental Housing Authority Fund Expenditures	(71,657)	273,967	353,897	564,312	582,258
Info Tech Replacement & Service Fund					
Interfund Transactions					
Transfer In	-	(761,063)	-	-	-
Interfund Transactions Total	**-**	**(761,063)**	**-**	**-**	**-**
Total Non-Departmental Info Tech Replacement & Service Fund Expenditures	-	(761,063)	-	-	-

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Local Return Fund					
Interfund Transactions					
Transfer Out	704,730	641,712	1,223,893	1,223,993	1,224,095
Interfund Transactions Total	**704,730**	**641,712**	**1,223,893**	**1,223,993**	**1,224,095**
Total Non-Departmental Local Return Fund Expenditures	704,730	641,712	1,223,893	1,223,993	1,224,095
Low/Moderate Income Housing Asset Fund					
Interfund Transactions					
Transfer Out	411,564	180,575	389,364	400,000	400,000
Interfund Transactions Total	**411,564**	**180,575**	**389,364**	**400,000**	**400,000**
Total Non-Departmental Low/Moderate Income Housing Asset Fund Expenditures	411,564	180,575	389,364	400,000	400,000
Measure GS Fund					
All Other Transactions					
Supplies & Expense	1,190,000	18,810,000	16,917,629	-	-
All Other Transactions Total	**1,190,000**	**18,810,000**	**16,917,629**	**-**	**-**
Interfund Transactions					
Transfer Out	-	-	139,493	490,219	519,780
Interfund Transactions Total	**-**	**-**	**139,493**	**490,219**	**519,780**
Total Non-Departmental Measure GS Fund Expenditures	1,190,000	18,810,000	17,057,122	490,219	519,780

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Miscellaneous Grants Fund					
Interfund Transactions					
Transfer Out	912,126	974,278	398,418	419,799	316,470
Interfund Transactions Total	**912,126**	**974,278**	**398,418**	**419,799**	**316,470**
Total Non-Departmental Miscellaneous Grants Fund Expenditures	912,126	974,278	398,418	419,799	316,470
Pier Fund					
All Other Transactions					
Salaries & Wages	11,351	11,653	9,917	153,042	158,555
All Other Transactions Total	**11,351**	**11,653**	**9,917**	**153,042**	**158,555**
Interfund Transactions					
Transfers In	(3,188,468)	(801,321)	(3,773,848)	(546,895)	(1,883,534)
Transfer Out	188,960	76,512	203,466	84,752	86,294
Interfund Transactions Total	**(2,999,508)**	**(724,809)**	**(3,570,382)**	**(462,143)**	**(1,797,240)**
Total Non-Departmental Pier Fund Expenditures	(2,988,157)	(713,156)	(3,560,465)	(309,101)	(1,638,685)
Resource Recovery & Recycling Fund					
All Other Transactions					
Salaries & Wages	105,855	107,073	94,189	106,125	111,201
All Other Transactions Total	**105,855**	**107,073**	**94,189**	**106,125**	**111,201**
Interfund Transactions					
Transfers In	-	(85,386)	(150,000)	(150,000)	(150,000)
Transfer Out	1,083,309	1,384,156	1,370,015	1,447,532	1,459,797
Interfund Transactions Total	**1,083,309**	**1,298,770**	**1,220,015**	**1,297,532**	**1,309,797**
Total Non-Departmental Resource Recovery & Recycling Fund Expenditures	1,189,164	1,405,843	1,314,204	1,403,657	1,420,998

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Self-insurance, Bus Fund					
Self-Insurance					
Supplies & Expense	8,565,173	4,802,605	4,919,717	5,425,082	5,820,503
Self-Insurance Total	**8,565,173**	**4,802,605**	**4,919,717**	**5,425,082**	**5,820,503**
Interfund Transactions					
Transfer Out	405,224	440,713	471,373	480,800	490,416
Interfund Transactions Total	**405,224**	**440,713**	**471,373**	**480,800**	**490,416**
Total Non-Departmental Self-insurance, Bus Fund Expenditures	8,970,397	5,243,318	5,391,090	5,905,882	6,310,919
Self-insurance, General Liability/Auto Fund					
Self-Insurance					
Supplies & Expense	137,996,867	16,977,309	9,432,411	10,509,861	11,329,764
Self-Insurance Total	**137,996,867**	**16,977,309**	**9,432,411**	**10,509,861**	**11,329,764**
Interfund Transactions					
Transfer Out	584,307	646,434	661,947	675,186	688,690
Interfund Transactions Total	**584,307**	**646,434**	**661,947**	**675,186**	**688,690**
Total Non-Departmental Self-insurance, General Liability/Auto Fund Expenditures	138,581,174	17,623,743	10,094,358	11,185,047	12,018,454

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Self-insurance, Risk Management Administration Fund					
All Other Transactions					
Salaries & Wages	16,603	16,652	24,882	25,118	26,168
All Other Transactions Total	**16,603**	**16,652**	**24,882**	**25,118**	**26,168**
Interfund Transactions					
Transfers In	(2,556,186)	(2,904,706)	(2,989,595)	(3,088,583)	(3,150,581)
Transfer Out	-	71	1,933	1,770	1,860
Interfund Transactions Total	**(2,556,186)**	**(2,904,635)**	**(2,987,662)**	**(3,086,813)**	**(3,148,721)**
Total Non-Departmental Self-insurance, Risk Management Administration Fund Expenditures	(2,539,583)	(2,887,983)	(2,962,780)	(3,061,695)	(3,122,553)
Self-insurance, Workers' Compensation Fund					
Self-Insurance					
Supplies & Expense	7,567,886	17,142,601	14,047,485	14,628,554	15,016,442
Self-Insurance Total	**7,567,886**	**17,142,601**	**14,047,485**	**14,628,554**	**15,016,442**
Interfund Transactions					
Transfer Out	8,222,199	1,895,896	1,914,063	1,952,344	1,991,391
Interfund Transactions Total	**8,222,199**	**1,895,896**	**1,914,063**	**1,952,344**	**1,991,391**
Total Non-Departmental Self-insurance, Workers' Compensation Fund Expenditures	15,790,085	19,038,497	15,961,548	16,580,898	17,007,833

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
South Coast Air Quality Management District (SCAQMD) AB 2766 Fund					
All Other Transactions					
Supplies & Expense	7,613	7,765	-	-	-
All Other Transactions Total	**7,613**	**7,765**	**-**	**-**	**-**
Total Non-Departmental South Coast Air Quality Management District (SCAQMD) AB 2766 Fund Expenditures	7,613	7,765	-	-	-
Special Revenue Source Fund					
All Other Transactions					
Supplies & Expense	-	575,564	-	-	-
Special Revenue Source Fund Total	**-**	**575,564**	**-**	**-**	**-**
Interfund Transactions					
Transfers In	(3,619,114)	(3,214,295)	(8,889,625)	(9,442,492)	(9,687,742)
Transfer Out	26,507,361	2,134,125	3,049,744	3,986,945	4,009,958
Interfund Transactions Total	**22,888,247**	**(1,080,170)**	**(5,839,881)**	**(5,455,547)**	**(5,677,784)**
Total Non-Departmental Special Revenue Source Fund Expenditures	22,888,247	(504,605)	(5,839,881)	(5,455,547)	(5,677,784)

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Stormwater Management Fund					
All Other Transactions					
Supplies & Expense	106,248	49,854	38,178	40,434	42,794
All Other Transactions Total	**106,248**	**49,854**	**38,178**	**40,434**	**42,794**
Interfund Transactions					
Transfers In	-	-	(759,929)	(750,000)	(750,000)
Transfer Out	1,473,362	1,093,784	2,153,116	2,097,669	2,156,814
Interfund Transactions Total	**1,473,362**	**1,093,784**	**1,393,187**	**1,347,669**	**1,406,814**
Total Non-Departmental Stormwater Management Fund Expenditures	1,579,609	1,143,638	1,431,365	1,388,103	1,449,608
Tenant Ownership Rights Charter Amendment (TORCA) Fund					
Interfund Transactions					
Transfer Out	179,976	24,030	116,472	50,000	50,000
Interfund Transactions Total	**179,976**	**24,030**	**116,472**	**50,000**	**50,000**
Total Non-Departmental Tenant Ownership Rights Charter Amendment (TORCA) Fund Expenditures	179,976	24,030	116,472	50,000	50,000
Vehicle Management Fund					
All Other Transactions					
Salaries & Wages	38,042	38,105	28,519	29,945	31,442
All Other Transactions Total	**38,042**	**38,105**	**28,519**	**29,945**	**31,442**
Interfund Transactions					
Transfer Out	-	403	4,874	5,580	5,808
Interfund Transactions Total	**-**	**403**	**4,874**	**5,580**	**5,808**
Total Non-Departmental Vehicle Management Fund Expenditures	38,042	38,508	33,393	35,525	37,250

EXPENDITURE SUMMARY BY DEPARTMENT

Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Wastewater Fund					
All Other Transactions					
Salaries & Wages	29,908	30,733	18,877	19,821	20,812
All Other Transactions Total	**29,908**	**30,733**	**18,877**	**19,821**	**20,812**
Interfund Transactions					
Transfers In	(1,262,400)	(4,240,450)	(3,631,266)	(3,931,964)	(4,034,379)
Transfer Out	1,119,816	1,253,429	1,171,414	1,177,556	1,196,589
Interfund Transactions Total	**(142,584)**	**(2,987,021)**	**(2,459,852)**	**(2,754,408)**	**(2,837,790)**
Total Non-Departmental Wastewater Fund Expenditures	(112,676)	(2,956,288)	(2,440,975)	(2,734,587)	(2,816,978)
Water					
All Other Transactions					
Salaries & Wages	72,232	73,612	49,169	59,179	61,897
All Other Transactions Total	**72,232**	**73,612**	**49,169**	**59,179**	**61,897**
Interfund Transactions					
Transfers In	(443,519)	(531,265)	(484,359)	(370,415)	(381,656)
Transfer Out	16,551,442	1,652,525	1,743,790	1,932,919	1,963,682
Interfund Transactions Total	**16,107,923**	**1,121,260**	**1,259,431**	**1,562,504**	**1,582,026**
Total Non-Departmental Water Expenditures	16,180,155	1,194,872	1,308,600	1,621,683	1,643,923
Grand Total Non-Departmental	332,463,032	114,042,723	104,559,145	99,536,133	96,964,066

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
01800004.51100C	MOU CONTINGENCY	Funds for estimated impacts of labor negotiations conducted simultaneously with preparation of the FY 2025-27 Biennial Budget. Funds will be allocated to the departmental budgets at midyear in FY 2025-26. FY 2025-26 includes the final estimated payments to employees negotiated as part of the elimination of the Employer Paid Member contributions.	-	-	3,276,225	1,485,487	787,253
01800004.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	4,551,704	4,711,015
01800004.512302	MEDICAL-MISC RETIREE	Represents the payments for and reimbursements from eligible retirees' post-employment medical insurance. This is unbudgeted and actuals vary from year to year depending on timng of reimbursements from retirees.	(72,488)	(192,445)	-	-	-
01800004.513012	RETIREMENT UAL	One-time funds to cover estimated pension contribution increases not known at the time of the FY 2023-25 Biennial Budget adoption. The increases are due to CalPERS falling short of its investment target (there is a lag of two years when determining CalPERS contributions on actual performance or other benefit changes) and adjustments to the City's pension costing assumptions due to the changing mix of employees and their benefit levels.	-	-	1,170,000	-	-
01800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	2,485,798	2,613,339	2,744,006	2,881,206	3,025,266
01800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(1,394,247)	(1,486,421)	(1,285,543)	(1,349,820)	(1,417,311)
Salaries & Wages Total			1,019,063	934,473	5,904,688	7,568,577	7,106,223
Supplies & Expense							
01800004.523210	MISCELLANEOUS EXPENSES	Funding for fountain repairs at the 3rd Street Promenade and electrical repairs at the ice skating rink at ICE at Santa Monica. This is partially funded through a cost-sharing agreement Downtown Santa Monica (DTSM). DTSM will reimburse the City for their share of the electrical repairs.	-	100,100	-	-	-
01800004.523250	ASSESSMENTS FOR CITY-OWNED PRO	Represents the assessment on City owned property located in the Main Street Light and Sidewalk Cleaning Assessment Area and Downtown Property Based Assessment District.	473,512	473,514	497,779	497,779	497,779
01800004.523370	METERED POSTAGE	This account is no longer used. Prior year transactions reflect activity for metered postage charges.	749	3,347	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800004.524720	3400-3500 AIRPORT AVE	This transfer represents reimbursements from the General Fund (01) to the Airport Fund (57) of all rental revenues lost by the Airport as a result of the 2013 Land Swap Agreement between the City, Santa Monica College (SMC) and Exposition Metro Line Construction Authority (Expo) involving properties located at 3400-3500 Airport Avenue, 2900 Exposition Blvd., and 2909 Exposition Blvd. The amounts represent full reimbursement of all revenue generated by real property and improvements at 3400-3500 Airport Avenue and is subject to a fixed 3% annual increase.	775,249	798,507	822,455	847,136	872,550
01800004.525260	OTHER COSTS	Represents activity for unbudgeted miscellaneous, unforeseen expenses, not included in other categories.	103,515	-	-	-	-
01800004.528000	UTIL - LIGHT / POWER	This account is used for citywide payments for electricity costs that are later allocated to the City departments. Normally, this account should net to zero.	(11,539)	-	-	-	-
01800004.534550	GENERAL LIABILITY / AUTO	Reflects reimbursements from the General Fund (01) to the Self-insurance, Comprehensive Fund (72), reflecting legal settlement payments.	125,600,000	2,317,965	-	-	-
01800004.534570	PROPERTY INSURANCE	Funds for the purchase of property insurance for potential damage to City-owned structures.	1,957,928	2,612,610	2,891,148	3,180,263	3,577,796
01800004.534580	SPECIAL INSURANCE	Funds for the purchase of crime bond insurance as determined by the City's Risk Management Division.	27,000	55,000	60,000	75,000	90,000
01800004.536550	LEGAL EXPENSE	Funds for various activities including but not limited to outside legal counsel, expert witnesses, virtual court appearances, subpoenas, court fees, hearing examiners, and deposition costs related to the California Voting Rights Act (CVRA) case.	-	-	-	4,000,000	-
01800004.540050	TRANS & USE TAX-SMMUSD ALLOCAT	Funds from Santa Monica voter approved Measure Y, which added a one-half cent Transaction and Use Tax to the previous sales tax rate, and Measure GSH, which increased the City's transaction and use tax rate by another half percent. Per the Advisory Measure YY in 2010, half of the revenue generated is paid to the Santa Monica-Malibu School District (SMMUSD) for use of certain facilities. Per the Advisory Measure GS in 2016, one-half of the revenues generated from the increased portion of the tax is paid to the SMMUSD. FY 2025-27 budget is based on projected Transaction and Use Tax (TUT) revenues.	18,484,064	17,751,432	17,779,250	18,206,500	18,697,000
01800004.540060	SMMUSD JOINT USE AGREEMENT	Funds for payment to the Santa Monica-Malibu School District (SMMUSD) for the use of certain school district facilities. FY 2025-27 budget reflects annual increases, per terms of the agreement with SMMUSD. Budget also includes $500,000 for the annual payments to SMMUSD for increased afterschool playtime.	11,051,903	11,473,980	11,912,939	12,369,457	12,844,235

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800004.550010	CONTRACTUAL SERVICES	Represents payments to Downtown Santa Monica (DTSM) for costs related to the Ambassador Program.	796,432	936,541	983,368	1,032,536	1,084,163
01800004.550250	AMBASSADOR PROGRAM-REED PARK	Represents funds for the Reed Park Ambassador Program. In FY 2021-22 and FY 2022-23, the program was funded in the Special Revenue Source Fund (10).	-	557,939	585,836	615,128	645,884
01800004.553170	ECONOMIC RECOVERY FUND	One-time funds used to help spur and speed economic recovery as a result of the COVID-19 pandemic in Santa Monica for individuals, families, and businesses.	31,870	39,106	-	-	-
01800004.553190	CARES ACT	One-time federal funds received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Funding was used to address health and safety gaps resulting from the COVID-19 pandemic.	-	33,467	-	-	-
01800004.553200	COVID-19 CONTINGENCY	Reflects the use of contingency funds to address the revenue losses in the Beach Fund and Pier Fund associated with the COVID -19 pandemic and to ensure the fiscal health of the funds.	13,003	-	-	-	-
01800004.553220	SECURITY GUARD SERVICES	Represents funds for security guard services at the downtown parking structures to be managed by Downtown Santa Monica (DTSM). The budget for this service was transferred to the Police Department in FY 2023-24.	284,489	-	-	-	-
01800004.553230	SMMUSD MOU-YOUTH SPORTS	One-time funds to support the participation of low-income students as the Santa Monica-Malibu School District (SMMUSD) initiates a youth sports program for younger students.	100,000	-	-	-	-
01800004.553250	CLEAN SAFE INITIATIVES	One-time funds from CIP savings to enhance clean and safe services.	56,427	36,047	-	-	-
01800004.555530	CONVENTION / VISITORS	Funds to support the operation of Santa Monica Travel and Tourism (SMTT) under terms of the contract.	2,877,743	2,935,298	2,994,004	2,994,004	2,994,004
01800004.555850	EARLY CHILDHOOD TASK FORCE	Funds to support the Early Childhood Task Force as directed by the City Council on May 27, 2025.	-	-	-	25,000	25,000
01800004.570100	CIVIC PARKING BOND 2015DBT SVC	Debt service payments for the Civic Center Parking Structure. Amount reflects debt payment schedule for the issuance of the Lease Revenue Refunding Bonds, Series 2015.	2,046,693	2,046,814	2,048,944	2,054,444	2,050,944
01800004.570110	CSB 2017 DEBT SERVICE	Scheduled debt service payments on the City of Santa Monica City Services Building Lease Revenue Bonds, Series 2017.	4,411,292	4,400,850	4,419,200	4,418,200	4,423,200
01800004.570121	2018 FS1 DEBT SERVICE	Scheduled debt service payments on the City of Santa Monica Fire Station 1 Lease Revenue Bonds issued in 2018.	2,148,638	2,145,888	2,146,638	2,145,638	2,147,888

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800004.570131	CITY YARDS DEBT SERVICE	Scheduled debt service payments for the City Yards.	2,192,341	3,435,250	3,438,250	3,438,000	3,439,500
01800004.570141	2021A DEBT SERVICE	Scheduled debt service payments for Parking Structure 6 refunded Lease Revenue Bond.	713,579	2,654,400	2,611,500	2,651,200	2,652,400
01800004.570151	2021B DEBT SERVICE	Scheduled debt service payments for Parking Structure 6 refunded Lease Revenue Bond. The bonds matured on July 1, 2023.	1,845,520	-	-	-	-
Supplies & Expense Total			175,980,409	54,808,054	53,191,311	58,550,285	56,042,343
		Total All Other Transactions General Fund Expenditures	176,999,471	55,742,527	59,095,999	66,118,862	63,148,566

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
01800001.690020	ENGINEERING TRANSFER	Represents an operating transfer from the Clean Beaches/Ocean Parcel Tax Fund (16) to the General Fund for watershed management functions performed by 1.0 FTE Principal Civil Engineer, 1.0 FTE Senior Civil Engineer, 1.0 Civil Engineer, and 0.57 FTE Senior Public Works Inspector in the Engineering Division.	(871,404)	(948,225)	(912,722)	(854,113)	(876,034)
01800001.690040	PROP C REIMBURSEMENT	Represents an operating transfer from the Local Return Fund (27) to the General Fund (01) for staff administration of the Proposition C grant program.	(5,516)	(3,960)	(5,000)	(5,100)	(5,202)
01800001.690060	ENVIRONMENTAL REIMBURSEMENT	Represents an operating transfer from the Resource Recovery & Recycling (54), Stormwater Management (52), Wastewater (51), and Water (50) Funds for programs administered by the Office of Sustainability and the Environment. Amount reflects projected program costs set forth by a Nexus Study for activities administered in each fund.	(2,027,846)	(2,134,616)	(2,177,735)	(2,232,984)	(2,250,425)
01800001.690210	GF/WATER TRANSFER	Represents a one-time transfer of unrestricted funds from the Water Fund (50) to the General Fund (01) for the settlement payment of sexual abuse claims, as approved by City Council on April 25, 2023.	(15,000,000)	-	-	-	-
01800001.690230	PEG TRANSFER	Represents the annual transfer of Public Education and Governmental (PEG) Access to Cable revenues in the Special Revenue Source Fund (10) to repay the loan from the General Fund (01) for the purchase of the property at 1654 19th Street for CityTV operations.	(228,636)	(200,769)	(282,394)	(282,394)	(282,394)
01800001.690280	PIER REIMBURSEMENT	Represents a transfer from the Pier (53) and Beach (11) Funds for functions performed by General Fund staff in the Community Development Department which are of benefit to the Pier and Beach Funds. The transfer was discontinued in FY 2023-24 as it has since been incorporated as part of the Cost Allocation Plan.	(149,103)	-	(148,698)	-	-
01800001.690410	SRSF/GF TRANSFER	Reflects a reimbursement from the Special Revenue Source Fund (10) to the General Fund (01) for costs associated with the Playground Partnership at Edison Elementary School through the Santa Monica - Malibu School District Agreement. The funding that supports this transfer was received through a development agreement and must be used for this purpose. FY 2025-27 budget reflects an annual reimbursement based on anticipated costs.	(1,715)	(1,774)	(12,372)	(12,619)	(12,871)
01800001.690810	TMP FEES REIMBURSEMENT	Transportation Management Program (TMP) Fees reimbursement represents a reimbursement from the Special Revenue Source Fund (10) to the General Fund (01) for various personnel that will assist in the administration and enforcement of the Transportation Demand Management (TDM) Ordinance, as well as the additional administrative cost related to the contractual Transportation Management Organization (TMO) services.	(278,992)	(231,559)	(258,057)	(258,057)	(263,218)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800001.690830	TMP FEES FD DOT MGT COORD	Represents the transfer from the Special Revenue Source Fund (10) to the General Fund (01) for services provided by 1.0 FTE DOT MGT COORD-IN for oversight and administration of the City's TDM ordinance.	-	(26,812)	(37,422)	(37,422)	(38,170)
01800001.690840	GAS TAXES REIMBURSEMENT	Represents an operating transfer from the Gas Tax Fund (26) to the General Fund (01) to pay for street-related General Fund activities.	(2,331,348)	(2,518,580)	(2,683,495)	(2,597,397)	(2,649,345)
01800001.690850	TRANSFERS FROM/TO	Represents an operating transfer from the Self-insurance, General Liability Fund (72) to the General Fund (01) for the cost of the 1.0 FTE Human Resources Analyst position to support the Accommodation process. FY 2022-23 reflects a one-time transfer of unrestricted funds from the Workers' Compensation Fund (74) to the General Fund (01) for the settlement payment of sexual abuse claims, as approved by City Council on April 25, 2023. The FY 2025-27 budget represents increased insurance and bonds costs due to higher premiums.	(6,678,268)	(176,457)	(190,574)	(194,385)	(198,273)
01800001.690960	CDBG REIMB-HUMAN SVC	Represents an operating transfer from the Community Development Block Grant (CDBG) Fund (19) to the General Fund (01) to support administrative oversight of CDBG programs by staff in the Housing and Human Services - Administration unit.	(78,477)	(72,246)	(76,500)	(75,000)	(75,000)
01800001.691020	CDBG REIMB-HOUSING & ECON DEV	Represents an operating transfer from the Community Development Block Grant (CDBG) Fund (19) to the General Fund to support administrative oversight of CDBG programs by staff in the Housing and Human Services Department - Housing unit. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), Tenant Ownership Rights Charter Amendment (TORCA) (14), and Low/Moderate Income Housing Asset Funds at objects: 691020, 691050, 691610, 691890, and 692100.	(43,892)	(3,473)	(55,000)	(50,000)	(50,000)
01800001.691030	CDBG REIMB-PUBLIC WORKS	Represents an operating transfer from the Community Development Block Grant (CDBG) Fund (19) to the General Fund (01) for administrative program oversight of Capital Improvement Projects by the Public Works Department. This is an unbudgeted transaction, as the amounts fluctuate from year to year.	(672)	(16,608)	-	-	-
01800001.691050	TORCA REIMBURSEMENT	Represents an operating transfer from the Tenant Ownership Rights Charter Amendment (TORCA) Fund (14) to the General Fund to support a portion of the Housing Division using Housing Trust Fund Reserves. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), Tenant Ownership Rights Charter Amendment (TORCA) (14), and Low/Moderate Income Housing Asset Funds at objects: 691020, 691050, 691610, 691890, and 692100.	(179,976)	(24,030)	(116,472)	(50,000)	(50,000)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800001.691110	ARTS TRANSFER	Represents a transfer from the Special Revenue Source Fund (10) to the General Fund (01) to help support the costs of 1.0 FTE Cultural Affairs Supervisor position, and an additional $60,000 on-going appropriation to enhance the Community Arts and Participation grants program.	(219,690)	(226,144)	(232,460)	(228,157)	(229,940)
01800001.691140	HOME-CHDO	Represents an operating transfer from the HOME account in the Miscellaneous Grants Fund (20) to the General Fund (01) to satisfy statutory 15% set-aside of annual HOME Investment Partnerships Program entitlement award for Community Housing Development Organizations (CHDOs).	-	-	(95,246)	(75,364)	(75,364)
01800001.691190	TRANSIT MALL MAINTENANCE	Represents reimbursement from the Big Blue Bus Fund (60) to the General Fund (01) for the costs incurred by the Promenade Maintenance Division of the Public Works Department for maintenance of the Transit Mall.	(107,131)	(143,086)	(129,016)	(131,596)	(134,228)
01800001.691450	AIRPORT/GF TRANSFER	Represents a reimbursement from the Airport Fund (57) to the General Fund (01) for the fully-burdened costs related to services provided by 1.0 FTE Senior Construction Manager, 1.0 FTE CIP Project Manager, 0.25 FTE Senior Civil Engineer, 0.25 FTE Street Services Worker II and commencing February 2024, a 1.0 FTE Project Support Assistant, all of whom are dedicated to Capital Improvement Program (CIP) projects at the Airport.	(534,593)	(600,662)	(722,500)	(715,761)	(734,769)
01800001.691520	BIG BLUE BUS/GEN FUND REIMBURS	Represents a transfer from the Big Blue Bus Fund (60) to the General Fund (01) for time spent by Police Officers for transit detail services.	(378,627)	(441,449)	(300,000)	(50,000)	(50,000)
01800001.691521	BBB-GEN FUND REIMB-MISC	Represents a transfer from the Big Blue Bus Fund (60) to the General Fund (01) for Property Room staff time spent on the inventory accounting of lost and found property on the Big Blue Bus.	(54,315)	(56,288)	(58,793)	(67,514)	(70,055)
01800001.691523	BBB-GEN FUND REIMB-FIN	Represents a transfer from the Big Blue Bus Fund (60) to the General Fund (01) for Finance staff time (3.5 FTEs) in the Counting Room spent on Big Blue Bus fare box collections. FY 2025-27 budget reflects staff time associated with the counting of cash fares, which aligns with historical actuals.	(79,509)	(77,385)	(45,451)	(78,900)	(80,500)
01800001.691526	BBB-GEN FUND REIMB-ABLE TSO	Represents a transfer to the General Fund (01) from the Big Blue Bus Fund (60) for a 0.5 FTE Traffic Services Officer to Support DOT's Automated Bus Lane Enforcement (ABLE) Project.	-	-	(77,063)	(77,063)	(77,063)
01800001.691590	SCADA REIMBURSEMENT	Represents a reimbursement from the Wastewater (51) and Water (50) Funds to the General Fund (01) for costs related to services provided by 1.0 FTE SCADA Systems Analyst in the Information Services Department supporting the Supervisory Control and Data Acquisition (SCADA) system for the Water and Wastewater programs. The reimbursement is split evenly between the Water Fund and Wastewater Fund.	(193,225)	(182,238)	(189,036)	(196,364)	(197,320)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800001.691600	MEASURE GS ADMIN	Represents a transfer from the Measure GS Fund (29) to the General Fund (01) for staffing costs associated with the Housing and Human Services Department Homeless Prevention & Intervention (HPI) Division's HPI Manager, Sr. HPI Analyst, and Sr. Housing Specialist (Navigator).	-	-	(139,493)	(490,219)	(519,780)
01800001.691610	SRSF/GF AFF HSG TRANSFER	Represents an operating transfer from the Special Revenue Source Fund (10) to the General Fund to support a portion of the Housing Division using Housing Trust Fund Reserves. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), Tenant Ownership Rights Charter Amendment (TORCA) (14), and Low/Moderate Income Housing Asset Funds at objects: 691020, 691050, 691610, 691890, and 692100.	(25,385,083)	(862,382)	(791,702)	(950,473)	(1,013,255)
01800001.691680	ENGINEERING REIMB	Represents reimbursement from the Water Fund (50) to the General Fund (01) for cost of 1.0 FTE CIP Project Manager performing Water-related work.	(246,481)	(256,525)	(266,905)	(272,919)	(277,971)
01800001.691700	CREST ACCOMMODATION REIMB	Transfer for the Self-Insurance Fund (72) to reimburse the General Fund (01) for staffing costs to provide ADA accommodation (one-on-one assistance to students) in the CREST program. This is an unbudgeted transaction, as the reimbursement can fluctuate year over year.	(814)	(29,264)	-	-	-
01800001.691790	CITY YARD DEBT SERVICE CONTRIB	Debt service contributions to the General Fund (01) from the Airport (57), Cemetery (59), and Resource Recovery & Recycling (54) Funds for the City Yards Modernization Bonds issued in August 2021.	(541,056)	(846,671)	(847,411)	(847,349)	(847,719)
01800001.691800	NOC REIMBURSEMENT	Represents a transfer from the Community Broadband Fund (55) to the General Fund (01) to support costs for the citywide Network Operations Center. This transfer was discontinued after FY 2022-23 due to the consolidation of the Community Broadband Fund into the General Fund in FY 2023-24.	(222,000)	-	-	-	-
01800001.691830	BEACH REIMB GEN FUND STAFF	Represents a reimbursement from the Beach Fund (11) to the General Fund (01) for half of 0.67 FTE Cultural Affairs Supervisor.	(53,965)	(18,770)	(67,745)	(50,950)	(53,994)
01800001.691861	CLLS ADULT LIT FY20/21	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Adult Literacy Grant. This is an annual grant.	(209)	-	-	-	-
01800001.691862	CLLS ADULT LIT FY21/22	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Adult Literacy Grant. This is an annual grant.	(5,224)	-	-	-	-
01800001.691863	CLLS ADULT LIT FY22/23	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Adult Literacy Grant. This is an annual grant.	(22,093)	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800001.691864	CLLS ADULT LIT FY23/24	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Adult Literacy Grant. This is an annual grant.	-	(25,093)	-	-	-
01800001.691873	CLLS FAMILY LIT FY22/23	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Family Literacy Grant. This is an annual grant.	(1,581)	-	-	-	-
01800001.691874	CLLS FAMILY LIT FY23/24	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Family Literacy Grant. This is an annual grant.	-	(511)	-	-	-
01800001.691876	CLLS ESL FY23/24	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) English as a Second Language Grant. The grant terminates in FY 2025-26.	-	(25,350)	(115,200)	-	-
01800001.691878	CLLS ESL FY25/26	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) English as a Second Language Grant. The grant terminates in FY 2025-26.	-	-	-	(118,300)	-
01800001.691880	CARES ACT TRANSFER	Reflects the one-time transfer-in of Coronavirus Aid, Relief, and Economic Security (CARES) Act funds to the General Fund (01) from the Miscellaneous Grants Fund (20) to cover emergency expenditures in the General Fund (01) related to the COVID-19 pandemic. No funds are projected to be received for FY 2025-27.	(5,647)	-	-	-	-
01800001.691890	AFF HSNG TRANSFER TO GF	Represents an operating transfer from the Special Revenue Source Fund (10) to the General Fund to support a portion of the Housing Division using Housing Trust Fund Reserves. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), and Tenant Ownership Rights Charter Amendment (TORCA) (14) Funds at objects: 691020, 691050, 691610, 691890, and 692100.	(129,508)	(108,244)	(290,846)	(250,000)	(250,000)
01800001.691940	RENT CONTROL ISD REIMB	Represents a transfer from the Rent Control Fund (25) to the General Fund (01) for costs related to services provided by 1.0 FTE Technical Services Analyst.	(152,171)	(201,301)	(218,886)	(208,850)	(210,810)
01800001.691950	WATER/WASTEWATER REIMB	Represents transfers from the Water Fund (50) and Wastewater Fund (51) to the General Fund (01) for 1.0 FTE Civil Engineer and 0.5 FTE Civil Engineer (funded 50% Water, 50% Wastewater), and 1.0 FTE Street Services Worker (funded 100% Water).	(466,362)	(464,145)	(496,649)	(449,798)	(457,086)
01800001.691990	ARPA TRANSFER	Reflects the transfer-in of American Rescue Plan Act of 2021 (ARPA) funds from the Miscellaneous Grants Fund (20). These are one-time funds received over FY 2020-21 and FY 2021-22. No additional funds are anticipated to be received moving forward.	(29,475)	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800001.692090	LSTA RED KITS PROJECT	Represents a one-time transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to a California State Library grant to engage older adults with self-paced learning via curated themed kits.	(6,727)	-	-	-	-
01800001.692100	LOW/MOD HSG ADMIN	Represents an operating transfer from the Low/Moderate Income Housing Asset Fund (41) to the General Fund to support a portion of the Housing Division using Housing Trust Fund Reserves. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), and Tenant Ownership Rights Charter Amendment (TORCA) (14) Funds at objects: 691020, 691050, 691610, 691890, and 692100.	(411,564)	(180,575)	(389,364)	(400,000)	(400,000)
01800001.692120	RRR FUNDED 311 TEAM	Reimbursement to the General Fund (01) from the Resource Recovery & Recycling Fund (54) for services provided by the City's 311 Team.	(231,148)	(242,504)	(252,655)	(279,151)	(285,667)
01800001.692140	TIF FUNDED CIVIL ENGINEER	Represents the transfer from the Special Revenue Source Fund (10) to the General Fund (01) for services provided by 1.0 FTE Civil Engineer for oversight and construction administration of Transportation Impact Fee (TIF)-funded mobility projects. The transfer will not take place in FY 2025-27 as this position is will now be fully funded through the use of Measure K funds.	(163,737)	(7,562)	(232,670)	-	-
01800001.692141	TIF FUNDED TRAFFIC ENGINEER	Represents the transfer from the Special Revenue Source Fund (10) to the General Fund (01) for services provided by the 1.0 FTE City Traffic Engineer position that was restored to enhance the City's ability to deliver mobility projects and develop a multi-year traffic signal preventative maintenance program. The transfer amounts in FY 2023-25 reflect the net cost funded with TIF funds. The transfer will not take place in FY 2025-27 as this position will now be fully funded through the use of Measure K funds.	-	(16,966)	(167,411)	-	-
01800001.692150	GIS ANALYST FOR PW	Reimbursement to the General Fund (01) from the Clean Beaches/Ocean Parcel Tax Fund (16), Wastewater Fund (51), and Water Fund (50) for work performed by 1.0 FTE GIS Analyst.	(54,113)	(95,759)	(104,602)	(105,021)	(109,350)
01800001.692160	POLICE CADET PROGRAM	Reimbursement to the General Fund (01) from the Special Revenue Source Fund (10) for an annual donation from the We Are Santa Monica Fund to support the Police Cadet Program. Beginning in FY 2022-23, the department will receive $100,000 in annual funding until a total of $400,000 has been donated (final donation is anticipated to be received in FY 2025-26).	(100,000)	(100,000)	(100,000)	(100,000)	-
01800001.692190	FEMA TRANSFER	Represents a transfer of Federal Emergency Management Agency (FEMA) funding to the General Fund (01), the Cemetery Fund (59) and the Big Blue Bus Fund (60) for eligible costs associated with the local COVID-19 emergency. No additional funds are anticipated to be received for FY 2025-27.	(744,731)	(455,475)	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800001.692200	MARKET MATCH-MAIN ST	Interfund transfer from the Miscellaneous Grants Fund (20) for the expansion of the Market Match Program to Main Street Farmers Market. California's healthy food incentive program that matches customers' CalFresh nutrition assistance benefits at farmers' markets. Grant funds expended.	(11,522)	(16,814)	-	-	-
01800001.692220	BBB-GEN FUND REIMB-CAO	Represents a transfer from the Big Blue Bus Fund (60) to the General Fund (01) for services provided by 1.0 FTE Deputy City Attorney. Salary was incorrectly projected.	(25,568)	(360,671)	(235,988)	(391,623)	(397,437)
01800001.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from various funds to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	(13,783)	(69,644)	(97,903)	(99,853)
01800001.692260	HTF CONTRIB - HSNG ADMIN	This transfer represents reimbursements from the Special Revenue Source Fund (10) to the General Fund (01) for half of the costs of three positions in the Housing and Human Services Department, Housing Division.	-	(122,423)	(274,890)	(214,749)	(224,235)
01800001.692270	HA CONTRIB - HSNG ADMIN	This transfer represents reimbursements from the Housing Authority Fund (12) to the General Fund (01) for half of the costs of three positions in the Housing and Human Services Department, Housing Division.	-	(122,423)	(274,890)	(214,749)	(224,235)
01800001.692280	HTF CONTRIB - HHS ADMIN	This transfer represents reimbursements from the Special Revenue Source Fund (10) to the General Fund (01) for one-fourth of the cost of five positions in the Housing and Human Services Department, Administration Division.	-	(229,490)	(138,472)	(395,708)	(403,702)
01800001.692290	HA CONTRIB - HHS ADMIN	This transfer represents reimbursements from the Housing Authority Fund (12) to the General Fund (01) for one-fourth of the cost of five positions in the Housing and Human Services Department, Administration Division.	-	(229,490)	(138,472)	(395,709)	(403,702)
01800001.692320	ADA COORD REIMB	This transfer represents reimbursements from various funds to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	(55,992)	(51,953)	(55,228)
01800001.692360	PARK PLANNER REIMBURSMENT	Represents an operational transfer from the Parks and Recreation Development Impact Fund (10) to the General Fund (01), designated for a 1.0 FTE Principal Design and Planning Manager within the Architecture Division, tasked with the Airport Conversion project.	-	-	(231,048)	(284,397)	(288,833)
01800001.692370	SAMO BRIDGE GRANT	Represents a transfer from Miscellaneous Grants Fund (20) - SAMO Bridge Grant - to fund a limited-term administrative position (Senior Legal Analyst-CAO) for legal data analysis, grant implementation, and ongoing grant management. The term of the position would coincide with the term of the grant and be fully funded from the grant.	-	-	(85,475)	(171,892)	(186,863)
01800001.692380	CANNABIS EQUITY ACT	This account represents funding from the Governor's Office of Business and Economic Development for the Cannabis Equity Grants Program for Local Jurisdictions.	-	-	(35,000)	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800001.692390	PRINCIPAL BUYER REIMB	Represents a transfer from the Water Fund (50) and Wastewater Fund (51) to the General Fund (01) for 50% of the cost of a Principal Buyer in the Procurement Division. The Principal Buyer will serve the entire City, with Water being a priority, due to an increase in rehabilitation projects.	-	-	-	(85,168)	(88,150)
01800001.692400	CONSUMER PROTECTION TRANSFER	Represents a transfer from the Special Revenue Source Fund (10) to the General Fund (01) for costs associated with Consumer Protection legal meetings and trainings.	-	-	-	(972,969)	(1,003,340)
01800001.692420	BEACH/GF ADMIN	Represents a transfer from the Beach Fund (11) to the General Fund (01) for General Fund administrative salary expenses.	-	-	-	(116,522)	(118,491)
Transfers In Total			(58,453,713)	(13,118,553)	(14,827,416)	(16,186,562)	(16,319,872)
Transfers Out							
01800002.690221	TRANS WTR LOW INCOME DISC	The City provides reduced water rates for low income single-family units and multi-family units in 100% affordable housing projects. Cost of service requirements in Proposition 218 require that the discount provided to qualified low income customers be covered by the City's General Fund in order to avoid it becoming subsidized by other rate payers. This represents the transfer from the General Fund (01) to the Water (50) and Wastewater (51) Funds.	166,377	218,563	137,000	202,920	206,978
01800002.690290	PIER STAFF REIMB	Represents reimbursement from the General Fund (01) to the Pier Fund (53) for costs related to services provided by 0.5 FTE Staff Assistant III.	59,786	64,776	65,365	71,142	72,223
01800002.691080	GF/BCH TRANSFER	Represents the transfer from the General Fund (01) to the Beach Fund (11) for 50% of the costs related to services provided by 1.0 FTE Aquatics Maintenance Worker for maintenance of the Swim Center pools.	62,803	76,978	67,796	65,488	66,746
01800002.691320	GF/PIER TRANSFER	Represents an annual operating transfer (subsidy) from the General Fund to the Pier Find (53) for the costs of 1.0 FTE Lead Pier and Harbor Services Officer and 1.0 FTE Pier and Harbor Services Officer.	329,943	341,579	353,943	315,656	328,872
01800002.691330	PIER SUBSIDY	Represents a transfer from General Fund (01) to Pier Fund (53) to support Pier Fund operations which were negatively impacted by COVID-19 with Pier closures, limitations on indoor and outdoor dining, closures of amusement rides and games, as well as closures of the Pier parking lot.	2,500,000	224,096	3,192,105	-	1,316,925
01800002.691390	GF/AIRPORT TRANSFER	Represents a one-time reimbursement from the General Fund to the Airport Fund (57) to repay loan payments that were subsequently disallowed by the Federal Aviation Administration.	71,482	17,871	-	-	-
01800002.691525	BBB-GEN FUND REIMB-CPO	Represents a transfer to the General Fund (01) from the Big Blue Bus Fund (60) to reimburse 75% of the costs associated with the Chief Planning Officer.	-	-	69,238	85,505	87,955

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund General
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
01800002.691740	MEASURE GSH TRANSFER	Per the Advisory Measure GSH in 2016, one-half of the revenues generated from the increased portion of the tax will be used for affordable housing. FY 2025-27 budget is based on and aligns with projected Transaction and Use Tax (TUT) revenues.	3,619,114	3,214,295	8,889,625	9,103,250	9,348,500
01800002.691811	INFOTECH TRANS	Represents a one-time transfer of remaining Broadband cash to the Information Technology Replacement and Services Fund (71). The Community Broadband Fund (55) moved to General Fund (01) in FY 2024-25.	-	761,063	-	-	-
01800002.692000	COVID CONTINGENCY REIMBURSEMNT	Reflects one-time transfers of COVID-19 contingency funds to the Pier (53), Beach Recreation (11), Big Blue Bus (60) and Airport (57) Funds to provide support for the revenue losses incurred, including rent abatements, as a result of closures and restrictions related to the COVID-19 pandemic.	231,917	-	-	-	-
01800002.692210	VOLUNTEER COORD REIMB	Represents a reimbursement from the General Fund (01) to the Self-insurance, Risk Management Administration Fund (75) for the 1.0 FTE Volunteer Coordinator position. This transfer began in FY 2022-23.	23,539	127,384	132,786	174,638	178,357
01800002.692230	TRANS RRR LOW INC DISC	The City provides reduced solid waste rates for low income customers. Cost of service requirements in Proposition 218 require that the discount provided to qualified low income customers be covered by the City's General Fund in order to avoid it becoming subsidized by other rate payers. This represents the transfer from the General Fund (01) to the Resource Recovery and Recycling Fund (54).	-	85,386	150,000	150,000	150,000
01800002.692310	BEACH LOAN	Reflects advances from the General Fund (01) to the Beach Fund (11) to provide support resulting from revenue losses incurred from closures and restrictions related to the COVID-19 pandemic.	-	2,726,248	2,604,253	2,444,025	2,796,442
01800002.692410	BEACH LIFEGUARDS TRANSFER	Represents a transfer from the General Fund (01) to the Beach Fund (11) to reimburse the costs associated with contracted lifeguard services provided by the County of Los Angeles.	-	-	-	750,000	1,500,000
01800002.692430	REIMB HTF / REPAY PLAN	Represents a transfer from the General Fund (01) to the Special Revenue Source Fund (10) to reimburse the Housing Trust Fund. Twenty-five percent (25%) of the new revenue generated from the increase to Preferential Parking Permits will be used to reimburse the Housing Trust Fund over the next four years.	-	-	-	339,242	339,242
Transfers Out Total			7,064,962	7,858,240	15,662,111	13,701,866	16,392,240
		Total Interfund Transactions General Fund Expenditures	(51,388,751)	(5,260,313)	834,695	(2,484,696)	72,368

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Airport
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
57800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	12,418	13,039	13,691	14,376	15,095
57800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(4,787)	(6,052)	(12,828)	(13,469)	(14,142)
Salaries & Wages Total			7,631	6,987	863	907	953
		Total All Other Transactions Airport Fund Expenditures	7,631	6,987	863	907	953

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Airport
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
57800001.691390	GF/AIRPORT TRANSFER	Represents a one-time reimbursement from the General Fund to the Airport Fund (57) to repay loan payments that were subsequently disallowed by the Federal Aviation Administration.	(71,482)	(17,871)	-	-	-
57800001.692000	COVID CONTINGENCY REIMBURSEMNT	Reflects one-time transfers of COVID-19 contingency funds to the Pier (53), Beach Recreation (11), Big Blue Bus (60) and Airport (57) Funds to provide support for the revenue losses incurred, including rent abatements, as a result of closures and restrictions related to the COVID-19 pandemic.	(90,514)	-	-	-	-
Transfers In Total			(161,996)	(17,871)	-	-	-
Transfers Out							
57800002.691450	AIRPORT/GF TRANSFER	Represents a reimbursement from the Airport Fund (57) to the General Fund (01) for the fully-burdened costs related to services provided by 1.0 FTE Senior Construction Manager, 1.0 FTE CIP Project Manager, 0.25 FTE Senior Civil Engineer, 0.25 Street Services Worker II and commencing February 2024, a 1.0 FTE Project Support Assistant, all of whom are dedicated to Capital Improvement Program (CIP) projects at the Airport.	534,593	600,662	722,500	715,761	734,769
57800002.691790	CITY YARD DEBT SERVICE CONTRIB	Debt service contributions to the General Fund (01) from the Airport (57), Cemetery (59), and Resource Recovery & Recycling (54) Funds for the City Yards Modernization Bonds issued in August 2021.	29,859	46,724	46,765	46,762	46,782
57800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Airport Fund (57) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	213	1,077	1,514	1,545
57800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Airport Fund (57) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	6,119	6,369	6,770
Transfers Out Total			564,452	647,599	776,461	770,406	789,866
		Total Interfund Transactions Airport Fund Expenditures	402,456	629,728	776,461	770,406	789,866

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Beach Recreation
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
11800004.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	137,015	141,811
11800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	27,335	28,702	30,137	31,644	33,226
11800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(2,721)	(4,721)	(559)	(587)	(616)
Salaries & Wages Total			24,614	23,981	29,578	168,072	174,421
		Total All Other Transactions Beach Recreation Fund Expenditures	24,614	23,981	29,578	168,072	174,421

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Beach Recreation
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
11800001.691080	GF/BCH TRANSFER	Represents the transfer from the General Fund (01) to the Beach Fund (11) for 50% of the costs related to services provided by 1.0 FTE Aquatics Maintenance Worker for maintenance of the Swim Center pools.	(62,803)	(76,978)	(67,796)	(65,488)	(66,746)
11800001.691820	PIER REIMB BEACH FUND STAFF	Represents a reimbursement from the Pier Fund (53) to the Beach Recreation Fund (11) for costs related to services provided by 0.46 FTE Beach Maintenance Supervisor for supervision of the Pier Maintenance staff.	(73,492)	(76,204)	(79,276)	(81,170)	(82,580)
11800001.692310	BEACH LOAN	Reflects advances from the General Fund (01) to the Beach Fund (11) to provide support resulting from revenue losses incurred from closures and restrictions related to the COVID-19 pandemic.	-	(2,726,248)	(2,604,253)	(2,444,025)	(2,796,442)
11800001.692410	BEACH LIFEGUARDS TRANSFER	Represents a transfer from the General Fund (01) to the Beach Fund (11) to reimburse the costs associated with contracted lifeguard services provided by the County of Los Angeles.	-	-	-	(750,000)	(1,500,000)
Transfers In Total			(136,295)	(2,879,430)	(2,751,325)	(3,340,683)	(4,445,768)
Transfers Out							
11800002.690280	PIER REIMBURSEMENT	Represents a transfer from the Pier (53) and Beach (11) Funds for functions performed by General Fund staff in the Community Development Department which are of benefit to the Pier and Beach Funds. The transfer was discontinued in FY 2023-24 as it has since been incorporated as part of the Cost Allocation Plan.	33,635	-	28,595	-	-
11800002.691830	BEACH REIMB GEN FUND STAFF	Represents a reimbursement from the Beach Fund (11) to the General Fund (01) for half of 0.67 FTE Cultural Affairs Supervisor.	53,965	18,770	67,745	50,950	53,994
11800002.691910	BEACH FUND ADMIN REIMB	Represents reimbursement from the Beach Recreation Fund (11) to the Pier Fund (53) for costs related to services provided by 0.5 FTE Pier Administrator and 0.25 FTE Staff Assistant III.	157,335	170,870	162,435	160,097	165,514

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Beach Recreation
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
11800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Beach Recreation Fund (11) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	758	3,829	5,383	5,490
11800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Beach Fund (11) to the General Fund (01) services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	5,057	4,034	4,288
11800002.692420	BEACH/GF ADMIN	Represents a transfer from the Beach Fund (11) to the General Fund (01) for General Fund administrative salary expenses.	-	-	-	116,522	118,491
Transfers Out Total			244,935	190,397	267,661	336,986	347,777
		Total Interfund Transactions Beach Recreation Fund Expenditures	108,640	(2,689,033)	(2,483,664)	(3,003,697)	(4,097,991)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Big Blue Bus
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
60800004.51100C	MOU CONTINGENCY	Funds for estimated impacts of MOU labor costs. FY 2025-27 reflect estimated payments to employees negotiated as part of the elimination of the Employer Paid Member contributions.	-	-	-	2,423,825	1,176,729
60800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	439,946	461,943	485,040	509,292	534,757
60800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(62,443)	(66,833)	(175,571)	(184,350)	(193,568)
Salaries & Wages Total			377,503	395,110	309,469	2,748,767	1,517,918
		Total All Other Transactions Big Blue Bus Fund Expenditures	377,503	395,110	309,469	2,748,767	1,517,918

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Big Blue Bus
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
60800001.690941	PROP A REIMBURSEMENT-WISE	Represents a transfer from the Local Return Fund (24) Proposition A funds to the Big Blue Bus Fund (60) for the Mobility On-Demand Every Day Program (MODE). FY 2025-27 reflects the transfer of funds from the Local Return Fund restricted for transit-related services to the Department of Transportation's BBB Fund, as reimbursement for enrolling program participants in the Santa Monica Mobility On-Demand Every Day (MODE) program.	(625,503)	(571,935)	(1,108,893)	(1,108,893)	(1,108,893)
60800001.690942	PROP A REIMBURSEMENT-ADMIN	Represents a transfer from the Local Return Fund (27) Proposition A funds to the Big Blue Bus Fund (60) for reimbursement of administrative cost associated with Proposition A program.	(13,711)	(5,818)	(50,000)	(50,000)	(50,000)
60800001.690943	PROP A REIMB-BUS STOP/SHELTER	Represents a transfer from the Local Return Fund (27) Proposition A funds to the Big Blue Bus Fund (60) for reimbursement for labor performed on Big Blue Bus bus shelters.	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
60800001.691525	BBB-GEN FUND REIMB-CPO	Represents a transfer to the General Fund (01) from the Big Blue Bus Fund (60) to reimburse 75% of the costs associated with the Chief Planning Officer.	-	-	(69,238)	(85,505)	(87,955)
60800001.692190	FEMA TRANSFER	Represents a transfer of Federal Emergency Management Agency (FEMA) funding to the General Fund (01), the Cemetery Fund (59) and the Big Blue Bus Fund (60) for eligible costs associated with the local COVID-19 emergency. No additional funds are anticipated to be received for FY 2025-27.	(13,260)	-	-	-	-
Transfers In Total			(712,474)	(637,753)	(1,288,131)	(1,304,398)	(1,306,848)
Transfers Out							
60800002.691190	TRANSIT MALL MAINTENANCE	Represents reimbursement from the Big Blue Bus Fund (60) to the General Fund (01) for the costs incurred by the Promenade Maintenance Division of the Public Works Department for maintenance of the Transit Mall.	107,131	143,086	129,016	131,596	134,228
60800002.691520	BIG BLUE BUS/GEN FUND REIMBURS	Represents a transfer from the Big Blue Bus Fund (60) to the General Fund (01) for time spent by Police Officers for transit detail services.	378,627	441,449	300,000	50,000	50,000
60800002.691521	BBB-GEN FUND REIMB-MISC	Represents a transfer from the Big Blue Bus Fund (60) to the General Fund (01) for Property Room staff time spent on the inventory accounting of lost and found property on the Big Blue Bus.	54,315	56,288	58,793	67,514	70,055
60800002.691523	BBB-GEN FUND REIMB-FIN	Represents a transfer from the Big Blue Bus Fund (60) to the General Fund (01) for Finance staff time (3.5 FTEs) in the Counting Room spent on Big Blue Bus fare box collections. FY 2025-27 budget reflects staff time associated with the counting of cash fares, which aligns with historical actuals.	79,509	77,385	45,451	78,900	80,500

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Big Blue Bus
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
60800002.691526	BBB-GEN FUND REIMB-ABLE TSO	Represents a transfer to the General Fund (01) from the Big Blue Bus Fund (60) for a 0.5 FTE Traffic Services Officer to Support DOT's Automated Bus Lane Enforcement (ABLE) Project.	-	-	77,063	77,063	77,063
60800002.692220	BBB-GEN FUND REIMB-CAO	Represents a transfer from the Big Blue Bus Fund (60) to the General Fund (01) for services provided by 1.0 FTE Deputy City Attorney. Salary was incorrectly projected.	25,568	360,671	235,988	391,623	397,437
60800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Big Blue Bus Fund (60) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	8,668	43,797	61,567	62,794
60800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Big Blue Bus Fund (60) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	6,091	5,250	5,581
Transfers Out Total			645,149	1,087,548	896,199	863,513	877,658
		Total Interfund Transactions Big Blue Bus Fund Expenditures	(67,324)	449,795	(391,932)	(440,885)	(429,190)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Cemetery
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
59800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	8,341	8,758	9,196	9,656	10,139
59800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(14,401)	(7,703)	(9,196)	(9,656)	(10,139)
Salaries & Wages Total			(6,060)	1,055	-	-	-
		Total All Other Transactions Cemetery Fund Expenditures	(6,060)	1,055	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Cemetery
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
59800001.690930	INVESTMENT TRANSFERS	Represents the estimated earnings received from the endowment funds held in the Cemetery Perpetual Care Fund (59) and Mausoleum Perpetual Care Fund (82).	(519,242)	(605,295)	(400,000)	(400,000)	(400,000)
Transfers In Total			(519,242)	(605,295)	(400,000)	(400,000)	(400,000)
Transfers Out							
59800002.691790	CITY YARD DEBT SERVICE CONTRIB	Debt service contributions to the General Fund (01) from the Airport (57), Cemetery (59), and Resource Recovery & Recycling (54) Funds for the City Yards Modernization Bonds issued in August 2021.	14,929	23,360	23,380	23,378	23,389
59800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Cemetery Fund (59) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	95	479	673	686
59800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Cemetery Fund (59) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	481	485	516
Transfers Out Total			14,929	23,455	24,340	24,536	24,591
		Total Interfund Transactions Cemetery Fund Expenditures	(504,313)	(581,840)	(375,660)	(375,464)	(375,409)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Clean Beaches / Ocean Parcel Tax
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
16800002.690020	ENGINEERING TRANSFER	Represents an operating transfer from the Clean Beaches/Ocean Parcel Tax Fund (16) to the General Fund for watershed management functions performed by 1.0 FTE Principal Civil Engineer, 1.0 FTE Senior Civil Engineer, 1.0 Civil Engineer, and 0.57 FTE Senior Public Works Inspector in the Engineering Division.	871,404	948,225	912,722	854,113	876,034
16800002.690180	TRANSFER-MEASURE V FUND	Represents a subsidy from the Clean Beaches/Ocean Parcel Tax Fund (16) to the Stormwater Management Fund (52) for the operation and maintenance associated with the Santa Monica Urban Runoff Recycling Facility (SMURRF). FY 2025-27 revenues are projected	-	-	750,000	750,000	750,000
16800002.692130	SWIP OPERATIONS	Represents a transfer from the Clean Beaches/Ocean Parcel Tax Fund (16) to the Wastewater Fund (51) for the operation and maintenance associated with the Sustainable Water Infrastructure Project (SWIP).	-	587,521	1,074,290	1,106,519	1,139,714
16800002.692150	GIS ANALYST FOR PW	Reimbursement to the General Fund (01) from the Clean Beaches/Ocean Parcel Tax Fund (16), Wastewater Fund (51), and Water Fund (50) for work performed by 1.0 FTE GIS Analyst.	27,056	43,527	47,546	47,739	49,706
16800002.692240	CLN BCH-WW SWIP LOAN REPAY	This transfer represents reimbursements from the Wastewater Fund (51) to the Clean Beaches/Ocean Parcel Tax Fund (16) for the Clean Water State Revolving Fund loan.	-	2,320,430	731,336	731,336	731,336
Transfers Out Total			898,460	3,899,703	3,515,894	3,489,707	3,546,790
		Total Interfund Transactions Clean Beaches / Ocean Parcel Tax Fund Expenditures	898,460	3,899,703	3,515,894	3,489,707	3,546,790

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Community Broadband
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
55800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	3,096	-	-	-	-
55800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(27)	-	-	-	-
Salaries & Wages Total			3,069	-	-	-	-
		Total All Other Transactions Community Broadband Fund Expenditures	3,069	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Community Broadband
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
55800002.691800	NOC REIMBURSEMENT	Represents a transfer from the Community Broadband Fund (55) to the General Fund (01) to support costs for the citywide Network Operations Center. This transfer was discontinued after FY 2022-23 due to the consolidation of the Community Broadband Fund into the General Fund in FY 2023-24.	222,000	-	-	-	-
Transfers Out Total			222,000	-	-	-	-
		Total Interfund Transactions Community Broadband Fund Expenditures	222,000	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Community Development Block Grant (CDBG)
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
19800004.550170	ADMIN - CON PLAN/ACTION PLAN	Funds from the federal Community Development Block Grant (CDBG) program to administer programs and prepare federal reports. Funding for administrative costs is based on a fixed percentage of the CDBG award.	9,798	25,690	100,000	100,000	102,000
19800004.552020	AUDIT FEES	Funds for conducting the annual financial and associated audits related to the Community Development Block Grant (19) Fund.	5,144	5,247	7,350	7,986	8,146
19800004.553260	SMALL BUSINESS ASSIST/T.I. FND	One-time funds for the establishment of the Small Business Assistance and Tenant Improvement Fund to provide financial and technical assistance to highest need businesses.	-	-	50,000	-	-
Supplies & Expense Total			14,942	30,937	157,350	107,986	110,146
		Total All Other Transactions Community Development Block Grant (CDBG) Fund Expenditures	14,942	30,937	157,350	107,986	110,146

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Community Development Block Grant (CDBG)
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
19800002.690960	CDBG REIMB-HUMAN SVC	Represents an operating transfer from the Community Development Block Grant (CDBG) Fund (19) to the General Fund (01) to support administrative oversight of CDBG programs by staff in the Housing and Human Services - Administration unit.	78,477	72,246	76,500	75,000	75,000
19800002.691020	CDBG REIMB-HOUSING & ECON DEV	Represents an operating transfer from the Community Development Block Grant (CDBG) Fund (19) to the General Fund to support administrative oversight of CDBG programs by staff in the Housing and Human Services Department - Housing unit. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), Tenant Ownership Rights Charter Amendment (TORCA) (14), and Low/Moderate Income Housing Asset Funds at objects: 691020, 691050, 691610, 691890, and 692100.	43,892	3,473	55,000	50,000	50,000
19800002.691030	CDBG REIMB-PUBLIC WORKS	Represents an operating transfer from the Community Development Block Grant (CDBG) Fund (19) to the General Fund (01) for administrative program oversight of Capital Improvement Projects by the Public Works Department. This is an unbudgeted transaction, as the amounts fluctuate from year to year.	672	16,608	-	-	-
Transfers Out Total			123,040	92,328	131,500	125,000	125,000
		Total Interfund Transactions Community Development Block Grant (CDBG) Fund Expenditures	123,040	92,328	131,500	125,000	125,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Gas Tax
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
26800004.537020	STORMWATER MANAGEMENT	Funds for contributions to the City's Stormwater Management Fund (52) for stormwater management projects, which includes the maintenance and improvement of the City's urban runoff management program.	1,503	1,533	1,564	1,595	1,627
26800004.552020	AUDIT FEES	Funds for preparation of the annual street report for the State Controller's Office.	3,994	3,994	3,910	3,988	4,068
Supplies & Expense Total			5,497	5,527	5,474	5,583	5,695
		Total All Other Transactions Gas Tax Fund Expenditures	5,497	5,527	5,474	5,583	5,695

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Gas Tax
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
26800002.690840	GAS TAXES REIMBURSEMENT	Represents an operating transfer from the Gas Tax Fund (26) to the General Fund (01) to pay for street-related General Fund activities.	2,331,348	2,518,580	2,683,495	2,597,397	2,649,345
Transfers Out Total			2,331,348	2,518,580	2,683,495	2,597,397	2,649,345
		Total Interfund Transactions Gas Tax Fund Expenditures	2,331,348	2,518,580	2,683,495	2,597,397	2,649,345

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Housing Authority
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
12800001.691120	HOME PROGRAM ADMIN	Represents an operating transfer from the Miscellaneous Grants Fund (20) to the Housing Authority Fund (12) for costs incurred by the Housing Authority to administer the regular Federal HOME Investment Partnership Grant Program.	(71,657)	(78,088)	(67,497)	(54,243)	(54,243)
Transfers In Total			(71,657)	(78,088)	(67,497)	(54,243)	(54,243)
Transfers Out							
12800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Housing Authority Fund (12) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	142	718	1,009	1,029
12800002.692270	HA CONTRIB - HSNG ADMIN	This transfer represents reimbursements from the Housing Authority Fund (12) to the General Fund (01) for half of the cost of three positions in the Housing and Human Services Department, Housing Administration Division.	-	122,423	274,890	214,749	224,235
12800002.692290	HA CONTRIB - HHS ADMIN	This transfer represents reimbursements from the Housing Authority Fund (12) to the General Fund (01) for one-fourth of the cost of five positions in the Housing and Human Services Department, Administration Division.	-	229,490	138,472	395,709	403,702
12800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Housing Authority Fund (12) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	7,314	7,088	7,535
Transfers Out Total			-	352,055	421,394	618,555	636,501
		Total Interfund Transactions Housing Authority Fund Expenditures	(71,657)	273,967	353,897	564,312	582,258

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Info Tech Replacement & Service
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
71800001.691811	INFOTECH TRANS	Represents a one-time transfer of remaining Broadband cash to the Information Technology Replacement and Services Fund (71). The Community Broadband Fund (55) moved to General Fund (01) in FY 2024-25.	-	(761,063)	-	-	-
Transfers In Total			-	(761,063)	-	-	-
		Total Interfund Transactions Info Tech Replacement & Service Fund Expenditures	-	(761,063)	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Local Return
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
27800002.690040	PROP C REIMBURSEMENT	Represents an operating transfer from the Local Return Fund (27) to the General Fund (01) for staff administration of the Proposition C grant program.	5,516	3,960	5,000	5,100	5,202
27800002.690941	PROP A REIMBURSEMENT-WISE	Represents a transfer from the Local Return Fund (24) Proposition A funds to the Big Blue Bus Fund (60) for the Mobility On-Demand Every Day Program (MODE). FY 2025-27 reflects the transfer of funds from the Local Return Fund restricted for transit-related services to the Department of Transportation's BBB Fund, as reimbursement for enrolling program participants in the Santa Monica Mobility On-Demand Every Day (MODE) program.	625,503	571,935	1,108,893	1,108,893	1,108,893
27800002.690942	PROP A REIMBURSEMENT-ADMIN	Represents a transfer from the Local Return Fund (27) Proposition A funds to the Big Blue Bus Fund (60) for reimbursement of administrative cost associated with Proposition A program.	13,711	5,818	50,000	50,000	50,000
27800002.690943	PROP A REIMB-BUS STOP/SHELTER	Represents a transfer from the Local Return Fund (27) Proposition A funds to the Big Blue Bus Fund (60) for reimbursement for labor performed on Big Blue Bus shelters.	60,000	60,000	60,000	60,000	60,000
Transfers Out Total			704,730	641,712	1,223,893	1,223,993	1,224,095
		Total Interfund Transactions Local Return Fund Expenditures	704,730	641,712	1,223,893	1,223,993	1,224,095

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Low/Moderate Income Housing Asset
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
41800002.692100	LOW/MOD HSG ADMIN	Represents an operating transfer from the Low/Moderate Income Housing Asset Fund (41) to the General Fund to support a portion of the Housing Division using Housing Trust Fund Reserves. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), and Tenant Ownership Rights Charter Amendment (TORCA) (14) Funds at objects: 691020, 691050, 691610, 691890, and 692100.	411,564	180,575	389,364	400,000	400,000
Transfers Out Total			411,564	180,575	389,364	400,000	400,000
		Total Interfund Transactions Low/Moderate Income Housing Asset Fund Expenditures	411,564	180,575	389,364	400,000	400,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Measure GS
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
29800001.556210	MEASURE GS-AFFORDABLE HOUSING	To create new deed-restricted affordable housing for Extremely Low Income Households, Very Low Income Households, Low Income Households or Moderate Income Households.	-	-	8,998,739	-	-
29800001.556220	MEASURE GS-INCOME ASSISTANCE	To provide ongoing or emergency income assistance to Santa Monica households that are both rent burdened and either Extremely Low Income Households, Very Low Income Households or Low Income Households.	-	-	5,399,243	-	-
29800001.556230	MEASURE GS-TENANCY PRESERVATIO	Fund programs and services designed to preserve the tenancies of or units serving Extremely Low Income Households, Very Low Income Households, Low Income Households or Moderate Income Households	-	-	2,519,647	-	-
29800001.556680	DUE TO SMMUSD	Per Measure GS in 2022, the first $10 million in revenues from the third tier tax rate for transfer proporty tax will go towards funding Public Schools. This account represents Santa Monica-Malibu School District's (SMMUSD) portion for Measure GS revenues.	1,190,000	18,810,000	-	-	-
Supplies & Expense Total			1,190,000	18,810,000	16,917,629	-	-
		Total All Other Transactions Measure GS Fund Expenditures	1,190,000	18,810,000	16,917,629	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Measure GS
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
29800002.691600	MEASURE GS ADMIN	Represents a transfer from the Measure GS Fund (29) to the General Fund (01) for staffing costs associated with the Housing and Human Services Department Homeless Prevention & Intervention (HPI) Division's HPI Manager, Sr. HPI Analyst, and Sr. Housing Specialist (Navigator).	-	-	139,493	490,219	519,780
Transfers Out Total			-	-	139,493	490,219	519,780
		Total Interfund Transactions Measure GS Fund Expenditures	-	-	139,493	490,219	519,780

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Miscellaneous Grants
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
20800002.691120	HOME PROGRAM ADMIN	Represents an operating transfer from the Miscellaneous Grants Fund (20) to the Housing Authority Fund (12) for costs incurred by the Housing Authority to administer the regular Federal HOME Investment Partnership Grant Program.	71,657	78,088	67,497	54,243	54,243
20800002.691140	HOME-CHDO	Represents an operating transfer from the HOME account in the Miscellaneous Grants Fund (20) to the General Fund (01) to satisfy statutory 15% set-aside of annual HOME Investment Partnerships Program entitlement award for Community Housing Development Organizations (CHDOs).	-	-	95,246	75,364	75,364
20800002.691861	CLLS ADULT LIT FY20/21	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Adult Literacy Grant. This is an annual grant.	209	-	-	-	-
20800002.691862	CLLS ADULT LIT FY21/22	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Adult Literacy Grant. This is an annual grant.	5,224	-	-	-	-
20800002.691863	CLLS ADULT LIT FY22/23	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Adult Literacy Grant. This is an annual grant.	22,093	-	-	-	-
20800002.691864	CLLS ADULT LIT FY23/24	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Adult Literacy Grant. This is an annual grant.	-	25,093	-	-	-
20800002.691873	CLLS FAMILY LIT FY22/23	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Family Literacy Grant. This is an annual grant.	1,581	-	-	-	-
20800002.691874	CLLS FAMILY LIT FY23/24	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) Family Literacy Grant. This is an annual grant.	-	511	-	-	-
20800002.691876	CLLS ESL FY23/24	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) English as a Second Language Grant. The grant terminates in FY 2025-26.	-	25,350	115,200	-	-
20800002.691878	CLLS ESL FY25/26	Represents a transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to the California Library Literacy Services (CLLS) English as a Second Language Grant. The grant terminates in FY 2025-26.	-	-	-	118,300	-
20800002.691880	CARES ACT TRANSFER	Reflects the one-time transfer-in of Coronavirus Aid, Relief, and Economic Security (CARES) Act funds to the General Fund (01) from the Miscellaneous Grants Fund (20) to cover emergency expenditures in the General Fund (01) related to the COVID-19 pandemic. No funds are projected to be received for FY 2025-27.	5,647	-	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Miscellaneous Grants
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
20800002.691990	ARPA TRANSFER	Reflects the transfer of American Rescue Plan Act of 2021 (ARPA) funds from the Miscellaneous Grants Fund (20). These are one-time funds received over FY 2020-21 and FY 2021-22. No additional funds are anticipated to be received moving forward.	29,475	-	-	-	-
20800002.692090	LSTA RED KITS PROJECT	Represents a one-time transfer from the Miscellaneous Grants Fund (20) to the General Fund (01) to reimburse for staff time related to a California State Library grant to engage older adults with self-paced learning via curated themed kits.	6,727	-	-	-	-
20800002.692180	CA WASTEWATER ARREARAGE	This account represents one-time funding from the State Water Resources Control Board to provide relief to rate payers for unpaid wastewater bills from March 4, 2020 to June 15, 2021.	-	372,947	-	-	-
20800002.692190	FEMA TRANSFER	Represents a transfer of Federal Emergency Management Agency (FEMA) funding to the General Fund (01), the Cemetery Fund (59) and the Big Blue Bus Fund (60) for eligible costs associated with the local COVID-19 emergency. No additional funds are anticipated to be received for FY 2025-27.	757,991	455,475	-	-	-
20800002.692200	MARKET MATCH-MAIN ST	Interfund transfer to the General Fund (01) for the expansion of the Market Match Program to Main Street Farmers Market. California's healthy food incentive program that matches customers' CalFresh nutrition assistance benefits at farmers' markets. Grant funds expended.	11,522	16,814	-	-	-
20800002.692370	SAMO BRIDGE GRANT	Represents a transfer from Miscellaneous Grants Fund (20) - SAMO Bridge Grant - to fund a limited-term administrative position (Senior Legal Analyst-CAO) for legal data analysis, grant implementation, and ongoing grant management. The term of the position would coincide with the term of the grant and be fully funded from the grant.	-	-	85,475	171,892	186,863
20800002.692380	CANNABIS EQUITY ACT	This account represents funding from the Governor's Office of Business and Economic Development for the Cannabis Equity Grants Program for Local Jurisdictions.	-	-	35,000	-	-
Transfers Out Total			912,126	974,278	398,418	419,799	316,470
		Total Interfund Transactions Miscellaneous Grants Fund Expenditures	912,126	974,278	398,418	419,799	316,470

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Pier
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
53800004.51100F	SALARY SAVINGS	Anticipated savings from implementation of a hiring freeze for non-sworn positions in the General (01), Beach (11) and Pier (53) Funds pursuant to Council direction on May 27, 2025 and approved by Council on June 24, 2025.	-	-	-	142,629	147,621
53800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	11,558	12,136	12,743	13,380	14,049
53800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(207)	(483)	(2,826)	(2,967)	(3,115)
Salaries & Wages Total			11,351	11,653	9,917	153,042	158,555
		Total All Other Transactions Pier Fund Expenditures	11,351	11,653	9,917	153,042	158,555

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Pier
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
53800001.690290	PIER STAFF REIMB	Represents reimbursement from the General Fund (01) to the Pier Fund (53) for costs related to services provided by 0.5 FTE Staff Assistant III.	(59,786)	(64,776)	(65,365)	(71,142)	(72,223)
53800001.691320	GF/PIER TRANSFER	Represents an operating transfer (subsidy) from the General Fund (01) to the Pier Find (53) for the costs of 1.0 FTE Lead Pier and Harbor Services Officer and 1.0 FTE Pier and Harbor Services Officer.	(329,943)	(341,579)	(353,943)	(315,656)	(328,872)
53800001.691330	PIER SUBSIDY	Represents a subsidy from General Fund (01) to Pier Fund (53) to support Pier Fund operations which have been negatively impacted by COVID-19 with Pier closures, limitations on indoor and outdoor dining, closures of amusement rides and games, as well as closures of the Pier parking lot.	(2,500,000)	(224,096)	(3,192,105)	-	(1,316,925)
53800001.691910	BEACH FUND ADMIN REIMB	Represents reimbursement from the Beach Recreation Fund (11) to the Pier Fund (53) for costs related to services provided by 0.5 FTE Pier Administrator and 0.25 FTE Staff Assistant III.	(157,335)	(170,870)	(162,435)	(160,097)	(165,514)
53800001.692000	COVID CONTINGENCY REIMBURSEMNT	Reflects one-time transfers of COVID-19 contingency funds to the Pier (53), Beach Recreation (11), Big Blue Bus (60) and Airport (57) Funds to provide support for the revenue losses incurred, including rent abatements, as a result of closures and restrictions related to the COVID-19 pandemic.	(141,403)	-	-	-	-
Transfers In Total			(3,188,468)	(801,321)	(3,773,848)	(546,895)	(1,883,534)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Pier
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
53800002.690280	PIER REIMBURSEMENT	Represents a transfer from the Pier (53) and Beach (11) Funds for functions performed by General Fund staff in the Community Development Department which are of benefit to the Pier and Beach Funds. The transfer was discontinued in FY 2023-24 as it has since been incorporated as part of the Cost Allocation Plan.	115,468	-	120,103	-	-
53800002.691820	PIER REIMB BEACH FUND STAFF	Represents a reimbursement from the Pier Fund (53) to the Beach Recreation Fund (11) for costs related to services provided by 0.46 FTE Beach Maintenance Supervisor for supervision of the Pier Maintenance staff.	73,492	76,204	79,276	81,170	82,580
53800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Pier Fund (53) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	308	1,556	2,187	2,231
53800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Pier Fund (53) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	2,531	1,395	1,483
Transfers Out Total			188,960	76,512	203,466	84,752	86,294
		Total Interfund Transactions Pier Fund Expenditures	(2,999,508)	(724,809)	(3,570,382)	(462,143)	(1,797,240)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Resource Recovery & Recycling
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
54800004.51100C	MOU CONTINGENCY	Funds for estimated impacts of labor negotiations conducted simultaneously with preparation of the FY 2025-27 Biennial Budget. Funds will be allocated to the departmental budgets at midyear in FY 2025-26.	-	-	-	7,226	7,357
54800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	122,954	129,102	135,557	142,335	149,452
54800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(17,099)	(22,029)	(41,368)	(43,436)	(45,608)
Salaries & Wages Total			105,855	107,073	94,189	106,125	111,201
		Total All Other Transactions Resource Recovery & Recycling Fund Expenditures	105,855	107,073	94,189	106,125	111,201

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Resource Recovery & Recycling
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
54800001.692230	TRANS RRR LOW INC DISC	The City provides reduced solid waste rates for low income customers. Cost of service requirements in Proposition 218 require that the discount provided to qualified low income customers be covered by the City's General Fund in order to avoid it becoming subsidized by other rate payers. This represents the transfer from the General Fund (01) to the Resource Recovery and Recycling Fund (54).	-	(85,386)	(150,000)	(150,000)	(150,000)
Transfers In Total			-	(85,386)	(150,000)	(150,000)	(150,000)
Transfers Out							
54800002.690060	ENVIRONMENTAL REIMBURSEMENT	Represents an operating transfer from the Resource Recovery & Recycling (54), Stormwater Management (52), Wastewater (51), and Water (50) Funds for programs administered by the Office of Sustainability and the Environment. Amount reflects projected program costs set forth by a Nexus Study for activities administered in each fund.	355,893	363,242	321,711	368,604	373,150
54800002.691790	CITY YARD DEBT SERVICE CONTRIB	Debt service contributions to the General Fund (01) from the Airport (57), Cemetery (59), and Resource Recovery & Recycling (54) Funds for the City Yards Modernization Bonds issued in August 2021.	496,268	776,587	777,266	777,209	777,548
54800002.692120	RRR FUNDED 311 TEAM	Reimbursement to the General Fund (01) from the Resource Recovery & Recycling Fund (54) for services provided by the City's 311 Team.	231,148	242,504	252,655	279,151	285,667
54800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Resource Recovery & Recycling Fund (54) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	1,823	9,214	12,952	13,210
54800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Resource Recovery & Recycling Fund (54) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	9,169	9,616	10,222
Transfers Out Total			1,083,309	1,384,156	1,370,015	1,447,532	1,459,797
		Total Interfund Transactions Resource Recovery & Recycling Fund Expenditures	1,083,309	1,298,770	1,220,015	1,297,532	1,309,797

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Self-insurance, Bus
Division Self-Insurance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
73800002.523210	MISCELLANEOUS EXPENSES	Represents funds for use in litigated claims.	114,899	211,155	62,424	63,672	64,945
73800002.523410	INVESTIGATION EXPENSES	Funds for the costs associated with procuring special investigative services in connection with litigated claims.	23,068	18,746	26,010	26,530	27,061
73800002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance. No expenses are projected for FY 2025-27.	41,037	66,081	-	-	-
73800002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	-	-	10,404	10,612	10,824
73800002.534000	BANK FEES	Funds for the City's banking services.	-	-	624	636	649
73800002.534510	PAYMENT OF CLAIMS	Funds for payouts for property damage and bodily injury claims filed by the public. The budget for claim expenses varies from year-to-year depending on claim activity.	3,496,699	128,066	1,560,600	1,591,812	1,623,648
73800002.534540	INSURANCE AND BONDS	Funds for payment of the Self-insurance, Bus Fund's (73) share of the excess liability insurance premium.	3,039,271	4,142,886	3,117,188	3,586,504	3,945,154
73800002.536500	COURT FILING FEES	Funds for filing fees assessed by the Court in connection with litigated claims.	-	-	1,040	1,061	1,082
73800002.536510	DEPOSITION COSTS	Funds for costs to hire court reporters and interpreters for depositions.	37,239	65,945	20,808	21,224	21,648
73800002.536520	EXPERT WITNESS COSTS	Funds for costs to hire expert witnesses in connection with litigated claims.	217,319	106,867	62,424	63,672	64,945
73800002.537010	MEDICAL EXAMS	Funds for costs to conduct medical examinations required in connection with litigated bodily injury claims.	913	193	26,010	26,530	27,061
73800002.540160	RESERVES ADJUSTMENT	Represents the adjustment in estimated claims liability to correspond with the balance in actuarial valuation. Because adjustments are made only when recommended by an actuarial study, this account is unbudgeted.	1,585,337	60,767	-	-	-
73800002.552010	PROFESSIONAL SERVICES	Funds for preparation of an annual actuarial report, as well as the Self-insurance, Bus Fund's (73) share of annual maintenance costs associated with Risk Management's automated claims management system.	9,391	1,900	32,185	32,829	33,486
Supplies & Expense Total			8,565,173	4,802,605	4,919,717	5,425,082	5,820,503
		Total Self-Insurance Self-insurance, Bus Fund Expenditures	8,565,173	4,802,605	4,919,717	5,425,082	5,820,503

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Self-insurance, Bus
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
73800003.690850	TRANSFERS FROM/TO	Represents an operating transfer from the Self-insurance, Bus Fund (73) to the Self-insurance, Risk Management Administration Fund (75) for the fund's share of staffing and overhead expenses. The FY 2025-27 budget represents increased insurance and bonds costs due to higher premiums.	405,224	440,713	471,373	480,800	490,416
Transfers Out Total			405,224	440,713	471,373	480,800	490,416
		Total Interfund Transactions Self-insurance, Bus Fund Expenditures	405,224	440,713	471,373	480,800	490,416

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Self-insurance, General Liability/Auto
Division Self-Insurance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
72800002.523210	MISCELLANEOUS EXPENSES	Represents contingency funds for use in legal discovery.	1,001,591	1,640,093	140,454	143,263	146,128
72800002.523410	INVESTIGATION EXPENSES	Funds for the costs associated with procuring special investigative services in connection with litigated claims.	36,224	40,889	39,535	40,326	41,133
72800002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance. No expenses are projected for FY 2025-27.	41,037	66,081	-	-	-
72800002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	976	12,033	20,808	21,224	21,648
72800002.534000	BANK FEES	Funds for the City's banking services.	-	-	2,081	2,123	2,165
72800002.534500	UNRECOVERED INSURANCE LOSS	Funds for payouts for unrecoverable property losses.	717,721	827,860	468,180	477,544	487,095
72800002.534510	PAYMENT OF CLAIMS	Funds for payouts for property damage and bodily injury claims filed by the public. The budget for claim expenses varies from year-to-year depending on claim activity.	128,102,198	6,495,472	1,664,640	1,697,933	1,731,892
72800002.534540	INSURANCE AND BONDS	Funds for payment of the Self-insurance, Comprehensive Fund's (72) share of the excess liability insurance premium.	3,048,470	4,149,385	6,600,510	7,621,321	8,383,453
72800002.536510	DEPOSITION COSTS	Funds for costs to hire court reporters and interpreters for depositions.	135,449	146,003	58,262	59,427	60,616
72800002.536520	EXPERT WITNESS COSTS	Funds for costs to hire expert witnesses in connection with litigated claims.	301,651	457,666	130,050	132,651	135,304
72800002.536550	LEGAL EXPENSE	Funds for outside legal counsel, expert witnesses, hearing examiners and deposition costs.	1,297,531	1,677,827	223,686	228,160	232,723
72800002.537010	MEDICAL EXAMS	Funds for costs to conduct medical examinations required in connection with litigated bodily injury claims.	-	248	52,020	53,060	54,121

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Self-insurance, General Liability/Auto
Division Self-Insurance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
72800002.540160	RESERVES ADJUSTMENT	Represents the adjustment in estimated claims liability to correspond with the balance in actuarial valuation. Because adjustments are made only when recommended by an actuarial study, this account is unbudgeted.	3,306,029	1,456,344	-	-	-
72800002.552010	PROFESSIONAL SERVICES	Funds for preparation of an annual actuarial report, as well as the Self-insurance, Comprehensive Fund's (72) share of annual maintenance costs associated with Risk Management's automated claims management system.	7,990	7,408	32,185	32,829	33,486
Supplies & Expense Total			137,996,867	16,977,309	9,432,411	10,509,861	11,329,764
		Total Self-Insurance Self-insurance, General Liability/Auto Fund Expenditures	137,996,867	16,977,309	9,432,411	10,509,861	11,329,764

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Self-insurance, General Liability/Auto
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
72800003.690850	TRANSFERS FROM/TO	Represents operating transfers from the Self-insurance, Comprehensive Fund (72) to the: 1) Self-insurance, Risk Management Administration Fund (75) for the fund's share of staffing and overhead expenses, and 2) General Fund (01) for 1.0 FTE Human Resources Analyst position to support the Accommodation process. The FY 2025-27 budget represents increased insurance and bonds costs due to higher premiums.	583,492	617,170	661,947	675,186	688,690
72800003.691700	CREST ACCOMMODATION REIMB	Transfer for the Self-Insurance Fund (72) to reimburse the General Fund (01) for staffing costs to provide ADA accommodation (one-on-one assistance to students) in the CREST program. This is an unbudgeted transaction, as the costs can fluctuate from year over year based on the need for accommodations.	814	29,264	-	-	-
Transfers Out Total			584,307	646,434	661,947	675,186	688,690
		Total Interfund Transactions Self-insurance, General Liability/Auto Fund Expenditures	584,307	646,434	661,947	675,186	688,690

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Self-insurance, Risk Management Administration
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
75800004.51100C	MOU CONTINGENCY	Funds for estimated impacts of labor negotiations conducted simultaneously with preparation of the FY 2025-27 Biennial Budget. Funds will be allocated to the departmental budgets at midyear in FY 2025-26.	-	-	-	6,389	6,503
75800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	22,569	23,697	24,882	26,126	27,432
75800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(5,966)	(7,045)	-	(7,397)	(7,767)
Salaries & Wages Total			16,603	16,652	24,882	25,118	26,168
		Total All Other Transactions Self-insurance, Risk Management Administration Fund Expenditures	16,603	16,652	24,882	25,118	26,168

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Self-insurance, Risk Management Administration
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
75800001.690850	TRANSFERS FROM/TO	Represents an operating transfer from the three Self-insurance Funds - General/Auto Liability (72), Bus (73), and Workers' Compensation (74) - for each fund's share of Risk Management's staffing and overhead expenses. The FY 2025-27 budget represents increased insurance and bonds costs due to higher premiums.	(2,532,647)	(2,777,322)	(2,856,809)	(2,913,945)	(2,972,224)
75800001.692210	VOLUNTEER COORD REIMB	Represents a reimbursement from the General Fund (01) to the Self-insurance, Risk Management Administration Fund (75) for the 1.0 FTE Volunteer Coordinator position. This transfer began in FY 2022-23.	(23,539)	(127,384)	(132,786)	(174,638)	(178,357)
Transfers In Total			(2,556,186)	(2,904,706)	(2,989,595)	(3,088,583)	(3,150,581)
Transfers Out							
75800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Self-insurance, Risk Management Administration Fund (75) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	71	359	505	515
75800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Risk Management Administration Fund (75) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	1,574	1,265	1,345
Transfers Out Total			-	71	1,933	1,770	1,860
		Total Interfund Transactions Self-insurance, Risk Management Administration Fund Expenditures	(2,556,186)	(2,904,635)	(2,987,662)	(3,086,813)	(3,148,721)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Self-insurance, Workers' Compensation
Division Self-Insurance

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
74800002.523210	MISCELLANEOUS EXPENSES	Represents funds for State self-insurance fees, and consultants, trainers, and training materials in support of the Safety Program. FY 2025-27 represents significant increases in State self-insurance fees.	938,675	756,311	962,500	981,750	1,001,385
74800002.524000	MEMBERSHIPS AND DUES	Funds for membership and affiliation in professional organizations. Memberships and dues for the workers' compensation program are charged to this account. No expenses are projected for FY 2025-27.	2,630	3,454	-	-	-
74800002.529230	COMPUTER EQUIP/SOFTWARE MAINT	Funds for annual hardware and/or software maintenance. No expenses are projected for FY 2025-27.	41,037	66,643	-	-	-
74800002.531010	CONFERENCES/MEETINGS/TRAVEL	Funds for staff attendance at job-related conferences, meetings, and training sessions. No expenses are projected for FY 2025-27.	500	105	-	-	-
74800002.531030	TRAINING	Funds for professional development opportunities and mandatory job-related training.	21,667	29,840	148,361	151,328	154,355
74800002.534000	BANK FEES	Funds for the City's banking services.	-	-	6,242	6,367	6,494
74800002.534510	PAYMENT OF CLAIMS	Funds for payment of Workers' Compensation benefits to City employees.	10,027,395	13,483,711	10,924,200	11,142,684	11,365,538
74800002.534540	INSURANCE AND BONDS	Funds for payment of excess insurance coverage.	686,255	880,794	933,263	1,324,684	1,457,152
74800002.540160	RESERVES ADJUSTMENT	Represents the adjustment in estimated claims liability to correspond with the balance in actuarial valuation. Because adjustments are made on when recommended by an actuarial study, this account is unbudgeted.	(4,974,189)	1,013,324	-	-	-
74800002.552010	PROFESSIONAL SERVICES	Funds for preparation of an annual actuarial report, quarterly financial reports, the Self-insurance, Workers' Compensation Fund's (74) share of annual maintenance costs associated with Risk Management's automated claims management system, and Citywide occupational medical testing services.	823,917	908,418	1,072,919	1,021,741	1,031,518
Supplies & Expense Total			7,567,886	17,142,601	14,047,485	14,628,554	15,016,442
		Total Self-Insurance Self-insurance, Workers' Compensation Fund Expenditures	7,567,886	17,142,601	14,047,485	14,628,554	15,016,442

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Self-insurance, Workers' Compensation
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
74800003.690850	TRANSFERS FROM/TO	Represents an operating transfer from the Self-insurance, Workers' Compensation Fund (74) to the Self-insurance, Risk Management Administration Fund (75) for the fund's share of staffing and overhead expenses. FY 2022-23 reflects a one-time transfer of unrestricted funds from the Workers' Compensation Fund (74) to the General Fund (01) for the settlement payment of sexual abuse claims, as approved by City Council on April 25, 2023. The FY 2025-27 budget represents increased insurance and bonds costs due to higher premiums.	8,222,199	1,895,896	1,914,063	1,952,344	1,991,391
Transfers Out Total			8,222,199	1,895,896	1,914,063	1,952,344	1,991,391
		Total Interfund Transactions Self-insurance, Workers' Compensation Fund Expenditures	8,222,199	1,895,896	1,914,063	1,952,344	1,991,391

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund South Coast Air Quality Management District (SCAQMD) AB 2766
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
18800004.552020	AUDIT FEES	Funds for audit and preparation of the annual independent auditors' report for SCAQMD compliance for AB2766.	7,613	7,765	-	-	-
Supplies & Expense Total			7,613	7,765	-	-	-
Total All Other Transactions South Coast Air Quality Management District (SCAQMD) AB 2766 Fund Expenditures			7,613	7,765	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Special Revenue Source
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
10800004.525261	OTHER-REFUND D/A	Reflects refund of developer fees collected in prior years.	-	575,564	-	-	-
Supplies & Expense Total			-	575,564	-	-	-
		Total All Other Transactions Special Revenue Source Fund Expenditures	-	575,564	-	-	-

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Special Revenue Source
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
10800001.691740	MEASURE GSH TRANSFER	Per the Advisory Measure GSH in 2016, one-half of the revenues generated from the increased portion of the tax will be used for affordable housing. FY 2025-27 budget is based on and aligns with projected Transaction and Use Tax (TUT) revenues.	(3,619,114)	(3,214,295)	(8,889,625)	(9,103,250)	(9,348,500)
10800001.692430	REIMB HTF / REPAY PLAN	Represents a transfer from the General Fund (01) to the Special Revenue Source Fund (10) to reimburse the Housing Trust Fund. Twenty-five percent (25%) of the new revenue generated from the increase to Preferential Parking Permits will be used to reimburse the Housing Trust Fund over the next four years.	-	-	-	(339,242)	(339,242)
Transfers In Total			(3,619,114)	(3,214,295)	(8,889,625)	(9,442,492)	(9,687,742)
Transfers Out							
10800002.690230	PEG TRANSFER	Represents the annual transfer of Public Education and Governmental (PEG) Access to Cable revenues in the Special Revenue Source Fund (10) to repay the loan from the General Fund (01) for the purchase of the property at 1654 19th Street for CityTV operations.	228,636	200,769	282,394	282,394	282,394
10800002.690410	SRSF/GF TRANSFER	Reflects a reimbursement from the Special Revenue Source Fund (10) to the General Fund (01) for costs associated with the Playground Partnership at Edison Elementary School through the Santa Monica - Malibu School District Agreement. The funding that supports this transfer is held in account 10.366530 and was received through a development agreement and must be used for this purpose.	1,715	1,774	12,372	12,619	12,871
10800002.690810	TMP FEES REIMBURSEMENT	Transportation Management Program (TMP) Fees reimbursement represents a reimbursement from the Special Revenue Source Fund (10) to the General Fund (01) for various personnel that will assist in the administration and enforcement of the Transportation Demand Management (TDM) Ordinance, as well as the additional administrative cost related to the contractual Transportation Management Organization (TMO) services.	278,992	231,559	258,057	258,057	263,218
10800002.690830	TMP FEES FD DOT MGT COORD	Represents the transfer from the Special Revenue Source Fund (10) to the General Fund (01) for services provided by 1.0 FTE DOT MGT COORD-OUT for oversight and administration of the City's TDM ordinance.	-	26,812	37,422	37,422	38,170
10800002.691110	ARTS TRANSFER	Represents a transfer from the Special Revenue Source Fund (10) to the General Fund (01) to help support the costs of 1.0 FTE Cultural Affairs Supervisor position, and an additional $60,000 on-going appropriation to enhance the Community Arts and Participation grants program.	219,690	226,144	232,460	228,157	229,940

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Special Revenue Source
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
10800002.691610	SRSF/GF AFF HSG TRANSFER	Represents an operating transfer from the Special Revenue Source Fund (10) to the General Fund to support a portion of the Housing Division using Housing Trust Fund Reserves. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), Tenant Ownership Rights Charter Amendment (TORCA) (14), and Low/Moderate Income Housing Asset Funds at objects: 691020, 691050, 691610, 691890, and 692100.	25,385,083	862,382	791,702	950,473	1,013,255
10800002.691890	AFF HSNG TRANSFER TO GF	Represents an operating transfer from the Special Revenue Source Fund (10) to the General Fund to support a portion of the Housing Division using Housing Trust Fund Reserves. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), and Tenant Ownership Rights Charter Amendment (TORCA) (14) Funds at objects: 691020, 691050, 691610, 691890, and 692100.	129,508	108,244	290,846	250,000	250,000
10800002.692140	TIF FUNDED CIVIL ENGINEER	Represents the transfer from the Special Revenue Source Fund (10) to the General Fund (01) for services provided by 1.0 FTE Civil Engineer for oversight and construction administration of Transportation Impact Fee (TIF)-funded mobility projects. The transfer will not take place in FY 2025-27 as this position is will now be fully funded through the use of Measure K funds.	163,737	7,562	232,670	-	-
10800002.692141	TIF FUNDED TRAFFIC ENGINEER	Represents the transfer from the Special Revenue Source Fund (10) to the General Fund (01) for services provided by the 1.0 FTE City Traffic Engineer position that was restored to enhance the City's ability to deliver mobility projects and develop a multi-year traffic signal preventative maintenance program. The transfer amounts in FY 2023-25 reflect the net cost funded with TIF funds. The transfer will not take place in FY 2025-27 as this position is will now be fully funded through the use of Measure K funds.	-	16,966	167,411	-	-
10800002.692160	POLICE CADET PROGRAM	Reimbursement to the General Fund (01) from the Special Revenue Source Fund (10) for an annual donation from the We Are Santa Monica Fund to support the Police Cadet Program. Beginning in FY 2022-23, the department will receive $100,000 in annual funding until a total of $400,000 has been donated (final donation is anticipated to be received in FY 2025-26).	100,000	100,000	100,000	100,000	-
10800002.692260	HTF CONTRIB - HSNG ADMIN	This transfer represents reimbursements from the Special Revenue Source Fund (10) to the General Fund (01) for half of the costs of three positions in the Housing and Human Services Department, Administration division.	-	122,423	274,890	214,749	224,235
10800002.692280	HTF CONTRIB - HHS ADMIN	This transfer represents reimbursements from the Special Revenue Source Fund (10) to the General Fund (01) for the costs of five positions in the Health and Human Services Department, Administration Division.	-	229,490	138,472	395,708	403,702

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Special Revenue Source
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
10800002.692360	PARK PLANNER REIMBURSMENT	Represents a reimbursement from the Parks and Recreation Development Impact Fund (10) to the General Fund (01), designated for a 1.0 FTE Principal Design and Planning Manager within the Architecture Division, tasked with the Airport Conversion project.	-	-	231,048	284,397	288,833
10800002.692400	CONSUMER PROTECTION TRANSFER	Represents a transfer from the Special Revenue Source Fund (10) to the General Fund (01) for costs associated with Consumer Protection legal meetings and trainings.	-	-	-	972,969	1,003,340
Transfers Out Total			26,507,361	2,134,125	3,049,744	3,986,945	4,009,958
		Total Interfund Transactions Special Revenue Source Fund Expenditures	22,888,247	(1,080,170)	(5,839,881)	(5,455,547)	(5,677,784)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Stormwater Management
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Supplies & Expense							
52800004.523150	REIMBURSE WATER FUND	Reimbursement from the Wastewater (51) and Stormwater (52) Funds to the Water Fund (50) for staff time spent on Wastewater and Stormwater projects: Water Utilities Manager (40% Wastewater), Water/Wastewater Administrator (50% Wastewater), Engineering Support Services Administrator (40% Wastewater) and Civil Engineer (30% Wastewater / 20% Stormwater).	27,418	49,854	38,178	40,434	42,794
52800004.553210	BIKEWAY DEBRIS REMOVAL	Funds for protected bikeway sweeping and debris removal services. Effective FY 2023-24, the Resource Recovery and Recycling fund will take on this service.	78,830	-	-	-	-
Supplies & Expense Total			106,248	49,854	38,178	40,434	42,794
		Total All Other Transactions Stormwater Management Fund Expenditures	106,248	49,854	38,178	40,434	42,794

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Stormwater Management
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
52800001.690180	TRANSFER-MEASURE V FUND	Represents a subsidy from the Clean Beaches/Ocean Parcel Tax Fund (16) to the Stormwater Management Fund (52) for the operation and maintenance associated with the Santa Monica Urban Runoff Recycling Facility (SMURRF).	-	-	(750,000)	(750,000)	(750,000)
52800001.691070	MWD RECYCLED WATER REBATE	Represents a transfer from the Water Fund (50) to the Stormwater Management Fund (52) for a credit received from the Metropolitan Water District for the sale of water recycled at the Santa Monica Urban Runoff Recycling Facility (SMURRF).	-	-	(9,929)	-	-
Transfers In Total			-	-	(759,929)	(750,000)	(750,000)
Transfers Out							
52800002.690060	ENVIRONMENTAL REIMBURSEMENT	Represents an operating transfer from the Resource Recovery & Recycling (54), Stormwater Management (52), Wastewater (51), and Water (50) Funds for programs administered by the Office of Sustainability and the Environment. Amount reflects projected program costs set forth by a Nexus Study for activities administered in each fund.	248,147	260,260	445,446	268,439	270,832
52800002.691060	SMURRF O&M COSTS	Represents an operating transfer from the Stormwater Management Fund (52) to the Wastewater Fund (51) for operating and maintenance costs associated with the Santa Monica Urban Runoff Recycling Facility (SMURRF). Amount reflects City Water Resources Engineer's cost estimate.	74,668	264,148	294,554	280,000	285,600
52800002.691270	STORMWATER / WASTEWATER REIMB	Represents an operating transfer from the Stormwater Management Fund (52) to the Wastewater Fund (51) for stormwater-related work performed by the Public Works Department's Wastewater Division. Amount reflects projected service costs.	1,150,546	569,375	1,413,116	1,549,230	1,600,382
Transfers Out Total			1,473,362	1,093,784	2,153,116	2,097,669	2,156,814
		Total Interfund Transactions Stormwater Management Fund Expenditures	1,473,362	1,093,784	1,393,187	1,347,669	1,406,814

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Tenant Ownership Rights Charter Amendment (TORCA)
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
14800002.691050	TORCA REIMBURSEMENT	Represents an operating transfer from the Tenant Ownership Rights Charter Amendment (TORCA) Fund (14) to the General Fund to support a portion of the Housing Division using Housing Trust Fund Reserves. The full operating cost of the division is supported through transfers from the Community Development Grant (CDBG) (19), Special Revenue Source (10), Tenant Ownership Rights Charter Amendment (TORCA) (14), and Low/Moderate Income Housing Asset Funds at objects: 691020, 691050, 691610, 691890, and 692100.	179,976	24,030	116,472	50,000	50,000
Transfers Out Total			179,976	24,030	116,472	50,000	50,000
Total Interfund Transactions Tenant Ownership Rights Charter Amendment (TORCA) Fund Expenditures			179,976	24,030	116,472	50,000	50,000

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Vehicle Management
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
70800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	44,958	47,206	49,566	52,044	54,646
70800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(6,916)	(9,101)	(21,047)	(22,099)	(23,204)
Salaries & Wages Total			38,042	38,105	28,519	29,945	31,442
		Total All Other Transactions Vehicle Management Fund Expenditures	38,042	38,105	28,519	29,945	31,442

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Vehicle Management
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers Out							
70800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Vehicle Management Fund (70) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	403	2,034	2,860	2,917
70800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Vehicle Management Fund (70) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	2,840	2,720	2,891
Transfers Out Total			-	403	4,874	5,580	5,808
		Total Interfund Transactions Vehicle Management Fund Expenditures	-	403	4,874	5,580	5,808

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Wastewater
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
51800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	31,164	32,722	34,358	36,076	37,880
51800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(1,256)	(1,989)	(15,481)	(16,255)	(17,068)
Salaries & Wages Total			29,908	30,733	18,877	19,821	20,812
		Total All Other Transactions Wastewater Fund Expenditures	29,908	30,733	18,877	19,821	20,812

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Wastewater
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
51800001.690221	TRANS WTR LOW INCOME DISC	The City provides reduced water rates for low income single-family units and multi-family units in 100% affordable housing projects. Cost of service requirements in Proposition 218 require that the discount provided to qualified low income customers be covered by the City's General Fund in order to avoid it becoming subsidized by other rate payers. This represents the transfers from the General Fund (01) to the Water (50) and Wastewater (51) Funds.	(37,185)	(104,127)	(41,000)	(105,000)	(107,100)
51800001.691060	SMURRF O&M COSTS	Represents an operating transfer from the Stormwater Management Fund (52) to the Wastewater Fund (51) for operating and maintenance costs associated with the Santa Monica Urban Runoff Recycling Facility (SMURRF). Amount reflects City Water Resources Engineer's cost estimate.	(74,668)	(264,148)	(294,554)	(280,000)	(285,600)
51800001.691270	STORMWATER / WASTEWATER REIMB	Represents an operating transfer from the Stormwater Management Fund (52) to the Wastewater Fund (51) for stormwater-related work performed by the Public Works Department's Wastewater Division. Amount reflects projected service costs.	(1,150,546)	(569,375)	(1,413,116)	(1,549,230)	(1,600,382)
51800001.692130	SWIP OPERATIONS	Represents a subsidy from the Clean Beaches/Ocean Parcel Tax Fund (16) to the Wastewater Fund (51) for the operation and maintenance associated with the Sustainable Water Infrastructure Project (SWIP).	-	(587,521)	(1,074,290)	(1,106,519)	(1,139,714)
51800001.692180	CA WASTEWATER ARREARAGE	This account represents one-time funding from the State Water Resources Control Board to provide relief to rate payers for unpaid wastewater bills from March 4, 2020 to June 15, 2021.	-	(372,947)	-	-	-
51800001.692240	CLN BCH-WW SWIP LOAN REPAY	This transfer represents reimbursements from the Wastewater Fund (51) to the Clean Beaches/Ocean Parcel Tax Fund (16) for the Clean Water State Revolving Fund loan.	-	(2,320,430)	(731,336)	(731,336)	(731,336)
51800001.692300	WTR RES PROT SPEC XFER	This transfer represents reimbursements from the Water Fund (50) to the Wastewater Fund (51) for the costs of the 1.0 FTE Water Resources Protection Specialist.	-	(21,900)	(76,970)	(159,879)	(170,247)
Transfers In Total			(1,262,400)	(4,240,450)	(3,631,266)	(3,931,964)	(4,034,379)
Transfers Out							
51800002.690060	ENVIRONMENTAL REIMBURSEMENT	Represents an operating transfer from the Resource Recovery & Recycling (54), Stormwater Management (52), Wastewater (51), and Water (50) Funds for programs administered by the Office of Sustainability and the Environment. Amount reflects projected program costs set forth by a Nexus Study for activities administered in each fund.	524,455	549,933	470,193	573,078	577,485

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Wastewater
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
51800002.691460	WATER/WASTEWATER TRANS	Represents a transfer from the Wastewater Fund (51) to the Water Fund (50) for 50% of the costs related to services provided by 1.0 FTE Process Engineer, 1.0 FTE CIP Project Manager, and 1.0 FTE Trades Intern.	314,327	416,829	388,359	272,495	281,778
51800002.691590	SCADA REIMBURSEMENT	Represents a reimbursement from the Wastewater (51) and Water (50) Funds to the General Fund (01) for costs related to services provided by 1.0 FTE SCADA Systems Analyst in the Information Services Department supporting the Supervisory Control and Data Acquisition (SCADA) system for Water and Wastewater programs as follows: 50% Water Fund and 50% Wastewater Fund.	96,613	91,119	94,518	98,182	98,660
51800002.691950	WATER/WASTEWATER REIMB	Represents transfers from the Water Fund (50) and Wastewater Fund (51) to the General Fund (01) for 1.0 FTE Civil Engineer and 0.5 FTE Civil Engineer (funded 50% Water, 50% Wastewater), and 1.0 FTE Street Services Worker (funded 100% Water).	170,893	169,172	183,108	155,863	157,712
51800002.692150	GIS ANALYST FOR PW	Reimbursement to the General Fund (01) from the Clean Beaches/Ocean Parcel Tax Fund (16), Wastewater Fund (51), and Water Fund (50) for work performed by 1.0 FTE GIS Analyst.	13,528	26,116	28,528	28,641	29,822
51800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Wastewater Fund (51) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	261	1,316	1,851	1,888
51800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Wastewater Fund (51) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	5,392	4,862	5,169
51800002.692390	PRINCIPAL BUYER REIMB	Represents a transfer from the Water Fund (50) and Wastewater Fund (51) to the General Fund (01) for 50% of the cost of a Principal Buyer in the Procurement Division. The Principal Buyer will serve the entire City, with Water being a priority, due to an increase in rehabilitation projects.	-	-	-	42,584	44,075
Transfers Out Total			1,119,816	1,253,429	1,171,414	1,177,556	1,196,589
		Total Interfund Transactions Wastewater Fund Expenditures	(142,584)	(2,987,021)	(2,459,852)	(2,754,408)	(2,837,790)

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Water
Division All Other Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Salaries & Wages							
50800004.51100C	MOU CONTINGENCY	Funds for estimated impacts of labor negotiations conducted simultaneously with preparation of the FY 2025-27 Biennial Budget. Funds will be allocated to the departmental budgets at midyear in FY 2025-26.	-	-	-	7,551	7,688
50800004.514001	OPEB PAYMENT ARC	Annual required contribution (ARC) to prefund Other Post Employment Benefits (OPEB) liabilities.	81,425	85,496	89,771	94,260	98,973
50800004.514002	REIMBURSEMENT FROM OPEB TRUST	Reimbursement from the trust fund for current ongoing costs.	(9,193)	(11,884)	(40,602)	(42,632)	(44,764)
Salaries & Wages Total			72,232	73,612	49,169	59,179	61,897
		Total All Other Transactions Water Fund Expenditures	72,232	73,612	49,169	59,179	61,897

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Water
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
Transfers In							
50800001.690221	TRANS WTR LOW INCOME DISC	The City provides reduced water rates for low income single-family units and multi-family units in 100% affordable housing projects. Cost of service requirements in Proposition 218 require that the discount provided to qualified low income customers be covered by the City's General Fund in order to avoid it becoming subsidized by other rate payers. This represents the estimated transfers from the General Fund (01) to the Water (50) and Wastewater (51) Funds.	(129,192)	(114,436)	(96,000)	(97,920)	(99,878)
50800001.691460	WATER/WASTEWATER TRANS	Represents a transfer from the Wastewater Fund (51) to the Water Fund (50) for 50% of the costs related to services provided by 1.0 FTE Process Engineer, 1.0 FTE CIP Project Manager, and 1.0 FTE Trades Intern.	(314,327)	(416,829)	(388,359)	(272,495)	(281,778)
Transfers In Total			(443,519)	(531,265)	(484,359)	(370,415)	(381,656)
Transfers Out							
50800002.690060	ENVIRONMENTAL REIMBURSEMENT	Represents an operating transfer from the Resource Recovery & Recycling (54), Stormwater Management (52), Wastewater (51), and Water (50) Funds for programs administered by the Office of Sustainability and the Environment. Amount reflects projected program costs set forth by a Nexus Study for activities administered in each fund.	899,351	961,181	940,385	1,022,863	1,028,958
50800002.690210	GF/WATER TRANSFER	Represents a one time transfer of unrestricted funds from the Water Fund (50) to the General Fund (01) for the settlement payment of sexual abuse claims, as approved by City Council on April 25, 2023.	15,000,000	-	-	-	-
50800002.691070	MWD RECYCLED WATER REBATE	Represents a transfer from the Water Fund (50) to the Stormwater Management Fund (52) for a credit received from the Metropolitan Water District for the sale of water recycled at the Santa Monica Urban Runoff Recycling Facility (SMURRF).	-	-	9,929	-	-
50800002.691590	SCADA REIMBURSEMENT	Represents a reimbursement from the Wastewater (51) and Water (50) Funds to the General Fund (01) for costs related to services provided by 1.0 FTE SCADA Systems Analyst in the Information Services Department supporting the Supervisory Control and Data Acquisition (SCADA) system for Water and Wastewater programs as follows: 50% Water Fund and 50% Wastewater Fund.	96,613	91,119	94,518	98,182	98,660
50800002.691680	ENGINEERING REIMB	Represents reimbursement from the Water Fund (50) to the General Fund (01) for cost of 1.0 FTE CIP Project Manager performing Water-related work.	246,481	256,525	266,905	272,919	277,971
50800002.691950	WATER/WASTEWATER REIMB	Represents transfers from the Water Fund (50) and Wastewater Fund (51) to the General Fund (01) for 1.0 FTE Civil Engineer and 0.5 FTE Civil Engineer (funded 50% Water, 50% Wastewater), and 1.0 FTE Street Services Worker (funded 100% Water).	295,469	294,974	313,541	293,935	299,374

EXPENDITURE DETAIL BY DEPARTMENT

Department Non-Departmental
Fund Water
Division Interfund Transactions

Account Number	Account Name	Line Item Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Adopted Budget	FY 2026-27 Budget Plan
50800002.692150	GIS ANALYST FOR PW	Reimbursement to the General Fund (01) from the Clean Beaches/Ocean Parcel Tax Fund (16), Wastewater Fund (51), and Water Fund (50) for work performed by 1.0 FTE GIS Analyst.	13,528	26,116	28,528	28,641	29,822
50800002.692250	ADMIN ANALYST REIMB	This transfer represents reimbursements from the Water Fund (50) to the General Fund (01) for services provided by 1.0 FTE Payroll Analyst I to ensure compliance with Fair Labor Standards Act (FLSA) requirements.	-	711	3,590	5,047	5,147
50800002.692300	WTR RES PROT SPEC XFER	This transfer represents reimbursements from the Water Fund (50) to the Wastewater Fund (51) for the costs of the 1.0 FTE Water Resources Protection Specialist.	-	21,900	76,970	159,879	170,247
50800002.692320	ADA COORD REIMB	This transfer represents reimbursements from the Water Fund (50) to the General Fund (01) for services provided by 1.0 FTE ADA Coordinator to oversee compliance with the Americans with Disabilities Act (ADA).	-	-	9,424	8,869	9,428
50800002.692390	PRINCIPAL BUYER REIMB	Represents a transfer from the Water Fund (50) and Wastewater Fund (51) to the General Fund (01) for 50% of the cost of a Principal Buyer in the Procurement Division. The Principal Buyer will serve the entire City, with Water being a priority, due to an increase in rehabilitation projects.	-	-	-	42,584	44,075
Transfers Out Total			16,551,442	1,652,525	1,743,790	1,932,919	1,963,682
		Total Interfund Transactions Water Fund Expenditures	16,107,923	1,121,260	1,259,431	1,562,504	1,582,026


City of
Santa
Monica